
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)	Swatch Bharath Mission - Gramin(SBM-G)	-181.14	162.36
41	XXXI	2215-02-789-(09)	Swatch 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 ^s	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 Release: ₹ 100 crore Expenditure: ₹ 78.71 crore (13 per cent) Physical Target: (i) Permanent Residential Schools: Construction of New Residential Schools for boys and girls: 103; and Residential Degree Colleges for Girls : 30 (ii) Augmentation: Provision of infrastructure facilities to 115 Residential Schools Physical achievement: (i) Permanent Residential Schools: NIL (ii) Augmentation: Provided infrastructure facilities to 104 Residential Schools. Reasons for non-utilisation: 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. 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 1377 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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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	
		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:</p> <p>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.</p> <p>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):</p> <p>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"> <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%)
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Sl. No.	Major Policy	Status of Implementation		
			Villages identified for ODF	3,478 1,159 GPs (33%)
Department assured (October 2017) that the targets fixed would be achieved within the Swachh Bharat Mission period i.e., 2nd October 2019.				
Discrepancy in booked expenditure had not been reconciled with AG (A&E).				
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: 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: 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	Swachh 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	Supplementary	Re-appropriation	Net appropriation	Expenditure
20	Veterinary Services and Animal Health (Rashtriya Pashudan Vikas Yojana)	2.45	0.00	-2.45	0.00	0.00
21	Asara Pensions to Disabled Persons	87.41	0.00	-5.52	81.89	61.28
22	Asara 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	Supplementary	Re-appropriation	Net appropriation	Expenditure
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 Upadaya -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)

Sl. No.	Head of Account	Name of the Scheme	Re-appropriation	Final Excess(+)/ Saving (-)
(₹ in crore)				
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 (TBOCWFB)	-	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-UI-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, Pentlavelly	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 Gram Panchayat, 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) Wanaparthi	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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