

Appendices

Appendix 1.1

Profile of Telangana

(Refer paragraph 1.1, page 1)

A. General Data			
Sl. No.	Particulars	Figures	
1	Area (source: www.telangana.gov.in)	1,12,077 Sq.km	
2	Population	-	
	a. 2011	3.51 crore	
	b. 2022	3.79 crore	
3	a. Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. km.)	270 persons per Sq.km	
	b. Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq.km.)	312 persons per Sq.km.	
4	Population Below Poverty Line (BPL) 2011-12 (All India Average=21.9 per cent)	NA	
5	a. Literacy (as per 2001 Census) (All India Average=64.84 per cent)	58 per cent	
	b. Literacy (as per Socio Economic Outlook 2021) (All India Average (as per 2011 Census) =73.00 per cent)	72.80 per cent	
6	Infant mortality (per 1000 live births) (All India Average = 28 per 1,000 live births)	21	
7	Life Expectancy at birth (All India Average = 69.70 years)	69.80	
8	Gross State Domestic Product (GSDP) 2021-22 at current prices	₹11,48,115 crore	
9	Gross State Domestic Product (GSDP) 2021-22 at constant prices	₹6,76,304 crore	
10	Per capita GSDP Compounded Annual Growth Rate (CAGR) (2012-13 to 2021-22)	Telangana	11.78
		General States	9.34
11	GSDP CAGR (2012-13 to 2021-22)	Telangana	12.38
		General States	10.62
12	Population Growth (2012 to 2022)	Telangana	7.4
		General States	11.17

B. Financial Data					
Particulars					
Compounded Annual Growth Rate		General States (2019-20 to 2020-21)	Telangana (2019-20 to 2020-21)	General States (2020-21 to 2021-22)	Telangana (2020-21 to 2021-22)
		(in per cent)			
a.	Revenue Receipts	(-)4.12	(-)1.59	25.60	26.31
b.	Tax Revenue	(-)4.06	(-)1.40	25.62	36.94
c.	Non -Tax Revenue	(-)34.63	(-)17.11	45.46	45.17
d.	State's share of union taxes and duties	(-)8.21	(-)20.62	48.60	47.50
e.	Grants-in-Aid from Government of India	18.80	33.38	(-)5.37	(-)44.29
f.	Total Receipts	7.00	22.13	15.57	13.33
g.	Revenue Expenditure	6.12	13.25	12.25	11.70
h.	Capital Expenditure	(-)2.09	(-)5.56	25.59	82.93
i.	Disbursements of Loans and Advances	2.31	24.92	1.22	(-)22.07
j.	Total Expenditure	4.99	11.64	13.96	16.82
k.	Revenue Expenditure on Education	(-)0.90	(-)0.45	11.47	17.54
l.	Revenue Expenditure on Health	15.29	(-)3.43	19.71	11.75
m.	Revenue Expenditure on Salary and Wages	2.83	1.90	11.23	22.73
n.	Revenue Expenditure on Pension	6.48	14.91	11.88	3.15
o.	Revenue Expenditure on Subsidies	10.77	39.73	18.29	6.82

Appendix 1.2

Time Series Data on State Government Finances

(Refer paragraph 1.5.1; page 8)

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22	
Part A Receipts						
1	Revenue Receipts	88,824(99.84)	1,01,420(99.93)	1,02,544(99.94)	1,00,914(99.94)	1,27,469(99.96)
	(i) Tax Revenue	56,520(63.63)	64,674(63.77)	67,597(65.92)	66,650(66.05)	91,271(71.60)
	State Goods and Services Tax	13,073(23.13)	23,840(36.86)	23,517(34.79)	22,190(33.29)	28,917(31.68)
	Taxes on Sales, Trade, etc.	25,107(44.42)	20,291(31.37)	20,674(30.58)	20,904(31.36)	26,974(29.55)
	State Excise	9,421(16.67)	10,638(16.45)	11,992(17.74)	14,370(21.56)	17,482(19.15)
	Taxes on Vehicles	3,590(6.35)	3,762(5.82)	3,935(5.82)	3,338(5.01)	4,381(4.80)
	Stamps and Registration fees	4,202(7.43)	5,344(8.26)	6,671(9.87)	5,243(7.87)	12,373(13.56)
	Land Revenue	4(0.01)	0.42(0)	1(0)	1(0)	0.26(0)
	Other Taxes	1,123(1.99)	799(1.24)	807(1.19)	604(0.91)	1,143.73(1.25)
	(ii) Non-Tax Revenue	7,825(8.81)	10,007(9.87)	7,360(7.18)	6,101(6.05)	8,858(6.95)
	(iii) State's share in Union taxes and duties	16,420(18.49)	18,561(18.30)	15,988(15.59)	12,692(12.58)	18,721(14.69)
	(iv) Grants-in-Aid from GOI	8,059(9.07)	8,178(8.06)	11,599(11.31)	15,471(15.33)	8,619(6.76)
2	Miscellaneous Capital Receipts	0(0)	0(0)	0(0)	0(0)	0(0)
3	Recovery of Loans and Advances	138(0.16)	66(0.07)	62(0.06)	58(0.06)	48(0.04)
4	Total revenue and Non-debt capital receipts (1+2+3)	88,962(64.41)	1,01,486(66.57)	1,02,606(57.60)	1,00,972(46.41)	1,27,517(51.72)
5	Public Debt Receipts	49,153(35.59)	50,962(33.43)	75,533(42.40)	1,16,586(53.59)	1,19,052(48.28)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	25,595(52.07)	28,705(56.33)	38,078(50.41)	44,467(38.14)	46,995(39.47)
	Net transactions under Ways and Means Advances and Overdraft	22,922(46.63)	21,823(42.82)	37,248(49.32)	69,454(59.57)	67,274(56.51)
	Loans and Advances from Government of India	636(1.30)	434(0.85)	207(0.27)	2,665(2.29)	4,783(4.02)
6	Total Receipts in the Consolidated Fund (4+5)	1,38,115(56.46)	1,52,448(57.19)	1,78,139(68.24)	2,17,558(75.15)	2,46,569(75.33)
7	Contingency Fund receipts	0(0)	0.09(0)	2.10(0.01)	4.21(0)	0(0)
8	Public Account receipts	1,06,511(43.54)	1,14,152(42.81)	82,860(31.75)	71,937(24.85)	80,760(24.67)
9	Total Receipts of Government (6+7+8)	2,44,626	2,66,600	2,61,001	2,89,499	3,27,329

		2017-18	2018-19	2019-20	2020-21	2021-22
Part B Expenditure/Disbursement						
10	Revenue Expenditure	85,365(73.81)	97,083(75.59)	1,08,798(80.97)	1,23,212(82.14)	1,36,804(78.55)
	Plan	0(0)	0(0)	0(0)	0(0)	0(0)
	Non-plan	85,365(100)	97,083(100)	1,08,798(100)	1,23,212(100)	1,36,804(100)
	General Services (including interest payments)	30,872(36.16)	34,199(35.23)	36,441(33.49)	39,477(32.04)	44,433(32.48)
	Social Services	37,260(43.65)	39,721(40.91)	45,833(42.13)	48,400(39.28)	53,181(38.87)
	Economic Services	17,200(20.15)	23,158(23.85)	26,524(24.38)	35,335(28.68)	39,190(28.65)
	Grant-in-Aid and contributions	33(0.04)	5(0.01)	0(0)	0(0)	0(0)
11	Capital Expenditure	23,902(20.66)	22,641(17.63)	16,859(12.55)	15,922(10.61)	28,874(16.58)
	Plan	0(0)	0(0)	0(0)	0(0)	0(0)
	Non-plan	23,902(100)	22,641(100)	16,859(100)	15,922(100)	28,874(100)
	General Services	565(2.36)	703(3.11)	645(3.83)	779(4.89)	961(3.33)
	Social Services	2,851(11.93)	5,620(24.82)	1,765(10.47)	2,147(13.48)	6,345(21.97)
	Economic Services	20,486(85.71)	16,318(72.07)	14,449(85.70)	12,996(81.62)	21,568(74.70)
12	Disbursement of Loans and Advances	6,209(5.37)	8,706(6.78)	8,700(6.47)	10,868(7.24)	8,469(4.86)
13	Inter-State Settlement	186(0.16)	5(0)	8(0.01)	8(0.01)	8(0.005)
14	Total (10+11+12+13)	1,15,662(80.81)	1,28,435(81.73)	1,34,365(74.60)	1,50,010(66.08)	1,74,155(69.59)
15	Repayment of Public Debt	27,471(19.19)	28,716(18.27)	45,740(25.40)	76,991(33.92)	76,117(30.41)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4,137(15.06)	6,059(21.10)	8,053(17.61)	7,047(9.15)	8,333(10.95)
	Net transactions under Ways and Means Advances and Overdraft	22,922(83.44)	21,823(76)	37,248(81.43)	69,454(90.21)	67,274(88.38)
	Loans and Advances from Government of India	412(1.50)	834(2.90)	439(0.96)	490(0.64)	510(0.67)
16	Appropriation to Contingency Fund	0(0)	0(0)	0(0)	0(0)	0.05
17	Total disbursement out of Consolidated Fund (14+15+16)	1,43,133(59.20)	1,57,151(58.99)	1,80,105(70.32)	2,27,001(77.63)	2,50,272(76.20)
18	Contingency Fund Disbursements	0(0)	2.10(0.01)	4.22(0)	0(0)	0
19	Public account disbursement	98,664(40.80)	1,09,222(41)	76,014(29.68)	65,402(22.37)	78,155(23.80)
20	Total disbursement by the state (17+18+19)	2,41,797	2,66,375	2,56,123	2,92,403	3,28,427
Part C Deficits						
21	Revenue Deficit(-) /Surplus(+) (1-10)	3,459	4,337	(-6,254)	(-)22,298	(-)9,335
22	Fiscal Deficit(-) /Surplus (+) (4-14)	(-)26,700	(-)26,949	(-)31,759	(-)49,038	(-)46,638
23	Primary Deficit(-) /Surplus (+) (22-24)	(-)15,864	(-)14,363	(-)17,373	(-)32,197	(-)27,477

		2017-18	2018-19	2019-20	2020-21	2021-22
Part D Other Data						
24	Interest Payments (included in Revenue Expenditure)	10,836	12,586	14,386	16,841	19,161
25	Financial Assistance to local bodies etc.	30,416	37,908	44,967	54,284	61,400
26	Ways and Means Advances / Overdraft availed (days)	7	32	87	315	289
27	Interest on Ways and Means Advances/Overdraft	14	15	29	71	70
28	Gross State Domestic Product (GSDP)#	7,50,050	8,57,427	9,50,287	9,61,800	11,48,115
29	Outstanding fiscal liabilities (year-end) a s	1,65,849	1,96,963	2,32,181	2,78,018	3,21,612
30	Outstanding guarantees (year-end) e	41,892	77,713	89,601	1,05,007	1,35,283
31	Maximum amount guaranteed (yearend)	41,892	77,713	77,315	89,601	1,05,007
32	Number of incomplete projects*	19	20	604	444	759
33	Capital blocked in incomplete projects*	70,758	1,00,494	1,36,061	1,53,636	1,09,612
Part E Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax revenue/GSDP	0.075	0.075	0.071	0.069	0.079
	Own Non-Tax Revenue/GSDP	0.010	0.012	0.008	0.006	0.008
	Central transfers/GSDP	0.022	0.022	0.017	0.013	0.016
II	Expenditure Management					
	Total Expenditure/GSDP	0.191	0.183	0.190	0.236	0.218
	Total Expenditure/ Revenue Receipts	1.611	1.550	1.756	2.249	1.963
	Revenue Expenditure/Total Expenditure	0.596	0.618	0.604	0.543	0.547
	Expenditure on Social Services/Total Expenditure	0.318	0.331	0.295	0.244	0.256
	Expenditure on Economic Services/Total Expenditure	0.268	0.264	0.245	0.239	0.258
	Capital Expenditure/Total Expenditure	0.167	0.144	0.094	0.070	0.115
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.206	0.194	0.137	0.114	0.145

	2017-18	2018-19	2019-20	2020-21	2021-22
III	Management of Fiscal Imbalances				
Revenue Deficit (Surplus)/GSDP	0.005	0.005	(-)0.007	(-)0.023	(-)0.008
Fiscal Deficit/ GSDP	(-)0.036	(-)0.031	(-)0.033	(-)0.051	(-)0.041
Primary Deficit/ GSDP	(-)0.021	(-)0.017	(-)0.018	(-)0.033	(-)0.024
Revenue Surplus/Fiscal Deficit	(-)0.130	(-)0.161	0.197	0.455	0.200
Primary Revenue Balance/ GSDP	0.019	0.020	0.009	(-)0.006	0.009
IV	Management of Fiscal Liabilities				
Fiscal liabilities/ GSDP	0.221	0.230	0.244	0.289	0.280
Fiscal liabilities/RR	1.867	1.942	2.264	2.755	2.523
Primary Deficit <i>vis-à-vis</i> quantum spread	(-)2.06	(-)2.42	(-)4.67	3.45	(-)0.98
Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.790	0.854	0.805	0.754	0.887
V	Other Fiscal Health Indicators				
Return on Investment	0.62	0.48	0.53	0.43	0.17
Financial Assets/Liabilities	0.595	0.658	0.684	0.657	0.68

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

[#] GSDP data from Directorate of Economics and Statistics, Government of Telangana

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

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

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

[€] As disclosed in Budget documents

Appendix 2.1

Funds provided (in the form of loans) to various institutions by Government for payment of interest/repayment of loans

(Refer paragraph 2.5.3.3.; page 46)

Sl. No.	Institution	Amount (₹in crore)
1.	Kaleshwaram Irrigation Project Corporation Limited	1,442
2.	Telangana State Housing Corporation Limited	1,486
3.	Telangana Drinking Water Supply Corporation Limited	1,175
4.	Hyderabad Metropolitan Water Supply and Sewerage Board	739
5.	Telangana State Sheep and Goat Development Co-operative Federation Limited	734
6.	Telangana Power Finance Corporation Limited	443
7.	Telangana Water resources Infrastructure Development Corporation	442
8.	Telangana State Horticulture Development Corporation Limited	219
9.	Telangana State Industrial Infrastructure Corporation Limited	213
10.	Telangana Fishermen Co-operative Federation Limited	147
11.	Telangana State Road Transport Corporation	112
12.	Telangana State police Housing Corporation	102
13.	Telangana State Dairy Development Cooperative Federation Limited	84
TOTAL		7,338

Appendix 2.2

List of entities which informed borrowings on behalf of the Government during the Financial year 2021-22 and to end of March 2022
(Refer paragraph 2.7.2; page 61)

(₹ in crore)

Sl. No.	Details	Borrowings on behalf of Government		Guarantee provided by Government as of March 2022	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan	Amount considered as OBB on conservative approach by taking minimum of Col (4) or (5) in each case
		During 2021-22	As of March 2022			
Entities which informed borrowings on behalf of the Government during the year and to end of March 2022						
Public Sector Undertakings						
1	Kaleshwaram Irrigation Project Corporation Limited	17,474	72,067	66,854	1,442	66,854
2	Telangana Water resources Infrastructure Development Corporation	2,362	14,172	13,412	442	13,412
3	Telangana Urban Finance and Infrastructure Development Corporation	370	906	1,361	0	906
4	Telangana State police Housing Corporation	101	319	315	102	315
5	Telangana State Seeds Development Corporation	71	398	0	0	0
Autonomous Bodies						
1	Telangana State Sheep and Goat Development Co-operative Federation Limited	406	3,833	1,920	734	1,920
2	Telangana Fishermen Co-operative Federation Limited	74	639	413	147	413

Sl. No.	Details	Borrowings on behalf of Government		Guarantee provided by Government as of March 2022	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan	Amount considered as OBB on conservative approach by taking minimum of Col (4) or (5) in each case
		During 2021-22	As of March 2022			
Sub-Total		20,858	92,334	84,275	2,867	83,820
Public Sector Undertakings which have not borrowed during the year but have informed borrowings on behalf of the Government to the end of March 2022*						
1	Telangana State Power Finance Corporation	0	2,764	2,917	443	2,764
2	Hyderabad Metro Rail Limited	0	307	220	0	220
3	Telangana State Leather Industries Promotion Corporation	0	5	0	0	0
Sub-Total		0	3,076	3,137	443	2,984
Total		20,858	95,410	87,412	3,310	86,804

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

*Appendix 2.1 State Finances Audit Report 2020-21

Appendix 2.3

List of entities which informed Borrowings on behalf of State Government in previous year(s), but informed 'nil' borrowing on behalf of the Government in the current year and to the end of 31 March 2022

(Refer paragraph 2.7.2 ; page 61)

Sl. No.	Entity	Guarantee provided by Government as of March 2022 (₹ in crore)	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan (₹ in crore)	Remarks
1	Telangana Drinking Water Supply Corporation Limited (PSU)	24,364	1,175	This PSU implements Mission Bhagiratha, Drinking water supply scheme of the Government. Budget speeches of 2016-17 and 2017-18 informed the Legislature that the schemes would be implemented through Extra-Budgetary Resources. Further, the PSU had informed Audit in 2019-20 and 2020-21 that it had borrowed on behalf of the Government. This year, it informed that there are no borrowings on behalf of the Government, which is in contrast with the earlier information from the entity.
2	Telangana State Housing Corporation Limited (PSU)	7,436	1,486	This PSU implements Two Bed room housing scheme of the Government. Budget speeches of 2016-17 and 2017-18 informed the Legislature that this scheme would be implemented through Extra-Budgetary Resources. Further, the PSU had informed Audit in 2019-20 and 2020-21 that it had borrowed on behalf of the Government. This year, it informed that there are no borrowings on behalf of the Government, which is in contrast with the earlier information from the entity.
3	Telangana State Horticulture Development Corporation Limited (PSU)	351	219	This PSU implements Micro Irrigation programme of the Government. Budget speech of 2017-18 informed the Legislature that this scheme would be implemented through Extra-Budgetary Resources. Further, the PSU had informed Audit in 2019-20 and 2020-21 that it had borrowed on behalf of the Government. This year, it informed that there are no borrowings on behalf of the Government, which is in contrast with the earlier information from the entity.

Sl. No.	Entity	Guarantee provided by Government as of March 2022 (₹ in crore)	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan (₹ in crore)	Remarks
4	Telangana State Industrial Infrastructure Corporation Limited (PSU)	405	213	The PSU had informed Audit in 2019-20 and 2020-21 that it had borrowed on behalf of the Government. This year, it informed that there are no borrowings on behalf of the Government, which is in contrast with the earlier information.
5	Hyderabad Metropolitan Water Supply and Sewerage Board (AB)	2,873	739	This AB implements Water supply and sewerage schemes of the Government. It had informed Audit in 2019-20 that it had borrowed on behalf of the Government. This year, it informed that there are no borrowings on behalf of the Government, which is in contrast with the earlier information.
6	Telangana State Dairy Development Cooperative Federation Limited (AB)	238	84	The AB had informed Audit in 2019-20 and 2020-21 that it had borrowed on behalf of the Government. This year, however, it did not provide any information despite being specifically called for.
	Total	35,667	3,916	

Appendix 3.1

Excess Expenditure against amounts authorised by the Legislature during the year
2021-22

(Refer paragraph 3.4.2.1, page 90)

Sl. No.	Grant No.	Name of the Grant or Appropriation	Total Grant (in ₹)	Expenditure (in ₹)	Excess expenditure (in ₹)
Revenue Voted					
1	IX	Fiscal Administration, Planning, Surveys and Statistics	1,93,76,81,43,000	2,45,92,93,91,301	52,16,12,48,301
2	XXIX	Forest, Science, Technology and Environment	11,23,65,23,000	11,23,76,99,401	11,76,401
3	XXXV	Energy	79,15,28,75,000	82,07,08,99,742	2,91,80,24,742
Sub Total			2,84,15,75,41,000	3,39,23,79,90,444	55,08,04,49,444
Capital Voted					
4	VIII	Transport Administration	5,00,00,000	5,49,85,277	49,85,277
5	XVI	Medical and Health	3,81,63,08,000	5,09,19,83,216	1,27,56,75,216
6	XX	Labour and Employment	2,02,94,000	5,39,40,347	3,36,46,347
7	XXVI	Women, Child and Disabled Welfare	2,73,29,000	8,71,94,474	5,98,65,474
8	XXX	Co-operation	0	1,61,46,839	1,61,46,839
9	XXXI	Panchayat Raj	51,66,55,90,000	57,34,54,73,236	5,67,98,83,236
10	XXXIII	Major and Medium Irrigation	1,14,90,20,91,000	1,20,71,31,94,892	5,81,11,03,892
Sub Total			1,70,48,16,12,000	1,83,36,29,18,281	12,88,13,06,281
Loans Voted					
11	XXXV	Energy	4,24,83,18,000	4,42,80,31,242	17,97,13,242
Sub Total			4,24,83,18,000	4,42,80,31,242	17,97,13,242
Revenue Charged					
12	V	Revenue, Registration and Relief	1,00,000	75,12,64,667	75,11,64,667
13	IX	Fiscal Administration, Planning, Surveys and Statistics	1,78,42,44,16,000	1,91,62,51,39,329	13,20,07,23,329
Sub Total			1,78,42,45,16,000	1,92,37,64,03,996	13,95,18,87,996
Loans Charged					
14	IX	Fiscal Administration, Planning, Surveys and Statistics	92,73,22,23,000	7,61,16,82,24,268	6,68,43,60,01,268
Sub Total			92,73,22,23,000	7,61,16,82,24,268	6,68,43,60,01,268
Grand Total			7,30,04,42,10,000	14,80,57,35,68,231	7,50,52,93,58,231

Appendix 3.2

Excess expenditure relating to Previous years requiring regularisation
(Refer paragraph 3.4.2.2; page 92)

(₹ in crore)

	Sl. No.	Grant No.	Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2014-15	1	I	State Legislature	Revenue Charged	1.42	Not yet regularised
	2	XI	Roads, Buildings and Ports	Loans Voted	1.95	
	3	XVIII	Housing	Loans Voted	5.30	
	4	XXV	Women, Child and Disabled Welfare	Capital Voted	1.38	
	5	XXVIII	Animal Husbandry and Fisheries	Capital Voted	3.88	
	6	XXXIII	Major and Medium Irrigation	Capital Voted	289.72	
	Sub Total					
2015-16	1	II	Governor and Council of Ministers	Revenue Voted	1.70	Not yet regularised
	2	IV	General Administration and Elections	Revenue charged	9.37	
	3	V	Revenue , Registration and Relief	Revenue voted	96.13	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	4,934.94	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	322.50	
	6	X	Home Administration	Revenue Voted	328.30	
	7	XVIII	Housing	Loans Voted	185.06	
	8	XX	Labour and Employment	Capital Voted	2.72	
	9	XXIX	Forest, Science and Technology and Environment	Capital Voted	0.07	
	Sub Total					
2016-17	1	V	Revenue, Registration and Relief	Revenue Voted	130.87	Not yet regularised
	2	V	Revenue, Registration and Relief	Capital Voted	3.04	
	3	VI	Excise Administration	Revenue voted	20.83	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue voted	4,334.47	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	2.16	

Sl. No.	Grant No.	Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation	
6	X	Home Administration	Revenue voted	1,040.21		
7	XI	Roads and Buildings and Ports	Revenue Voted	56.66		
8	XII	School Education	Revenue Voted	259.37		
9	XVI	Medical and Health	Loans Voted	8.03		
10	XX	Labour and Employment	Revenue voted	18.14		
11	XXVII	Agriculture	Capital Voted	183.59		
12	XXIX	Forest, Science and Technology and Environment	Revenue Voted	135.86		
13	XXXI	Panchayat Raj	Revenue voted	252.57		
14	XXXIV	Minor Irrigation	Revenue voted	12.29		
15	XXXV	Energy	Capital Voted	1,575.62		
16	XXXVIII	Civil Supplies Administration	Capital Voted	0.58		
17	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	742.99		
18	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	12,384.27		
19	X	Home Administration	Revenue Charged	0.04		
Sub Total				21,161.59		
2017-18	1	I	State Legislature	Revenue Voted	13.90	Not yet regularised
	2	I	State Legislature	Capital Voted	0.03	
	3	VI	Excise Administration	Revenue Voted	37.43	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	2,592.63	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	342.74	
	6	IX	Fiscal Administration, Planning, Surveys and Statistics	Capital Voted	341.07	
	7	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	122.06	
	8	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	22,787.11	
	9	X	Home Administration	Revenue Voted	958.49	
	10	XII	School Education	Revenue Voted	15.52	

	Sl. No.	Grant No.	Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
	11	XXIX	Forest, Science and Technology and Environment	Revenue Voted	156.78	
	12	XXXI	Panchayat Raj	Revenue voted	803.51	
	Sub Total				28,171.27	
2018-19	1	V	Revenue, Registration and Relief	Capital Voted	3.06	Not yet regularised
	2	VI	Excise Administration	Revenue Voted	27.35	
	3	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	21,076.44	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	794.72	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	3,990.45	
	6	X	Home Administration	Revenue Voted	773.25	
	7	XXI	Social Welfare	Loans Voted	1,500.00	
	8	XXII	Tribal Welfare	Loans Voted	900.00	
	9	XXIX	Forest, Science and Technology and Environment	Capital Voted	68.42	
	Sub Total				29,133.69	
2019-20	1	IV	General Administration and Elections	Revenue Voted	39.93	Not yet regularised
	2	V	Revenue, Registration and Relief	Revenue Voted	342.10	
	3	VI	Excise Administration	Revenue Voted	55.32	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	8,318.46	
	5	X	Home Administration	Revenue Voted	632.57	
	6	XI	Roads, Buildings and Ports	Revenue Voted	48.76	
	7	XII	School Education	Revenue Voted	1,283.27	
	8	XIV	Technical Education	Revenue Voted	4.10	
	9	XVIII	Housing	Revenue Voted	101.09	
	10	XXIV	Forest, Science, Technology and Environment	Revenue Voted	8.84	
	11	V	Revenue, Registration and Relief	Capital Voted	0.00	
	12	VI	Excise Administration	Capital Voted	0.03	

Sl. No.	Grant No.	Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation		
13	VIII	Transport Administration	Capital Voted	0.00			
14	X	Home Administration	Capital Voted	5.87			
15	XIV	Technical Education	Capital Voted	1.73			
16	XX	Labour and Employment	Capital Voted	0.51			
17	XXIII	Backward Classess Welfare	Capital Voted	1.73			
18	XXVII	Agriculture	Capital Voted	17.37			
19	XXVIII	Animal Husbandry and Fisheries	Capital Voted	1.68			
20	XXIX	Forest, Science and Technology and Environment	Capital Voted	23.63			
21	XXX	Co-operation	Capital Voted	0.00			
22	XXXII	Rural Development	Capital Voted	24.36			
23	XXXIX	Information Technology, Electronics and Communication	Capital Voted	35.03			
24	XI	Roads, Buildings and Ports	Loans Voted	118.67			
25	XVII	Municipal Administration and Urban Development	Loans Voted	65.51			
26	XXVIII	Animal Husbandry and Fisheries	Loans Voted	84.41			
27	XXXV	Energy	Loans Voted	109.37			
28	XXXVI	Industries and Commerce	Loans Voted	48.47			
29	V	Revenue, Registration and Relief	Revenue Charged	48.80			
30	X	Home Administration	Revenue Charged	0.00			
31	XXXI	Panchayat Raj	Revenue Charged	0.56			
32	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Charged	35,474.26			
Sub Total				47,896.43			
2020-21	1	I	State Legislature	Capital voted		0.10	Not yet regularised
	2	V	Revenue, Registration and Relief	Capital voted		2.67	
	3	VI	Excise Administration	Capital voted		2.46	
	4	VI	Excise Administration	Revenue Voted		11.66	

Sl. No.	Grant No.	Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation	
5	VIII	Transport Administration	Capital voted	0.01		
6	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Charged	69,123.67		
7	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	2,138.31		
8	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	9,123.24		
9	X	Home Administration	Revenue Voted	267.02		
10	XI	Roads, Buildings and Ports	Revenue Voted	34.92		
11	XII	School Education	Capital voted	184.17		
12	XIV	Technical Education	Capital voted	7.67		
13	XV	Sports and Youth Services	Capital voted	0.91		
14	XVI	Medical and Health	Capital voted	62.96		
15	XX	Labour and Employment	Capital voted	0.75		
16	XXVII	Agriculture	loans Voted	61.66		
17	XXXI	Panchayat Raj	Revenue Voted	138.11		
18	XXXII	Rural Development	Capital voted	164.81		
19	XXXIV	Minor Irrigation	Capital voted	174.48		
20	XXXIV	Minor Irrigation	Revenue Voted	4.42		
21	XXXVI	Industries and Commerce	loans Voted	10.31		
22	XXXVII	Tourism, Art and Culture	Capital voted	0.24		
Sub Total				81,514.54		
Grand Total				2,14,061.96		

Appendix 3.3

Grants with savings of more than ₹1,000 crore

(Refer paragraph 3.4.3; page 94)

(₹ in crore)

Sl. No.	Grant No.	Grant Name	Original	Supplementary	Total	Expenditure	Savings
Revenue Voted							
1	XII	School Education	11,183.63	2,950.89	14,134.52	12,518.25	1,616.26
2	XVII	Municipal Administration and Urban Development	8,546.40	70.21	8,616.61	3,460.93	5,155.68
3	XVIII	Housing	7,221.38	0.26	7,221.64	251.78	6,969.87
4	XXI	Social Welfare	17,762.28	0.26	17,762.54	14,185.18	3,577.86
5	XXII	Tribal Welfare	10,088.37	4.11	10,092.48	7,998.61	2,093.87
6	XXVII	Agriculture	18,705.30	318.70	19,024.00	14,622.19	4,401.81
7	XXXII	Rural Development	11,383.94	1.32	11,385.26	7,084.67	4,300.59
8	XXXVI	Industries and Commerce	1,628.21	57.81	1,686.02	285.54	1,400.47
9	XXXVIII	Civil Supplies Administration	1,508.88	75.31	1,584.19	547.80	1,036.39
	Revenue Voted Sub-Total		88,028.39	3,478.87	91,507.26	60,954.95	30,552.82
Capital Voted							
10	IX	Fiscal Administration, Planning, Surveys and Statistics	5,264.96	7.00	5,271.96	1,420.78	3,851.18
11	XI	Roads, Buildings and Ports	5,433.57	721.97	6,155.54	3,395.32	2,760.22
12	XVII	Municipal Administration and Urban Development	1,962.22	-	1,962.22	-	1,962.22
13	XXI	Social Welfare	1,550.83	-	1,550.83	253.82	1,297.01
	Capital Voted Sub-Total		14,211.58	728.97	14,940.55	5,069.92	9,870.63
Loans Voted							
14	XI	Roads, Buildings and Ports	1,221.36	-	1,221.36	154.32	1,067.04
15	XVII	Municipal Administration and Urban Development	3,603.62	-	3,603.62	1,439.52	2,164.10
16	XXXI	Panchayat Raj	5,136.15	299.57	5,435.72	1,174.74	4,260.98
17	XXXIII	Major and Medium Irrigation	8,940.88	410.06	9,350.95	1,884.47	7,466.47
	Loans Voted Sub-Total		18,902.01	709.63	19,611.65	4,653.05	14,958.59
	Grand Total		1,21,141.98	4,917.47	1,26,059.46	70,677.92	55,381.54

Appendix 4.1

Year-wise pendency of AC bills

(Refer paragraph 4.7; page 123)

Year	Pay and Accounts Office, Hyderabad		Treasuries		Total	
	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)
2004-05	10	1.58	0	0.00	10	1.58
2005-06	13	2.24	0	0.00	13	2.24
2006-07	14	1.59	0	0.00	14	1.59
2007-08	13	0.07	0	0.00	13	0.07
2008-09	18	3.85	0	0.00	18	3.85
2009-10	21	5.45	0	0.00	21	5.45
2010-11	16	2.35	0	0.00	16	2.35
2011-12	5	0.75	0	0.00	5	0.75
2012-13	13	0.57	0	0.00	13	0.57
2013-14	60	26.62	0	0.00	60	26.62
2014-15	17	12.23	24	7.43	41	19.66
2015-16	1	0.04	2	0.20	3	0.24
2016-17	0	-	3	5.62	3	5.62
2017-18	0	-	2	0.01	2	0.01
2018-19	3	0.12	4	0.05	7	0.17
2019-20	6	1.81	2	0.06	8	1.87
2020-21	1	1.99	5	3.95	6	5.94
2021-22	229	79.91	14	0.89	243	80.80
Total	440	141.18	56	18.22	496	159.40

Appendix 4.2

Department-wise pendency of AC bills

(Refer paragraph 4.7; page 124)

Sl. No.	Name of the Department	Pay and Accounts Office, Hyderabad		Treasuries		Total	
		No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)
1	Office of the Inspector General of Police, Intelligence Department	3	38.26	---	---	3	38.26
2	Director of medical education	2	20.00	---	---	2	20.00
3	Land Revenue Department	---	---	27	13.14	27	13.14
4	Drawing Officer High Court	18	11.55	---	---	18	11.55
5	All Police Station	189	5.73	---	---	189	5.73
6	Collectorate Hyderabad District	2	3.71	---	---	2	3.71
7	Social Welfare	---	---	4	3.85	4	3.85
8	Police Transport Organisation	2	2.50	---	---	2	2.50
9	Roads & Buildings Department	2	1.00	---	---	2	1.00
10	Director Of Public Health and Family Welfare director Of Public Health	1	0.89	---	---	1	0.89
11	School Education	---	---	4	0.78	4	0.78
12	Principal Chief Conservator of Forest	---	---	10	0.33	10	0.33
13	Assistant Secretary to Government, GAD	2	0.05	---	---	2	0.05
14	Information & Public Relations Department	1	0.04	---	---	1	0.04
15	Department of Protocol	2	0.04	---	---	2	0.04
16	National Cadet Corps (NCC)	4	0.03	---	---	4	0.03
17	Legislature Secretariat	1	0.03	---	---	1	0.03
18	Superintendent Govt Spl-Cum-Children and Observation Home For Girls Hyderabad	5	0.02	---	---	5	0.02
19	Director General & Inspector General of Police	1	0.01	---	---	1	0.01
20	Office of the Superintendent, Government Observation Home for Boys, Hyderabad	2	0.01	---	---	2	0.01

Appendix 4.3

Cases where entire Receipts were booked under omnibus Minor Head - 800 in 2021-22

(Refer paragraph 4.9; page 127)

Sl. No.	Major Head	Major Head Description	Total Revenue Receipts (₹ in crore)	Revenue Receipts under Min Head 800 (₹ in crore)	Per cent
1	0056	Jails	0.27	0.27	100.00
2	0211	Family Welfare	0.05	0.05	100.00
3	0217	Urban Development	92.70	92.70	100.00
4	0235	Social Security and Welfare	1.86	1.86	100.00
5	0435	Other Agricultural Programmes	0.02	0.02	100.00
6	0506	Land Reforms	0.70	0.70	100.00
7	0801	Power	10.65	10.65	100.00
8	1053	Civil Aviation	4.67	4.67	100.00
9	1452	Tourism	2.69	2.69	100.00
10	1456	Civil Supplies	11.74	11.76	100.13*
11	0701	Medium Irrigation	4.91	4.91	100.00
12	0875	Other Industries	0.01	0.01	100.00
TOTAL			130.27	130.29	

*Percentage figure is more than 100 as total receipts under the Major Head is reduced mainly due to deduct-Refunds in other Minor Heads (Receipts under Minor Head 800 Other Receipts: ₹ 11.76 crore; Minor Head 900 Deduct-Refunds: ₹(-)0.02 crore)

Appendix 4.4

Cases where more than 50 per cent of Receipts were booked under omnibus Minor Head 800 for the year 2021-22

(Refer paragraph 4.9; page 128)

Sl. No.	Major Head	Major Head Description	Receipts under Major Head (₹ in crore)	Receipts under Minor Head 800 (₹ in crore)	Percentage
1	0702	Minor Irrigation	7.36	7.34	99.74
2	0515	Other Rural Development Programmes	11.46	11.45	99.98
3	0700	Major Irrigation	19.04	18.63	97.85
4	0425	Co-operation	6.87	6.65	96.75
5	1054	Roads and Bridges	18.02	17.32	96.13
6	0401	Crop Husbandry	10.23	9.07	88.67
7	0220	Information and Publicity	9.17	9.17	99.98
8	0049	Interest Receipts	20.30	18.46	90.95
9	0058	Stationery and Printing	0.42	0.26	63.18
10	0406	Forestry and Wild Life	26.52	21.17	79.82
11	0059	Public Works	5.76	3.88	67.43
12	0029	Land Revenue	0.26	0.20	76.28
Total			135.41	123.60	

Appendix 4.5

Cases where more than 50 per cent of Expenditure was booked under omnibus Minor Head - 800 for the year 2021-22

(Refer paragraph 4.9; page 128)

Sl No.	Major Head	Major Head Description	Expenditure under Major Head (₹ in crore)	Expenditure under Minor Head 800 (₹ in crore)	Percentage
1	4070	Capital Outlay on Other Administrative Services	95.21	88.58	93.04
2	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	398.99	263.00	65.92
3	2405	Fisheries	68.86	41.00	59.55
4	2700	Major Irrigation	310.20	178.00	57.38
		Total	873.26	570.58	

Appendix 4.6

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

(Refer paragraph 4.11; page 131)

Sl. No.	MH	Major Head Description	Unreconciled figure (₹ in crore)
1	0075	Miscellaneous General Services	3,907
2	0250	Other Social Services	1,014
3	0043	Taxes and Duties on Electricity	531
4	0202	Education, Sports, Art and Culture	495
5	0210	Medical and Public Health	407
6	0070	Other Administrative Services	146
		TOTAL	6,500

Appendix 4.7

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

(Refer paragraph 4.11; page 131)

Sl. No.	CCO	CCO Designation	Unreconciled figure (₹ in crore)
1	31002	The Commissioner, Panchayat Raj, Urdu Hall Lane, Himayatnagar	3,447
2	17001	The Secretary, Municipal Administration and Urban Development Department Telangana Secretariat	3,240
3	33060	Engineer-in-Chief, Irrigation (General), Hyderabad	2,375
4	23002	The Commissioner, Backward Classes Welfare, D.S. Samkshema Bhavan, Masab Tank	1,675
5	16001	The Deputy Secretary to Government, Health, Medical and Welfare Department, Secretariat	1,167
6	22001	The Accounts Officer, O/o the Commissioner of Tribal Welfare D.S Samkshema Bhavan, Masab Tank	1,071
7	21002	The Commissioner Social Welfare, D.S. Samkshema Bhavan, Masab Tank	913
8	03002	The Registrar, Telangana High Court, Nayapul	617
9	05010	Commissioner for Relief - HOD Commissioner for Relief, Revenue (Relief), Secretariat	593
10	13001	Higher Education, Secretariat Department. - HOD Secretary, Higher Education Department	554
11	13004	Collegiate Education - HOD Director of Collegiate Education, Opp. Lata Talkies, Nampally	454
12	34072	Chief Engineer, Irrigation, Hyderabad	419
13	31003	Engineer-in-Chief, (Genl.&Pr), Erramanzil Colony, Hyderabad, Erra Manjil, Telangana	353
14	11016	The Engineer-in-Chief, CRF Office of the Engineer-in-Chief (R&B), IV floor, Erram Manzil	282
15	28002	The Director, Animal Husbandry & Fisheries, Shanthi Nagar, Hyderabad	158
16	20006	The Director, Insurance and Medical Service Insurance and Medical Services, Musheerabad	145
17	01001	Legislature Secretariat Secretary, Telangana State Legislature Assembly Premises	102
		TOTAL	17,564

Appendix 4.8

List of Autonomous Bodies whose accounts are in arrears

(Refer paragraph 4.14; page 134)

Sl. No.	Name of the Office	Accounts to be received	Number of pending years
1	Integrated Tribal Development Agency, Bhadrachalam	2010-11 to 2021-22	12
2	Integrated Tribal Development Agency, Eturunagaram	2007-08 to 2021-22	15
3	Integrated Tribal Development Agency, Utnoor	2009-10 to 2021-22	13
4	Integrated Tribal Development Agency, Plain Areas, TS, Hyderabad	2014-15 to 2021-22	8
5	Telangana Building and Other construction Workers' Welfare Board	2019-20 and 2021-22	3
6	Metropolitan Legal Services Authority	2010-11 to 2021-22	12
7	Telangana State Legal Services Authority, Hyderabad	2018-19 to 2021-22	4
8	District Legal Services Authority, Adilabad	2017-18 to 2021-22	5
9	District Legal Services Authority, Karimnagar	2021-22	1
10	District Legal Services Authority, Nizamabad	2021-22	1
11	District Legal Services Authority, Mahabubnagar	2021-22	1
12	City Civil Court Legal Services Authority, Hyderabad	2021-22	1
13	District Legal Services Authority, Warangal	2017-18 to 2021-22	5
14	District Legal Services Authority, Medak	2021-22	1
15	District Legal Services Authority, Ranga Reddy	2021-22	1
16	District Legal Services Authority, Khammam	2021-22	1
17	Environment Protection Training and Research Institution	2020-21 to 2021-22	2
18	Telangana State Compensatory Afforestation Fund Management and Planning Authority	2020-21 to 2021-22	2
19	Hyderabad Metropolitan Development Authority	2020-21 to 2021-22	2
20	Yadagirigutta Temple Development Authority	2020-21 to 2021-22	2
21	Vemulavada Temple Area Development Authority	2018-19 to 2021-22	4
22	Kakatiya Urban Development Authority	2013-14 to 2021-22	9
23	Hyderabad Metropolitan Water Supply and Sewerage Board	2020-21 to 2021-22	2
24	Stambhadri Urban Development Authority	2017-18 to 2021-22	5
25	Nizamabad Urban Development Authority	2017-18 to 2021-22	5
26	Siddipet Urban Development Authority	2017-18 to 2021-22	5
27	Satavahana Urban Development Authority	2017-18 to 2021-22	5
28	Telangana Vaidya Vidhana Parishad	2014-15 to 2021-22	8
29	Telangana State Khadi and Village Industries Board	2014-15 to 2021-22	8

Appendix 4.9

List of Corporations/Bodies have furnished the information regarding receipts of Grants/Loans

(Refer paragraph 4.15; page 134)

Sl. No.	Corporations/Bodies
1	The Hyderabad Agricultural Co-operative Association Ltd.
2	Telangana State Sheep and Goat Development Co-operative Federation Ltd.
3	Telangana State Fishermen Co-operative Societies Federation Ltd.
4	Telangana State Co-operative Marketing Federation Ltd.
5	Telangana State Industrial Infrastructure Corporation Ltd.
6	Telangana State Handicrafts Development Corporation Ltd
7	Council for Social Development
8	Telangana State Aviation Academy
9	Telangana Water Resources Development Corporation Ltd
10	Telangana State council of Science and Technology (TSCOST)
11	Telangana State Biodiversity Board
12	Telangana State Food Processing Society
13	Palamuru University Mahabubnagar
14	Jawaharlal Nehru Technological University Hyderabad Board
15	Telangana State Leather Industries Promotion Corporation Ltd.
16	Telangana State Agro Industries Development Corporation
17	Telangana State Seeds Development Corp Ltd
18	Telangana State Aviation Corporation Ltd

Appendix 4.10

Department-wise status of receipt of Explanatory Notes

(Refer paragraph 4.16; page 135)

Sl. No.	Department	Total ENs to be received	ENs received	ENs yet to be received
1	Agriculture & Cooperation	3	NIL	3
2	Animal Husbandry, Dairy Development & Fisheries	1	NIL	1
3	Consumer Affairs, Food & Civil Supplies	1	1	NIL
4	Energy	4	NIL	4
5	Environment, Forest, Science & Technology	2	2	NIL
6	Finance	169	158	11
7	Health, Medical & Family Welfare	2	1	1
8	Home	1	NIL	1
9	Housing	2	1	1
10	Irrigation & Command Area Development	3	3	NIL
11	Law	1	1	NIL
12	Municipal Administration & Urban Development	3	3	NIL
13	Panchayat Raj & Rural Development	5	1	4
14	Planning	1	NIL	1
15	Revenue	3	NIL	3
16	Scheduled Castes Development	2	1	1
17	School Education	3	3	NIL
18	Tribal Welfare	2	2	NIL
19	Women, Children, Disabled & Senior Citizens	1	NIL	1
	Total	209	177	32

Appendix 5.1

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

(Refer paragraph 5.3 and 5.5.1; page 139 and 140)

Sl. No.	Name of the PSU	Accounts finalized up to	Year(s) Pending Finalisation	No. of years pending
Power Sector PSUs				
1	The Singareni Collieries Company Limited	2021-22	0	0
2	Northern Power Distribution Company of Telangana Limited	2021-22	0	0
3	Southern Power Distribution Company of Telangana Limited	2021-22	0	0
4	Telangana Power Finance Corporation Limited	2021-22	0	0
5	Telangana State Power Generation Corporation Limited	2021-22	0	0
6	Transmission Corporation of Telangana Limited	2021-22	0	0
7	Telangana State Renewable Energy Development Corporation Limited	2018-19	2019-22	3
8	Andhra Pradesh Tribal Power Corporation Limited [#]	2016-17	2017-22	5
Non-Power Sector PSUs				
Government Companies				
9	Damodhara Mineral Private Limited	2021-22	0	0
10	Manjira Lift Irrigation Corporation Limited	2021-22	0	0
11	Telangana Industrial Health Clinic Limited	2021-22	0	0
12	Telangana State Horticulture Development Corporation Limited	2021-22	0	0
13	Telangana State Technology Services Limited	2021-22	0	0
14	Telangana Water Resources Development Corporation Limited	2021-22	0	0
15	The Nizam Sugars Limited	2021-22	0	0
16	Hyderabad Road Development Corporation Limited	2020-21	2021-22	1
17	Kaleshwaram Irrigation Project Corporation Limited	2020-21	2021-22	1
18	Musi Riverfront Development Corporation Limited	2020-21	2021-22	1
19	Telangana Overseas Manpower Company Limited	2020-21	2021-22	1
20	Telangana Rythu Bandhu Samithi	2020-21	2021-22	1
21	Telangana State Film Development Corporation Limited	2020-21	2021-22	1
22	Telangana State Minorities Finance Corporation	2020-21	2021-22	1
23	Telangana State Police Housing Corporation Limited	2020-21	2021-22	1
24	Telangana State Seeds Development Corporation Limited	2020-21	2021-22	1
25	T-Works Foundation	2020-21	2021-22	1
26	Bio Tech Hub Limited	Not Received (DoI 2 Jul 2020)	2020-22	2
27	Infrastructure Corporation of Andhra Pradesh Limited [#]	2019-20	2020-22	2
28	Telangana Drinking Water Supply Corporation Limited	2019-20	2020-22	2
29	Telangana Fiber Grid Corporation Limited	2019-20	2020-22	2
30	Telangana State Irrigation Development Corporation Limited	2019-20	2020-22	2
31	Telangana State Mineral Development Corporation Limited	2019-20	2020-22	2

Sl. No.	Name of the PSU	Accounts finalized up to	Year(s) Pending Finalisation	No. of years pending
32	Telangana State Water Resources Infrastructure Development Corporation Limited	2019-20	2020-22	2
33	Telangana Urban Finance Infrastructure Development Corporation Limited	2019-20	2020-22	2
34	Photonics Valley Corporation	2015-19	2019-22	3
35	E-city Manufacturing Cluster Limited	2018-19	2019-22	3
36	Fab City (India) Private Limited	2018-19	2019-22	3
37	Hyderabad Pharma City Limited	2018-19	2019-22	3
38	Maheswaram Science Park	2018-19	2019-22	3
39	Pashamylaram Textile Park Limited	2018-19	2019-22	3
40	Telangana Life Sciences Infrastructure Development Limited	2018-19	2019-22	3
41	Telangana State Forest Development Corporation Limited	2018-19	2019-22	3
42	Telangana State Agro Industries Development Corporation	2018-19	2019-22	3
43	Telangana State Industrial Infrastructure Corporation Limited	2018-19	2019-22	3
44	Telangana State Most Backward Classes Development Corporation	2017-19	2019-22	3
45	Telangana State Trade Promotion Corporation Limited	2018-19	2019-22	3
46	Zaheerabad NIMZ Limited	2018-19	2019-22	3
47	Hyderabad Airport Metro Limited	Not Received (DoI 1 Apr 2018)	2018-22	4
48	Telangana Handloom Development Corporation Limited	Not Received (DoI 19 Jun 2018)	2018-22	4
49	Telangana Powerloom & Textiles Development Corporation Limited	Not Received (DoI 19 Jun 2018)	2018-22	4
50	Telangana Rajiv Swagruha Corporation Limited	Not Received (DoI 1 Mar 2018)	2018-22	4
51	Telangana State Beverages Corporation Limited	2017-18	2018-22	4
52	Wehub Foundation	Not Received (DoI 30 Aug 2018)	2018-22	4
53	Hyderabad Metro Rail Limited	2016-17	2017-22	5
54	Telangana State Civil Supplies Corporation Limited	2016-17	2017-22	5
55	Telangana State Handicrafts Development Corporation Limited	2016-17	2017-22	5
56	Telangana State Tourism Development Corporation Limited	2016-17	2017-22	5
57	Telangana State Housing Corporation Limited	2015-16	2016-22	6
58	Telangana State Industrial Development Corporation Limited	2015-16	2016-22	6
59	Telangana State Leather Industries Promotion Corporation Limited	2015-16	2016-22	6
60	Telangana State Aviation Corporation Limited	Not Received	2015-22	7

Sl. No.	Name of the PSU	Accounts finalized up to	Year(s) Pending Finalisation	No. of years pending
		(DoI 15 May 2015)		
61	Telangana State Christian Minorities Finance Corporation	Not Received (DoI 13 Mar 2015)	2015-22	7
Statutory Corporation				
62	Telangana State Road Transport Corporation	Not Received (DoI 27 Apr 2016)	2016-22	6
63	Telangana State Warehousing Corporation	2015-16	2016-22	6
64	Telangana State Financial Corporation	Not Received (DoI 31 Aug 2018)	2015-22	7
Government Controlled Other Companies				
65	Hyderabad Growth Corridor Limited	2020-21	2021-22	1
66	Karimnagar Smart City Corporation Limited	Not Received (DoI 05 Sep 2017)	2017-22	5
67	Greater Warangal Smart City Corporation Limited	Not Received (DoI 18 Aug 2016)	2016-22	6
Inactive PSUs				
68	Andhra Pradesh Essential Commodities Corporation Limited [#]	2013-14	2014-22	8
69	Andhra Pradesh Electronics Development Corporation Limited [#]	2002-03	2003-22	19
70	A.P Small Scale Industrial Development Corporation Limited [#]	2001-02	2002-22	19
71	Allwyn Watches Limited [#]	1998-99	1999-22	23
72	Golkonda Abrasives Limited [#]	1997-98	1998-22	24
73	Apronix Communications Limited [#]	NA	NA	NA
74	Allwyn Auto Limited [#]	1994-95	1995-22	27
75	Andhra Pradesh Automobile Tyres & Tubes Limited [#]	1992-93	1993-22	29
76	Marine and Communication Electronics (India) Limited [#]	1992-93	1993-22	29
77	Andhra Pradesh Steels Limited [#]	1991-92	1992-22	30
78	Republic Forge Company Limited [#]	1991-92	1992-22	30
79	PJ Chemicals Limited [#]	1989-90	1990-22	32
80	Vidyut Steels Limited [#]	1985-86	1986-22	35
81	Krishi Engineering Limited [#]	1984-85	1985-22	36
82	Hyderabad Chemicals and Fertilizers Limited [#]	1984-85	1985-22	37
83	TSMDC-SCCL Suliyari Coal Company Limited	Not Received (DoI 1 Jul 2013)	2013-22	9

[#] Companies under demerger
DoI: Date of Incorporation of PSU

Appendix 5.2

**Statement showing the Budgetary support provided to PSUs
during the years 2019-20 to 2021-22
(Reference to paragraphs 5.5.1 and 5.5.3, pages 141 and 143)**

(₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Equity Capital Outgo (i)	Loans given (ii)	Grants/ Subsidy provided (iii)	Total Outgo (i+ii+iii)
Year of Outgo 2019-20						
1	Southern Power Distribution Company of Telangana Limited	2021-22	1,400.00	0.00	1,172.00	2,572.00
2	Northern Power Distribution Company of Telangana Limited	2021-22	600.00	0.00	3,569.39	4,169.39
3	Telangana State Renewable Energy Development Corporation Limited	2018-19	0.00	0.00	8.78	8.78
4	Hyderabad Metro Rail Limited	2016-17	0.00	95.00	0.00	95.00
5	Hyderabad Road Development Corporation Limited	2020-21	0.00	0.00	50.00	50.00
6	Telangana Fiber Grid Corporation Limited	2019-20	0.00	0.00	2.76	2.76
7	Telangana Industrial Health Clinic Limited	2021-22	2.50	0.00	0.00	2.50
8	Telangana Rythu Bandhu Samithi	2020-21	0.00	0.00	0.05	0.05
9	Telangana State Film Development Corporation Limited	2020-21	0.00	0.00	1.07	1.07
10	Telangana State Aviation Corporation Limited	First Accounts not submitted	0.00	0.00	20.96	20.96
11	Telangana State Civil Supplies Corporation Limited	2016-17	0.00	0.00	1,829.56	1,829.56
12	Telangana State Housing Corporation Limited	2015-16	0.00	1,519.76	653.48	2,173.24
13	Telangana State Minorities Finance Corporation	2020-21	0.00	0.00	5.37	5.37
14	Telangana State Road Transport Corporation	First Accounts not submitted	0.00	155.00	460.80	615.80
15	Telangana State Seeds Development Corporation Limited	2020-21	0.00	0.00	40.74	40.74
16	Telangana Water Resources Development Corporation Limited	2021-22	0.00	0.00	0.51	0.51
17	T-Works Foundation	2020-21	0.00	0.00	1.32	1.32
18	Wehub Foundation	First Accounts not submitted	0.00	0.00	2.81	2.81
Total Outgo for the year 2019-20						11,591.86

Sl. No.	Name of the PSU	Year up to which accounts finalised	Equity Capital Outgo (i)	Loans given (ii)	Grants/ Subsidy provided (iii)	Total Outgo (i+ii+iii)
Year of Outgo 2020-21						
1	Southern Power Distribution Company of Telangana Limited	2021-22	0.00	0.00	1,397.50	1,397.50
2	Northern Power Distribution Company of Telangana Limited	2021-22	0.00	0.00	4,254.15	4,254.15
3	Telangana Power Finance Corporation Limited	2021-22	1.95	0.00	0.00	1.95
4	Telangana State Renewable Energy Development Corporation Limited	2018-19	0.00	0.00	9.74	9.74
5	Bio Tech Hub Limited	First Accounts not submitted	0.01	0.00	0.00	0.01
6	Hyderabad Metro Rail Limited	2020-21	0.00	20.00	0.00	20.00
7	Hyderabad Road Development Corporation Limited	2015-16	0.00	0.00	50.00	50.00
8	Telangana Fiber Grid Corporation Limited	First Accounts not submitted	0.00	0.00	0.60	0.60
9	Telangana Industrial Health Clinic Limited	2016-17	0.00	0.00	10.00	10.00
10	Telangana State Film Development Corporation Limited	2020-21	0.00	0.00	1.73	1.73
11	Telangana State Mineral Development Corporation Limited	2019-20	0.02	0.00	0.00	0.02
12	Telangana State Aviation Corporation Limited	First Accounts not submitted	0.00	0.00	21.90	21.90
13	Telangana State Civil Supplies Corporation Limited	2016-17	0.00	0.00	918.82	918.82
14	Telangana State Housing Corporation Limited	First Accounts not submitted	0.00	2,461.06	162.10	2,623.16
15	Telangana State Minorities Finance Corporation	2018-19	0.00	0.00	24.68	24.68
16	Telangana State Road Transport Corporation	First Accounts not submitted	0.00	270.29	603.69	873.98
17	Telangana State Seeds Development Corporation Limited	2020-21	0.00	0.00	57.05	57.05
18	Telangana State Water Resources Infrastructure Development Corporation Limited	2019-20	0.00	0.00	1,221.41	1,221.41
19	T-Works Foundation	2020-21	0.00	0.00	0.16	0.16
20	Wehub Foundation	First Accounts not submitted	0.00	0.00	3.00	3.00
Total Outgo for the year 2020-21						11,489.86

Sl. No.	Name of the PSU	Year up to which accounts finalised	Equity Capital Outgo (i)	Loans given (ii)	Grants/ Subsidy provided (iii)	Total Outgo (i+ii+iii)
Year of Outgo 2021-22						
1	Northern Power Distribution Company of Telangana Limited	2021-22	0.00	0.00	90.34	90.34
2	Southern Power Distribution Company of Telangana Limited	2021-22	0.00	0.00	1,491.99	1,417.48
3	Telangana State Renewable Energy Development Corporation Limited	2018-19	0.00	0.00	10.04	10.04
4	Hyderabad Metro Rail Limited	2016-17	0.00	200.00	0.00	200.00
5	Hyderabad Road Development Corporation Limited	2020-21	0.00	0.00	1.76	1.76
6	Photonic Valley Corporation	2018-19	0.00	0.00	0.97	0.97
7	Telangana Fiber Grid Corporation Limited	2019-20	2.50	0.00	3.34	5.84
8	Telangana State Film Development Corporation Limited	2020-21	0.00	0.00	1.22	1.22
9	Telangana State Aviation Corporation Limited	First Accounts not submitted	0.00	0.00	25.50	25.50
10	Telangana State Civil Supplies Corporation Limited	2016-17	0.00	0.00	1,759.91	1,759.91
11	Telangana State Housing Corporation Limited	2015-16	0.00	2,264.53	650.00	2,914.53
12	Telangana State Minorities Finance Corporation	2020-21	0.00	0.00	7.14	7.14
13	Telangana State Road Transport Corporation	First Accounts not submitted	536.92	62.44	791.14	1,390.50
14	Telangana State Seeds Development Corporation Limited	2020-21	0.00	0.00	25.35	25.35
15	Telangana State Water Resources Infrastructure Development Corporation Limited	2019-20	0.00	3,559.96	57.93	3,617.89
16	Telangana Water Resource Development Corporation Limited	2021-22	0.50	0.00	0.00	0.50
17	T-Works Foundation	2020-21	0.00	0.00	4.50	4.50
Total Outgo for the year 2021-22						11,473.47

Appendix 5.3

Statement showing list of PSUs having Negative Net Worth as on 31 March 2022

(Reference to paragraph 5.7.2, page 146)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Latest year of finalised accounts	Total Paid-Up Capital	Accumulated Loss	Net Worth	Net Profit/Loss after interest, tax and dividend	State Government Equity as on 31 March 2022	State Government Loans as on 31 March 2022
Power Sector								
1	Northern Power Distribution Company of Telangana Limited	2021-22	5,869.20	(-)15,633.74	(-)9,764.54	(-)204.03	5,869.20	351.28
2	Southern Power Distribution Company of Telangana Limited	2021-22	12,017.93	(-)34,182.14	(-)22,164.21	(-)626.80	12,017.93	380.06
Non-Power Sector								
3	Damodhara Minerals Private Limited	2021-22	0.04	(-)0.12	(-)0.08	(-)0.01	0.00	0.00
4	Hyderabad Airport Metro Limited	Not Received	0.38	(-)0.81	(-)0.43	(-)0.01	0.38	0.00
5	Hyderabad Growth Corridor Limited	2020-21	0.15	(-)3.42	(-)3.27	0.04	0.00	0.00
6	Hyderabad Metro Rail Limited	2016-17	0.57	(-)2,473.24	(-)2,472.67	(-)97.84	0.57	2,466.91
7	Telangana Life Sciences Infrastructure Development Limited	2018-19	0.01	(-)0.06	(-)0.05	(-)0.03	0.00	0.00
8	Telangana Rajiv Swagruha Corporation Limited	Not Received	0.05	(-)865.62	(-)865.57	(-)324.23	0.05	0.00
9	Telangana Rythu Bandhu Samithi	2020-21	0.00	(-)3.40	(-)3.40	(-)0.04	0.00	0.00
10	Telangana State Film Development Corporation Limited	2020-21	0.05	(-)0.81	(-)0.76	(-)0.45	0.05	0.00
11	Telangana State Housing Corporation Limited	2015-16	0.25	(-)5,723.14	(-)5,722.89	(-)817.16	0.25	6,347.75
12	Telangana State Minorities Finance Corporation	2020-21	0.05	(-)9.19	(-)9.14	(-)4.36	0.05	4.19
13	Telangana State Road Transport Corporation	Not Received	1,067.89	(-)10,288.80	(-)9,240.98	(-)1,986.59	1,042.44	1,327.82
14	Telangana Water Resource Development Corporation Limited	2021-22	1.00	(-)1.00	0.00	(-)0.52	1.00	0.00
15	The Nizam Sugars Limited	2021-22	34.00	(-)252.09	(-)218.09	0.85	33.29	35.95
16	T-Works Foundation	2020-21	0.00	(-)0.68	(-)0.68	0.82	0.00	0.00
17	Wehub Foundation	Not Received	0.00	(-)9.31	(-)9.31	(-)2.66	0.00	0.00
	TOTAL		18,991.57	(-)69,447.57	(-)50,476.07	(-)4,063.02	18,965.21	10,913.96

Appendix 5.4

Statement showing Return on Equity of PSUs as on 31st March 2022

(Reference to paragraph 5.9.1.1, page 149)

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

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)
1	Northern Power Distribution Company of Telangana Limited	(-)1,116.30	(-)7,314.41	-	(-)2,440.37	(-)9,557.68	-	(-)204.03	(-)9,764.54	-
2	Southern Power Distribution Company of Telangana Limited	(-)4,940.25	(-)17,291.45	-	(-)4,245.96	(-)21,537.41	-	(-)626.80	(-)22,164.21	-
3	Telangana Power Finance Corporation Limited	0.00	0.05	0.00	0.00	2.00	0.00	0.00	2.00	0.00
4	Telangana State Power Generation Corporation Limited	121.69	1,633.26	7.45	168.80	1,802.06	9.37	394.46	2,196.52	17.96
5	Telangana State Renewable Energy Development Corporation Limited	0.48	-1.26	-	1.11	3.96	28.03	1.86	5.72	32.52
6	The Singareni Collieries Company Limited	993.86	8,342.78	11.91	272.64	8,516.54	3.20	1,227.04	10,212.74	12.01
7	Transmission Corporation of Telangana Limited	259.13	1,447.18	17.91	273.77	1,781.14	15.37	86.27	1,839.33	4.69
	Sub-Total (A)	(-)4,681.39	(-)13,183.85	-	(-)5,970.01	(-)18,989.39	-	878.80	(-)17,672.44	(-)4.97
8	Bio Tech Hub Limited	0.00	0.00	-	0.00	0.01	-	(-)0.01	0.00	-
9	Damodhara Minerals Private Limited	(-)0.01	(-)0.07	-	(-)0.01	(-)0.08	-	(-)0.01	(-)0.08	-
10	Hyderabad Airport Metro Limited	(-)0.79	(-)0.41	-	(-)0.01	(-)0.42	-	(-)0.01	(-)0.43	-
11	Hyderabad Growth Corridor Limited	0.02	(-)3.33	-	0.02	(-)3.31	-	0.04	(-)3.27	-
12	Hyderabad Metro Rail Limited	(-)193.20	(-)2,278.37	-	(-)96.46	(-)2,374.83	-	(-)97.84	(-)2,472.67	-
13	Hyderabad Road Development Corporation Limited	1.61	0.37	435.14	1.02	1.39	73.38	9.25	10.64	86.94

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)
14	Musi Riverfront Development Corporation Limited	0.00	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00
15	Photonics Valley Corporation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
16	Telangana Fiber Grid Corporation Limited	(-)2.93	(-)4.63	-	8.97	8.98	99.89	30.20	41.87	72.13
17	Telangana Industrial Health Clinic Limited	(-)1.55	6.51	-	(-)0.71	5.80	-	(-)0.07	5.73	-
18	Telangana Life Sciences Infrastructure Development Limited	0.00	0.01	0.00	(-)0.02	(-)0.01	-	(-)0.03	(-)0.05	-
19	Telangana Rajiv Swagruha Corporation Limited	(-)42.37	(-)507.05	-	(-)66.27	(-)541.34	-	(-)324.23	(-)865.57	-
20	Telangana Rythu Bandhu Samithi	(-)0.21	(-)2.13	-	(-)1.23	(-)3.36	-	(-)0.04	(-)3.40	-
21	Telangana State Mineral Development Corporation Limited	37.82	117.62	32.15	42.92	160.56	26.73	40.81	201.37	20.27
22	Telangana State Aviation Corporation Limited	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.05	0.00
23	Telangana State Civil Supplies Corporation Limited	5.64	94.48	5.97	4.19	98.68	4.25	2.35	96.83	2.43
24	Telangana State Film Development Corporation Limited	(-)0.35	(-)0.45	-	0.14	(-)0.31	-	(-)0.45	(-)0.76	-
25	Telangana State Forest Development Corporation Limited	51.34	258.74	19.84	51.83	295.02	17.57	40.03	324.10	12.35
26	Telangana State Horticulture Development Corporation Limited	2.74	5.86	46.76	(-)0.74	5.12	-	(-)0.25	4.87	-
27	Telangana State Housing Corporation Limited	(-)529.67	(-)3,820.70	-	(-)733.15	(-)7,101.80	-	(-)817.16	(-)5,722.89	-
28	Telangana State Minorities Finance Corporation	3.06	(-)10.31	-	5.53	(-)4.78	-	(-)4.36	(-)9.14	-
29	Telangana State Most Backward Classes Development Corporation	0.29	0.35	82.00	0.45	0.80	56.38	2.71	3.52	76.99

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)	PAT	Shareholder Fund	ROE (in %)
30	Telangana State Police Housing Corporation Limited	(-)0.43	2.13	-	(-)1.50	0.63	-	0.07	0.63	11.11
31	Telangana State Road Transport Corporation	(-)1,002.02	(-)5,467.66	-	(-)2,329.23	(-)7,797.02	-	(-)1,986.59	(-)9,240.98	-
32	Telangana State Seeds Development Corporation Limited	1.34	4.24	31.60	2.12	6.37	33.28	0.68	6.10	11.15
33	Telangana State Technology Services Limited	23.06	58.59	39.36	10.15	68.75	14.76	9.18	77.93	11.78
34	Telangana State Warehousing Corporation	57.60	295.56	19.49	98.45	369.37	26.65	109.21	436.13	25.04
35	Telangana Water Resource Development Corporation Limited	(-)0.24	0.20	-	(-)0.18	0.02	-	(-)0.52	0.00	-
36	The Nizam Sugars Limited	(-)6.09	(-)219.32	-	0.38	(-)218.94	-	0.85	(-)218.09	-
37	Telangana State Water Resources Infrastructure Development Corporation Limited	(-)0.09	0.83	-	(-)0.62	0.20	-	(-)0.19	0.68	-
38	T-Works Foundation	(-)0.22	0.05	-	(-)1.55	(-)1.50	-	0.82	(-)0.68	-
39	Wehub Foundation	1.33	0.95	-	(-)3.37	(-)6.65	-	(-)2.66	(-)9.31	-
	Sub-Total (B)	(-)1,594.32	(-)11,466.88	-	(-)3,008.88	(-)17,031.59	-	(-)2,988.22	(-)17,335.86	-
	Grand Total (A+B)	(-)6,275.71	(-)24,650.73	-	(-)8,978.89	(-)36,020.98	-	(-)2,109.42	(-)35,008.30	-

Appendix 5.5

Statement showing Return on Capital Employed of PSUs as on 31st March 2022

(Reference to paragraph 5.9.1.2, page 150)

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

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)
Power Sector										
1	Northern Power Distribution Company of Telangana Limited	(-)489.57	(-)3,748.74	13.06	(-)1,745.65	(-)425.66	410.10	773.45	(-)1,465.59	(-)52.77
2	Southern Power Distribution Company of Telangana Limited	(-)3,970.95	(-)7,703.93	51.54	(-)2,717.14	(-)5,844.04	46.49	1,926.87	(-)7,853.78	(-)24.53
3	Telangana Power Finance Corporation Limited	0.00	3,008.15	0.00	0.00	2,924.00	0.00	0.00	2,766.20	0.00
4	Telangana State Power Generation Corporation Limited	2,477.14	23,539.76	10.52	2,990.02	26,465.95	11.30	3,648.18	30,247.74	12.06
5	Telangana State Renewable Energy Development Corporation Limited	1.89	(-)1.26	(-)150.00	3.46	3.96	87.37	2.58	5.72	45.10
6	The Singareni Collieries Company Limited	4,061.85	12,199.98	33.29	1,705.89	12,137.80	14.05	3,097.19	12,989.03	23.84
7	Transmission Corporation of Telangana Limited	1,340.72	9,670.81	13.86	1,301.29	10,967.78	11.86	1,175.61	12,114.22	9.70
Sub-Total (A)		3,421.08	36,964.77	9.25	1,537.87	46,229.79	3.33	10,623.88	48,803.54	21.77

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)
Non-Power Sector										
8	Bio Tech Hub Limited	0.00	0.00	-	0.00	0.01	0.00	(-)0.01	0.00	-
9	Damodhara Minerals Private Limited	(-)0.01	(-)0.07	14.29	(-)0.01	(-)0.08	12.50	(-)0.01	(-)0.08	12.50
10	Hyderabad Airport Metro Limited	(-)0.79	(-)0.41	192.68	(-)0.01	(-)0.42	2.14	(-)0.01	(-)0.43	1.16
11	Hyderabad Growth Corridor Limited	0.03	(-)3.33	(-)0.90	0.03	(-)3.31	(-)0.91	0.04	(-)3.27	(-)1.22
12	Hyderabad Metro Rail Limited	(-)168.65	313.82	(-)53.74	(-)67.03	261.72	(-)25.61	(-)73.09	351.26	(-)20.81
13	Hyderabad Road Development Corporation Limited	2.11	0.37	570.27	1.02	1.39	73.38	9.25	10.64	86.94
14	Musi Riverfront Development Corporation Limited	0.00	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00
15	Photonics Valley Corporation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
16	Telangana Fiber Grid Corporation Limited	(-)3.16	(-)4.63	68.25	12.42	97.52	12.74	43.82	571.84	7.66
17	Telangana Industrial Health Clinic Limited	(-)1.53	8.13	(-)18.82	(-)0.71	7.42	(-)9.57	(-)0.08	6.62	(-)1.21
18	Telangana Life Sciences Infrastructure Development Limited	0.00	0.01	0.00	(-)0.02	(-)0.01	200.00	(-)0.03	(-)0.05	60.00
19	Telangana Rajiv Swagruha Corporation Limited	(-)4.60	(-)507.05	0.91	(-)66.26	(-)541.34	12.24	(-)324.23	(-)865.57	37.46
20	Telangana Rythu Bandhu Samithi	(-)0.21	2.04	(-)10.29	(-)1.23	1.77	(-)69.49	(-)0.04	1.73	(-)2.31

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)
21	Telangana State Mineral Development Corporation Limited	49.60	117.62	42.17	56.39	160.56	35.12	55.96	201.37	27.79
22	Telangana State Aviation Corporation Limited	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.05	0.00
23	Telangana State Civil Supplies Corporation Limited	1,327.74	99.89	1,329.20	1,623.39	104.09	1,559.60	2,102.90	96.83	2,171.74
24	Telangana State Film Development Corporation Limited	(-)0.35	(-)0.45	77.78	0.14	(-)0.31	(-)45.16	(-)0.45	13.51	(-)3.33
25	Telangana State Forest Development Corporation Limited	55.46	259.84	21.34	57.22	296.12	19.32	43.23	324.19	13.33
26	Telangana State Horticulture Development Corporation Limited	84.53	488.66	17.30	61.76	312.36	19.77	43.50	136.55	31.86
27	Telangana State Housing Corporation Limited	(-)506.94	1,960.13	(-)25.86	(-)24.24	4,718.31	(-)0.51	(-)802.23	9,369.62	(-)8.56
28	Telangana State Minorities Finance Corporation	3.06	(-)6.12	(-)50.00	5.53	(-)0.59	(-)937.29	(-)4.36	(-)4.95	88.08
29	Telangana State Most Backward Classes Development Corporation	0.29	0.35	82.00	0.61	0.80	76.25	2.71	3.52	76.99
30	Telangana State Police Housing Corporation Limited	(-)0.41	428.76	(-)0.10	(-)1.52	360.29	(-)0.42	0.07	293.83	0.02
31	Telangana State Road Transport Corporation	(-)808.45	(-)1,910.98	42.31	(-)2,109.78	(-)4,201.66	50.21	(-)1,753.91	(-)4,763.87	36.82
32	Telangana State Seeds Development Corporation Limited	1.84	4.24	43.40	2.77	31.37	8.83	1.01	6.10	16.56

Sl. No.	Sector & Name of the PSUs	Year								
		2019-20			2020-21			2021-22		
		EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)	EBIT	Capital Employed	ROCE (in %)
33	Telangana State Technology Services Limited	30.90	58.59	52.74	14.12	68.75	20.54	13.31	77.93	17.08
34	Telangana State Warehousing Corporation	77.72	297.24	26.15	119.34	370.31	32.23	109.37	436.33	25.07
35	Telangana Water Resource Development Corporation Limited	(-)0.25	0.20	(-)125.00	(-)0.19	0.02	(-)950.00	(-)0.52	0.00	0.00
36	The Nizam Sugars Limited	0.75	(-)163.37	(-)0.46	0.38	(-)162.99	(-)0.23	0.85	(-)162.14	(-)0.52
37	Telangana State Water Resources Infrastructure Development Corporation Limited	(-)0.09	9,565.20	0.00	(-)0.62	11,810.02	(-)0.01	(-)0.19	14,689.51	0.00
38	T-works Foundation	(-)0.22	0.05	(-)440.00	(-)1.55	0.50	(-)310.00	0.82	17.56	4.67
39	Wehub Foundation	1.33	4.81	27.65	(-)3.37	(-)0.53	635.85	(-)2.66	(-)2.69	98.88
Sub-Total (B)		139.70	11,014.60	1.27	(-)321.42	13,693.14	(-)2.35	(-)534.98	20,806.95	(-)2.57
Grand Total (A+B)		3,560.78	47,979.37	7.42	1,216.45	59,922.93	2.03	10,088.91	69,610.49	14.49

Appendix 5.6

Rate of Real Return on Investment on historical cost basis

(Reference to paragraph 5.9.1.3 (a), page 151)

(₹ in crore)

Financial year	Investment on historical cost basis in the form of Equity and Grants & Subsidies and Interest Free Loans				Total Earnings/ Losses for the year	Rate of Real Return on Investment (in per cent)
	State	Central	Others	Total		
Power						
2014-15	11,316.33	858.73	81.76	12,256.82	(-)1,905.38	(-)15.55
2015-16	15,806.00	900.52	175.76	16,882.28	(-)2,319.77	(-)13.74
2016-17	22,485.88	933.07	263.03	23,681.98	(-)5,408.40	(-)22.84
2017-18	32,081.54	997.62	440.40	33,519.56	(-)3,926.81	(-)11.71
2018-19	44,410.59	1,356.71	490.85	46,258.15	(-)5,831.07	(-)12.61
2019-20	51,160.76	1,452.82	490.85	53,104.43	(-)4,681.39	(-)8.82
2020-21	56,824.10	1,519.68	517.85	58,861.63	(-)5,970.01	(-)10.14
2021-22	58,251.62	1,521.50	517.85	60,290.97	878.80	1.46
Non-Power Sector						
2014-15	1,818.41	0.00	0.90	1,819.31	(-)357.77	(-)19.67
2015-16	3,349.35	0.21	2.77	3,352.33	(-)482.82	(-)14.40
2016-17	6,658.71	2,262.83	239.26	9,160.80	(-)844.77	(-)9.22
2017-18	9,985.99	4,235.26	239.26	14,460.51	(-)979.02	(-)6.77
2018-19	15,173.10	6,799.02	239.77	22,211.89	(-)1,316.92	(-)5.93
2019-20	18,999.77	11,663.60	239.91	30,903.28	(-)1,594.32	(-)5.16
2020-21	22,365.22	11,674.67	465.10	34,504.99	(-)3,008.88	(-)8.72
2021-22	25,787.27	19,340.93	465.10	45,593.30	(-)2,988.22	(-)6.55
Total						
2014-15	13,134.74	858.73	82.66	14,076.13	(-)2,263.15	(-)16.08
2015-16	19,155.35	900.73	178.53	20,234.61	(-)2,802.59	(-)13.85
2016-17	29,144.59	3,195.90	502.29	32,842.78	(-)6,253.17	(-)19.04
2017-18	42,067.53	5,232.88	679.66	47,980.07	(-)4,905.83	(-)10.22
2018-19	59,583.69	8,155.73	730.62	68,470.04	(-)7,147.99	(-)10.44
2019-20	70,160.53	13,116.42	730.76	84,007.71	(-)6,275.71	(-)7.47
2020-21	79,189.32	13,194.35	982.95	93,366.62	(-)8,978.89	(-)9.62
2021-22	84,038.89	20,862.43	982.95	1,05,884.27	(-)2,109.42	(-)1.99

Appendix 5.7

Rate of Real Return on the basis of the Present Value of Investment

(Reference to paragraph 5.9.1.3 (b), page 152)

(₹ in crore)

Financial year	Opening Balance of Present Value of Investment	Investment on historical cost basis in the form of Equity and Grants and Subsidies				Total Investment at the end of the year	Average rate of interest on government borrowings (in %)	Minimum expected return to recover cost of funds for the year	Present value of total investment at the end of the year	Total Earnings/ Losses for the year	Rate of Real Return on the basis of PV of Investment
		Equity	Interest free loans	Subsidies/ Grants	Total						
1	2	3	4	5	(6) = (3+4+5)	7 = (2+6)	8	9 = (7*8)/100	10 = (7+9)	11	12
Power Sector											
2014-15	0.00	8,625.20	0.00	3,631.62	12,256.82	12,256.82	7.00	857.98	13,114.80	(-)1,905.38	(-)14.53
2015-16	13,114.80	523.59	0.00	4,101.87	4,625.46	17,740.26	8.50	1,507.92	19,248.18	(-)2,319.77	(-)12.05
2016-17	19,248.18	2,262.61	0.00	4,537.09	6,799.70	26,047.88	7.40	1,927.54	27,975.42	(-)5,408.40	(-)19.33
2017-18	27,975.42	5,344.45	0.00	4,493.13	9,837.58	37,813.00	7.21	2,726.32	40,539.32	(-)3,926.81	(-)9.69
2018-19	40,539.32	7,276.83	0.00	5,461.76	12,738.59	53,277.91	6.94	3,697.49	56,975.40	(-)5,831.07	(-)10.23
2019-20	56,975.40	2,000.00	0.00	4,846.28	6,846.28	63,821.68	6.70	4,276.05	68,097.73	(-)4,681.39	(-)6.87
2020-21	68,097.73	1.95	0.00	5,755.25	5,757.20	73,854.93	6.60	4,874.43	78,729.35	(-)5,970.01	(-)7.58
2021-22	78,729.35	0.00	0.00	1,429.34	1,429.34	80,158.69	6.39	5,122.14	85,280.83	878.80	1.03
Non Power Sector											
2014-15	0.00	34.81	1,765.38	19.12	1,819.31	1,819.31	7.00	127.35	1,946.66	(-)357.77	(-)18.38
2015-16	1,946.66	200.68	232.21	1,100.13	1,533.02	3,479.68	8.50	295.77	3,775.45	(-)482.82	(-)12.79

Financial year	Opening Balance of Present Value of Investment	Investment on historical cost basis in the form of Equity and Grants and Subsidies				Total Investment at the end of the year	Average rate of interest on government borrowings (in %)	Minimum expected return to recover cost of funds for the year	Present value of total investment at the end of the year	Total Earnings/ Losses for the year	Rate of Real Return on the basis of PV of Investment
		Equity	Interest free loans	Subsidies/ Grants	Total						
1	2	3	4	5	(6) = (3+4+5)	7 = (2+6)	8	9 = (7*8)/100	10 = (7+9)	11	12
2016-17	3,775.45	-102.18	233.07	5,677.58	5,808.47	9,583.92	7.40	709.21	10,293.14	(-)844.77	(-)8.21
2017-18	10,293.14	5.56	130.00	5,164.15	5,299.71	15,592.85	7.21	1,124.24	16,717.09	(-)979.02	(-)5.86
2018-19	16,717.09	6.59	808.11	6,936.68	7,751.38	24,468.47	6.94	1,698.11	26,166.58	(-)1,316.92	(-)5.03
2019-20	26,166.58	507.24	250.00	7,934.15	8,691.39	34,857.97	6.70	2,335.48	37,193.46	(-)1,594.32	(-)4.29
2020-21	37,193.46	0.03	290.29	3,311.39	3,601.71	40,795.17	6.60	2,692.48	43,487.65	(-)3,008.88	(-)6.92
2021-22	43,487.65	539.92	262.44	10,285.95	11,088.31	54,575.96	6.39	3,487.40	58,063.36	(-)2,988.22	(-)5.15
Total											
2014-15	0.00	8,660.01	1,765.38	3,650.74	14,076.13	14,076.13	7.00	985.33	15,061.46	(-)2,263.15	(-)15.03
2015-16	15,061.46	724.27	232.21	5,202.00	6,158.48	21,219.94	8.50	1,803.69	23,023.63	(-)2,802.59	(-)12.17
2016-17	23,023.63	2,160.43	233.07	10,214.67	12,608.17	35,631.80	7.40	2,636.75	38,268.56	(-)6,253.17	(-)16.34
2017-18	38,268.56	5,350.01	130.00	9,657.28	15,137.29	53,405.85	7.21	3,850.56	57,256.41	(-)4,905.83	(-)8.57
2018-19	57,256.41	7,283.42	808.11	12,398.44	20,489.97	77,746.38	6.94	5,395.60	83,141.98	(-)7,147.99	(-)8.60
2019-20	83,141.98	2,507.24	250.00	12,780.43	15,537.67	98,679.65	6.70	6,611.54	1,05,291.18	(-)6,275.71	(-)5.96
2020-21	1,05,291.18	1.98	290.29	9,066.64	9,358.91	1,14,650.09	6.60	7,566.91	1,22,217.00	(-)8,978.89	(-)7.35
2021-22	1,22,217.00	539.92	262.44	11,715.29	12,517.65	1,34,734.65	6.39	8,609.54	1,43,344.19	(-)2,109.42	(-)1.47
Total		27,227.28	3,971.50	74,685.49	1,05,884.27						

Appendix 5.8

Statement showing list of PSUs where Statutory Auditor's Report was revised
(Reference to paragraph 5.14.2, page 156)

Sl. No.	Name of the PSU	Year of Accounts
Non-Power Sector PSUs		
1	Telangana State Industrial Development Corporation Limited	2014-15
2	Photonics Valley Corporation Limited	2016-17
3	Photonics Valley Corporation Limited	2017-18
4	Hyderabad Pharma City Limited	2018-19
5	Photonics Valley Corporation Limited	2018-19
6	Telangana State Forest Development Corporation Limited	2018-19
7	Telangana Fiber Grid Corporation Limited	2019-20
8	Telangana State Seeds Development Corporation Limited	2019-20
9	Telangana State Water Resources Infrastructure Development Corporation Limited	2019-20
10	Telangana State Horticulture Development Corporation Limited	2020-21

Appendix 5.9

Statement showing list of PSUs where accounts comments were issued by the CAG
(Reference to paragraph 5.14.3, page 156)

Sl. No.	Name of the PSU	Year of Accounts
Power Sector PSUs		
1	Northern Power Distribution Company of Telangana Limited	2020-21
2	Southern Power Distribution Company of Telangana Limited	2020-21
3	Transmission Corporation of Telangana Limited	2020-21
4	Telangana State Power Generation Corporation Limited	2020-21
5	Northern Power Distribution Company of Telangana Limited	2021-22
6	Southern Power Distribution Company of Telangana Limited	2021-22
Non-Power Sector PSUs		
7	Telangana State Tourism Development Corporation Limited	2015-16
8	Fab City (India) Private Limited	2017-18
9	Hyderabad Growth Corridor Limited	2017-18
10	Maheswaram Science Park Limited	2017-18
11	Telangana Most Backward Classes development Corporation	2017-18
12	Telangana Drinking Water Supply Corporation Limited	2018-19
13	Telangana Most Backward Classes development Corporation	2018-19
14	Kaleshwaram Irrigation Project Corporation Limited	2019-20
15	Telangana Rythu Bandhu Samithi	2019-20

Appendix 5.10**Statement showing list of PSUs which did not comply with Accounting Standards/
Indian Accounting Standards as reported by Statutory Auditor***(Reference to paragraph 5.15, page 159)*

Sl. No.	Name of the PSU	Year of Accounts	Number of Accounting Standard/ Ind AS
Power Sector PSUs			
1	Telangana State Renewable Energy Development Corporation Limited	2018-19	AS-2
2	Northern Power Distribution Company of Telangana Limited	2020-21	AS-10, AS-13, AS-16 and AS-28
3	Southern Power Distribution Company of Telangana Limited	2020-21	AS-10, AS-12 and AS-13
4	Transmission Corporation of Telangana Limited	2020-21	Ind AS-08, Ind AS-12 and Ind AS-109
5	Northern Power Distribution Company of Telangana Limited	2021-22	AS-10, AS-13, AS-16 and AS-28
6	Southern Power Distribution Company of Telangana Limited	2021-22	AS-10, AS-12 and AS-13
Non-Power Sector PSUs			
7	Telangana Fibre Grid Corporation Limited	2019-20	AS 1

Appendix 5.11**Statement showing list of PSUs where Management Letters were issued***(Reference to paragraph 5.16, page 160)*

Sl. No.	Name of the Company	Year of Account
Power Sector PSUs		
1	Southern Power Distribution Company of Telangana Limited	2020-21
2	Northern Power Distribution Company of Telangana Limited	2020-21
3	Transmission Corporation of Telangana Limited	2020-21
4	Telangana State Power Generation Corporation Limited	2020-21
5	The Singareni Collieries Company Limited	2020-21
Non-Power Sector PSUs		
6	Telangana State Tourism Development Corporation Limited	2015-16
7	Hyderabad Growth Corridor Limited	2017-18
8	Maheswaram Science Park Limited	2017-18
9	Telangana Most Backward Classes development Corporation	2017-18
10	Telangana Most Backward Classes development Corporation	2018-19
11	Kaleshwaram Irrigation Project Corporation Limited	2019-20
12	Telangana Fiber Grid Corporation Limited	2019-20
13	Telangana State Irrigation Development Corporation Limited	2019-20
14	Telangana State Seeds Development Corporation Limited	2019-20