

**Report of the
Comptroller and Auditor General of India
on**

State Finances

for the year ended March 2017

Government of Telangana

Report No. 2 of 2018

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Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2017 has been prepared for submission to the Governor of Telangana under Article 151 of the Constitution of India for being laid before the legislature of the State.

Chapters 1 and 2 of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2017. Information has been obtained from the Government of Telangana wherever necessary.

Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

The Reports containing the findings of Performance audit and Compliance audit in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

Executive Summary

1 The Report

This report provides an analysis of the finances of the State Government, based on the audited accounts of the Government of Telangana for the year ended March 2017. The Report has three Chapters.

Chapter 1 is based on the Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2017. It presents and analyses the State Government's resources and their application.

Chapter 2 is based on audit of the Appropriation Accounts and reviews the allocative priorities of the State Government and the manner in which the allocated resources were managed by the various Departments.

Chapter 3 gives an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2016-17.

The Report has 41 appendices containing additional data collated from several sources in support of the findings.

2 Audit findings

2.1 Analysis of Finances of the State Government

The State registered revenue surplus of ₹1,386 crore during 2016-17. The revenue surplus was overstated by ₹6,778 crore on account of irregular accounting. Thus, the State had revenue deficit of ₹5,392 crore in 2016-17. Fiscal deficit (₹35,281 crore) which stood at 5.46 per cent of Gross State Domestic Product (GSDP) was understated by ₹2,500 crore due to crediting of borrowed funds as Revenue Receipts.

The ratio of fiscal deficit to GSDP excluding amount transferred under Ujwal DISCOM Assurance Yojana (UDAY) scheme (₹7,500 crore) was 4.3 per cent. This exceeded the ceiling of 3.5 per cent stipulated for 2016-17 by the 14th Finance Commission and targeted in Medium Term Fiscal Policy Statement (MFPS) of the State under Fiscal Responsibility and Budget Management (FRBM) legislation.

Under UDAY scheme, against ₹8,931.51 crore borrowed through UDAY bonds during the year, Government released an amount of ₹7,500 crore only to DISCOMs to end of the year. The entire amount transferred to DISCOMs has been booked under Capital Expenditure as equity. Booking of ₹3,750 crore (50 per cent of ₹7,500 crore released to DISCOMs) as equity instead of grant resulted in overstatement of revenue surplus to that extent. Bank/Financial Institutions had not issued any new bonds as stipulated in the UDAY Scheme for the remaining balance loans of DISCOMs.

Capital expenditure (₹33,371 crore) was more than the Budget Estimates (₹29,313 crore). Its ratio to total expenditure stood at 28.22 per cent which was higher than the combined average (19.70 per cent) of General Category States. The capital

expenditure of the State excluding ₹7,500 crore transferred to DISCOMs under UDAY scheme was ₹25,871 crore.

During the year, revenue expenditure accounted for 69 per cent of the State's aggregate expenditure, which was in the nature of current consumption, leaving only 31 per cent for investment in infrastructure and asset creation.

Devolution to the State was enhanced to the tune of ₹2,525 crore during 2016-17 on the basis of 14th Finance Commission recommendations. Audit noted that additional devolution led to increase in revenue expenditure by ₹5,536 crore over previous year.

During 2016-17, Government earned a meagre return of 0.54 per cent on its investments in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives. These investments were funded mainly through borrowings on which it paid interest at 7.40 per cent. Investments (₹13,075 crore) increased 10 times (₹11,747 crore) over previous year (₹1,329 crore), the increase in return on investments was negligible at rupees one crore, indicating non-performing investments. The current level of recovery of loans was low with a significant gap between disbursements (₹3,402 crore) and recovery (₹156 crore).

The maturity profile of Debt as on 31 March 2017 indicated that State has to repay 49 per cent of debt amounting to ₹56,388 crore within the next 7 years.

The repayment of Debt as percentage of tax revenue increased from 7.12 during 2015-16 to 32.16 during 2016-17.

(Chapter 1)

2.2 Financial Management and Budgetary Control

Sound financial management requires advance planning and accurate estimation of revenues and expenditure. There were instances of excess expenditure or substantial savings with reference to provisions made during the year, exhibiting weakness in expenditure monitoring and control.

The overall savings of ₹31,662.69 crore (18 per cent of budget provision) were the result of savings of ₹52,824.28 crore partially offset by an excess of ₹21,161.59 crore under various sections (Voted/Charged). In view of the final savings, the supplementary grant of ₹41,235 crore proved excessive.

Excess expenditure over the allocations amounting to ₹6,184 crore pertaining to the years 2014-15 and 2015-16 was yet to be regularized as of December 2017. The cases of excess expenditure over grants are serious breaches and are in violation of the wish of the Legislature. It is important that responsibility is fixed in this regard.

Against the total savings of ₹31,662.69 crore, an amount of ₹49,283.53 crore was surrendered during the year 2016-17, of which ₹41,384.99 crore (84 per cent) was surrendered on the last day of the year, i.e., 31 March 2017. It affects the availability of funds in priority areas and desired outcomes.

Excessive/unnecessary/inadequate re-appropriation of funds was also observed. Re-appropriations to heads where original provisions were not made, etc. were noticed which showed lack of coordination between Finance and the line departments. Analysis showed that out of 10,060 items of re-appropriations made by the State Government during the year 2016-17, specific reasons were not intimated in respect of 7,338 items (73 per cent).

Several policy initiatives taken up by Government were either unfulfilled or were partially executed, primarily due to non-approval of scheme guidelines/modalities, poor project implementation, apart from non-release/short release or non-utilisation of budgeted funds.

Spirit of the statutory provision was disregarded by not utilizing the funds allocated under Scheduled Castes Sub-Plan (60 per cent) and Tribal Sub-Plan (57 per cent).

(Chapter 2)

2.3 Financial reporting

Audit observed various instances of non-observance of financial rules and procedures and absence of financial controls.

There were variations in Personal Deposit account balances shown at web portal and ledger at the end of the year. An amount of ₹10,873 crore was lying in 28,087 Personal Deposit accounts to end of the year. Paying interest at higher rates (7.40 per cent) on borrowings while keeping huge amounts in PD Accounts which did not bear any interest showed poor cash and financial management of the State Government.

Detailed Contingent bills were not submitted for an amount of ₹475 crore drawn on 3,485 Abstract Contingent bills. In the absence of DC bills it is not possible to ascertain whether expenditure has taken place or not. Un-adjustment of AC Bills for long periods in violation of prescribed rules and regulations was fraught with the risk of embezzlement and corruption.

Utilisation Certificates were not furnished or were furnished without actual utilisation for the funds drawn for execution of schemes. There were delays in submission of annual accounts by 181 bodies/ authorities which diluted accountability and defeats the very purpose of preparation of accounts.

Omnibus Minor Head 800 continued to be operated for recording expenditure of ₹14,156 crore and receipts of ₹3,287 crore affecting transparency in financial reporting and distorting analysis of allocative priorities and quality of expenditure. This was done in several cases even where there were earmarked heads of accounts.

Incidence of Non-reconciliation was 67 per cent (₹73,783 crore) of total expenditure and 77 per cent (₹55,116 crore) of total receipts during the year. This leads to the risk of non-detection of leakages in revenue and irregularities in expenditure.

(Chapter 3)

Profile of Telangana State

Telangana came into existence as 29th state of the Indian Union on 2 June 2014. With a geographical area of 1.12 lakh sq. km. and a population of 3.50 crore (2011 Census), it stood at 12th position among all States in terms of both area and size of population.

Sixty one *per cent* of its population reside in rural areas. The capital city of Hyderabad accounts for over 70 *per cent* of the State's total urban population.

Telangana, formed with 10 districts, was reorganized into 31 districts in October 2016. Profile of Telangana with demographic and other details are given in (*Appendix 1.1*).

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognized final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important economic indicator of the State economy. The GSDP of Telangana for 2016-17 was ₹ 6,46,265 crore. Comparative figures of State's GSDP and All India Gross Domestic Product (GDP) at current prices along with their annual growth rate are shown in **Table 1.1**. Growth in Telangana was higher than the all-India average, since formation of the State.

Table 1.1: Statement of GSDP

Year	2014-15	2015-16	2016-17
India's GDP (₹ in crore)	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (<i>per cent</i>)	---	9.94	10.98
State's GSDP (₹ in crore)	5,05,664	5,67,588	6,46,265
Growth rate of GSDP (<i>per cent</i>)	---	12.25	13.86

Source: GSDP- Directorate of Economics & Statistics of Government of Telangana.

All India GDP: Central Statistical Organization of India (figures as on 1 August 2017)

1.1 Introduction

This report provides an analysis of the finances of the State Government, based on the audited accounts of the Government of Telangana for the year ended March 2017.

An entry conference was held with the Secretary to Government, Finance Department in October 2017 wherein the issues taken up for Audit Report on State Finances for the year ended March 2017 were explained. An exit conference was held with Principal Finance Secretary to Government in January 2018 wherein the audit findings were discussed. The response of the Government has been incorporated at appropriate places in the report.

This Chapter provides a broad perspective of the finances of the Government of Telangana during the year. The analysis is based on the Finance Accounts and information obtained from the State Government. The structure of Government Accounts and the layout of Finance Accounts are given in *Appendix 1.2*.

As the financial data of 2014-15 pertained to only a ten month period, trend analysis has been attempted in this report for 2015-16 and 2016-17 only.

1.2 Summary of current year's fiscal transactions

Table 1.2 presents the summary of State Government's fiscal transactions during the current year *vis-à-vis* the previous year. **Appendix 1.3** provides the details of receipts and disbursements as well as overall fiscal position during the year.

Table 1.2: Summary of Receipts & Disbursements

(₹ in crore)

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
Section A – Revenue				Total	Non-Plan	Plan	Total
Revenue Receipts	76,134	82,818	Revenue Expenditure	75,896	56,852	24,580	81,432
Tax Revenue	39,975	48,408	General Services	23,247	25,018	107	25,125
Non-Tax Revenue	14,414	9,782	Social Services	30,466	17,622	17,664	35,286
Share of Union Taxes/Duties	12,351	14,876	Economic Services	22,043	14,140	6,809	20,949
Grants from GoI	9,394	9,752	Grants-in-aid and Contributions	140	72	0	72
Section B – Capital & Others							
Misc. Capital Receipts	0	0	Capital Outlay	13,590	5	33,366	33,371
Recoveries of Loans and Advances	88	156	Loans and Advances Disbursed	5,233	446	2,956	3,402
Public Debt Receipts	17,498	44,819	Repayment of Public Debt	2,845	15,568	*	15,568
Net of inter-state Settlement	0	0	Net of inter-state Settlement	359	50	*	50
Contingency Fund	0	0	Contingency Fund	0	0.09	0	0.09
Public Account Receipts	86,385	1,09,094	Public Account Disbursements	80,909	1,05,368	*	1,05,368
Opening Cash Balance	5,195	6,468	Closing Cash Balance	6,468	4,164	*	4,164
Total	1,85,300	2,43,355	Total	1,85,300	1,82,453	60,902	2,43,355

Source: Finance Accounts; *Finance Accounts do not contain these figures

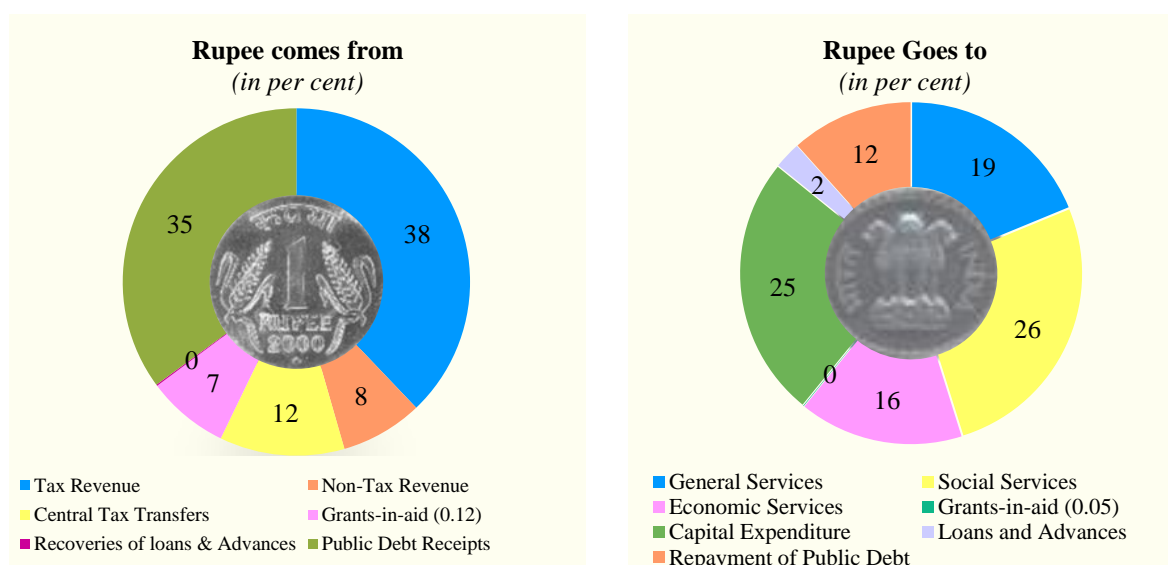
Government of Telangana generated revenue surplus of ₹ 1,386 crore during 2016-17. Its fiscal deficit (₹ 35,281 crore) stood at 5.46 per cent of GSDP during the current year. This is beyond the ceiling of 3.5 per cent prescribed for 2016-17 by the 14th Finance Commission and targeted in the Medium Term Fiscal Policy Statement (MFPS) of the State under Fiscal Responsibility and Budget Management (FRBM) legislation.

The ratio of fiscal deficit to GSDP after excluding amount transferred (₹ 7,500 crore) under UDAY scheme (details in Paragraph 1.12.5 *infra*) was 4.3 per cent; which was still beyond the ceiling of 3.5 per cent.

Significant changes in fiscal position of the State during 2016-17 over the previous year are given below:

Revenue Receipts	<ul style="list-style-type: none"> • Increased by 8.78 per cent • Tax Revenue increased by 21.10 per cent • Grants from GoI increased by 3.81 per cent
Revenue Expenditure	<ul style="list-style-type: none"> • Increased by 7.29 per cent • Plan expenditure increased by 15.73 per cent • Non-plan expenditure increased by 4.02 per cent
Capital Expenditure	<ul style="list-style-type: none"> • Increased by 145.56 per cent
Loans and Advances	<ul style="list-style-type: none"> • Recoveries increased by 77.27 per cent • Disbursements decreased by 34.99 per cent
Public Debt	<ul style="list-style-type: none"> • Receipts increased by 156.14 per cent • Repayments increased by 447.21 per cent
Cash Balance	<ul style="list-style-type: none"> • Decreased by 35.62 per cent

Composition of sources and application of funds in the Consolidated Fund of the State during 2016-17 is given below:



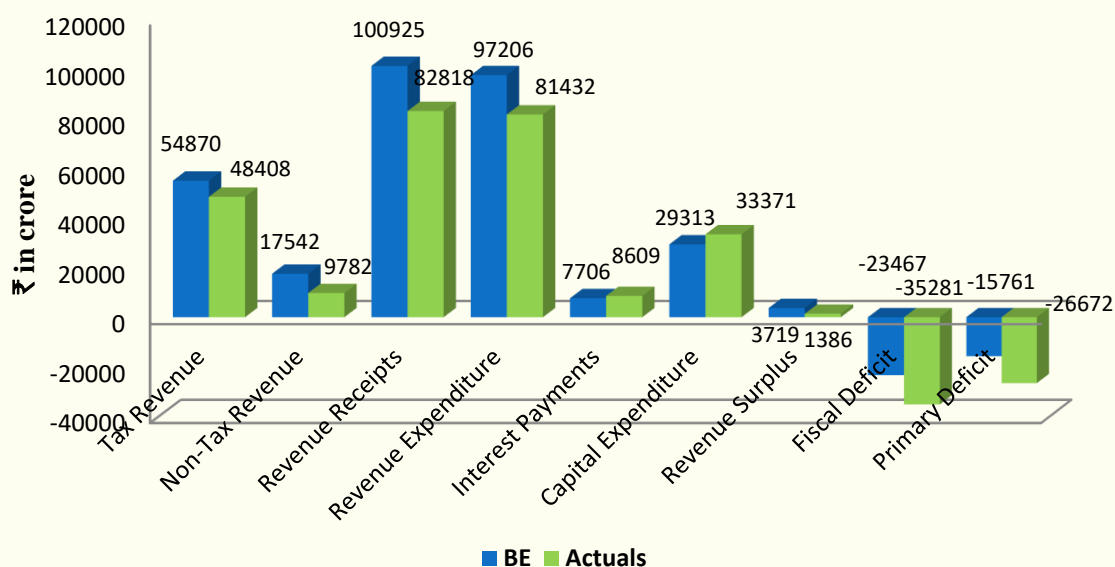
1.3 Budget estimates and actuals

Significant variations were noticed between budget estimates and actuals in respect of some items. Receipts under Miscellaneous General Services were lower by 81 per cent than budget estimates. Land Revenue was lower by 56 per cent than budget estimates. Expenditure in excess of budget estimates was the highest in Forestry and Wild life (52 per cent), while the

maximum shortfall in expenditure was noticed under Irrigation and Flood Control (75 per cent).

Overall, revenue expenditure (₹81,432 crore) was less than the budget estimates (₹97,206 crore) by 16 per cent and capital expenditure (₹33,371 crore) exceeded budget estimates (₹29,313 crore) by 14 per cent. Details are shown in **Appendix 1.4**.

Chart 1.1: Budget estimates vis-à-vis Actuals



On the receipts side, Revenue Receipts (₹82,818 crore) fell short of budget estimates (₹1,00,925 crore) by 18 per cent mainly due to shortfall in Grants-in-aid, Taxes on Sales, Trade and Miscellaneous General services. Fiscal and primary deficits were higher than BE by 50 per cent (₹11,814 crore) and 69 per cent (₹10,911 crore), respectively. Revenue surplus (₹1,386 crore) was lower than BE (₹3,718 crore) by 63 per cent (₹2,332 crore).

1.4 Fiscal Reform Path

Government of Telangana adopted¹ “The Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005” as “The Telangana Fiscal Responsibility and Budget Management Act, 2005” along with the Rules made thereunder in accordance with Section 101 of the A.P. Re-organization Act, 2014. As per Rule 6 of Telangana Fiscal Responsibility and Budget Management Rules, 2006, the State Government, at the time of presenting the budget, has to make disclosures required under Section 10 of FRBM Act 2005 together with the prescribed statements. Accordingly, Statement of Fiscal policy was laid on the table of the Telangana State Legislature in March 2016. However, it was observed that disclosures were made only partially. Out of 10 disclosures required, State Government made 6 disclosures. The following disclosures were not made:

¹ GO Ms No. 45 dated 1 June 2016 of Law (F) Department.

- Statement of assets
- Claims and commitments made by the Government on revenue demands raised but not realized
- Liability in respect of major works and contracts, committed liabilities in respect of land acquisition charges and claims on State Government in respect of unpaid bills on works and supplies
- Details of number of employees in Government, public sector and aided institutions and related salaries and pensions in the forms prescribed under FRBM legislation.

The statements on assets, claims and commitments, liabilities and details of employees were intended to increase transparency in the fiscal operation of the Government. The omission of the above statements impacted the intended objectives of the Act to that extent.

A summary of FRBM Act 2005, as amended in 2011 and the targets prescribed in the Report of 14th Finance Commission are given in **Appendix 1.5**. Important targets relating to fiscal variables are indicated in **Table 1.3**:

Table 1.3: Targets/Projections for Fiscal variables

Fiscal variables	2016-17			
	14 th FC targets	Targets in Budget	Projections made in MFPS	Actuals
Revenue Surplus (₹ in crore)	NA	3,718	NA	1,386
Fiscal Deficit/ GSDP (in <i>per cent</i>)	3.50	NA	3.50	5.46
Ratio of total outstanding debt to GSDP (in <i>per cent</i>)	22.23	NA	NA	18.76

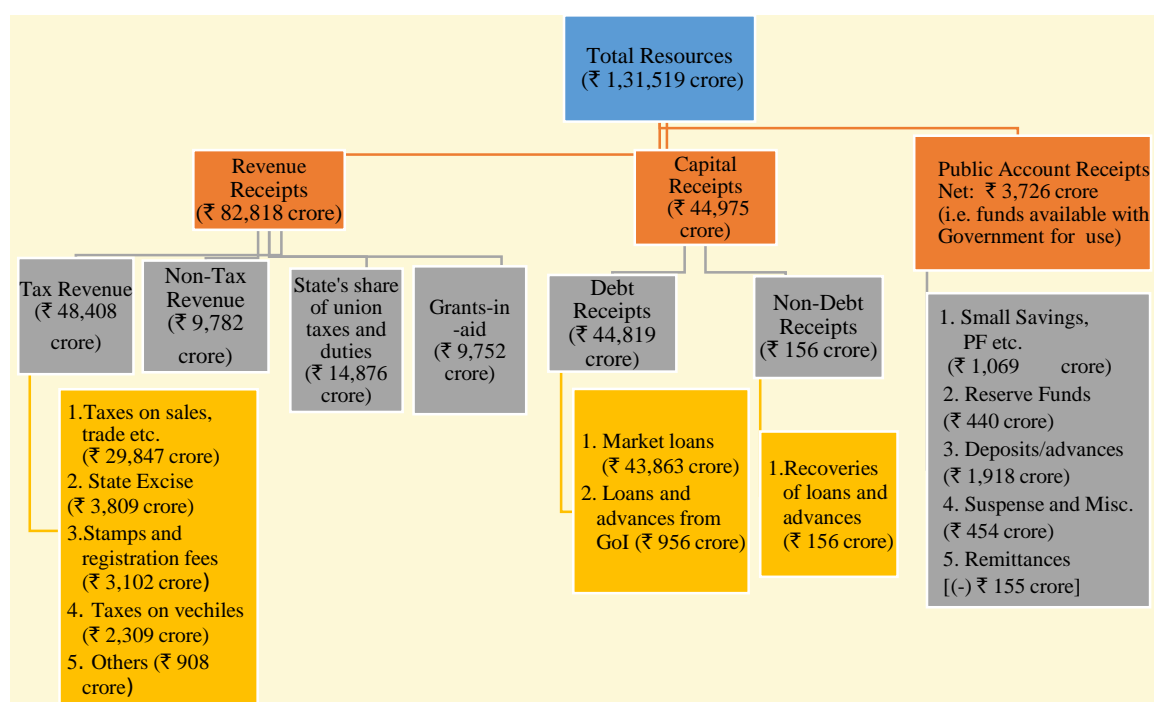
MFPS: Medium Term Fiscal Policy Statement; NA: Not Available

1.5 Resources of the State

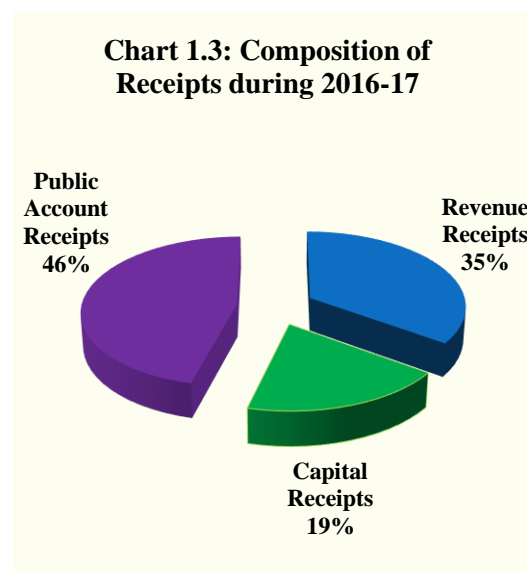
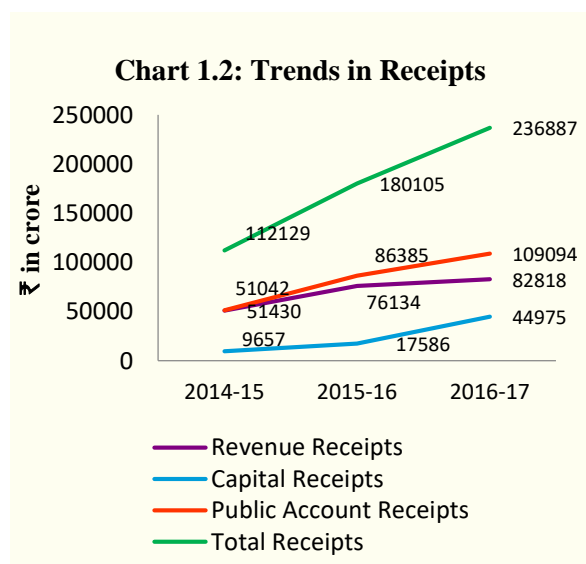
1.5.1 Resources of the State as per Annual Finance Accounts

Revenue Receipts and Capital receipts are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union taxes and duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as accruals from Public Account.

Composition of resources of the State during 2016-17



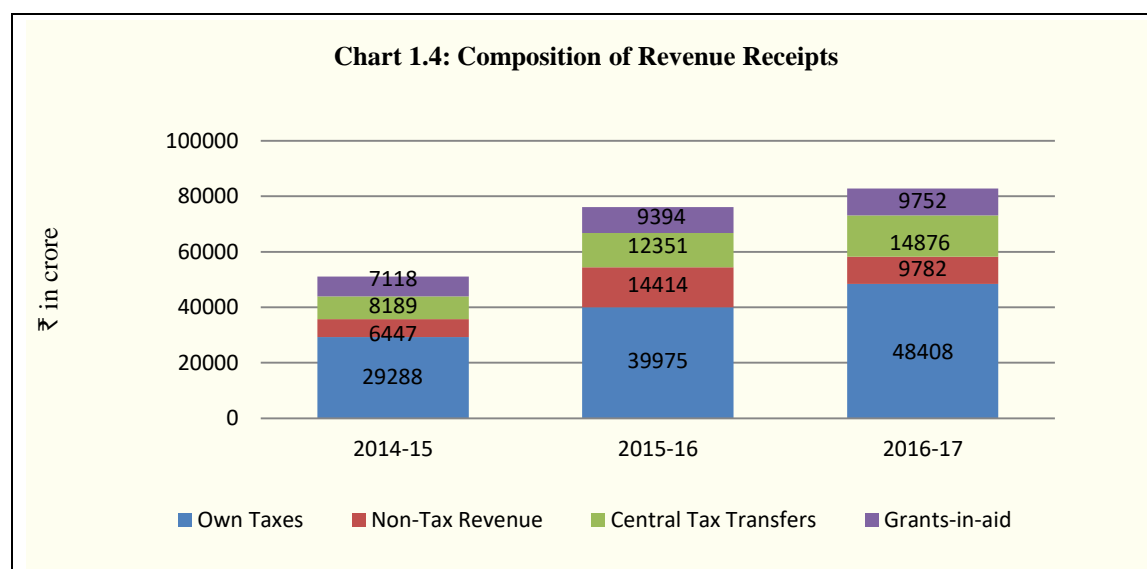
Revenue Receipts (₹ 82,818 crore) constituted 63 per cent of the total resources of ₹ 1,31,519 crore of the State Government during 2016-17. Capital Receipts (₹ 44,975 crore) accounted for 34 per cent of the total resources. Open Market borrowings constituted 70 per cent of Capital Receipts. **Chart 1.2** depicts trends in receipts during 2014-17 and **Chart 1.3** depicts the composition of total receipts of the State during the current year.



1.6 Revenue receipts

Time series data on State Government Finances during 2014-17 including the composition of Revenue Receipts during the current year is presented in **Appendix 1.6**. The composition of Revenue Receipts for the current year are depicted in **Chart 1.4**. During the year,

Revenue Receipts (₹ 82,818 crore) constituted 13 *per cent* of GSDP (₹ 6,46,265 crore).



The actual receipts under the State's Tax and Non-Tax Revenue during 2016-17 *vis-à-vis* projections made by 14th Finance Commission and the State Government in its budget are given in **Table 1.4**:

Table 1.4: Tax and Non-Tax Revenue *vis-à-vis* projections

	(₹ in crore)		
	14 th FC targets for the State	Budget Estimates by State Government	Actuals
Tax Revenue	57,890	54,870	48,408
Non-Tax Revenue	8,449	17,542	9,782

Source: Finance Accounts, Budget Estimates and report of 14th Finance Commission

Actual realization of Tax Revenue was lower than the projection made by Government (12 *per cent*) and Fourteenth Finance Commission (16 *per cent*). Actual Non-Tax Revenue realized was lower than the estimates made by the Government (44 *per cent*), reasons for which are explained in paragraph 1.6.1.2 *infra*.

1.6.1 State's own resources

While the State's share in Central taxes and Grants-in-aid are determined on the basis of recommendations of the Finance Commission and guidelines for Central assistance for schemes etc., the State's performance in mobilization of resources is assessed in terms of its own resources comprising revenue from its own tax and non-tax resources.

1.6.1.1 Own Tax Revenue

The actual collection of State's Own Tax Revenue (OTR) stood at ₹ 48,408 crore during the year and constituted 88 *per cent* of the Budgetary estimate receipts (₹ 54,870 crore) and 58 *per cent* of the actual Revenue Receipts (₹ 82,818 crore). Details are given in **Table 1.5**:

Table 1.5: Components of State's Own Tax Revenue

(₹ in crore)

	2014-15	2015-16	2016-17	
	Actuals	Actuals	Budget Estimates	Actuals
Taxes on Sales, Trade etc.	22,121	29,847	42,074	34,235
State excise	2,808	3,809	4,543	5,581
Taxes on vehicles	1,618	2,309	2,900	3,394
Stamp Duty and Registration Fees	2,177	3,102	4,292	3,822
Land revenue	9	104	16	7
Taxes on goods and passengers	7	33	10	11
Other taxes	548	771	1,035	1,358
Total	29,288	39,975	54,870	48,408

Source: Finance Accounts

There was a shortfall of ₹7,839 crore in collection under Taxes on Sales and Trade vis-à-vis projections in budget estimates during the year. This was mainly on account of the shortfall of ₹7,767 crore under State VAT. Against estimates of ₹30,936 crore, an amount of ₹23,169 crore was collected under State VAT. Under Central Sales Tax Act, an amount of ₹2,872 crore was collected against the estimates of ₹1,412 crore, resulting in excess collection of ₹1,460 crore.

The main reasons for significant increase or decrease compared to previous year are detailed in **Table 1.6:**

Table 1.6: Own Tax Revenue - Reasons for significant increase/decrease

(₹ in crore)

Revenue Head	2015-16 Actuals	2016-17 Actuals	Increase (+) or Decrease (-) (Percentage)	Actual Reasons for variation
State excise	3,809	5,581	1,772 (47)	Upward revision of rates of Excise Duty.
Taxes on vehicles	2,309	3,394	1,085 (47)	Upward revision of rates of fee for various services.
Taxes and Duties on Electricity	37	514	477 (1289)	Realization of Electricity Duty pertaining to the earlier years.
Land revenue	104	7	(-97 (93))	Decrease in receipts under Minor Head 'Other Receipts-800' during the year.
Taxes on goods and passengers	33	11	(-22 (67))	Decrease in receipts under 'Tax on entry of goods into local areas' during the year.

Source: Finance Accounts

1.6.1.2 Non-Tax Revenue

Non-tax revenue accounts for receipts from services rendered and supplies made by various Departments of Government and interest receipts. Non-Tax Revenue (NTR) constituted 12 *per cent* of the total Revenue Receipts during the year. The composition of non-tax revenue is detailed in **Table 1.7**:

Table 1.7: Non-Tax Revenue

Revenue Head	2014-15	2015-16	2016-17	
	Actuals	Actuals	Budget Estimates	Actuals
Interest receipts	2,766	2,878	1,701	1,791
Dividends & Profits	134	69	3	70
Other non-tax receipts	3,547	11,467	15,838	7,921
Total	6,447	14,414	17,542	9,782

(₹ in crore)

Source: Finance Accounts

During the year, Non-Tax Revenue Receipts collected were lower than the budget estimates by ₹ 7,760 crore (44 *per cent* of the budget estimates). Though an amount of ₹ 10,900 crore was estimated to be collected under ‘Sale of Land and Property’ during 2016-17, the State Government could realize an amount of ₹ 1,810 crore only, resulting in shortfall of ₹ 9,090 crore (83 *per cent*). Among the other non-tax receipts, the major portion was ₹ 1,620 crore towards interest receipts from commercial undertakings, arising out of book adjustments from Irrigation (₹ 1,604 crore) and Power Projects (₹ 16 crore). This amount constituted 17 *per cent* of the total Non-Tax Revenue.

1.6.2 State’s share of Union Taxes

The 14th FC had recommended that the States’ share of central taxes be increased to 42 *per cent* from 2015-16 onwards. Consequently, the State’s share in the net proceeds of Central Taxes (excluding Service Tax) and net proceeds of Service Tax has been fixed at 2.44 *per cent* and 2.50 *per cent*, respectively.

The State’s share in Union Taxes during the year was ₹ 14,876 crore against estimated budget of ₹ 13,955 crore. Major components of Central Tax transfers were Corporation Tax (₹ 4,763 crore), Taxes on Income other than Corporation Tax (₹ 3,310 crore), Customs Duty (₹ 2,049 crore), Service Tax (₹ 2,404 crore) and Union Excise Duties (₹ 2,340 crore).

Devolution to the State was enhanced to the tune of ₹2,525 crore during 2016-17 on the basis of 14th Finance Commission recommendations. Audit noted that this led to increase in revenue expenditure by ₹5,536 crore over previous year.

1.6.3 Grants-in-aid from Government of India

The details of Grants-in-aid from GoI and their composition during 2014-15 to 2016-17 are given in **Table 1.8**:

Table 1.8: Grants-in-aid from Government of India

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	
	Actuals	Actuals	Budget Estimates	Actuals
Non-Plan Grants	2,090	2,978	6,608	3,057
Grants for Centrally Assisted State Plan Schemes	5,028	6,416	7,949	6,695
Total	7,118	9,394	14,557	9,752
Total grants as a percentage of Revenue Receipts	13.95	12.34	14.42	11.78

Source: Finance Accounts

During the year, total Grants-in-aid constituted 11.78 per cent of Revenue Receipts. When compared with budget estimates, there was a shortfall in grants-in aid under Non-Plan Grants by ₹ 3,551 crore. This was mainly due to shortfall under Grants for Special Package and Additional Central Assistance (₹ 2,650 crore; 85 per cent), CAMPA² Receipts (₹ 300 crore; 100 per cent) and compensation for loss of revenue on account of phasing out of Central Sales Tax (CST) (₹ 916 crore; 61 per cent). This shortfall was partly offset by receipt of grants under National Disaster Response Fund (₹ 328 crore) without any budget provision.

1.6.3.1 Optimisation of 14th Finance Commission Grants

As per recommendations of 14th Finance Commission, GoI allocated grants of ₹ 1,253.91 crore during 2016-17. The details of grants released, disbursed and utilised during 2016-17 are given in the **Table.1.9**:

Table 1.9: Grants released, disbursed and utilised during 2016-17

(₹ in crore)

Sl. No.	Department	Nature of Grant	Total amount allocated during 2016-17	Amount released by GoI	Total Expenditure	UCs furnished	Balance amount to be released by GoI
1	2	3	4	5	6	7	8 (4-5)
1	Panchayat Raj	Basic Grant	803.58	803.58	803.58	803.58	---
2	Municipal Administration	Basic Grant	450.33	428.90	428.90	428.90	21.43
Total			1,253.91	1,232.48	1,232.48	1,232.48	21.43

Source: Information furnished by Finance Department

²Compensatory Afforestation Fund Management and Planning Authority

Out of ₹ 1,253.91 crore recommended by FC, an amount of ₹ 1,232.48 crore was transferred to the State during 2016-17 with a shortfall of ₹ 21.43 crore. The Finance Department replied (January 2018) that GoI did not furnish any reasons for shortfall in release.

1.6.3.2 Funds transferred to State implementing agencies outside the State budget

Government of India had decided to release all assistance related to the Centrally Sponsored Schemes/Additional Central Assistances to the State Government and not directly to implementing agencies from 1 April 2014. However, during 2016-17, GoI released ₹ 558.98 crore directly to the implementing agencies during the year for Support to DISCOMs for purchase of gas based power, National Rural Livelihood Mission etc., as shown in Appendix-VI of Finance Accounts 2016-17.

1.7 Capital Receipts

The details of Capital Receipts and their composition during 2014-15 to 2016-17 are given in **Table 1.10**:

Table 1.10: Composition of Capital Receipts

Sources of State's Receipts	2014-15	2015-16	2016-17	
	Actuals	Actuals	Budget Projections	Actuals
Capital Receipts (CR)	9,657	17,586	28,455	44,975
Miscellaneous Capital Receipts	---	---	---	---
Recovery of Loans and Advances	77	88	2,875	156
Public Debt Receipts	9,580	17,498	25,580	44,819

Source: Finance Accounts

During 2016-17, Capital Receipts exceeded the budget estimates by 158 *per cent*. Public debt receipts constituted major component of Capital Receipts (99.65 *per cent*).

1.8 Public Account Receipts

Receipts and disbursements in respect of transactions such as small savings, provident fund, 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. These are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for its own use. Composition of Public Account receipts and disbursements is detailed in **Table 1.11**:

Table 1.11: Composition of Public Account receipts and disbursements

Particulars	2014-15	2015-16	2016-17	
	Actuals	Actuals	BE	Actuals
(₹ in crore)				
A. Public Account Receipts				
Small Savings, Provident Fund etc.	1,319	2,101	2,229	2,417
Reserve Fund	1,095	1,788	1,457	1,292
Deposits and Advances	23,433	39,840	29,102	43,378
Suspense and Miscellaneous	1,87,704	26,458	---	39,369
Remittances	9,028	1,6198	---	22,638
Total (A)	2,22,579	86,385	32,788	1,09,094
B. Public Account Disbursements				
Small Savings, Provident Fund etc.	1,051	1,239	1,847	1,348
Reserve Fund	450	662	1,180	852
Deposits and Advances	21,274	37,619	28,711	41,460
Suspense and Miscellaneous	1,88,174	25,053	---	38,915
Remittances	10,022	16,336	---	22,793
Total (B)	2,20,971	80,909	31,738	1,05,368
Public Account Net (A)-(B)	1,608	5,476	1,050	3,726

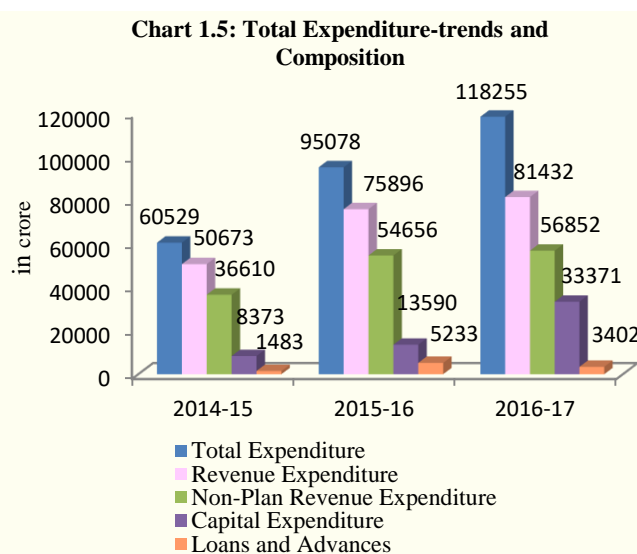
Source: Finance Accounts

Major portion of net public account receipts were under Deposits and Advances (₹ 1,918 crore).

1.9 Application of resources

1.9.1 Composition of expenditure

Chart 1.5 presents the composition of total expenditure during 2016-17. The composition of total and sectoral expenditure is depicted in Chart 1.6 and 1.7 respectively.



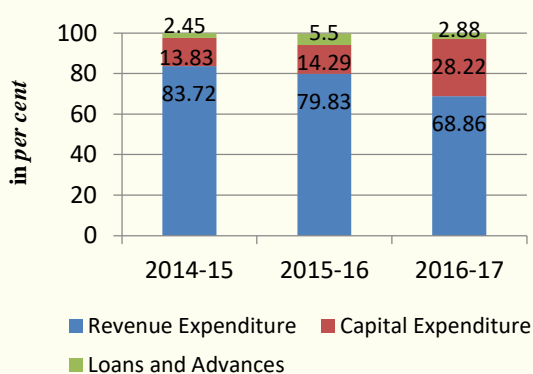
Out of the total expenditure of ₹ 1,18,255 crore, revenue expenditure (₹ 81,432 crore) constituted 69 per cent; capital expenditure (₹ 33,371 crore) constituted 28 per cent. During the year, 70 per cent of the total expenditure was met out of Revenue Receipts, the balance was met from borrowed funds. The total expenditure was less than that projected in the budget (₹ 1,27,266 crore).

Revenue expenditure (₹ 81,432 crore) constituted 13 *per cent* of GSDP and 69 *per cent* of total expenditure, of which, Non Plan Revenue Expenditure (NPRE) was ₹ 56,852 crore (48 *per cent*). Revenue Expenditure was ₹ 25,125 crore (31 *per cent*) under General services, ₹ 35,286 crore (43 *per cent*) under Social services and ₹ 20,949 crore (26 *per cent*) under Economic services.

A major part of the revenue expenditure was incurred under Education, Sports, Art and Culture (₹ 11,955 crore), Social Welfare and Nutrition (₹ 9,069 crore), Welfare of SCs, STs, OBCs and Minorities (₹ 6,592 crore), Rural Development (₹ 6,549 crore), Energy (₹ 4,593 crore), Health and Family welfare (₹ 4,590 crore) and Water supply, Sanitation, Housing and Urban Development (₹ 2,529 crore).

There was an increase of 7.29 *per cent* in Revenue Expenditure during current year (₹ 81,432 crore) over the previous year (₹ 75,896 crore). The major increase was under Welfare of SCs, STs, OBCs and Minorities (₹ 2,039 crore), and Rural Development (₹ 1,800 crore). The increase under Welfare head was mainly on Scholarships (RTF) under Welfare of Backward Castes (₹ 1,682 crore). Under Rural Development, the increase was mainly under assistance to PRIs for construction of Rural Roads (₹ 776 crore) and MGNREGA (₹ 584 crore).

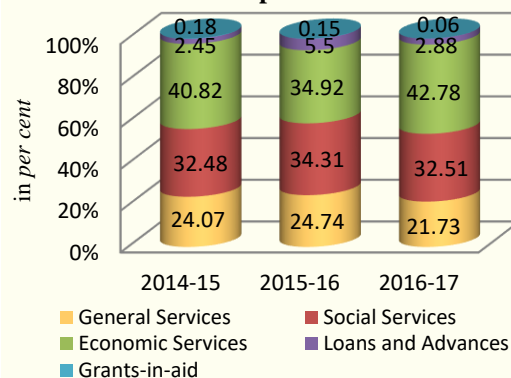
Chart 1.6: Trends in components of Total Expenditure



In the context of State finances, the quality of expenditure has always been an important issue. Currently, revenue expenditure, which is in the nature of current consumption, accounts for around 69 *per cent* of the State's aggregate expenditure, leaving only 31 *per cent* for investment in infrastructure and asset creation.

During 2016-17, the share of General Services and Social Services in total expenditure amounted to 22 *per cent* and 35 *per cent*, respectively. The share of Economic Services constituted 43 *per cent* of the total expenditure. The share of revenue expenditure in Social Services was 86 *per cent* and 41 *per cent* in Economic Services.

Chart 1.7: Trends by Activities of Total Expenditure



During the year 2016-17, capital expenditure (₹ 33,371 crore) constituted 28 per cent of total expenditure. Capital expenditure was incurred mainly under Irrigation and Flood Control (₹ 13,665 crore), Energy (₹ 10,498 crore), Transport (₹ 3,180 crore) and Water Supply, Sanitation, Housing and Urban Development (₹ 2,210 crore). Capital expenditure (₹ 33,371 crore) at 5 per cent of GSDP (₹ 6,46,265 crore) was more than the Budget estimates (₹ 29,313 crore) by 14 per cent. Loans and advances disbursed (₹ 3,402 crore) during the year constituted 3 per cent of the total expenditure (₹ 1,18,255 crore).

Capital expenditure during current year (₹ 33,371 crore) was higher than the previous year's figures (₹ 13,590 crore) by 145.56 per cent. This was mainly due to increase under Energy (₹ 9,974 crore) and Irrigation and Flood Control (₹ 5,889 crore). Increase under Energy was mainly due to transfer of ₹ 7,500 crore by the State Government to DISCOMs under UDAY scheme and classification of this entire amount as investment. Increase under Irrigation and Flood Control was mainly due to increase under Kaleswaram Project (₹ 5,072 crore)³.

1.9.2 Committed Expenditure

Committed expenditure of Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.12** present the expenditure on these components during 2014-15 to 2016-17:

Table 1.12: Components of committed expenditure

Components of committed expenditure	2014-15	2015-16	2016-17		
	Actuals	Actuals	BEs	Actuals	Percentage variation
Salaries* & Wages, of which	12,200	20,404	20,496	21,897	6.84
(i) Non-Plan	11,432	19,166	19,194	20,557	7.10
(ii) Plan**	768	1,238	1,302	1,340	2.92
Interest payments	5,227	7,558	7,706	8,609	11.72
Pensions	4,210	8,217	8,691	9,011	3.68
Subsidies	3,587	5,164	7,428	5,935	(-)20.10
Total	25,224	41,343	44,321	45,452	2.55

Source: Voucher Level Computerization (VLC) data of PAG (A&E), Telangana

Note: *It also includes the salaries paid out of grants-in-aid and work charged establishment.

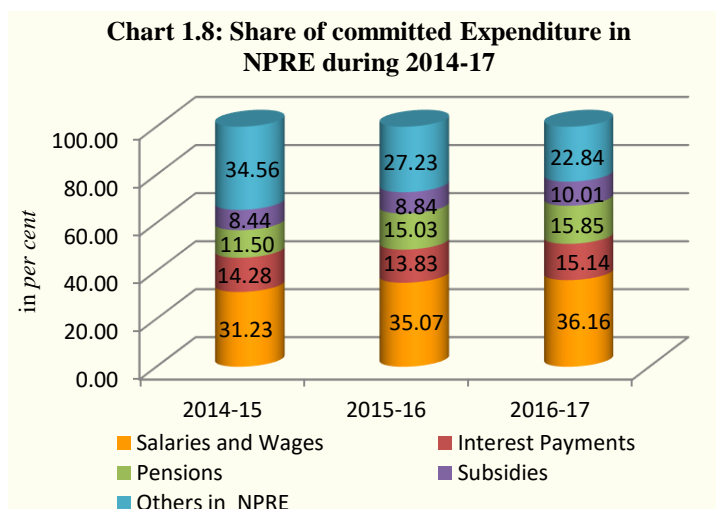
**Plan head also includes the salaries and wages paid under CSS.

Committed expenditure on salaries and wages, pensions, interest payments and subsidies constituted 56 per cent of Revenue Expenditure and 55 per cent of Revenue Receipts during 2016-17.

³ Other major irrigation projects which saw increased investment were Palamur Lift Irrigation (₹ 323 crore), Bhakta Ramadas LIS (₹ 121 crore) and Lower Penuganga Project (₹ 119 crore)

1.9.2.1 Salaries and wages

Expenditure on salaries and wages during the current year was more than the budget estimates by 7 per cent. During the current year, expenditure on salaries constituted 27 per cent of revenue expenditure and 36.16 per cent of non-plan revenue expenditure. Expenditure on salaries as a per cent of total Revenue Receipts stood at 26 per cent.



1.9.2.2 Interest payments

During 2016-17, the share of interest payments (₹ 8,609 crore) in revenue expenditure was 10.57 per cent. This was slightly higher than the projection made in the Budget estimates (₹ 7,706 crore) and 14th FC assessments (₹ 8,220 crore). Interest payments as a per cent of total Revenue Receipts stood at 10.39 per cent.

1.9.2.3 Pensions & Provident Fund

Pensions

The expenditure on pension and other retirement benefits to State Government pensioners during the year was ₹ 9,011 crore, which was 10.88 per cent of Revenue Receipts and 11.07 per cent of revenue expenditure. During 2016-17, pensionary benefits were higher than the budget estimates (₹ 8,691 crore), lower than 14th FC assessments (₹ 9,555 crore), but. Government was yet to estimate the yearly pension liabilities on actuarial basis for further years, as stipulated in the FRBM Act.

Contributory Pension Scheme

State Government introduced a Contributory Pension Scheme for employees recruited on or after 1 September 2004. As per the guidelines, it is mandatory for every employee to contribute 10 per cent of basic pay and dearness allowance every month from salary and an equal contribution is to be made by the Government. The contribution details and corresponding amounts are to be transferred to the National Securities Depository Limited (NSDL) and to the fund managers appointed by the New Pension Scheme (NPS) Trust, respectively. Government of composite state of Andhra Pradesh had entered into agreements with NSDL on 21 November 2008 and NPS Trust on 15 September 2009.

During 2016-17, ₹ 420.14 crore was the employees' contribution and ₹ 348.23 crore was the Government contribution. **There was short contribution of ₹ 71.91 crore by the**

Government. During the year, the Government transferred ₹ 574.78 crore to Trustee Bank, leaving a balance of ₹ 177.12 crore in the Fund as on 31 March 2017 on which the State Government is liable to pay interest. An amount of ₹ 730.64 crore in the Fund is yet to be apportioned between the states of Andhra Pradesh and Telangana. As AG (A&E) is not maintaining the accounts of individual employee's contribution, the correctness of recovery from the employee's salary bills cannot be vouched. No reconciliation of the amounts transferred has been carried out with NSDL/ Trustee Bank.

Uncollected, unmatched and untransferred amounts, with accrued interest, which represent outstanding liabilities under the Scheme, could not be estimated in the absence of complete data.

Accumulated Interest liability on Zilla Parishad Provident Fund (ZPPF)

Deposit account "MH 8338 - Deposits of Local Funds" includes contributions of employees of Zilla Parishads towards Provident Fund and payments made therefrom. The individual Provident Fund Accounts are maintained by the Chief Executive Officer (CEO), Zilla Parishad of the district concerned. On retirement/death of any employee, the accumulated balances including interest thereon are paid during final settlement. Since this is under the category of 'deposits bearing interest', the State Government has a liability to pay interest on balances in this account. Director of State Audit is responsible⁴ to consolidate the total interest payable on the balances and send proposals to Finance Department for necessary budget provision towards interest on ZPPF.

No budget provision was made for payment of interest on ZPPF and consequently the interest obligation was not discharged by the State Government at the rate applicable on GPF. **An amount of ₹ 1,069 crore was the accumulated interest liability of Government towards interest on deposits of ZPPF to end of March 2017.** Thus, undischarged liability being postponed, increases the burden on the Governments' revenue expenditure at later date. District-wise and year-wise details of undischarged interest obligation of Government towards ZPPF are shown in *Appendix 1.7*.

1.9.2.4 Subsidies

The total expenditure on subsidies during the current year was ₹ 5,935 crore, of which assistance to Transmission Corporation of Telangana Limited was ₹ 3,675 crore (62 per cent) and subsidy on rice was ₹ 2,017 crore (34 per cent). Total subsidy was lower than the projections made in the Budget (₹ 7,428 crore).

Department-wise subsidies are listed in **Table 1.13**:

⁴ G.O.Ms No. 317 Panchayat Raj (Accounts-I) department, dated 13 July 1984

Table 1.13: Department wise Subsidies

(₹ in crore)			
Departments	2014-15	2015-16	2016-17
Civil Supplies	783	924	2,018
Power	2,400	3,926	3,675
Agricultural and other Allied activities	207	173	152
Others	197	141	90
Total subsidy	3,587	5,164	5,935
Total Revenue Expenditure	50,673	75,896	82,818
Subsidy as a % of Revenue Expenditure	7.08	6.80	7.17

Source: Finance Accounts

During the year, the percentage of subsidies to revenue expenditure was 7.17 per cent.

In addition, budgetary assistance was provided in the form of Grants-in-aid under “Detailed Head 310-312” instead of “330” for various socio-economic services which was in the nature of subsidies. Scheme-wise details of these Grants-in-aid provided during 2015-16 and 2016-17 are given in **Table 1.14**:

Table 1.14: Department/Organization-wise subsidies given as Grants-in-aid

(₹ in crore)				
Sector	Department	Name of the Scheme	2015-16	2016-17
General Services	Revenue	Assistance to Municipalities/Corporations as Interest Free Loans (Vaddileni Runalu)	66	100
Social Services	Medical and Health	Assistance to NIMS for treatment of BPL families not covered under Aarogyasri	25	25
Economic Services	Agriculture	Assistance to Cooperative Sugar Factories towards reimbursement of purchase Tax incentives	18	18
		Assistance to Small and Marginal Farmers towards Premium for Crop Insurance Scheme	15	42
		Crop Loans for Farmers (Pavalavaddi)	24	3
		Supply of Seeds, Fertilisers and Agricultural Implements	233	702
	Transport	Assistance to TSRTC towards reimbursement of concessions extended to various categories of citizens	103	28
	Rural Development	Interest Free Loans to DWCRA Women (Vaddileni Runalu)	197	41
		Interest free Loans to Farmers (Vaddileni Runalu)& Crop Insurance	162	-
	Industries	Extension of Pavalavaddi Scheme to all SSI and Food Processing units	104	50
		Power Subsidy for Industries	324	16

Sector	Department	Name of the Scheme	2015-16	2016-17
		Supply of Milch Animals under CM's Package	4	-
		Incentives for Industrial Promotion	99	35
	Animal Husbandry	Incentives for Milk production	46	3
		Fodder and Feed Development	3	12
	Total		1,423	1,075

Source: Finance Accounts

Thus ₹1,075 crore given as Grants-in-aid understated the expenditure towards subsidies in Government Accounts to that extent.

1.9.3 Financial Assistance to local bodies and other institutions

GoI enacted the 73rd and 74th Amendments to the Constitution to empower the local self-governing institutions like the Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) to ensure a more participative governance structure in the country. GoI further entrusted the implementation of key socio-economic developmental programmes to PRIs and ULBs and devolved funds through successive Finance Commissions. The States, in turn, were required to entrust these local bodies with such powers, functions and responsibilities as would help them function as institutions of self-government and implement schemes for economic development and social justice, including those enumerated in the Eleventh and Twelfth Schedules to the Constitution.

Eleventh Schedule to Constitution (inserted by The Constitution (Seventy-third) Amendment Act, 1992) had listed 29 subjects for devolution to strengthen the PRIs. During 2007-08, State Government had devolved 10 functions⁵ to PRIs and, thereafter, no initiative was taken for devolving the remaining functions.

The Constitution (Seventy-fourth) Amendment Act, 1992 identified 18 functions for ULBs as incorporated in Twelfth Schedule to the Constitution. Except 'Fire Services' all the functions mentioned in this Schedule were devolved to ULBs in the State.

As stipulated in Article 243-I(1) read with 243Y(1) of the Constitution, the Governor of the State shall constitute the State Finance Commission within the period of one year from 73rd amendment of the Indian Constitution (1992) and at the end of every five years thereafter to review financial position of Panchayat Raj Institutions and Urban Local Bodies of the State. **The State Finance Commission to recommend principles for distribution of divisible pool of the levies of the State between State and PRIs/ULBs had not been set up by the Government of Telangana as of March 2017.**

The quantum of financial assistance provided by the State Government to local bodies and other institutions by way of grants and loans during the current year is shown in **Table 1.15:**

⁵ (i) Agriculture and Agricultural extension (ii) Animal Husbandry, Dairy and Poultry (iii) Fisheries (iv) Rural Development (v) Drinking Water and Sanitation (vi) Primary, Secondary and Adult Education (vii) Health, Sanitation, Primary Health Centers, Dispensaries and Family Welfare (viii) Social Welfare (ix) Backward Classes Welfare (x) Women and Child Development

Table 1.15: Financial assistance to Local Bodies etc.

Name of the Institution	(₹ in crore)	
	2015-16	2016-17
	Actuals	Actuals
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,011.81	987.20
Urban Local Bodies	932.77	608.47
Panchayat Raj Institutions	6,698.79	7,488.45
Development Agencies	221.54	118.83
Other Autonomous Bodies	1,240.34	1,172.35
Co-operative Institutions	100.37	63.35
Other Institutions	18,852.86	20,209.17
Total	29,058.48	30,647.82
Assistance as percentage of Revenue Expenditure	38.29	37.64

Source: Finance Accounts

Financial assistance, including grants and loans, extended to local bodies and other institutions during 2016-17 constituted 37.64 per cent of revenue expenditure. The major recipient schemes of grants during the year were MGNREGA (₹ 2,139 crore), Sarva Shiksha Abhiyan (₹ 1,234 crore), Aasara pensions to old age persons & widows (₹ 1,063 crore), Financial Assistance to Beedi workers (₹ 431 crore), Swachh Bharath Mission (₹ 389 crore), Arogyasri Health Care Trust (₹ 386 crore), Aasara pensions to disabled persons (₹ 150 crore) etc.

1.10 Quality of Expenditure

1.10.1 Adequacy of public expenditure

Enhancing human development levels requires the states to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) can be said to be attached to a particular sector, if the ratios fall way below the respective national average. **Table 1.16** analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2016-17.

Table 1.16: Fiscal Priority of the State in 2016-17

Fiscal Priority of the State	(in per cent)					
	AE/ GSDP	DE [#] / AE	SSE/ AE	CE/ AE	Education ⁶ / AE	Health/ AE
General Category States Average (Ratio) 2015-16	16.05	70.63	36.29	14.89	15.63	4.45
Telangana's Average (Ratio) 2015-16	16.31	74.64	39.33	14.29	11.15	3.95
General Category States Average (Ratio) 2016-17	16.70	70.90	32.20	19.70	15.20	4.80
Telangana's Average (Ratio) 2016-17	18.30	78.08	34.89	28.22	10.32	4.62
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure.						
# Development expenditure includes Development Revenue Expenditure, Development Capital expenditure and Loans and Advances disbursed.						

Source: Finance Accounts

⁶Exclusive of the expenditure relating to education under Welfare Departments

A comparison of the data related to Telangana with that of the General Category States (GCS) revealed the following:

- Development expenditure as a proportion of aggregate expenditure was higher in the State compared to the GCS average during the year 2016-17.
- Expenditure on Social Sector as a proportion of aggregate expenditure in Telangana was higher than the GCS average during 2016-17. The share of expenditure on education as a proportion of aggregate expenditure was lower than the GCS average. The level of expenditure on health was, however, comparable during the year. Thus, the education sector was treated as a low priority area affecting human capital formation affecting all other sectors.
- The share of capital expenditure in aggregate expenditure in the State (28.22 *per cent*) was much higher than the GCS average (19.70 *per cent*) during the year reflecting a better long term financial management.

1.10.2 Efficiency of expenditure use

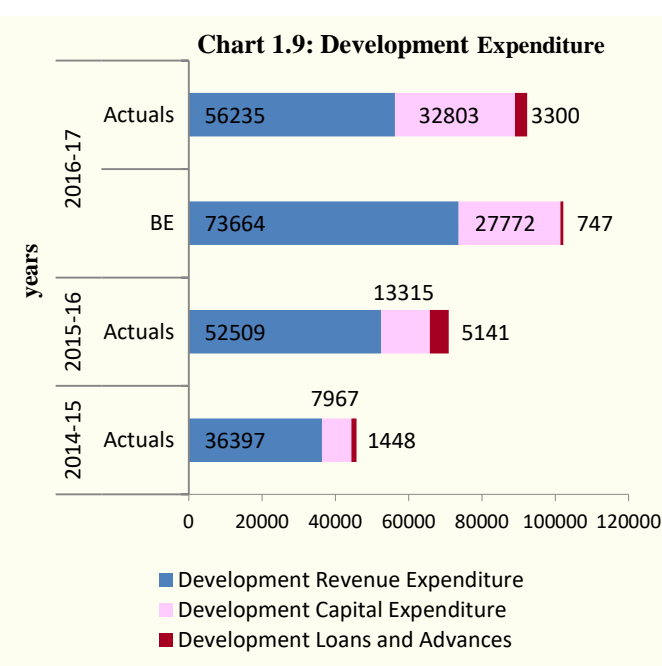
In view of the emphasis on public expenditure on socio-economic development works in successive Plans, it is important that the State Government takes appropriate expenditure rationalization measures and focus on provisioning of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, following ratios are important:

- the efficiency of expenditure use is also reflected in the ratio of capital expenditure to total expenditure (and/or GSDP) and
- Proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services.

The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Chart 1.9** presents the components of development expenditure:

⁷ See glossary

⁸ See glossary



During 2016-17, the total development expenditure constituted 78 per cent of aggregate expenditure. Development revenue expenditure constituted 48 per cent of aggregate expenditure. During the current year, development capital expenditure stood at 28 per cent of aggregate expenditure. The capital expenditure of the State excluding ₹7,500 crore transferred to DISCOMs under UDAY scheme was ₹25,871 crore. Thus the major portion of development expenditure was subsumed in revenue account, without any asset creation.

Table 1.17 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.17: Efficiency of expenditure on selected social and economic services

(in per cent)

Social/Economic Infrastructure	2015-16			2016-17		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M		S&W	O&M
Social Services (SS)						
Education	1.26	84.22	0.04	2.02	68.60	0.06
Health and Family welfare	2.76	55.70	0.16	7.09	37.08	0.18
Water Supply, Sanitation, Housing & Urban Development	32.38	14.23	3.46	46.63	16.89	5.46
Total (SS)	6.60	41.03	0.54	8.22	31.84	0.54
Economic Services (ES)						
Agriculture & Allied Activities	2.27	14.43	2.12	10.00	12.10	2.84
Irrigation & Flood Control	71.12	8.48	5.10	87.05	12.76	4.50
Energy	10.55	0.20	0.02	69.56	0.01	0.003
Transport	56.08	1.24	76.81	84.24	3.09	42.78
Total (ES)	33.62	9.39	6.42	58.59	9.11	2.62
Total (SS + ES)	20.23	27.75	3.01	36.84	23.37	1.31

Source: Finance Accounts; CE: Capital Expenditure; RE: Revenue Expenditure; TE: Total Expenditure; S&W: Salaries & Wages; O&M: Operation & Maintenance

The percentage of Capital Expenditure/Total Expenditure in Economic Services was 58.59 per cent under Agriculture & Allied Activities, Irrigation and Flood Control, Energy and Transport. It was 33.62 per cent in previous year, indicating an increased priority of

Government on creation of assets in these sectors. However, Operation and Maintenance expenditure on already created assets at 1.31 *per cent* of the Revenue Expenditure received lower priority (it was 3.01 *per cent* in the previous year).

1.11 Financial analysis of Government expenditure and investments

In the post-Fiscal Responsibility Legislation framework, the State is expected to keep its fiscal deficit under control. In addition, the State Government is expected to initiate measures to ensure adequate returns on its investments and higher rate of recovery of its loans and advances. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during 2016-17.

1.11.1 Financial results of Irrigation Projects

The State Government has not disclosed financial results of any of its Irrigation Projects despite large Irrigation Projects in Telangana, existing and planned.

1.11.2 Incomplete Projects

Blocking of funds on incomplete projects impinges negatively on the quality of expenditure. As per information provided by the Government, 92 projects/works which were due for completion by 31 March 2017 remained incomplete. The total amount of funds expended on these projects as on 31 March 2017 was ₹ 50,216 crore. Further, the original cost of irrigation projects was revised upwards by ₹ 13,803 crore. Reasons for delay were stated to be delays in land acquisition, want of forest clearance, delay in shifting of Electric Poles, delay in shifting of utilities etc., in most of the projects/works. Non-completion of these projects within the stipulated period not only resulted in cost escalation, but also deprived the State of the intended benefits for prolonged periods.

The Department-wise position of incomplete projects, due for completion and costing above rupees one crore is detailed in **Table 1.18**. The details of Major and Medium Irrigation projects pending completion are given in *Appendix 1.8*.

Table 1.18: Department-wise profile of incomplete projects

(₹ in crore)				
Nature of works	No. of incomplete Projects	Original cost	Cost over run	Cumulative Expenditure as on 31-03-2017
<i>Irrigation and Command Area Development Department</i>				
Major and Medium Irrigation	13	11,224	13,803	20,497
<i>Roads and Buildings Department</i>				
Roads & Bridges	79	1,01,897	12,875 [§]	29,719
Total	92	1,13,121	26,678	50,216

Source: Departmental information;

[§] Cost overrun to the extent of revised cost details provided by the department.

1.11.3 Investment and return

As of 31 March 2017, the State Government's investment stood at ₹ 13,075 crore in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives. The status of return on the investment in these corporations/companies is given in **Table 1.19**:

Table 1.19: Return on investment

Investment/Return/Cost of Borrowings	2014-15	2015-16	2016-17
Investment at the end of the year (₹ in crore)	382	1,329	13,075
Return (₹ in crore)	134	69	70
Return (<i>per cent</i>)	35.08	5.19	0.54
Average rate of interest on Government borrowing (<i>per cent</i>)	6.97	8.50	7.40
Difference between interest rate and return (<i>per cent</i>)	28.11	3.31	6.86

Source: Finance Accounts

During the year 2016-17, Government of Telangana invested mainly in Power Distribution Companies of Telangana (DISCOMs) (₹ 10,497.62 crore), Telangana Road Transport Corporation (₹ 901 crore) and Telangana State Seeds Development Corporation Limited (₹ 242.17 crore). It may be noted here that while Government investments are highest in power sector, this sector accounted for 99.88 *per cent* of total losses incurred by the State working PSUs in 2016-17. During 2016-17, Government earned a meagre return of 0.54 *per cent* on its investments, funded mainly through borrowings on which it paid interest at 7.40 *per cent*. **Investments increased 10 times (₹ 11,747 crore) over previous year. However, the increase in return on investments was negligible at rupees one crore, indicating non-performing investments.** An amount of ₹ 8,405 crore relating to investments made up to the end of 1 June 2014 was yet to be apportioned between the States of Andhra Pradesh and Telangana.

1.11.4 Loans and advances by State Government

In addition to investments in Co-operative Societies, Corporations and Companies, the State Government also provides loans and advances to institutions/organizations like Universities/Academic Institutions, PRIs, ULBs and Urban Development Authorities etc. **Table 1.20** presents the details of outstanding Loans and advances during 2014-15 to 2016-17:

Table 1.20: Average interest received on loans advanced by State Government

Quantum of Loans/Interest Receipts/Cost of Borrowings	(₹ in crore)			
	2014-15 Actual	2015-16 Actual	2016-17 BE Actual	
Opening Balance	--	1,406	---	6,552
Amount advanced during the year	1,483	5,233	747	3,402
Amount recovered during the year	77	88	2,875	156
Closing Balance	1,406	6,552	--	9,798
Of which outstanding balance for which terms and conditions have been settled	NA	NA	NA	NA

Quantum of Loans/Interest Receipts/Cost of Borrowings	2014-15	2015-16	2016-17	
	Actual	Actual	BE	Actual
Net addition	1,406	5,145	80	3,246
Interest Receipts	60	53	NA	105
Interest receipts as percentage of outstanding loans and advances	4.27	0.80	NA	1.07
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	7.24	7.71	NA	6.39
Difference between interest receipts and interest payments (<i>per cent</i>)	2.97	6.91	---	5.32

Source: Finance Accounts; NA: Not Available

It can be seen that the current level of recovery of loans was low with a significant gap between disbursements (₹ 3,402 crore) and recovery (₹ 156 crore). Loans advanced during the year decreased by 34.98 *per cent* over previous year. Recovery of loans and advances (₹ 156 crore) was far less than the budget estimates of ₹ 2,875 crore. Loans advanced (₹ 3,402 crore) were more than the budget estimates of ₹ 747 crore. A major portion of the loans were disbursed under the schemes relating to Water Supply, Sanitation, Housing and Urban Development (₹ 2,282 crore) and Health and Family welfare (₹ 528 crore).

1.11.5 Cash balances and investment of Cash balances

During the current year, State Government invested ₹ 53 crore in GoI Treasury Bills. **Table 1.21** depicts the cash balances and investments made by the State Government out of cash balances during the year:

Table 1.21: Cash balances and their Investment

	(₹ in crore)		
	Closing balance as on 31-03-2015	Closing balance as on 31-03-2016	Closing balance as on 31-03-2017
(a) General Cash Balance			
Cash in Treasuries	---	---	---
Deposits with Reserve Bank	109.28	3.53	(-)169.25
Deposits with other Banks	---	---	---
Remittances in transit - Local	2.07	2.07	2.07
Total	111.35	5.60	(-)167.18
Investments held in Cash Balance investment account	1,870.35	2,503.94	52.59
Total (a)	1,981.70	2,509.54	(-)114.59
(b) Other Cash Balances and Investments			
Cash with Departmental officers viz., Public Works Department Officers, Forest Department Officers, District Collectors	---	---	---
Permanent advances for contingent expenditure with Departmental officers	0.27	0.27	0.29

	Closing balance as on 31-03-2015	Closing balance as on 31-03-2016	Closing balance as on 31-03-2017
Investment of earmarked funds	3,212.60	3,958.25	4,278.05
Total (b)	3,212.87	3,958.52	4,278.34
Grand total (a)+ (b)	5,194.57	6,468.06	4,163.75

Source: Finance Accounts

State Government maintained the mandatory minimum daily cash balance of ₹ 1.38 crore with RBI on 266 days during the year without taking Special Drawing Facility (SDF⁹) or ways and means advances(WMA) or overdrafts. For 99 days¹⁰ State Government depended on SDF (97 days: ₹ 7,136.30 crore) and WMA (75 days: ₹ 4,951.93 crore) for maintaining the minimum balance with RBI.

1.11.6 Reserve Funds

Reserve Funds are created for specific and defined purposes and are funded by contributions/grants from the Consolidated Fund of India/State. Out of the gross accumulated balance of ₹ 4,909 crore lying in these Funds as on 31 March 2017, ₹ 4,278 crore (87.14 *per cent*) was invested in the Treasury bills, leaving the total net accumulated balance ₹ 631 crore as on 31 March 2017 in these funds.

1.11.7 Consolidated Sinking Fund

On the recommendations of the Twelfth Finance Commission, the State Government of the composite state of Andhra Pradesh had revised the guidelines pertaining to the existing Sinking Fund (created in 1999-2000 for amortization of open market loans) with effect from January 2010. Under these revised guidelines, the State Government is required to make annual contributions to the Fund at 0.5 *per cent* of the outstanding liabilities at the end of the previous financial year. In terms of guidelines of the Reserve Bank of India (RBI), which administers the Fund, outstanding liabilities are defined as internal debt and Public Account liabilities of the State Government. As on 31 March 2016, the total outstanding liabilities of the Government amounted to ₹ 97,992 crore. **During the year the State Government did not make any contribution to the Fund against the minimum required contribution of ₹ 489.96 crore.** The balance under the Fund as of 31 March 2017 was ₹ 3,775.71 crore.

1.11.8 State Disaster Response Fund (SDRF)

As per recommendation of the 13th Finance Commission, the SDRF was constituted with effect from 2010-11. In terms of the guidelines of the Fund, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. Accordingly, the Centre contributed ₹ 216 crore and State Government had contributed its matching share of ₹ 72 crore to the fund. In addition, an amount of ₹ 328.16 crore was also released by GoI towards National Disaster Response Fund (NDRF). Thus, the aggregate amount transferred to the fund during the year was ₹ 616.16 crore. The balance in the fund as on

⁹ Previously known as Special Ways and Means Advances

¹⁰ The dates on which WMA were drawn fall on the same dates on which SDF was availed except for two days

31 March 2017 was ₹ 108.37 crore after incurring expenditure of ₹ 727.58 crore during the year (against Fund balance of ₹ 835.95 crore including Opening Balance of ₹ 219.79 crore).

1.11.9 Cheques and Bills

Credit balance under the “Major Head 8670 Cheques and Bills” indicates cheques issued which remain uncashed. During the year, cheques worth ₹ 39,301.95 crore were issued, against which cheques worth ₹ 38,798.02 crore were encashed, leaving a closing balance of ₹ 1,379.77 crore (Credit) as on 31 March 2017.

1.12 Assets and Liabilities

1.12.1 Composition of assets and liabilities

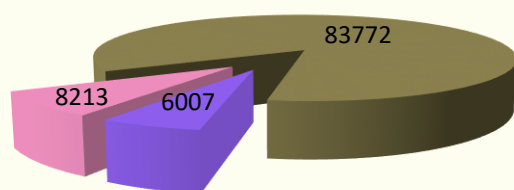
Government accounts reflect the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.9* gives an abstract of such assets and liabilities as on 31 March 2017. While liabilities consist mainly of internal borrowings, loans and advances from GoI and balances in the Public Account, assets comprise mainly capital outlay, loans and advances given by the State Government and cash balances.

The total liabilities of the State, as defined under the FRBM Act of the State, represent the liabilities under the Consolidated Fund and the Public Account of the State. These also include borrowings by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and/or interest are to be serviced out of the State budget.

1.12.2 Fiscal liabilities

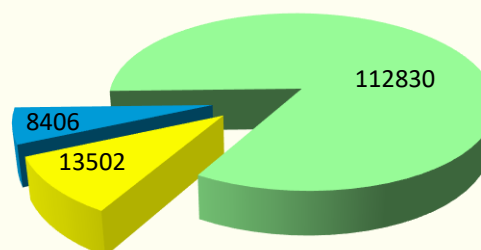
The outstanding fiscal liabilities of the State are presented in *Appendix 1.9*. The composition of fiscal liabilities during the previous year and current year is presented in *Chart 1.10* and *Chart 1.11* respectively:

Chart 1.10: Composition of Outstanding Fiscal Liabilities as of March 2016
(₹ in crore)



■ Public Account Liabilities
■ Loans and Advances from Government of India
■ Internal Debt

Chart 1.11: Composition of Outstanding Fiscal Liabilities as of March 2017
(₹ in crore)



■ Public Account Liabilities
■ Loans and Advances from Government of India
■ Internal Debt

The total fiscal liabilities of the State at the end of 2016-17 was ₹ 1,34,738 crore, which was 1.63 times its Revenue Receipts and 20.85 per cent of GSDP. Total outstanding liabilities including Guarantees amounted to ₹ 1,57,424 crore (₹ 1,34,738 crore +

₹ 22,686 crore¹¹), which constituted 24.36 *per cent* of GSDP. This was within the ceiling of 25 *per cent* prescribed in the MFPS for the year 2016-17. The total outstanding liabilities stood at 23.20 *per cent* of GSDP after excluding ₹ 7,500 crore under UDAY Scheme.

1.12.3 Off-Budget Borrowings

The borrowings of a State are governed by Article 293 of the Constitution of India. In addition to the liabilities shown in *Appendix 1.9*, the State Government guarantees loans availed by Government Companies/Corporations. These Companies/Corporations borrow funds from the market/financial institutions for implementation of various state plan schemes projected outside the State budget. Although, the State Government projects that funds for these programmes would be met out of the budget of the Company or Corporation, in reality, the borrowings of many of these concerns ultimately turn out to be the liabilities of the State Government and hence, constitute off-budget borrowings.

As on 31 March 2017, Telangana State Housing Corporation Limited (Housing Department) borrowed ₹ 3,368 crore from HUDCO. **Of this an amount of ₹ 1,000 crore was remitted into Government Account as Revenue Receipts, inflating the Revenue Receipts of the Government** (Paragraph 1.14 *infra* refers).

1.12.4 Status of Guarantees – Contingent Liabilities

Guarantees become liabilities of the State in case of default by the borrower for whom the guarantee has been extended by the State Government. The State Government constituted Guarantee Redemption Fund in 2002-03 for discharging the guarantees invoked. As per FRBM Act, annual incremental risk-weighted guarantees are to be limited to 90 *per cent* of total Revenue Receipts in the preceding year. **During the year the State Government did not make any contribution to GRF and the entire balance (₹ 541.67 crore) as on March 2017 was invested in Government securities.**

The maximum amount for which guarantees were given by the State and outstanding guarantees for 2016-17 are given in **Table 1.22**:

Table 1.22: Guarantees given by the Government of Telangana

Guarantees	(₹ in crore)		
	2014-15	2015-16	2016-17
Maximum amount guaranteed	21,240	28,094	31,871
Outstanding amount of guarantees	18,265	26,619	29,965
Total Revenue Receipts	51,042	76,134	82,818
Percentage of maximum amount guaranteed to total Revenue Receipts	41.61	36.90	38.48
Percentage of outstanding guarantees to the total Revenue Receipts of preceding year	--	52.15	39.36

Source: Finance Accounts

The maximum amount guaranteed during the year was ₹ 31,871 crore. The outstanding guarantees at the end of 2016-17 were mainly in respect of Telangana Drinking Water Supply Corporation Ltd., (₹ 11,124 crore), Corporation under Energy Sector

¹¹ outstanding guarantees where the principal and interest are to be serviced out of State budget (as per Finance Accounts)

(₹ 4,618 crore), Cooperatives (₹ 2,193 crore), Telangana State Road Transport Corporation (₹ 660 crore), State Financial Corporation (₹ 418 crore) and Hyderabad Metropolitan Water Supply & Sewerage Board (₹ 3,525.27 crore).

The outstanding guarantees (₹ 29,965 crore) to end of 2016-17 amounted to 39.36 *per cent* of total Revenue Receipts (₹ 76,134 crore) of the preceding year, which is within the ceiling of 90 *per cent* prescribed under FRBM legislation. The outstanding guarantees stood at 4.64 *per cent* of the GSDP (₹ 6,46,265 crore).

1.12.5 Ujwal DISCOM Assurance Yojana (UDAY):

UDAY scheme was launched by Government of India in November 2015 for financial turnaround of Power Distribution Companies (DISCOMs). As per this scheme, the State Government shall take over 75 *per cent* of DISCOMs' debt outstanding as on 30 September 2015 over a period of two years; 50 *per cent* in 2015-16 and 25 *per cent* in 2016-17.

The Scheme was not implemented in Telangana during 2015-16. Total outstanding debt of DISCOMs at the end of September 2015 was ₹ 11,897 crore. Of this, Government had to take over 75 *per cent*, i.e., ₹ 8,923 crore as per the MoU (04 January 2017) under the scheme. For the remaining 25 *per cent* of debt, DISCOMs required to fully/partially issue State Government guaranteed bonds or get them converted by Banks/Financial Institutions into loans or bonds with interest not more than the banks base rate plus 0.1 *per cent*.

Government borrowed ₹ 8,931.51 crore through UDAY bonds during the year. Out of this, an amount of ₹ 7,500 crore only was released to DISCOMs to end of the year. It was stipulated in the MoU that, DISCOMs debt had to be taken over in the form of grant ₹ 4,462 crore (50 *per cent*), loan ₹ 2,230 crore (25 *per cent*) and equity ₹ 2,231 crore (25 *per cent*). As against this stipulation, entire amount transferred to DISCOMS had been booked under Capital Expenditure as equity. Booking of ₹ 3,750 crore (50 *per cent* of ₹ 7,500 crore released to DISCOMs) as equity instead of grant resulted in overstatement of revenue surplus to that extent. Banks/Financial Institutions had not issued any new bonds as stipulated in the UDAY Scheme for the remaining balance loans of DISCOMs.

State Government stated (January 2018) that the issue regarding treatment of transferred amount as equity instead of grant is under correspondence with GoI.

1.13 Debt Management

1.13.1 Debt sustainability

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability¹² of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹³, sufficiency of non-debt receipts¹⁴, net availability of borrowed funds¹⁵, burden of interest

¹²See glossary

¹³See glossary

¹⁴See glossary

¹⁵See glossary

payments (measured by ratio of interest payments to Revenue Receipts) and maturity profile of State Government securities. **Table 1.23** analyses the debt sustainability of the State according to these indicators during the year 2016-17:

Table 1.23: Debt sustainability: Indicators

Indicators of Debt Sustainability	2014-15	2015-16	2016-17
Outstanding Debt [#] (₹ in crore)	77,333	91,985	1,21,236
Rate of growth of outstanding debt	^	18.95	31.80
GSDP (₹ in crore)	5,05,664	5,67,588	6,46,265
Rate of growth of GSDP	^	12.25	13.86
Debt/GSDP (<i>per cent</i>)	15.29	16.21	18.76
Average interest rate of outstanding debt [= (interest paid / (Opening Balance of Public Debt + Closing Balance of Public debt) / 2) * 100]	7.11	8.85	7.79
Interest Payments/Revenue Receipts (<i>per cent</i>)	10.24	9.93	10.40
Debt Repayment/Tax Revenue (<i>per cent</i>)	5.90	7.12	32.16
Debt Repayment/Debt Receipts (<i>per cent</i>)	18.03	16.26	34.74
Net Debt Available to the State (₹ in crore)	2,894	7,957	21,710

Source: Finance Accounts; # includes Internal Debt of the State Government and Loans and Advances from the Central Government; ^ Not applicable since Telangana was formed with effect from 2 June 2014

The net availability of borrowed funds was positive, indicating the availability of borrowed funds for purposes other than debt repayment. Debt/GSDP stood at 18.76 *per cent* during 2016-17 with an increase of 2.55 percentage points compared to previous year. Interest payments as a percentage of Revenue Receipts were 10.40 *per cent*, against the normative rate of 8.22 *per cent* prescribed by 14th Finance Commission. **The ratio of debt repayment to debt receipts during the year indicated that Government had utilized 34.74 *per cent* of borrowed funds for repayment of its existing debt which had increased by 18 percentage points over previous year.**

The repayment of Debt as percentage of tax revenue increased from 7.12 during 2015-16 to 32.16 during 2016-17.

1.13.2 Debt Profile

As per Annexure to Statement 17 of the Finance Accounts for the year 2016-17, the Maturity Profile of State Debt is shown in **Table 1.24**:

Table 1.24: Maturity Profile of State Debt

Maturity profile	Amount (₹ in crore)	Percentage
0 – 1 year	4,473	3.88
1 – 3 years	14,739	12.79
3 – 5 years	14,896	12.93
5 – 7 years	22,280	19.33
7 years and above	58,847	51.07
Total	1,15,235	100

Source: Finance Accounts

To discharge its expenditure obligations, the Government had to borrow further. **The State Government borrowed ₹43,863 crore as internal debt from market borrowings and loans from other financial institutions and ₹956 crore from Central loans during the year.**

The maturity profile of outstanding stock of public debt as on 31 March 2017 showed that 49 per cent (₹56,388 crore) of the total outstanding debt was in the maturity bucket of seven years and the balance thereafter.

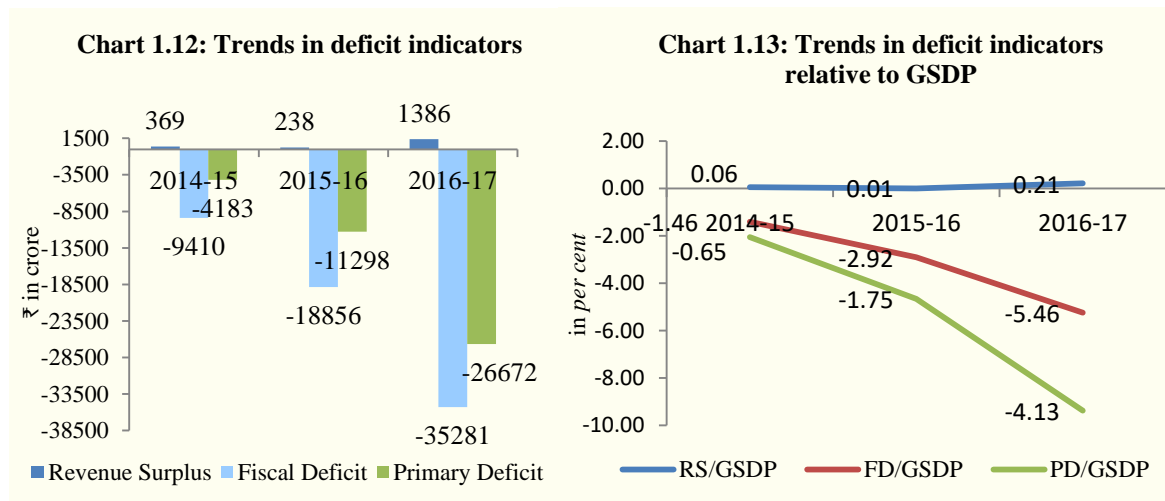
It further indicated that the liability of the State to repay the debt would be ₹14,896 crore during 2020-22 and ₹22,280 crore during 2022-24. The State may have to borrow further to repay these loans. A well thought out debt repayment strategy would have to be worked out by the Government to obviate additional borrowings, in those critical years.

Government replied (January 2018) that Public Debt was taken for longer tenure during the year 2017-18.

1.14 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. Deficit in Government accounts represents the gap between its receipts and expenditure and the nature of deficit is an indicator of the prudence of the Government in fiscal management. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to fiscal health. This section presents the nature, magnitude and the manner of financing these deficits and also assesses the actual levels of revenue and fiscal deficits for the financial year 2016-17 *vis-à-vis* targets set under FRBM Act/Rules. Trends in deficit indicators and trends in deficit indicators relative to GSDP are depicted in **Chart 1.12** and **Chart 1.13** respectively:

Trends in Deficits



During the year 2016-17, there was a Revenue surplus of ₹1,386 crore. Fiscal deficit (₹35,281 crore) constituted 5.46 per cent of GSDP. Primary deficit stood at ₹26,672 crore.

However, the revenue surplus is overstated by ₹6,778 crore and fiscal deficit understated by ₹2,500 crore on account of the following:

- An amount of ₹3,750 crore (50 per cent of ₹7,500 crore released to DISCOMs) was booked as equity instead of grant, against the MoU under UDAY scheme.
- Borrowed funds of ₹1,500 crore of Hyderabad Metropolitan Water Supply & Sewerage Board were taken into government account as a remittance as per instructions of the government, thus overstating Revenue Receipts to that extent;
- A similar remittance of ₹1,000 crore from Telangana State Housing Corporation Limited (borrowed from HUDCO) was taken into account as Revenue Receipts.
- A sum of ₹528 crore of Revenue Expenditure was adjusted into Loan Account in respect of Health, Medical and Family Welfare Department by DTO (Urban), Hyderabad as per the instructions of Government, resulting in understatement of Revenue Expenditure to that extent.

The issues highlighted above are very serious and have vitiated the true and fair view of accounts of the Government.

1.14.1 Components of Fiscal deficit and its financing pattern

The composition and financing of fiscal deficit are shown in **Table 1.25**:

Table 1.25: Components of fiscal deficit and their financing pattern

Sl. No.	Particulars	(₹ in crore)				
		2014-15	2015-16	2016-17		
		Net	Net	Receipts	Disbursements	Net
A	Decomposition of Fiscal Deficit (1 to 4)	(-)9,410	(-)18,856	82,974	1,18,255	(-)35,281
1	Revenue Surplus	369	238	82,818	81,432	1,386
2	Capital Expenditure	(-)8,373	(-)13,590	-	33,371	(-)33,371

Sl. No.	Particulars	2014-15	2015-16	2016-17		
		Net	Net	Receipts	Disbursements	Net
3	Net Loans and Advances	(-)1,406	(-)5,145	156	3,402	(-)3,246
4	Interstate Settlements	---	(-)359	-	50	(-)50
B	Financing Pattern of Fiscal Deficit					
1	Net Borrowings from Consolidated Fund	7,853	14,653	44,819	15,568	29,251
a	Market Borrowings*	7,767	13,883	31,775	2,717	29,058
b	Loans from GoI	86	770	956	763	193
2	Net Public Account	1,724	4,098	1,63,836	1,57,979	5,857
a	Small Savings, PF etc.	268	862	2,417	1,348	1,069
b	Reserve Funds	92	380	1,457	1,337	120
c	Deposits and Advances	2,159	2,222	43,378	41,460	1,918
d	Suspense and Misc.	199	772	93,946	91,041	2,905
e	Remittances	(-)994	(-)138	22,638	22,793	(-)155
3	Contingency Fund	50	-	-	0.09	(-)0.09
4	Accretion to Cash Balance	(-)117	105**	6,030	5,857	173

Source: Finance Accounts. *Includes borrowings from other institutions, ** Figures taken are due to rounding.

It can be seen that capital expenditure mostly accounted for the Fiscal deficit (94.59 per cent) while market borrowings financed 82.36 per cent of the Fiscal deficit.

1.14.2 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit¹⁶ and capital expenditure (including loans and advances) indicate the quality of deficit in the State finances. The bifurcation of primary deficit (Table 1.26) into primary revenue deficit and capital expenditure indicates the extent to which the deficit has been applied to augment asset creation in the State.

Table 1.26: Primary deficit/surplus – bifurcation of factors

Year	Primary revenue surplus	Capital Outlay	Loans and Advances & Interstate settlement	₹ in crore)	
				Primary deficit (-)/ Surplus (+)	Primary revenue surplus/ Capital Outlay (per cent)
2014-15	5,673	8,373	1,483	(-) 4,183	67.75
2015-16	7,884	13,590	5,233+359	(-)11,298	58.01
2016-17	10,151	33,371	3,402+50	(-)26,672	30.42

Source: Finance Accounts

During the year 2016-17, the State generated some primary revenue surplus which was applied towards meeting the requirement of capital expenditure. As can be seen from Table 1.26, the primary revenue surplus met 30 per cent of the capital expenditure. In other words, the non-debt receipts of the State (₹ 82,974 crore) met a significant part of the capital expenditure.

¹⁶ See glossary

1.15 Apportionment of balances between Andhra Pradesh and Telangana

As per the Andhra Pradesh State Reorganisation Act, 2014, the balances under Cumulative Capital expenditure, Loans and Advances, Public Debt and the balances under Public Accounts are to be apportioned between Andhra Pradesh and Telangana States. The balances apportioned and unapportioned as on 31 March 2017 are given in **Appendix 1.10**.

1.16 Significant Findings

The State registered revenue surplus of ₹1,386 crore during 2016-17. The revenue surplus was overstated by ₹6,778 crore on account of irregular accounting. Thus, the State had in revenue deficit of ₹5,392 crore in 2016-17. Fiscal deficit (₹35,281 crore) which stood at 5.46 per cent of Gross State Domestic Product (GSDP) was understated by ₹2,500 crore due to crediting of borrowed funds as Revenue Receipts.

The ratio of fiscal deficit to GSDP excluding amount transferred under Ujwal DISCOM Assurance Yojana (UDAY) scheme (₹7,500 crore) was 4.3 per cent. This exceeded the ceiling of 3.5 per cent stipulated for 2016-17 by the 14th Finance Commission and targeted in Medium Term Fiscal Policy Statement (MFPS) of the State under Fiscal Responsibility and Budget Management (FRBM) legislation.

Under UDAY scheme, against ₹8,931.51 crore borrowed through UDAY bonds during the year. Government released an amount of ₹7,500 crore only to DISCOMs to end of the year. The entire amount transferred to DISCOMs has been booked under Capital Expenditure as equity. Booking of ₹3,750 crore (50 per cent of ₹7,500 crore released to DISCOMs) as equity instead of grant resulted in overstatement of revenue surplus to that extent. Bank/Financial Institutions had not issued any new bonds as stipulated in the UDAY Scheme for the remaining balance loans of DISCOMs.

Capital expenditure (₹33,371 crore) was more than the Budget Estimates (₹29,313 crore). Its ratio to total expenditure stood at 28.22 per cent which was higher than the combined average (19.70 per cent) of General Category States. The capital expenditure of the State excluding ₹7,500 crore transferred to DISCOMs under UDAY scheme was ₹25,871 crore.

During the year, revenue expenditure accounted for 69 per cent of the State's aggregate expenditure, which was in the nature of current consumption, leaving only 31 per cent for investment in infrastructure and asset creation.

Devolution to the State was enhanced to the tune of ₹2,525 crore during 2016-17 on the basis of 14th Finance Commission recommendations. Audit noted that additional devolution led to increase in revenue expenditure by ₹5,536 crore over previous year.

During 2016-17, Government earned a meagre return of 0.54 per cent on its investments in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives. These investments were funded mainly through borrowings on which it paid interest at 7.40 per cent. Investments (₹13,075 crore) increased 10 times (₹11,747 crore)

over previous year (₹1,329 crore), the increase in return on investments was negligible at rupees one crore, indicating non-performing investments. The current level of recovery of loans was low with a significant gap between disbursements (₹3,402 crore) and recovery (₹156 crore).

The maturity profile of Debt as on 31 March 2017 indicated that State has to repay 49 per cent of debt amounting to ₹56,388 crore within the next 7 years.

The repayment of Debt as percentage of tax revenue increased from 7.12 during 2015-16 to 32.16 during 2016-17.

Chapter 2 Financial Management and Budgetary Control

2.1 Introduction

Effective financial management ensures that policy decisions are implemented at the administrative level without wastage or diversion of funds and with reasonable assurance on the successful implementation of the policy at the ground level. This Chapter reviews the allocative priorities of the State Government and comments on the transparency and effectiveness of its budgetary processes.

2.1.1 Budget Preparation Process

In accordance with Section 101 of the Andhra Pradesh Reorganisation Act-2014, Andhra Pradesh Codes/Rules/Manuals were adopted¹ by the State of Telangana with effect from 2 June 2014. The Financial Code and the Budget Manual provided for the procedure to be followed with regard to all matters concerning finance and budget. Budget preparation in the State is guided by a budget calendar.

A bottom-up approach was prescribed for budget preparation in the Budget Manual. The requirement of funds projected from the unit level to be consolidated at the district and finally at the Departmental level. There was, however, no evidence of compliance with this requirement by the Departments audited during the year. Audit revealed that financial inputs were not correlated with the corresponding physical outputs or outcomes either at the unit/district or Department level. The rigour exercised in analyzing and assessing the actual requirement of funds were inadequate.

2.1.2 Financial accountability and budget management

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly. It also indicates actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Act. Appropriation Accounts are complementary to Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India (CAG) seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2016-17 against 40 grants/appropriations is given in **Table 2.1**:

¹ G.O.Ms.No.69, Finance (TFR) Department, dated 30 May 2016

Table 2.1: Position of actual expenditure vis-à-vis original/supplementary Grants for the year 2016-17

		(₹ in crore)							
Nature of expenditure		Original	Supplementary	Total	Actual Expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March 2017	Percentage of savings surrendered by 31 March 2017 (col.7 / col.6)
		1	2	3	4	5	6	7	8
Voted	I Revenue	89,840.34	10,025.96	99,866.30	79,272.95	(-) 20,593.35	30,092.23	22,378.99	146.16
	II Capital	29,188.75	25,302.72	54,491.47	33,456.70	(-) 21,034.77	17,009.93	16,824.64	81.12
	III Loans and Advances	747.11	5,800.80	6,547.91	3,452.02	(-) 3,095.89	1,766.59	1,766.59	57.06
Total Voted		1,19,776.20	41,129.48	1,60,905.68	1,16,181.67	(-) 44,724.01	48,868.75	40,970.22	109.27
Charged	IV Revenue	8,037.50	64.30	8,101.80	8,794.30	692.50	144.71	152.19	(#)
	V Capital	70.80	6.58	77.39	61.93	(-)15.46	39.93	39.93	258.28
	VI Public Debt- Repayment	3,149.28	3,4.99	3,184.26	15,568.54	12,384.28	222.65	222.65	(#)
Total Charged		11,257.58	105.87	11,363.45	24,424.77	13,061.32	407.29	414.77	(#)
Grand Total		1,31,033.78	41,235.35	1,72,269.13	1,40,606.44	(-) 31,662.69	49,283.53	41,384.99	155.65

Source: Appropriation Accounts; (#) amount was surrendered despite final excess under Revenue Charged & Public Debt

Note: i) During the year, supporting documents/vouchers were not made available to AG (A&E) for an expenditure of ₹901.28 crore. Authenticity of this expenditure cannot, therefore, be vouched. ii) In the absence of Detailed Contingent bills in support of ₹73.26 crore drawn on Abstract Contingent bills during 2016-17, the genuineness of the expenditure cannot be vouched to that extent (discussed in chapter-3 infra).

There were overall savings of ₹ 31,662.69 crore (18 per cent of budget provision).

- Total Saving of ₹ 52,824.28 crore had occurred in 30 grants and seven appropriations under revenue section, 27 grants and four appropriations under capital section and seven grants under loans section.
- Savings were offset by total excess of ₹ 21,161.59 crore. Excess expenditure over provision was incurred in 10 grants² and two appropriations³ under revenue section; four grants⁴ under capital; and two grants⁵ and one appropriation⁶ (Public Debt) under loan section.

In view of final saving of ₹ 31,662.69 crore the supplementary grant of ₹ 41,235.35 crore obtained proved excessive. This points to unrealistic budgetary assumptions.

²V-Revenue, Registration and Relief (₹ 130.87 crore), VI-Excise Administration (₹ 20.83 crore), IX-Fiscal Administration, Planning, Surveys and Statistics (₹ 4,334.47 crore), X-Home Administration (₹ 1,040.21 crore), XI-Roads, Buildings and Ports (₹ 56.66 crore), XII-School Education (₹ 259.37 crore), XX-Labour and Employment (₹ 18.14 crore), XXIX-forest, Science, Technology and Environment (₹ 135.86 crore), XXXI-Panchayat Raj (₹ 252.57 crore) and XXXIV-Minor Irrigation (₹ 12.29 crore)

³ IX-Fiscal Administration, Planning, Surveys and Statistics (₹ 742.99 crore) and X-Home Administration (₹ 0.04 crore)

⁴V-Revenue, Registration and Relief (₹ 3.04 crore), XXVII-Agriculture (₹ 183.59 crore), XXXV-Energy (₹ 1,575.62 crore) and XXXVIII-Civil Supplies Administration (₹ 0.58 crore)

⁵ IX-Fiscal Administration, Planning, Surveys and Statistics (₹ 2.16 crore) and XVI-Medical and Health (₹ 8.03 crore)

⁶ IX-Fiscal Administration, Planning, Surveys and Statistics (₹ 12,384.27 crore)

During the year, an amount of ₹ 49,284 crore (156 per cent) was surrendered in excess of actual saving of ₹ 31,663 crore, of which ₹ 41,385 crore (84 per cent) was surrendered on the last day of the financial year, i.e., 31 March 2017. This was due to surrender of the provision in anticipation of savings and incurring expenditure subsequently by the controlling officers. In some cases, surrenders were made by Finance Department without receipt of proposals from the departments concerned. This indicated lack of coordination between Finance and the line departments.

2.3 Appropriation vis-à-vis allocative priorities

2.3.1 Excess expenditure

As per Article 204(3) of the Constitution of India no money shall be withdrawn from Consolidated Fund of the State except under appropriations made by law passed in accordance with the provisions of this article.

Excess expenditure over budget provision was ₹ 21,161.59 crore during 2016-17. The excess expenditure was incurred under 16 Grants and three Appropriations (including Public Debt) during the year as shown in **Table 2.2** and requires regularization under Article 205 of the Constitution.

Table 2.2: Excess expenditure

(₹ in crore)						
S. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant	Expenditure	Excess (+)	Reasons for excess expenditure
1.	V	Revenue, Registration and Relief (RV)	2,190.68	2,321.55	130.87	Specific reasons for incurring excess expenditure were not intimated by Government
2.	V	Revenue, Registration and Relief (CV)	26.26	29.31	3.04	
3.	VI	Excise Administration (RV)	235.26	256.08	20.83	
4.	IX	Fiscal Administration, Planning, Surveys and Statistics (RV)	11,064.66	15,399.13	4,334.47	
5.	IX	Fiscal Administration, Planning, Surveys and Statistics (LV)	149.94	152.10	2.16	
6.	X	Home Administration (RV)	3,733.15	4,773.36	1,040.21	
7.	XI	Roads, Buildings and Ports (RV)	698.46	755.12	56.66	
8.	XII	School Education (RV)	10,181.26	10,440.63	259.37	
9.	XVI	Medical and Health (LV)	520.13	528.16	8.03	
10.	XX	Labour and Employment (RV)	466.70	484.84	18.14	
11.	XXVII	Agriculture (CV)	466.32	649.91	183.59	
12.	XXIX	Forest, Science, Technology and Environment (RV)	284.29	420.15	135.86	
13.	XXXI	Panchayat Raj (RV)	5,058.43	5,311.00	252.57	
14.	XXXIV	Minor Irrigation (RV)	35.25	47.54	12.29	
15.	XXXV	Energy (CV)	8,922.00	10,497.62	1,575.62	
16.	XXXVIII	Civil Supplies Administration (CV)	0.10	0.68	0.58	

S. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant	Expenditure	Excess (+)	Reasons for excess expenditure
17.	IX	Fiscal Administration, Planning, Surveys and Statistics (RC)	7,867.76	8,610.75	742.99	
18.	IX	Fiscal Administration, Planning, Surveys and Statistics (PD)	3,184.26	15,568.54	12,384.27	
19.	X	Home Administration (RC)	0.45	0.48	0.04	
	Total		55,085.35	76,246.94	21,161.59	

Source: Appropriation Accounts

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

2.3.1.1 Persistent Excess

Excess expenditure over budget provision was incurred during 2015-16 under eight grants and one appropriation. Of these, excess expenditure over budget provision was repeated in four grants during 2016-17. The details are shown in **Table 2.3**:

Table 2.3: Grants with persistent Excess during 2015-17

(₹ in crore)

S. No.	Number and Name of the Grant	Amount of Excess	
		2015-16	2016-17
Revenue Voted			
1	V-Revenue, Registration and Relief	96.14	130.87
2	IX-Fiscal Administration, Planning, Surveys and Statistics	4,934.94	4,334.47
3	X-Home Administration	328.30	1,040.21
Loans Voted			
4	IX-Fiscal Administration, Planning, Surveys and Statistics	322.50	2.16

Source: Appropriation Accounts

Specific reasons for incurring excess expenditure under the above Grants were not intimated by the Government.

2.3.1.2 Expenditure incurred without Budget Provision

As per paragraphs 17.3.1, 17.6.1(c) of Budget Manual and Article 204(3) of the Constitution of India expenditure should not ordinarily be incurred on a scheme/service without provision of funds. During the year 2016-17, expenditure of ₹754 crore was incurred in 13 cases (₹10 crore and above in each case) without budget provision (either original or supplementary). Details are shown in **Table 2.4**. Expenditure was met from the funds obtained by way of re-appropriation in six cases. Of this, re-appropriation was also insufficient in three cases. In seven instances, expenditure was incurred even without resorting to re-appropriation. This undermined the sanctity of budgeting process and legislative control.

Table 2.4: Expenditure without provision

(₹ in crore)				
S. No.	Grant No. & Name of the Grant	Head of Account & Description of the Sub head	Re-appropriation	Expenditure
1	V- Revenue, Registration and Relief	4070-00-800-12-(06)-Digitalisation of Records Registration and Stamps Department	0.00	20.00
2	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-01-800-(34)- Pension allocable to successor State of Telangana	0.00	29.44
3	IX-Fiscal Administration, Planning, Surveys and Statistics	7810-00-125-00-Andhra Pradesh and Telangana	48.39	50.03
4	XI-Roads, Buildings and Ports	3054-04-797-11-(04)-Subvention From Central Road Fund	20.00	280.73
5	XI-Roads, Buildings and Ports	5054-80-800-11-(05)-Cost sharing with Railways for construction of New Railway Lines	20.00	20.00
6	XVI-Medical and Health	2210-01-110-11-(54)- Purchase of Diagnostic Equipments	0.00	10.21
7	XVI-Medical and Health	4210-01-110-11-(27)- Upgradation of PHCs	0.00	33.25
8	XVII-Municipal Administration and Urban Development	2217-80-191-03-(57)-Hussain Sagar Lake and Catchment Area Improvement Project	11.78	12.77
9	XXXI-Panchayat Raj	2515-00-789-11-(05)-Assistance to Panchayat Raj Institutions for Construction of Rural Roads	0.00	59.81
10	XXXI-Panchayat Raj	2515-00-796-11-(05)-Assistance to Panchayat Raj Institutions for Construction of Rural Roads	0.00	126.56
11	XXXIII- Major and Medium Irrigation	4700-01-235-11-(26)-Dam and Appurtenant works	64.59	64.59
12	XXXIII- Major and Medium Irrigation	4700-01-235-11-(27)- Canals and Distributaries	30.00	30.00
13	XXXIV-Minor Irrigation	2702-03-101-03-(10)-Construction of New Minor Irrigation Tanks under TSILIP	0.00	16.26
Total			194.76	753.65

Source: Appropriation Accounts

2.3.1.3 Excess expenditure over provision relating to previous year not regularized

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit was prescribed under the Article, excess expenditure was to be regularized after discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). Administrative Departments concerned are required to submit Explanatory Notes for excess expenditure to PAC through Finance Department. However, excess expenditure over the allocation amounting to ₹ 6,184 crore pertaining to the years 2014-15 to 2015-16 was yet to be regularized as of December 2017, as detailed in *Appendix 2.1*. This was due

to non-furnishing of Explanatory Notes by the concerned Administrative departments/Finance department.

The cases of excess expenditure over grants are serious breaches and are in violation of the wish of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.

Government stated (January 2018) that the regularization of excess expenditure of previous years would be taken up along with that of the current year.

2.3.2 Savings

During 2016-17, there were savings (₹ 48,276 crore) in 21 grants, by ₹ 100 crore and above and more than 20 per cent of total provision in each case. These savings constituted 91 per cent of total savings (₹ 52,824 crore) (**Appendix 2.2**). Savings of ₹ 27,408 crore (37 per cent of total savings) occurred in five grants by ₹ 2,000 crore and above and more than 20 per cent of the total grant in each case, as indicated in **Table 2.5**. The savings indicate the need to strengthen the budgetary process.

Table 2.5: Grants with substantial savings

Sl. No	Grant No.	Name of the grant	Total Grant	Expenditure	Savings (-)	Percentage of Savings		Reasons
						2015-16	2016-17	
(₹ in crore)								
Revenue Voted								
1	XVI	Medical and Health	6,718.06	3,993.78	2,724.28	30	41	Specific reasons for savings were not intimated by Government
2	XVII	Municipal Administration and Urban Development	5,472.49	1,351.05	4,121.44	40	75	
3	XXI	Social Welfare	6,296.02	2,986.83	3,309.19	57	53	
4	XXXIII	Major and Medium Irrigation	8,441.59	2,011.59	6,430.00	5	76	
Capital Voted								
5	XXXIII	Major and Medium Irrigation	22,400.25	11,577.06	10,823.19	37	48	
Total			49,328.42	21,920.31	27,408.10	37	56	

Source: Appropriation Accounts

2.3.2.1 Persistent Savings

There were persistent savings of more than 20 per cent of the total grant/appropriation in 10 cases (exceeding ₹ 20 crore each) during the last three years. Details are given in **Table 2.6**:

Table 2.6: Grants/appropriations with persistent savings during 2014-17

(₹ in crore)

S. No.	Grant No.	Name of the Grant/ Appropriation	Amount of Saving		
			2014-15	2015-16	2016-17
Revenue Voted					
1	III	Administration of Justice	262.99 (48)	285.58 (46)	202.43 (36)
2	VII	Commercial Taxes Administration	64.72 (27)	95.68 (24)	97.00 (25)
3	XIII	Higher Education	475.90 (37)	506.30 (30)	416.37 (24)
4	XVI	Medical and Health	1,299.38 (36)	1,396.21 (30)	2,724.28 (41)
5	XVII	Municipal Administration and Urban Development	2,646.79 (70)	1,286.68 (40)	4,121.44 (75)
6	XVIII	Housing	697.39 (66)	529.16 (48)	1116.43 (98)
7	XXI	Social Welfare	2,196.51 (69)	3,550.73 (57)	3,309.19 (53)
8	XXII	Tribal Welfare	827.76 (59)	1,421.67 (42)	1,086.02 (38)
9	XXIV	Minority Welfare	726.15 (69)	556.64 (50)	483.58 (36)
10	XXV	Women, Child and Disable Welfare	812.20 (51)	411.87 (27)	493.32 (30)
11	XXVII	Agriculture	1,863.17 (26)	1,366.57 (20)	1,598.21 (24)
12	XXX	Cooperation	102.47 (67)	86.57 (44)	61.19 (41)
13	XXXVI	Industries and Commerce	663.76 (50)	482.60 (38)	809.52 (74)
Capital Voted					
14	XI	Roads, Buildings and Ports	1,377.91 (52)	3,121.91 (61)	1,929.95 (36)
15	XII	School Education	193.29 (75)	54.10 (67)	490.80 (79)
16	XVI	Medical and Health	586.04 (88)	574.50 (85)	495.23 (59)
17	XXI	Social Welfare	181.28 (42)	231.02 (46)	1,272.43 (87)
18	XXII	Tribal Welfare	110.76 (48)	241.26 (61)	789.44 (75)
19	XXIII	Backward Classes Welfare	116.39 (74)	227.10 (97)	246.88 (82)
20	XXXI	Panchayat Raj	2,003.68 (90)	1,121.21 (38)	1,199.80 (35)
Revenue Charged					
21	III	Administration of Justice	86.08 (72)	41.10 (24)	37.19 (22)

Source: Appropriation Accounts; Figures in parentheses indicate percentage of saving to total provision

Some of the above grants relate to developmental schemes in Housing, Medical & Health and Welfare Sectors, etc. Savings under these schemes indicated that the envisaged benefits did not accrue to the targeted beneficiaries.

State Government attributed persistent savings to non-filling up of vacancies under III-Administration of Justice. Specific reasons for savings under the remaining Grants were not intimated.

2.3.3 Unnecessary/Inadequate/Excessive Supplementary Provision

Supplementary grant aggregating ₹ 15,123 crore obtained in 35 cases (exceeding rupees one crore in each case) during the year proved unnecessary. In these cases, the actual expenditure (₹ 51,029 crore) was less than the original provision (₹ 73,628 crore). Details are shown in **Appendix 2.3**. This indicates that the CCOs could not realistically assess/estimate the actual requirement of funds for the remaining period of the financial year. Monitoring of expenditure through the monthly expenditure control mechanism, needed to be strengthened.

Supplementary grant aggregating ₹ 10,200 crore proved excessive by ₹ 5,244 crore over the actually required provision in 16 cases as detailed in **Appendix 2.3(a)**. In 15 cases, supplementary grant of ₹ 13,115 crore proved insufficient by more than one crore rupees each, leaving an aggregated unauthorised excess expenditure of ₹ 21,128 crore as detailed in **Appendix 2.3(b)**.

Significant cases on un-necessary, excessive and insufficient supplementary grants of more than ₹ 500 crore in various Departments are detailed in **Table 2.7**:

**Table 2.7: Unnecessary, Excessive and Insufficient Supplementary Grants
(More than ₹ 500 crore)**

(₹ in crore)						
Sl. No.	Grant No.	Name of the Grant	Original Provision	Actual Expenditure	Saving (-)/ Excess(+)	Supplementary
Unnecessary Supplementary Grants						
1	XVI	Medical and Health (RV)	5,620.16	3,993.78	-1,626.37	1,097.91
2	XVII	Municipal Administration and Urban Development (RV)	4,580.44	1,351.05	-3,229.39	892.05
3	XXI	Social Welfare (RV)	5,767.65	2,986.83	-2,780.83	528.37
4	XXXII	Rural Development (RV)	6,344.54	5,988.98	-355.56	960.86
5	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	2,366.00	1,246.79	-1,119.21	867.06
6	XI	Roads, Buildings and Ports (CV)	3,645.95	3,485.58	-160.37	1,769.58
7	XXXIII	Major and Medium Irrigation (CV)	15,689.93	11,577.06	-4,112.87	6,710.32
Excessive Supplementary Grants						
8	XXIII	Backward Classes Welfare (RV)	2,235.08	2,775.77	540.69	1,194.21
9	XII	School Education (CV)	74.93	127.62	52.69	543.49
10	XVI	Medical and Health (CV)	319.22	350.08	30.86	526.09
11	XXXI	Panchayat Raj (CV)	214.73	2,209.66	1,994.93	3,194.73
12	XVII	Municipal Administration and Urban Development (LV)	235.00	3,188.07	2,953.07	3,188.07

Sl. No.	Grant No.	Name of the Grant	Original Provision	Actual Expenditure	Saving (-)/ Excess(+)	Supplementary
13	XVIII	Housing (LV)	15.00	914.65	899.65	914.65
Insufficient Supplementary Grants						
14	V	Revenue, Registration and Relief (RV)	1,368.87	2,321.55	952.68	821.81
15	XII	School Education (RV)	8,499.71	10,440.63	1,940.92	1,681.55
16	XXXI	Panchayat Raj (RV)	4,471.43	5,311.00	839.56	586.99
17	XXXV	Energy (CV)	0.00	10,497.62	10,497.62	8,922.00

Source: Appropriation Accounts; RV: Revenue Voted; CV: Capital Voted; LV: Loan Voted

2.3.4 Re-appropriations

Government had delegated certain powers to the Heads of Departments (HoDs) to re-appropriate funds at their level subject to certain restrictions. As part of these instructions, where the HoDs are not authorized to re-appropriate funds, proposals are required to be sent to Finance Department by 25th of February every year and thereafter the decision of the Finance Department would be intimated to the other Departments.

The following issues were observed during audit of re-appropriations:

2.3.4.1 Inadequate/Unnecessary/Excessive re-appropriation of funds

As per paragraph 17.5 of Budget Manual, re-appropriation is permissible only when a saving under one head of account and an excess under another are known or anticipated with reasonable certainty or when it is deliberately proposed to curtail expenditure under one head with a view to incurring more urgent additional expenditure under another.

During 2016-17, inadequate/ unnecessary/ excessive re-appropriation of funds occurred in 71 cases. This resulted in either non-utilisation of funds or excess over provision by ₹ 10 crore and above in each case, as detailed in **Appendix 2.4**.

2.3.4.2 Unexplained re-appropriations

Paragraph 17.17.2 of Budget Manual stipulates that reasons for additional expenditure and savings should be explained in the re-appropriation statement. Vague expressions such as “based on actual requirement/expenditure”, “savings are anticipated” “observance of economy”, “original provision proved insufficient or excessive”, “based on progress of actuals” etc., should be avoided. Re-appropriation orders issued by the State Government were checked in audit. **Scrutiny revealed that out of 10,060 items of re-appropriations, specific reasons in respect of 7,338 (73 per cent) items were not intimated to the Accountant General (Accounts & Entitlements).**

2.3.5 Surrender of Savings

The spending Departments, as per the provisions of the Budget Manual (Paragraph 17.2.2), are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated.

2.3.5.1 Substantial surrenders

Funds in excess of ₹ 10 crore and more than 50 *per cent* of total provision in each case were surrendered in respect of 268 sub-heads amounting to ₹ 44,967 crore. These surrenders included hundred *per cent* surrenders (₹ 16,738 crore) under 92 sub-heads. Surrenders of more than ₹ 200 crore and more than 90 *per cent* of the provision in each case are detailed in **Appendix 2.5**. Government could have assessed its requirement more realistically in these cases.

2.3.5.2 Surrender in excess of savings

The Departments, as per the provisions of the paragraph 17.2.2 of Budget Manual, are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. Surrender of the provision in anticipation of savings and incurring expenditure subsequently by the controlling officers' results in surrender in excess of the overall savings in a grant/appropriation. In six cases, the amount surrendered (Rupees two crore or more in each case) was in excess of actual savings indicating lack of/inadequate budgetary control and monitoring in these Departments. Against the savings of ₹ 2,045 crore, the actual amount surrendered was ₹ 3,773 crore, resulting in excess surrender of ₹ 1,728 crore. Details are given in **Appendix 2.6**.

In 13 cases, though there was an excess of ₹ 19,379 crore, an amount of ₹ 3,999 crore was surrendered injudiciously. Details are given in **Appendix 2.6 (a)**.

2.3.5.3 Savings not surrendered

At the close of the year 2016-17, there were 10 grants and two appropriations in which saving of ₹ 4,370 crore occurred and no part of it was surrendered by the Departments (**Appendix 2.7**). Similarly, out of the saving of ₹ 32,612 crore under 20 grants (Rupees five crore and above in each case) an amount of ₹ 4,881 crore (15 *per cent*) remained un-surrendered at the end of the year (**Appendix 2.8**).

Besides, in 55 cases, ₹ 41,239 crore (78 *per cent*) of the total savings of ₹ 52,824 crore was surrendered (more than ₹ 10 crore in each case) on the last working day of the financial year. This was contrary to the provisions (Paragraph 17.2.2) of the Budget Manual. Details are shown in **Appendix 2.9**.

2.3.6 Lumpsum provision

Paragraph 13.12 of the Budget Manual stipulates that lumpsum provision should not as a rule be made in the budget estimates. However, lumpsum provision of ₹ 23.75 crore was made in the budget under the Major Head "2052-Secretariat General Services" in violation of provision. The entire provision remained unutilized at the end of the year.

2.3.7 Rush of expenditure

Article 39 of the Telangana Financial Code stipulates that, expenditure should be evenly distributed throughout the year. No attempt should be made to prevent the lapse of an appropriation by any undue rush of expenditure during March. It was observed in audit that expenditure during each of the three quarters ending December 2016 was between 20 to 23 *per cent* of the total expenditure. While the percentage of expenditure in the last quarter

was 35 *per cent* and the expenditure in the month of March 2017 alone constituted 21 *per cent*, indicating rush of expenditure.

It was also noticed that in 18 Major Heads, expenditure incurred was more than 50 *per cent* of annual expenditure and more than one crore rupees in the last quarter. Among these cases, the expenditure incurred was more than 50 *per cent* of annual expenditure under nine Major Heads during the month of March 2017. Details are shown in **Appendix 2.10**.

2.4 Advances from Contingency Fund

Contingency Fund (CF) of the State has been established under the Telangana Contingency Fund Act, 2014 in terms of provisions of Article 267(2) of the Constitution of India. Advances from the Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, until its authorization by the Legislature, would be undesirable. The Fund is in the nature of an imprest with a corpus of ₹ 50 crore and required to be recouped by obtaining supplementary grants.

During the year 2016-17, 27 sanctions for drawal from Contingency fund for an aggregate amount of ₹ 16.45 crore were issued by the Government. Of this, an amount of ₹ 13.07 crore was drawn from Contingency Fund and an amount of ₹ 12.98 crore was recouped to the Fund. An amount of ₹ 0.09 crore remained un-recouped by the end of the year 2016-17. Further, five sanctions amounting to ₹ 1.51 crore proved unnecessary as no expenditure was incurred.

2.5 Major Policy Initiatives

Several major policy initiatives/flagship schemes were announced by the Government in 2016-17 budget, reflecting its socio-economic priorities. Some of the major policy initiatives/schemes outlined in the budget for the year 2016-17 were scrutinized in audit on a test-check basis to verify the achievement of financial and physical targets.

Out of ₹ 21,683 crore allocated for the 19 schemes reviewed, expenditure booked as per Appropriation Accounts was ₹ 5,459 crore (25 *per cent*) only. An amount of ₹ 467 crore released for implementation of these schemes was lying un-utilized in PD accounts (₹ 444 crore) and Bank Accounts (₹ 23 crore). In 12 cases, there was discrepancy in expenditure shown in Appropriation Accounts and that was reported to Audit. This was not reconciled by the Chief Controlling Officers concerned with AG (A&E). In two cases the allocated funds could not be utilized due to non-finalization of scheme guidelines. Thus, the policy initiatives/flagship schemes taken up by Government during the year were either unfulfilled or were partially executed, due to non-approval of scheme guidelines/modalities, poor project implementation and non-release of funds. Some instances are mentioned in **Table 2.8**:

Table 2.8 Budgetary Position vis-à-vis actual Expenditure and Status of Implementation of the Schemes

Sl. No.	Major Policy	Status of Implementation
Non-utilisation of funds provided in Budget led to non-achievement of targets		
Tribal Welfare Department		
(1)	<p>Infrastructure in 3 ITDA Districts:</p> <p>Objective: To provide bituminous (BT) Road connectivity to scheduled tribe (ST) habitations in three Integrated Tribal Development Agency (ITDA) districts of Adilabad, Warangal and Khammam to enable tribals to move to other areas for their daily needs and to increase accessibility to schools, hospitals, markets etc.</p>	<p>Budget: ₹ 250.00 crore</p> <p>Surrender: ₹ 250.00 crore</p> <p>Expenditure: NIL</p> <p>Physical Target: Laying 418.99 km length of road connectivity to 1,31,313 ST habitations in three ITDA districts.</p> <p>Physical Achievement: NIL</p> <p>Reasons for non-utilisation: Department (September 2017) stated that due to non- finalization of tenders, funds were not utilised.</p> <p>Audit observation: Improper planning led to non-utilisation of allocated funds, resulting in non-implementation of the scheme for providing BT road connectivity to tribal habitations.</p>
Scheduled Castes Development, Tribal Welfare & BC Welfare Departments		
(2)	<p>Kalyana Lakshmi:</p> <p>Objective: To provide one time financial assistance of ₹ 51,000 at the time of marriage to every SC, ST, BC and EBC Girl whose parental income does not exceed ₹ 2 lakh per annum.</p>	<p>SC Development Department</p> <p>Budget: ₹ 200.00 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 119.33 crore</p> <p>Expenditure as reported to Audit: ₹ 113.95 crore</p> <p>Physical Target: Coverage of 39,215 SC girls</p> <p>Physical Achievement: Covered 22,343 SC girls (57 per cent)</p> <p>Reasons for non-utilisation: SC Development Department (September 2017) stated that due to change in procedure and re-organization of State, funds were not fully utilized.</p> <p>BC Welfare Department</p> <p>Budget: ₹ 300.00 crore,</p> <p>Expenditure as per Appropriation Accounts: ₹ 138.99 crore</p> <p>Expenditure as reported to Audit: ₹ 136.79 crore</p>

Sl. No.	Major Policy	Status of Implementation
		<p>Physical Target: Coverage of 58,823 BC/EBC girls</p> <p>Physical Achievement: Covered 26,823 BC/EBC girls (46 per cent)</p> <p>Reasons for non-utilisation: BC Welfare department (December 2017) attributed the shortfall to freezing of funds by Finance Department.</p> <p><u>Tribal Welfare Department:</u></p> <p>Budget: ₹ 88.00 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 71.58 crore</p> <p>Expenditure as reported to Audit: ₹ 59.85 crore</p> <p>Physical Target: Coverage of 17,255 ST girls</p> <p>Physical Achievement: Covered 11,736 ST girls (68 per cent).</p> <p>Reasons for non-utilisation: Tribal Welfare Department (December 2017) stated that due to change in procedure and re-organization of Districts, funds were not fully utilized.</p> <p>Audit observation: Insufficient budget releases and freezing of funds resulted in shortfall of achievement in implementation of scheme, which stood at 43 per cent, 54 per cent and 32 per cent in respect of SC, BC/EBC and ST categories respectively.</p>
Schemes not implemented due to non-finalisation of guidelines/modalities		
Scheduled Castes Development Department		
(3)	<p>Additional facilities to the students of SC Hostels in the New State of Telangana:</p> <p>Objective: To improve admissions in Pre-Matric Institutions under Scheduled Castes (SC) Development Department and to provide</p>	<p>Budget: ₹ 130.00 crore</p> <p>Surrender: ₹ 130.00 crore</p> <p>Expenditure: NIL</p> <p>Reasons for non-utilisation of funds: Department (November 2017) attributed this to non-receipt of orders from the Government regarding fixing of slab rates and finalization of modalities of the scheme.</p>

Sl. No.	Major Policy	Status of Implementation
	<p>better amenities to the students. To provide additional facilities viz., wool blanket, cotton bed, pillow with pillow cover, school bags, one pair of leather shoes & canvas shoes, stitching charges of uniforms and to provide bunker beds etc., for improving standards of SC Welfare Hostels.</p>	<p>Audit Observation: Scheme contemplated in the budget for welfare of SC students was not implemented during the year due to non-finalisation of modalities of the scheme.</p>
Municipal Administration & Urban Development Department		
(4)	<p>Assistance to Municipal Corporations of Warangal, Khammam, Karimnagar, Nizamabad and Ramagundam: The scheme is intended for taking up of various developmental activities in the Municipal Corporations of Warangal, Khammam, Karimnagar, Nizamabad and Ramagundam (pursuant to Chief Minister's Assurances) and were scheduled to be completed within the year 2016-17.</p>	<p>Budget: ₹ 700.00 crore Expenditure as per Appropriation Accounts: ₹ 100.05 crore Amount drawn (as reported to Audit): ₹ 175.00 crore Expenditure as reported to Audit: NIL Physical Target: Government accorded administrative sanction for 175 works⁷ (value: ₹ 646.84 crore) Physical Achievement: Nil Unutilised amount: An amount of ₹ 175.00 crore kept at the disposal of the respective district collectors was lying unutilized in their PD accounts. Reasons for non-utilisation of funds: Department (September 2017) attributed this to non-receipt of Guidelines from Engineer-in-Chief, Public Health Department Audit observation: Non-finalization of guidelines resulted in the scheme contemplated in the budget could not be implemented during the year despite release of funds. Director of Municipal Administration had not reconciled the discrepancy in expenditure with AG (A&E).</p>

⁷ Warangal, (17 works), Khammam (10 works), Karimnagar (74 works), Nizamabad (14 works) and Ramagundam (60 works)

Sl. No.	Major Policy	Status of Implementation
Policy initiatives unfulfilled or partially fulfilled due to non-release/freezing of funds		
Irrigation and Command Area Development Department		
(5)	<p>Palamuru - Rangareddy Lift Irrigation Scheme:</p> <p>This scheme was contemplated during 2015-16. The objective of the scheme is to provide irrigation facilities for ayacut of 10.00 lakh acres and drinking water to en-route villages, GHMC and industrial use by lifting 90 TMC of flood water in 60 days during flood season from foreshore of Srisailem Project on Krishna River near Yellur (V), Kollapur (M) in Mahabubnagar District to K.P. Laxmidevipally village, Kondurg (M) with 5 stretch lifting (i.e., 1st lift to 5th lift) and then utilizing water by gravity.</p>	<p>Budget: ₹ 11,010.89 crore</p> <p>Expenditure: ₹ 708.62 crore (6 per cent)</p> <p>Target date for completion: by December 2018</p> <p>Reasons for short utilisation: ₹ 10,280.75 crore out of the budget allocation was surrendered through re-appropriation orders.</p> <p>Audit observation: Slow pace of flow of funds indicated that possibility to complete the project and to derive the intended benefit by target date was remote.</p>
Agriculture Department		
(6)	<p>Interest free Loans to Farmers (Vaddileni Runalu) & Crop Insurance:</p> <p>Objective: To mitigate the financial burden and as a relief to the farmers by allowing interest free loans and also encourage them in availing institutional credit and to inculcate timely repayment of crop loans.</p>	<p>Budget: ₹ 265.39 crore</p> <p>Expenditure: Nil</p> <p>Physical Target: 12 lakh farmers</p> <p>Physical Achievement: Nil</p> <p>Reasons for non-utilisation: Non-receipt of LOC</p> <p>Audit Observation: Due to non-issue of LOC, bills amounting to ₹ 165.67 crore pending with DTO (Urban), Hyderabad were not paid to end of the year. Programme contemplated in the Budget to mitigate financial burden of the farmers had not been implemented during the year.</p>
Non-reconciliation of booked expenditure with AG (A&E)		
Panchayat Raj Department		
(7)	<p>Mission Bhagiratha:</p> <p>About the Scheme: The Government of Telangana has taken up Telangana Drinking</p>	<p>Budget: ₹ 1,298.53 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 2,293.90 crore</p>

Sl. No.	Major Policy	Status of Implementation
	<p>Water Supply Project named “Mission Bhagiratha” with an estimated cost of ₹43,791.14 crore for providing safe, adequate, sustainable and treated drinking water to rural habitations and urban local bodies in 9 erstwhile districts of Telangana other than Hyderabad and its surrounding habitations within ORR. The entire project is divided into 26 segments. Government established “Telangana Drinking Water Supply Corporation (TDWSC)” for implementing the Project. The project is proposed to be executed in a phased manner for completion by 2018.</p> <p>Objective: To cover 24,225 habitations and to provide about 60 lakh household connections in the State.</p>	<p>Amount drawn (as reported to Audit): ₹ 2,271.71 crore</p> <p>Expenditure as reported to Audit: ₹ 2,244.40 crore</p> <p>Expenditure from off-budget borrowings: TDWSCL obtained sanction for loan of ₹ 24,952 crore from HUDCO, NABARD and other banking institutions with the rate of interest ranging between 9.20 <i>per cent</i> to 10.75 <i>per cent</i> to meet the expenditure on the project. The Corporation is required to repay the loan within 15 years from the date of disbursement of loan by various banks. Out of which ₹9,124.08 crore was drawn; and the expenditure was ₹10,012.57 crore, which includes margin money of ₹1,450 crore released by Government of Telangana for the loans taken from other institutions viz., HUDCO/NABARD etc.</p> <p>Audit observation: Excess expenditure of ₹995.37 crore over budget provision was registered under the scheme in Appropriation Accounts. Of which, an amount of ₹ 374.13 crore was due to release of additional amount by Government for payment of interest on loans taken from the HUDCO & NABARD by the TDWSCL.</p> <p>Against 24,225 habitations and 60 lakh household connections proposed to be covered under the scheme, no information is available with the Government with regard to coverage up to the year 2016-17. Chief Engineer, Rural Water Supply and Sanitation replied (September, 2017) that year wise targets were not fixed under the scheme. Thus, the pace of implementation of the scheme by the end of the year could not be assessed. Booked expenditure was not reconciled with AG (A&E).</p>

Audit observations on the schemes (i) Construction of Buildings for Residential school complex, (ii) Assistance to Panchayat Raj Institutions under RIDF, (iii) Aarogyasri Health Care Trust, (iv) Loans to HMDA, (v) Shaadi Mubaarak, (vi) Assistance to Municipalities

under State Finance Commission Grants, (vii) Swachh Bharat Mission, (viii) Incentives for Industrial Promotion, (ix) Alimineti Madhava Reddy-Srisailam Left Bank Canal, (x) Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and (xi) Pradhan Mantri Awaas Yojana –Gramin are given in *Appendix 2.11*.

2.5.1 Scheduled Castes and Tribal Sub-Plan

As per Telangana Scheduled Castes Sub-Plan (SCSP) and Tribal Sub-Plan (TSP) Act 2013 (Planning, Allocation and Utilisation of Financial Resources), all Government Departments should earmark at least 15.45 per cent and 9.08 per cent of the total plan outlay in the Budget exclusively for the development of Scheduled Castes and Scheduled Tribes, respectively. Schemes are to be designed to benefit the SCs/STs individually or as a community with a view to improving their economic and social condition. During 2016-17, Government allocated ₹ 10,484 crore⁸ (15.50 per cent) and ₹ 6,171 crore⁹ (9.12 per cent) to SCSP and TSP respectively. This included deemed allocation towards non-divisible infrastructure works under Irrigation and Command Area Development Department and Transport, Roads and Buildings department. The scheme-wise allocations under SCSP and TSP are detailed in *Appendix 2.12*.

Budget allocation and expenditure under Scheduled Castes Sub-Plan (SCSP) and Tribal Sub-Plan (TSP) during 2016-17 are shown in **Table 2.9**:

Table 2.9: Budget vis-à-vis expenditure under SCSP and TSP during 2016-17

Total State Plan Budget	SCSP					TSP				
	Budget				Expen-diture	Budget				Expen-diture
	Origi-nal (O)	Supple-mentary (S)	Total (O+S)	% total plan budget		Origi-nal (O)	Supple-mentary (S)	Total (O+S)	% total plan budget	
67,631	8,487	704	9,191	12.55	3,715 (40%)	5,315	279	5,594	7.86	2,404 (43%)

Source: Statement of Demands for Grants and SCSP and TSP 2016-17

Figures in parentheses indicate percentage of funds expended vis-à-vis allocation

Excluding deemed allocation towards non-divisible infrastructure works, Government incurred only 40 per cent of allocated funds under SCSP and 43 per cent of allocated funds under TSP, leaving the major portion unutilized.

Thus, the legitimate benefits of the schemes were denied to SCs & STs disregarding the spirit of the statutory provisions.

2.6 Review of Selected Grants

During the year 2016-17, two grants viz., Medical and Health; and Rural Development were selected for audit scrutiny. Compliance with budgeting processes, utilisation of funds,

⁸ ₹ 8,487 crore towards all departments and ₹ 1,997 crore towards non-divisible infrastructure works

⁹ ₹ 5,315 crore towards all departments and ₹ 856 crore towards non-divisible infrastructure works

expenditure control mechanisms and implementation of schemes within these grants were checked in audit. Audit findings in this regard are discussed below:

2.6.1 Medical and Health (Grant No. XVI)

This Grant is administered by Health, Medical and Family Welfare Department. The allocation of budget to the Department (₹ 8,083.51 crore) constituted 4.69 per cent of the total State Budget (₹ 1,72,269.13 crore) during 2016-17.

2.6.1.1 Budget and Expenditure

Details of budgetary provision, actual expenditure, savings and surrender in this grant during 2016-17 are given in **Table 2.10**:

Table 2.10: Budget vis-a-vis expenditure under Medical and Health Grant

(₹ in crore)						
Section	Original	Supple- mentary	Total	Expenditure	Savings (-)/ Excess (+)	Surrender
Revenue	5,620.16	1,097.90	6,718.06	3,993.79	(-) 2,724.27	2,645.07
Capital	319.22	526.09	845.31	350.08	(-) 495.23	237.27
Loans	27.51	492.63	520.14	528.16	8.02	27.51
Total	5,966.89	2,116.62	8,083.51	4,872.03	(-)3,211.48	2,909.85

Source: Appropriation Accounts

Under the Revenue Section, an amount of ₹ 3,994 crore was spent against the total provision of ₹ 6,718 crore resulting in a savings of ₹ 2,724 crore (41 per cent). Under the Capital section, ₹ 350 crore was spent against the total provision of ₹ 845 crore resulting in savings of ₹ 495 crore (59 per cent).

Under Loan Section, expenditure of ₹ 528 crore was booked through account adjustment against the total provision of ₹ 520 crore resulting in excess expenditure of ₹ 8 crore (paragraph 1.14 *supra* refers).

2.6.1.2 Surrender of Savings

As per the provisions of Paragraph 17.2.2 of Budget Manual, all Departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated.

Though the actual expenditure (₹ 4,872 crore) was less than the original provision (₹ 5,967 crore), obtaining supplementary grant (₹ 2,117 crore) proved unnecessary. Further, an amount of ₹ 2,645 crore was surrendered against the total savings of ₹ 2,724 crore. Out of the total surrenders, ₹ 1,815.62 crore (69 per cent) was surrendered on the last working day of the financial year 2016-17 under Revenue Section. Under Capital Section, out of total savings of ₹ 495 crore, only an amount of ₹ 237 crore was surrendered; that too on the last working day of the financial year 2016-17.

Under Loan Section an amount of ₹ 27.51 crore was surrendered though there was final excess of ₹ 8 crore.

2.6.1.3 Excessive /Insufficient /Unnecessary Supplementary Grants

Supplementary Grant aggregating ₹ 249 crore proved excessive by ₹ 88 crore in eight

schemes and similarly, Supplementary Grant of ₹ 133 crore proved insufficient in eight schemes. The details are in **Appendix 2.13**.

Supplementary Grants aggregating ₹ 1,549 crore obtained in 18 schemes during the year proved unnecessary. Under these schemes, the actual expenditure (₹ 1,181 crore) was less than the original provision (₹ 1,658 crore), as detailed in **Appendix 2.14**.

2.6.1.4 Inadequate/Unnecessary/ Excessive/Insufficient Re-appropriation of funds

As per paragraph 17.5 of Budget Manual, re-appropriation is permissible only when a saving under one head of account and an excess under another are known or anticipated with reasonable certainty or when it is deliberately proposed to curtail expenditure under one head with a view to incurring more urgent additional expenditure under another.

During 2016-17, inadequate re-appropriation of ₹ 86 crore occurred in 5 cases, unnecessary re-appropriation of ₹ 580 crore in 14 cases, excessive re-appropriation of ₹ 136 crore in 14 cases and insufficient re-appropriation of ₹ 126 crore in 8 cases under the grant. This resulted in either non-utilisation of funds or excess over provision, as detailed in **Appendix 2.15**.

2.6.1.5 Surrender of entire provision

In respect of certain schemes, although funds were provided in accordance with the Annual Plan, in 25 schemes entire provision amounting to ₹ 1,260 crore was surrendered without any expenditure as detailed in **Appendix 2.16**.

2.6.1.6 Expenditure incurred without provision

As per Paragraph 17.3.1 and 17.6.1(c) of Budget Manual, no expenditure should be incurred on a scheme/service for which no provision has been made in the original Budget Estimates. However, it was observed that an amount of ₹ 47 crore was incurred under 15 schemes without budget provision as detailed in **Appendix 2.17**.

2.6.1.7 Programme implementation

Test-check of schemes under the Grant showed the following:

a) Tertiary care in Telangana Vaidya Vidhana Parishad (TVVP) Hospitals

The objective of the scheme is to provide specialized Intensive Care Units, advanced Diagnostic services and specialized Medical personnel for third level of Health care system on referral from Primary and Secondary Medical Care.

During the year, Government provided ₹ 31.30 crore in the Budget for Tertiary care in TVVP Hospitals and had withdrawn an amount of ₹ 23.62 crore by way of Re-appropriation. Department stated that no expenditure was incurred due to non-release of funds by the Government. Thus, Tertiary care in TVVP Hospitals was totally neglected during 2016-17.

b) Development of NIMS University at Rangapur

During the year an amount of ₹ 40.00 crore was provided in the Budget for development of NIMS University at Rangapur and the entire provision was re-appropriated. Department stated (September 2017) that no amount was spent during the year due to non-release of funds by the Government.

c) Purchase of new vehicles and equipment for 108/104

An amount of ₹49 crore was provided in the Budget for purchase of new vehicles for 108-Rural Emergency Health Transport Scheme/104-Fixed Day Health Services during 2016-17. Entire provision was re-appropriated (September 2016) without incurring any expenditure. Commissioner of Health & Family Welfare stated (October 2017) that due to ban of purchase of new vehicles by the Government and non-receipt of guidelines for incurring expenditure from the Government the entire provision was surrendered.

d) Rural Emergency Health Transport Scheme (108 Services)

An amount of ₹63.24 crore was provided in the Budget for the year 2016-17. Government issued Budget Release Orders for the entire provision. Subsequently, Health, Medical and Family Welfare Department issued Administrative sanctions. Of this only ₹32.95 crore was incurred by the Department. Department attributed the non-utilisation to non-approval of bills by the Finance Department. Despite bills lying pending with the Department, an amount of ₹30.29 crore was re-appropriated without stating specific reasons.

e) Construction of Family Welfare Buildings

During the year, Government made a provision of ₹3.40 crore in the Budget for construction of Family Welfare buildings and the entire provision was re-appropriated. Commissioner of Health & Family Welfare stated (October 2017) that due to non-receipt of guidelines for incurring expenditure from the Government entire provision was surrendered.

f) Buildings for MNJ Institute of Oncology and Regional Cancer Center, Hyderabad

During 2016-17 Government made an allocation of ₹23.40 crore in the Budget. Of this, only an amount of ₹0.75 crore was incurred and the balance provision of ₹22.65 crore was re-appropriated. Department has not given any reply for short utilisation of funds.

g) Sanitation, Security and Pest Control for Telangana Vaidya Vidhana Parishad (TVVP) Hospitals

Government provided an amount of ₹48.15 crore in the budget for implementation of integrated hospital facility management services under TVVP Hospitals. However, the entire amount was re-appropriated without incurring any expenditure. Commissioner of Telangana Vaidya Vidhana Parishad stated (September, 2017) that this was a new scheme and guidelines for incurring expenditure were not yet received from the Government.

Thus, the schemes contemplated in the budget for public health were not implemented or partially implemented during the year due to non-utilisation of allocated funds.

2.6.2 Rural Development (Grant No. XXXII)

This Grant is administered by the Rural Development Department. The allocation of budget to Rural Development Department (₹9,045.17 crore) constituted 5.25 per cent of the total State budget (₹1,72,269.14 crore) during the year 2016-17.

2.6.2.1 Budget and Expenditure

Details of budgetary provision, actual expenditure, savings and surrender in this grant during 2016-17 are shown in **Table 2.11**:

Table 2.11: Budget vis-a-vis expenditure

(₹ in crore)						
Section	Original	Supple- mentary	Total	Expenditure	Savings	Surrenders
Revenue	6,344.54	960.86	7,305.40	5,988.98	(-)1,316.42	2,593.36
Capital	0.00	1,739.77	1,739.77	0.00	(-)1,739.77	0.00
TOTAL	6,344.54	2,700.63	9,045.17	5,988.98	(-)3,056.19	2,593.36

Source: Appropriation Accounts

Under the Revenue Section, an amount of ₹ 5,989 crore was spent against the total provision of ₹ 7,305 crore, resulting in savings of ₹ 1,316 crore (18 *per cent*) and under the Capital Section, no amount was spent against the total provision of ₹ 1,740 crore.

2.6.2.2 Surrender of Savings

As per provisions of Paragraph 17.2.2 of Budget Manual, all Departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated.

Under Revenue Section an amount of ₹ 2,593 crore was surrendered in the month of March 2017 which was in excess of the actual savings of ₹ 1,316 crore. As the actual expenditure (₹ 5,999 crore) was less than the Original provision (₹ 6,345 crore), obtaining Supplementary Grant (₹ 961 crore) proved unnecessary. Out of the total savings of ₹ 1,740 crore, no amount was surrendered under the Capital Section during the year.

2.6.2.3 Excessive/Insufficient/Unnecessary Supplementary Grants

Supplementary Grant aggregating ₹ 93.61 crore proved excessive by ₹ 47.92 crore in five sub heads and similarly, Supplementary Grant of ₹ 264.77 crore proved insufficient in four sub heads. Further, Supplementary grant aggregating ₹ 2,043.38 crore obtained in eight sub heads during the year proved unnecessary as the actual expenditure (₹ 202.17 crore) was less than the original provision (₹ 3,011.25 crore) as detailed in **Appendix 2.18**.

2.6.2.4 Unnecessary/Excessive Re-appropriation of funds

As per paragraph 17.5 of Budget Manual, re-appropriation is permissible only when a saving under one head of account and an excess under another are known or anticipated with reasonable certainty or when it is deliberately proposed to curtail expenditure under one head with a view to incurring more urgent additional expenditure under another. During the year, unnecessary re-appropriation of ₹ 2,006 crore occurred in four cases and excessive re-appropriation of ₹ 11.65 crore occurred in one case under the grant. This resulted in either non-utilisation of funds or excess over provision. Details are shown in **Appendix 2.19**.

2.6.2.5 Surrender of entire provision

In respect of certain schemes, although funds were provided in accordance with the Annual Plan, the entire provision in three schemes amounting to ₹ 25 crore was surrendered without any expenditure as detailed in *Appendix 2.20*.

2.6.2.6 Programme implementation

Test-check of schemes under the Grant showed the following:

a) Deen Dayal Upadhyaya Grameena Koushalya Yojana (DDU- GKY) :

DDU-GKY is the initiative of Ministry of Rural Development, GoI, aiming to skill rural youth who are poor and provide them with jobs having regular monthly wages at or above the minimum wages. It is a part of the National Rural Livelihood Mission (NRLM). The funding pattern of the Programme between GoI and the State Government is 60:40. The financial outlay of the project was ₹ 317.33 crore with a physical target of 37,311 candidates for the period 2015-16 to 2017-18.

During the year 2015-16, GoI released an amount of ₹ 44.22 crore to the State Government between September 2015 to March 2016. State Government was directed to transfer the amount along with matching state share to Employment Generation and Marketing Mission (EGMM). However, Government released only ₹ 42.87 crore out of GoI share and the same was directly credited to EGMM bank account. Thus, State Government had retained GoI share of ₹ 1.35 crore besides non-releasing of its matching share of ₹ 29.48 crore.

During 2016-17, State Government provided ₹ 30.83 crore (GoI: ₹ 1.35 crore & State: ₹ 29.48 crore) in the budget and the entire amount was released. Of this, only ₹ 2.25 crore was credited to EGMM bank account and EGMM utilized ₹ 1.36 crore leaving a balance of ₹ 0.89 crore. As of August 2017, against the physical target for coverage of 37,311 candidates, 18,127 were trained and placement was given to 11,465 candidates (31 per cent).

b) Pradhan Mantri Krishi Sinchayee Yojana (PMKSY):

PMKSY is a Centrally Assisted State Plan Scheme with sharing pattern of 60:40 between GoI and State Government. This scheme aims to ensure access to some means of protective irrigation to all agricultural farms in the country, to produce per drop more crop, to bring desired rural prosperity.

During 2015-16, GoI released (August 2015) ₹ 70.00 crore for implementation of Watershed component of PMKSY. However State Government did not release any amount for the year 2015-16. During the year 2016-17 out of ₹ 118.31 crore provided in the budget, ₹ 116.67 crore (GoI: ₹ 70.00 crore and State: ₹ 46.67 crore) was received by CEO, State Level Nodal Agency (SLNA) & Commissioner, Rural Development. Of this, only an amount of ₹ 64.42 crore was utilized leaving a balance of ₹ 68.54 crore (including OB: ₹ 3.94 crore and Misc. Receipts: ₹ 12.35 crore).

c) Interest free loans to DWCRA¹⁰ women (Vaddi Leni Runalu):

Government introduced the scheme of Interest Free Loans to DWCRA women “Vaddi Leni Runalu” with an objective to reduce interest burden on loans to the poor and facilitate prompt repayment. The interest subvention is available only for Self Help Groups (SHGs) which are regular in their loan repayments to banks and it is applicable for loans up to rupees five lakh under SHG Bank linkage.

During 2016-17, Government allocated ₹164.58 crore against the requirement of ₹632.52 crore for covering 3,98,435 SHGs. Government released an amount of ₹91.14 crore during the year. Of this, only an amount of ₹41.14 crore (7 per cent of requirement) was credited to PD account of Chief Executive Officer, Society for Elimination of Rural Poverty (SERP) and the same was expended. Department stated (October 2017) that an amount of ₹1,055.08 crore was required for arrear payment to SHGs for the years 2014-15 (₹44.91 crore), 2015-16 (₹418.79 crore) and 2016-17 (₹591.38 crore). Thus, due to non-release of funds 93 per cent of SHGs could not get the intended benefit under the scheme during the year besides arrears accumulated for three years.

d) Streenidhi Scheme:

The objective of the scheme is to meet the credit needs of the SHG members through Mandal Mahila Samakhya (MMS)/Village Organization (VOs) for emergent requirement like medical and educational purposes; and to provide short terms loans for income generating activities.

During the year, Government provided ₹11 crore in the budget, but no funds were released and the entire amount was re-appropriated by the Government on 31 March 2017. This indicates that the purpose for which the funds were provided, was not fulfilled.

e) Shyama Prasad Mukherji Rurban Mission (SPMRM):

The National Rurban Mission (NRuM) launched in February 2016 with funding pattern of 60:40, follows the vision of Development of a cluster of villages that preserve and nurture the essence of rural community life with focus on equity and inclusiveness without compromising with the facilities perceived to be essentially urban in nature, thus creating a cluster of "Rurban Villages". The objective of the National Rurban Mission (NRuM) is to stimulate local economic development, enhance basic services, and create well planned Rurban clusters.

During 2016-17, GoI released ₹20.00 crore as Central Assistance towards eight¹¹ Rurban Clusters. State Government released only GoI share of ₹19.95 crore. Thus, State Government had retained GoI share of ₹0.05 crore besides non-releasing of its matching share of ₹13.33 crore.

The released amount was credited (March 2017) to the Bank account of Commissioner of Rural Development, Rurban Mission. Chief Vigilance Officer, Rurban Mission stated that only an amount of ₹7.12 lakh was utilized. The amount was utilized to conduct household

¹⁰ Development of Women and Children in Rural Areas

¹¹ Allapur(S), Narayankhed, Jukkal, Chirragunta, Peddapally, Nagarkurnool, Jayasankar Bhupalpalli and Sarangapalle

surveys, preparation of Integrated Cluster Action Plans (ICAP) and Detailed Project Reports (DPRs) and to meet the salaries and other incidental expenditure. Department also stated that no physical progress was made during the year as the preparation of ICAPs and DPRs was under progress. An amount of ₹ 14.23 crore was lying idle in the Bank Account as on 31 March 2017.

Thus, due to retention of GoI funds, non-release of State's share, non-utilisation of available funds, non-finalization of modalities, schemes contemplated in the budget for rural development were not implemented or partially implemented during the year.

2.7 Errors in budgeting process

The following lapses/errors were observed in the process of budgeting during the year 2016-17:

2.7.1 No Provision in Budget Estimates under Subventions from Central Road Fund

Grants for 'Subvention from Central Road Fund' are released to the State by GoI for road development works. These amounts are to be transferred to 'MH 8449-Other Deposits-103-Subvention from Central Road Fund' by debit to 'MH 3054-Roads and Bridges-797-Transfers to Reserve Fund'. Although provision for transfer of grant received is required to be made every year in the budget, this was not done.

2.7.2 Incorrect classification

Subsidies are being shown under Detailed Head '310-Grants-in-Aid' instead of under '330-Subsidies'. During the year 2016-17 an amount of ₹ 213.55 crore was provided in the budget under 310-Grants-in-aid. Of this, expenditure of ₹ 16.37 crore was booked towards Power Subsidy for Industries.

Similarly, for items which were in the nature of subsidies, provision of ₹ 1,514 crore was made in the budget under '310-Grants-in-Aid', '500-Other Expenditure' and '260-Advertisement, Sales and Publicity Expenses' instead of '330-Subsidies'. Of this, expenditure of ₹ 453.86 crore was incurred by various Departments.

2.7.3 Misclassification in budget estimates

- i. As per Standard Objects of Expenditure (Detailed Heads of Account) given in Budget Manual, the object Head-501 has to be operated for Compensations.

However, for payment of compensations, a provision of ₹ 74.44 crore was made under "310-Grants-in-Aid and 320-Contributions" under Major Head 3604-Compensation and Assignments to Local bodies and Panchayat Raj Institutions. Against this an expenditure of ₹ 6.59 crore was incurred.

- ii. As per the guidelines of the Indian Government Accounting Standards (IGAS-2), the detailed head 310-Grants in Aid constitutes the revenue expenditure of the Government. However, an amount of ₹ 268.60 crore was provided towards 310-Grants-in-aid under the Capital Section during 2016-17. Against this provision, expenditure of ₹ 446.58 crore was booked.

- iii. The Detailed head 270-Minor Works is to be operated under Revenue section. However, an amount of ₹ 642.82 crore was provided and an expenditure of ₹ 670.90 core was booked under Capital Section in various Grants.
- iv. The Detailed head of account 530-Major Works, which is to be operated under Capital section, was classified in Revenue section. An amount of ₹ 96.20 crore was provided under four Grants and expenditure of ₹ 16.26 crore was booked.
- v. The Detailed head of account 520-Machinery and Equipment/521-Purchases is to be operated under Capital section. However, an amount of ₹ 112.48 crore was provided and an expenditure of ₹ 54.86 crore was booked under Revenue section in various grants.

2.7.4 Non-compliance to correction slip issued to List of Major and Minor Heads (LMMH)

(i) As per correction slip No. 765 dated 2 June 2014 issued by Controller General of Accounts, the Minor Head 103-Lokayukta/ Upa-Lokayukta was inserted under the Major Head 2062-Vigilance in LMMH. Subsequently, the Minor Head 104- Vigilance under MH 2070 was deleted vide correction slip No. 766, dated 02 June 2014. However, an amount of ₹ 13.53 crore was provided and an expenditure of ₹ 11.40 crore was booked towards “Lokayukta - Upa Lokayukta” under MH 2070-00-104-(04) instead of booking under MH 2602-00-103.

(ii) As per correction slip no.718, dated 14 February 2012, the functional head “102-National Rural Livelihood Mission” has to be operated under MH 2501- Special Programmes for Rural Development-06-Self Employment Programmes”. However, the sub head (05)-“National Rural Livelihood Mission” was operated under Minor Head 800 instead of operating under the specific functional minor head “102”. An amount of ₹ 7.88 crore was provided and expenditure to that extent was booked towards “National Rural Livelihood Mission” under MH 2501-01-800 instead of booking under MH 2501-06-102.

2.7.5 Operation of unauthorized Sub Major Head/Minor Heads

As per correction slip no.370, dated 25 May 2000 the existing Sub Major Head “01-Integrated Rural Development Programme” and all the Minor Heads thereunder below “MH 2501-Special Programmes for Rural Development” were deleted from LMMH from the year 2000-01. However, these heads were being operated by State Government. During 2016-17 an amount of ₹ 375.53 crore was provided and an expenditure of ₹ 101.34 crore was incurred under three Grants¹², against the obsolete classification.

2.7.6 Errata to Budget Estimates

Errata is a list of corrections to the errors appended to a book or published in a subsequent issue of a journal. However, many corrections (312 cases) were made to Budget and Supplementary Estimates through errata, which were issued on 31 March 2017 i.e., on the last working day of the financial year. These errata not only include the changes in classification (109 cases) and nomenclature (190 cases) under various heads but also

¹² XXI-Social Welfare (BE: ₹ 68.06 crore), XXII-Tribal Welfare (BE: ₹ 10.21 crore) and XXXII-Rural Development (BE: ₹ 297.16 crore and Expenditure: ₹ 101.34 crore)

changes in estimated amounts (13 cases). This indicated that preparation of budget documents was not given adequate attention.

2.7.7 Opening of new Sub-Heads

Article 150 of the Constitution mandates the prescription of the form of accounts by the President on the advice of the Comptroller and Auditor General of India (CAG). Section 21 of the CAG's (Duties, Powers and Conditions of Service) Act 1971, however, permits the CAG to delegate his powers to his subordinated authorities. Accordingly, CAG has, at various points of time, delegated his powers to render advice, to the Pr. Accountants General/Accountants General (A&E). The State Government has to take prior concurrence of the AG (A&E) before opening any new head. It was, however, observed that during 2016-17, the Government had opened 137 new Sub-Heads without prior concurrence of the Accountant General (A&E). Total provision made under these Sub-Heads was ₹ 24,165.47 crore. Against this provision, an expenditure of ₹ 21,140.32 crore was incurred under 29 Grants disregarding the statutory provision. Details are shown in **Appendix 2.21**.

2.8 Significant Findings

Sound financial management requires advance planning and accurate estimation of revenues and expenditure. There were instances of excess expenditure or substantial savings with reference to provisions made during the year, exhibiting weakness in expenditure monitoring and control.

The overall savings of ₹31,662.69 crore (18 per cent of budget provision) were the result of savings of ₹52,824.28 crore partially offset by an excess of ₹21,161.59 crore under various sections (Voted/Charged). In view of the final savings, the supplementary grant of ₹41,235 crore obtained proved excessive.

Excess expenditure over the allocations amounting to ₹6,184 crore pertaining to the years 2014-15 and 2015-16 was yet to be regularized as of December 2017. The cases of excess expenditure over grants are serious breaches and are in violation of the wish of the Legislature. It is important that responsibility is fixed in this regard.

Against the total savings of ₹31,662.69 crore, an amount of ₹49,283.53 crore was surrendered during the year 2016-17, of which ₹41,384.99 crore (84 per cent) was surrendered on the last day of the year, i.e., 31 March 2017. It affects the availability of funds in priority areas and desired outcomes.

Excessive/unnecessary/inadequate re-appropriation of funds was also observed. Re-appropriations to heads where original provisions were not made, etc. were noticed which showed lack of coordination between Finance and the line departments. Analysis showed that out of 10,060 items of re-appropriations made by the State Government during the year 2016-17, specific reasons were not intimated in respect of 7,338 items (73 per cent).

Several policy initiatives taken up by Government were either unfulfilled or were partially executed, primarily due to non-approval of scheme guidelines/modalities, poor project implementation, apart from non-release/short release or non-utilisation of budgeted funds.

Spirit of the statutory provision was disregarded by not utilizing the funds allocated under Scheduled Castes Sub-Plan (60 per cent) and Tribal Sub-Plan (57 per cent).

3.1. Introduction

A Sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the financial year 2016-17.

3.2. Utilisation Certificates

As per Article 3 of Telangana Financial Code, unless the amount is immediately required to be paid for the goods or services received/work done, no amount shall be withdrawn. Utilisation Certificates (UCs) should be furnished by the State Government to GoI with regard to the funds provided by the latter for implementation of various socio-economic development programmes. Where specific grants are provided, State Government rules¹ also affirmed the responsibility on the authority drawing the funds, for submission of UCs to the Departmental officers and forwarding them to the Accountant General (Accounts & Entitlements) after verification. However, non-submission/delay in submission of the UCs hampers the objectives of allocation of funds and provides scope for mis-utilisation/mis-appropriation/diversion of funds.

Significant irregularities observed during test check of a few Departments are given below:

3.2.1. Wrong Utilisation Certificates: Deepam Scheme

Government of Telangana sanctioned (January 2015) ₹ 97.92 crore towards implementation of 'Deepam Scheme'. The Commissioner of Civil Supplies (CCS) was to furnish Utilisation Certificate while sending proposal for next instalments. Government released (March 2015) ₹ 95.20 crore by allocating 5.95 lakh LPG connections. The CCS drew this amount and transferred (March 2015) to the respective bank accounts of the Public Sector Undertaking Oil companies towards Security Deposit for LPG Connections. Against this, ₹ 79.18 crore was utilized by releasing 4.95 lakh connections to the beneficiaries at ₹ 1,600 per connection (from March 2015 to October 2017). Balance of ₹ 16.02 crore was lying unutilized (October 2017) with the oil companies.

Scrutiny revealed that, though an amount of ₹ 79.18 crore (out of ₹ 95.20 crore received) was utilized for 4.95 lakh LPG connections, Utilisation Certificates were submitted by the CCS for the total sanctioned amount of ₹ 97.92 crore. Based on these wrong UCs, Government released (March 2017) another instalment of ₹ 1.55 crore and CCS had transferred the same to oil companies as advance despite availability of ₹ 16.02 crore with oil companies. In reply, CCS stated (November 2017) that the amount available in PD account was released to concerned Oil Companies and shown as funds utilized. As per procedure in vogue

¹ Note 1 below Article 211A(2) of Telangana State Financial Code

for preferring PD account bills, advance stamp receipts and UCs were furnished to Treasury.

Reply is not acceptable, as Utilisation Certificates shall be submitted only after actual utilisation of the funds.

3.2.2. Funds lying unutilized

The University Grants Commission (UGC) and Government of Telangana sanctioned rupees five crore to Jawaharlal Nehru Architecture and Fine Arts University. The sanction was for construction of 5th floor over School of Planning and Architecture (SPA) Building at Masab tank, Hyderabad. The UGC sanction was for ₹ 2.50 crore (March 2012) and that of Government of Telangana was ₹ 2.50 crore (May 2015). After completion of the construction (August 2015), the unspent balance of ₹ 77.65 lakh was lying in University account (November 2017).

In reply, the department stated (November 2017) that unspent balance will be utilized very shortly.

3.3. Accounts and Audit Reports of bodies/authorities

Audit of the accounts of autonomous bodies set up by the State Government under General, Social and Economic Sectors are regulated under “Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act 1971” (CAG’s DPC Act). The annual accounts of bodies and authorities auditable by CAG of India under Sections 19 and 20 of CAG’s DPC Act, are required to be made available to audit before 30 June of every year. However, as of September 2017, there was delay in submission of accounts of 22 bodies, which ranged from three months (four cases) to 111 months (one case). Age-wise details on delay in submission of annual accounts of bodies and authorities are shown in the **Table 3.1. Status of entrustment of audit, rendering of accounts to audit, issue of Audit Reports and their placement in Legislature by the autonomous bodies** are given in **Appendix 3.1.**

Further, bodies/authorities receiving financial assistance from State Government are auditable under section 14 of CAG’s DPC Act. Annual accounts for the period from 1993-94 to 2016-17 (total number of accounts 914) of 159 such bodies/authorities were not submitted to audit as of September 2017. Details are given in **Appendix 3.2.**

Appropriate measures for compilation and submission of accounts by these entities within the fixed timeframe to audit need to be ensured by the State Government, so as to ensure that financial irregularities, if any, do not go undetected.

Table 3.1: Age-wise details of delay in submission of Annual Accounts of Autonomous Bodies

Sl. No	Delay in Number of Years	No. of Bodies/ Authorities
1	0-1	4
2	1-3	9
3	3-5	2
4	5-7	4
5	7-9	2
6	>9	1
Total		22

3.4. Un-reconciled expenditure and receipts

To enable Chief Controlling Officers (CCOs) of Departments to exercise effective control over budget and expenditure and to ensure accuracy of their accounts, Government Orders and Financial Rules² stipulate that expenditure recorded in their books are to be reconciled by them every month during the financial year with the books of the Accountant General (Accounts & Entitlements).

During 2016-17, expenditure amounting to ₹73,783 crore (67 per cent of total expenditure³) was not reconciled by 100 CCOs (as of August 2017). Cases where 32 CCOs who did not reconcile expenditure of ₹500 crore and above in each case are given in **Appendix 3.3**. Out of these, three major defaulters were Energy Secretariat Department (₹15,251 crore), Finance HOD (₹9,258 crore) and Chief Engineer (Projects), Mahaboobnagar (₹7,149 crore). Un-reconciled expenditure involved risk of non-detection of misuse of public funds and indicated lack of effective internal controls.

Every Controlling Officer is required to:

- obtain regular accounts and returns from subordinate entities for amounts released by them and paid into the treasury;
- compare the figures with the accounts maintained in the Office of the Principal Accountant General (Accounts and Entitlements); and
- reconcile any differences as early as possible before the accounts for the year are closed. However, receipts amounting to ₹55,116.54 crore (77 per cent of total receipts⁴) under 49 heads were not reconciled by the concerned CCOs during 2016-17.

3.5. Personal Deposit Accounts

As per Telangana Financial Code, Personal Deposit (PD) Accounts are created for discharging the liabilities of the Government arising out of special enactment, by debit to the Consolidated Fund.

Amount lying unspent after the purpose is met, is required to be transferred to Government Account. Details of Administrator-wise PD accounts were not rendered to the office of Accountant General (Accounts & Entitlements). Hence, the details of expenditure met from the funds transferred to PD Accounts and transfer of unspent balances back to Government Account could not be verified in Audit.

As of 31 March 2017, number of PD accounts in operation in Telangana State was 28,087 and the balances lying in these accounts were ₹10,873 crore. During 2016-17, an amount of ₹8,545 crore was transferred from the Consolidated Fund to the PD Accounts.

² GO Ms. No. 507 of Finance(TFR) Department dated 10 April 2002 and Article 9 of Telangana State Financial Code

³ Total expenditure (₹1,09,493 crore) includes Revenue, Capital and Loans and Advances excludes Interest Payments and Loans to Government Servants

⁴ Total Receipts (₹71,358 crore), exclude Grants-in-aid from Central Government, Interest Receipts and Loans to Government Servants

Paying interest at higher rates (7.40 per cent) on borrowings while keeping huge amounts in PD Account which did not bear any interest showed poor cash and financial management of the State Government.

3.5.1 Comparative position of PD Accounts with other States

The position of PD Accounts in other States of General Category is shown in the **Table 3.2:**

Table 3.2: Number of PD Accounts in different States

Sl. No	State	Number of PD Accounts	Amounts lying to the end of 2016-17 (₹ in crore)
1	West Bengal	153	5,140
2	Gujarat	478	395
3	Odisha	827	1,097
4	Tamilnadu	201	(-) 442
5	Haryana	124	235
6	Telangana	28,087	10,873

Source: Finance Accounts

It can be seen that the number of PD Accounts is very large in Telangana involving huge amount of funds when compared to other General Category States. This showed poor cash and financial management by the State and reduced the possibility of tracking the expenditure in those accounts.

Audit of PD accounts showed irregularities as detailed below:

3.5.2 Non lapsing of Category ‘B’ and Category ‘C’ Deposits

As per the provisions⁵ of Telangana Financial Code (Volume-I), category ‘B’ Deposits (Lapsable Deposits as per the codal provisions) unclaimed for more than three complete financial years should be lapsed and credited to Government Account. Scrutiny revealed that, an amount of ₹ 12.34 crore relating to revenue and other deposits falling under Category ‘B’ and unclaimed for more than three years was not lapsed in 25 DTOs and 30 STOs. Details are shown in **Appendix 3.4**.

All funds deposited into Category ‘C’ deposits (Lapsable Deposits as per Government Orders⁶) during a particular financial year for execution of various schemes and works which remained unspent up to 31 March of next financial year, shall lapse.

In three DTOs⁷ and one STO⁸, an amount of ₹ 51.58 crore pertaining to revenue and other deposits, due for lapse on 31 March 2016 falling under Category ‘C’, was not lapsed.

⁵ Article 271(iii) of Financial Code

⁶ G.O.Ms.No.43, Finance & Planning (W&M) department, dated 22 April 2000

⁷ DTO Hyderabad- ₹ 5,156.33lakh, DTO Karimnagar- ₹ 0.07 lakh, DTO Sircilla- ₹ 0.59 lakh

⁸ STO Vemulawada- ₹ 1.35 lakh

3.5.3 PD accounts showing negative balances

Drawal of funds from PD Accounts should be permitted to the extent of receipts available in the Deposit Account. Scrutiny revealed that there were 40 PD accounts in Treasuries of eight districts⁹ showing an aggregate negative balance of ₹ 18.29 crore at the end of March 2017. Details are shown in **Appendix 3.5**. This reflected drawal of funds over and above the balances available at the credit of the Deposit Administrator or misclassification.

3.5.4 Drawal of amount through self cheques

As per Article 3 of Telangana Financial Code, unless the amount is immediately required to be paid for the goods or services received/work done, no amount shall be withdrawn. Accordingly, it was stipulated that no self-cheque from Deposit Account shall be permitted except for the salaries and petty office expenses.

Scrutiny of PD account cheques in respect of DTO, Hyderabad (Urban) for the month of March 2017 revealed that, an amount of ₹ 953.69 crore was drawn through 48 self-cheques by four PD accounts' administrators¹⁰. This is fraught with the risk of mis-utilisation and misappropriation of public funds kept in deposit account.

3.5.5 Loss of interest

Consequent on re-organisation of Andhra Pradesh and formation of separate State of Telangana on 2 June 2014, the Telangana Building & Other Construction Workers Welfare Board (Board) was formed¹¹ with effect from 17 September 2014. The Board was tasked to formulate and implement various welfare schemes for the benefit of the building and other construction workers in the State. An amount of ₹ 191.11 crore was accounted for as the share of Telangana on bifurcation. Government authorized (August 2014) the Board to utilize up to 50 *per cent* of its share. Accordingly, ₹ 95.56 crore was credited (December 2014) to the PD Account of the Board. As per Section 33E of the Telangana Building and Other Construction Workers Rules 1999, the Board may open Savings Account in Nationalised Bank to operate the transactions pertaining to the Welfare Fund. At the end of every quarter, the Board shall prepare an estimated cash inflow and outflow statement for the next quarter and accordingly invest the amounts lying to the credit of Savings Bank account in fixed deposit for appropriate period which yield higher rate of interest.

Audit scrutiny revealed that no investment was made by the Board since the release of funds of ₹ 95.56 crore in December 2014. As of December 2016, an amount of ₹ 33.67 crore was lying in the PD Account of the Board without investment. This deprived the benefit of accrued interest for better implementation of welfare schemes to the targeted beneficiaries.

⁹ Adilabad- ₹ 1,724.53lakh, Karimnagar- ₹ 1.10 lakh, Nagarkurnool- ₹ 48.22 lakh, Sircilla- ₹ 3.47 lakh, Jayashakar- ₹ 6.68 lakh, Nirmal- ₹ 41.58 lakh, Mancherial- ₹ 2.66 lakh and Rangareddy- ₹ 1.06 lakh

¹⁰ PD A/c Nos. 278, 341, 238 and 10 for an amount of ₹ 942.28 crore, ₹ 1.32 crore, ₹ 2.62 crore and ₹ 7.47 crore respectively.

¹¹ GO Ms.No.6 Labour Employment Training and Factories(Labour)Department dated 17.09.2014

3.5.6 Variations in balances between web portal and ledger

All the transactions of PD Accounts in Treasuries in the State are processed online through a web portal with effect from 16 November 2015. The accounts are also maintained manually and the manual ledger is taken as authentic. The balances in web portal and ledger should agree and the variations, if any, should be reconciled.

It was observed in audit that there were variations in balances shown at web portal and ledger, amounting to ₹ 1.36 crore in respect of 22 PD accounts in one DTO¹² and 13 STOs¹³. These variations had not been reconciled.

3.5.7 Non-obtaining of Certificates of Acceptance of Balance

As per Government Orders¹⁴, the administrators operating PD Accounts in the Treasury were required to verify the balances in their deposit accounts and furnish Certificate of Acceptance of Balances (CABs) every quarter to the treasuries concerned. This has to be done after reconciling the differences between the administrator's figures and the treasury figures in order to streamline the flow of funds and to avoid over drawal.

In eight DTOs and twenty one STOs, it was noticed that there were 2035 CABs pending to the end of 31 December 2016. This is fraught with the risk of over payments and unauthorised withdrawals from the PD accounts.

3.5.8 Funds lying unutilized in PD account

Handlooms and Textiles department received a total of ₹ 3.15 crore (GoI: ₹ 2.52 crore in March 2014; State Government ₹ 0.63 crore in October 2015) for Integrated Skill Development Scheme. As of March 2017 the department incurred only ₹ 0.47 crore. An amount of ₹ 2.96 crore (including accrued interest of ₹ 0.28 crore) was lying in the PD Account of Director of Handlooms and Textiles. This was kept unutilized since March 2014. UCs for the entire amount of ₹ 2.52 crore are yet to be submitted to GoI.

In reply, department stated (December 2017) that since the placement details were not submitted by the training partners, the release of balance funds was delayed. After placement details are received the amount will be utilized and the Utilisation certificate will be submitted to Government of India.

3.6. Pendency in submission of Detailed Contingent bills

As per the orders¹⁵ of Government, Abstract Contingent (AC) Bills are required to be adjusted within one month from the drawal of funds on the AC Bills. Drawing and Disbursing Officers (DDOs) should ensure that Detailed Contingent (DC) Bills are submitted to the Treasury Officer concerned against the earlier AC Bills drawn failing

¹² DTO Nagarkurnol

¹³ STOs Parkal, Achampet, Khagaznagar, Boath, Chennur, Narsampet, Utnoor, Laxettipet, Siripur, Cherial, Gudur, Alampur and Makthal

¹⁴ GO.Ms.No.43 Finance & Planning Department, dated 22 April 2000

¹⁵ G.O.Ms.No.507 of Finance (TFR) Department dated 10 April 2002

which further drawal of funds on AC Bill shall not be permitted. In any case, all the AC Bills shall be settled within three months of their drawal and latest by the month of June for the Bills drawn during March. This provides an assurance that the moneys were utilized for the purpose they were sanctioned. Counter signature of the higher authority was dispensed with and DDO is made liable for the submission of DC Bills.

However, there were 3,485 un-adjusted AC bills due to non-submission of DC bills for an amount of ₹ 474.83 crore as of March 2017. The details are in **Table 3.3:**

Table 3.3: Un-adjusted Abstract Contingent Bills

Year	AC bills drawn		DC bills Submitted		Un-adjusted AC Bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2007-08	2,118	29.76	2,010	23.71	108	6.05
2008-09	154	12.21	136	8.36	18	3.85
2009-10	103	12.12	70	4.50	33	7.62
2010-11	318	41.81	91	5.39	227	36.43
2011-12	297	34.97	117	18.80	180	16.17
2012-13	487	142.54	183	33.39	304	109.14
2013-14	1,089	176.54	498	113.35	593	63.46
2014-15	1,957	337.24	1,426	229.93	531	107.32
2015-16	2,792	150.82	2,105	99.40	688	51.52
2016-17	2,891	126.47	2,088	53.20	803	73.27
Total	12,206*	1,064.49	8,724	590.03	3,485	474.83

Source: As per the information received from PAG (A&E).

*Includes DC bills pertaining to the period prior to bifurcation dealt by PAO, Hyderabad, Telangana

The major defaulters in submission of DC bills were Revenue Department (₹ 260 crore drawn on 1,821 AC bills) followed by Home Department (₹ 50 crore drawn on 406 AC bills), Agriculture and Cooperation Department (₹ 41 crore drawn on 94 AC bills) and Youth Advancement, Tourism and Culture Department (₹ 33 crore drawn on 118 AC bills). Department-wise details of un-adjusted AC bills are given in **Appendix 3.6**.

In the absence of DC bills it is not possible to ascertain whether expenditure has taken place or not. Un-adjustment of AC Bills for long periods in violation of prescribed rules and regulations was fraught with the risk of embezzlement and corruption.

3.6.1. Funds drawn under Capital account on AC Bills for Revenue nature of Expenditure

Government allotted (February 2016) ₹ 13.30 crore to Tribal Welfare department towards meeting the expenditure in connection with Medaram Jathara¹⁶ held during 17-20 February 2016. Government permitted to draw the amount on AC bill procedure under the capital head of account (4225-02-800-11-05-500/503). The budget provision was

¹⁶ Jathara means festival of a village goddess. Medaram Jathara festival is held every two years at Medaram Village of Tadvai Mandal in the thick forests of Jayashankar Bhupalpally district in Telangana

re-distributed among 11 departments and State Road Transport Corporation. The entire amount allocated was drawn (February 2016).

Audit conducted test-check of the DC bills submitted by nine departments for an amount of ₹ 6.98 crore against AC bills drawn for celebration of Medaram Jathara. It was found that the amount incurred was contingent expenditure¹⁷ on items which were of the nature of Revenue Expenditure. Booking of expenditure under capital account without creation of capital assets affects the correctness of the statement of assets and liabilities of Government to that extent.

3.7. Operation of Omnibus Minor Head – 800

Omnibus Minor Head - 800 (other expenditure/other receipts/other deposits) accommodates expenditure/receipts which could not be classified under the available programme Minor Heads. Transactions under this Minor Head during the current year are detailed below:

3.7.1. Expenditure booked under Minor Head 800

During 2016-17, expenditure aggregating ₹ 14,156 crore was classified under Minor Head 800-Other Expenditure in respect of 45 Major Heads involving both Revenue and Capital sections. This was 12 *per cent* of the total expenditure¹⁸ (₹ 1,14,803 crore) during the year. Of this, ₹ 13,287 crore (11.57 *per cent*) pertained to 12 Major Heads alone. The entire expenditure under capital outlay on Roads and Bridges and Capital Outlay on Other Administrative Services, was classified under the omnibus minor head 800- Other Expenditure. This has to be depicted under the relevant minor heads below their functional major heads. Details are in *Appendix 3.7*.

Voucher data for the year 2016-17 relating to Major Heads 2202-General Education and 2403-Animal Husbandry were test-checked in audit. Scrutiny revealed that expenditure of ₹ 21.13 crore was booked under the Omnibus Minor Head 800-Other Expenditure, though specific Minor Heads existed for accommodating these items of expenditure. Cases of ₹ 1 lakh and above are detailed in *Appendix 3.7(a)*.

3.7.2. Receipts booked under Minor Head 800

Revenue Receipts aggregating to ₹ 3,287 crore and constituting 4 *per cent* of total Revenue Receipts (₹ 82,818 crore) were classified under Minor Head 800-Other Receipts involving 45 Major Heads. Of this, ₹ 2,890 crore (3.49 *per cent* of total Revenue Receipts) pertained to seven Major Heads alone. The entire receipts under Housing and Other Rural Development Programmes were classified under the omnibus minor head 800- Other Receipts, as indicated in *Appendix 3.7(b)*.

¹⁷ TA Bills, Vehicle hiring charges, Propaganda/chatimpu, diet charges, stationery etc.

¹⁸ Revenue: ₹ 81,432 crore, Capital: ₹ 33,371 crore

3.7.3. Balances under Minor Head 800 – Other Deposits

An amount of ₹ 1,519 crore was lying under the Major Head 8443-Civil Deposits, Minor Head 800-Other Deposits under various items of deposits.

Classification of substantial amounts under omnibus head 800-Other Expenditure/ Receipts/Other deposits affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

3.8. Debt, Deposit and Remittance Heads

Transactions relating to Debt, Deposit and Advances comprise receipts and payments in respect of which Government becomes liable to repay the moneys received or has a claim to recover amounts paid. Remittances embrace all transactions which are taken to merely adjusting heads of accounts, the debits or credits under which are eventually cleared by a corresponding contra entries.

A review of Debt, Deposit and Remittance heads conducted during 2016-17 revealed the following:

3.8.1. Adverse Balances under MH 6003- Internal Debt

Article 293 of the Constitution of India empowers the State Government to borrow funds within the territory of India, upon the security of the Consolidated Fund of the State within such limits as may vary from time to time, to be fixed by an Act of the State Legislature.

Adverse balances (Minus balances) under loan heads indicate that repayment was more than the loans availed. To end of March 2017, there were adverse balances amounting to (-) ₹ 291.48 crore under Internal Debt. These adverse balances were registered under the classification ‘MH 6003-108-08-for Other Co-operatives’ [(-) ₹ 4.50 crore], ‘MH 6003-109-12-Loans from Telangana Transco Bonds’ [(-) ₹ 130.37 crore], ‘MH 6003-109-13-Loans from Power Finance Corporation’ [(-) ₹ 148.90 crore] and ‘6003-109-22-Loans from REC for villages, Hamlets and Dalit Basties’ [(-) ₹ 7.71 crore]. This indicated debt taken by the Government was not accounted but repayments made by Government were accounted. These adverse balances under MH-6003-Internal debt in Government accounts understates the liabilities of the Government.

3.8.2. Adverse Balances under Loans and Advances

There were adverse balances in respect of 25 Heads of accounts aggregating ₹ 160.94 crore to the end of March, 2017. Non-apportionment of outstanding balances under institutional loans as on 01 June 2014 between Andhra Pradesh and Telangana and non-inclusion of opening balances under loan heads resulted in these adverse balances. These adverse balances affect the correctness of status of financial position of Government.

3.8.2.1 Deposits and Advances

Government receives deposits for various purposes by or on behalf of various public bodies and members of the public. Government sometimes decides to set aside sums from the revenues of a year or a series of years, to be accumulated in a fund. The balance at the credit of such a fund is held as a deposit and expended on specified objects.

Deposits are broadly categorized into two; balances outstanding against them as of 31 March 2017 are given below:

(i) Deposits bearing Interest: ₹ 602.78 crore.

(ii) Deposits not bearing Interest: ₹ 5,674.76 crore.

Some of the irregularities noticed in operation/accounting of these deposits are given below:

3.8.2.2 Adverse Ledger Balances under Deposit Accounts

A deposit account depicts a positive balance or nil balance. A negative balance indicates that the expenditure is more than the amount deposited which mainly arises due to misclassification of expenditure.

There were adverse balances aggregating ₹ 1,076.92 crore under Major Heads 8342, 8443, 8448 and 8449 as on 31 March 2017. This was due to non-apportionment of balances between AP and Telangana States. Adverse balances affect the correctness of status of assets and liabilities of the State.

3.8.2.3 Civil Advances

As per paragraph 10.7.3 of Budget Manual, the Minor Head 'Civil Advances' is meant for recording Departmental advances, objection book advances, service fund advances, etc. "Civil Advances" include Forest & Revenue advances, other Departmental advances and other advances. There should normally be a debit balance under advance heads. However, during 2016-17, a credit balance of ₹ 20.68 crore was reflected in the accounts, due to non-apportionment of certain balances between AP and Telangana States. This affects the correctness of status of assets and liabilities of the State.

3.9. Outstanding balances under Suspense Account (Major Head 8658)

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final head of account for some reason or the other. These are finally cleared by minus debit or minus credit when the amount is taken to its final head of account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated and result in understatement of Government receipts and payments. Outstanding credit balance under suspense head means receipts could not be credited to

final receipt head of account for want of details and outstanding debit balance means payment made could not be debited to the final head of expenditure for want of certain particulars.

The Suspense balances (Debit/Credit) under the Minor heads 101-PAO Suspense, 102-Suspense Account (Civil), 109-Reserve Bank Suspense-Headquarters and 110-Reserve Bank Suspense-Central Accounts Office under Major Head 8658-Suspense Account appearing in the Finance Accounts for the year 2016-17 are detailed below:

3.9.1. Pay and Accounts Office – Suspense (Minor Head 101)

This Minor Head is operated for the settlement of transactions with PAOs of Union/Union Territory Government by State Accountant General. Outstanding credit balance under this Minor Head means that amount is received by the State Government on behalf of Union /Union Territory Government, which is yet to be paid. Similarly, Debit balance means payment has been made by the State Government on behalf of Union /Union Territory Government, which is yet to be received.

The outstanding debit balance (31 March 2017) under this Minor Head was ₹ 100.16 crore and the credit balance was ₹ 6.63 crore. Major outstanding debit balances were in respect of PAO, Central Pensions, New Delhi (₹ 65.30 crore) and Regional PAO Hyderabad (₹ 34.46 crore). Major outstanding credit balances were in respect of Ministry of Shipping and Transport (₹ 4.44 crore), and PAO Shipping and Transport, Bangalore (₹ 1.66 crore). The outstanding balances under PAO Suspense need to be adjusted.

3.9.2. Suspense Account - Civil (Minor Head 102)

The outstanding balances under this head as of 31 March 2017 were ₹ 13.83 crore (debit) and ₹ 0.35 crore (credit). Entire outstanding debit balance pertains to Financial Advisor and Chief Accounts Officer (FA&CAO), South Central Railway. Major credit balance outstanding was in respect of unclassified suspense (₹ 0.34 crore).

3.9.3. Reserve Bank Suspense - Central Accounts Office (Minor Head 110)

This Minor Head is operated for transfer of funds between Central and State Governments. It is operated to record the transactions of loans and grants-in-aid before taking them to their final Head of Account. In case of receipt of sanction from the PAO of the Ministry concerned, the State Accountant General concerned gives credit to MH 6004 – Loans and Advances from Central Government duly debiting MH 8658 – Suspense Accounts, 110-RBS (CAO) and awaits adjustment memo from Central Accounts Section, Reserve Bank of India, Nagpur. On receipt of the adjustment memo from CAS, RBI, Nagpur the Suspense Account (Minor Head 110-RBS (CAO)) is cleared by minus debit duly debiting MH 8675–RBD–Minor Head 106-States.

At the time of issue of an advice for repayment of loan and payment of interest thereon to the Reserve Bank of India, the State Accountant General debits the relevant State head of Account by credit to this suspense head. This suspense head will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to "8675 - Deposits with Reserve Bank - States - CAS Reserve Bank".

A credit balance under this minor head would mean that repayment of loan has not been taken to its final head and a debit balance means loan received from GoI was not adjusted. The outstanding balances under this head as of 31 March 2017 were ₹ 133.67 crore (Debit) and ₹ 102.15 crore (Credit).

3.9.4. Inter- State Suspense – MH 8793

Transactions arising in State Treasury relating to another State Government are classified under this category. On receipt of monthly accounts from Treasury and on completion of booking, transactions are verified and advice is issued to the RBI for effecting necessary transfer of balances from one State to another. On receipt of intimation of adjustment by RBI through 'Clearance Memos' the balances shown under this head are cleared. Payment (Debit) of ₹ 1,426 crore was lying un-adjusted in respect of Government of Andhra Pradesh as on 31 March 2017.

3.10. Functioning of Treasuries

Significant irregularities in functioning of Treasuries during the year 2016-17 are detailed under:

3.10.1. Excess payment of pension/family pension

A test check of records relating to payment of pension and family pension in 18 DTOs, 81 STOs and nine APPOs, during 2016-17 showed that there was an excess payment of ₹ 83.11 lakh. Details are shown in *Appendix 3.8*.

Despite computerization of pension package at Treasuries, excess payments of pensionary benefits were noticed. The matter was brought to the notice of Director of Treasuries & Accounts, Hyderabad through Inspection Reports and also to Government through Annual Review Report on the working of Treasuries by Accountant General (A&E). Government needs to strengthen internal controls at treasuries in order to avoid excess payment of pension.

3.10.2. Non-receipt of vouchers from Treasuries/PAO

As per Codal Provisions¹⁹, all payments are to be supported by vouchers/cheques containing full details of the corresponding transactions. During 2016-17, vouchers numbering 5,017 were not submitted to Principal Accountant General (Accounts &

¹⁹ SR18(e) under TR18 of Treasury Code

Entitlements). Of this, 2,569 vouchers were due from PAO, Hyderabad and 2,448 vouchers were due from the Treasuries. Expenditure in these cases aggregated to ₹ 901.28 crore (PAO: ₹ 683.40 crore and Treasuries: ₹ 217.88 crore). Compliance to rules and regulations in these cases could not be vouched in the absence of requisite supporting vouchers.

3.10.3. Non-receipt of cheques in support of payments

As per Codal provisions²⁰, payments have to be supported by vouchers/ cheques with full particulars of payments made from Deposit accounts. During 2016-17, Treasuries have not furnished vouchers/cheques to Principal Accountant General (Accounts & Entitlements) in 1,128 cases. In these cases, payments amounting to ₹ 322.43 crore were made from deposit accounts. The highest number of cases of pending vouchers/cheques was from DTO, Karimnagar (279 cases for ₹ 76.04 crore).

3.10.4. Drawal of cheques exceeding ₹ 10 lakh each without countersignature of Finance Secretary

As per Government orders²¹, cheques for drawal of funds exceeding ₹ 10 lakh each from Personal Deposit Accounts should be countersigned by the Secretary to Government, Finance Department. Cheques drawn under DTO (Urban), Hyderabad for March 2017 were test-checked in audit. Scrutiny revealed that, the DTO allowed drawal of ₹ 4,022 crore through 464 cheques exceeding ₹ 10 lakh each, without counter signature of the Secretary, Finance Department. This indicated that the delegated powers of competent authority was surpassed. This is fraught with the risk of embezzlement and corruption.

3.10.5. Drawal of funds on Form-58 Fully Vouched Contingent Bills without enclosing vouchers

As per SR 2 of Treasury Code, Fully Vouched Contingent Bill Form 58 is used for payment of services already availed or goods received. Vouchers along with stock entry and quantity verification, etc., are required to be enclosed with the bill. Vouchers in respect of DTO (Urban) Hyderabad for the year 2016-17 were test-checked in audit. Scrutiny revealed that in 91 cases, 12 departments²² had drawn ₹ 1,102.27 crore on Fully Vouched Contingent Bill Form 58 without enclosing vouchers with requisite details. This was in contravention to the provisions of the Treasury Code.

²⁰ Para 197 (i)(a) of Manual of Treasury Accounts Department (Volume-I) and SR18(e) under TR 16 of Treasury Code

²¹ Memo No.351/81/DCM-II/2012 (Finance Department), dated 04 August 2012

²² BC Welfare ₹ 2.68 crore, CPO, Hyderabad, ₹ 1.97 crore, Civil Supplies ₹ 4.16 crore, Health and Family Welfare ₹ 35.46 crore, MA&UD ₹ 2.52 crore, Medical and Health ₹ 296.16 crore, Medical Education ₹ 360.86 crore, Rural Water Supply and Sanitation ₹ 376.56 crore, Tribal Welfare ₹ 4.22 crore, MCR Human Resource Development Institute ₹ 3.01 crore, Collegiate Education ₹ 3.42 crore and Youth Services ₹ 11.25 crore

In reply, i) Project Director, Project Support Unit, Telangana State Rural Water Supply and Sanitation Project stated (October 2017) that the Form-58 is being used since 2012 onwards without enclosing payment voucher as per the advice of the Treasury department; ii) Joint Director General, Dr. MCR Human Resource Development Institute stated that the amount was drawn and adjusted to the PD Account as there was no mention of drawal of funds on AC Bill or Grants-in-Aid bill, the amount was drawn on Bill Form-58. The replies are not acceptable since the drawal of funds on Fully Vouched Contingent Bill without vouchers is in violation of the provisions of Treasury Code.

3.11. Follow up action on Audit Reports

As per the instructions issued by Finance and Planning Department in November 1993, administrative Departments are required to submit Explanatory Notes within three months of presentation of Audit Reports to Legislature, without waiting for any notice or call from Public Accounts Committee, duly indicating action taken or proposed to be taken.

The erstwhile composite state of Andhra Pradesh was re-organized into two states i.e., Andhra Pradesh and Telangana with effect from 2 June 2014. Explanatory Notes for Audit Reports on State Finances for the years 2014-15 and 2015-16 have not been received (December 2017) from the Finance Department of the State of Telangana.

3.12. Significant Findings

Audit observed various instances of non-observance of financial rules and procedures and absence of financial controls.

There were variations in Personal Deposit account balances shown at web portal and ledger at the end of the year. An amount of ₹10,873 crore was lying in 28,087 Personal Deposit accounts to end of the year. Paying interest at higher rates (7.40 per cent) on borrowings while keeping huge amounts in PD Accounts which did not bear any interest showed poor cash and financial management of the State Government.

Detailed Contingent bills were not submitted for an amount of ₹475 crore drawn on 3,485 Abstract Contingent bills. In the absence of DC bills it is not possible to ascertain whether expenditure has taken place or not. Un-adjustment of AC Bills for long periods in violation of prescribed rules and regulations was fraught with the risk of embezzlement and corruption.

Utilisation Certificates were not furnished or were furnished without actual utilisation for the funds drawn for execution of schemes. There were delays in submission of annual accounts by 181 bodies/ authorities which diluted accountability and defeats the very purpose of preparation of accounts.

Omnibus Minor Head 800 continued to be operated for recording expenditure of ₹14,156 crore and receipts of ₹3,287 crore affecting transparency in financial reporting

and distorting analysis of allocative priorities and quality of expenditure. This was done in several cases even where there were earmarked heads of accounts.

Incidence of Non-reconciliation was 67 per cent (₹73,783 crore) of total expenditure and 77 per cent (₹55,116 crore) of total receipts during the year. This leads to the risk of non-detection of leakages in revenue and irregularities in expenditure.

(AJAIB SINGH)
Principal Accountant General (Audit)
Telangana

Hyderabad
The

Countersigned

(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The

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) (All India Average=21.9 per cent)			-	
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)		67 per cent	
6	Infant mortality*(per 1000 live births) (All India Average = 37 per 1,000 live births)			28	
7	Life Expectancy at birth*(All India Average = 68.3 years)			-	
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) 2016-17 at current price			₹ 6,46,265 crore	
10	Per capita GSDP CAGR (2007-08 to 2016-17)		Telangana	NA	
			General Category States	13.2	
11	GSDP CAGR (2007-08 to 2016-17)		Telangana	NA	
			General Category States	15.2	
12	Population Growth** (2007-08 to 2016-17)		Telangana	NA	
			General Category States	11.9	
B		Financial Data			
		Particulars			
CAGR		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Telangana	General Category States	Telangana
		(in per cent)			
a.	of Revenue Receipts	14.58	NA	11.52	8.78
b.	of Own Tax Revenue	14.80	NA	13.50	21.09
c.	of Non -Tax Revenue	9.45	NA	12.10	(-) 32.14
d.	of Total Expenditure	15.84	NA	15.31	24.38
e.	of Capital Expenditure	14.53	NA	17.91	145.56
f.	of Revenue Expenditure on Education	16.86	NA	9.86	14.19
g.	of Revenue Expenditure on Health	18.43	NA	14.92	25.58
h.	of Salary and Wages	14.89	NA	13.06	7.32
i.	of Pension	17.17	NA	10.63	9.66

* Economic Survey – GoI – August 2017

** Projected total population 2001-2026 by Census India.

Figure relates to combined State of Andhra Pradesh

NA: Not Available

Appendix 1.2

Structure of Government Accounts and layout of Finance Accounts

(Refer paragraph 1.1, page 1)

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.

Layout of Finance Accounts

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

Appendix 1.3
Abstract of Receipts and Disbursements in 2016-17
(Refer paragraph 1.2; page 2)

(₹ in crore)

Receipts			Disbursements				
	BE	Actuals		BE	Actuals		
				Total	Non Plan	Plan	Total
Section-A: Revenue							
I. Revenue Receipts	1,00,925	82,818	I. Revenue expenditure	97,206	56,852	24,580	81,432
Tax Revenue	54,870	48,408	General Services	23,378	25,018	107	25,125
			Social Services	41,600	17,622	17,664	35,286
Non-Tax Revenue	17,542	9,782	Education, Sports, Art and Culture	10,244	9,715	2,240	11,955
			Health and Family Welfare	5,960	2,949	1,641	4,590
State's share of Union Taxes	13,955	14,876	Water Supply, Sanitation, Housing and Urban Development	6,337	934	1,595	2,529
Non-Plan grants	6,608	3,057	Information and Broadcasting	412	62	286	348
Grants for State Plan Schemes	7,949	6,695	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8,778	1,072	5,520	6,592
Grants for Central and Centrally sponsored Plan Schemes	---	---	Labour and Labour Welfare	204	128	19	147
			Social Welfare and Nutrition	9,579	2,731	6,338	9,069
			Others	86	31	25	56
			Economic Services	32,064	14,140	6,809	20,949
			Agriculture and allied Activities	7,734	5,198	924	6,122
			Rural Development	6,752	2,097	4,452	6,549
			Irrigation and Flood Control	8,238	1,674	359	2,033
			Energy	5,160	4,584	9	4,593
			Industry and Minerals	1,148	106	276	382
			Transport	607	308	287	595
			Science, Technology and Environment	14	3	14	17
			General Economic Services	2,411	170	488	658
			Grants-in-aid and Contributions	164	72	---	72
II. Revenue deficit carried over to Section B	--		II. Revenue Surplus carried over to Section B	3,718			1,386
Section-B: Others							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	212	6,468	III. Opening Overdraft from RBI	---			
IV. Miscellaneous Capital Receipts	---	---	IV. Capital Outlay	29,313	5	33,366	33,371
			General Services	1,540		567	567
			Social Services	2,863		3,162	3,162

Receipts			Disbursements				
	BE	Actuals		BE	Actuals		
			Total	Non Plan	Plan	Total	
			Education, Sports, Art and Culture	278		246	246
			Health and Family Welfare	319		350	350
			Water Supply, Sanitation, Housing and Urban Development	395		2,210	2,210
			Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,761		318	318
			Social Welfare and Nutrition	94		32	32
			Others	16		6	6
			Economic Services	24,909		29,637	29,642
			Agriculture and allied Activities	258		680	680
			Rural Development Programme	---		103	103
			Irrigation and Flood Control	18,387		13,665	13,665
			Energy	1		10,498	10,498
			Industry and Minerals	6		88	88
			Transport	3,032		3,175	3,180
			General Economic Services	3,225		1,428	1,428
V. Recoveries of Loans and Advances	2,875	156	V. Loans and Advances disbursed	747	446	2,956	3,402
From Power Projects	18	73	For Power Projects	190		175	175
From Government Servants	36	73	To Government Servants	129	102		102
From others	2,821	10	To Others	428	344	2,781	3,125
VI. Revenue surplus brought down	3,718	1,386	VI. Revenue deficit brought down	---			
VII. Public Debt receipts	25,580	44,819	VII. Repayment of Public Debt	3,149	15,568		15,568
Internal Debt other than Ways and Means Advances and Overdraft	24,780	31,775	Internal debt other than Ways and Means Advances and Overdraft	2,751	2,717		2,717
Transactions of Ways and Means Advances including Overdraft	---	12,088	Transactions of Ways and Means Advances including Overdraft	---	12,088		12,088
Loans and Advances from Central Government	800	956	Repayment of Loans and Advances to Central Government	398	763		763
VIII. Net of Inter-State Settlement	---	---	VIII. Net of Inter-State Settlement	---	50		50
IX. Appropriation to Contingency Fund	---	---	IX. Appropriation to Contingency Fund	---			
X. Amount recouped to Contingency Fund	---	---	X. Expenditure from Contingency Fund (remained un-recouped)	---	0.09		0.09
XI. Public Account Receipts	32,788	1,09,094	XI. Public Account disbursements	31,738	1,05,368		1,05,368

Receipts			Disbursements				
	BE	Actuals		BE	Actuals		
				Total	Non Plan	Plan	Total
Small Savings and Provident Funds	2,229	2,417	Small Savings and Provident Funds	1,847	1,348		1,348
Reserve Funds	1,457	1,292	Reserve Funds	1,180	852		852
Net Suspense and Miscellaneous	---	39,369	Net Suspense and Miscellaneous	---	38,915		38,915
Net Remittances	---	22,638	Net Remittances	---	22,793		22,793
Deposits and Advances	29,102	43,378	Deposits and Advances	28,711	41,460		41,460
XII. Closing Overdraft from Reserve Bank of India	---	---	XII. Closing Cash Balance	225	4,164		4,164
			Cash in Treasuries and Local Remittances	---	2.07		2.07
			Deposits with Reserve Bank and other Banks	---	(-)169.25		(-)169.25
			Departmental cash balance including permanent advances	---	0.29		0.29
			Cash balance investment and investment of earmarked funds	---	4,330.64		4,330.64
Total	1,66,098	2,44,741	Total	1,66,098			2,44,741

Appendix 1.4
Actuals vis-à-vis Budget Estimates 2016-17
(Refer paragraph 1.3; page 3)

(₹ in crore)

	B.E.	Actuals	Increase (+)/ Decrease (-)	Increase (+)/ Decrease (-) (in per cent)
1	2	3	4 (3-2)	5
Revenue Receipts	1,00,925	82,818	-18,107	-17.94
Taxes on Sales, Trade etc.	42,074	34,235	-7,839	-18.63
State Excise	4,543	5,581	1,038	22.85
Taxes on immovable property other than agricultural lands	78	123	45	57.69
Taxes on vehicles	2,900	3,394	494	17.03
Stamps and Registration fees	4,292	3,822	-470	-10.95
Taxes on goods and Passengers	10	11	1	10
Land Revenue	16	7	-9	-56.25
Interest Receipts	1,701	1,791	90	5.29
Miscellaneous General Services	11,073	2,094	-8,979	-81.09
Non-ferrous Mining and Metallurgical Industries	2,688	3,148	460	17.11
Revenue Expenditure	97,206	81,432	-15,774	-16.23
General Education	9,650	11,368	1,718	17.80
Water Supply and Sanitation	1,868	1,187	-681	-36.46
Pension and Other Retirement Benefits	8,691	9,011	320	3.68
Police	3,343	4,506	1,163	34.79
Welfare of SCs, STs, OBCs and Minorities	8,778	6,592	-2,186	-24.90
Health and Family Welfare	6,337	4,590	-1,747	-27.57
Social Welfare and Nutrition	9,579	9,069	-510	-5.32
Roads and Bridges	484	554	70	14.46
Secretariat - Economic Services	691	495	-196	-28.36
Forestry and Wild Life	283	431	148	52.30
Rural Development	6,752	6,549	-203	-3.01
Urban Development	3,515	1,313	-2,202	-62.65
Irrigation and Flood Control	8,238	2,033	-6,205	-75.32
District Administration	838	702	-136	-16.23
Administration of Justice	734	500	-234	-31.88
Interest Payments	7,706	8,609	903	11.72
Power	5159	4593	-566	-10.97
Capital Receipts	---	---	---	---
Capital Expenditure	29,313	33,371	4,058	13.84
Revenue Surplus (+)/Deficit (-)	3,718	1,386	-2,332	-62.72
Fiscal deficit (-)	-23,466	-35,281	-11,815	-50.35
Primary Surplus (+)/Deficit (-)	-15,760	-26,672	-10,911	-69.23

Appendix 1.5
Fiscal Responsibility and Budget Management (FRBM) Act, 2005
(Refer paragraph 1.4; page 4)

Fiscal Responsibility and Budget Management (FRBM) Act, 2005 was enacted to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence, the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles as laid down in the Act, and/or the rules framed there-under the following fiscal targets were prescribed for the State Government:

- Reduce revenue deficit by an amount equivalent to at least 0.32 percentage points of Gross State Domestic Product (GSDP) in each financial year, beginning from 1st day of April 2005, so as to eliminate it by 31st March 2009 and generate revenue surplus thereafter
- Reduce fiscal deficit by an amount equivalent to at least 0.25 percentage points of GSDP in each financial year beginning from 1st day of April 2005 so as to bring it down to not more than 3 *per cent* by March 2009.
- Limit the amount of annual incremental risk weighted guarantees to 90 *per cent* of the total Revenue Receipts in the year preceding the current year.

In pursuance of the recommendations of the 14th Finance Commission, the targets for total outstanding liabilities/GSDP for the five years Award period from 2015-16 are detailed below:

For the financial year 2015-16	21.55 <i>per cent</i> of GSDP
For the financial year 2016-17	22.23 <i>per cent</i> of GSDP
For the financial year 2017-18	22.82 <i>per cent</i> of GSDP
For the financial year 2018-19	23.33 <i>per cent</i> of GSDP
For the financial year 2019-20	23.77 <i>per cent</i> of GSDP

Appendix 1.6
Time Series Data on State Government Finances
(Refer paragraph 1.6; page 6)

(₹ in crore)

		2014-15	2015-16	2016-17
Part A Receipts				
1	Revenue Receipts	51,042(99.85)	76,134(99.88)	82,818(99.81)
	(i) Tax Revenue	29,288(57.38)	39,975(52.51)	48,408(58.44)
	Taxes on Sales, Trade, etc.	22,121(75.53)	29,847(74.66)	34,235(41.33)
	State Excise	2,808(9.59)	3,809(9.53)	5,581(6.74)
	Taxes on Vehicles	1,618(5.52)	2,309(5.78)	3,394(4.09)
	Stamps and Registration fees	2,177(7.43)	3,102(7.76)	3,822(4.61)
	Land Revenue	9(0.03)	104(0.26)	7(0.01)
	Other Taxes	555(1.89)	804(2.01)	1,369(1.65)
	(ii) Non-Tax Revenue	6,447(12.63)	14,414(18.93)	9,782(11.79)
	(iii) State's share in Union taxes and duties	8,189(16.04)	12,351(16.22)	14,876(17.93)
	(iv) Grants in aid from GoI	7,118(13.95)	9,394(12.34)	9,752(11.81)
2	Misc. Capital Receipts	0(0)	0(0)	0(0)
3	Recovery of loans and advances	77(0.15)	88(0.12)	156(0.19)
4	Total revenue and Non-Debt Capital Receipts (1+2+3)	51,119(84.22)	76,222(81.33)	82,974(64.93)
5	Public Debt Receipts	9,580(15.78)	17,498(18.67)	44,819(35.07)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	9,494(99.10)	16,465(94.10)	31,775(70.89)
	Transactions under Ways and Means Advances and Overdraft	0	112(0.64)	12,088(26.97)
	Loans and Advances from Government of India	86(0.90)	921(5.26)	956(2.13)
6	Total Receipts in the Consolidated Fund (4+5)	60,699(21.41)	93,720(52.04)	1,27,793(53.95)
7	Contingency Fund receipts	50(0.02)	0	0
8	Public Account receipts	2,22,579(78.56)	86,385(47.96)	1,09,094(46.05)
9	Total Receipts of Government (6+7+8)	2,83,328	1,80,105	2,36,887
Part B Expenditure/Disbursement				
10	Revenue Expenditure	50,673(83.72)	75,896(79.82)	81,432(68.87)
	Plan	14,063(27.75)	21,240(27.99)	24,580(30.18)
	Non-plan	36,610(72.25)	54,656(72.01)	56,852(69.82)
	General Services (including interest payments)	14,164(27.95)	23,247(30.63)	25,125(30.85)
	Social Services	18,753(37.01)	30,466(40.14)	35,286(43.33)
	Economic Services	17,644(34.82)	22,043(29.04)	20,949(25.73)
	Grant in aid and contributions	112(0.22)	140(0.18)	72(0.09)
11	Capital Expenditure	8,373(13.83)	13,590(14.29)	33,371(28.22)
	Plan	8,373(100.00)	13,590(100)	33,366(99.99)
	Non-plan	0	0	5(0.01)
	General Services	406(4.85)	274(2.02)	567(1.70)
	Social Services	905(10.81)	2,152(15.84)	3,162(9.47)
	Economic Services	7,062(84.34)	11,164(82.14)	29,642(88.83)
12	Disbursement of Loans and Advances	1,483(2.45)	5,233(5.50)	3,402(2.88)
13	Net of Inter-State Settlement	0	359	50(0.03)
14	Total (10+11+12+13)	60,529	95,078	1,18,255(88.37)

		2014-15	2015-16	2016-17
15	Repayment of Public Debt	1,727(2.77)	2,845(2.91)	15,568(11.63)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	1,727(100.00)	2,582(90.76)	2,717(17.45)
	Transactions under Ways and Means Advances and Overdraft	0	112(3.93)	12,088(77.65)
	Loans and Advances from Government of India	0	151(5.31)	763(4.90)
16	Appropriation to Contingency Fund	50(0.08)	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)
18	Contingency Fund Disbursements	0	0	0.09(0)
19	Public account disbursement	2,20,971(78)	80,909(45.24)	1,05,368(44.05)
20	Total disbursement by the state (17+18+19)	2,83,277	1,78,832	2,39,191
Part C Deficits				
21	Revenue Deficit (-)/Surplus (+) (1-10)	369	238	1,386
22	Fiscal Deficit (-)/Surplus (+) (4-14)	-9,410	-18,856	-35,281
23	Primary Deficit (-)/Surplus (+) (22-24)	-4,183	-11,298	-26,672
Part D Other Data				
24	Interest Payments (included in revenue expenditure)	5,227	7,558	8,609
25	Financial Assistance to local bodies etc.	20,963	29,058	30,648
26	Ways and Means Advances/Overdraft availed (days)	0	4	99
27	Interest on Ways and Means Advances/Overdraft	0	0.04	7
28	Gross State Domestic Product (GSDP)#	5,05,664	5,67,588	6,46,265
29	Outstanding fiscal liabilities (year-end)@	79,880	97,992	1,34,738
30	Outstanding guarantees (year-end)	18,265	26,619	29,965
31	Maximum amount guaranteed (year-end)	21,240	28,094	31,871
32	Number of incomplete projects^	109 ^s	23 ^s	92 ^s
33	Capital blocked in incomplete projects^	33,001 ^s	24,224 ^s	50,216 ^s
Part E Fiscal Health Indicators				
I	Resource Mobilization			
	Own Tax Revenue/GSDP	0.058	0.070	0.075
	Own Non-Tax Revenue/GSDP	0.013	0.025	0.015
	Central transfers/GSDP	0.030	0.038	0.038
II	Expenditure Management			
	Total expenditure/GSDP	0.120	0.168	0.183
	Total Expenditure/Revenue Receipts	1.186	1.249	1.428
	Revenue Expenditure/ Total Expenditure	0.837	0.739	0.689
	Expenditure on Social Services/Total Expenditure	0.344	0.395	0.349
	Expenditure on Economic Services/Total Expenditure	0.413	0.354	0.432
	Capital Expenditure/Total Expenditure	0.138	0.143	0.282
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.132	0.141	0.277
III	Management of Fiscal Imbalances			
	Revenue Deficit (surplus)/GSDP	0.0007	0.0004	0.0021
	Fiscal Deficit/ GSDP	(-)0.0186	(-)0.0332	(-)0.0546
	Primary Deficit/ GSDP	(-)0.0083	(-)0.0199	(-)0.0413
	Revenue Surplus/Fiscal Deficit	(-)0.039	(-)0.013	(-)0.039
	Primary revenue balance/ GSDP	0.0112	0.0139	0.0157

		2014-15	2015-16	2016-17
IV	Management of Fiscal Liabilities			
	Fiscal liabilities/ GSDP	0.158	0.173	0.208
	Fiscal liabilities/RR	1.564	1.287	1.627
	Primary deficit <i>vis-à-vis</i> quantum spread	NA	NA	NA
	Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.734	0.594	0.540
V	Other Fiscal Health Indicators			
	Return on Investment	35.08	5.21	0.54
	Balance from Current Revenue	-		
	Financial Assets/Liabilities	0.198	0.351	0.502

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).

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

§ Departmental information

NA: Not Applicable

Appendix 1.7
Statement showing Interest Obligation on Zilla Parishad Provident Fund
(Refer paragraph 1.9.2.3; page 15)

(₹ in crore)

District	Up to 2012-13	2013-14	2014-15	2015-16	2016-17	Total
Adilabad	40.67	14.58	16.59	18.85	19.62	110.31
Karimnagar	77.04	19.79	23.73	29.97	---	150.53
Khammam	57.26	17.04	20.21	24.37	27.62	146.50
Mahbubnagar	40.29	---	---	17.79	19.56	77.64
Medak	41.47	16.42	19.42	22.47	---	99.78
Nalgonda	76.04	19.44	22.62	25.95	27.72	171.77
Nizamabad	55.56	13.69	15.91	18.09	---	103.25
Ranga Reddy	25.25	10.56	12.68	14.89	16.64	80.02
Warangal	50.03	15.85	18.60	21.39	23.41	129.28
Total	463.61	127.37	149.76	193.77	134.57	1,069.08

Appendix 1.8
List of Incomplete Irrigation Projects
(Refer paragraph 1.11.2; page 22)

(₹ in crore)

Sl. No.	Name of the project	Year of commencement	Due Date for Completion	Original cost	Revised cost	Expenditure as on 31 March 2017
1.	Mahatma Gandhi - Kalwakurthy LIS	2005	2007	1,500	4,896	3,488
2.	Rajiv Bhima LIS	2005	2007	1,426	2,510	2,202
3.	Jawahar Nettempadu LIS	2005	2007	1,428	2,331	2,045
4.	Koilsagar LIS	2005	2009	359	567	492
5.	SRSP-II	2005	2007	831	1,220	1,080
6.	Indiramma Flood Flow Canal from SRSP	1997	2012	1,331	5,940	4,860
7.	Sripadasagar – Yellampally LIS	2005	2011	3,178	5,630	5,030
8.	Kaleshwaram LIS	2008	2012	499	517	299
9.	M.Bagareddy Singur Canals: Singur Project Canals	2006	2008	89	133	93
10.	Sri Komaram Bheem Project	2005	2007	274	882	561
11.	Mathadivagu	2005	2007	51	62	53
12.	Choutapally Hanumantha Reddy LIS	2005	2006	56	75	70
13.	Lendi Interstate Project	2007	2009	202	264	224
Total				11,224	25,027	20,497

Source: Departmental information

Appendix 1.9
Summarized financial position of the Government of Telangana as on 31 March 2017
(Refer paragraphs 1.12.1, 1.12.2 & 1.12.3; pages 26 & 27)

(₹ in crore)

Liabilities	As on 31 March 2017	
Internal Debt		1,12,829.77
Market Loans bearing interest	89,707.61	
Market Loans not bearing interest	0.23	
Market Loans Suspense	-	
Loans from LIC	98.75	
Loans from GIC	21.76	
Loans from NABARD	3,192.16	
Loans from other Institutions	9,336.46	
Special securities issued to NSSF	10,472.80	
Ways and Means Advances	-	
Overdraft from Reserve Bank of India	-	
Loans and Advances from Central Government		8,406

Pre 1984-85 Loans	-	
Non-Plan Loans	21.43	
Loans for State Plan Schemes	8,384.57	
Loans for Central Plan Schemes	-	
Loans for Centrally Sponsored Plan Schemes	-	
Other Ways and Means Advances	-	
Contingency Fund		50
Small Savings, Provident Funds, etc.		6,594.10
Deposits		6,277.54
Reserve Funds		4,909.11
Suspense and Miscellaneous Balances		1,390.38
Remittance Balances		-
Total		1,40,456.90
Assets		
Gross Capital Outlay on Fixed Assets		55,333.90
Investments in shares of Companies, Corporations, Cooperatives, etc.	13,075.24	
Other Capital Outlay	42,258.66	
Contingency Fund (un-recouped)		0.09
Loans and Advances		9,797.55
Loans for Power Projects	293.38	
Other Development Loans	9,422.02	
Loans to Government servants and Miscellaneous loans	82.15	
Advances		-20.67
Remittance Balances		1,287.69
Suspense and Miscellaneous Balances		0
Cash		4,163.75
Cash in Treasuries and Local Remittances	2.07	
Deposits with Reserve Bank and other Banks	-169.25	
Departmental Cash Balance	0.29	
Cash Balance Investments	52.59	
Investment of Earmarked funds	4,278.05	
Deficit on Government Account		69,894.59
Total		1,40,456.90

Appendix 1.10
Summarized position of Apportionment of balances between
Andhra Pradesh and Telangana as on 31 March 2017
(Refer paragraph 1.15; page 33)

(₹ 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 2017
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	4,395.53	5,598.79	4,083.53
5.	Reserve Funds	2,459.06	37.80	52.89	2,368.36
6.	Deposits and Advances	17,082.77	0	0	17,082.77
7.	Suspense and Miscellaneous	6,234.24	2,539.69	3,553.61	140.94
8.	Remittances	339.47	0	0	339.47

Appendix 2.1
Excess over provision of previous years requiring regularisation
(Refer Paragraph 2.3.1.3; Page 39)

(₹ in crore)

Year	Number of Grants/Appropriations	Section	Grant/Appropriation numbers	Amount of Excess	Stage of consideration by Public Accounts Committee (PAC)
2014-15	5 Grants	Capital	XXV, XXVIII & XXXIII	294.98	Explanatory Notes for excess expenditure in 13 Grants and two Appropriations are awaited from the Administrative Departments/ Finance Department for vetting by the PAG(Audit)
	1 Appropriation	Loans	XI & XVIII	7.25	
		Revenue	I	1.42	
2015-16	8 Grants	Revenue	II, V, IX & X	5,361.08	
		Capital	XX & XXIX	2.78	
		Loans	IX & XVIII	507.56	
	1 Appropriation	Revenue	IV	9.37	

Appendix 2.2
Statement of 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; page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	In per cent
Revenue Voted						
1	III	Administration of Justice	566.74	364.30	202.43	35.72
2	XIII	Higher Education	1,716.75	1,300.38	416.37	24.25
3	XVI	Medical and Health	6,718.06	3,993.78	2,724.28	40.55
4	XVII	Municipal Administration and Urban Development	5,472.49	1,351.05	4,121.44	75.31
5	XVIII	Housing	1,142.68	26.26	1,116.43	97.70
6	XIX	Information and Public Relations	519.71	348.41	171.30	32.96
7	XXI	Social Welfare	6,296.02	2,986.83	3,309.19	52.56
8	XXII	Tribal Welfare	2,838.90	1,752.88	1,086.02	38.26
9	XXIV	Minority Welfare	1,325.64	842.06	483.58	36.48
10	XXV	Women, Child and Disable Welfare	1,665.00	1,171.68	493.32	29.63
11	XXVII	Agriculture	6,633.69	5,035.49	1,598.21	24.09
12	XXXIII	Major and Medium Irrigation	8,441.59	2,011.59	6,430.00	76.17
13	XXXVI	Industries and Commerce	1,099.89	290.37	809.52	73.60
14	XXXIX	Information Technology and Communications	254.84	119.44	135.41	53.13
Capital Voted						
15	IX	Fiscal Administration, Planning, Surveys and Statistics	3,233.06	1,246.79	1,986.27	61.44
16	X	Home Administration	1,347.11	402.71	944.41	70.11
17	XI	Roads, Buildings and Ports	5,415.53	3,485.58	1,929.95	35.64
18	XII	School Education	618.42	127.62	490.80	79.36
19	XIII	Higher Education	165.68	55.48	110.20	66.51
20	XVI	Medical and Health	845.31	350.08	495.23	58.59
21	XXI	Social Welfare	1,458.04	185.60	1,272.43	87.27
22	XXII	Tribal Welfare	1,046.05	256.60	789.44	75.47
23	XXIII	Backward Classes Welfare	302.92	56.04	246.88	81.50
24	XXIX	Forest, Science, Technology and Environment	153.17	9.53	143.64	93.78

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	In per cent
25	XXXI	Panchayat Raj	3,409.46	2,209.66	1,199.80	35.19
26	XXXII	Rural Development	1,739.77	0.00	1,739.77	100.00
27	XXXIII	Major and Medium Irrigation	22,400.25	11,577.06	10,823.19	48.32
Loans Voted						
28	XVII	Municipal Administration and Urban Development	3,423.07	1,752.01	1,671.06	48.82
29	XVIII	Housing	929.65	529.65	400.00	43.03
30	XXI	Social Welfare	935.84	0.00	935.84	100.00
Total			92,115.33	43,838.93	48,276.41	52.41

Appendix 2.3
Cases where Supplementary provision proved unnecessary
by rupees one crore or more in each case
(Refer Paragraph 2.3.3; page 42)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original	Expenditure	Saving	Supplementary
Revenue Voted					
1	III-Administration of Justice	563.07	364.30	198.76	3.67
2	VII-Commercial Taxes Administration	355.57	293.58	61.99	35.01
3	XIII-Higher Education	1,614.02	1,300.38	313.64	102.72
4	XIV-Technical Education	384.96	360.56	24.40	43.70
5	XV-Sports and Youth Services	104.58	93.00	11.58	9.07
6	XVI-Medical and Health	5,620.16	3,993.78	1,626.37	1,097.91
7	XVII-Municipal Administration and Urban Development	4,580.44	1,351.05	3,229.39	892.05
8	XVIII-Housing	845.37	26.26	819.12	297.31
9	XIX-Information and Public Relations	412.51	348.41	64.10	107.20
10	XXI-Social Welfare	5,767.65	2,986.83	2,780.83	528.37
11	XXII-Tribal Welfare	2,763.74	1,752.88	1,010.86	75.16
12	XXIV-Minority Welfare	1,204.44	842.06	362.38	121.21
13	XXV-Women, Child and Disable Welfare	1,465.65	1,171.68	293.97	199.35
14	XXVI-Administration of Religious Endowments	84.37	62.19	22.18	14.72
15	XXVII-Agriculture	6,462.42	5,035.49	1,426.93	171.27
16	XXVIII-Animal Husbandry and Fisheries	590.68	546.97	43.71	66.32
17	XXX-Cooperation	148.89	89.64	59.26	1.93
18	XXXII-Rural Development	6,344.54	5,988.98	355.56	960.86
19	XXXV-Energy	5,151.46	4,585.49	565.97	466.57
20	XXXVI-Industries and Commerce	961.72	290.37	671.35	138.17
21	XXXVIII-Civil Supplies Administration	2,365.90	2,088.37	277.53	21.57
22	XXXIX-Information Technology and Communications	251.21	119.44	131.77	3.64
Capital Voted					
23	IV-General Administration and Elections	6.28	5.81	0.48	1.38
24	VII-Commercial Taxes Administration	10.47	6.21	4.26	4.06
25	IX-Fiscal Administration, Planning, Surveys and Statistics	2,366.00	1,246.79	1,119.21	867.06

Sl. No.	Number and Name of the Grant	Original	Expenditure	Saving	Supplementary
26	X-Home Administration	1,200.00	402.71	797.29	147.11
27	XI-Roads, Buildings and Ports	3,645.95	3,485.58	160.37	1,769.58
28	XIII-Higher Education	106.96	55.48	51.48	58.72
29	XIV-Technical Education	58.07	48.72	9.35	5.65
30	XV-Sports and Youth Services	13.50	13.18	0.32	2.90
31	XXI-Social Welfare	1,354.56	185.60	1,168.96	103.48
32	XXII-Tribal Welfare	988.63	256.60	732.03	57.42
33	XXV-Women, Child and Disable Welfare	86.93	32.36	54.57	31.66
34	XXVIII-Animal Husbandry and Fisheries	56.96	20.93	36.03	6.00
35	XXXIII-Major and Medium Irrigation	15,689.93	11,577.06	4,112.87	6,710.32
Total		73,627.59	51,028.74	22,598.87	15,123.12

Appendix 2.3 (a)
Cases where Supplementary provision proved excessive
by rupees one crore or more in each case
(Refer Paragraph 2.3.3; page 42)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original	Supplementary	Total grant	Expenditure	Saving
Revenue Voted						
1	I-State Legislature	93.97	8.00	101.97	96.47	5.50
2	II-Governor and Council of Ministers	8.21	15.36	23.57	14.28	9.29
3	IV-General Administration and Elections	201.51	91.43	292.94	270.95	21.99
4	XXIII-Backward Classes Welfare	2,235.08	1,194.21	3,429.29	2,775.77	653.52
5	XXXVII-Tourism Art and Culture	114.36	34.58	148.93	127.63	21.30
Capital Voted						
6	XII-School Education	74.93	543.49	618.42	127.62	490.80
7	XVI-Medical and Health	319.22	526.09	845.31	350.08	495.23
8	XXIX-Forest, Science, Technology and Environment	0.00	153.17	153.17	9.53	143.64
9	XXXI-Panchayat Raj	214.73	3,194.73	3,409.46	2,209.66	1,199.80
10	XXXVI-Industries and Commerce	5.38	110.97	116.35	87.19	29.16
11	XXXVII-Tourism Art and Culture	0.00	7.83	7.83	2.74	5.08
12	XXXIX-Information Technology and Communications	2.50	62.50	65.00	38.75	26.25
Loans Voted						
13	XI-Roads, Buildings and Ports	138.32	148.34	286.66	217.88	68.77
14	XVII-Municipal Administration and Urban Development	235.00	3,188.07	3,423.07	1,752.01	1,671.06
15	XVIII-Housing	15.00	914.65	929.65	529.65	400.00
Capital Charged						
16	XI-Roads, Buildings and Ports	0.00	6.43	6.43	3.53	2.90
Total		36,58.21	10,199.85	13,858.05	8,613.74	5,244.29

Appendix 2.3 (b)
Cases where Supplementary provision proved insufficient
by rupees one crore or more in each case
(Refer Paragraph 2.3.3; page 42)

(₹ in crore)

Grant No. and Name of the Grant	Original Provision	Supplementary	Total	Expenditure	Excess
Revenue Voted					
V-Revenue, Registration and Relief	1,368.87	821.81	2,190.68	2,321.55	130.87
IX-Fiscal Administration, Planning, Surveys and Statistics	11,038.46	26.20	11,064.66	15,399.13	4,334.47
X-Home Administration	3,605.20	127.95	3,733.15	4,773.36	1,040.21
XI-Roads, Buildings and Ports	697.65	0.81	698.46	755.12	56.66
XII-School Education	8,499.71	1,681.55	10,181.26	10,440.63	259.37
XX-Labour and Employment	409.33	57.37	466.70	484.84	18.14
XXIX-Forest, Science, Technology and Environment	272.29	12.00	284.29	420.15	135.86
XXXI-Panchayat Raj	4,471.43	586.99	5,058.43	5,311.00	252.57
Capital Voted					
V-Revenue, Registration and Relief	15.27	10.99	26.26	29.31	3.04
XXVII-Agriculture	201.41	264.91	466.32	649.91	183.59
XXXV-Energy	0.00	8,922.00	8,922.00	10,497.62	1,575.62
Loans Voted					
IX-Fiscal Administration, Planning, Surveys and Statistics	128.68	21.26	149.94	152.10	2.16
XVI-Medical and Health	27.51	492.63	520.13	528.16	8.03
Revenue Charged					
IX-Fiscal Administration, Planning, Surveys and Statistics	7,814.02	53.74	7,867.76	8,610.75	742.99
Public Debt					
IX-Fiscal Administration, Planning, Surveys and Statistics	3,149.28	34.99	3,184.26	15,568.54	12,384.27
Total	41,699.11	13,115.20	54,814.30	75,942.17	21,127.85

Appendix 2.4
Re-appropriation of funds (saving / excess more than ₹10 crore in each case)
(Refer Paragraph 2.3.4.1; page 43)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess (+)/ Saving (-)
Inadequate Re-appropriation					
1	X	4055-00-207-(09)	National Scheme for Modernization of Police and Other Forces	-2.00	-70.79
2	X	4055-00-207-(26)	Infrastructure for Road Safety	-23.29	-13.79
3	X	4070-00-800-(26)	Construction of New Fire Station Buildings	-27.11	-19.25
4	XI	4059-60-051-(80)	Construction of Buildings for Telangana Kalabharathi and other Departments	-27.29	-20.00
5	XII	4202-01-202-(06)	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	-0.09	-358.80
6	XVI	2210-01-110-(31)	Contingency Fund for DME, Suptds Principals	-9.79	-10.21
7	XVI	2210-01-110-(36)	Assistance to TVVP for Upgradation of Hospitals	-144.00	-128.98
8	XVI	2210-06-800-(06)	Upgradation of PHCs	-33.25	-33.25
9	XXI	2217-80-789-(21)	Assistance to Municipalities under State Finance Commission	-60.00	-20.00
10	XXII	2217-80-796-(21)	Assistance to Municipalities under State Finance Commission	-37.50	-12.50
11	XXII	2235-60-796-(26)	Aasara Pensions to Disabled Persons	-5.52	-20.61
12	XXIII	2225-03-283-(04)	Community Services	-2.53	-22.77
13	XV	4235-02-102-(04)	Construction of Buildings for Anganwadi Centres	-1.19	-10.60
14	XXIX	4406-01-102-(13)	Afforestation Fund	-1.02	-132.15
15	XXXII	2235-60-200-(32)	Aasara Pensions	-326.52	-2,662.00
16	XXXIII	4700-01-164-(26)	Dam and Appurtenant Works	-12.24	-23.18
17	XXXIII	4700-01-229-(25)	Project Establishment	-0.75	-21.51
18	XXXIII	4700-01-233-(26)	Dam and Appurtenant Works	-952.56	-66.00
19	XXXIII	4700-01-234-(26)	Dam and Appurtenant Works	-14.58	-16.00
20	XXXIII	4700-80-800-(49)	Resettlement and Rehabilitation	-5.00	-20.00
21	XXXV	2801-05-800-(10)	Assistance to Telangana Transmission Corporation Ltd.	-1.46	-227.15
Total				-1,687.68	-3,909.55
Unnecessary Re-appropriation					
22	IX	5475-00-800-(08)	Special Development Fund for welfare and development activities	-1,548.05	30.00
23	IX	6004-02-101-(01)	Block Loans	-7.27	78.86
24	IX	6004-02-105-(01)	Consolidated Loans	-29.30	322.35
25	X	2055-00-001-(01)	Headquarters Office	-8.40	31.46
26	X	2055-00-104-(04)	Telangana Special Police Units	-16.56	174.70
27	X	2055-00-108-(05)	City Police Force	-20.35	190.74
28	X	2055-00-109-(03)	District Police Force	-37.24	487.14
29	X	2055-00-109-(04)	Office of the Commissioner of Cyberabad Police	-30.19	147.61
30	XII	2202-01-101-(04)	Primary Schools	-8.28	181.65
31	XVI	2210-01-110-(30)	Diagnostics Equipment and Reagents in TVVP Hospitals	-110.00	147.56
32	XVI	2210-01-110-(42)	Other than Diagnostics Equipments in TVVP Hospitals	-182.50	158.20

Sl. No.	Grant No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess (+)/ Saving (-)
33	XX	2210-01-102-(05)	Dispensaries (Reimbursable from ESIC)	-4.36	47.84
34	XXI	2210-01-789-(25)	Aarogya Sri Health Care Trust	-9.54	103.70
35	XXII	2210-01-796-(25)	Aarogya Sri Health Care Trust	-6.04	47.49
36	XXIII	2225-03-277-(08)	Scholarships -(RTF)	-437.93	441.89
37	XXIX	2406-01-001-(03)	District Offices	-15.47	26.95
38	XXXI	2215-01-102-(05)	National Rural Drinking Water Programme (NRDWP)	-144.53	144.53
39	XXXI	2215-01-102-(33)	Mission Bhagiradha	-1.58	374.13
40	XXXI	2215-02-191-(09)	Swachh Bharath Mission - Gramin(SBM-G)	-181.14	162.36
41	XXXI	2215-02-789-(09)	Swachh Bharath Mission - Gramin(SBM-G)	-41.36	39.68
42	XXXI	2515-00-196-(22)	Assistance to Panchayat Raj Institutions for Construction of Rural Roads	-863.04	1,117.31
43	XXXI	2515-00-197-(05)	Assistance to Mandala Parishads towards payment of Salaries to MPTC Members	-1.66	26.49
44	XXXI	2515-00-198-(11)	Assistance to Gram Panchayats towards Payment of Honorarium to Sarpanches	-6.23	13.40
45	XXXI	2515-00-198-(14)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	-292.55	532.69
46	XXXII	2235-03-101-(05)	NSAP (National Social Assistance Programme)	-32.43	2,400.00
47	XXXII	2501-01-800-(15)	Assistance to SERP	-126.47	16.41
48	XXXII	2501-02-789-(05)	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-385.08	277.88
49	XXXII	2501-02-796-(05)	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-288.81	208.41
50	XXXII	2501-02-800-(05)	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-1,205.66	1,179.55
Total				-6,042.03	9,110.98
Insufficient Re-appropriation					
51	V	2245-05-101-(04)	Cash Doles	170.56	157.60
52	VI	2039-00-001-(03)	District Offices	7.96	20.83
53	IX	2049-01-123-(04)	Special Securities issued to Reserve Bank of India	226.98	205.26
54	IX	6003-00-111-(01)	Special Securities Issued to National Small Savings Fund	108.12	209.77
55	X	2055-00-104-(06)	Special Armed Force	41.98	12.11
56	XI	3054-04-797-(04)	Subvention From Central Road Fund	20.00	260.73
57	XII	2202-02-109-(04)	Government Secondary Schools	79.66	62.85
58	XII	2202-02-191-(05)	Teaching Grants to Zilla Praja Parishads	5.74	396.48
59	XVI	2210-05-105-(18)	Medical Colleges	29.65	10.08
60	XXIX	2406-01-102-(13)	Afforestation Fund	8.99	122.60
61	XXXIII	4700-01-145-(26)	Dam and Appurtenant Works	267.98	21.50
Total				967.62	1,479.80

Sl. No.	Grant No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess (+)/ Saving (-)
Excessive Re-appropriation					
62	IX	5475-00-800-(05)	Constituency Development Programme	438.41	-866.61
63	XVI	2210-01-110-(40)	RIMS General Hospitals	38.91	-48.80
64	XVI	4210-01-110-(23)	Purchase of other than Diagnostic Equipments in TVVP Hospitals	3.00	-161.20
65	XVI	4210-01-110-(24)	Purchase of Diagnostic Equipments	5.01	-125.01
66	XXII	4225-02-800-(04)	Drinking water in inaccessible tribal areas	8.80	-24.72
67	XXXIII	4700-01-101-(26)	Dam and Appurtenant Works	59.02	-43.02
68	XXXIII	4700-01-101-(27)	Canals and Distributaries	14.67	-38.80
69	XXXIII	4700-01-132-(27)	Canals and Distributaries	63.32	-13.00
70	XXXIII	4700-01-159-(27)	Canals and Distributaries	22.21	-13.69
71	XXXIII	4700-01-164-(27)	Canals and Distributaries	31.49	-58.95
Total				684.85	-1,393.81

Appendix 2.5
Substantial surrenders made during the year
(Refer Paragraph 2.3.5.1; page 44)

(₹ in crore)					
Sl. No.	Grant No. & Name of the Grant	Name of the Scheme (Head of Account)	Budget	Amount surrendered	Per cent to Budget
1	IX-Fiscal Administration, Planning, Surveys and Statistics	3475-00-800-(05)-Special Development Fund for welfare and development activities	1,500.00	1,500.00	100
2	XI-Roads, Buildings and Ports	5054-04-800-(43)-Radial Roads	250.00	236.15	94.46
3	XVI-Medical and Health	2210-01-110-(39)-Other than Diagnostics Equipments (DME)	326.00	326.00	100
4	XVI-Medical and Health	2210-80-800-(06)-Centralized Purchase of Drugs and Medicines	223.42	223.42	100
5	XVII-Municipal Administration and Urban Development	2215-01-190-(05)-Assistance To Hyderabad Metro Water works and Sewerage Board	1,000.00	1,000.00	100
6	XVII-Municipal Administration and Urban Development	2217-80-191-(15)-Pradhan Mantri Awas Yojana (PMAY)	404.07	398.66	98.66
7	XVII-Municipal Administration and Urban Development	2217-80-191-(40)-Assistance to HMRL for Hyderabad Metro Rail Project	200.00	200.00	100
8	XVII-Municipal Administration and Urban Development	2217-80-191-(41)-Assistance to HMDA	650.00	650.00	100
9	XVII-Municipal Administration and Urban Development	2217-80-191-(90)-Assistance to Warangal Municipal Corporation	300.00	299.95	99.98
10	XVII-Municipal Administration and Urban Development	6217-01-800-(06)-Loans to HMDA for outer Ring Road Project for payment of annuity works	650.00	650.00	100
11	XVIII-Housing	2216-02-800-(05)-Pradhan Mantri Awas Yojana (Urban)	389.90	389.90 [#]	100
12	XVIII-Housing	2216-03-800-(05)-Indira Awas Yojana (IAY)	212.03	212.03 [#]	100

Sl. No.	Grant No. & Name of the Grant	Name of the Scheme (Head of Account)	Budget	Amount surrendered	Per cent to Budget
13	XXII-Tribal Welfare	2225-02-277-(22)-Additional facilities to students	200.00	200.00	100
14	XXII-Tribal Welfare	4225-02-800-(15)-Infrastructure in Three ITDA Districts	250.00	250.00	100
15	XXXI-Panchayat Raj	2515-00-196-(22)-Assistance to Panchayat Raj Institutions for Construction of Rural Roads	899.22	863.04	95.98
16	XXXI-Panchayat Raj	2515-00-800-(14)-Construction of Roads and Bridges in Rural areas under Telangana Rural Development Fund (25%)	300.00	282.61	94.2
17	XXXIII-Major and Medium Irrigation	2700-01-229-(27)-Palamuru-Rangareddy Lift Irrigation Scheme Canals and Distributaries	3,000.00	3,000.00	100
18	XXXIII-Major and Medium Irrigation	2700-01-232-(27)-Kaleswaram Project Canals and Distributaries	3,212.64	3,212.64	100
19	XXXIII-Major and Medium Irrigation	4700-01-125-(27)-Srisailam Left Bank Canal (Alimineti Madhava Reddy Project)_ Canals and Distributaries	972.00	889.09	91.47
20	XXXIII-Major and Medium Irrigation	4700-01-229-(27)-Palamuru-Rangareddy Lift Irrigation scheme_ Canals and Distributaries	4,049.55	3,899.38	96.29
21	XXXIII-Major and Medium Irrigation	4700-01-229-(49)-Palamu-Rangareddy Lift Irrigation Scheme_ Resettlement and Rehabilitation	300.00	300.00	100
22	XXXIII-Major and Medium Irrigation	4700-01-232-(49)-Kaleswaram Project Rehabilitation and Resettlement	600.00	600.00	100
23	XXXIII-Major and Medium Irrigation	4700-01-233-(26)-Srirama Lift Irrigation Project_ Dam and Appurtenant Works	1,018.65	952.56	93.51
24	XXXIV-Minor Irrigation	4702-00-796-(23)-Mission Kakatiya	650.00	595.45	91.61
25	XXXVI-Industries and Commerce	2851-00-800-(08)-Incentives for Industrial Promotion	230.00	230.00 ^{\$}	100
Total			21,787.49	21,360.88	98.04

Note: Specific reasons for surrender of entire provision /for decrease in provision have not been intimated except for Sl. Nos. 11, 12 & 25

#: Reasons for surrender of the entire provision was stated to be due to non-starting of works for want of administrative orders;

\$: Reasons for surrender of the entire provision was stated to be due to non-receipt of requisition from unit offices

Appendix 2.6

Surrenders in excess of actual saving (Rupees two crore or more in each case)

(Refer Paragraph 2.3.5.2; page 44)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Total Grant	Expenditure	Saving (-)	Amount surrendered	Amount surrendered in excess
Revenue Voted						
1	I-State Legislature	101.97	96.47	-5.50	18.03	12.53
2	IV-General Administration and Elections	292.94	270.95	-21.99	24.96	2.96
3	XXIII-Backward Classes Welfare	3,429.29	2,775.77	-653.52	1,050.93	397.41
4	XXXII-Rural Development	7,305.40	5,988.98	-1,316.42	2,593.36	1,276.94
Revenue Charged						
5	III-Administration of Justice	169.21	132.02	-37.19	46.79	9.61
Capital Charged						
6	XXXIII-Major and Medium Irrigation	68.30	58.30	-10.01	38.54	28.53
Total		11,367.11	9,322.49	-2,044.63	3,772.61	1,727.98

Appendix 2.6 (a)

Surrender of funds in cases where there was no saving but final excess

(Refer Paragraph 2.3.5.2; page 44)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Total Grant	Expenditure	Excess (+)	Amount surrendered
Revenue Voted					
1	V-Revenue, Registration and Relief	2,190.68	2,321.55	130.87	18.04
2	IX-Fiscal Administration, Planning, Surveys and Statistics	11,064.66	15,399.13	4,334.47	669.78
3	X-Home Administration	3,733.15	4,773.36	1,040.21	1.63
4	XI-Roads, Buildings and Ports	698.46	755.12	56.66	204.64
5	XII-School Education	10,181.26	10,440.63	259.37	391.89
6	XX-Labour and Employment	466.70	484.84	18.14	14.28
7	XXIX-Forest, Science, Technology and Environment	284.29	420.15	135.86	13.72
8	XXXI-Panchayat Raj	5,058.43	5,311.00	252.57	2,322.14
9	XXXIV-Minor Irrigation	35.25	47.54	12.29	3.96
Capital Voted					
10	V-Revenue, Registration and Relief	26.26	29.31	3.04	16.96
Loans Voted					
11	XVI-Medical and Health	520.13	528.16	8.03	27.51
Revenue Charged					
12	IX-Fiscal Administration, Planning, Surveys and Statistics	7,867.76	8,610.75	742.99	91.55
Public Debt					
13	IX-Fiscal Administration, Planning, Surveys and Statistics	3,184.26	15,568.54	12,384.27	222.65
Total		45,311.29	64,690.08	19,378.77	3,998.75

Appendix 2.7
Statement of Grants/Appropriations in which saving occurred
but no part of it was surrendered
(Refer Paragraph 2.3.5.3; page 44)

(₹ in crore)			
Sl. No.	Grant No.	Name of the Grant or appropriation	Saving
Revenue Voted			
1	II	Governor and Council of Ministers	9.29
Capital Voted			
2	XX	Labour and Employment	10.21
3	XXVIII	Animal Husbandry and Fisheries	42.03
4	XXXI	Panchayat Raj	1,199.80
5	XXXII	Rural Development	1,739.77
Loans Voted			
6	X	Home Administration	12.60
7	XVIII	Housing	400.00
8	XXI	Social Welfare	935.84
9	XXX	Cooperation	3.01
10	XXXV	Energy	14.79
Capital Charged			
11	X	Home Administration	0.15
12	XI	Roads, Buildings and Ports	2.90
Total			4,370.41

Appendix 2.8
Details of saving of rupees five crore and above not surrendered
(Refer Paragraph 2.3.5.3; page 44)

(₹ in crore)					
Sl. No.	Grant No.	Name of the Grant or appropriation	Saving	Surrender	Un surrendered saving
Revenue Voted					
1	XVI	Medical and Health	2,724.28	2,645.07	79.21
2	XVII	Municipal Administration and Urban Development	4,121.44	4,082.55	38.89
3	XIX	Information and Public Relations	171.30	9.04	162.26
4	XXI	Social Welfare	3,309.19	2,640.32	668.87
5	XXII	Tribal Welfare	1,086.02	779.08	306.95
6	XXIV	Minority Welfare	483.58	424.52	59.06
7	XXVII	Agriculture	1,598.21	1,072.03	526.18
8	XXXV	Energy	1,032.54	805.38	227.16
9	XXXVII	Tourism Art and Culture	21.30	15.84	5.47
Capital Voted					
10	III	Administration of Justice	11.05	5.64	5.41
11	IX	Fiscal Administration, Planning, Surveys and Statistics	1,986.27	1,149.66	836.61
12	X	Home Administration	944.41	839.43	104.98
13	XI	Roads, Buildings and Ports	1,929.95	1,802.04	127.91
14	XII	School Education	490.80	91.68	399.13
15	XVI	Medical and Health	495.23	237.27	257.96
16	XXII	Tribal Welfare	789.44	568.50	220.95
17	XXV	Women, Child and Disable Welfare	86.23	75.59	10.63
18	XXIX	Forest, Science, Technology and Environment	143.64	11.49	132.15

Sl. No.	Grant No.	Name of the Grant or appropriation	Saving	Surrender	Un surrendered saving
19	XXXIII	Major and Medium Irrigation	10,823.19	10,170.32	652.87
20	XXXIV	Minor Irrigation	385.70	322.15	63.55
Total			32,612.48	27,731.75	4,880.73

Appendix 2.9

Cases of funds surrendered on 31 March 2017 (more than ₹ 10 crore in each case)
(Refer Paragraph 2.3.5.3; page 44)

(₹ in crore)			
Sl. No.	Grant No.	Name of the Grant/Appropriation	Amount Surrendered
1.	I	State Legislature (RV)	18.03
2.	III	Administration of Justice (RV)	201.22
3.	III	Administration of Justice (RC)	46.79
4.	IV	General Administration and Elections (RV)	24.96
5.	V	Revenue, Registration and Relief (RV)	18.04
6.	V	Revenue, Registration and Relief (CV)	16.96
7.	VII	Commercial Taxes Administration (RV)	97.06
8.	IX	Fiscal Administration, Planning, Surveys and Statistics (RV)	649.18
9.	IX	Fiscal Administration, Planning, Surveys and Statistics (RC)	91.55
10.	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	1,119.66
11.	IX	Fiscal Administration, Planning, Surveys and Statistics (PD)	222.65
12.	X	Home Administration (CV)	810.36
13.	XI	Roads, Buildings and Ports (RV)	204.64
14.	XI	Roads, Buildings and Ports (CV)	1,773.04
15.	XI	Roads, Buildings and Ports (LV)	67.82
16.	XII	School Education (RV)	299.63
17.	XII	School Education (CV)	91.68
18.	XIII	Higher Education (RV)	417.16
19.	XIII	Higher Education (CV)	110.20
20.	XIV	Technical Education (RV)	65.71
21.	XIV	Technical Education (CV)	15.00
22.	XV	Sports and Youth Services (RV)	20.65
23.	XVI	Medical and Health (RV)	1,815.62
24.	XVI	Medical and Health (CV)	237.27
25.	XVI	Medical and Health (LV)	27.51
26.	XVII	Municipal Administration and Urban Development (RV)	2,232.55
27.	XVII	Municipal Administration and Urban Development (LV)	1,671.26
28.	XVIII	Housing (RV)	1,117.80
29.	XX	Labour and Employment (RV)	14.28
30.	XXI	Social Welfare (RV)	2,640.32
31.	XXI	Social Welfare (CV)	1,272.18
32.	XXII	Tribal Welfare (RV)	766.78
33.	XXII	Tribal Welfare (CV)	568.50
34.	XXIII	Backward Classes Welfare (RV)	1,050.93
35.	XXIII	Backward Classes Welfare (CV)	246.88
36.	XXIV	Minority Welfare (RV)	424.52
37.	XXV	Women, Child and Disable Welfare (RV)	492.53
38.	XXV	Women, Child and Disable Welfare (CV)	75.59
39.	XXVI	Administration of Religious Endowments (RV)	35.57
40.	XXVII	Agriculture (RV)	1,072.03
41.	XXVIII	Animal Husbandry and Fisheries (RV)	107.58

Sl. No.	Grant No.	Name of the Grant/Appropriation	Amount Surrendered
42.	XXIX	Forest, Science, Technology and Environment (RV)	21.03
43.	XXIX	Forest, Science, Technology and Environment (CV)	11.49
44.	XXX	Cooperation (RV)	60.50
45.	XXXIII	Major and Medium Irrigation (RV)	6,430.07
46.	XXXIII	Major and Medium Irrigation (CV)	10,170.32
47.	XXXIII	Major and Medium Irrigation (CC)	38.54
48.	XXXIV	Minor Irrigation (CV)	227.83
49.	XXXV	Energy (RV)	805.38
50.	XXXVI	Industries and Commerce (RV)	809.55
51.	XXXVI	Industries and Commerce (CV)	28.75
52.	XXXVII	Tourism Art and Culture (RV)	15.84
53.	XXXVIII	Civil Supplies Administration (RV)	296.11
54.	XXXIX	Information Technology and Communications (RV)	135.41
55.	XXXIX	Information Technology and Communications (CV)	26.25
Total			41,328.76

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

Appendix 2.10
Rush of expenditure during the last quarter and last month of 2016-17
(Refer Paragraph 2.3.7; page 44)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Total Expenditure during the year	Total Expenditure January to March 2017		Total Expenditure in the month of March 2017	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2211	Family Welfare	1,246.40	653.98	52.47	170.79	13.70
2.	2402	Soil and Water Conservation	55.05	37.70	68.49	32.36	58.79
3.	2408	Food Storage and Warehousing	5.00	2.50	50.00	0.00	0.00
4.	2515	Other Rural Development Programmes	4,144.68	2,447.35	59.05	2,758.50	66.56
5.	2700	Major Irrigation	1,794.20	1,526.63	85.09	1,471.50	82.01
6.	2701	Medium Irrigation	173.34	173.33	99.99	173.33	99.99
7.	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	71.84	41.45	57.70	27.23	37.91
8.	4055	Capital Outlay on Police	375.72	238.62	63.51	145.78	38.80
9.	4059	Capital Outlay on Public Works	82.32	63.85	77.56	26.55	32.25
10.	4070	Capital Outlay on Other Administrative Services	109.39	91.42	83.57	50.38	46.05
11.	4202	Capital Outlay on Education, Sports, Art and Culture	246.14	158.15	64.25	122.07	49.59
12.	4210	Capital Outlay on Medical and Public Health	350.08	270.18	77.18	190.21	54.33
13.	4401	Capital Outlay on Crop Husbandry	257.01	256.11	99.65	256.06	99.63
14.	4801	Capital Outlay on Power projects	10,497.62	10,497.62	100.00	8,797.62	83.81
15.	4860	Capital Outlay on Consumer Industries	59.94	58.62	97.80	12.31	20.54
16.	4875	Capital Outlay on Other Industries	28.01	28.01	100.00	3.01	10.75

17.	5053	Capital Outlay on Civil Aviation	15.05	15.05	100.00	15.05	100.00
18.	5055	Capital Outlay on Road Transport	901.85	600.80	66.62	563.25	62.45
Total			20,413.65	17,161.38	84.07	14,816.00	72.58

Source: Monthly Civil Accounts

Appendix 2.11

Budgetary Position vis-à-vis actual Expenditure and Status of Implementation of the Schemes (Refer Paragraph 2.5; page 45)

Sl. No.	Major Policy	Status of Implementation
Non-utilisation of funds provided in Budget led to non-achievement of targets		
Scheduled Caste Development Department		
1	<p>Construction of Buildings for Residential School Complex:</p> <p>Objective: The scheme is intended for construction of permanent residential schools, and augment infrastructure facilities in existing schools exclusively for the marginalized sections. These were to be run under the Telangana Social Welfare Residential Educational Institutions Society (TSWREIS)</p>	<p>Budget: ₹ 600.95 crore</p> <p>Release: ₹ 100 crore</p> <p>Expenditure: ₹ 78.71 crore (13 per cent)</p> <p>Physical Target:</p> <p>(i) Permanent Residential Schools: Construction of New Residential Schools for boys and girls: 103; and Residential Degree Colleges for Girls : 30</p> <p>(ii) Augmentation: Provision of infrastructure facilities to 115 Residential Schools</p> <p>Physical achievement:</p> <p>(i) Permanent Residential Schools: NIL</p> <p>(ii) Augmentation: Provided infrastructure facilities to 104 Residential Schools.</p> <p>Reasons for non-utilisation:</p> <p>Deputy Secretary, TSWREIS attributed (November 2017) the non-utilisation of funds to delay in handing over of sites, shortage of sand and delay in release of funds.</p> <p>Audit observation: Funds were not released for construction of permanent residential schools as contemplated. The Scheme for providing infrastructure facilities to educational institutes for marginal sections was implemented partially due to non-utilisation of allocated funds.</p>

Sl. No.	Major Policy	Status of Implementation
Panchayat Raj Department		
2	<p>Assistance to Panchayat Raj Institutions under RIDF:</p> <p>Objective: To connect maximum number of villages to the nearest agricultural market centers and big towns by upgrading the existing roads to Bituminous (BT) standards.</p>	<p>Budget: ₹ 169.87 crore</p> <p>Surrender: ₹ 169.87 crore</p> <p>Expenditure: Nil</p> <p>Reasons for non-utilisation: Entire provision was re-appropriated to “Construction of New Roads” for payment of work bills.</p> <p>Audit observation: Funds allocated for one scheme were re-appropriated to another item resulting in non-achievement of objective.</p>
Policy initiatives unfulfilled or partially fulfilled due to non-release/freezing of funds		
Medical Education Department		
3	<p>Aarogyasri Health Care Trust:</p> <p>Objective: To provide free quality hospital care and equity of access to below poverty line (BPL) families to protect against catastrophic health expenditures.</p>	<p>Budget: ₹ 1,142.73 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 385.94 crore</p> <p>Amount drawn as reported to Audit: ₹ 840.12 crore</p> <p>Expenditure as reported to Audit: ₹ 824.29 crore</p> <p>Amount un-utilized: An amount of ₹ 15.83 crore was kept in Bank account of Chief Executive Officer (CEO), Aarogyasri Health Care Trust to meet administrative expenses.</p> <p>Reasons for non-utilisation of funds: Chief Executive Officer (CEO), Aarogyasri Health Care Trust (September 2017) stated that though there was an outstanding liability of ₹ 209.76 crore for payment to the network hospitals, Finance Department did not approve the bills.</p> <p>Audit observation: Expenditure of ₹ 454.18 crore was irregularly transferred to Loans Section by accounting adjustment through Alteration Memos on 15 March 2017 (as Loans to Telangana Vaidya Vidhana Parishad). The discrepancy in expenditure was not reconciled with AG (A&E).</p>
Municipal Administration & Urban Development Department		
4	<p>Loans to HMDA:</p> <p>During the year Government made provision for loan to Hyderabad Metropolitan</p>	<p>Loans to HMDA for Outer Ring Road Project:</p> <p>Budget: ₹ 523.07 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 189.51 crore</p> <p>Amount Drawn: ₹ 119.85 crore</p>

Sl. No.	Major Policy	Status of Implementation
	<p>Development Authority (HMDA) for Outer Ring Road project and other development projects.</p>	<p>Expenditure as reported to Audit: ₹ 100.00 crore Unutilized amount: ₹ 19.85 crore lying in PD Account of HGCL. Reasons for Short utilisation: Project Director & Special Collector, ORR Project (September 2017) stated that, bills amounting to ₹ 403.22 crore were not passed by the Treasury. (2) Loans to HMDA for taking up developmental activities Budget: ₹ 650.00 crore Expenditure as per Appropriation Accounts: ₹ 162.50 crore Funds Drawn: ₹ 162.50 crore Expenditure as reported to Audit: ₹ 114.00 crore Unutilized amount: ₹ 48.50 crore lying in PD Account of HMDA (3) Loans to HMDA for Outer Ring Road Project - payment of annuity works: Budget: ₹ 650.00 crore Surrender: ₹ 650.00 crore Expenditure: NIL. Audit observation: Policy initiative announced in the annual plan was partially executed due to non-release of allocated funds.</p>
Minorities Welfare Department		
5	<p>Shaadi Mubaarak: About the scheme: Government of Telangana introduced the scheme “Shaadi Mubaarak” with effect from 2 October 2014 for all unmarried girls belonging to the minority community. Objective: To alleviate financial distress in the family. Under the scheme, a onetime financial assistance of ₹ 51,000/- at the time of</p>	<p>Budget: ₹ 150.00 crore Expenditure as per Appropriation Accounts: ₹ 122.00 crore Amount drawn: ₹ 120.50 crore Expenditure as reported to Audit: ₹ 119.96 crore Physical Target: 29,412 Minority Girls Physical Achievement: 23,522 Minority Girls Unspent balance: ₹ 0.54 crore lying with RDOs Audit observation: Targeted beneficiaries were not covered in full due to insufficient release of funds.</p>

Sl. No.	Major Policy	Status of Implementation
	marriage shall be granted to every unmarried girl belonging to the minority community whose parenteral income does not exceed ₹2 lakh per annum.	
Municipal Administration & Urban Development Department		
6	<p>Assistance to Municipalities under State Finance Commission Grants</p> <p>Objective: To provide civic amenities and filling the critical gaps in infrastructure facilities and payment of current consumption (CC) charges in certain ULBs where the ULBs are unable to pay CC charges in view of poor financial position and high operation and maintenance (O&M) costs on water supply schemes. Further, the grants under Scheduled Castes Sub-Plan (SCSP) and Tribal Sub-Plan (TSP) will be allocated to Urban Local Bodies on SC & ST population basis for taking up development works in SC & ST localities. .</p>	<p>Budget: MA&UD Department: ₹ 321.87 crore (General: ₹ 191.87 crore, SCP: ₹ 80 crore & TSP: ₹ 50 crore), SC Development Department : ₹ 80 crore and Tribal Welfare Department: ₹ 50 crore</p> <p>Total budget allocated under the scheme: ₹ 451.87 crore</p> <p>Expenditure: MA&UD: ₹ 80.47 crore, SC Development Department : Nil and Tribal Welfare Department: Nil</p> <p>Reasons for non-utilisation: Department (September 2017) attributed that non-release of funds provided under SCSP and TSP to Scheduled Caste Development and Tribal Welfare departments. Despite specific requests, Government did not release the balance funds.</p> <p>Audit observation: The allocations made under SCSP and TSP in Scheduled Caste Development and Tribal Welfare departments were not released disregarding the spirit of the legislation. The scheme contemplated in the budget could be implemented partially due to non-release of the funds in full.</p>
7	<p>Swachh Bharat Mission (SBM):</p> <p>About the scheme: It is a flagship programme launched by Government of India (GoI) on 2nd October 2014 with 75:25</p>	<p>Budget: ₹ 165.30 crore</p> <p>Expenditure as per Appropriation Accounts: ₹ 95.94 crore</p> <p>Amount drawn (as reported to Audit): ₹ 92.01 crore (GoI: ₹ 77.59 crore & State: ₹ 14.42 crore)</p>

Sl. No.	Major Policy	Status of Implementation																																	
	<p>central and State matching share. The Mission will be in force till 2nd October 2019.</p> <p>Objectives: Elimination of open defecation, eradication of Manual Scavenging, Modern and Scientific Municipal Solid Waste Management, to effect behavioural changes regarding healthy sanitation practices, generate awareness about sanitation and its linkage with public health etc.</p>	<p>Expenditure as reported to Audit: ₹ 71.83 crore¹ (GoI: ₹ 59.42 crore & State: ₹ 12.41 crore)</p> <p>Short release of Matching State Share: The component-wise releases are as detailed below: (₹ in crore)</p> <table border="1" data-bbox="655 450 1382 1305"> <thead> <tr> <th rowspan="2">SBM Component</th> <th rowspan="2">GoI releases</th> <th colspan="3">Matching State Share</th> </tr> <tr> <th>To be released</th> <th>Actual release</th> <th>Short release</th> </tr> </thead> <tbody> <tr> <td>Individual Household Toilets (IHHT) (50:100)</td> <td>18.34</td> <td>36.68</td> <td>12.12</td> <td>24.56</td> </tr> <tr> <td>Solid Waste management (SWM) (35:65)</td> <td>50.08</td> <td>93.00</td> <td>0.00</td> <td>93.00</td> </tr> <tr> <td>Information, Education and Communication (IEC) (75:25)</td> <td>6.26</td> <td>1.57</td> <td>1.57</td> <td>0.00</td> </tr> <tr> <td>Capacity Building (75:25)</td> <td>2.91</td> <td>0.73</td> <td>0.73</td> <td>0.00</td> </tr> <tr> <td>Total</td> <td>77.59</td> <td>131.98</td> <td>14.42</td> <td>117.56</td> </tr> </tbody> </table> <p>Non-submission of UCs for the grants received from GoI: Para 10.4.3 of SBM Guidelines stipulates that subsequent instalments (including for Capacity Building & IEC, and the Public Awareness and A&OE) shall be released on (i) Submission of the Utilisation Certificate for 75 per cent of the fund released as 1st instalments and, (ii) Satisfactory physical and financial progress as per National Advisory and Review Committee (NARC) criteria. The quantum of subsequent instalments will be based on actual demands and projections of expenditure for admissible components as per funding pattern of SBM.</p> <p>During the years 2015-16 and 2016-17 Government of India released an amount of ₹ 2.10 crore and</p>	SBM Component	GoI releases	Matching State Share			To be released	Actual release	Short release	Individual Household Toilets (IHHT) (50:100)	18.34	36.68	12.12	24.56	Solid Waste management (SWM) (35:65)	50.08	93.00	0.00	93.00	Information, Education and Communication (IEC) (75:25)	6.26	1.57	1.57	0.00	Capacity Building (75:25)	2.91	0.73	0.73	0.00	Total	77.59	131.98	14.42	117.56
SBM Component	GoI releases	Matching State Share																																	
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Total	77.59	131.98	14.42	117.56																															

¹ IHHT: ₹ 22.35 crore (GoI: ₹ 10.66 crore & State: ₹ 11.69 crore), SWM: ₹ 47.82 crore, IEC: ₹ 0.88 crore (GoI: ₹ 0.73 crore & State: ₹ 0.15 crore) and CB: ₹ 0.78 crore (GoI: ₹ 0.21 crore & State: ₹ 0.57 crore)

Sl. No.	Major Policy	Status of Implementation	
		<p>₹ 77.59 crore respectively to the State Government under Swachh Bharat Mission. However, UCs were submitted only for ₹ 49.50 crore. UCs for the balance amount of ₹ 30.19 crore were yet to be submitted to GoI.</p> <p>Department confirmed (September 2017) the Audit observation.</p> <p>Physical Targets and achievements under the scheme were as detailed below:</p>	
		2016-17	
Component	Sub-Component	Target	Achievement
IHHT	i) Construction of new individual house hold toilets	36,335	17,584 (48%)
	ii) Conversion of pit latrines into sanitary latrines	9,564	Nil
	iii) Conversion of insanitary latrines into sanitary latrines	21,027	6,466 (31%)
Construction of Community toilet	i) Construction of Community toilets	311	52 (17%)
	ii) Construction of Public toilets	432	Nil
Solid Waste Management (SWM)	---	14 ULBs	4 ULBs (29%)
Capacity Building	---	14 ULBs	4 ULBs (29%)
Public Awareness & IEC	---	14 ULBs	4 ULBs (29%)
<p>Department assured (September 2017) that the targets fixed will be achieved within the Swachh Bharat Mission period, i.e., 2 October 2019.</p>			

Sl. No.	Major Policy	Status of Implementation
Industries and Commerce Department		
(8)	<p>Incentives for Industrial Promotion: Under the New Industrial Policy, the Government is extending various incentives/fiscal benefits to the categories of Micro, Small Enterprises, Medium & Large Industries, Women Entrepreneurs, Mega Project under the T-IDEA² incentive scheme and also Scheduled Caste/Scheduled Tribe owned Entrepreneurs who are establishing all categories of Industries through T-PRIDE³ incentive scheme. During the year, Government allocated an amount of ₹456.17 crore in the Budget.</p>	<p>Budget: ₹456.17 crore Expenditure: ₹62.62 crore Targets & Achievement: (1) Against the pending liability of ₹940.08 crore for 7,195 eligible entrepreneurs, an amount of ₹50.12 crore was paid to 851 entrepreneurs. (2) Against the payment of ₹14.05 crore towards publicity and advertisement expenses under 55 events, an amount of ₹12.50 crore was paid to 25 events. Audit observation: The intended benefit has not been extended to the eligible beneficiaries under the scheme due to non-release of Budget Release Orders (BROs)/ Letters of Credit (LOCs).</p>
Irrigation and Command Area Development Department		
(9)	<p>Alimineti Madhava Reddy - Srisailam Left Bank Canal (AMRSLBC): The main objective of the scheme is to irrigate about 3 lakh acres in Nalgonda District in the upland area of Nagarjuna Sagar Left Canal and providing drinking water to the enroute villages.</p>	<p>Budget: ₹1,418.11 crore Expenditure: ₹555.25 crore (39 per cent) Surrender: ₹861.13 crore Reasons for short utilisation: CE, NSR & AMRSLBC (October 2017) attributed the short utilisation to non-authorisation from the Government for passing of bills. Audit observation: Slow pace of works under the project resulted in delay and denial of the intended irrigation and drinking water facility to the targeted population.</p>

² Telangana State Industrial Development and Entrepreneur Advancement

³ Telangana State Programme for Rapid Incubation of Dalit Entrepreneurs

Sl. No.	Major Policy	Status of Implementation
Non-reconciliation of booked expenditure with AG (A&E)		
Municipal Administration & Urban Development Department		
(10)	<p>Atal Mission for Rejuvenation and Urban Transformation (AMRUT):</p> <p>About the scheme: Government of India launched the scheme on 25 June 2015 with funding pattern of 50 per cent by the GoI and remaining 50 per cent by the State Government and ULBs. Secretary/ MA&UD Department who is also the Vice-Chairman and Managing Director of Telangana Urban Finance and Infrastructure Development Corporation Limited (TUFIDC) is the Mission Director for implementing the scheme. Central Assistance for the project will be in three instalments of 20:40:40. In Telangana 12 ULBs⁴ are covered under AMRUT.</p> <p>Objective: To provide basic services (e.g. water supply, sewerage, urban transport) to households and build amenities in cities which will improve the quality of life for all, especially the poor and the disadvantaged.</p>	<p>Budget: ₹ 188.07 crore</p> <p>Expenditure as per Appropriation Accounts: Nil</p> <p>Amount drawn (as reported to Audit): ₹ 59.94 crore</p> <p>Expenditure as reported to Audit: ₹ 1.52 crore were utilized for Administrative and Office Expenses.</p> <p>Un-utilized amount: ₹ 58.42 crore was lying unutilized to end of 31 March 2017 in the PD Account of TUFIDC.</p> <p>Physical Targets and Achievements: GoI approved 66 works (Water Supply: 27, Sewerage: 4 and Parks: 35) for execution under 12 ULBs for the years 2015-16 to 2017-18. However, none of the works were completed till date.</p> <p>Audit observation: The scheme contemplated to improve the quality of life in ULBs was not implemented in the State during 2016-17 despite availability of central funds. Discrepancy in booked expenditure was not reconciled with AG (A&E).</p>

⁴ Greater Hyderabad Municipal Corporation, Greater Warangal Municipal Corporation, Khammam, Karimnagar, Ramagundam, Nizamabad, Mahaboobnagar, Miryalguda, Suryapet, Nalgonda, Adilabad and Siddipet

Sl. No.	Major Policy	Status of Implementation																													
Panchayat Raj Department																															
(11)	<p>Swachh Bharath Mission (Gramin): It is a Centrally Assisted State Plan Scheme with a sharing pattern of 75:25 between Centre and State, to bring about an improvement in the general quality of life in the rural areas, by promoting cleanliness, hygiene and accelerate sanitation coverage in rural areas.</p>	<p>Budget: ₹ 396.15 crore Expenditure as per Appropriation Accounts: ₹ 293.20 crore Expenditure as reported to Audit: ₹ 201.25 crore Surrender in excess of savings: ₹ 222.50 crore out of budget allocation had been surrendered by way of re-appropriation resulting in net appropriation of ₹ 173.65 crore; but an expenditure of ₹ 293.20 crore was booked. Un-utilized amount: An amount of ₹ 149.14 crore (including OB of ₹ 56.25 crore) was lying with Project Director, State Water and Sanitation Mission (SWSM) in PD account (₹ 142.40 crore) and Bank Account (₹ 6.74 crore). Physical Targets and Achievement: Component-wise Targets and achievements under the scheme were as detailed below:</p> <table border="1" data-bbox="655 981 1386 1977"> <thead> <tr> <th rowspan="2">Component</th> <th rowspan="2">Sub-Component</th> <th colspan="2">2016-17</th> </tr> <tr> <th>Target</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>IHHL</td> <td>i)Construction of individual house hold latrines (IHHL)</td> <td>7,96,836</td> <td>5,20,092 (65%)</td> </tr> <tr> <td>Community Sanitary complex</td> <td>Community Sanitary Complex</td> <td>298</td> <td>41 (14%)</td> </tr> <tr> <td>Solid Liquid Waste Management</td> <td>Solid Liquid Waste Management</td> <td>1,542 GPs</td> <td>253 GPs (16%)</td> </tr> <tr> <td rowspan="2">IEC activities & Capacity Building</td> <td>Awareness Activities</td> <td>5,347 GPs</td> <td>2,714 GPs (51%)</td> </tr> <tr> <td>Triggering Activities</td> <td>2,454 GPs</td> <td>1,312 GPs (53%)</td> </tr> <tr> <td>ODF status</td> <td>GPs identified for ODF</td> <td>2,550 GPs</td> <td>2,323 GPs (91%)</td> </tr> </tbody> </table>	Component	Sub-Component	2016-17		Target	Achievement	IHHL	i)Construction of individual house hold latrines (IHHL)	7,96,836	5,20,092 (65%)	Community Sanitary complex	Community Sanitary Complex	298	41 (14%)	Solid Liquid Waste Management	Solid Liquid Waste Management	1,542 GPs	253 GPs (16%)	IEC activities & Capacity Building	Awareness Activities	5,347 GPs	2,714 GPs (51%)	Triggering Activities	2,454 GPs	1,312 GPs (53%)	ODF status	GPs identified for ODF	2,550 GPs	2,323 GPs (91%)
Component	Sub-Component	2016-17																													
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Sl. No.	Major Policy	Status of Implementation			
			Villages identified for ODF	3,478	1,159 GPs (33%)
<p>Department assured (October 2017) that the targets fixed would be achieved within the Swachh Bharat Mission period i.e., 2nd October 2019.</p> <p>Discrepancy in booked expenditure had not been reconciled with AG (A&E).</p>					
Shortfall and delay in release of funds by GoI					
Housing Department					
(12)	<p>Pradhan Mantri Awas Yojana (PMAY)-Gramin :</p> <p>About the scheme: Government of India restructured the existing scheme of Indira Awas Yojana into Pradhan Mantri Awas Yojana – Gramin (PMAY-G) with effect from 1 April 2016.</p> <p>Objective: To provide pucca houses with basic amenities to all houseless households and households living in kutchha and dilapidated houses in rural areas by 2022.</p>	<p>Budget: ₹ 478.36 crore</p> <p>Expenditure: Nil</p> <p>Physical Target: 50,959 houses</p> <p>Physical Achievement: Nil</p> <p>Reasons for non-utilisation:</p> <p>Department (September 2017) attributed this to non-acceptance of the bills by the Finance Department & receipt of GoI share (₹ 190.79 crore) after closure of financial year.</p> <p>Audit observation:</p> <p>Belated releases by GoI resulted in non-implementation of the scheme to provide pucca houses during the year.</p>			

Appendix 2.12
Scheme wise allocations and expenditure under SCSP and TSP during 2016-17
(Refer Paragraph 2.5.1; page 51)

(₹ in crore)						
Sl. No.	Name of the Scheme	Original	Supple-mentary	Re-appropriation	Net appropriation	Expen-diture
Scheduled Caste Sub Plan (SCSP)						
1	Assistance to Small and Marginal Farmers towards Premium for Crop Insurance Scheme	21.58	0.00	0.00	21.58	5.76
2	Crop Loans to Farmers (Pavala Vaddi)	3.71	0.00	0.00	3.71	1.85
3	Farm Mechanization	54.08	0.00	0.00	54.08	10.18
4	Interest free Loans to Farmers (Vaddi Leni Runalu) & Crop Insurance	34.61	0.00	0.00	34.61	0.00
5	Supply of Seeds to Farmers	5.11	0.00	0.00	5.11	2.58
6	Market Intervention Fund	8.03	0.00	0.00	8.03	0.00
7	Strengthening of Seed Chain	3.86	0.00	0.00	3.86	1.93
8	Development of Crop Colonies and Soil water analysis	1.61	0.00	0.00	1.61	0.40
9	Rashtriya Krushi Vikas Yojana (RKVY)	41.69	0.00	-41.69	0.00	0.00
10	National Food Security Mission	12.98	0.00	-8.90	4.08	4.08
11	National Mission on Agricultural Extension and Technology	3.70	0.00	-0.76	2.95	2.95
12	National Mission on Sustainable Agriculture	8.71	0.00	0.00	8.71	2.78
13	National Mission on Oil seed and Oil Palm	2.44	0.00	-1.35	1.09	1.09
14	Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.73	3.27	0.00	4.00	2.49
15	Subsidy for Poly houses (1000 Acres)	30.90	0.00	0.00	30.90	15.45
16	Micro Irrigation	30.88	0.00	0.00	30.88	7.72
17	National Horticulture Mission	10.81	0.00	0.00	10.81	2.85
18	Per Drop more Crop (Micro Irrigation)	16.68	16.84	0.00	33.51	20.51
19	Supply of Milch Animals under CMs Package	35.00	0.00	-35.00	0.00	0.00
20	Incentives for Milk Production	2.52	0.00	-1.26	1.26	1.26
21	Veterinary Services and Animal Health	4.17	0.00	-1.59	2.59	2.59
22	Fish Retail Outlets	1.08	0.00	-0.33	0.75	0.75
23	Assistance to SCs members of Primary Agricultural Cooperative Societies	0.01	0.00	0.00	0.01	0.01
24	Aasara Pensions to Disabled Persons	119.07	0.00	0.00	119.07	88.28
25	Aasara Pensions to Old age persons & Widows	666.29	0.00	0.00	666.29	637.32
26	Interest free Loans to DWCRA Women (Vaddileni Runalu)	10.05	0.00	0.00	10.05	2.51
27	Assistance to SERP	68.06	0.00	0.00	68.06	0.00
28	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	470.56	0.00	-385.08	85.47	363.35
29	National Rural Livelihood Mission (NRLM)	57.36	0.00	-52.79	4.57	4.57
30	NSAP (National Social Assistance Programme)	39.24	39.67	0.00	78.91	62.36
31	Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	10.56	8.34	0.00	18.90	18.90
32	Shyam Prasad Mukherjee Rurban Mission	2.07	3.89	0.00	5.96	2.56
33	SFC Grants to Panchayat Raj Bodies	5.00	0.00	0.00	5.00	2.40
34	National Land Record Management Programme (NLRMP)	0.51	13.58	-0.51	13.58	13.58

Sl. No.	Name of the Scheme	Original	Supplementary	Re-appropriation	Net appropriation	Expenditure
35	Incentives for Industrial Promotion	40.95	0.00	-30.71	10.24	10.24
36	Incentives to the SC Entrepreneurs for Industrial Promotion	60.45	0.00	-45.34	15.11	15.11
37	Extension of Pavalavaddi Scheme to all SSI and Food Processing Units	7.47	0.00	-5.60	1.87	1.87
38	Power Subsidy for Industries	19.15	0.00	-14.36	4.79	4.79
39	Investments in LIDCAP	1.01	0.00	0.00	1.01	0.76
40	Investments in LIPCO	1.63	0.00	0.00	1.63	1.22
41	Special Development Fund for Welfare and development activities	540.75	0.00	-485.00	55.75	55.75
42	Distribution of L.P.G connection to women in rural areas/municipal areas	3.86	0.00	0.00	3.86	0.97
43	Nutritious Meals Programmes for IX to X Classes	10.59	0.00	-1.46	9.13	9.13
44	Supply of Text Books to SCs	1.52	0.00	-1.18	0.34	0.34
45	Assistance to Telangana Residential Educational Institutions Society (Including KG to PG)	15.44	0.00	-15.44	0.00	0.00
46	Nutritious Meal Programme (MDM-Cooking Cost)	28.61	0.00	-8.51	20.10	20.10
46	Nutritious Meal Programme (MDM-cooking Cost)	28.61	0.00	-12.67	15.94	15.94
47	Nutritious Meals Programme	12.64	0.00	-2.92	9.72	9.72
48	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	21.89	12.17	0.74	34.79	34.79
49	Saakshar Bharat Programme	2.42	5.08	0.00	7.50	7.50
50	Sarva Shiksha Abhiyan (RVM)	77.56	198.93	-61.61	214.88	214.88
51	Rastriya Uchcharat Shiksha Abhiyan (RUSA)	8.07	0.00	-2.07	6.00	6.00
52	Old Age Pensions to Artistes	0.25	0.00	-0.25	0.00	0.00
53	Tertiary Care in TVVP Hospitals	4.84	0.00	0.00	4.84	0.00
54	Aarogya Sri Health Care Trust	74.98	0.00	-9.54	65.44	169.13
55	Human Resource in Health and Medical Education	4.13	0.00	-4.13	0.00	0.00
56	Operational Cost of Fixed Day Health Services (FDHS) (104 Services)	1.89	0.00	0.00	1.89	1.42
57	RCH Programme-II-Rural Emergency Health Transport Scheme (108 Services)	1.65	0.00	0.00	1.65	1.65
58	National Health Mission (NHM)	192.20	45.43	-30.67	206.96	206.96
59	National Mission on Ayush including Mission on Medicinal Plants	3.04	1.70	0.00	4.75	4.75
60	Mission Bhagiratha	100.00	0.00	0.00	100.00	0.00
61	National Rural Drinking Water Programme (NRDWP)	27.46	0.00	0.00	27.46	26.85
62	Swach Bharath Mission- Gramin (SBM-G)	50.02	0.00	-41.36	8.66	48.34
63	Two Bed Room Houses	90.00	0.00	-90.00	0.00	0.00
64	Pradhan Mantri Awas Yojana (Urban)	111.40	0.00	-111.40	0.00	0.00
65	Pradhan Mantri Awas Yojana (Rural)	37.36	0.00	-37.36	0.00	0.00
66	Smart Cities	13.59	0.00	-13.59	0.00	0.00
67	AMRUT	24.90	0.00	-24.90	0.00	0.00
68	Assistance to Municipalities under State Finance Commission	80.00	0.00	0.00	80.00	20.00
69	Assistance to Municipalities under State Finance Commission	80.00	0.00	-60.00	20.00	0.00

Sl. No.	Name of the Scheme	Original	Supplementary	Re-appropriation	Net appropriation	Expenditure
70	Assistance to Municipal Corporations for Development Works	108.15	0.00	-108.15	0.00	0.00
71	Swachh Bharat	12.51	0.00	-6.84	5.67	5.67
72	National Urban Livelihood Mission	2.42	0.00	-0.79	1.63	1.63
73	Assistance to Panchayat Raj Institutions for Construction of Rural Roads	309.00	0.00	0.00	309.00	12.31
74	Pradhan Mantri Gram Sadak Yojana (PMGSY)	83.31	0.00	-83.31	0.00	0.00
75	Headquarters Office	4.30	0.00	-3.55	0.75	0.75
76	Assistance to Nodal Agency for Implementing Scheduled Caste Sub Plan	1.00	0.00	-0.61	0.39	0.39
77	Government Hostels	121.82	0.00	-67.46	54.36	54.30
78	Buildings	180.00	0.00	-153.10	26.90	26.90
79	Scholarships (Post) (MTF)	200.00	0.00	-164.85	35.15	35.15
80	Scholarships (Post) (RTF)	500.00	0.00	-337.22	162.78	162.78
81	Pre Matric Scholarship for students belonging to SCs Studying in Class V-VIII	100.00	0.00	-61.15	38.85	38.85
82	Financial Assistance for Studies Abroad	150.00	0.00	-135.37	14.63	14.63
83	Special Criminal Courts dealing with Offences under the Indian Penal Code and Protection of Civil Rights Act, 1955 against SCs and STs	3.74	0.00	11.22	14.96	14.67
84	Assistance to Telangana Study Circle	10.00	0.00	-10.00	0.00	0.00
85	Telangana SC, ST Commission	2.56	0.00	-2.27	0.29	0.29
86	Promotion of Inter Caste Marriages	10.00	0.00	-5.45	4.55	4.55
87	Acquisition of House Sites for Weaker Sections under Indiramma Programme	15.00	0.00	-9.75	5.25	5.25
88	Ambedkar Bhavan in Districts and Divisional Head Quarters	85.00	0.00	-82.75	2.25	2.25
89	Rehabilitation Economic Development Liberation and Home for Jogin Women	0.04	0.00	-0.02	0.02	0.02
90	Contribution to Social Welfare Fund	1.00	0.00	0.00	1.00	1.00
91	Kalyan Lakshmi	200.00	0.00	-80.67	119.33	119.33
92	Providing free Power to SC Households	26.00	0.00	-14.51	11.49	11.07
93	Departmental attached College Hostels	100.00	0.00	-73.03	26.97	26.97
94	Additional Facilities to the Students of SC Hostels in the New State of Telangana	130.00	0.00	-130.00	0.00	0.00
95	Economic Support Schemes	1,247.79	0.00	-726.54	521.25	521.25
96	Managerial subsidy to Telangana SCs Co-operative Finance Corporation Ltd.	60.00	0.00	-30.00	30.00	30.00
97	Monetary Relief and Legal Aid to the Victims of Atrocities on SCs	1.00	0.00	-0.42	0.58	0.58
98	Promotion of Inter Caste Marriages	3.00	0.00	-2.62	0.38	0.65
99	Post Matric Scholarships	65.53	0.00	-65.53	0.00	0.00
100	Special Criminal Courts dealing with Offences under the Indian Penal Code and Protection of Civil Rights Act, 1955 against SCs and STs	6.00	0.00	-2.60	3.40	0.46
101	Pre Matric Scholarships	6.00	0.00	0.00	6.00	0.00
102	Special Central Assistance for SCs Component Plan	25.00	0.00	-3.08	21.92	21.92
103	Integrated Residential Schools	31.41	0.00	-10.18	21.23	21.23
104	Repairs & Maintenance of Residential School Buildings	80.00	0.00	-53.72	26.28	26.28

Sl. No.	Name of the Scheme	Original	Supplementary	Re-appropriation	Net appropriation	Expenditure
105	Government Residential Centralised Schools	124.05	227.18	-193.28	157.95	157.95
106	Construction of Buildings for Residential School Complex	500.95	100.00	-522.24	78.71	78.71
107	Arogya Lakshmi	28.01	0.00	0.00	28.01	9.26
108	Integrated Child Development Services Schemes	71.94	0.00	0.00	71.94	36.02
109	Integrated Child Development Services Schemes (ICDS)	45.52	0.00	0.00	45.52	57.36
110	Nutrition Programme	61.77	27.53	-47.87	41.42	41.42
111	Integrated Child Protection Schemes (ICPS)	2.01	0.00	-2.01	0.00	0.00
112	Investments in Telangana Vikalangula Co-operative Corporation	0.16	0.00	0.00	0.16	0.16
113	Rehabilitation and Supply of Prosthetic Aids to Physically Handicapped	0.36	0.00	0.00	0.36	0.36
114	Scholarships (Post) (MTF)	0.05	0.00	0.00	0.05	0.00
115	Development of Infrastructure facilities for Judiciary including Gram Nyayalayas	3.55	0.00	-3.55	0.00	0.00
116	Roads & Bridges	50.21	0.00	-50.21	0.00	0.00
117	National Scheme for Modernization of Police and Other forces	1.31	0.00	0.00	1.31	0.00
118	Special Component Plan for Scheduled Casts (SCP)	120.00	0.00	-120.00	0.00	0.00
119	Construction and Restoration of Minor Irrigation Sources	30.00	0.00	-30.00	0.00	0.00
120	Survey and Investigation of Ground Water Resources	1.75	0.00	0.00	1.75	1.61
Total		8,487.21	703.62	-5,022.10	4,168.73	3,715.24
Tribal Sub Plan (TSP)						
1	Assistance to Small and Marginal Farmers towards Premium for Crop Insurance Scheme	13.06	0.00	0.00	13.06	3.35
2	Crop Loans to Farmers (Pavala Vaddi)	2.24	0.00	0.00	2.24	1.12
3	Farm Mechanization	31.78	0.00	0.00	31.78	7.12
4	Interest free Loans to Farmers (Vaddi Leni Runalu) & Crop Insurance	20.34	0.00	0.00	20.34	0.00
5	Supply of Seeds to Farmers	3.09	0.00	0.00	3.09	2.32
6	Market Intervention Fund	4.86	0.00	0.00	4.86	0.00
7	Strengthening of Seed Chain	2.34	0.00	0.00	2.34	1.17
8	Development of Crop Colonies and Soil water analysis	0.97	0.00	0.00	0.97	0.24
9	Rashtriya Krushi Vikas Yojana (RKVY)	24.50	0.00	0.00	24.50	6.58
10	National Food Security Mission	7.62	0.00	0.00	7.62	0.59
11	National Mission on Agricultural Extension and Technology	2.18	0.00	0.00	2.18	1.49
12	National Mission on Oil seed and Oil Palm	1.43	0.00	0.00	1.43	0.73
13	National Mission on Sustainable Agriculture	5.11	0.00	0.00	5.11	1.18
14	Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	0.43	1.24	0.00	1.67	1.09
15	Subsidy for Poly houses (1000 Acres)	18.16	0.00	0.00	18.16	9.08
16	Micro Irrigation	18.68	0.00	0.00	18.68	4.67
17	National Horticulture Mission	6.54	0.00	0.00	6.54	0.00
18	Per Drop more Crop (Micro Irrigation)	10.09	6.76	0.00	16.85	12.35
19	Incentives for Milk Production	1.52	0.00	-0.38	1.14	1.14

Sl. No.	Name of the Scheme	Original	Supple-mentary	Re-appropriation	Net appropriation	Expen-diture
20	Veterinary Services and Animal Health (Rashtriya Pashudan Vikas Yojana)	2.45	0.00	-2.45	0.00	0.00
21	Aasara Pensions to Disabled Persons	87.41	0.00	-5.52	81.89	61.28
22	Aasara Pensions to Old age persons & Widows	499.72	0.00	-73.94	425.78	425.78
23	Interest Free Loans to DWCRA Women (Vaddileni Runalu)	6.08	0.00	0.00	6.08	1.52
24	Assistance to SERP	10.31	0.00	0.00	10.31	0.00
25	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	6.21	1.50	0.00	7.70	7.70
26	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	352.92	0.00	-288.81	64.10	272.51
27	National Rural Livelihood Mission (NRLM)	11.74	0.00	-8.43	3.31	3.31
28	National Social Assistance Programme (NSAP)	23.06	27.89	-3.90	47.05	39.77
29	Shyama Prasad Mukherjee RURBAN Mission	1.22	0.49	0.00	1.70	3.40
30	SFC Grants to Panchayat Raj Bodies	3.02	0.00	0.00	3.02	1.42
31	National Land Record Management Programme	0.30	5.53	-0.30	5.53	5.53
32	Extension of Pavalavaddi Scheme to all SSI and Food Processing units	4.52	0.00	0.00	4.52	4.52
33	Incentives for Industrial Promotion	24.77	0.00	0.00	24.77	24.77
34	Power Subsidy for Industries	11.58	0.00	0.00	11.58	11.58
35	Roads and Bridge Works	29.51	0.00	-29.51	0.00	0.00
36	Assistance to PR Institutions for Construction of Rural Roads	181.60	0.00	0.00	181.60	0.88
37	Pradhan Mantri Gram Sadak Yojana (PMGSY)	48.96	0.00	-48.96	0.00	0.00
38	Special Development Fund for Welfare and Developmental activities	317.80	0.00	0.00	317.80	123.74
39	Distribution of LPG Connection to women in Rural areas/Municipal areas	2.34	0.00	0.00	2.34	0.58
40	Nutritious Meals Programmes for IX to X	6.41	0.00	-1.42	4.99	4.99
41	Assistance to Telangana Residential Educational Institutions Society (including KG to PG)	9.34	0.00	0.00	9.34	0.00
42	Nutritious Meal Programme (MDM - Cooking Cost)	15.21	0.00	-6.00	9.21	9.21
43	Nutritious Meals Programmes	8.53	0.42	-1.10	7.85	7.85
44	Nutritious Meal Programme (MDM - Cooking Cost)	15.21	0.00	-6.67	8.54	8.54
45	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	14.98	7.86	0.29	23.13	31.60
46	Sarva Shiksha Abhiyan (SSA)	45.58	99.13	-41.04	103.68	103.68
47	Saakshar Bharat Programme	1.42	2.59	0.00	4.01	4.01
48	Rastriya Uchcha Shiksha Abhiyan (RUSA)	4.74	0.00	-1.36	3.39	3.39
49	Old Age Pensions to Artistes	0.15	0.00	-0.15	0.00	0.00
50	Aarogya Sri Health Care Trust	45.36	0.00	-6.04	39.32	86.81
51	Human Resource in Health and Medical Education	2.43	0.00	-2.43	0.00	0.00
52	Operational Cost of Fixed Day Health Services (FDHS) (104 Services)	1.14	0.00	0.00	1.14	0.86
53	RCH Programme-II-Rural Emergency Health Transport Scheme (108 Services)	1.00	0.00	0.00	1.00	1.00

Sl. No.	Name of the Scheme	Original	Supple- mentary	Re- appro- piation	Net appro- piation	Expen- diture
54	National Health Mission (NHM)	142.86	0.00	-64.73	78.13	78.13
55	National Mission on Ayush including Mission on Medicinal Plants	1.79	0.00	-0.84	0.95	0.95
56	Tertiary Care in TVVP Hospitals	2.84	0.00	0.00	2.84	0.00
57	Mission Bhagiratha (Water Grid)	50.00	0.00	0.00	50.00	0.00
58	National Rural Drinking Water Programme (NRDWP)	16.14	0.00	0.00	16.14	15.28
59	Swachh Bharath Mission- Gramin (SBM-G)	29.40	0.00	0.00	29.40	19.30
60	Two Bed Room Houses	10.00	0.00	-10.00	0.00	0.00
61	Pradhan Mantri Awas Yojana (Urban)	55.70	0.00	-55.70	0.00	0.00
62	Pradhan Mantri Awas Yojana (Rural)	18.68	0.00	-18.68	0.00	0.00
63	Assistance to Municipalities under State Finance Commission	50.00	0.00	-37.50	12.50	0.00
64	National Urban Livelihood Mission	1.42	0.00	-1.21	0.21	0.21
65	Swachh Bharat	7.35	0.00	-4.03	3.32	3.32
66	Assistance to Municipalities under State Finance Commission	50.00	0.00	0.00	50.00	12.50
67	Assistance to Municipal Corporations for Development Works	63.56	0.00	-63.56	0.00	0.00
68	Smart Cities	7.98	0.00	-7.98	0.00	0.00
69	AMRUT	14.63	0.00	-14.63	0.00	0.00
70	Construction of Roads under NABARD Programme	50.00	0.00	-48.53	1.47	1.47
71	Construction of Buildings for Integrated Residential Schools	60.09	0.00	-51.29	8.80	8.80
72	Pre Matric Scholarships	15.00	0.00	10.14	25.14	19.92
73	Pre Matric Scholarships for Day Scholars	2.00	0.00	-0.62	1.38	1.38
74	Scholarships (Post) (MTF)	78.06	0.00	-19.33	58.73	58.73
75	Scholarships (Post) (RTF)	204.13	24.74	-13.92	214.95	221.66
76	Ambedkar Overseas Vidya Nidhi	5.00	0.00	-2.00	3.00	3.00
77	Coaching to ST students for Eligibility Tests for Admission in Foreign Universities	1.00	0.00	-0.93	0.07	0.07
78	Educational Institutions	196.35	0.00	-62.15	134.20	134.20
79	Residential Schools for Tribals	16.94	36.90	0.00	53.84	53.84
80	Residential Schools for Tribal Girls in RIAD Areas	1.46	0.00	0.00	1.46	1.46
81	Upgrading Residential schools into Jr. Colleges of Excellence	2.14	0.00	0.00	2.14	2.14
82	Providing quality Education for STs	60.00	0.00	-59.59	0.41	0.41
83	Additional facilities to students	200.00	0.00	-200.00	0.00	0.00
84	Educational Infrastructure	148.09	0.00	-129.25	18.84	18.84
85	Buildings for Schools Complexes	90.00	0.00	-44.55	45.45	45.45
86	Hostel Buildings for 8 Degree Colleges in Remote Interior Area Development (RIAD) Areas	1.25	0.00	-0.70	0.55	0.55
87	Residential Junior Colleges for Girls in Remote Interior Area Development (RIAD) Areas	7.00	0.00	-6.22	0.78	0.78
88	Buildings for Girijan Bhavans	50.00	0.00	-50.00	0.00	0.00
89	Infrastructure in 3 ITDA districts	250.00	0.00	-250.00	0.00	0.00
90	Economic Support Schemes	172.92	0.00	-170.71	2.21	2.22
91	Rajiv Yuva Kiranalu (Skill Upgradation)	30.00	0.00	-30.00	0.00	0.00

Sl. No.	Name of the Scheme	Original	Supplementary	Re-appropriation	Net appropriation	Expenditure
92	Financial Assistance to Girijan Co-operative Corporation	2.00	0.00	-1.00	1.00	1.00
93	Works under Medaram Jathara	5.06	38.06	-0.98	42.14	42.14
94	Medaram Jatara	3.00	0.00	-1.50	1.50	1.50
95	Komaram Bheem Memorial	4.30	0.00	-2.00	2.30	2.30
96	Kalyana Lakshmi)	88.00	0.00	-16.42	71.58	71.58
97	Promotion of Inter Caste Marriages	0.08	0.00	-0.01	0.06	0.06
98	Implementation of the Protection of Forest Right Act	1.00	0.00	-0.01	0.99	0.99
99	Monetary Relief and Legal Aid to the Victims of Atrocities on STs	0.03	0.00	-0.01	0.02	0.02
100	Commission of enquiry for STs	5.00	0.00	-2.50	2.50	2.50
101	Tribal Sub-Plan (SCA to TSP)	40.00	0.00	-15.61	24.39	33.35
102	Vanbandhu Kalyan Yojana	9.18	0.00	-2.91	6.27	6.27
103	Grants under Proviso Article 275 (1)	39.29	0.00	-22.42	16.87	16.87
104	Scholarships (Post) (MTF)	35.98	0.00	-35.98	0.00	0.00
105	Pre Matric Scholarships	7.50	0.00	-7.50	0.00	0.00
106	Integrated Child Development Services Schemes	35.97	0.00	0.00	35.97	35.33
107	Aarogya Lakshmi	19.08	0.00	-11.40	7.67	7.67
108	Integrated Child Development Services Schemes (ICDS)	27.98	0.00	-0.04	27.94	27.94
109	Integrated Child Protection Schemes (ICPS)	1.18	0.00	-1.18	0.00	0.00
110	Nutrition Programme	35.08	25.68	-5.67	55.08	55.08
111	Rehabilitation and Supply of Prosthetic Aids to Physically Handicapped	0.15	0.00	0.00	0.15	0.15
112	Scholarships (Post) (MTF)	0.02	0.00	0.00	0.02	0.00
113	Development of Infrastructure facilities for Judiciary including Gram Nyayalayas	2.09	0.00	-2.09	0.00	0.00
114	National Scheme for Modernization of Police and Other forces	0.77	0.00	-0.77	0.00	0.00
115	Construction and restoration of LI Sources (TSIDC)	25.00	0.00	-0.29	24.71	24.71
116	Construction and restoration of MI Sources	47.94	0.00	-39.81	8.12	7.12
117	Mission Kakatiya	650.00	0.00	-595.45	54.55	54.55
118	Restoration of MI Tanks	15.00	0.00	-14.48	0.52	0.52
119	Upgradation of NREGS Works	1.00	0.00	-1.00	0.00	0.00
120	Ground Water investigation in Tribal areas	3.02	0.00	0.00	3.02	2.16
121	Lift Irrigation Works	5.00	0.00	-4.04	0.96	0.96
122	Construction and restoration of MI Sources	70.00	0.00	-70.00	0.00	0.00
Total		5,315.40	278.80	-2,791.71	2,802.50	2,403.85

Appendix 2.13
Cases of Excessive & Insufficient supplementary provision (Medical & Health Grant)
(Refer Paragraph 2.6.1.3; page 52)

(₹ in crore)

Sl. No.	Head of Account	Sub Head Description	Original	Supplementary	Total Grant	Expenditure	Excess (+)
Excessive Supplementary Grant							
1	2210-01-001-01	Headquarters Office	32.20	43.41	75.60	64.44	11.16
2	2210-01-001-05	Assistance to Telangana Vaidya Vidhana Parishad	294.63	139.53	434.16	398.59	35.56
3	2210-05-105-25	Conduct of Government Nursing and Midwifery examination	0.14	0.61	0.76	0.73	0.03
4	2210-05-105-32	Assistance to Kaloji Narayana Rao University of Health Science, Warangal	1.50	0.18	1.68	1.66	0.02
5	2210-05-105-11-18	Medical Colleges	0.00	6.00	6.00	0.79	5.21
6	2211-00-789-12-05	National Health Mission(NHM)	192.20	45.43	237.63	206.96	30.67
7	4210-01-110-07-05	Upgradation of Institutions	35.32	8.99	44.31	39.13	5.19
8	4210-03-105-11-30	Purchase of Vehicles to DME and Teaching Hospitals	0.00	4.78	4.78	4.64	0.14
Total			555.99	248.93	804.92	716.94	87.97
Insufficient Supplementary Grant							
1	2210-01-110-04	City Hospitals	12.97	2.07	15.03	29.72	14.69
2	2210-02-101-04	Ayurvedic Hospitals and Dispensaries	23.13	1.22	24.35	25.25	0.90
3	2210-02-103-04	Unani Hospitals and Dispensaries	17.74	0.70	18.44	22.74	4.30
4	2210-05-101-04	Ayurvedic Colleges	12.38	2.45	14.83	19.11	4.28
5	2210-05-103-04	Unani Colleges	5.83	3.15	8.97	11.86	2.89
6	2210-06-001-01-	Headquarters Office	15.28	0.18	15.46	34.30	18.84
7	2211-00-200-12-06	National Health Mission(NHM)	637.65	84.93	722.58	789.35	66.77
8	6210-01-190-11-09	Loans to Telangana Vaidya Vidhana Parishad	0.00	38.43	38.43	528.16	489.74
Total			724.96	133.13	858.08	1,460.49	602.40

Appendix 2.14
Cases of Unnecessary supplementary provision (Medical & Health Grant)
(Refer Paragraph 2.6.1.3; page 52)

(₹ in crore)

Sl. No.	Head of Account	Scheme	Original	Expenditure	Final Saving(-)	Supplementary
1	2210-01-001-11-09	Aarogya Sri Health Care Trust	344.00	130.00	-214.00	527.20
2	2210-01-110-29	Establishment of Teaching hospitals	467.47	445.50	-21.97	11.98
3	2210-01-110-11-09	Sanitation Security and Pest Control for TVVP Hospitals	0.00	0.00	0.00	48.15
4	2210-01-789-11-25	Aarogya Sri Health Care Trust	0.00	0.00	0.00	103.70
5	2210-01-796-11-25	Aarogya Sri Health Care Trust	0.00	0.00	0.00	47.49
6	2210-02-102-04	Homeopathic Hospitals and Dispensaries	17.46	14.40	-3.05	0.50
7	2210-03-103-03	District Offices	0.00	0.00	0.00	1.29
8	2210-03-103-04	Primary Health Centres	479.23	383.10	-96.14	4.57
9	2210-05-102-04	Homoeopathic Colleges	11.71	11.28	-0.42	1.96
10	2210-06-001-03	District Offices	98.25	74.13	-24.13	2.47
11	2210-06-101-04	Health Services	234.14	117.54	-116.60	1.98
12	2211-00-001-01	Headquarters Office	1.76	0.37	-1.39	0.18
13	2251-00-090-06	Health, Medical and Family Welfare Department	4.41	4.18	-0.23	0.02
14	4210-01-110-11-23	Purchase of other than Diagnostic Equipments in TVVP Hospitals	0.00	0.00	0.00	158.20
15	4210-01-110-11-24	Purchase of Diagnostic Equipments	0.00	0.00	0.00	120.00
16	4210-01-110-11-26	Diagnostic Equipments and Reagents in TVVP Hospitals	0.00	0.00	0.00	5.01
17	4210-03-105-11-27	Sanitation Security and Pest Control for Patient Care Services	0.00	0.00	0.00	60.19
18	6210-01-190-11-10	Loans to Aarogya Sri HealthCare Trust	0.00	0.00	0.00	454.20
Total			1,658.42	1,180.50	-477.93	1,549.09

Appendix 2.15
Re-appropriation of funds (Medical & Health Grant)
(Refer Paragraph 2.6.1.4; page 53)

(₹ in crore)

Sl. No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess(+)/ Saving(-) after re-appropriation
Inadequate Re-appropriations				
1	2210-06-800-11-06	Upgradation of PHCs	-33.25	-33.25
2	2210-01-110-11-31	Contingency Fund for DME, Superintendents and Principals	-9.79	-10.21
3	2210-01-110-29	Establishment of Teaching hospitals	-33.73	-0.22
4	2210-05-102-04	Homoeopathic Colleges	-2.37	-0.01
5	2210-04-102-04	Homeopathic Hospitals and Dispensaries	-6.86	-0.01
Total			-86.00	-43.71
Unnecessary Re-appropriations				
1	2210-01-001-02	Regional Offices	-3.90	0.02
2	2210-05-105-31	RIMS Medical Colleges	-2.75	0.03
3	2210-03-103-06	Community Health Nutrition Clusters(CHNCs)	-7.75	0.03
4	2210-02-102-04	Homeopathic Hospitals and Dispensaries	-3.58	0.03

Sl. No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess(+)/ Saving(-) after re-appropriation
5	2211-00-200-11-05	Post-Partum Schemes/Taluk Hospitals/District/Teaching Hospitals	-0.06	0.06
6	2210-04-103-04	Unani Hospitals and Dispensaries	-8.77	0.11
7	2210-01-001-01	Headquarters Office	-11.32	0.16
8	2210-06-101-04	Health Services	-119.00	0.42
9	2210-05-105-19	Nursing Colleges	-1.31	0.52
10	2210-03-103-04	Primary Health Centres	-101.36	0.65
11	2210-06-001-03	District Offices	-27.39	0.79
12	2210-02-103-05	Drug Manufacture	-0.07	1.08
13	2210-01-110-30	Diagnostics Equipment and Reagents in TVVP Hospitals	-110.00	147.56
14	2210-01-110-42	Other than Diagnostics Equipments in TVVP Hospitals	-182.50	158.20
Total			-579.77	309.67
Excessive Re-appropriation				
1	2210-05-105-11-31	RIMS Medical Colleges	0.01	-0.01
2	2210-01-110-11-40	RIMS General Hospitals	0.08	-0.08
3	2210-06-101-11-37	National Programme for Control of Blindness	0.11	-0.11
4	2210-03-103-11-04	Primary Health Centres	0.14	-0.14
5	2210-06-101-11-05	National Leprosy Eradication Programme	0.15	-0.15
6	2210-06-104-04	Administration of Drugs Act	0.65	-0.06
7	2211-00-200-11-07	Post-Partum Schemes/Taluk Hospitals/District/Teaching Hospitals	0.71	-0.65
8	2210-06-101-11-42	Care and Support Centres for HIV/ AIDS	1.00	-2.00
9	2211-00-108-11-05	Area Project / Indian Population Project - VI	0.02	-0.02
10	2211-00-200-12-06	National Health Mission (NHM)	66.86	-0.09
11	4210-01-110-11-23	Purchase of other than Diagnostic Equipments in TVVP Hospitals	3.00	-161.20
12	4210-01-110-11-24	Purchase of Diagnostic Equipments	5.01	-125.01
13	2210-06-001-01	Headquarters Office	19.13	-0.29
14	2210-01-110-40	RIMS General Hospitals	38.84	-48.73
Total			135.68	-338.52
Insufficient Re-appropriation				
1	2211-00-200-07	Post-Partum Schemes/Taluka Hospitals/District/Teaching Hospitals	9.04	0.63
2	2210-01-110-04	City Hospitals	13.80	0.88
3	2210-05-105-18	Medical Colleges	34.86	10.08
4	2211-00-101-04	Family Welfare Centres	55.24	1.69
5	2210-06-101-05	National Leprosy Eradication Programme	1.60	0.15
6	2211-00-108-05	Area Project / Indian Population Project - VI	3.43	0.02
7	2210-06-101-37	National Programme for Control of Blindness	3.53	0.11
8	2210-02-103-04	Unani Hospitals and Dispensaries	4.30	0.01
Total			125.80	13.57

Appendix 2.16
Cases of surrender of entire provision (Medical & Health Grant)
(Refer Paragraph 2.6.1.5; page 53)

(₹ in crore)

Sl. No.	Head of Account	Description of the Sub Head	Budget (O+S)	Surrender
1	2210-01-003-11-09	Human Resource in Health and Medical Education	20.19	20.19
2	2210-01-110-36	Assistance to TVVP for Up gradation of Hospitals	144.00	144.00
3	2210-01-110-37	Surgical Consumables(DME)	40.00	40.00
4	2210-01-110-39	Other than Diagnostics Equipments(DME)	326.00	326.00
5	2210-01-110-43	Diagnostics Equipment and Reagents	57.07	57.07
6	2210-01-110-44	Surgical Consumables(PH)	5.00	5.00
7	2210-01-110-45	Other than Diagnostics Equipment (PH)	74.00	74.00
8	2210-01-110-11-09	Sanitation Security and Pest Control for TVVP Hospitals	48.15	48.15
9	2210-01-110-11-50	Maintenance of Equipment in Teaching Hospitals	20.00	20.00
10	2210-01-110-11-51	Research Fund for Medical Colleges	12.00	12.00
11	2210-01-110-11-52	Purchase of Vehicles for Colleges and Hospitals	6.00	6.00
12	2210-01-110-11-53	Improvement of general upkeep of Colleges and	63.13	63.13
13	2210-01-110-12-10	Tertiary Care in TVVP Hospitals	23.62	23.62
14	2210-01-789-12-09	Human Resource in Health and Medical Education	4.13	4.13
15	2210-01-796-12-09	Human Resource in Health	2.43	2.43
16	2210-06-800-11-05	Transformation of PHCs into 24 x 7 PHCs	2.00	2.00
17	2210-80-800-06	Centralised Purchase of Drugs and Medicines	223.42	223.42
18	2211-00-001-11-08	Contingency Fund to Family Welfare	1.00	1.00
19	2211-00-103-11-14	New Born Baby Kits	3.00	3.00
20	2211-00-104-11-05	Purchase of New Vehicles and Equipment for 104/108 Services	49.00	49.00
21	2211-00-104-11-06	Free Mortuary Hearses Van Services	5.00	5.00
22	4210-01-110-11-04	Development of NIMS University, Rangapur	40.00	40.00
23	4210-03-105-11-27	Sanitation Security and Pest Control for Patient Care Services	60.19	60.19
24	4211-00-101-11-74	Buildings - Construction of Family Welfare Buildings	3.40	3.40
25	6210-01-190-04	Loans to TS Health Medical Services and Infrastructure	27.51	27.51
Total			1,260.24	1,260.24

Appendix 2.17
Expenditure incurred without Budget provision (Medical & Health Grant)
(Refer Paragraph 2.6.1.6; page 53)

(₹ in crore)

Sl. No.	Head of Account	Scheme	Budget (O+S)	Re-appropriation	Expenditure
1	2210-03-110-04	Hospitals on Dam sites	0.00	0.05	0.05
2	2210-01-110-11-06	Taluk Hospitals	0.00	0.12	0.12
3	2210-01-109-04	Medical Inspection of Schools	0.00	0.03	0.03
4	2210-06-113-04	Publicity	0.00	0.03	0.03
5	2210-80-004-04	Nutrition Research Scheme	0.00	0.02	0.02
6	2211-00-103-04	Maternity and Child Health Centres	0.00	0.09	0.09
7	2211-00-108-11-05	Area Project / Indian Population Project - VI	0.00	0.02	0.00
8	2211-00-200-11-07	Post-Partum Schemes/Taluk Hospitals/ District/ Teaching Hospitals	0.00	0.71	0.06
9	2225-02-282-07	Hospitals and Dispensaries(under the control Director of Health and Family Welfare)	0.00	0.04	0.04
10	3454-02-111-05	Compilation of Vital Statistics	0.00	0.02	0.02
11	2210-01-110-96	Add-Charges transferred from 06 P.H. towards repairs of Motor Vehicles of Primary Health Centres on Pro-rata basis	0.00	0.00	0.37
12	2210-01-110-11-54	Purchase of Diagnostic Equipments	0.00	0.00	10.21
13	2210-06-101-11-97	Add Charges	0.00	0.00	0.22
14	2211-00-104-12-97	Add Charges	0.00	0.00	2.07
15	4210-01-110-11-27	Upgradation of PHCs	0.00	0.00	33.25
Total			0.00	1.12	46.59

Appendix 2.18

Cases of Excessive/Insufficient/Unnecessary Supplementary provision (Rural Development Grant)
(Refer Paragraph 2.6.2.3; page 55)

(₹ in crore)

Sl. No.	Head of Account	Name of the Scheme	Original	Supplementary	Total Grant	Actual Expenditure	Excess(+)/ Savings(-)
Excessive Supplementary Grant							
1	2515-00-101-12-08	Deen Dayal Upadyaya -Grameena Koushalya Yojana (DDU-GKY)	0.00	16.72	16.72	2.25	-14.47
2	2501-05-101-12-06	Neeranchal	0.00	5.43	5.43	3.12	-2.31
3	2235-03-789-12-05	NSAP (National Social Assistance Programme)	39.24	39.67	78.91	62.36	-16.56
4	2235-03-796-12-05	NSAP (National Social Assistance Programme)	23.06	27.89	50.95	39.77	-11.18
5	2501-01-789-12-11	Shyam Prasad Mukherjee RURBAN Mission	2.07	3.89	5.96	2.56	-3.40
Total			64.37	93.61	157.97	110.05	-47.92
Insufficient Supplementary Grant							
1	2235-03-101-12-05	NSAP (National Social Assistance Programme)	191.67	262.00	453.67	2821.24	2367.57
2	2501-01-796-12-11	Shyam Prasad Mukherjee RURBAN Mission	1.22	0.49	1.70	3.40	1.70

Sl. No.	Head of Account	Name of the Scheme	Original	Supplementary	Total Grant	Actual Expenditure	Excess(+)/ Savings(-)
3	2501-01-800-12-11	Shyam Prasad Mukherjee RURBAN Mission	10.10	2.18	12.29	13.99	1.71
4	2515-00-003-06	Vocational Training Centres	0.00	0.10	0.10	0.70	0.60
Total			202.99	264.77	467.76	2,839.34	2,371.57
Unnecessary Supplementary Grant							
1	2235-60-200-11-32	Aasara Pensions	2,878.27	265.76	3,144.03	155.51	-2,722.76
2	2501-01-800-11-15	Assistance to SERP	132.98	23.74	156.72	46.66	-86.32
3	2515-00-789-12-19	Deen Dayal Upadaya - Grameena Koushalya Yojana (DDU-GKY)	0.00	8.18	8.18	0.00	-8.18
4	2515-00-796-12-19	Deen Dayal Upadaya - Grameena Koushalya Yojana (DDU-GKY)	0.00	5.92	5.92	0.00	-5.92
5	4515-00-101-12-06	Mahatma Gandhi National Rural Employment Guarantee Act	0.00	873.06	873.06	0.00	-873.06
6	4515-00-101-12-05	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	0.00	100.00	100.00	0.00	-100.00
7	4515-00-789-12-05	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	0.00	359.89	359.89	0.00	-359.89
8	4515-00-796-12-05	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	0.00	406.82	406.82	0.00	-406.82
Total			3,011.25	2,043.38	5,054.63	202.17	-4,562.96

Appendix 2.19
Re-appropriation of funds (Rural Development Grant)
(Refer Paragraph 2.6.2.4; page 55)

(₹ in crore)

Sl. No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess(+)/ Saving (-)
Unnecessary Re-appropriations				
1	2501-01-800-11-15	Assistance to SERP	-126.47	16.41
2	2501-02-789-12-05	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-385.08	277.88
3	2501-02-796-12-05	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-288.81	208.41
4	2501-02-800-12-05	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	-1,205.66	1,179.55
Total			-2,006.02	1,682.24
Excessive Re-appropriation				
5	2501-01-003-12-13	DRDA Administration	11.65	-5.83
Total			11.65	-5.83

Appendix 2.20
Cases of surrender of entire provision (Rural Development Grant)
(Refer Paragraph 2.6.2.5; page 56)

(₹ in crore)

Sl. No.	Head of Account	Name of the Scheme	Budget Provision	Surrender
1	2515-00-789-12-(19)	Deen Dayal Upadyaya - Grameena Koushalya Yojana (DDU-GKY)	8.18	8.18
2	2515-00-796-12-(19)	Deen Dayal Upadyaya - Grameena Koushalya Yojana (DDU-GKY)	5.92	5.92
3	2235-02-103-11-(42)	Streenidhi	11.00	11.00
Total			25.11	25.11

Appendix 2.21
Operation of New Sub Heads without concurrence of
Principal Accountant General (Accounts & Entitlements)
(Refer paragraph 2.7.7; page 60)

(₹ in crore)

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
1	V-Revenue, Registration and Relief	2235-04-101-05	Debt Relief to Farmers suicide cases	22.34	15.54
2	V-Revenue, Registration and Relief	2245-80-003-05	14th Finance Commission Grants to Capacity Building	0.40	0.42
3	V-Revenue, Registration and Relief	2245-80-800-12	Strengthening of SDMA and DDMA	0.33	0.32
4	V-Revenue, Registration and Relief	4070-00-800-12-06	Digitalisation of Records Registration and Stamps Department	0.00	20.00
5	VI-Excise Administration	2039-00-800-15	Assistance to TS Markfed for procuring Black Jaggery to control illicit liquor	8.10	8.10
6	IX-Fiscal Administration, Planning, Surveys and Statistics	2052-00-090-24	State Re-organisation Cell	0.00	0.50
7	IX-Fiscal Administration, Planning, Surveys and Statistics	3451-00-090-11-41	HRD - Reorientation and Capacity Build-up of Public Servants in the Context of Telangana	30.00	2.50
8	IX-Fiscal Administration, Planning, Surveys and Statistics	3451-00-090-11-43	Brahmin Welfare Fund	100.00	100.00
9	IX-Fiscal Administration, Planning, Surveys and Statistics	4070-00-800-11-34	Purchase of Vehicles to Finance Department	0.45	0.43
10	X-Home Administration	2055-00-109-12	Traffic Wing	0.00	0.36
11	X-Home Administration	4055-00-003-11-05	Up-gradation of Training Colleges	58.50	22.26
12	X-Home Administration	4055-00-207-11-16	Construction of New Police Station Buildings, Offices, Staff Quarters and Barracks	40.00	0.66
13	X-Home Administration	4055-00-207-11-21	Technology upgrading of Greyhounds	7.40	5.64
14	X-Home Administration	4055-00-207-11-23	Technology backbone for citizen centric Traffic Management (DG&IGP)	5.00	5.00
15	X-Home Administration	4055-00-207-11-24	Technology and IT backbone for fighting	5.00	5.00

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
			organised crime and criminal gangs with data analytics (DG&IGP)		
16	X-Home Administration	4055-00-207-11-25	State wide CCTV Technology for Urban Centres	5.00	5.00
17	X-Home Administration	4055-00-207-11-27	Establishment of New IR Battalions	50.00	7.50
18	X-Home Administration	4055-00-207-11-28	Special Infrastructure Schemes(SIS) Left Wing Extremism	16.19	2.08
19	X-Home Administration	4055-00-207-11-30	VVIPs Security	0.81	0.81
20	X-Home Administration	4055-00-208-11-06	Development of SPF Training Academy	7.75	1.00
21	X-Home Administration	4070-00-800-11-23	Construction of Prison Outlet Visitors Hall Security Enclosure and Other Buildings	11.00	0.19
22	X-Home Administration	4070-00-800-11-24	Modernization of Prison Industries and Other Security Equipments etc.,	18.00	10.00
23	X-Home Administration	4070-00-800-11-26	Construction of New Fire Station Buildings	47.30	0.94
24	XI-Roads, Buildings and Ports	3055-00-190-07	Payments of compensation to the victims of road accidents	0.20	0.20
25	XI-Roads, Buildings and Ports	4059-60-051-11-80	Construction of Buildings for Telangana Kalabharathi and other Departments	50.17	2.88
26	XI-Roads, Buildings and Ports	4059-80-052-11-04	Supply of Barricading Equipment	0.00	1.35
27	XI-Roads, Buildings and Ports	5053-01-190-11-06	Investments in TS Aviation Corporation	0.05	0.05
28	XI-Roads, Buildings and Ports	5053-80-800-11-07	TS Aviation Corporation	15.00	15.00
29	XI-Roads, Buildings and Ports	5054-04-800-11-45	Roads under Special Assistance Fund	722.06	644.38
30	XII-School Education	2202-02-109-10	Model Schools	216.62	216.62
31	XII-School Education	2202-02-110-13	Assistance to the Telangana Residential Educational Institution Society	114.39	114.39
32	XII-School Education	2202-02-110-14	Maintenance of TREIS School Buildings	2.00	2.00
33	XII-School Education	2202-02-800-11-05	School Games and Sports	4.74	4.74
34	XII-School Education	4202-01-201-11-77	Construction and Maintenance of School Buildings	25.00	2.33
35	XII-School Education	4202-01-202-07-07	Providing additional Infrastructure in Residential Schools and Colleges	10.00	7.11
36	XII-School Education	4202-01-202-11-48	Construction of Buildings to TREI Society	30.61	2.66
37	XII-School Education	4202-01-202-11-83	Construction of Compound Wall and Maintenance of KGBV Schools	20.00	12.28

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
38	XII-School Education	4202-01-202-11-87	Completion of Incomplete Model Schools Buildings	15.00	0.05
39	XIII-Higher Education	2202-03-103-11-46	Telangana Skill Knowledge Centres	15.00	6.48
40	XIII-Higher Education	2202-03-103-11-47	Information Communication Technology	23.20	13.29
41	XIII-Higher Education	2202-03-103-11-48	Sports Development	1.00	0.36
42	XIII-Higher Education	2202-03-103-11-49	Lab Equipment and Other Equipment	2.00	1.44
43	XIII-Higher Education	2202-03-103-11-50	Incentives and Awards	5.00	3.39
44	XIII-Higher Education	2202-03-103-11-51	Providing Information and Communications Technology (ICT) to Government Junior Colleges	10.00	10.00
45	XIII-Higher Education	2202-03-103-11-52	Providing Games Equipment to Government Junior Colleges	2.00	2.00
46	XV-Sports and Youth Services	2204-00-003-05	Assistance to STEP	10.63	10.63
47	XV-Sports and Youth Services	2204-00-003-06	Assistance to SETWIN	6.00	6.00
48	XV-Sports and Youth Services	2204-00-104-11-09	Grants to Sports Associations and Cash Incentives to Sports Persons	15.00	12.75
49	XV-Sports and Youth Services	2204-00-104-11-10	Assistance to TS Sports Schools at Warangal and Karimnagar	4.00	3.00
50	XVI-Medical and Health	2210-01-110-30	Diagnostics Equipment and Reagents in TVVP Hospitals	115.00	152.56
51	XVI-Medical and Health	2210-01-110-11-32	Sanitation and Security Services	100.00	25.00
52	XVI-Medical and Health	2210-01-110-41	Surgical Consumables in TVVP Hospitals	15.00	3.75
53	XVI-Medical and Health	2210-01-110-42	Other than Diagnostics Equipments in TVVP Hospitals	200.00	175.70
54	XVI-Medical and Health	2210-01-110-11-49	Contingency Fund for TVVP Hospitals	9.75	4.88
55	XVI-Medical and Health	2210-05-105-32	Assistance to Kaloji Narayana Rao University of Health Science, Warangal	1.68	1.66
56	XVI-Medical and Health	2210-06-001-11-07	Contingency Fund for PHCs and CHCs	24.50	8.65
57	XVI-Medical and Health	4210-01-110-11-22	Construction of Medical Colleges and Hospitals	189.00	99.27
58	XVI-Medical and Health	4210-03-105-12-07	National Programme for Prevention and Control of Cancer and Diabetics Cardiovascular Diseases and Strokes	18.12	18.12
59	XVI-Medical and Health	2211-00-103-11-14	New Born Baby Kits	3.00	0.00
60	XVI-Medical and Health	2210-01-110-11-48	Assistance to TVVP for Strengthening of Hospitals	35.00	5.00
61	XVII-Municipal Administration and Urban Development	2215-01-101-11-14	Mission Bhagiratha - Urban	25.28	4.39

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
62	XVII-Municipal Administration and Urban Development	2215-02-105-11-08	Assistance to IT Services	1.00	0.43
63	XVII-Municipal Administration and Urban Development	2217-80-191-12-15	Pradhan Mantri Awas Yojana (PMAY)	404.07	5.41
64	XVII-Municipal Administration and Urban Development	2217-80-191-11-90	Assistance to Warangal Municipal Corporation	300.00	0.05
65	XVII-Municipal Administration and Urban Development	2217-80-191-11-91	Assistance to Municipal Corporations of Khammam, Karimnagar, Nizamabad and Ramagundam	400.00	100.00
66	XVII-Municipal Administration and Urban Development	2217-80-191-11-92	Assistance to Municipal Corporation for various development works	5.00	0.58
67	XX-Labour and Employment	2230-01-103-11-06	Social Security Scheme for Transport Drivers	7.30	1.82
68	XXI-Social Welfare	2225-01-277-11-14	Departmental attached College Hostels	100.00	26.97
69	XXII-Tribal Welfare	2225-02-800-11-17	Medaram Jatara	3.00	1.50
70	XXIII-Backward Classes Welfare	2225-03-800-11-05	Kalyana Lakshmi	300.00	138.99
71	XXIII-Backward Classes Welfare	4225-03-001-11-04	Commissioner for Backward Classes	0.49	0.49
72	XXIV-Minority Welfare	2225-80-003-11-06	Training and Employment for Minorities	12.00	5.00
73	XXIV-Minority Welfare	2225-80-800-11-43	Telangana State Minorities Residential Schools and Hostels	350.00	175.00
74	XXIV-Minority Welfare	2225-80-800-11-45	Repairs and Maintenance of Macca Masjid and Royal Mosque	2.50	0.63
75	XXIV-Minority Welfare	2225-80-800-11-46	Acquisition of Land	2.47	2.47
76	XXV-Women, Child and Disable Welfare	2235-60-800-12-06	Swadhar Greh Scheme	1.67	1.67
77	XXV-Women, Child and Disable Welfare	4235-02-103-12-05	Construction of Anganwadi Buildings under MGNREGA	31.28	6.00
78	XXVI-Administration of Religious Endowments	2250-00-102-09	Krishna Pushkaralu 2016	10.52	9.86
79	XXVII-Agriculture	4401-00-190-11-06	Investment in TS Seed Corporations	242.18	242.18
80	XXVIII-Animal Husbandry and Fisheries	2403-00-101-11-21	Live Stock Health and Veterinary Services	28.37	7.31
81	XXVIII-Animal Husbandry and Fisheries	2403-00-101-11-28	e - governance	0.50	0.50
82	XXVIII-Animal Husbandry and Fisheries	2403-00-102-11-09	Incentives for Livestock and Poultry Production	72.82	64.71
83	XXVIII-Animal Husbandry and Fisheries	2405-00-800-12-06	Blue Revolution Integrated Development and Management of Fisheries	7.32	6.55
84	XXVIII-Animal Husbandry and Fisheries	2405-00-800-11-30	E-Governance	0.25	0.19
85	XXVIII-Animal Husbandry and Fisheries	2405-00-800-11-32	Solar Panel	0.50	0.17
86	XXVIII-Animal Husbandry and Fisheries	3451-00-800-11-15	Formulation of Comprehensive Policy for transforming Animal Husbandry and Fisheries Sectors	0.23	0.11

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
87	XXVIII-Animal Husbandry and Fisheries	4403-00-101-11-07	Energy Saving Scheme	1.00	0.33
88	XXIX-Forest, Science, Technology and Environment	2406-01-003-11-06	TS Forest Academy, Dullapalli	0.30	0.23
89	XXIX-Forest, Science, Technology and Environment	2406-01-101-11-13	Research and Development	0.20	0.16
90	XXIX-Forest, Science, Technology and Environment	4406-01-070-11-05	Forest College and Research Institute (FCRI) Mulugu	20.00	9.53
91	XXX-Cooperation	2425-00-107-11-12	Corpus Fund for Trainee of Member of MC and Employee of Co-operative Union	0.50	0.38
92	XXX-Cooperation	2425-00-107-11-13	Strengthening of Seed Infrastructure and Working Capital Assistance to HACA	4.50	2.25
93	XXXI-Panchayat Raj	2215-01-102-33	Mission Bhagiratha	0.34	0.20
94	XXXI-Panchayat Raj	2215-01-102-11-33	Mission Bhagiratha	1.60	374.29
95	XXXI-Panchayat Raj	2215-01-102-11-34	Mission Bhagiratha-District Offices	27.46	13.51
96	XXXI-Panchayat Raj	2515-00-196-11-47	Computerisation of All Offices upto Sub Division Level	3.00	0.74
97	XXXI-Panchayat Raj	4215-01-102-07-31	Mission Bhagiratha	270.00	23.01
98	XXXI-Panchayat Raj	4215-01-102-11-31	Mission Bhagiratha	876.59	1,896.40
99	XXXI-Panchayat Raj	4515-00-101-07-07	Construction of New Roads	178.49	102.76
100	XXXII-Rural Development	2235-60-200-11-32	Aasara Pensions	3,144.03	155.51
101	XXXII-Rural Development	2235-60-800-11-05	Incentive for Eradication of Gudumba	5.00	5.00
102	XXXII-Rural Development	2501-01-789-12-11	Shyam Prasad Mukherjee Rurban Mission	5.96	2.56
103	XXXII-Rural Development	2501-01-796-12-11	Shyam Prasad Mukherjee Rurban Mission	1.70	3.40
104	XXXII-Rural Development	2501-01-800-12-11	Shyam Prasad Mukherjee Rurban Mission	12.29	13.99
105	XXXII-Rural Development	2501-02-789-12-12	Pradhan Mantri Krishi Sinchayee Yojana	18.90	18.90
106	XXXII-Rural Development	2501-02-796-12-12	Pradhan Mantri Krishi Sinchayee Yojana	7.70	7.70
107	XXXII-Rural Development	2501-02-800-12-12	Pradhan Mantri Krishi Sinchayee Yojana	91.71	91.71
108	XXXII-Rural Development	2501-05-101-12-06	Neeranchal	5.43	3.12
109	XXXII-Rural Development	2515-00-101-12-08	Deen Dayal Upadyaya - Grameena Koushalya Yojana (DDU-GKY)	16.72	2.25
110	XXXIII-Major and Medium Irrigation	2700-80-001-11-13	Commissioner of Tenders	1.92	1.15
111	XXXIII-Major and Medium Irrigation	2700-80-800-11-52	Chief Engineer Central Designs Organization	26.80	21.52
112	XXXIII-Major and Medium Irrigation	4701-03-800-11-28	Project Establishment under Chief Engineer, Godavari LIS, Warangal	0.24	0.21
113	XXXIII-Major and Medium Irrigation	4700-01-232-11-25	Project Establishment - Kaleswaram Project	40.00	47.63

Sl. No.	Grant No. & Name	Head of Account	Name of the Scheme	Budget	Expenditure
114	XXXIII-Major and Medium Irrigation	4700-01-232-11-26	Dam and Appurtenant Works - Kaleswaram Project	1,099.00	641.78
115	XXXIII-Major and Medium Irrigation	4700-01-232-11-27	Canals and Distributaries - Kaleswaram Project	4,334.36	4,382.99
116	XXXV-Energy	2801-80-800-11-15	Krishna Pushkaralu 2016	8.60	8.60
117	XXXV-Energy	4801-02-190-11-07	Investments in DISCOMS	8,922.00	10,497.62
118	XXXVI-Industries and Commerce	2851-00-102-55	Assistance to TS LIPCO	1.63	1.22
119	XXXVI-Industries and Commerce	2851-00-103-11-66	Assistance to TSCO	7.00	7.00
120	XXXVI-Industries and Commerce	4860-03-789-11-04	Investments in TS LIPCO	1.63	1.22
121	XXXVI-Industries and Commerce	4860-60-190-11-17	Investments in TSIIC	57.96	57.96
122	XXXVI-Industries and Commerce	4875-60-190-11-05	Investment in TSTPC	0.01	0.01
123	XXXVI-Industries and Commerce	4875-60-190-11-19	Investments in Handicrafts Development Corporation Ltd.	3.00	3.00
124	XXXVI-Industries and Commerce	4875-60-800-11-20	Acquisition/Alienation of Land for NIMZ	50.00	25.00
125	XXXVII-Tourism Art and Culture	2205-00-102-11-27	Grants to Institutions and Ravindra Bharathi	5.00	2.40
126	XXXVII-Tourism Art and Culture	2205-00-103-11-10	Excavations ,Restoration, Preservation and Conservation	5.00	0.05
127	XXXVII-Tourism Art and Culture	3452-01-102-06	Tourism Project Management Unit	9.22	8.66
128	XXXVII-Tourism Art and Culture	3452-01-102-11-20	PMU -Advertisements, Sales Publicity expenses, participation in National and International Travel Marts, organizing tourism events, sponsorship, fairs and festival and other expenditure	27.85	27.85
129	XXXVII-Tourism Art and Culture	3452-01-102-11-21	PMU - Happening Hyderabad (including HCVB, Organizing Programmes and Sponsorship of events in Hyderabad	1.00	0.50
130	XXXVII-Tourism Art and Culture	2205-00-102-25	Sanskruithika Saradhi	15.00	15.00
131	XXXVII-Tourism Art and Culture	2205-00-102-11-25	Sanskruithika Saradhi	0.00	3.75
132	XXXVIII-Civil Supplies Administration	4435-01-190-11-05	Paid-up Capital to TSCSCL.	0.10	0.10
133	XXXIX-Information Technology, Electronics and Communications	3451-00-090-11-32	T HUB Foundation	5.00	2.50
134	XXXIX-Information Technology, Electronics and Communications	3451-00-800-11-06	Telangana Academy for Skill Knowledge	6.00	4.50
135	XXXIX-Information Technology, Electronics and Communications	3451-00-800-11-08	SOFT NET	5.70	4.28
136	XXXIX-Information Technology, Electronics and Communications	4070-00-800-11-33	T HUB Foundation Capital Outlay	2.50	1.25
137	XXXIX-Information Technology, Electronics and Communications	4070-00-800-11-35	Infrastructure facilities for Development of IT	62.50	37.50
Total				24,165.48	21,140.38

Appendix 3.1
Statement showing submission of accounts and status of audit of Autonomous Bodies
(Section 19 & 20)
(Refer Paragraph 3.3; page 62)

Sl. No.	Name of Body/authority	Period of entrustment up to	Year up to which accounts were rendered	Period up to which SAR was issued	Placement of SAR in the Legislature	Remarks
Legal Services Authorities						
1	District Legal Services Authority, (DLSA), Adilabad	-	2009-10	2009-10	-	Accounts from 2010-11 onwards were not produced to Audit
2	DLSA, Hyderabad	-	2010-11	2010-11	-	Accounts from 2011-12 onwards were not produced to Audit
3	DLSA, Karimnagar	-	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit
4	DLSA, Khammam	-	2010-11	2010-11	-	Accounts from 2011-12 onwards were not produced to Audit
5	DLSA, Mahaboobnagar	-	2015-16	2015-16	-	Accounts for the year 2016-17 was not produced to Audit
6	DLSA, Medak	-	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit
7	DLSA, Nalgonda	-	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit
8	DLSA, Nizamabad	-	2011-12	2011-12	-	Accounts from 2012-13 onwards were not produced to Audit
9	DLSA, Rangareddy	-	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit
10	DLSA, Warangal	-	2008-09	2008-09	-	Accounts from 2009-10 onwards were not produced to Audit
11	Telangana State Legal Services Authority (TSLA)	-	2014-15 & 2015-16	2015-16	-	Accounts for the year 2016-17 was not produced to Audit
Urban Development Authorities						
12	Kakatiya Urban Development Authority	2010-11 onwards	2012-13	2012-13	2009-10	Accounts from 2013-14 onwards were not produced to Audit
13	Hyderabad Metropolitan Development Authority	2010-11 onwards	2012-13 to 2014-15	2011-12	2002-03	Accounts from 2015-16 onwards were not produced to Audit
14	Hyderabad Metropolitan Water Supply & Sewerage Board	Extended from 2010-11 onwards	2006-07 to 2009-10	2009-10	-	Accounts from 2010-11 onwards were not produced to Audit
15	Telangana Building and Other Construction Workers Welfare Board (TBOCWWB)	-	2014-15 & 2015-16	2015-16	-	Accounts for the year 2016-17 was not produced to Audit. Draft SAR issued. Final SAR is yet to be issued

Sl. No.	Name of Body/authority	Period of entrustment up to	Year up to which accounts were rendered	Period up to which SAR was issued	Placement of SAR in the Legislature	Remarks
Integrated Tribal Development Agencies						
16	ITDA, Bhadrachalam	Extended up to 2013-14	2010-11 to 2014-15	2009-10	-	Accounts from 2010-11 to 2014-15 received in incomplete shape. Accounts from 2015-16 onwards were not produced to Audit
17	ITDA, Utnoor	Extended up to 2013-14	2008-09	2008-09	-	Accounts from 2009-10 onwards were not produced to Audit
18	ITDA, Eturunagaram	Extended up to 2013-14	2006-07	2006-07	-	Accounts from 2007-08 onwards were not produced to Audit
19	ITDA, Plain Areas Hyderabad	2009-10 onwards	2009-10 to 2014-15		-	Accounts from 2015-16 onwards were not produced to Audit
Others						
20	Telangana Khadi and Village Industries Board	02.06.2014 to 31.03.2020	2015-16	2013-14	-	Accounts for the year 2016-17 was not produced to Audit
21	Environment Protection Training and Research Institute (EPTRI)	2013-14 to 2017-18	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit
22	Telangana Compensatory Afforestation Fund Management and Planning Authority	-	2014-15	2014-15	-	Accounts from 2015-16 onwards were not produced to Audit

Appendix 3.2

Statement of Bodies and Authorities whose accounts have not been received (Section 14) (Refer Paragraph 3.3; page 62)

Sl. No.	Name of the body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2017
Higher Education			
1	Dr BR Ambedkar Open University, Hyderabad	2014-15 to 2016-17	3
2	Jawaharlal Nehru Technological University, Hyderabad	2012-13 to 2016-17	5
3	Kakatiya University, Warangal	2014-15 to 2016-17	3
4	Mahatma Gandhi University, Nalgonda	2016-17	1
5	Osmania University, Hyderabad	2016-17	1
6	Rajiv Gandhi University of Knowledge Technologies, Hyderabad	2014-15 to 2016-17	3
7	Jawaharlal Nehru Architecture and Fine Arts University, Hyderabad	2012-13 to 2016-17	5
8	Telangana University, Nizamabad	2016-17	1
9	Palamuru University, Mahaboobnagar	2016-17	1
10	AK Navjivan College, Hyderabad	1995-96 to 2016-17	22
11	Ananta Padmanabha Arts & Science College, Vikarabad	2008-09 to 2016-17	9
12	Anwar-UI-loom Day college Hyderabad	1995-96 to 2016-17	22
13	Anwar-UI-loom (Evening) College Hyderabad	1995-96 to 2016-17	22
14	Arts and Science College for Women, Andhra Mahila Sabha, Hyderabad	2010-11 to 2016-17	7
15	Badhruka College (Day), Kachiguda, Hyderabad.	2016-17	1
16	Badhruka College (Evening), Kachiguda, Hyderabad.	2016-17	1

Sl. No.	Name of the body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2017
17	Dharmavant College of Science and commerce, Yakutpura, Hyderabad	1994-95 to 2016-17	23
18	Hindi Mahavidyalaya, Vidyanagar, Hyderabad	1995-96 to 2007-08 and 2015-16 to 2016-17	15
19	Kasturba Gandhi College, Maredpally, Secunderabad	2006-07 to 2016-17	11
20	LN Gupta Evening College of Science & Commerce, Hyderabad	1995-96 to 2016-17	22
21	Mumtaz College, Malakpet, Hyderabad	2013-2014 to 2016-17	4
22	New Science college, Ameerpet, Hyderabad	2006-07 to 2016-17	11
23	New Science college, Narayanguda, Hyderabad	1993-94 to 2016-17	24
24	Pragathi Mahavidyalaya, Hyderabad.	2012-13 to 2016-17	5
25	RBVRR Women's College, Narayanaguda, Hyderabad	2016-17	1
26	Sardarpatel College, Secunderabad	2007-08 to 2016-17	10
27	Sarojini Naidu Vanitha Mahavidyalaya, Hyderabad	2016-17	1
28	Sri Ramachandra Arts & Science College, Kothagudem	1995-96 to 2013-14 and 2016-17	20
29	Vivek Vardhani Evening College, Hyderabad	2013-14 to 2016-17	4
30	VV College of Arts& Commerce Jambagh, Hyderabad	2013-14 to 2016-17	4
31	Women's College, Nizamabad	2016-17	1
32	Sri Padmavathi Mahila Kalasala, Saidabad, Hyderabad	2012-13 to 2016-17	5
33	SKE Degree College, Kagaznagar, Adilabad District	2013-14 to 2016-17	4
34	SSR&J College, Khammam	2008-09 to 2016-17	9
35	Singareni Collaries Women College, Khammam	2012-13 to 2016-17	5
36	LB College, Warangal	2008-09 to 2016-17	9
37	Islamia College, Warangal	2008-09 to 2016-17	9
38	ASM College (Women) Warangal	2008-09 to 2016-17	9
39	SL College, Narayanpet, Mahaboobnagar(District)	2016-17	1
40	SV Degree College, Suryapet, Nalgonda(District)	2008-09 to 2016-17	9
41	SLNS College, Bhongiri, Nalgonda(District)	2008-09 to 2016-17	9
42	KNM College, Miryalguda, Nalgonda(District)	2008-09 to 2016-17	9
43	AH Mahavidyalaya, Nizamabad	2008-09 to 2016-17	9
44	People's College, Tandur, Rangareddy(District)	2008-09 to 2016-17	9
45	Sanghi College, Tarnaka, RR (District)	2016-17	1
46	Loyola Academy College, Old Alwal, RR(District)	2014-15 to 2016-17	3
47	Bhavans New Science Day College, Narayanguda, Hyderabad	2016-17	1
48	Bhavans New Science Evening College, Narayanguda, Hyderabad	2014-15 to 2016-17	3
49	St. Francis Women College, Secunderabad	2008-09 to 2016-17	9
50	Urdu College, Himayathnagar, Hyderabad	2008-09 to 2016-17	9
51	College of Social Work, Red Hills, Hyderabad	2014-15 to 2016-17	3
52	AK Navjivan Women College, Ramkoti, Hyderabad	2008-09 to 2016-17	9
53	SD Signodia College Charkaman, Hyderabad	2011-12 to 2016-17	6
54	Sri Ramachandra College, Adikmet, Hyderabad.	2016-17	1
55	Anwar-Ul-loom Women College, Purana Haveli, Hyderabad	2014-15 to 2016-17	3
56	RG Kedia College Esamiabazar, Hyderabad	2014-15 to 2016-17	3
57	Vijayanagar College, Vijayanagar Colony, Hyderabad	2011-12 to 2016-17	6
58	Dr. Ambedkar College, Baghlingampally, Hyderabad	2008-09 to 2016-17	9
59	Indian Institute of Management, Lakdi-ka-Pool, Hyderabad	2008-09 to 2016-17	9
60	DBPM Women's College, Secunderabad	2008-09 to 2016-17	9
61	St. Ann's Women's College Mehdipatnam, Hyderabad	2016-17	1
62	Wesley Boys College, Secunderabad	2008-09 to 2016-17	9
63	Telangana Sate Council of Higher Education, Hyderabad	2014-15 to 2016-17	3

Sl. No.	Name of the body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2017
64	Regional Centre for Urban and Environmental Studies, Hyderabad	2014-15 to 2016-17	3
School Education			
65	Telangana Open School Society	2014-15 to 2016-17	3
66	Telangana State Residential Educational Institutional Society	2014-15 to 2016-17	3
67	Telangana School Educational Society/Sarva Siksha Abhiyan/Rajiv Vidya Mission	2014-15 to 2016-17	3
68	Telangana State Literacy Mission Authority	2014-15 to 2016-17	3
69	Telangana State Education and Welfare Infrastructure Development Corporation	2014-15 to 2016-17	3
70	Hyderabad Akshara Jyothi Samithi, Hyderabad	2006-07 to 2016-17	11
71	Zilla Grandhalaya Samstha, Adilabad	2006-07 to 2010-11 and 2012-13 to 2016-17	10
72	Zilla Grandhalaya Samstha, Karimnagar	2006-07 to 2010-11 and 2012-13 to 2016-17	10
73	Zilla Grandhalaya Samstha, Khammam	2006-07 to 2009-10 and 2012-13 to 2016-17	9
74	Zilla Grandhalaya Samstha, Mahaboobnagar	2006-07 to 2010-11 and 2013-14 to 2016-17	9
75	Zilla Grandhalaya Samstha, Medak	2016-17	1
76	Zilla Grandhalaya Samstha, Nalgonda	2016-17	1
77	Zilla Grandhalaya Samstha, Nizamabad	2016-17	1
78	Zilla Grandhalaya Samstha, Rangareddy	2014-15 to 2016-17	3
79	Zilla Grandhalaya Samstha, Warangal	2014-15 to 2016-17	3
80	Hyderabad City Grandhalaya Samstha, Hyderabad	2014-15 to 2016-17	3
81	Zilla Saksharatha Samithi, Adilabad	2001-02 to 2016-17	16
82	Zilla Saksharatha Samithi, Karimnagar	2006-07 to 2009-10 and 2012-13 to 2016-17	9
83	Zilla Saksharatha Samithi, Khammam	2006-07 to 2010-11 and 2012-13 to 2016-17	10
84	Zilla Saksharatha Samithi, Mahaboobnagar	2001-02 to 2016-17	16
85	Zilla Saksharatha Samithi, Medak	2000-01 to 2014-15 and 2016-17	16
86	Zilla Saksharatha Samithi, Nalgonda	2000-01 to 2016-17	17
87	Zilla Saksharatha Samithi, Nizamabad	2008-09 to 2016-17	9
88	Zilla Saksharatha Samithi, Rangareddy	2004-05 to 2016-17	13
89	Zilla Saksharatha Samithi, Warangal	2004-05 to 2016-17	13
Health Medical and Family Welfare			
90	Telangana State AIDS Control Society	2015-16 to 2016-17	2
91	Telangana State Medical Services Infrastructure Development Corporation	2014-15 to 2016-17	3
92	Telangana State Medicinal and Aromatic Plants Board	2014-15 and 2016-17	2
93	Telangana State Yogadhyayana Parishad	2014-15 to 2016-17	3
94	Indian Institute of Health and Family Welfare	2012-13 to 2016-17	5
95	Nizam's Institute of Medical Sciences	2016-17	1
96	RIMS, Adilabad	2016-17	1
97	Aarogya Sri Health Care Trust	2016-17	1
Municipal Administration and Urban Development			
98	Quli Qutub Shah Urban Development Authority, Hyderabad	2014-15 to 2016-17	3
Backward Classes Welfare			
99	AP Study Circle, Hyderabad	2007-08 to 2016-17	10
100	AP Study Circle, Warangal	2006-07 to 2016-17	11
101	Telangana BC Finance Corporation, Hyderabad	2014-15 to 2016-17	3

Sl. No.	Name of the body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2017
102	BC Service Cooperative Society, Adilabad	2012-13 to 2016-17	5
103	BC Service Cooperative Society, Karimnagar	2014-15 to 2016-17	3
104	BC Service Cooperative Society, Hyderabad	2007-08 to 2016-17	10
105	BC Service Cooperative Society, Medak	2005-06 to 2016-17	12
106	BC Service Cooperative Society, Nalgonda	2014-15 to 2016-17	3
107	BC Service Cooperative Society, Mahaboobnagar	2015-16 to 2016-17	2
108	Mahatma Jyothiba pule BC Residential Educational Institution Society	2016-17	1
Scheduled Castes Development			
109	District Scheduled Castes Service Cooperative Society, Adilabad	2009-10 to 2016-17	8
110	District Scheduled Castes Service Cooperative Society, Hyderabad	2012-13 to 2016-17	5
111	District Scheduled Castes Service Cooperative Society, Khammam	2008-09 to 2016-17	9
112	District Scheduled Castes Service Cooperative Society, Karimnagar	2016-17	1
113	District Scheduled Castes Service Cooperative Society, Mahaboobnagar	2016-17	1
114	District Scheduled Castes Service Cooperative Society, Medak	2011-12 to 2016-17	6
115	District Scheduled Castes Service Cooperative Society, Nalgonda	2008-09 to 2016-17	9
116	District Scheduled Castes Service Cooperative Society, RR dist.	2016-17	1
117	District Scheduled Castes Service Cooperative Society, Nizamabad	2015-16 to 2016-17	2
118	District Scheduled Castes Service Cooperative Society, Warangal	2014-15 to 2016-17	3
Panchayat Raj and Rural Development			
119	Society for Training and Employment Promotion (STEP), Adilabad	2015-16 to 2016-17	1
120	Society for Training and Employment Promotion (STEP), Hyderabad	2013-14 and 2014-15 to 2016-17	3
121	Society for Training and Employment Promotion (STEP), Karimnagar	2015-16 to 2016-17	1
122	Society for Training and Employment Promotion (STEP), Mahaboobnagar	2014-15 and 2015-16 to 2016-17	2
123	Society for Training and Employment Promotion (STEP), Medak	2014-15 and 2015-16 to 2016-17	2
124	Society for Training and Employment Promotion (STEP), Nalgonda	2014-15 and 2015-16 to 2016-17	2
125	Society for Training and Employment Promotion (STEP), Nizamabad	2015-16 to 2016-17	1
126	Society for Training and Employment Promotion (STEP), R R dist.	2015-16 to 2016-17	1
127	Society for Training and Employment Promotion (STEP), Warangal	2015-16 and 2016-17	2
128	Society for Training and Employment Promotion (STEP), Khammam	2015-16 and 2016-17	2
129	District Rural Development Agency (DRDA), Adilabad	2009-10 to 2016-17	8
130	District Rural Development Agency (DRDA), Karimnagar	2016-17	1
131	District Rural Development Agency (DRDA), Khammam	2005-06 to 2016-17	12
132	District Rural Development Agency (DRDA), Mahaboobnagar	2016-17	1
133	District Rural Development Agency (DRDA), Medak	2016-17	1
134	District Rural Development Agency (DRDA), Nalgonda	2016-17	1
135	District Rural Development Agency (DRDA), Nizamabad	2008-09 to 2016-17	9
136	District Rural Development Agency (DRDA), Rangareddy	2016-17	1
137	District Rural Development Agency (DRDA), Warangal	2009-10 to 2016-17	8
138	District Water Management Agency (DWMA), Adilabad	2010-11 to 2016-17	7
139	District Water Management Agency (DWMA), Karimnagar	2014-15 to 2016-17	3
140	District Water Management Agency (DWMA), Khammam	2011-12 to 2016-17	6
141	District Water Management Agency (DWMA), Mahaboobnagar	2014-15 to 2016-17	3
142	District Water Management Agency (DWMA), Medak	2014-15 to 2016-17	3
143	District Water Management Agency (DWMA), Nalgonda	2012-13 to 2016-17	5
144	District Water Management Agency (DWMA), Nizamabad	2015-16 to 2016-17	2

Sl. No.	Name of the body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2017
145	District Water Management Agency (DWMA), Rangareddy	2015-16 to 2016-17	2
146	District Water Management Agency (DWMA), Warangal	2015-16 to 2016-17	2
147	Society for Elimination of Rural Poverty (SERP)	2014-15 to 2016-17	3
148	Swami Ramananda Tirtha Rural Institute (SRTRI)	2015-16 to 2016-17	2
149	Employment Generation and Marketing Mission (EGMM)	2010-11 to 2016-17	7
Youth Advancement, Tourism and Culture			
150	Dr. Y.S.R National Institute of Tourism and Hospitality Management	2015-16 to 2016-17	2
151	Ravindra Bharathi	2006-07 to 2016-17	11
Agriculture and Cooperation			
152	Telangana State Seeds Certification Agency	2015-16 to 2016-17	2
153	TS Cooperative Marketing Federation (MARKFED)	2015-16 to 2016-17	2
154	Hyderabad Agricultural Cooperative Association	2014-15 to 2016-17	3
155	Prof. Jayasankar Telangana State Agricultural University	2016-17	1
Environment, Forest, Science and Technology			
156	Telangana State Biodiversity Board	2016-17	1
157	Telangana State Pollution Control Board	2015-16 to 2016-17	2
Animal Husbandry, Dairy Development and Fisheries			
158	Telangana State Sheep and Goat Development Board	2015-16 to 2016-17	2
Irrigation			
159	WALAMTARI	2013-14 to 2016-17 (provisional accounts for the years 2013-14 & 2014-15 received)	4
Total			914

Appendix 3.3
Un-reconciled expenditure (₹ 500 crore and above cases)
(Refer Paragraph 3.4; page 63)

Sl. No.	Department/controlling officer	(₹ in crore) Amount not Reconciled
1	Energy Secretariat Dept. (MH 6801 Loans for Power Projects, MH 2801 Power, MH 2810 New and Renewable Energy, MH 3451 Secretariat-Economic Services, MH 4801 Capital Outlay on Power Projects)	15,251
2	Finance HOD (MH 2071 Pensions and other Retirement Benefits, MH 2052 Secretariat General Services, MH 2075 Miscellaneous General Services, MH 2235 Social Security and Welfare)	9,258
3	Chief Engineer, Projects, Mahaboobnagar (MH 4701 Capital Outlay on Medium Irrigation, MH 2701 Medium Irrigation, MH 4700 Capital Outlay on Major Irrigation, MH 2700 Major Irrigation)	7,149
4	Chief Engineer Rural Water Supply, Erramanzil (MH 2215 Water Supply and Sanitation, MH 4215 Capital Outlay on Water Supply and Sanitation)	3,257
5	School Education HOD (MH 2202 General Education, MH 2204 Sports And Youth Services, MH 2236 Nutrition, MH 4202 Capital Outlay on Education)	2,535
6	Civil Supplies HOD (MH 2236 Nutrition, MH 3456 Civil Supplies)	2,068
7	Municipal Administration HOD (MH 6217 Loans for Urban Development, MH 6215 Loans for Water Supply and Sanitation, MH 2217 Urban Development, MH 2230 Labour and Employment)	2,048
8	Health, Medical & Family Welfare Department, Secretariat (MH 2210 Medical and Public Health, MH 2251 Secretariat – Social Services and MH 6210 Loans for Medical and Public Health)	1,320

Sl. No.	Department/controlling officer	Amount not Reconciled
9	Engineer-in-Chief, (General & PR) Erramanzil Colony, Hyderabad (MH2515 Other Rural Development Programmes, MH 3054 Roads and Bridges, MH 4515 Capital Outlay on Other Rural Development Programmes)	1,318
10	Chief Engineer, FFC (SRSP) &SYP, LMD Colony, Karimnagar (MH 4700 Capital Outlay on Major Irrigation, MH 4701 Capital Outlay on Medium Irrigation, MH 2701 Medium Irrigation, MH 2700 Major Irrigation)	1,311
11	Health HOD (MH 2211 Family Welfare)	1,241
12	Director of School Education (MH 2202 General Education)	1,235
13	Medical Education, HOD (MH 2210 Medical and Public Health, MH 4210 Capital Outlay on Medical and Public Health)	1,222
14	Women Development and Child Welfare HOD (MH 2235 Social Security and Welfare, MH 2236 Nutrition, MH4235 Capital Outlay on Social Security and Welfare)	1,209
15	Secretary to Government, Planning, Secretariat Department (MH 2052 Secretariat General Services, MH 3451 Secretariat-Economic Services, MH 5475 Capital Outlay on Other General Economic Services, MH 3425 Other Scientific Research)	1,171
16	Commissioner of City Police HOD (MH 2055 Police, MH 4055 Capital Outlay on Police)	1,004
17	Panchayat Raj HOD (MH 2515 Other Rural Development Programmes, MH 4515 Capital Outlay on Other Rural Development Programmes)	985
18	State Roads Department, Secretariat Department (MH 3055 Road Transport, MH 3451 Secretariat Economic Services, MH 5055 Capital Outlay on Road Transport)	933
19	Director of Tribal Welfare, DS Samkshema Bhavan (MH 2225 Welfare of Scheduled Castes, MH 2515 Other Rural Development Programmes, MH 3054 Roads and Bridges, MH 4225 Capital Outlay on Welfare of Scheduled Castes, MH 2202 General Education, MH 2210 Medical and Public Health, MH 2211 Family Welfare, MH 2235 Social Security and Welfare, MH 2236 Nutrition, MH 2401 Crop Husbandry, MH 2403 Animal Husbandry, MH 3456 Civil Supplies, MH5475 Capital Outlay on Other General Economic Services)	915
20	Chief Engineer, Godavari Lift Irrigation Scheme, Chintagattu (MH2700 Major Irrigation, MH2701 Medium Irrigation, MH4700 Capital Outlay on Major Irrigation, MH4701 Capital Outlay on Medium Irrigation)	863
21	Chief Engineer, Nagarjuna Sagar Project HOD(MH2700 Major Irrigation, MH2701 Medium Irrigation, MH2801 Power, MH4700 Capital Outlay on Major Irrigation, MH4701 Capital Outlay on Medium Irrigation)	860
22	Secretary, Minorities Welfare (MH2225 Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities)	840
23	Chief Engineer, Minor Irrigation, Irrigation& CAD Department (MH2701 Medium Irrigation, MH2702 Minor Irrigation, MH4702 Capital Outlay on Minor Irrigation)	778
24	Chief Engineer (R&B) Rural Roads (MH5054 Capital Outlay on Roads and Bridges)	768
25	Land Administration HOD(MH2029 Land Revenue, MH2053 District Administration, MH2070 Other Administrative Services, MH2235 Social Security and Welfare, MH2506 Land Reforms, MH4070 Capital Outlay on Other Administrative Services)	765
26	Health HOD (MH2210 Medical and Public Health, MH2211 Family Welfare, MH2225 Welfare of Scheduled Castes. Scheduled Tribes and Other Backward Classes, MH3454 Census Surveys and Statistics)	738
27	Commissioner of Rural Development (MH4515 Capital Outlay on Other Rural Development Programmes)	659
28	Commissioner for Relief HOD(MH2235 Social Security and Welfare, MH2245 Relief on Account of Natural Calamities)	637
29	Project Director, PPMU, WSIP,BRKR Buildings, (MH2700 Major Irrigation, MH4700 Capital Outlay on Major Irrigation)	634
30	Weaker Section Housing HOD(MH6216 Loans for Housing, MH2216 Housing)	554
31	Administrator-cum-Chief Engineer, (MH2700 Major Irrigation, MH4700 Capital Outlay on Major Irrigation, MH4701 Capital Outlay on Medium Irrigation)	527
32	Horticulture HOD(MH2401 Crop Husbandry, MH2406 Forestry and Wild Life, MH4401 Capital Outlay on Crop Husbandry)	508

Appendix 3.4
Details of amounts not lapsed under category “B” deposits
(Refer Paragraph 3.5.2; page 64)

(₹ in crore)

Sl. No.	District	DTO/STO	Nomenclature	Head of Account	Amount due for lapse as on 31.03.16	Amount Lapsed	Balance amount due for lapse as on 31.03.17
1	Jayashankar Bhupalapally	STO Venkatapuram	Revenue Deposits	8443-101-01	1,40,118		1,40,118
2	Yadadri	STO Alair	Election Deposits	8443-121-01	77,500		77,500
3	Nizamabad	DTO Nizamabad	Revenue Deposits	8443-101-01	1,00,489		1,00,489
		STO Bheemgal	Revenue Deposits	8443-101-01	96,495		96,495
		STO Armour	Revenue Deposits	8443-101-01	14,915		14,915
		STO Bodhan	Revenue Deposits	8443-101-01	26,09,067		26,09,067
4	Suryapet	STO Kodad	Criminal court Deposits	8443-105-01	3,32,598		3,32,598
5	Khammam	STO Madhira	Revenue Deposits	8443-101-01	40,078		40,078
		STO Sathupalli	Revenue Deposits	8443-101-01	4,49,654		4,49,654
		DTO Khammam	Revenue Deposits	8443-101-01	74,85,143		74,85,143
6	Gadwal	STO Gadwal	Revenue Deposits	8443-101-01	1,57,317	4,000	1,53,317
7	Siddipet	STO Husnabad	Revenue Deposits	8443-101-01	74,090		74,090
8	Hyderabad	DTO Hyd Urban	Revenue Deposits	8443-101-01	1,31,31,125		1,31,31,125
			Security Deposit	8443-103-01	1,67,29,709		1,67,29,709
			Election Deposits	8443-121-01	8,37,000		8,37,000
			Criminal Court Deposits	8443-105-01	61,81,262		61,81,262
9	Kamareddy	DTO Kamareddy	Revenue Deposits	8443-101-01	1,07,490		1,07,490
			Labour Deposits	8443-116-01	1,250		1,250
10	Sircilla	DTO Sircilla	Revenue Deposits	8443-101-01	2,69,112		2,69,112
		STO Vemulawada	Revenue Deposits	8443-101-01	1,79,864		1,79,864
11	Warangal (Urban)	DTO Warangal (Urban)	Revenue Deposits	8443-101-01	3,43,34,782	47,52,819	2,95,81,963
12	Warangal (Rural)	STO Narsampet	Criminal Court Deposits	8443-105-01	5,46,690		5,46,690
13	Janagoan	STO Janagoan	Revenue Deposits	8443-101-01	34,07,767	2,26,513	31,81,254
		STO Ghanpur	CMD	8443-106-01	59,202		59,202
14	Mahaboobabad	STO Mahaboobabad	Revenue Deposits	8443-101-01	12,88,463	2,13,592	10,74,871

Sl. No.	District	DTO/STO	Nomenclature	Head of Account	Amount due for lapse as on 31.03.16	Amount Lapsed	Balance amount due for lapse as on 31.03.17
			Criminal Court Deposits	8443-105-01	4,08,763		4,08,763
			Revenue Deposits	8443-101-01	1,61,279	65,865	95,414
		STO Marripeda	Criminal Court Deposits	8443-105-01	7,11,160		7,11,160
15	Jayashankar	STO Mulugu	Revenue Deposits	8443-101-01	1,88,26,085		1,88,26,085
16	Nagarkurnool	STO Achampet	Revenue Deposits	8443-101-01	1,23,613		1,23,613
			Revenue Deposits	8443-101-01	45,40,898		45,40,898
17	Peddapally	DTO Peddapally	CMD	8443-106-01	33,000		33,000
			Revenue Deposits	8443-101-01	1,17,516	1,01,543	15,973
		STO Kaghaz Nagar	CMD	8443-106-01	2,43,199		2,43,199
18	Komaram Bheem	STO Siripur	Revenue Deposits	8443-101-01	73,160		73,160
			Revenue Deposits	8443-101-01	3,00,990	2,20,040	80,950
		STO Boath	Election Deposits	8443-121-01	1,267,420		1,267,420
19	Adilabad	STO Utnoor	Revenue Deposits	8443-101-01	2,32,924	1,51,022	81,902
20	Mancheryal	STO Chennur	Revenue Deposits	8443-101-01	41,166	7,240	33,926
			Revenue Deposits	8443-101-01	1,06,800	64,400	42,400
21	Nirmal	STO Mudhole	Revenue Deposits	8443-101-01	9,55,626		9,55,626
			Revenue Deposits	8443-101-01	24,661		24,661
22	Komaram Bheem	STO Asifabad	Revenue Deposits	8443-101-01	218,840	56,833	1,62,007
			Revenue Deposits	8443-101-01	61,930	10,844	51,086
23	Mancherial	STO Laxettipet	Revenue Deposits	8443-101-01	1,10,53,888	2,67,103	1,07,86,785
		DTO Mancherial	Revenue Deposits	8443-101-01			
24	Nalgonda	STO Ramannapeta	Criminal Court Deposits	8443-105-01	14,13,912		14,13,912
Total					12,95,68,010	61,41,814	12,34,26,196

Appendix 3.5
PD Accounts showing negative balances
(Refer Paragraph 3.5.3; page 65)

District	DTO/STO	DDO Name	Head of Account	CB Amount (₹)
Karimnagar	STO Huzurabad DTO Karimnagar	M M Court, Huzurabad	8338-104-01	-950
		MRO, Huzurabad	8443-101-01	-11,014
		MRO, Saidapur	8443-101-01	-7,335
		SGP, Metpally	8448-109-01-003	-2,532
		Secretary, AMC, Huzurabad	8448-120-03	-14,770
		MDO, MP, Kamalapur	8448-120-22	-57,447
		MPDO,Thimmapur	8448-109-01-01	-16,266
Total				-1,10,314
Nagar Kurnool	STO Kollapur	Commissioner, Nagar Panchayat, Kollapur	8448-102-03-001	-14,97,387
			8448-102-03-03	-22,94,575
			8443-123-01	-22,620
		Principal, GJC, Kollapur	8448-109-01	-93,865
		Sarpanch, Pentlavally	8448-109-01-05	-9,13,677
Total				-48,22,124
Sircilla	DTO Sircilla	HM, ZPSS, Kothapalli	8338-104-01	-8,083
		SEC AGL M C Sircilla	8448-102-03-001	-3,38,769
Total				-3,46,852
Jayashankar	STO Venkatapuram	SARPANCH, VPC, Mormuru	8448-109-01-005	-1,65,963
		SARPANCH,VPC, Venkatapuram	8448-109-01-005	-3,13,969
		SARPANCH, VPC, Gummodidoddi	8448-109-01-005	-73,851
		SARPANCH, VPC, Krishnapuram	8448-109-01-005	-16,940
		M.D.O, M.P.P, Wazeedu	8448-109-02-011	-97,307
Total				-6,68,030
Adilabad	DTO Adilabad	Dist Sessions Judge – ADB	8443-104-01	-5,29,78,996
		AMC-ADB	8448-102-02	-61,678
		Dy. CEO, ZP-ADB	8448-102-03-01	-39,96,676
		AD-Fisheries-Nirmal	8448-102-03-02	-2,59,578
		Municipal Commissioner, ADB	8448-109-03-01	-35,308
		CEO, ZP, ADB	8448-109-03-01	-10,70,41,646
		Municipal Commissioner, ADB	8448-120-02	-20,000
	Dy. CEO, ZP, ADB	8448-109-04-07	-76,87,720	
	STO Boath	ADAR-Boath	8338-104-01	-5,500
		MPDO, Boath	8338-104-01	-10,250
		MPDO-Echoda	8448-109-01-001	-32,611
		AMC-Boath	8448-109-01 AMC	-3,22,899
Total				
Nirmal	STO Bhaisa	Sarpanch, GP Chichond, 11 th Finance Commission	8448-109-01-004	-4,588
		Sarpanch, GP, Degaon, 11 th Finance Commission	8448-109-01-004	-5,089
		Sarpanch, GP, Jhari, 11 th Finance Commission	8448-109-01-004	-1,941
		STO, Bhainsa to end of 6/2016	8342-117-04-01	-13,76,766
	STO Mudhole	STO, Mudhole	8342-117-04-01	-26,37,160
		HM, ZPSS, T/M Kirgul (B)	8338-104-01-06	-14,998
	STO Khanapur	Sarpanch, GP, Badankurthy	8448-109-01-005	-1,17,682
Total				-41,58,224
Mancherial	DTO Mancherial	Sarpanch GP Singapur	8448-109-01-005	-2,66,622
Ranga Reddy	STO Ibrahimpatnam	Sarpanch Gram Panchayat, Nabelley	8448-109-001	-14,737
		Sarpanch GramPanchayat, Chowdarpally	8448-109-002	-17,000
	STO Hayathnagar	Sarpanch, Gram Panchayath, Aushapir	8448-109-001	-75,010
Total				-3,73,369
Grand Total				-18,29,31,775

Appendix 3.6
Statement showing Department-wise details of un-adjusted AC bills at the end of 2016-17
(Refer Paragraph 3.6; page 66)

(₹ in crore)

Sl. No.	Department/Office/Institute	No. of Bills	Amount
1	Revenue	1,821	259.77
2	Home	406	49.98
3	Agriculture and Cooperation, Food, Civil Supplies and Consumer Affairs	94	41.04
4	Youth Advancement, Tourism and Culture	118	32.60
5	Education	362	26.55
6	Municipal Administration and Urban Development	46	21.58
7	Panchayat Raj & Rural Development	74	11.89
8	Judicial	10	8.12
9	Secretariat	108	7.96
10	Environment Forest S&T	1	5.00
11	Health Medical and Family Welfare	100	3.09
12	Department for Women, Children, Disabled and Senior Citizen	87	1.48
13	Tribal Welfare	51	1.47
14	Protocol	8	1.46
15	General Administration Department	22	0.84
16	Legislature	14	0.45
17	Transport, Roads and Buildings	7	0.43
18	PAO works	3	0.37
19	High Court of AP	2	0.22
20	Animal Husbandry, Dairy Development and Fisheries	29	0.14
21	Law	56	0.11
22	Social Welfare	13	0.11
23	Backward Classes Welfare	21	0.10
24	Forest	7	0.05
25	Finance	8	0.01
26	Others	17	0.01
Total		3,485	474.83

Appendix 3.7

**Statement of Major Head-wise Expenditure under Minor Head 800 for the year 2016-17
(Refer Paragraph 3.7.1; page 68)**

(₹ in crore)					
Sl. No.	Major Head	Name of the Major Head	Total Expenditure including MH 800	Expenditure under MH 800	Percentage of Column 5 to Column 4
1.	2801	Power	4,592.57	4,184.67	91.00
2.	5054	Capital Outlay on Roads and Bridges	2,263.13	2,351.75	104.00 (*)
3.	2236	Nutrition	2,847.43	2,016.98	71.00
4.	2501	Special Programmes for Rural Development	2,390.78	1,702.39	71.00
5.	5475	Capital Outlay on Other General Economic Services	1,426.43	1,246.36	87.00
6.	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	6,592.29	1,198.10	18.00
7.	3054	Roads and Bridges	554.04	224.02	40.00
8.	4070	Capital Outlay on Other Administrative Services	109.39	109.39	100.00
9.	3451	Secretariat-Economic Services	494.78	71.39	14.00
10.	2852	Industries	165.84	62.00	37.00
11.	2405	Fisheries	105.19	61.57	59.00
12.	4225	Capital Outlay on Welfare of SCs, STs, Other Backward Classes & Minorities	318.00	58.09	18.00
Total			21,859.87	13,286.72	60.78

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

Appendix 3.7(a)

**Details of expenditure booked under Minor Head 800 instead of correct Minor Head
(More than ₹ 1 lakh under two sampled Major Heads)
(Refer Paragraph 3.7.1; page 68)**

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
1	41373	17-03-17	47,50,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools
2	1130	17-05-16	23,75,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools
3	40629	12-01-17	23,75,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools
4	41142	07-03-17	18,14,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools
5	205475	01-09-16	18,11,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools
6	40562	24-12-16	18,11,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102-Assistance to Non-Government Primary Schools

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
7	1131	17-05-16	18,11,000	Telangana Open Schools Societies, Hyderabad	2202-01-800-36 Other Expenditure, Primary Schools	2202-01-102- Assistance to Non-Government Primary Schools
8	40563	08-02-17	160,00,000	DD Animal Husbandry, Quality Assessment Laboratory, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
9	40882	14-02-17	96,00,000	DD Animal Husbandry, Quality Assessment Laboratory, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
10	41652	31-03-17	76,61,000	DD Animal Husbandry, Quality Assessment Laboratory, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
11	139282	06-10-16	64,01,997	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
12	143906	13-10-16	62,99,613	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
13	143909	13-10-16	54,51,025	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
14	41299	12-11-16	36,97,000	Jt. Director Animal Husbandry, Mahaboobnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
15	42985	31-01-17	36,97,000	Manager JD (Animal Husbandry), Sangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
16	41520	30-01-17	36,96,000	Dist. Veterinary and Animal Husbandry Officer, Warangal (R)	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
17	139279	06-10-16	32,56,167	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
18	45256	14-12-16	24,62,000	JD Animal Husbandry, Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
19	44958	19-12-16	24,62,000	Dist. Veterinary. and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
20	41235	19-12-16	24,62,000	G.O.M, O/o Dist. Veterinary and Animal Husbandry Officer, Khammam	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
21	42127	31-12-16	24,62,000	Dist. Veterinary and Animal Husbandry Officer, Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
22	54620	04-02-17	24,62,000	GoM, Dist. Veterinary and Animal Husbandry Officer, Karimnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
23	61608	31-03-17	19,38,077	District Veterinary and Animal Husbandry Officer, Rangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
24	40952	21-02-17	19,36,000	MD TS Sheep and Goat D.C.F.L	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
25	139275	06-10-16	19,18,217	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
26	40565	03-01-17	13,68,000	DD (Animal Husbandry) Quality Assessment Laboratory, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
27	151094	19-10-17	11,90,700	Director of Animal Husbandry, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
28	59101	16-03-17	11,79,000	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
29	51105	10-02-17	10,68,750	G.O.M, O/o Dist. Veterinary and Animal Husbandry Officer, Khammam	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
30	58647	17-03-17	10,29,000	Dist. Veterinary and Animal Husbandry Officer, Rangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
31	50633	24-01-17	9,99,863	Dist. Veterinary and Animal Husbandry Officer, Rangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
32	40883	10-02-17	9,12,000	DD (Animal Husbandry) Quality Assessment Laboratory, Hyderabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
33	60184	21-03-17	9,09,000	JD, Animal Husbandry Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
34	45167	18-01-17	8,74,489	Manager, JD (Animal Husbandry), Sangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
35	57318	29-03-17	8,00,000	Dist. Veterinary and Animal Husbandry Officer, Mahabubnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
36	50182	17-03-17	7,98,000	Manager, JD (Animal Husbandry), Sangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
37	41712	22-12-16	7,81,375	Dist Veterinary and Animal Husbandry Officer, Nagarkurnool	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
38	48937	07-01-17	7,81,054	JD, Animal Husbandry, Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
39	50988	24-01-17	7,79,920	Dist. Veterinary and Animal Husbandry Officer, Mahabubnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
40	43259	18-01-17	7,48,953	Assistant Director, Dist. Veterinary and Animal Husbandry Officer, Nirmal	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
41	45200	22-12-16	7,41,878	Dist. Veterinary and Animal Husbandry Officer, Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
42	45362	03-03-17	7,32,110	Dist. Veterinary and Animal Husbandry Officer, Suryapet	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
43	47853	22-03-17	7,08,000	Dist. Veterinary and Animal Husbandry Officer, Suryapet	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
44	42725	07-01-17	6,86,180	Dist. Veterinary and Animal Husbandry Officer, Vikarabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
45	46094	27-01-17	6,82,150	Assistant Director, Animal Husbandry, Dist. VAH, Kothagudem Bhadradi	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
46	48449	16-03-17	6,78,000	Dist. Veterinary and Animal Husbandry Officer, Kamareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
47	47506	17-03-17	6,78,000	Asst. Director (Animal Husbandry), Siddipet	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
48	43606	21-01-17	6,55,298	Asst. Director (Animal Husbandry), Siddipet	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
49	63537	30-03-17	6,48,000	G.O.M O/o Dist. Veterinary and Animal Husbandry Officer, Khammam	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
50	62040	21-03-17	6,35,600	GOM Dist. Veterinary and Animal Husbandry Officer, Karimnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
51	47132	14-03-17	6,18,000	Dist. Veterinary and Animal Husbandry Officer, Nagarkurnool	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
52	4088	16-03-17	6,18,000	Dist. Veterinary and Animal Husbandry Officer, Jayashankar Bhupalpally	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
53	48710	25-03-17	6,18,000	Dist. Veterinary and Animal Husbandry Officer, Medak	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
54	50252	15-03-17	5,76,000	Assistant Director, Animal Husbandry O/o Dist. Veterinary and Animal Husbandry Officer, Kothagudem, Bhadradi.	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
55	54176	24-03-17	5,73,000	District Veterinary and Animal Husbandry Officer Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
56	46286	13-03-17	5,58,000	Dist. Veterinary and Animal Husbandry Officer, Vikarabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
57	48609	18-03-17	5,58,000	Asst. Director, Animal Husbandry Jagtial	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
58	47499	23-03-17	5,58,000	Asst. Director, Dist. Veterinary and Animal Husbandry Office, Nirmal	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
59	46015	14-03-17	4,98,000	Asst. Director, Animal Husbandry, Bhongir	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
60	48375	27-03-17	4,98,000	Asst. Director, Animal Husbandry, O/o. Dist. Veterinary and Animal Husbandry Officer, Osmanabad, Karimnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
61	42508	09-01-17	4,88,510	Asst. Director, Dist. Veterinary and Animal Husbandry Officer, Jangaon	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
62	46587	27-03-17	4,76,400	Asst. Director, Animal Husbandry, Peddapalli	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
63	45899	31-03-17	4,68,000	Dist. Veterinary and Animal Husbandry Officer, Komarambheem Asifabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
64	54753	17-02-17	4,63,200	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
65	43471	14-03-17	4,38,000	Dist. Veterinary and Animal Husbandry Officer, Warangal (R)	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
66	47416	15-03-17	4,38,000	Asst Director , Animal Husbandry, Medchal	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
67	49714	22-03-17	4,38,000	Asst. Director, Dist. Veterinary and Animal Husbandry Officer, Wanaparthy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
68	41294	12-11-16	4,08,000	JT Director Animal Husbandry, Mahaboobnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
69	45224	14-12-16	4,08,000	JD, Animal Husbandry, Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
70	44416	20-12-16	4,08,000	Dist. Veterinary and Animal Husbandry Officer, Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
71	46305	11-01-17	4,08,000	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
72	41522	30-01-17	4,08,000	Dist. Veterinary and Animal Husbandry Officer, Warangal (R)	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
73	44042	31-01-17	4,08,000	Manager, JD (Animal Husbandry), Sangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
74	59170	04-03-17	4,08,000	GOM, Dist Veterinary and Animal Husbandry Officer, Karimnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
75	45766	16-03-17	4,08,000	Asst. Director, Dist. Veterinary and Animal Husbandry Officer, Jangaon	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
76	47175	23-03-17	4,08,000	Asst. Director, Dist. Veterinary and Animal Husbandry Officer, Rajanna Siricilla	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
77	62144	30-03-17	4,08,000	G.O.M O/o Dist. Veterinary and Animal Husbandry Officer, Khammam	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
78	49139	16-01-17	3,85,000	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
79	48807	23-03-17	3,78,000	Dist. Veterinary and Animal Husbandry Officer, Gadwal Jogulamba District	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
80	61026	13-03-17	3,47,805	GOM, Dist. Veterinary and Animal Husbandry Officer, Karimnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
81	42865	13-01-17	3,41,958	Asst. Director, Animal Husbandry, Bhongir	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
82	64950	31-03-17	3,32,000	Asst. Director (Animal Husbandry), Dist. Veterinary and Animal Husbandry Office, Warangal(U)	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
83	41881	15-11-16	3,29,931	Dist. Veterinary and Animal Husbandry Officer Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
84	42464	26-12-16	3,06,558	Dist. Veterinary and Animal Husbandry Officer, Gadwal Jogulamba District	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
85	42392	09-01-17	3,02,500	Asst. Director, Dist. Veterinary and Animal Husbandry (R) Wanaparthly	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
86	43567	09-01-17	2,91,000	Dist. Veterinary and Animal Husbandry. Officer, Kamareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
87	44655	21-01-17	2,76,500	Dist. Veterinary and Animal Husbandry Officer, Medak	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
88	54996	01-03-17	2,71,888	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
89	43270	18-02-17	2,49,500	Dist. Veterinary and Animal Husbandry Officer, Komarambheem Asifabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
90	44010	25-01-17	2,49,000	Asst. Director, Animal Husbandry, Jagtial	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
91	44085	17-01-17	2,35,678	Asst. Director, Animal Husbandry, Medchal	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
92	44588	16-12-16	2,00,000	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
93	47398	09-01-17	1,99,735	Dist. Veterinary and Animal Husbandry Officer, Mahabubnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
94	42511	17-01-17	1,92,000	Asst. Director, Animal Husbandry, Peddapalli	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
95	58219	10-03-17	1,76,000	JD, Animal Husbandry, Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
96	47508	14-02-17	1,62,000	Asst. Director, Animal Husbandry, Dist. Veterinary and Animal Husbandry, Kothagudem	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
97	46224	22-12-16	1,60,000	A.D.H Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
98	54292	17-02-17	1,56,800	Dist Veterinary and Animal Husbandry, Officer, Rangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
99	54995	01-03-17	1,56,800	Dist. Veterinary and Animal Husbandry, Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
100	48577	02-03-17	1,56,800	Manager JD (Animal Husbandry), Sangareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
101	42509	16-01-17	1,56,400	Asst. Director, Animal Husbandry, Peddapalli	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
102	43572	09-01-17	1,53,000	Dist. Veterinary and Animal Husbandry, Officer, Kamareddy	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
103	43102	24-01-17	1,50,000	Asst. Director, Animal Husbandry, Miryalaguda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
104	54998	01-03-17	1,41,456	Dist. Veterinary and Animal Husbandry, Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
105	51623	02-03-17	1,37,600	Dist. Veterinary and Animal Husbandry, Officer, Adilabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
106	52634	18-02-17	1,37,000	Dist. Veterinary and Animal Husbandry, Officer, Mahabubnagar	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
107	64198	23-03-17	1,31,000	G.O.M O/o Dist. Veterinary and Animal Husbandry, Officer, Khammam	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
108	43519	07-03-17	1,29,000	Dist. Veterinary and Animal Husbandry, Officer, Komarambheem Asifabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
109	43735	24-01-17	1,26,000	Asst. Director, Dist. Veterinary and Animal Husbandry, Office, Rajanna Siricilla	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
110	45716	23-02-17	1,25,000	Asst. Director, Animal Husbandry, O/o. Dist.	2403-800-12-08 Other Expenditure Veterinary	2403-101- Veterinary Services and Animal Health

Sl. No.	Voucher No.	Date	Gross (Amount in ₹)	Name of the Office	Head of Account booked as per vouchers	Correct Minor Head to be booked
				Veterinary. and Animal Husbandry, Osmanabad	Services and Animal Health	
111	53214	08-02-17	1,23,000	JD, Animal Husbandry, Nizamabad	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
112	42718	01-03-17	1,18,400	Dist. Veterinary. and Animal Husbandry Officer, Warangal (R)	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
113	44583	16-12-16	1,00,000	Dist. Veterinary and Animal Husbandry Officer, Nalgonda	2403-800-12-08 Other Expenditure Veterinary Services and Animal Health	2403-101- Veterinary Services and Animal Health
Total			14,22,22,835			

Appendix 3.7 (b)

Statement of Major Head-wise receipts under Minor Head 800 for the year 2016-17 (Refer Paragraph 3.7.2; page 68)

(₹ in crore)

Sl. No.	Major Head	Name of the Major Head	Total Receipts including MiH-800	Receipts under MiH- 800	Percentage of Column 5 to 4
1.	1601	Grants-in-aid from Central Government	9,751.90	648.36	6.65
2.	0216	Housing	1,002.01	1,000.48	99.85
3.	0853	Non-ferrous Mining & Metallurgical Industries	3,148.40	552.39	17.54
4.	0075	Miscellaneous General Services	2,094.14	412.36	19.69
5.	0515	Other Rural Development Programmes	144.78	144.78	100.00
6.	0406	Forestry and Wild Life	93.40	75.57	80.91
7.	0055	Police	193.47	56.37	29.14
Total			16,428.10	2,890.31	17.59

Appendix 3.8

Excess payment of pension/family pension (Refer Paragraph 3.10.1; page 72)

(₹ in lakh)

Sl. No.	Reasons for excess payment	Amount
1.	Payment of inadmissible Dearness Relief	22.19
2.	Wrong consolidation	30.11
3.	Short/Non-recovery of commuted portion of pension	12.13
4.	Payment of Enhanced Family Pension beyond time limit	9.79
5.	Payment of ineligible Additional Quantum of pension with Dearness relief thereon	1.95
6.	Non-effecting recovery from retirement gratuity	2.21
7.	Allotment of double pension ID Numbers	2.86
8.	Payment of Family pension beyond time limit	1.87
Total		83.11

Appendix 4.1

Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal liabilities)/2] * 100
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or avoidance of debt
Buoyancy of a parameter	Rate of Growth of parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter(Y)	Rate of Growth of parameter(X)/ Rate of Growth of parameter(Y)
Development Expenditure	Social Services + Economic Services
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(opening balance + Closing balance of Loans and Advances)/2] * 100
Interest spread	GSDP growth rate – Average Interest Rate
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the State during the course of the year (Fiscal Deficit – Interest payments)
Quantum spread	Debt stock * Interest spread
Rate of growth (ROG)	[(Current year Amount/Previous year Amount)-1] * 100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Terms	Description
Absorptive capacity	Absorptive capacity refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes is well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place etc., so that the State is able to effectively achieve targeted outcomes.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year (sum of opening and closing balances of fiscal liabilities/2) X 100
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that Revenue Receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
Debt Consolidation and Relief Facility	In pursuance of the recommendations of the Twelfth Finance Commission (TFC) for fiscal consolidation and elimination of revenue deficit of the States, Government of India formulated a scheme “The States’ Debt Consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)” under which general debt relief is provided by consolidating and rescheduling at substantially reduced rates of interest the Central loans granted to States of enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States
Development expenditure	The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services,

	economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It means that rise in fiscal deficit should match with the increase in the State's capacity to service the incremental debt from additional revenues generated from the use of such debt in creating income generating capital assets.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would not rise. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Merit goods	Merit goods are commodities that the public sector provides free of cost or at categorized rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay for their costs. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Net availability of Borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix 4.2

Abbreviations

Acronym	:	Full form
AC Bills	:	Abstract Contingent Bills
ADAR	:	Assistant Director Agriculture-Regular
AIBP	:	Accelerated Irrigation Benefits Programme
BE	:	Budget Estimates
BRO	:	Budget Release Order
BPL	:	Below Poverty Line
BT Road	:	Bituminous Road
CAB	:	Certificate of Acceptance of Balances
CAG	:	Comptroller and Auditor General of India
CAGR	:	Compounded Annual Growth Rate
CCO	:	Chief Controlling Officer
CC	:	Current Consumption
CCS	:	Commissioner of Civil Supplies
CE	:	Capital Expenditure / Chief Engineer
CR	:	Capital Receipts
CPO	:	Chief Planning Office
CTS	:	Curriculum Topic Study
DC Bills	:	Detailed Contingent Bills
DDO	:	Drawing and Disbursing Officer
DE	:	Development Expenditure
DLSA	:	District Legal Services Authority
DPR	:	Detailed Project Report
DTA	:	Director of Treasuries and Accounts
DTO	:	District Treasury Office
DWCRA	:	Development of Women and Children in Rural Areas
EGMM	:	Employment Generation and Marketing Mission
E-in-C	:	Engineer in Chief
FA & CAO	:	Financial Advisor and Chief Accounts Officer
FC	:	Finance Commission
FDR	:	Fixed Deposit Receipt
FRBM	:	Fiscal Responsibility and Budget Management
GCS	:	General Category States
GDP	:	Gross Domestic Product
GHMC	:	Greater Hyderabad Municipal Corporation
GIC	:	General Insurance Corporation of India
GoI	:	Government of India
GPF	:	General Provident Fund

GSDP	:	Gross State Domestic Product
HGCL	:	Hyderabad Growth Corridor Limited
HMDA	:	Hyderabad Metropolitan Development Authority
HOD	:	Head of Department
HUDCO	:	Housing and Urban Development Corporation
ICAP	:	Integrated Cluster Action Plan
ICDS	:	Integrated Child Development Services
IDBI	:	Industrial Development Bank of India
IEC	:	Information, Education and Communication
IEDSS	:	Inclusive Education for the Disabled at Secondary Stage
IHHL	:	Integrated Household Latrines
IMR	:	Infant Mortality Rate
IP	:	Interest Payments
ITDA	:	Integrated Tribal Development Agency
KG	:	Kinder Garten
LA Act	:	Land Acquisition Act
LIC	:	Life Insurance Corporation of India
LMMH	:	List of Major and Minor Head
LOC	:	Letter of Credit
MA &UD	:	Municipal Administration and Urban Development
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MH	:	Major Head
MiH	:	Minor Head
MMS	:	Mandal Mahila Samakhya
MoRD	:	Ministry of Rural Development
NABARD	:	National Bank for Agriculture and Rural Development
NARC	:	National Advisory and Review Committee
NIMS	:	Nizam's Institute of Medical Sciences
NPRE	:	Non-Plan Revenue Expenditure
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
OB	:	Opening Balance
ODF	:	Open Defecation Free
ORR	:	Outer Ring Road
OTR	:	Own Tax Revenue
PAO	:	Pay and Accounts Office
PAC	:	Public Accounts Committee
PD account	:	Personal Deposit account
PG	:	Post-Graduation
PMAY-G	:	Pradhan Mantri Awas Yojana-Gramin
PPMU	:	Project Preparation and Management Unit

PPO	:	Pension Payment Order
PRI	:	Panchayat Raj Institutions
R & R	:	Resettlement and Rehabilitation
RBI	:	Reserve Bank of India
RDO	:	Revenue Divisional Officer
RIAD	:	Remote Interior Area Development
RIDF	:	Rural Infrastructure Development Fund
RIMS	:	Rajiv Gandhi Institute of Medical Sciences
RR	:	Revenue Receipts
RWS&S	:	Rural Water Supply and Sanitation
S&W	:	Salaries and Wages
SCA	:	Special Central Assistance
SCSP	:	Scheduled Castes Sub-Plan
SERP	:	Society for Elimination of Rural Poverty
SHG	:	Self Help Group
SLNA	:	State Level Nodal Agency
SPA	:	School of Planning and Architecture
SSE	:	Social Sector Expenditure
STO	:	Sub-Treasury Office
SWM	:	Solid Waste Management
SWSM	:	State Water and Sanitation Mission
TDWSCL	:	Telangana Drinking Water Supply Corporation
TE	:	Total Expenditure
T-IDEA	:	Telangana State Industrial Development and Entrepreneur Advancement
TMC	:	Thousand Million Cubic Feet
T-PRIDE	:	Telangana State Program for Rapid Incubation of Dalit Entrepreneurs
TRANSCO	:	Transmission Corporation
TRICOR	:	TS Scheduled Tribes Cooperative Finance Corporation Limited
TSDISCOMS	:	Telangana State Distribution Companies
TSSCCDC	:	Telangana State Scheduled Castes Co-operative Development Corporation
TSP	:	Tribal Sub Plan
TSWREIS	:	Telangana Social Welfare Residential Educational Institutions Society
TUFIDC	:	Telangana Urban Finance and Infrastructure Development Corporation Limited
TVVP	:	Telangana Vaidya Vidhan Parishad
UCs	:	Utilisation Certificates
UGC	:	University Grants Commission
ULB	:	Urban Local Bodies
VAT	:	Value Added Tax
VO	:	Village Organisation
VPC	:	Village Panchayat Committee

WALAMTARI	:	Water and Land Management Training Institute
WSIP	:	Water Sector Improvement Project
ZGS	:	Zilla Grandhalaya Samstha
ZP	:	Zilla Parishad
ZPPF	:	Zilla Parishad Provident Fund

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