

APPENDICES

Appendix - 1.1 - State Profile (Reference: Social Indicators of Maharashtra; Page 1)							
A General Data							
Sr. No.	Particulars				Maharashtra figures		
1	Area				3.08 lakh sq. km.		
2	Population						
	a	As per 2001 Census			9.69 crore		
	b	As per 2011 Census			11.24 crore		
3	a	Density of Population (as per 2001 census) (All India Density = 325 persons per sq. km)			315 persons per sq. km.		
	b	Density of Population ¹ (as per 2011 census) (All India Density = 382 persons per sq. km)			365 persons per sq. km.		
4	Population Below Poverty Line (BPL) ² (All India Average = 21.9 per cent)				17.4 per cent		
5	a	Literacy ³ (2001) (All India Average = 64.8 per cent)			76.88 per cent		
	b	Literacy ³ (2011) (All India Average = 73.0 per cent)			82.3 per cent		
6	Infant mortality ⁴ (per 1000 live births) (All India Average = 33 per 1000 live births 2017)				19		
7	Life Expectancy at birth ⁵ 2012-16 (All India Average = 68.7 years)				72.2 years		
8	Gini Coefficient ⁶ (A measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and <i>vice versa</i>)						
	A	Rural (All India = 0.29)			0.27		
	B	Urban (All India = 0.38)			0.41		
9	Gross State Domestic Product ⁵ (GSDP) 2018-19 at current price (₹ in crore)				26,60,318		
10	Per capita GSDP CAGR (2011-12 to 2018-19)			Maharashtra	7.8 per cent		
				General Category States	11.0 per cent		
11	GSDP CAGR (2011-12 to 2018-19) ⁷			Maharashtra	11.0 per cent		
				General Category States	12.2 per cent		
12	Decadal Population growth (2009 to 2019) ⁸			Maharashtra	13.27 per cent		
				General Category States	12.46 per cent		
B Financial Data [#]							
Particulars	CAGR				Growth during 2018-19 over 2017-18		
	2009-10 to 2017-18		2013-14 to 2017-18				
	GCS	Maharashtra	GCS	Maharashtra	GCS	Maharashtra	
	(in per cent)						
A	of Revenue Receipts	15.0	13.8	13.5	12.9	12.8	14.5
B	of Own Tax Revenue	14.8	13.9	11.2	11.5	12.7	11.6
C	of Non-Tax Revenue	9.9	8.7	7.5	9.4	19.8	(-)2.5
D	of Total Expenditure	14.2	11.4	13.9	11.1	12.7	12.7
E	of Capital Outlay	13.5	5.5	15.3	7.6	11.9	30.6
F	of Revenue Expenditure on Education	13.4	10.2	10.7	6.1	9.4	5.0
G	of Revenue Expenditure on Health	16.5	15.4	17.6	14.2	11.1	3.1
H	of Salary and Wages	11.7	10.3	10.5	6.9	11.0	7.4
I	of Pension	16.1	18.5	13.8	11.9	14.3	11.3

¹ Density of population: As downloaded from MoSPI website – Table 2.3 Statistical Year Book 2018

² Economic Survey 2018-19 (Vol II) page no.A 168-169, Table 9.8

³ Economic Survey 2018-19 (Vol II), page A 164, Table 9.4

⁴ Economic Survey 2018-19 (Vol II), page A 160, Table 9.1

⁵ Economic Survey 2018-19 (Vol II), page A 160, Table 9.1

⁶ http://planningcommission.nic.in/data/datatable/data_2312/

⁷ GSDP- Economic Survey of Maharashtra 2018-19

⁸ Census of India 2001 (Population Projection 2001-2026 Table 14, Page no 104 to 115)

⁵ Economic Survey of Maharashtra 2018-19

[#] Financial data is based on the Finance Accounts of the State Government

Appendix - 1.2
(Reference: Paragraph 1.1; Page 2)
Structure and Forms of Government Accounts

Part-A: Structure of Government Accounts

The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: 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 authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances *etc.*, which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Part-B: Layout of Finance Accounts

Statement No.	About
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
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 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 Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Balances

Source: Finance Accounts

Appendix - 1.3*(Reference: Paragraph 1.1; Page 2)***Fiscal Responsibility and Budgetary Management Act and Rules****Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005**

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 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 and matters connected therewith or thereto.

The FRBM Act, 2005, was, however, amended in December 2006 and renamed as Fiscal Responsibility and Budgetary Management (Amendment) Act, 2006. The MFRBMR were further amended in March 2012 and renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2012.

The major fiscal targets for the State as amended were as under:

- The fiscal deficit of the State Government shall not exceed three *per cent* of GSDP in 2010-11 and thereafter.
- The State Government shall maintain the outstanding debt to GSDP up to 25.3 *per cent* in 2014-15, 17.6 *per cent* in 2015-16, 15.7 *per cent* in 2016-17, 16.5 *per cent* in 2017-18 and 16.5^s *per cent* in 2018-19.

Medium Term Fiscal Policy Statement

- As prescribed in the Maharashtra FRBM Rules, 2006 (as amended in 2008), the State Government laid a Medium Term Fiscal Policy Statement (MTFPS) and a Fiscal Policy Strategy Statement along with the budget before the Legislature on 9th March 2018.

As per MTFPS 2018-19, the State Government aims to:

- i. maintain the percentage of interest on Government borrowings within 20 *per cent* of the revenue receipts.
 - ii. cumulative State borrowings should be within 25 *per cent* of the state GSDP.
 - iii. complete 26 incomplete irrigation projects on priority by mobilizing additional investment under Pradhan Mantri Krishi Sinchayee Yojana through a loan of ₹ 12,773 crore from NABARD (LITF) and
 - iv. Maharashtra Electric Vehicle Policy 2018 to promote production of electric vehicles with an investment of ₹ 25,000 crore aiming at creating one lakh jobs.
- The State Government has developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2013-14 to 2018-19 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2018-19

^s As per MTFPS 2018-19

Appendix - 1.4
(Reference: Paragraph 1.1; Page 2)
Outcome indicators of the State's own Fiscal Correction Path

(₹ in crore)

Item	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
	Actuals	Actuals	RE	BE	Projections	BE	BE	BE	
A STATE REVENUE ACCOUNT									
1	States Own Tax Revenue (SOTR)	103448.38	108640.6	119007.93	130634.71	148923.57	153436.57	188039.84	210824.29
2	States own Non-Tax Revenue (NONTR)	9984.40	11351.97	13519.70	20664.87	21698.11	20156.32	22784.94	16806.72
3	SOTR + NONTR (1+2)	113432.78	119992.57	132527.63	151299.58	170621.68	173592.89	210824.78	227631.01
4	Share in Central Taxes	15192.12	16587.8	17606.98	29061.95	36897.00	37405.27	43514.60	46630.66
5	Plan Grants	8644.11	7708.86	22058.43	11975.82	11975.82	-	-	-
6	Non-plan Grants	5678.22	5532.58	8600.85	5893.15	5893.15	32739.39	31628.58	40378.45
7	Total Central Transfer (4+5+ 6)	29514.45	29829.24	48266.26	46930.92	54765.97	70144.66	75143.18	87009.11
8	Total Revenue Receipts (3+7)	142947.23	149821.81	180793.89	198230.50	225387.65	243737.55	285967.96	314640.12
9	Plan Revenue Expenditure	24568.24	25906.74	40593.69	47478.95	52290.09	-	-	-
10	Non-Plan Revenue Expenditure	114167.74	128995.68	154083.63	154508.94	173667.98	-	-	-
11	Salary Expenditure	50092.47	56928.16	61682.27	73437.66	85061.21	87147.00	102668.00	115241.00
12	Pension	13429.89	15186.23	17663.41	19929.09	24313.49	25567.00	27378.00	36368.00
13	Interest Payments (Government Debt)	19075.64	21207.00	24283.25	27662.56	29361.01	31027.00	34385.00	35207.00
	Subsidies - Total (14+15)	9952.45	12440.78	20588.59	14687.27	15421.63	17948.93	30371.38	22136.33
14	Subsidies - General	5035.18	7165.26	10088.59	9724.58	10210.81	13448.93	25430.27	16926.33
15	Subsidies - Power	4917.27	5275.52	10500.00	4962.69	5210.82	4500.00	4941.11	5210.00
16	Total Revenue Expenditure (9+10)	138735.98	154902.42	194677.32	201987.89	225958.07	248248.74	301342.86	334933.06
17	Salaries+Pension+Interest (11+12+13)	82598	93321.39	103628.93	121029.31	138735.71	143741.00	164431.00	186816.00
18	as percentage of Revenue Receipts (17/8)	57.78	62.29	57.32	61.05	61.55	58.97	57.50	59.37
19	Revenue Surplus/Deficit (8-16)	4211.25	(-5080.61)	(-13883.43)	(-3757.39)	(-570.42)	4511.19	15374.90	20292.94
B CONSOLIDATED REVENUE ACCOUNT									
1	Interest payments(Off-Budget Debt)	-	-	-	-	-	-	-	-
2	Consolidated Revenue Deficit (A19-B1)	4211.25	(-5080.61)	(-13883.43)	(-3757.39)	(-570.42)	4511.19	15374.90	20292.94
C CONSOLIDATED DEBT									
1	Outstanding debt and liability inclusive of off-budget	246691.94	269355.42	302577.99	333159.97	367012.61	413044.00	461807.00	471642.00
2	Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	9388.19	7709.31	6500.31	6200.31	6000.31	-	-	-
D CAPITAL ACCOUNT									
1	Capital Outlay	17397.97	20020.45	23342.23	27104.23	33386.10	33809.12	36297.86	41659.16
2	Disbursement of Loans and advances	1415.94	1645.09	1055.29	969.84	1049.89	1695.23	1178.64	2007.45
3	Recoveries of Loans and advances	862.85	728.03	1034.9	1098.45	1153.37	1226.79	2265.56	2289.61
4	Other Capital Receipts	-	-	-	-	-	-	-	-
E1	Fiscal Deficit (A19+D1+D2-D3-D4)	13739.81	26018.12	37246.05	30733.01	33853.03	38788.75	50585.84	61669.94
E2	Gross Fiscal Deficit (E1+B1)	13739.81	26018.12	37246.05	30733.01	33853.03	38788.75	50585.84	61669.94
	GSDP at current prices (Projection)	1322222	1510132	1686695	1889098	2115790	2939924	2796086	2979556

Source: Information received from Finance Department, Government of Maharashtra

Appendix - 1.5									
<i>(Reference: Paragraph 1.2; Page 3)</i>									
Abstract of Receipts and Disbursements for the year 2018-19 as compared to 2017-18									
(₹ in crore)					(₹ in crore)				
Receipts					Disbursements				
2017-18		2018-19			2017-18		Total	2018-19	
Section-A : Revenue									
243653.56	I	Revenue receipts		278996.27	241571.07	I	Revenue expenditure	267021.67	267021.67
167931.86		Tax revenue	187436.37		78534.78		General services	84764.50	
					93054.30		Social services	109390.99	
16241.80		Non-tax revenue	15843.57		48476.31		Education, Sports, Art and Culture	50922.35	
					11604.72		Health and Family Welfare	11969.31	
59480.90 ^s		State's share of Union Taxes	42054.20 [#]		12214.08		Water Supply, Sanitation, Housing and Urban Development	14377.51	
					71.78		Information and Broadcasting	142.03	
7157.50		Non-Plan grants	8310.04		12438.82		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14234.13	
					834.39		Labour and Labour Welfare	882.52	
196.71		Grants for State Plan Scheme	1886.55		7291.45		Social Welfare and Nutrition	16723.58	
					122.75		Others	139.56	
12980.72		Grants for Central and Centrally sponsored Plan Schemes	15113.50		54189.03		Economic Services	52758.97	
					26129.61		Agriculture and Allied Activities	20019.67	
					6588.72		Rural Development	6997.11	
1488.00		Compensation for loss of revenue arising out of implementation of GST	8330.00		0.58		Special Areas Programmes	0.63	
		101 - Skill Development and Entrepreneurship-Other Schemes	22.04		2159.28		Irrigation and Flood Control	1897.91	
					8945.73		Energy	11135.17	
					2438.94		Industry and Minerals	3579.89	
					5460.91		Transport	6338.48	
					224.52		Science, Technology and Environment	296.58	
					2240.74		General Economic Services	2493.54	
					15792.96		Grants-in-aid and Contributions	20107.21	
	II	Revenue deficit carried over to Section B			2082.49	II	Revenue Surplus carried over to Section B	0.00	11974.60

[#] Lower rounding ^s includes ₹ 437.77 crore, details not available

Appendix - 1.5 (contd...)									
(₹ in crore)					(₹ in crore)				
Receipts					Disbursements				
2017-18				2018-19	2017-18			Total	2018-19
Section B : Capital and Others									
68749.70	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		88468.81	-	III	Opening Overdraft from RBI		0
-	IV	Miscellaneous Capital receipts		0.00	26842.18	IV	Capital Outlay	35049.05	35049.05
					1047.80		General Services	1533.27	
					2268.45		Social Services	4341.15	
					106.62		Education, Sports, Art and Culture	364.12	
					569.85		Health and Family Welfare	1036.72	
					933.86		Water Supply, Sanitation, Housing and Urban Development	2152.45 [#]	
					575.02		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	657.49	
					44.92		Social Welfare and Nutrition	29.26	
					38.18		Others	101.11	
					23525.93		Economic Services	29174.63	
					5373.65		Agriculture and Allied Activities	5093.60	
					1257.56		Rural Development	1336.11	
					67.02		Special Area Programme	78.94	
					9368.43		Irrigation and Flood Control	11912.33	
					775.94		Energy	520.92	
					13.57		Industry and Minerals	20.56	
					6639.43		Transport	10056.84	
					30.33		General Economic Services	155.33	
					-		Science Technology and Environment	0.00	
1778.01	V	Recoveries of Loans and Advances		1604.29	979.29	V	Loans and Advances disbursed		1545.17
1119.42		From Power Projects	1071.83		31.64		For Power Projects	98.15	
327.20		From Government Servants	348.13		575.53		To Government Servants	576.13	
331.39		From others	184.33		372.12		To Others	870.89	
2082.49	VI	Revenue surplus brought down		11974.60		VI	Revenue deficit brought down		

[#] Lower rounding

Appendix - 1.5 (concl...)									
₹ in crore)					₹ in crore)				
Receipts					Disbursements				
2017-18				2018-19	2017-18			Total	2018-19
48075.50	VII	Public Debt receipts		26025.21	15782.17	VII	Repayment of Public Debt		25116.49#
-		External debt	0		-		External debt	0.00	
47907.68		Internal debt other than Ways and Means Advances and Overdraft	25686.29		14833.58		Internal debt other than Ways and Means Advances and Overdraft	24190.22	
-		Net transactions under Ways and Means Advances including Overdraft	0.00		-		Net transactions under Ways and Means Advances including Overdraft	0.00	
167.82		Loans and Advances from Central Government	338.92#		948.59		Repayment of Loans and Advances to Central Government	926.27#	
-	VIII	Appropriation from Contingency Fund	1528.00	1528.00	-	VIII	Appropriation to Contingency Fund	3528.00	3528.00
-	IX	Contingency Fund	3528.00	3528.00	-	IX	Contingency Fund	1528.00	1528.00
81876.99	X	Public Account receipts		90664.57	70490.24	X	Public Account disbursements		89757.51
4784.21		Small Savings and Provident Funds	4869.26		4237.56		Small Savings and Provident Funds	4377.51	
8898.55		Reserve Funds	5066.88		2974.65		Reserve Funds	5639.51	
541.72		Suspense and Miscellaneous	(-)3208.89		377.81		Suspense and Miscellaneous	282.80	
27691.64		Remittances	38205.39		26869.26		Remittances	38048.30#	
39960.87		Deposits and Advances	45731.93		36030.96		Deposits and Advances	41409.39	
	XI	Closing Overdraft from Reserve Bank of India			88468.81	XI	Cash Balance at end		67269.26
					0.04		Cash in Treasuries	0.04	
	XII	Inter State Settlement			(-)3962.41		Deposits with Reserve Bank	(-)3020.51	
					54.33		Local Remittances	54.32	
					6.69		Departmental Cash Balance	236.95	
					0.67		Permanent Advances	0.69	
					58373.60		Cash Balance Investment	35218.99	
					33995.89		Investment of earmarked balances	34778.78	
202562.69		Total		223793.48	202562.69		Total		223793.48

Source: Finance accounts of respective years # Lower rounding

Appendix - 1.6					
(Reference: Paragraph 1.2.2; Page 6)					
Outcome of analysis of budgetary assumptions during 2018-19					
(₹ in crore)					
		Budget estimates	Actuals	Increase (+)/ Decrease (-)	Increase (+)/ Decrease (-) (in per cent)
(1)		(2)	(3)	(4 (3-2))	(5)
A)	Revenue Receipts of which	285968	278996	(-)6972	(-)2.4
1	Tax Revenue	188040	187436	(-)604	(-)0.3
i	State Goods and Service Tax	90140	82352	(-)7788	(-)8.6
ii	Taxes on Sales, Trade etc.	35301	35725	424	1.2
iii	State excise	15343	15321	(-)22	(-)0.1
iv	Taxes on vehicles	7500	8613	1113	14.8
v	Stamps and Registration fees	24000	28545	4545	18.9
vi	Taxes on Goods and Passenger	2000	837	(-)1163	(-)58.2
vii	Land Revenue	3200	2088	(-)1112	(-)34.8
viii	Taxes and duties on electricity	8700	10085	1385	15.9
ix	Other taxes	1855	3870	2015	108.6
2	Non-Tax Revenue	22785	15844	(-)6941	(-)30.5
i	Interest Receipts	3851	4191	340	8.8
ii	Miscellaneous General Services	2877	481	(-)2396	(-)83.3
iii	Non-ferrous Mining and Metallurgical Industries	3400	4057	657	19.3
iv	Other Non-Tax Revenue	12657	7115	(-)5542	(-)43.8
3	Share of Union Taxes and Duties	43515	42054	(-)1461	(-)3.4
4	Grants-in-aid from GoI	31629	33662	2033	6.4
B)	Revenue Expenditure of which	301343	267022	(-)34321	(-)11.4
1	General Services	99046	84765	(-)14281	(-)14.4
i	Administrative services	33718	20761*	(-)12957	(-)38.4
ii	Pension and Miscellaneous General Services	20878	20841	(-)37	(-)0.2
iii	Appropriation for reduction or avoidance of debt/transfer to RF	3800	3800	-	-
iv	Interest Payments	34385	34021	(-)364	(-)1.1
v	Fiscal Services	3634	3070	(-)564	(-)15.5
vi	Organs of State	2631	2272	(-)359	(-)13.6
2	Social Services	123842	109391	(-)14451	(-)11.7
i	Education, Sports, Art and Culture	59194	50922	(-)8272	(-)14.0
ii	Social Welfare and Nutrition	12109	16724	4615	38.1
iii	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17272	14234	(-)3038	(-)17.6
iv	Health and Family Welfare	12193	11969	(-)224	(-)1.8
v	Water Supply, Sanitation, Housing and Urban Development	21320	14377#	(-)6943	(-)32.6
vi	Information and Broadcasting	165	142	(-)23	(-)13.9
vii	Labour and Labour Welfare	1366	883	(-)483	(-)35.4
viii	Others	223	140	(-)83	(-)37.2

Lower rounding

* Higher rounding

Appendix - 1.6 (concl...)					
(₹ in crore)					
	Budget estimates	Actuals	Increase (+)/ Decrease (-)	Increase (+)/ Decrease (-) (in per cent)	
(1)	(2)	(3)	(4 (3-2))	(5)	
3	Economic Services	57820	52759	(-)5061	(-)8.8
i	<i>Agriculture and Allied Services</i>	23621	20020	(-)3601	(-)15.2
ii	<i>Rural Development</i>	12091	6997	(-)5094	(-)42.1
iii	<i>Special Area Programme</i>	1	1	-	-
iv	<i>Irrigation and Flood Control</i>	2007	1898	(-)109	(-)5.4
v	<i>Energy</i>	7686	11135	3449	44.9
vi	<i>Industry and Minerals</i>	3126	3580	454	14.5
vii	<i>Transport and Communication</i>	6178	6338	160	2.6
viii	<i>Science, Technology and Environment</i>	334	297	(-)37	(-)11.1
ix	<i>General Economic Services</i>	2776	2494	(-)282	(-)10.2
4	Grants-in-aid and contributions	20635	20107	(-)528	(-)2.6
C)	Capital outlay	36298	35049	(-)1249	(-)3.4
i	<i>Irrigation and Flood Control</i>	9380	11912	2532	27
ii	<i>Transport and Communication</i>	8862	10057	1195	13.5
iii	<i>Energy</i>	730	521	(-)209	(-)28.6
iv	<i>Health and Family Welfare</i>	1257	1037	(-)220	(-)17.5
v	<i>Education, Sports, Art and Culture</i>	199	364	165	82.9
vi	<i>Water Supply, Sanitation, Housing and Urban Development</i>	515	2152	1637	317.9
vii	<i>Rural Development</i>	4591	1336	(-)3255	(-)70.9
viii	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	1786	657	(-)1129	(-)63.2
ix	<i>Others</i>	8978	7012	(-)1966	(-)21.9
D)	Revenue surplus (+)/ deficits (-)	(-)15375	11975	27350	(-)177.9
E)	Fiscal surplus (+)/ deficits (-)	(-)50586	(-)23015	27571	(-)54.5
F)	Primary surplus (+)/ deficits (-)	(-)16201	11006	27207	(-)167.9

Source: Finance Accounts and Budget for 2018-19

Appendix - 1.7
(Reference: Paragraph 1.4; Page 9)
Time series data on State Government Finances

(₹ in crore)

	2014-15		2015-16		2016-17		2017-18		2018-19	
Part A: Receipts										
1. Revenue Receipts	165415.46		185035.68		204693.14		243653.56		278996.27	
(i) Tax Revenue	115063.90	(69)	126608.11	(69)	136616.32	(67)	167931.87	(69)	187436.37	(67)
Taxes on Agricultural Income	-	-	-	-	-	-	-	-	-	-
State Goods and Service Tax	-	-	-	-	-	-	50063.00	(30)	82352.32	(44)
Taxes on Sales, Trade, etc.	67466.29	(59)	69660.82	(55)	81174.17	(60)	54893.51	(33)	35724.61	(19)
State Excise	11397.08	(10)	12469.56	(10)	12287.91	(9)	13449.65	(8)	15320.90	(8)
Taxes on Vehicles	5404.97	(5)	6017.19	(5)	6741.21	(5)	8665.38	(5)	8613.19	(5)
Stamps and Registration fees	19959.29	(17)	21766.99	(17)	21011.83	(15)	26441.82	(16)	28545.05	(15)
Land Revenue	1272.38	(1)	1748.31	(1)	1799.39	(1)	2309.86	(1)	2088.04	(1)
Taxes on Goods and Passengers	586.56	-	1582.13	(1)	1876.71	(1)	984.01	(1)	837.05 [#]	-
Other Taxes	8977.33	(8)	13363.11	(11)	11725.09	(9)	11124.64	(6)	13955.21	(8)
(ii) Non-tax Revenue	12580.89	(8)	13423.01	(7)	12709.34	(6)	16241.80	(7)	15843.57	(6)
(iii) State's share of Union taxes and duties	17630.03	(11)	28105.95	(15)	33714.90	(16)	37219.19	(15)	42054.20 [#]	(15)
(iv) Grants-in-aid from GoI	20140.64	(12)	16898.61	(9)	21652.58	(11)	22260.70	(9)	33662.13	(12)
2. Miscellaneous Capital Receipts	-		16.89		-		-		-	
3. Recoveries of Loans and Advances	975.08		865.11		1745.58		1778.01		1604.29	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	166390.54		185917.68		206438.72		245431.57		280600.56	
5. Public Debt Receipts	29373.28		37976.41		48336.49		48075.50		26025.21	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	28831.02		37392.47		47709.67		47907.68		25686.29	
Net transactions under Ways and Means Advances and Overdraft	-		-		-		-		-	
Loans and Advances from Government of India ¹	542.26		583.94		626.82		167.82		338.92 [#]	
6. Appropriation from Contingency Fund	2350		2962		-		-		1528.00	
7. Inter-State settlement	-		-		-		-		-	
8. Total receipts in the Consolidated Fund (4+5+6+7)	198113.82		226856.09		254775.22		293507.07		308153.77	
9. Contingency Fund Receipts	4360		962		-		-		3528.00	
10. Public Accounts receipts	83021.94		72747.20		82466.49		81876.99		90664.57	
11. Total receipts of the State (8+9+10)	285495.76		300565.29		337241.70		375384.06		402346.34	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	177553.12 (89)		190374.05 (89)		213228.73 (87)		241571.07 (90)		267021.67 (88)	
Plan	31308.28 (18)		36056.40 (19)		42088.59 (20)		*			
Non-Plan	146244.84 (82)		154317.65 (81)		171140.14 (80)					
General Services (incl. Interests payments)	60485.77 (34)		64369.76 (34)		71609.42 (34)		78534.78 (33)		84764.50 (32)	
Social Services	76952.49 (43)		82317.23 (43)		90281.99 (42)		93054.30 (38)		109390.99 (41)	
Economic Services	37686.57 (21)		38051.97 (20)		43842.54 (21)		54189.03 (22)		52758.97 (20)	
Grants-in-aid and Contribution	2428.29 (1)		5635.09 (3)		7494.78 (4)		15792.96 (7)		20107.21 (8)	
13. Capital outlay (per cent of 15)	19523.47 (10)		22793.16 (10)		25549.27 (10)		26842.18 (10)		35049.05 (12)	
Plan	16244.67 (83)		20165.05 (88)		20348.37 (80)		*			
Non-Plan	3278.80 (17)		2628.11 (12)		5200.90 (20)					
General Services	865.31 (4)		1259.28 (6)		1548.23 (6)		1047.80 (4)		1533.27 (4)	
Social Services	1957.82 (10)		2584.22 (11)		3266.51 (13)		2268.45 (8)		4341.15 (12)	
Economic Services	16700.34 (86)		18949.66 (83)		20734.52 (81)		23525.93 (88)		29174.63 (83)	

Figures in parenthesis represent percentages (rounded) to total of each sub-heading

* From 2017-18 onwards bifurcation related to Plan and Non-plan expenditure has been merged

[#] Lower rounding

¹ includes Ways and Means Advances

Appendix - 1.7 (contd...)					
	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
14. Disbursement of Loans and Advances (per cent of 15)	1140.54 (1)	1114.63 (1)	6277.21 (3)	979.29 -	1545.17 -
15. Total (12+13+14)	198217.13	214281.84	245055.21	269392.54	303615.89
16. Repayments of Public Debt	8827.78	10043.10	11886.89	15782.17	25116.49 [#]
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7941.54	9138.49	10917.34	14833.58	24190.22
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	0.00
Loans and Advances from Government of India ²	886.24	904.61	969.55	948.59	926.27 [#]
17. Appropriation to Contingency Fund	4350	962	-	-	3528.00
18. Total disbursement out of Consolidated Fund (15+16+17)	211394.91	225286.94	256942.10	285174.71	332260.38
19. Contingency Fund disbursements	2350	2962	-	-	1528.00
20. Public Account disbursements	68985.90	66412.16	67102.50	70490.24	89757.51
21. Total disbursement by the State (18+19+20)	282730.81	294661.10	324044.60	355664.95	423545.89
Part C: Deficits					
22. Revenue Deficit (-)/Surplus (+) (1-12)	(-)12137.66	(-) 5338.37	(-)8535.59	2082.49	11974.60
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)31826.59	(-) 28364.16	(-)33656.74	(-)23960.97	(-)23015.33
24. Primary Deficit (-)/Surplus (+) (23-25)	(-)7861.85	(-) 2592.75	(-)5124.82	9057.46	11005.92
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	23964.74	25771.41	28531.92	33018.43	34021.25
26. Financial Assistance to local bodies etc.	72711	82101	96839	101644	122563
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	27 days	nil	nil	8	nil
Overdraft availed (days)	nil	nil	nil	nil	nil
28. Interest on WMA/Overdraft	5.12	-	-	1.13	-
29. Gross State Domestic Product (GSDP)	1792122	2001223	2257032	2411600 ³	2660318 ⁴
30. Outstanding Fiscal liabilities (year-end)	319746	351341	395858	432415 [@]	436782.79
31. Outstanding guarantees (year-end) ⁵ (including interest)	7999.45	7234.57	7305.77	26657.72	25134.86
32. Maximum amount guaranteed (year-end)	34563.60	32247.11	22802.04	37287.13	38378.26
33. Number of ongoing projects	592	460 ⁶	447	420	349 ⁸
34. Capital blocked in ongoing projects	65146.79	49957.03 ⁶	76840.95	83520.47 ⁵	92029.58

² Includes Ways and Means Advances from GoI

³ Actuals as per Economic Survey of Maharashtra 2018-19

⁴ Advance estimates as per Economic Survey of Maharashtra 2018-19

⁵ As per Finance Accounts of respective years

⁶ Maharashtra Krishna Valley Development Corporation and Konkan Irrigation Development Corporation did not furnish the information

⁸ Includes four projects amounting to ₹ 19.55 crore related to Roads, Bridges and Buildings

[@] Proforma Correction

[#] Lower rounding

Appendix - 1.7 (concl...)					
(₹ in crore)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.42	6.33	6.05	6.73	7.05
Own Non-Tax Revenue/GSDP	0.70	0.67	0.56	0.65	0.59
Central Transfers/GSDP	0.98	1.40	1.49	1.49	1.58
II Expenditure Management					
Total Expenditure/GSDP	11.06	10.71	10.86	10.79	11.41
Total Expenditure/Revenue Receipts	119.83	115.81	119.72	110.56	108.82
Revenue Expenditure/Total Expenditure	89.58	88.84	87.01	89.67	87.95
Expenditure on Social Services/Total Expenditure	39.81	39.62	38.17	35.38	37.73
Expenditure on Economic Services/Total Expenditure	27.44	26.60	26.35	28.85	27.03
Capital Expenditure/Total Expenditure	9.85	10.64	10.43	9.96	11.54
Capital Expenditure on Social and Economic Services/Total Expenditure.	9.41	10.05	9.79	9.58	11.04
Education, Sports, Art and Culture /Total Expenditure	20.07	20.05	18.53	18.03	16.89
Health & Family Welfare/Total Expenditure	4.52	4.67	4.38	4.52	4.28
III Management of Fiscal Imbalances					
Revenue deficit /GSDP	(-)0.68	(-)0.27	(-)0.38	0.08	0.45
Fiscal deficit/GSDP	(-)1.78	(-)1.42	(-)1.49	(-)0.99	(-)0.87
Primary Deficit (surplus) /GSDP	(-)0.44	(-)0.13	(-)0.23	0.36	0.41
Revenue Deficit (surplus)/Fiscal Deficit	38.14	18.82	25.36	(-)8.69	(-)52.03
Primary Revenue Deficit (surplus)/GSDP	(-)3.11	(-)2.71	(-)11.9	(-)2.28	1.79
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	17.84	17.56	17.54	17.32	16.42
Fiscal Liabilities/RR	193.30	189.88	193.39	177.48	156.56
Primary deficit vis-à-vis quantum spread (percentage)	(-)275.86	(-)20.32	(-)28.38	(-)204.29	102.63
Debt Redemption (Principal +Interest)/ Total Debt Receipts	112.85	82.55	74.20	91.61	207.03
V Other Fiscal Health Indicators					
Return on Investment	0.03	0.05	0.05	0.05	0.18
Balance from Current Revenue (₹ in crore)	8224	22119	23573	*	*
Financial Assets/Liabilities	0.8	0.8	0.8	0.8	0.9
Source: Finance Accounts of the respective years					
* From 2017-18 onwards bifurcation related to Plan and Non-plan expenditure has been merged					

Appendix – 1.8
(Reference: Paragraph 1.9.2; Page 36)
Details of Government investments and accumulated losses
in Government Companies/Corporations as on September 2019

(₹ in crore)

Sr. No.	Sector & Name of the Company	Period of accounts	Year in which accounts finalised	State Government Equity	State Government Loan	Net loss(-) before tax	Accumulated loss (-)
A. Working Government Companies							
FINANCE							
1	Kolhapur Chitranagri Mahamandal Limited	1998-99	2013-14	3.24	0.13	(0.14)	(1.61)
2	Maharashtra State Handlooms Corporation Limited	2018-19	2019-20	88.71	23.29	(1.95)	(137.79)
Sector wise total				91.95	23.42	(2.09)	(139.40)
INFRASTRUCTURE							
3	Development Corporation of Konkan Ltd.	2018-19	2019-20	8.81	5.92	(0.26)	(15.29)
4	Maharashtra Airport Development Company	2016-17	2019-20	0.00	0.00	(230.07)	(259.29)
5	Maharashtra Satara Kagal Infrastructure Ltd.	2017-18	2018-19	0.00	0.00	(0.0044)	(0.03)
6	Maharashtra State Road Development Corporation Limited	2016-17	2018-19	773.56	179.02	(141.90)	(3794.67)
7	Mihan India Limited	2017-18	2018-19	0.00	0.00	(4.39)	(56.21)
8	Nagpur Mumbai Super Communication Expressway Limited	31.05.2017 to 31.03.2018	2018-19	0.00	0.00	(0.01)	(0.01)
Sector wise total				782.37	184.94	(376.63)	(4125.50)
MANUFACTURING							
9	Haffkine Ajintha Pharmaceuticals Limited	2017-18	2018-19	0.00	0.00	(3.49)	(16.55)
10	Mahaguj Collieries Limited	2018-19	2019-20	0.00	0.00	(2.69)	(6.43)
11	Maharashtra State Powerlooms Corporation Limited	2017-18	2018-19	15.27	0.20	(0.84)	(17.38)
Sector wise total				15.27	0.20	(7.02)	(40.36)
POWER							
12	Aurangabad Power Company Limited	2017-18	2019-20	0.00	0.00	(6.25)	(6.25)
13	Dhopave Coastal Power Limited	2018-19	2019-20	0.00	0.00	(0.0038)	(8.30)
14	Mahagenco Ash Management Services Limited	2018-19	2019-20	0.00	0.00	(0.42)	(1.40)
15	MSEB holding Company Limited	2017-18	2018-19	88684.34	0.00	(34.01)	(2137.83)
16	Maharashtra Power Development Corporation Limited	2018-19	2019-20	0.45	0.00	(0.23)	(1013.48)
17	Maharashtra State Power Generation Company Limited	2018-19	2019-20	0.00	0.00	(325.81)	(6848.93)
Sector wise total				88684.79	0.00	(366.72)	(10016.19)
SERVICE							
18	Mahatourism Corporation Limited	2017-18	2018-19	0.00	0.00	(0.01)	(0.07)
Sector wise total				0.00	0.00	(0.01)	(0.07)
Total A (All sector wise working Government companies)				89574.38	208.56	(752.48)	(14321.52)

Appendix - 1.8 (concl...)							
(₹ in crore)							
Sr. No.	Sector & Name of the Company	Period of accounts	Year in which accounts finalised	State Government Equity	State Government Loan	Net loss(-) before tax	Accumulated loss (-)
B. Working Statutory corporations							
SERVICE							
1	Maharashtra State Road Transport Corporation	2017-18	2019-20	4643.83	200.00	(1578.67)	(3663.21)
Sector wise total				4643.83	200.00	(1578.67)	(3663.21)
FINANCE							
2	Maharashtra State Finance Corporation	2014-15	2015-16	34.28	136.49	(13.78)	(687.90)
Sector wise total				34.28	136.49	(13.78)	(687.90)
Total B (All sector wise working Statutory corporations)				4678.11	336.49	(1592.45)	(4351.11)
Grand Total (A + B)				94252.49	545.05	(2344.93)	(18672.63)
C. Non-working Government companies							
AGRICULTURE & ALLIED							
1	Parbhani Krishi Go-sanvardhan Limited	2017-18	2018-19	0.00	0.00	(0.03)	(1.15)
2	Vidarbha Quality Seeds Limited	2018-19	2019-20	0.00	0.00	(0.01)	(0.41)
		2017-18	2018-19	0.00	0.00	0.00	(3.13)
Sector wise total				0.00	0.00	(0.04)	(1.56)
MANUFACTURING							
3	Godavari Garments Limited	2017-18	2018-19	0.00	0.00	(0.000024)	(8.17)
4	Maharashtra Electronics Corporation Limited	2016-17	2017-18	9.69	57.72	(42.71)	(378.07)
5	Maharashtra State Textile Corporation Limited	2017-18	2018-19	236.16	173.91	(41.95)	(1087.13)
6	The Gondwana Paints and Minerals Limited	2018-19	2019-20	0.00	0.00	(0.01)	(1.44)
7	The Pratap Spinning, Weaving and Manufacturing Company Limited	2018-19	2019-20	0.00	0.00	(0.01)	(63.90)
Sector wise total				245.85	231.63	(84.67)	(1538.71)
MISCELLANEOUS							
8	Vidarbha Tanneries Limited	2018-19	2019-20	0.00	0.00	(0.01)	(1.23)
Sector wise total				0.00	0.00	(0.01)	(1.23)
Total C (All sector wise non-working Government Companies)				245.85	231.63	(84.73)	(1541.51)
Grand Total (A + B+C)				94498.34	776.68	(2429.66)	(20214.14)
Source: Information received from Accountant General (Audit)-III, Maharashtra, Mumbai							

Appendix - 1.9

(Reference paragraph 1.9.3; Page 37)

**Summarised financial statement of Departmentally managed
Commercial/Quasi-Commercial Undertakings**

Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government Capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/Loss (-)	Interest on capital	Total return (9+10)	Percentage return on capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
										(₹ in lakh)	(in per cent)
Agriculture, Animal husbandry, Dairy development and Fisheries department											
Mumbai Region											
1	Greater Mumbai Milk Scheme, Worli	1947	2016-17	0.00	1608.47	65.65	4866.54	(-3145.13)	0.00	(-3145.13)	0.00
2	Milk Transport Scheme, Worli	1951	2006-07	261.62	65.00	6.27	872.07	0.00	27.47	27.47	10.50
3	Mother Dairy, Kurla	1975	2016-17	2356.63	1241.80	31.44	2170.25	(-1990.07)	247.45	(-1742.62)	(-73.95)
4	Central Dairy Goregaon	1951	2015-16	8451.44	629.87	38.19	1354.61	(-1649.04)	887.40	(-761.64)	(-9.01)
5	Unit Scheme, Mumbai	1950	2014-15	3143.95	2508.66	71.17	0.00	61.33	330.11	391.44	12.45
6	Agricultural Scheme, Mumbai	1950	2014-15	991.84	964.64	20.82	0.00	(-140.14)	104.14	(-36.00)	(-3.63)
7	Electrical Scheme, Mumbai	1950	2014-15	419.51	10.52	0.61	0.00	(-274.60)	44.05	(-230.55)	(-54.96)
8	Water Supply Scheme, Mumbai	1950	2014-15	1381.06	838.60	37.61	0.00	(-605.49)	145.01	(-460.48)	(-33.34)
9	Cattle Feed Scheme, Mumbai	1950	2014-15	(-132.38)	17.82	0.61	0.00	413.66	(-13.90)	399.76	(-301.98)
10	Cattle Breeding and Rearing Farm, Palghar	1979	2015-16	117.80	43.62	2.30	0.00	(-101.62)	12.37	(-89.25)	(-75.76)
11	Dairy Project, Dapchari	1960	2016-17	1098.65	349.79	184.01	35.57	(-1069.53)	115.36	(-954.17)	(-86.85)
12	Government Milk Scheme, Bhiwandi	1987	2015-16	133.87	24.94	0.03	0.00	(-30.94)	14.06	(-16.88)	(-12.61)
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2015-16	42.20	11.11	0.25	0.00	(-14.21)	4.43	(-9.78)	(-23.18)
14	Government Milk Scheme, Khopoli	1966	2016-17	228.94	100.57	9.20	284.81	(-171.58)	24.04	(-147.54)	(-64.44)
15	Government Milk Scheme Mahad,	1966	2015-16	169.66	64.76	0.94	0.00	(-46.08)	17.81	(-28.27)	(-16.66)
16	Government Milk Scheme, Chiplun	1966	2016-17	284.64	59.29	5.40	175.80	(-179.42)	29.89	(-149.53)	(-52.53)
17	Government Milk Scheme, Ratnagiri	1965	2015-16	607.70	97.90	2.88	398.03	(-219.50)	63.81	(-155.69)	(-25.62)
18	Government Milk Scheme, Kankavali	1966	2016-17	191.31	200.04	5.95	655.05	(-94.97)	20.09	(-74.88)	(-39.14)
	TOTAL			19748.44	8837.40	483.31	10812.73	(-9257.33)	2073.59	(-7183.74)	(-36.38)

Appendix - 1.9 (contd..)											(₹ in lakh)
Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government Capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/Loss (-)	Interest on capital	Total return (9+10)	Percentage return on capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Pune Region											
19	Government Milk Scheme, Pune	1950	2016-17	0.00	330.98	15.82	1207.70	(-)723.54	0.00	(-)723.54	0.00
20	Government Milk Scheme, Mahabaleshwar	1966	2016-17	137.11	37.47	2.29	0.00	(-)68.48	14.40	(-)54.08	(-)39.44
21	Government Milk Scheme, Satara	1979	2016-17	1167.55	281.29	4.22	2519.82	(-)384.50	122.59	(-)261.91	(-)22.43
22	Government Milk Scheme, Miraj	1961	2016-17	6978.30	421.80	23.73	3323.30	(-)1365.19	732.72	(-)632.47	(-)9.06
23	Government Milk Scheme, Solapur	1960	2016-17	120.13	22.11	1.28	0.00	(-)195.21	12.61	(-)182.60	(-)152.00
TOTAL				8403.09	1093.65	47.34	7050.82	(-)2736.92	882.32	(-)1854.60	(-)22.07
Nashik Region											
24	Government Milk Scheme, Nashik	1960	2016-17	12.92	57.42	2.07	32.44	(-)143.57	1.36	(-)142.21	(-)1100.70
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2016-17	25.40	13.46	0.02	0.00	(-)34.54	2.67	(-)31.87	(-)125.47
26	Government Milk Scheme, Ahmednagar	1969	2016-17	281.95	97.30	8.94	0.00	(-)341.41	29.60	(-)311.81	(-)110.59
27	Government Milk Scheme, Chalisgaon	1969	2017-18	144.84	2.09	0.14	0.00	(-)75.47	15.21	(-)60.26	(-)41.60
28	Government Milk Scheme, Dhule	1961	2016-17	551.56	188.97	9.18	0.00	(-)182.29	57.91	(-)124.38	(-)22.55
TOTAL				1016.67	359.24	20.35	32.44	(-)777.28	106.75	(-)670.53	(-)65.95
Aurangabad Region											
29	Government Milk Scheme, Aurangabad	1962	2017-18	2751.83	444.04	11.53	1162.03	(-)512.96	288.94	(-)224.02	(-)8.14
30	Government Milk Scheme, Udgir	1971	2017-18	1879.76	608.70	20.74	1703.26	(-)1030.57	197.38	(-)833.19	(-)44.32
31	Government Milk Scheme, Beed	1976	2017-18	2447.13	491.17	10.75	1182.79	(-)556.07	256.95	(-)299.12	(-)12.22
32	Government Milk Scheme, Nanded	1977	2017-18	632.54	82.25	3.92	249.03	(-)322.51	66.42	(-)256.09	(-)40.49
33	Government Milk Scheme, Bhoom	1978	2017-18	873.99	110.92	0.02	332.82	(-)276.60	91.77	(-)184.83	(-)21.15
34	Government Milk Scheme, Parbhani	1979	2017-18	4143.87	68.08	1.95	2603.55	(-)695.39	435.11	(-)260.28	(-)6.28
TOTAL				12729.12	1805.16	48.91	7233.48	(-)3394.10	1336.57	(-)2057.53	(-)16.16
Amravati Region											
35	Government Milk Scheme, Amravati	1962	2016-17	1636.18	893.38	6.50	450.83	(-)403.49	171.80	(-)231.69	(-)14.16
36	Government Milk Scheme, Akola	1962	2016-17	1747.64	363.53	40.52	515.23	(-)705.60	183.50	(-)522.10	(-)29.87
37	Government Milk Scheme, Yavatmal	2000	2017-18	1586.49	168.50	4.86	68.27	(-)269.69	166.58	(-)103.11	(-)6.50
38	Government Milk Scheme, Nandura	1979	2017-18	564.83	53.66	1.35	79.77	(-)103.85	59.31	(-)44.54	(-)7.89
TOTAL				5535.14	1479.07	53.23	1114.10	(-)1482.63	581.19	(-)901.44	(-)16.29

Appendix - 1.9 (concl.)

(₹ in lakh)

Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government Capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/Loss (-)	Interest on capital	Total return (9+10)	Percentage return on capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nagpur Region											
39	Government Milk Scheme, Nagpur	1958	2014-15	0.00	1098.11	6.65	0.00	(-)631.65	0.00	(-)631.65	0.00
40	Government Milk Scheme, Wardha	1976	2017-18	1965.81	27.43	0.96	1083.13	(-)516.18	206.41	(-)309.77	(-)15.76
41	Government Milk Scheme, Chandrapur	1979	2017-18	0.00	111.68	2.84	830.33	(-)413.94	0.00	(-)413.94	0.00
42	Government Milk Scheme, Gondia	1979	2017-18	3059.27	121.66	0.57	558.34	(-)664.69	321.22	(-)343.47	(-)11.23
TOTAL				5025.08	1358.88	11.02	2471.80	(-)2226.46	527.63	(-)1698.83	(-)33.81
Land Development Bulldozer Scheme,											
43	Land Development by Bulldozer Scheme, Pune	1944	1994-95	144.26	77.47	4.52	46.75	(-)72.83	18.75	(-)54.08	0.00
44	Land Development by Bulldozer Scheme, Aurangabad	1960	1998-99	32.99	1.05	0.00	2.02	(-)23.42	4.78	(-)18.64	0.00
45	Land Development by Bulldozer Scheme, Amravati	1965	1995-96	2.82	0.41	0.00	1.8	(-)4.46	0.4	(-)4.06	0.00
46	Land Development by Bulldozer Scheme, Nagpur	1996	1996-97	2.17	0.23	0.00	1.81	0.21	0.32	0.53	0.00
TOTAL				182.24	79.16	4.52	52.38	(-)100.5	24.25	(-)76.25	(-)41.84
Revenue and Forest Department											
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1926	1985-86	1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
TOTAL				1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
Food Civil Supplies and Consumer Protection Department											
48	Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	1959	2016-17	97328.31	127.59	14.01	67292.87	(-)29631.16	9733.30	(-)19897.86	(-)20.44
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	1957	2016-17	137122.19	2650.49	87.93	104079.51	(-)14518.36	13822.22	(-)696.14	(-)0.51
TOTAL				234450.50	2778.08	101.94	171372.38	(-)44149.52	23555.52	(-)20594.00	(-)20.95

Source: Proforma Accounts

Appendix - 2.1

(Reference: Paragraph 2.2.1; Page 54)

Grants/ Appropriation closed with excess supplementary provisions during 2018-19

(₹ in crore)

Sr. No.	Grant	Grant Description	V/C ^{\$}	Original	Supple-mentary	Original + Supplementary	Actuals
Revenue - Charged							
1	A01	Governor and Council of Ministers	C	14.93	0.91	15.84	13.64
2	J01	Administration of Justice	C	310.56	24.37	334.93	285.24
Revenue - Voted							
3	A06	Information and Publicity	V	158.55	29.00	187.55	135.93
4	B01	Police Administration	V	13652.73	31.50	13684.23	12257.64
5	B02	State Excise	V	150.68	2.64	153.32	122.01
6	B03	Transport Administration	V	1819.43	269.40	2088.83	1755.80
7	B04	Secretariat and Other General Services	V	48.71	2.39	51.10	39.78
8	C01	Revenue and District Administration	V	2244.26	54.33	2298.59	1660.34
9	C07	Forest	V	2353.06	468.91	2821.97	2340.67
10	D03	Agriculture Services	V	7211.19	420.32	7631.51	5841.32
11	D04	Animal Husbandry	V	1002.28	89.10	1091.38	929.87
12	D07	Secretariat and other Economic Services	V	21.27	0.61	21.88	15.90
13	E02	General Education	V	49410.16	0.01	49410.17	42091.83
14	E03	Secretariat and Other Social Services	V	337.48	75.41	412.89	301.94
15	F02	Urban Development and Other Advance Services	V	12434.10	502.76	12936.86	8920.30
16	F03	Secretariat and Other Social Services	V	126.97	0.24	127.21	17.62
17	F04	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	V	19139.45	186.63	19326.08	18780.19
18	G02	Other Fiscal and Miscellaneous Services	V	10136.93	1.10	10138.03	335.33
19	G06	Pensions and Other Retirement Benefits	V	20698.66	25.00	20723.66	20445.54
20	G07	Social Security and Welfare	V	151.71	16.30	168.01	149.34
21	H03	Housing	V	296.03	75.00	371.03	289.04
22	H05	Roads and Bridges	V	5272.51	0.45	5272.96	5052.83
23	H06	Public Works and Administrative and Functional Buildings	V	2697.08	0.66	2697.74	2000.86
24	I03	Irrigation, Power and Other Economic Services	V	2008.09	3.02	2011.11	1580.67
25	J01	Administration of Justice	V	1772.62	23.32	1795.94	1447.13
26	J02	Secretariat and Other Social and Economic Services	V	114.96	10.00	124.96	97.43
27	K03	Stationery and Printing	V	192.84	0.20	193.04	168.45
28	K04	Labour and Employment	V	197.94	2.94	200.88	155.30
29	L02	District Administration	V	4455.73	48.68	4504.41	3911.69
30	L03	Rural Development Programmes	V	6792.63	1347.29	8139.92	6332.66
31	M02	Food Storage and Warehousing	V	2367.79	37.46	2405.25	2196.64
32	M03	Secretariat and Other Economic Services	V	64.48	2.31	66.79	63.55
33	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	V	7263.24	1657.30	8920.54	6461.37
34	O01	District Administration	V	304.00	50.00	354.00	279.76
35	O03	Rural Employment	V	5064.25	80.00	5144.25	1183.73
36	O 07	Secretariat - Economic Services	V	256.09	10.00	266.09	184.02
37	O09	Census, Survey and Statistics	V	72.79	2.51	75.30	44.29

Appendix - 2.1 (conclid...)							
(₹ in crore)							
Sr. No.	Grant	Grant Description	V/C ^s	Original	Supplementary	Original + Supplementary	Actuals
38	R01	Medical and Public Health	V	8708.12	2104.47	10812.59	8631.07
39	S01	Medical and Public Health	V	2931.99	364.63	3296.62	2829.50
40	S03	Secretariat - Social Services	V	12.87	1.29	14.16	7.85
41	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	V	6627.47	417.43	7044.90	3896.44
42	U03	Secretariat - Social Services	V	4.61	0.07	4.68	3.40
43	U04	Ecology and Environment	V	89.55	12.41	101.96	66.96
44	V02	Co-operation	V	10149.30	2134.91	12284.21	6760.54
45	W02	General Education	V	6188.42	454.95	6643.37	5560.82
46	Y02	Water Supply and Sanitation	V	4650.26	414.80	5065.06	2628.46
47	ZA02	Secretariat and other Social Services	V	1949.25	65.18	2014.43	1456.73
48	ZC01	Parliament / State/Union Territory Legislatures	V	202.70	37.86	240.56	169.53
49	ZD02	Art and Culture	V	169.02	10.65	179.67	155.66
50	ZE01	Minorities Development	V	407.43	0.79	408.22	140.04
51	ZF01	Secretariat - General Services	V	12.73	3.00	15.73	10.25
52	ZF02	Art and Culture	V	21.12	0.72	21.84	16.84
53	ZH03	Irrigation Power and other Economic services	V	387.61	0.14	387.75	303.58
Capital - Voted							
54	B10	Capital Expenditure on Economic Services	V	1545.87	438.32	1984.19	1388.36
55	D09	Capital Expenditure on Fisheries	V	88.49	55.75	144.24	27.55
56	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	V	1599.28	294.59	1893.87	1112.93
57	H09	Capital Outlay on Removal of Regional Imbalance	V	65.14	1.00	66.14	24.46
58	K11	Capital Expenditure on Energy	V	614.72	69.00	683.72	523.52
59	O10	Capital Outlay on Other Rural Development Programmes	V	4216.70	310.25	4526.95	871.77
60	S04	Capital outlay on Medical and Public Health	V	525.17	222.10	747.27	285.58
61	T10	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	V	307.24	5.50	312.74	295.49
62	V05	Capital Expenditure on Economic Services	V	110.00	4.00	114.00	46.85
63	ZH05	Capital Outlay on Irrigation	V	2634.90	71.31	2706.21	2181.66
Total				234836.14	13047.19	247883.33	187285.49
Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai							
^s Voted/Charged							

Appendix - 2.2 (Reference: Paragraph 2.3.1; Page 54) Grants/Appropriations closed with excess over provisions of previous years requiring regularisation (₹ in crore)			
Years	No. of Grants/ Appropriations	Grants/Appropriations numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Report
2015-16	28/4	C-06, C-11, D-01, K-03, L-01, O-15, O-16, O-17, O-18, O-20, O-23, O-25, O-27, O-28, O-30, O-31, O-32, O-35, O-36, O-37, O-38, O-39, O-40, O-41, O-42, O-43, O-46, O-47, O-48, Q-02, U-01, W-07	564.82
2016-17	30/6	A-01, C-01, C-03, C-11, F-06, H-05, L-01, O-13, O-16, O-18, O-21, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-37, O-38, O-39, O-40, O-43, O-46, O-47, O-48, V-06, W-01, W-07	167.69
2017-18	15/5	B-01, C-09, C-11, D-01, G-06, L-01, O-22, O-27, O-31, O-43, O-46, O-47, O-48, O-49, O-53, O-59, O-74, O-81, T-02, W-07	47.15
TOTAL	73/15		779.66
Source: Appropriation Accounts of respective years			

Appendix - 2.3				
<i>(Reference: Paragraph 2.3.1.1; Page 54)</i>				
Grants/appropriations closed with excess over provisions during 2018-19 requiring regularisation				
(₹ in crore)				
Sr. No.	Name and the title of the Voted grant/ Charged appropriation	Total grant	Expenditure	Excess
Revenue Section				
1	C06 Relief on account of Natural Calamities	11839.15	12782.33	943.19
2	O18 District Plan – Thane	230.1912	230.1919	0.0007
3	O52 District Plan – Nanded	216.86	216.93	0.07
4	O58 District Plan – Osmanabad	137.3550	137.3572	0.0022
5	O68 District Plan – Chandrapur	190.66	190.82	0.16
6	O78 District Plan – Yavatmal	163.86	163.89	0.03
Charged Appropriation				
7	C11 Internal Debt of the State Government (Capital Section)	0.0010	0.0018	0.0008
8	H08 Capital Expenditure On Public Works Administrative and Functional Buildings	24.9761	24.9762	0.0001
9	L01 Interest Payments (Revenue Section)	1266.74	1269.45	2.71
TOTAL		14069.80	15015.95	946.16
Source: Appropriation Accounts 2018-19				

Appendix - 2.4										
(Reference: Paragraph 2.3.2; Page 54)										
Sub-head wise persistent excess over provision										
(₹ in crore)										
Sr. No.	Grant	MJH	SMH	MNH	SBH	SBH Description	V/C ^s	Excess 2016-17	Excess 2017-18	Excess 2018-19
1	B01-Police Administration	2055	00	001	066	Recruitment of Police	V	5.06	17.61	1.29
2	C05-Other Social Services	2235	02	104	319	Financial Assistance to the heirs of the farmers who have committed suicides	V	4.01	3.72	4.61
3	C06-Relief on account of Natural Calamities	2245	02	101	015	Cash Doles, assistance to family of deceased persons and injured persons.	V	7.33	4.43	9.52
4	C06-Relief on account of Natural Calamities	2245	02	117	031	Assistance to small and marginal farmers for purchase of livestock in lieu of dead animals	V	3.54	2.10	1.73
5	C07-Forest	2406	01	101	857	Creation of Supernumerary Posts for Forest Labourers	V	1.26	7.07	5.32
6	C07-Forest	2406	02	110	236	Compensation for the Losses due to Wild animals attack	V	4.77	16.66	32.52
7	D05-Dairy Development	2404	00	207	223	Government Milk Scheme Satara - Procurement	V	1.04	2.01	7.82
8	D05-Dairy Development	2404	00	224	218	Government Milk Scheme Parbhani - Procurement	V	2.94	9.91	4.19
9	D05-Dairy Development	2404	00	224	220	Government Milk Scheme Parbhani - Distribution	V	1.05	1.02	3.09
10	D05-Dairy Development	2404	00	230	153	Government Milk Scheme Arvi-Wardha - Distribution	V	1.46	1.07	1.22
11	H05-Roads and Bridges	3054	80	797	024	Transfer to reserve fund and deposit account (subvention from central road fund)	V	315.01	95.28	213.91
12	I03-Irrigation, Power and Other Economic Services	2711	03	103	028	Dir. Irrigation. Research & Dev. Pune	V	1.77	1.10	1.99
13	O14-District Plan - Mumbai City	2217	80	191	833	Grants to Municipal Corporations for Maharashtra Nagrothan Maha-Abhiyan	V	4.10	2.00	14.88

Appendix – 2.4 (concl...)										
(₹ in crore)										
Sr. No.	Grant	MJH	SMH	MNH	SBH	SBH Description	V/C ^{\$}	Excess 2016-17	Excess 2017-18	Excess 2018-19
14	R01-Medical and Public Health	2210	06	101	061	Malaria Control Programme - (State Sector)	V	29.40	10.67	12.76
15	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	4225	02	796	053	Construction of English Medium School Buildings	V	62.00	9.58	50.00
16	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	5054	04	796	511	District and Other Roads (State Level Scheme)	V	25.50	69.77	48.73
17	W03-Technical Education	2203	00	105	276	Introduction of Double Shift in Government Polytechnics	V	9.33	6.40	4.67
18	ZE01-Minorities Development	2235	02	200	B02	Commencement of Second Shift in Existing Government Polytechnics for Minority Students.	V	3.32	3.89	2.18
19	D01-Interest Payments	2049	03	104	121	General Provident Fund of Staff in Agricultural Universities and Allied Institutions	C	7.49	7.29	3.51
20	G03-Interest Payments and Debt Servicing	2049	01	101	218	Maharashtra State Development Loan	C	736.28	143.62	902.58
21	L01-Interest Payments	2049	03	104	077	Interest on State Provident Fund	C	4.89	9.34	2.71

Source: Appropriation Accounts of respective years

^{\$} Voted/Charged

Appendix - 2.5

(Reference: Paragraph 2.3.4; page 55)

Rush of expenditure during the last quarter and last month of 2018-19

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2019	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
01	A04	2052 -Secretariat - General Services	756.12	434.76	57.50	384.5	50.85
02	A05	2235 -Social Security and Welfare	553.81	488.65	88.23	466.09	84.16
03	B10	5055 -Capital Outlay on Road Transport	500.00	420.45	84.09	420.45	84.09
04	C06	2245 -Relief on account of Natural Calamities	12782.33	8305.28	64.97	6415.33	50.19
05	C10	4406 -Capital Outlay on Forestry and Wild Life	1147.84	916.99	79.89	792.44	69.04
06	E01	2049 -Interest Payments	1658.00	1649.96	99.52	1646.79	99.32
07	F02	3054 -Roads and Bridges	405.08	308.13	76.07	251.73	62.14
08	F05	4217 -Capital Outlay on Urban Development	2059.24	1804.24	87.62	1363.32	66.21
09	F07	6217 -Loans for Urban Development	789.98	609.98	77.21	490.98	62.15
10	G02	2075 -Miscellaneous General Services	331.33	290.86	87.79	274.08	82.72
11	G03	2048 -Appropriation for Reduction or Avoidance of Debt	3800.00	1900.00	50.00	1900.00	50.00
12	H08	4210 -Capital Outlay on Medical and Public Health	537.62	404.24	75.19	289.07	53.77
13	I05	4702 -Capital Outlay on Minor Irrigation	1301.45	808.62	62.13	658.31	50.58
14	K02	2049 -Interest Payments	365.03	365.03	100.00	365.03	100.00
15	K06	2810 -New and Renewable Energy	534.04	534.04	100.00	534.04	100.00
16	K06	2801 -Power	9847.67	6079.13	61.73	6045.81	61.39
17	L01	2049 -Interest Payments	1269.45	1236.41	97.40	1217.23	95.89
18	L03	2515 -Other Rural Development Programmes	4385.18	2832.92	64.60	2750.99	62.73
19	M02	2408 -Food, Storage and Warehousing	2196.64	2001.74	91.13	1774.83	80.80
20	N03	2801 -Power	200.00	200.00	100.00	200.00	100.00
21	N06	2225 -Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2290.03	1764.23	77.04	1339.87	58.51
22	O07	3451 -Secretariat - Economic Services	186.51	150.05	80.45	103.71	55.61

Appendix - 2.5 (concl...)							
Sr. No.	Grant No.	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2019	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
23	O10	4515 -Capital Outlay on other Rural Development Programmes	734.45	556.04	75.71	413.97	56.36
24	Q03	2216 -Housing	670.84	596.70	88.95	539.63	80.44
25	R03	4210 -Capital Outlay on Medical and Public Health	124.17	123.85	99.74	123.75	99.66
26	S04	4210 -Capital Outlay on Medical and Public Health	285.58	284.60	99.66	265.63	93.01
27	T05	2801 -Power	219.43	219.43	100.00	219.43	100.00
28	T05	2215 -Water Supply and Sanitation	259.45	185.77	71.60	134.91	52.00
29	T06	5054 -Capital Outlay on Roads and Bridges	498.73	498.73	100.00	411.81	82.57
30	T06	4225 -Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	204.96	166.30	81.14	143.55	70.04
31	T09	2225 -Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2856.78	2033.12	71.17	1566.60	54.84
32	T10	4225 -Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	295.49	254.57	86.15	201.73	68.27
33	V03	4425 -Capital Outlay on Co-operation	155.22	138.07	88.95	136.34	87.84
34	W01	2049 -Interest Payments	345.77	345.77	100.00	345.77	100.00
35	W04	2205 -Art and Culture	306.47	196.37	64.07	189.23	61.75
36	ZD04	3452 -Tourism	362.40	359.19	99.11	322.38	88.96
37	ZH05	4702 -Capital Outlay on Minor Irrigation	169.30	131.64	77.76	118.49	69.99
38	ZH05	4402 -Capital Outlay on Soil and Water Conservation	2012.35	1321.76	65.68	1125.22	55.92
Total			57398.74	40917.62		35943.04	

Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai

Appendix - 2.6					
(Reference: Paragraph 2.3.5; Page 55)					
Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions					
(₹ in crore)					
Sr. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue (Voted)					
1	A04	Secretariat and Miscellaneous General Services	1398.56	462.38	33.06
2	A06	Information and Publicity	187.55	51.62	27.52
3	B02	State Excise	153.32	31.31	20.42
4	B04	Secretariat and Other General Services	51.10	11.32	22.15
5	D03	Agriculture Services	7631.51	1790.18	23.46
6	E03	Secretariat and Other Social Services	412.89	110.95	26.87
7	F02	Urban Development and Other Advance Services	12936.86	4016.56	31.05
8	F03	Secretariat and Other Social Services	127.21	109.59	86.15
9	G01	Sales Tax Administration	780.52	202.18	25.90
10	G02	Other Fiscal and Miscellaneous Services	10138.03	9802.70	96.69
11	G04	Secretariat - General Services	41.31	10.66	25.80
12	J02	Secretariat and Other Social and Economic Services	124.96	27.53	22.03
13	K01	Other Taxes and Duties on Commodities and Services	53.43	11.69	21.88
14	K04	Labour and Employment	200.88	45.57	22.69
15	K08	Secretariat - Economic Services	28.68	14.14	49.30
16	L03	Rural Development Programmes	8139.92	1807.25	22.20
17	N02	Secretariat and Other Social Services	815.61	170.01	20.84
18	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8920.54	2459.17	27.57
19	O01	District Administration	354.00	74.24	20.97
20	O03	Rural Employment	5144.25	3960.53	76.99
21	O04	Other Rural Development Programmes	505.29	505.23	99.99
22	O06	Other Scientific Research	128.31	38.49	30.00
23	O07	Secretariat-Economic Services	266.09	82.07	30.84
24	O09	Census, Survey and Statistics	75.30	31.01	41.18
25	Q03	Housing	1377.90	706.71	51.29
26	R01	Medical and Public Health	10812.59	2181.51	20.18
27	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	7044.90	3148.46	44.69
28	U04	Ecology and Environment	101.96	34.99	34.32
29	V02	Co-operation	12284.20	5523.66	44.97
30	Y02	Water Supply and Sanitation	5065.06	2436.60	48.11
31	ZA02	Social Security and Welfare	2014.43	557.70	27.69
32	ZC01	Parliament / State/Union Territory Legislatures	240.56	71.03	29.53
33	ZD04	Tourism	466.74	104.34	22.36
34	ZE01	Minorities Development	408.22	268.18	65.69
35	ZG02	Secretariat & Other Social Services	16.90	12.70	75.15
36	ZH03	Irrigation, Power & Other Economic Services	387.75	84.16	21.70
Revenue (Charged)					
37	B03	Transport Administration	50.00	15.00	30.00
38	G06	Pensions and Other Retirement Benefits	56.97	12.05	21.15
39	V01	Interest Payments	73.00	56.28	77.10

Appendix - 2.6 (concl...)					
(₹ in crore)					
Sr. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Capital (Voted)					
40	A09	Capital Outlay on Public Works	302.00	301.05	99.69
41	B10	Capital Expenditure on Economic Services	1984.18	595.83	30.03
42	B11	Loans to Government Servants etc.	127.31	41.65	32.72
43	D09	Capital Expenditure on Animal Husbandry	144.24	116.69	80.90
44	K11	Capital Expenditure on Energy	683.72	160.20	23.43
45	L07	Capital Expenditure on Rural Development	2819.43	1020.95	36.21
46	N04	Capital Expenditure on Social Services	1028.92	917.63	89.18
47	N07	District Schemes	91.44	35.37	38.68
48	O10	Capital Outlay on Other Rural Development Programmes	4526.95	3655.18	80.74
49	O41	District Plan - Jalgaon	46.13	12.48	27.05
50	S04	Capital outlay on Medical and Public Health	747.27	461.69	61.78
51	V03	Capital Expenditure on Social Services	612.90	450.96	73.58
52	V05	Capital Expenditure on Economic Services	114.00	67.15	58.90
53	W08	Capital Outlay on Other Social Services	10.10	10.10	100.00
54	X03	Capital Expenditure on Social Services	100.00	100.00	100.00
55	ZA03	Loans to Government Servants, etc.	34.60	13.20	38.15
56	ZA04	Capital Outlay on Other Social Services	100.00	30.00	30.00
57	ZG04	Capital outlay on Welfare of SC, ST, OBC & Minorities	52.65	49.25	93.54
58	C4	Secretariat and other General Services	53.77	19.94	37.08
59	H4	Secretariat and other Economic Services	67.96	25.00	36.79
60	I4	Secretariat Economic Services	69.41	38.98	56.16
61	H9	Capital Outlay on Removal of Regional Imbalance	66.14	41.69	63.03
62	H3	Housing	371.03	81.99	22.10
63	I3	Irrigation, Power and Other Economic Services	2011.10	430.43	21.40
64	C1	Revenue and District Administration	2298.59	638.25	27.77
65	H6	Public Works and Administrative and Functional Buildings	2697.74	696.87	25.83
66	H8	Capital Expenditure on Public Works Administrative and Functional Buildings	1893.87	780.94	41.24
Capital (Charged)					
67	V04	Internal Debt of the State Government	55.00	17.42	31.67
68	I1	Interest Payments	453.86	146.85	32.36
Total			122581.61	51997.49	
Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai					

Appendix - 2.7

(Reference: Paragraph 2.3.5; Page 55)

Grants which closed with savings of ₹ 100 crore each and above

(₹ in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total	Actual Expenditure	Savings	Percentage (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue Voted							
1	A04-Secretariat and Miscellaneous General Services	817.78	580.78	1398.56	936.17	462.38	33.06
2	A05-Social Services	175.09	524.26	699.35	595.54	103.81	14.84
3	B01-Police Administration	13652.73	31.50	13684.23	12257.64	1426.59	10.43
4	B03-Transport Administration	1819.43	269.40	2088.83	1755.80	333.03	15.94
5	C01-Revenue and District Administration	2244.26	54.33	2298.59	1660.34	638.25	27.77
6	C07-Forest	2353.06	468.91	2821.97	2340.67	481.30	17.06
7	D03-Agriculture Services	7211.19	420.32	7631.51	5841.32	1790.18	23.46
8	D04-Animal Husbandry	1002.28	89.10	1091.38	929.87	161.51	14.80
9	E02-General Education	49410.16	0.01	49410.17	42091.83	7318.33	14.81
10	E03-Secretariat and Other Social Services	337.48	75.41	412.89	301.94	110.95	26.87
11	F02-Urban Development and Other Advance Services	12434.10	502.76	12936.86	8920.30	4016.56	31.05
12	F03-Secretariat and Other Social Services	126.97	0.24	127.21	17.62	109.59	86.15
13	F04-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19139.45	186.63	19326.08	18780.19	545.89	2.82
14	G01-Sales Tax Administration	780.52	0.00	780.52	578.34	202.18	25.90
15	G02-Other Fiscal and Miscellaneous Services	10136.93	1.10	10138.03	335.33	9802.70	96.69
16	G06-Pensions and Other Retirement Benefits	20698.66	25.00	20723.66	20445.54	278.12	1.34
17	H05-Roads and Bridges	5272.51	0.45	5272.96	5052.83	220.12	4.17
18	H06-Public Works and Administrative and Functional Buildings.	2697.08	0.66	2697.74	2000.86	696.87	25.83
19	I03-Irrigation,Power and Other Economic Services	2008.09	3.02	2011.11	1580.67	430.43	21.40
20	J01-Administration of Justice	1772.62	23.32	1795.94	1447.13	348.81	19.42
21	K06-Energy	7387.65	3348.92	10736.57	10381.71	354.86	3.31
22	K07-Industries	2949.14	1020.00	3969.14	3285.23	683.91	17.23
23	L02-District Administration	4455.73	48.68	4504.41	3911.69	592.72	13.16
24	L03-Rural Development Programmes	6792.63	1347.29	8139.92	6332.66	1807.25	22.20
25	L05-Compensation and Assignments to Local Bodies and PRIs	619.30	0.00	619.30	517.59	101.71	16.42

Appendix - 2.7 (contd...)							
							(₹ in crore)
Sr. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total	Actual Expenditure	Savings	Percentage (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
26	M02-Food Storage and Warehousing	2367.79	37.46	2405.25	2196.64	208.61	8.67
27	N02-Secretariat and Other Social Services	815.61	0.00	815.61	645.60	170.01	20.84
28	N03-Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	7263.24	1657.30	8920.54	6461.37	2459.17	27.57
29	N06-Social Justice and Special Assistance Department	2602.90	0.00	2602.90	2290.03	312.87	12.02
30	O03-Rural Employment	5064.25	80.00	5144.25	1183.73	3960.53	76.99
31	O04-Other Rural Development Programmes	505.29	0.00	505.29	0.06	505.23	99.99
32	Q03-Housing	1377.90	0.00	1377.90	671.19	706.71	51.29
33	R01-Medical and Public Health	8708.12	2104.47	10812.59	8631.07	2181.51	20.18
34	S01-Medical and Public Health	2931.99	364.63	3296.62	2829.50	467.12	14.17
35	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	6627.47	417.43	7044.90	3896.44	3148.46	44.69
36	V02-Co-operation	10149.30	2134.91	12284.21	6760.54	5523.66	44.97
37	W02-General Education	6188.42	454.95	6643.37	5560.82	1082.55	16.30
38	W03-Technical Education	1473.08	181.49	1654.57	1498.85	155.72	9.41
39	X01-Social Security and Nutrition	3289.78	1288.58	4578.36	3908.15	670.22	14.64
40	Y02-Water Supply and Sanitation	4650.26	414.80	5065.06	2628.46	2436.60	48.11
41	ZA02-Social Security and Welfare	1949.25	65.18	2014.43	1456.73	557.70	27.69
42	ZD04-Tourism	300.00	166.74	466.74	362.40	104.34	22.36
43	ZE01-Minorities Development	407.43	0.79	408.22	140.04	268.18	65.69
44	ZG03-Welfare of Scheduled Castes	2871.22	752.06	3623.28	3063.23	560.05	15.46
Revenue Charged							
45	G03-Interest Payments and Debt Servicing	33997.89	0.00	33997.89	33716.34	281.55	0.83
46	I01-Interest payments	453.86	0.00	453.86	307.01	146.85	32.36
Capital Voted							
47	A09-Capital Outlay on Public Works	302.00	0.00	302.00	0.95	301.05	99.69
48	B10-Capital Expenditure on Economic Services	1545.87	438.32	1984.19	1388.36	595.83	30.03
49	D09-Capital Expenditure on Animal Husbandry	88.49	55.75	144.24	27.55	116.69	80.90
50	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	1599.28	294.59	1893.87	1112.93	780.94	41.24
51	I05-Capital Expenditure on Irrigation	9505.01	3117.96	12622.97	11763.57	859.41	6.81

Appendix - 2.7 (concl...)							
							(₹ in crore)
Sr. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total	Actual Expenditure	Savings	Percentage (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
52	K11-Capital Expenditure on Energy	614.72	69.00	683.72	523.52	160.20	23.43
53	L07-Capital Expenditure on Rural Development	2819.43	0.00	2819.43	1798.48	1020.95	36.21
54	M04-Capital Expenditure on Food Storage and Warehousing	4509.20	0.00	4509.20	4263.37	245.83	5.45
55	N04-Food Storage and Warehousing	1028.91	0.00	1028.91	111.29	917.63	89.18
56	O10-Capital Outlay on Other Rural Development Programmes	4216.70	310.25	4526.95	871.77	3655.18	80.74
57	S04-Capital outlay on Medical and Public Health	525.17	222.10	747.27	285.58	461.69	61.78
58	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	723.36	200.00	923.36	776.12	147.24	15.95
59	V03-Capital Expenditure on Social Services	111.50	501.40	612.90	161.94	450.96	73.58
60	X03-Capital Expenditure on Social Services	100.00	0.00	100.00	0.00	100.00	100.00
61	ZH05-Capital Outlay on Soil and Water Conservation	2634.90	71.31	2706.21	2181.66	524.56	19.38
Capital Charged							
62	G09-Public Debt and Inter State Settlement	28107.71	0.00	28107.71	24789.91	3317.80	11.80
TOTAL		338722.14	24423.56	363145.70	290564.01	72581.65	

Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai

Appendix - 2.8

(Reference: Paragraph 2.3.6; Page 57)

Grants which closed with savings of more than ₹ 100 crore persistently during 2014-15 to 2018-19

(₹ in crore)

Sr. No.	Number and Name of the grant	Voted/ Charged (V/C)	Amount of savings (per cent to total grants)				
			2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Voted							
1	B01-Police Administration	V	1250.17 (12.28)	715.89 (14.59)	842.90 (6.89)	940.89 (19.84)	1426.59 (10.43)
2	C01-Revenue and District Administration	V	304.46 (19.15)	317.86 (17.79)	311.80 (16.42)	515.56 (24.10)	638.25 (27.77)
3	C07-Forest	V	224.57 (15.61)	281.87 (13.78)	331.09 (15.10)	566.13 (21.41)	481.30 (17.06)
4	D03-Agriculture Services	V	839.80 (17.04)	723.07 (13.65)	1024.24 (11.59)	1562.01 (22.56)	1790.18 (23.46)
5	E02-General Education	V	1639.51 (4.67)	3317.57 (8.48)	4502.23 (10.78)	6680.38 (14.31)	7318.33 (14.81)
6	F02-Urban Development and Other Advance Services	V	1592.83 (26.08)	1151.96 (15.35)	1554.65 (13.43)	4228.31 (34.60)	4016.56 (31.05)
7	G01-Sales Tax Administration	V	122.34 (20.26)	206.77 (29.49)	198.82 (26.65)	242.52 (29.81)	202.18 (25.90)
8	G02-Other Fiscal and Miscellaneous Services	V	153.76 (52.41)	3491.79 (96.68)	2191.39 (94.50)	1114.16 (91.85)	9802.70 (96.69)
9	G06-Pensions and Other Retirement Benefits	V	201.21 (1.39)	1139.03 (6.92)	2194.71 (11.53)	1219.62 (6.16)	278.12 (1.34)
10	H06-Public Works and Administrative and Functional Buildings.	V	479.34 (19.06)	525.37 (20.06)	526.59 (20.06)	608.48 (22.97)	696.87 (25.83)
11	I03-Irrigation, Power and Other Economic Services	V	340.75 (14.94)	316.90 (13.21)	473.49 (19.84)	322.92 (16.79)	430.43 (21.40)
12	J01-Administration of Justice	V	536.97 (34.42)	236.17 (17.43)	249.06 (17.14)	377.90 (22.09)	348.81 (19.42)
13	L02-District Administration	V	220.30 (7.20)	135.60 (4.15)	309.92 (8.22)	255.88 (6.67)	592.72 (13.16)
14	L03-Rural Development Programmes	V	1844.17 (26.63)	1308.33 (23.44)	1199.04 (15.99)	1684.76 (24.39)	1807.25 (22.20)
15	O03-Rural Employment	V	844.82 (36.47)	476.98 (17.56)	1592.76 (46.11)	3468.90 (67.50)	3960.53 (76.99)
16	Q03-Housing	V	979.95 (67.35)	335.44 (61.63)	1662.53 (79.84)	1548.93 (90.76)	706.71 (51.29)
17	R01-Medical and Public Health	V	2552.99 (29.50)	1407.53 (17.27)	1434.53 (16.47)	1956.59 (18.35)	2181.51 (20.18)
18	S01-Medical and Public Health	V	139.84 (7.03)	209.93 (9.34)	236.03 (9.29)	267.17 (10.15)	467.12 (14.17)
19	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	V	1114.16 (23.83)	1374.04 (25.70)	1022.55 (18.86)	3258.17 (50.05)	3148.46 (44.69)
20	W03-Technical Education	V	261.21 (13.91)	223.94 (11.65)	215.03 (11.54)	186.90 (13.39)	155.72 (9.41)
21	X01-Social Security and Nutrition	V	516.86 (15.35)	552.26 (15.31)	535.27 (17.95)	395.97 (12.53)	670.22 (14.64)
22	Y02-Water Supply and Sanitation	V	866.08 (42.25)	1445.30 (48.91)	2021.40 (51.54)	2059.43 (50.05)	2436.60 (48.11)

Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai

Appendix - 2.9
(Reference: Paragraph 2.3.7; Page 58)
Unnecessary Supplementary provisions
(₹ 10 crore or more in each case)

(₹ in crore)

Sr. No.	Grant Number	Name of the Appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
Revenue Voted						
1	A06	Information and Publicity	158.55	135.93	22.62	29.00
2	B01	Police Administration	13652.73	12257.64	1395.09	31.50
3	B03	Transport Administration	1819.43	1755.80	63.63	269.40
4	C01	Revenue and District Administration	2244.26	1660.34	583.92	54.33
5	C07	Forest	2353.06	2340.67	12.39	468.91
6	D03	Agriculture Services	7211.19	5841.32	1369.87	420.32
7	D04	Animal Husbandry	1002.28	929.87	72.41	89.10
8	E03	Secretariat and Other Social Services	337.48	301.94	35.54	75.41
9	F02	Urban Development and Other Advance Services	12434.10	8920.30	3513.80	502.76
10	F04	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19139.45	18780.19	359.26	186.63
11	G06	Pensions and Other Retirement Benefits	20698.66	20445.54	253.12	25.00
12	G07	Social Security and Welfare	151.71	149.34	2.38	16.30
13	H03	Housing	296.03	289.04	6.99	75.00
14	J01	Administration of Justice	1772.62	1447.13	325.49	23.32
15	L02	District Administration	4455.73	3911.69	544.04	48.68
16	L03	Rural Development Programmes	6792.63	6332.66	459.97	1347.29
17	M02	Food Storage and Warehousing	2367.79	2196.64	171.15	37.46
18	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	7263.24	6461.37	801.87	1657.30
19	O01	District Administration	304.00	279.76	24.24	50.00
20	O03	Rural Employment	5064.25	1183.73	3880.53	80.00
21	R01	Medical and Public Health	8708.12	8631.07	77.05	2104.47
22	S01	Medical and Public Health	2931.99	2829.50	102.49	364.63
23	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	6627.47	3896.44	2731.03	417.43
24	U04	Ecology and Environment	89.55	66.96	22.59	12.41
25	V02	Co-operation	10149.30	6760.54	3388.75	2134.91
26	W02	General Education	6188.42	5560.82	627.60	454.95
27	Y02	Water Supply and Sanitation	4650.26	2628.46	2021.80	414.80
28	ZA02	Social Security and Welfare	1949.25	1456.73	492.52	65.18
29	ZC01	Parliament / State/Union Territory Legislatures	202.70	169.53	33.17	37.86
30	ZD02	Art and Culture	169.02	155.66	13.35	10.65
Revenue Charged						
31	J01	Administration of Justice	310.56	285.24	25.32	24.37

Appendix - 2.9 (concl...)						
(₹ in crore)						
Sr. No.	Grant Number	Name of the Appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
Capital Voted						
32	B10	Capital Expenditure on Economic Services	1545.87	1388.36	157.51	438.32
33	D09	Capital Expenditure on Animal Husbandry	88.49	27.55	60.94	55.75
34	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	1599.28	1112.93	486.35	294.59
35	K11	Capital Expenditure on Energy	614.72	523.52	91.20	69.00
36	O10	Capital Outlay on Other Rural Development Programmes	4216.70	871.77	3344.93	310.25
37	S04	Capital outlay on Medical and Public Health	525.17	285.58	239.59	222.10
38	ZH05	Capital Outlay on Soil and Water Conservation	2634.90	2181.66	453.24	71.31
Total			162720.96	134453.22	27814.74	12990.69
Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai						

Appendix- 2.10			
(Reference: Paragraph 2.3.8; Page 58)			
Cases of surrender of funds in excess of ₹ 50 crore			
on 30 and 31 March 2019			
(₹ in crore)			
Sr. No.	Grant number	Major Head	Amount Surrendered
Revenue Section			
1	A04	2070 Other Administrative Services	193.97
2	A04	2052 Secretariat - General Services	210.18
3	A05	2235 Social Security and Welfare	130.91
4	A06	2220 Information and Publicity	51.26
5	B01	2070 Other Administrative Services	58.09
6	B01	2055 Police	1394.64
7	B03	2041 Taxes on Vehicles	347.83
8	C01	2029 Land Revenue	239.64
9	C01	2053 District Administration	390.60
10	C06	2245 Relief on account of Natural Calamities	1145.46
11	C07	2406 Forestry and Wild life	472.13
12	D03	2415 Agricultural Research and Education	152.30
13	D03	2401 Crop Husbandry	1731.30
14	E01	2049 Interest Payments	61.04
15	E02	2202 General Education	7318.51
16	E03	2235 Social Security and Welfare	73.61
17	F02	2217 Urban Development	3811.53
18	F03	2230 Labour and Employment	104.77
19	F04	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	545.89
20	G01	2040 Taxes on Sales	182.39
21	G02	2075 Miscellaneous General Services	67.87
22	G02	2070 Other Administrative Services	9734.83
23	G03	2049 Interest Payments	66.32
24	G05	2054 Treasury and Accounts Administration	56.34
25	H05	3054 Roads and Bridges	363.32
26	H06	2059 Public Works	688.42
27	I01	2049 Interest Payment	146.85
28	I03	2701 Major and Medium Irrigation	382.42
29	K06	2801 Power	62.45
30	K06	2810 New and Renewable Energy	292.41
31	K07	2852 Industries	639.02
32	L02	2053 District Administration	591.89
33	L03	2501 Special Programmes for Rural Development	109.37
34	L03	3054 Roads and Bridges	144.82
35	L03	2505 Rural Employment	462.64
36	L03	2515 Other Rural Development Programmes	665.02
37	L05	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	177.78

Appendix - 2.10 (contd...)			
			(₹ in crore)
Sr. No.	Grant number	Major Head	Amount Surrendered
38	M02	2408 Food, Storage and Warehousing	208.66
39	N02	2216 Housing	141.00
40	N03	2801 Power	50.00
41	N03	2235 Social Security and Welfare	539.80
42	N03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1871.39
43	N06	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	310.76
44	O01	2053 District Administration	74.24
45	O03	2505 Rural Employment	2504.21
46	O04	2515 Other Rural Development Programmes	505.23
47	O07	3451 Secretariat -Economic Services	85.21
48	Q03	2216 Housing	706.32
49	R01	2211 Family Welfare	61.23
50	R01	2210 Medical and Public Health	2124.12
51	S01	2210 Medical and Public Health	483.73
52	T05	2801 Power	50.00
53	T05	2210 Medical and Public Health	71.79
54	T05	2401 Crop Husbandry	78.37
55	T05	2202 General Education	109.27
56	T05	2235 Social Security and Welfare	123.25
57	T05	2505 Rural Employment	239.74
58	T05	2215 Water Supply and Sanitation	312.81
59	T05	2435 Other Agricultural Programmes	922.23
60	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1152.75
61	T09	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	148.99
62	V02	2425 Co-operation	50.95
63	V02	2851 Village and Small Industries	51.48
64	V02	2435 Other Agricultural Programmes	5412.69
65	W02	2202 General Education	1082.60
66	W03	2203 Technical Education	155.67
67	X01	2235 Social Security and Welfare	241.77
68	X01	2236 Nutrition	427.84
69	Y02	2215 Water Supply and Sanitation	2438.35
70	ZA02	2203 Technical Education	180.16
71	ZA02	2230 Labour and Employment	375.98
72	ZD04	3452 Tourism	100.49
73	ZE01	2235 Social Security and Welfare	268.86
74	ZG03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	558.93
75	ZH03	2402 Soil and Water Conservation	63.37

Appendix - 2.10 (concl...)				(₹ in crore)
Sr. No.	Grant number	Major Head	Amount Surrendered	
Capital Section				
76	A09	4059 Capital Outlay on Public Works		299.05
77	B10	5055 Capital Outlay on Road Transport		89.32
78	B10	5002 Capital Outlay on Indian Railways-Commercial Lines		281.88
79	B10	4801 Capital Outlay on Power Projects		393.39
80	H07	4216 Capital Outlay on Housing		75.30
81	H08	4202 Capital Outlay on Education, Sports, Art and Culture		57.60
82	H08	4210 Capital Outlay on Medical and Public Health		126.11
83	H08	4059 Capital Outlay on Public Works		484.18
84	H08	4405 Capital Outlay on Fisheries		103.43
85	I05	4701 Capital outlay on Major and Medium Irrigation		726.99
86	I05	4801 Capital Outlay on Power Projects		102.85
87	K11	4801 Capital Outlay on Power Projects		109.35
88	L07	5054 Capital Outlay on Roads and Bridges		1019.88
89	M04	4408 Capital Outlay on Food Storage and Warehousing		251.84
90	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities		894.75
91	O10	5452 Capital Outlay on Tourism		131.29
92	O10	4515 Capital Outlay on other Rural Development Programmes		3519.58
93	S04	4210 Capital Outlay on Medical and Public Health		437.36
94	V03	4425 Capital Outlay on Co-operation		459.13
95	X03	4236 Capital Outlay on Nutrition		100.00
96	ZH05	4702 Capital Outlay on Minor Irrigation		141.54
			Total	67356.88
Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai				

Appendix - 2.11								
(Reference: Paragraph 2.4.2 ; Page 61)								
Sub-head wise substantial saving under Grant A-09 and Y-02 during 2018-19								
(₹ in crore)								
Sr. No.	Cross Reference Code	Description	Total Grant	Actual Expenditure	Savings	Percentage of savings	Reasons for savings	
Grant A-09: Capital outlay on Public Works								
1	4059-051(00)(01)	Construction of Chhatrapati Shivaji Maharaj Monument in Arabian sea	300.00	0.95	299.05	99.68	Surrender of provision of ₹ 299.05 crore was due to non-construction of Monument	
Grant Y-02 : Water Supply and sanitation								
1	2215-107(02)(10)	Swachha Bharat Mission (Central Share) CSS	2816.60	933.88	1882.72	66.84	Surrender of provision of ₹ 1973.73 crore due to less release of funds by Central Government	
2	2215-102(02)(26)	Mukhyamantri Rural Drinking water Programme-MRDWP	325.00	123.89	201.11	61.88	Withdrawal of provision of ₹ 201.11 crore attributed to no demand from implementing agencies	
3	2215-102(02)(30)	National Rural Drinking water programme-Grant to support and water quality monitoring and surveillance (Central Share 60%)	20.00	0.00	20.00	100.00	Surrender of entire provision of ₹ 100.14 crore attributed to considerable change in NRDWP as per government directives, structural changes in the scheme and due to no demand due to stoppage of Tillari Project	
4	2215-102(02)(31)	National Rural Drinking water programme- Grant to Sustainability (Central Share 60%)	30.00	0.00	30.00	100.00		
5	2215-102(02)(32)	National Rural Drinking water programme- Grant to Sustainability (State Share 40%)	10.00	0.00	10.00	100.00		
6	2215-196(02)(02)	Tillari Project Based Water Supply Scheme	25.00	0.00	25.00	100.00		
7	2215-107(02)(11)	Assistance from loan from NABARD for liquid waste management project under RIDF	15.14	00.00	15.14	100.00		
Source: Appropriation Accounts 2018-19								

Appendix- 2.12					
(Reference: Paragraph 2.4.3 ; Page 61)					
Surrender of entire provision under Grant A-09, Y-02 and I-05 during 2018-19					
(₹ in crore)					
Sr. No.	Description	Original and Supplementary Grant	Amount Re-appropriated	Total Grant	Actual Expenditure
Grant A-09 General Administration Department					
1	4070-003(00)(01) To establish New Institution under State Training Policy	2.00	2.00	0.00	0.00
Grant Y-02 Water Supply and Sanitation Department					
1	2215-102(02)(31) National Rural Drinking water Programme- Grants to sustainability (Central share 60%)	30.00	30.00	0.00	0.00
2	2215-102(02)(32) National Rural Drinking water Programme- Grants to sustainability (State share 40%)	10.00	10.00	0.00	0.00
3	2215-196(02)(02)- Tillari Project Based Water Supply Scheme	25.00	25.00	0.00	0.00
4	2215-102(02)(30) National Rural Drinking Water Programme- Grants to Support and Water Quality Monitoring and Surveillance (Central share 60%)	20.00	20.00	0.00	0.00
5	2215-107(02)(11) Assistance from Loan from NABARD for Liquid Waste Management Project under RIDF	15.14	15.14	0.00	0.00
6	2215-192(02)(10) Grant in aid to Municipalities/Municipal Council for Nagri Dalit Wasti Water Supply Schemes in urban Areas (Scheduled Castes Sub Plan)	3.00	3.00	0.00	0.00
7	2215-199(01)(03) Grant in aid to Maharashtra Jeevan Pradhikaran for the Pension Contribution to the absorbed Government Servants	1.28	1.28	0.00	0.00
8	2215-192(02)(12) Grant in aid to Municipalities/Municipal Council for providing private water connections to families of SCs and Nav Boudhas in Urban Areas (Scheduled Castes Sub Plan)	1.20	1.20	0.00	0.00
9	2215-192(02)(02) Grant in aid for Water Supply and Drainage Scheme of Municipalities/Municipal council	5.00	5.00	0.00	0.00
Grant I-05 Capital outlay on Major and Medium Irrigation					
1	4701 80 190 (20) (03) Share Capital Contribution to Konkan Irrigation Development Corporation	7.38	7.38	0.00	0.00
2	4701 80 190 (20) (05) Share Capital Contribution to Godavari Marathwada Irrigation Development Corporation	21.79	21.79	0.00	0.00
3	4702 80 190 (00) (14) Share Capital Contribution to Godavari Marathwada Irrigation Development Corporation (Extension and Improvement) (Marathwada Region (Scheme))	8.24	8.24	0.00	0.00
4	480101850 (00) (01) Superintending Engineer, Thane Irrigation Circle, Thane	3.00	3.00	0.00	0.00
5	480101851 (00) (01) Suprintending Engineer, Thane Irrigation Circle, Thane	1.00	1.00	0.00	0.00
Source: Appropriation Accounts 2018-19					

Appendix - 2.13

(Reference: Paragraph 2.4.4; Page 61)

Rush of expenditure in last month of 2018-19 under Grant Y-02 and I-05

(₹ in crore)

Sr. No.	Sub-head	Sub-head Description	Total Expenditure	Expenditure during March 2019	Percentage of total expenditure incurred in March 2019
Grant Y-02 Water Supply and Sanitation					
1	221501789 984	National Rural Drinking Water Programme-(Schedule Caste Sub Plan) (Central Share)	69.12	40.80	59.02
2	221501196 A02	Grant-in-aid for Water Supply Scheme for Marathwada Division by Integrated Grid Process (Scheme)	10.70	7.96	74.11
3	221501102 979	National Rural Drinking Water Programme (Central Share 50 per cent)	172.78	133.90	77.50
4	221501102 207	Piped Water Supply Schemes-Grants to National Rural Drinking Water Programme	207.06	162.06	78.27
5	221501102 930	Project Planning and Monitoring Unit (Jalswarajya Project)	144.00	124.49	86.45
6	221502789 982	Swachh Bharat Mission (C.S.S)(SCSP)(Central Share)(Scheme)	293.23	269.89	92.04
7	221502107 198	Execution of Sant Gadge Baba Gram Safai Mission, Publicity and Reward Scheme	9.56	9.56	100.00
8	221501102 959	Grant-in-aid to Scheduled Caste and Nav-Bauddha Families for Individual Water Supply Connections	1.56	1.56	100.00
9	221501102 208	Piped Water Supply Schemes-Grants to Maintenance and Repair	20.00	20.00	100.00
10	221502107 218	Swachh Bharat Mission (Centrally Sponsored Scheme) (State Share)	51.00	51.00	100.00
11	221501102 996	Operation and Maintenance of Regional Water Supply Scheme	8.00	8.00	100.00
12	221501102 997	National Rural Drinking Water Programme-Grant to support and Water Quality Monitoring and Surveillance (State Share 40%)	14.00	14.00	100.00
Grant I-05 Capital Expenditure on Major and Minor Irrigation					
1	470180190 J68	Capital Outlay on Major and Medium Irrigation	115.20	103.04	89.00
2	470180190 J72	Capital Outlay on Major and Medium Irrigation	33.98	33.98	100.00
3	470180800 H11	Capital Outlay on Major and Medium Irrigation	15.00	15.00	100.00
4	470280190 479	Capital Outlay on Minor Irrigation	90.29	88.29	98.00
5	470280190 490	Capital Outlay on Minor Irrigation	176.15	170.74	97.00
6	470280190 749	Capital Outlay on Minor Irrigation	15.50	15.50	100.00
7	471101190 A020	Capital Outlay on Flood Control Projects	33.00	30.00	91.00
8	480101999 376	Capital Outlay on Power Projects	16.26	16.26	100.00
Total			1496.43	1316.03	

Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai

Appendix - 2.14						
(Reference: Paragraph 2.5; Page 63)						
Contingency Fund Sanction Orders and Utilisation against Sanctions						
(₹ in crore)						
Sr. No.	Sanction No. & Date	Department/Grant No./MH	Purpose for which drawn	Sanctioned Amount	Amount utilised	Balance Amount
1	CNF-2018/1 Budget-11 dt: 13.04.2018	Secretariat And Other General Services B-04/2052	Provision for inquiry made by the court on happening of Koregaon Bhima riots	0.52	0.52	00.00
2	CNF-2018/2 Budget-13 dt: 04.05.2018	Co-operation V-02/2425	Provision for Civil Appeal Number 3445/2011 Maharashtra State Co-op. Bank Ltd. against State Government and others in accordance with the order issued by Supreme Court dated 5.4.18	74.00	74.00	00.00
3	CNF-2018/3 Budget-13 dt: 15.05.2018	Agriculture Services D-03/2401	Financial assistance to the farmers and their families who died in pesticides spraying work	1.70	00.00	1.70
4	CNF-2018/4 Budget-11 dt: 21.05.2018	Administration of Justice J-01/2014	Commencement of Civil Court Junior Level or Judicial Officer first class court and creation of posts for court	0.25	00.00	0.25
5	CNF-2018/5 Budget-13 dt: 01.06.2018	Co-operation V-02/2425	Repayment of the loan guaranteed by the State Government for purchase of tur by Maharashtra State Co-operative Marketing Federation under Market Intervention Scheme	1528.00	1528.00	0.00
6	CNF-2018/6 Budget-13 dt: 08.06.2018	Co-operation V-02/2425	Financial subsidy to farmers who were registered under NEML portal and who have not been able to purchase tur and gram under the minimum support price scheme	70.00	70.00	0.00
7	CNF-2018/7 Budget-7 dt: 03.10.2018	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities N-03/2225	Chatrapati Shahu Maharaj Research Training and Human Development Institute (Sarathi) which was established for Maratha Community	5.00	5.00	0.00
8	CNF-2018/8 Budget-15 dt: 20.10.2018	Dairy Development D-05/2404	To encourage export of Milk and Milk Powder in State	80.00	00.00	80.00
9	CNF-2018/9 Budget-13 dt: 26.10.2018	Co-operation V-02/2425	To give honorarium and related other expenditure to two member Claims Committee appointed by Supreme Court	0.72	00.00	0.72
10	CNF-2019/10 Budget-13 dt: 15.02.2019	Co-operation V-02/2425	Grant of Rs.200 per quintal to onion farmers of State for the year 2018-19	114.80	114.80	0.00
11	CNF-2019/11 Budget-6 dt: 20.02.2019	Relief on Account of Natural Calamities. C-06/2245	To provide immediate relief to affected farmers in drought affected talukas	2000.00	569.80	1430.20
Total				3874.99	2362.12	1512.87

Source: Contingency Fund sanction orders from respective Departments and information from Accountant General (Accounts and Entitlement)-I, Maharashtra, Mumbai

Appendix - 2.15			
<i>(Reference: Paragraph 2.7.3; Page 65)</i>			
Inoperative Personal Ledger Account			
Sr. No.	Name of Treasury	No. of accounts non-operative for one or more than one year	Balance as on 31 March 2019 (₹ in crore)
1	Ahmednagar	3	0.39
2	Amravati	1	0.01*
3	Aurangabad	3	5.72
4	Bhandara	1	0.00
5	Buldhana	2	0.03
6	Chandrapur	2	0.43
7	Dhule	2	0.02
8	Gadchiroli	1	0.00
9	Jalgaon	1	0.00
10	Jalna	1	0.04
11	Nagpur	1	0.01
12	Nanded	2	0.13
13	Nashik	10	0.02
14	Palghar	23	0.63
15	PAO, Mumbai	1	0.02
16	Parbhani	1	0.02
17	Pune	99	27.72
18	Raigad	4	0.73
19	Sangli	1	0.03
20	Satara	5	35.12
21	Solapur	3	2.64
22	Thane	3	0.02
23	Yavatmal	5	1.29
Grand Total		175	75.02
Source: Information obtained from Accountant General (A&E) I, Mumbai, Accountant General (Audit) II, Nagpur and Pay and Accounts office			
* Higher rounding			

Appendix - 3.1			
<i>(Reference: Paragraph 3.1; Page 69)</i>			
Department-wise breakup of outstanding Utilisation Certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	1408	376.80
2	Co-operation, Marketing and Textiles	76	245.17
3	Environment	80	162.89
4	Finance	5	9.41
5	Food, Civil Supplies and Consumer Protection	21	0.23
6	General Administration	50	19.15
7	Higher and Technical Education	217	480.27
8	Home	203	629.50
9	Housing	16	3.77
10	Industries, Energy and Labour	87	3021.21
11	Law and Judiciary	40	6.65
12	Marathi Language	1	0.46
13	Medical Education and Drugs	32	60.63
14	Minority Development	138	81.21
15	Planning	4566	3403.91
16	Public Health	200	954.90
17	Public Works	126	25.32
18	Revenue and Forests	944	473.42
19	Rural Development and Water Conservation	865	1555.38
20	School Education and Sports	1328	4337.62
21	Skill Development and Entrepreneurship	13	2.64
22	Social Justice and Special Assistance	1753	1084.77
23	Soil and Water Conservation Department	0	0.00
24	Tourism and Cultural Affairs	142	287.86
25	Tribal Development	3823	2238.92
26	Urban Development	1272	27845.16
27	Vimukta Jatis, Nomadic tribes, OBC and SBC Welfare Department	0	0.00
28	Water Resources	3	0.52
29	Water Supply and Sanitation	154	116.28
30	Women and Child Development	844	59.31
Total		18407	47483.36

Source : Finance Accounts 2018-19

Appendix - 3.2								
<i>(Reference: Paragraph 3.3; Page 72)</i>								
Delay in submission of Accounts/Audit Reports by Autonomous Bodies								
Sr. No.	Name of the Body	Period of Entrustment/Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2018-19	June 2019	09/12/2019	05	2017-18	SAR 2016-17 presented on 27/11/2018
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2014 to 31/03/2019 Section 20(1)	2017-18 2018-19	June 2018 June 2019	21/11/2018 13/08/2019	05 01	2017-18	SAR 2016-17 placed in the Legislature on 27/11/2018
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2017 to 31/3/2022 Section 20(1)	2016-17	June 2017	7/05/2019	23	2016-17	SAR 14-15 presented on 16/07/2018
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2016 to 31/03/2021 Section 19(3)	2017-18	June 2018	27/12//2018	06	2017-18	SAR 2016-17 presented on 23/03/2018 SAR 2017-18 placed in winter session 2019
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2013 to 31/03/2018 Section 19(3)	2017-18	June 2018	01/03/2019	08	2017-18	SAR 2015-16 presented on 30/11/2018. SAR 2016-17 placed in winter session 2019.
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2016 to 31/03/2021 Section 20(1)	2016-17	June 2017	29/06/2018	12	2016-17	SAR for 2015-16 presented on 27/11/2018
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2013 to 31/03/2018 Section 19(3)	2016-17 2017-18	June 2017 June 2018	07/09/2018 27/08/2019	14 14	2016-17 2017-18	SAR 2014-15 presented on 30/11/2018. SAR 2015-16 placed in July 2019
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2017-18	June 2018	6/3/2019	08	2017-18	SAR 2010-11 to 2014-15 presented on 30/11/2018. SAR 2015-16 and 2016-17 placed in July 2019
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2016 to 31/03/2021 Section 20(1)	2017-18	June 2018	18/01/2019	07	2017-18	SAR 2016-17 presented on 28/02/2019
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2015 to 31/03/2020 Section 20(1)	2016-17	June 2017	18/10/2017	04	2016-17	SAR 2016-17 presented on 27/03/2018

Appendix - 3.2 (contd...)								
Sr. No.	Name of the Body	Period of Entrustment/Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence Section 19(3)	2017-18 2018-19	June 2018 June 2019	14/12/2018 03/10/2019	06 03	2017-18	SAR 2015-16 and 2016-17 presented on 30/11/2018
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2017 to 31/03/2022 Section 20(1)	2017-18	June 2018	13/11/2018	04	2017-18	SAR 2016-17 presented on 29/11/2018
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	Section 19(2)	2016-17	June 2017	10/11/2017	04	2016-17	SAR yet to be presented
14	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	Section 19(2)	2016-17	June 2017	01/09/2017	02	2016-17	SAR 2015-16 and 2016-17 presented on 02/07/2019.
15	Maharashtra State Human rights commission (MSHRC)	Section 19(2) read with Rule 35(2) of the Protection of Human Rights Act, 1993	2017-18	June 2018	11/9/2018	02	2017-18	SAR from 2002-03 onwards.
16	Maharashtra State Minorities Commission (MSMC)	Section 19(3) read with Section 12(3) of Maharashtra State Minorities Commission Act, 2004	2012-13	June 2013	22/11/2016	41	2012-13	SAR yet to be presented from the first year of audit 2005-06
17	Maharashtra Building and other construction Workers Welfare Board (MBOCWBB)	Section 19(2)	2014-15 2015-16 2016-17 2017-18	June 2015 June 2016 June 2017 June 2018	20/11/2018 20/11/2018 31/05/2019 31/05/2019	41 29 23 11	2015-16	SAR 2012-13 & 2013-14 presented on 30/11/2018. SAR 2014-15 & 2015-16 placed in July 2019.
18	Slum Rehabilitation Authority Pune & Pimpri Chinchwad Area, Pune	01/04/2011 to 31/03/2017 Section 20(1)	2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	June 2012 June 2013 June 2014 June 2015 June 2016 June 2017	16/09/2019 16/09/2019 16/09/2019 16/09/2019 16/09/2019 16/09/2019	87 75 63 51 39 27	2015-16	2005-06 is the first year of certification of Annual Accounts. Yet to be presented from the year 2005-06

Appendix - 3.2 (concl...)								
Sr. No.	Name of the Body	Period of Entrustment/Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
19	Maharashtra Real Estate Regulatory Authority (MAHA RERA)	Section 19(2)	2018-19	June 2019	17/7/2019	01	2018-19	First Year of certification of Annual Accounts. SAR 2017-18 placed in the Legislature on 2/7/2019.
20	Maharashtra Electricity Regulatory Commission (MERC)	Section 20(1) read with Section 104 of the Electricity Act, 2003	2017-18 2018-19	July 2018 July 2019	19/07/2018 01/08/2019	-	2017-18 2018-19	SAR for 2017-18 placed in the Legislature on 28/02/2019
21	Tapi Irrigation Development Corporation (TIDC), Jalgaon	Section 20 (1) read with Section 104 of the Electricity Act	2016-17	June 2017	09/05/2018	10	2016-17	SAR for the year 2015-16 placed on 30/11/2018
22	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01/04/2012 to 31/03/2022 Section 19(3)	2016-17 2017-18	June 2017 June 2018	18/03/2019 18/03/2019	21 08	2015-16	SAR for the year 2014-15 placed on 23/3/2018
23	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2014 to 31/03/2019 Section 19(3)	2015-16	June 2016	09/05/2018	22	2013-14	SAR for 2013-14 presented on 30/11/2018
24	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	From 1/4/2001 Section 19(3)	2016-17	June 2017	1/03/2019	20	2015-16	SAR of 2014-15 placed in March 2018.
25	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)*	From 1/4/2011 Section 20(1)	2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	June 2012 June 2013 June 2014 June 2015 June 2016 June 2017	20/02/2016 20/02/2016 20/02/2016 20/02/2016 21/08//2018 21/08/2018	44 32 20 08 26 14	-	-

Note: Fee Regulatory Authority (FRA) and Admission Regulatory Authority (ARA) excluded as entrustment of audit of Annual Accounts to this office is pending

* Delay in receiving notification/request for Audit from State Government

Source: Information obtained from the Offices of the Pr. Accountant General (Audit)-I, Mumbai; Accountant General (Audit)-II, Nagpur; and Accountant General (Audit)-III, Mumbai

Appendix - 3.3				
(Reference: Paragraph 3.4; Page 73)				
Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings				
Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last Accounts (₹ in crore)	Remarks/Reasons for delay in preparation of Accounts
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2016-17	(-)11.67	
2	Milk Transport Scheme, Worli	2006-07	2.34	MTS Worli has been closed vide Government order dated 17/07/2008
3	Mother Dairy, Kurla	2016-17	31.47	
4	Central Dairy, Goregaon	2015-16	78.73	
5	Unit Scheme, Mumbai	2014-15	30.33	
6	Agricultural Scheme, Mumbai	2014-15	10.45	
7	Electrical Scheme, Mumbai	2014-15	5.16	
8	Water Supply Scheme, Mumbai	2014-15	15.57	
9	Cattle Feed Scheme, Mumbai	2014-15	(-)3.33	
10	Cattle Breeding and Rearing Farm, Palghar	2015-16	1.32	
11	Dairy Project, Dapchari	2016-17	16.25	
12	Government Milk Scheme, Bhiwandi	2015-16	0.61	
13	Government Milk Chilling Centre, Saralgaon, Thane	2015-16	0.21	
14	Government Milk Scheme, Khopoli	2016-17	2.69	
15	Government Milk Scheme, Mahad	2015-16	1.45	
16	Government Milk Scheme, Chiplun	2016-17	2.64	
17	Government Milk Scheme, Ratnagiri	2015-16	7.22	
18	Government Milk Scheme, Kankavali	2016-17	2.24	
Pune Region				
19	Government Milk Scheme, Pune	2016-17	(-)0.08	
20	Government Milk Scheme, Mahabaleshwar	2016-17	0.96	
21	Government Milk Scheme, Satara	2016-17	5.50	
22	Government Milk Scheme, Miraj	2016-17	15.90	
23	Government Milk Scheme, Solapur	2016-17	2.12	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2017-18	23.91	
26	Government Milk Scheme, Chandrapur	2017-18	(-)2.48	
27	Government Milk Scheme, Gondia	2017-18	31.08	
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2017-18	35.75	
29	Government Milk Scheme, Udgir	2017-18	39.48	
30	Government Milk Scheme, Beed	2017-18	31.08	
31	Government Milk Scheme, Nanded	2017-18	12.85	
32	Government Milk Scheme, Bhoom	2017-18	10.92	
33	Government Milk Scheme, Parbhani	2017-18	54.30	
Nashik Region				
34	Government Milk Scheme, Nashik	2016-17	2.56	
35	Government Milk Scheme, Dhule	2016-17	6.41	
36	Government Milk Scheme, Chalisgaon	2017-18	1.82	
37	Government Milk Scheme, Ahmednagar	2016-17	4.46	
38	Government Milk Scheme, Wani	2016-17	0.49	

Appendix - 3.3 (concl...)				
Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last Accounts (₹ in crore)	Remarks/Reasons for delay in preparation of Accounts
Amravati Region				
39	Government Milk Scheme, Amravati	2016-17	18.68	
40	Government Milk Scheme, Akola	2016-17	21.69	
41	Government Milk Scheme, Yavatmal	2017-18	17.41	
42	Government Milk Scheme, Nandura	2017-18	5.95	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	These are sick units with no operations. Hence they have stopped preparing Accounts
44	Land Development by Bulldozer Scheme, Aurangabad	1998-99	21.93	
45	Land Development by Bulldozer Scheme, Amravati	1995-96	0.01	
46	Land Development by Bulldozer Scheme, Nagpur	1996-97	2.18	
Revenue and Forests Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	These are sick units with no operations. Hence they have stopped preparing Accounts
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2016-17	999.74	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2016-17	1427.16	
Total			2990.71	
Source: <i>Proforma</i> Accounts				

Appendix - 3.4							
(Reference: Paragraph 3.5; Page 73)							
Department-wise/age-wise breakup of cases of misappropriation, defalcation etc.							
(₹ in lakh)							
Name of the Department	Up to 5 years	5-10 years	10-15 years	15-20 years	20-25 years	25 years and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	4 (18.71)	5 (0.38)	2 (0.06)	1 (2.45)	3 (6.94)	29 (9.45)	44 (37.99)
Co-operation, Marketing and Textile	0 (0)	0 (0)	0 (0)	1 (0.53)	0 (0)	0 (0)	1 (0.53)
Finance	0 (0)	0 (0)	7 (93354.07)	1 (13.89)	19 (370.64)	4 (1.94)	31 (93740.54)
Food, Civil Supplies and Consumer Protection	0 (0)	0 (0)	0 (0)	0 (0)	2 (14.69)	6 (13.55)	8 (28.24)
General Administration	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (2.58)	2 (2.58)
Geology and Mining	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)
Higher and Technical Education	1 (1.39)	1 (0.49)	1 (29.65)	0 (0)	1 (290.37)	0 (0)	4 (321.90)
Home	6 (67.55)	3 (786)	5 (11.11)	1 (7.6)	5 (18.9)	5 (5.84)	25 (897.00)
Housing	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0.07)	1 (0.07)
Industries, Energy and Labour	2 (62.67)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (62.67)
Law and Judiciary	1 (2.13)	4 (1.07)	1 (0.01)	0 (0)	1 (0.04)	0 (0)	7 (3.25)
Marathi Language	0 (0)	0 (0)	1 (3.53)	1 (7.96)	0 (0)	2 (7.01)	4 (18.50)
Medical Education and Drugs	0 (0)	2 (0.29)	4 (0.46)	3 (0.27)	2 (0)	0 (0)	11 (1.02)
Milk Supply Development	0 (0)	4 (1408.45)	2 (4755.93)	6 (18.8)	1 (1.19)	3 (6.89)	16 (6191.26)
Planning	1 (0)	0 (0)	1 (0)	3 (0.57)	6 (1.15)	7 (3.76)	18 (5.48)
Public Health	0 (0)	3 (64.38)	1 (0.32)	2 (3.44)	0 (0)	22 (14.61)	28 (82.75)
Public Works	0 (0)	0 (0)	1 (0.35)	0 (0)	2 (61.59)	8 (70.48)	11 (132.42)
Revenue and Forests	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (2.02)	1 (2.02)
Rural Development and Water Conservation	0 (0)	1 (48)	0 (0)	0 (0)	1 (0.71)	4 (87.93)	6 (136.64)
School Education and Sports	0 (0)	5 (9.62)	1 (0.04)	1 (3.28)	0 (0)	0 (0)	7 (12.94)
Social Justice and Special Assistance	2 (0.66)	20 (10.07)	16 (20.46)	2 (0.21)	0 (0)	1 (0)	41 (31.4)
Tribal Development	0 (0)	3 (6.05)	0 (0)	0 (0)	0 (0)	0 (0)	3 (6.05)
Water Resources	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
Water Supply and Sanitation	1 (0.73)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0.73)
TOTAL	18 (153.84)	51 (2334.80)	43 (98175.99)	22 (59.00)	43 (766.22)	95 (226.13)	272 (101715.98)

Source: Information obtained from respective Departments; Pay and Accounts Office, Mumbai; Accountant General (Audit)-II, Maharashtra, Nagpur
 Figures in parenthesis indicate the amount of misappropriation, loss, defalcation etc.

Appendix - 3.5						
<i>(Reference: Paragraph 3.5; Page 73)</i>						
Department-wise/category-wise details of losses to Government						
due to theft, misappropriation/loss of Government material						
(₹ in lakh)						
Name of the Department	Theft cases		Misappropriation/loss of Government material		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture, Animal Husbandry, Dairy Development and Fisheries	7	2.1	37	35.89	44	37.99
Co-operation, Marketing and Textiles	0	0.00	1	0.53	1	0.53
Finance	1	13.89	30	93726.65	31	93740.54
Food, Civil Supplies and Consumer Protection	0	0.00	8	28.24	8	28.24
General Administration	1	1.29	1	1.29	2	2.58
Geology and Mining	0	0.00	0	0.00	0	0.00
Higher and Technical Education	2	1.88	2	320.02	4	321.90
Home	3	11.12	22	885.88	25	897.00
Housing	0	0.00	1	0.07	1	0.07
Industries, Energy and Labour	2	62.67	0	0.00	2	62.67
Law and Judiciary	3	0.29	4	2.96	7	3.25
Marathi Language	0	0.00	0	0.00	0	0.00
Medical Education and Drugs	0	0.00	4	18.50	4	18.50
Milk Supply Development	1	0.73	0	0.00	1	0.73
Planning	9	0.89	2	0.13	11	1.02
Public Health	0	0.00	16	6191.26	16	6191.26
Public Works	1	0.00	17	5.48	18	5.48
Revenue and Forests	3	3.44	25	79.31	28	82.75
Rural Development and Water Conservation	2	3.51	9	128.91	11	132.42
School Education and Sports	0	0.00	1	2.02	1	2.02
Social Justice and Special Assistance	0	0.00	6	136.64	6	136.64
Tribal Development	2	1.80	5	11.14	7	12.94
Water Resources	31	14.43	10	16.97	41	31.40
Water Supply and Sanitation	3	6.05	0	0.00	3	6.05
Total	71	124.09	201	101591.89	272	101715.98

Source: Information obtained from respective Departments; Pay and Accounts Office, Mumbai; Accountant General (Audit)-II, Maharashtra, Nagpur

Appendix - 3.6				
(Reference: Paragraph 3.7; Page 75)				
Details of sub-heads (schemes) booked under				
Minor Head 800 for the year 2018-19				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
(i) Other Receipts				
0049	04	800	800(01)(43) Interest on other Loans	169.51
0029	00	800	800(14)(01)&(16)(01) - Commissioner Konkan	164.44
0235	01	800	800(20)(01)(11) – Receipts transferred from Government Insurance Fund as Surplus	150.04
0029	00	800	800(17)(01)– Non-Agricultural Assessment-Commissioner Konkan	148.86
0029	00	800	800(01)(07) - Settlement Commissioner and Director of Land Record Pune	97.22
0045	00	800	800(01)(11)-Education Cess	85.56
0029	00	800	800(17)(03)– Non-Agricultural Assessment-Commissioner Pune	70.41
0049	04	800	800(01)(44)-House Building Advances	57.49
0070	01	800	800(01)(04) – Transferred amount from Public Trust Administration Fund	56.78
0515	00	800	800(00)(01) – Receipts from Community Development Programmes	52.10
6216	80	800	800(00)(05) – Loans to Co-operative Housing Societies of Government Servants	47.36
0435	00	800	800(01)(02)-Cash Receipts for crediting unspent balances from out of amounts drawn	42.64
0029	00	800	800(06)(07)- Settlement Commissioner and Director of Land Record	41.96
0029	00	800	800(17)(02) –Non Agricultural Assessment – Commissioner Nashik	41.95
0216	02	800	800(00)(01) License Fees/Compensation etc. from Slum Dwellers.	37.22
0055	00	800	800(01)(04)-Collection and Payment for services rendered by the Department	34.77
0216	01	800	800(01)(01)- License Fees	33.02
0029	00	800	800(17)(06) –Non-Agricultural Assessment – Commissioner Aurangabad	29.71
0029	00	800	800(17)(05) – Non-Agricultural Assessment – Commissioner Nagpur	24.84
0217	60	800	800(01) (04)- Charge of execution of Development Plan and Integrated Urban Development Project Works of Municipal Councils	21.74
0216	02	800	800(00)(02)-Plot Registration Fee under the Urban Land (Ceiling & Regulation) Act,1976	21.45
0425	00	800	800(01)(12)-Supervision Fees of Agricultural Produce Market Committee	20.05
Total				1449.12
(ii) Other Expenditure				
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licensee for reduction in Agriculture and Power loom Tariff (3 Years)	7766.00
2217	80	800	800(00)(03)-Grant-in-aid to Urban Local Bodies in accordance with the 14th Finance Commission (CSS) (3 years)	2204.70
2515	00	800	800(01)(08)-Grant-in-Aid to Zilla Parishads for Rural Development Programs	1195.43
2701	80	800	800(01)(01)-Commercial Interest	582.10
2202	01	800	800 (00)(12)- Sarva Siksha Abhiyan (Central Share) (3 Years)	565.39
2210	06	800	800 (01 (18)-National Rural Health Mission (Central Share) 60 per cent	546.68
2210	06	800	800 (01 (15)-National Rural Health Mission (State Share) 40 per cent (3 years)	530.96
4070	00	800	800(00)(05)-Construction of Maharashtra State Police Housing	450.00
3054	04	800	800(02)(01)-Grant-in-Aid to Municipal Councils/Corporations etc. for improvement of roads –Normal Road Grant	405.08
2216	03	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People (Rural) (SCP)	400.00
2202	01	800	800(00)(05) Sarva Siksha Abhiyan Scheme (CSS) (State Share)	376.92
3001	00	800	800(00)(02)-Participation of State Government in Railway Project	321.05

Appendix - 3.6 (contd...)				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
2210	06	800	800 (01)(10)-Establishment of Trauma Care Units- Maharashtra Emergency Medical Services	258.72
2401	00	800	800(00)(09)- Krishi Unnati Yojna Financial Assistance under Rashtriya Krishi Vikas Yojna (Schemes under Five Year Plan) (60 per cent Central share)	183.30
4055	00	800	800(00) (99) Installation of CCTV Surveillance System	179.89
2216	02	800	800(00)(01) Gharkul Yojana for Scheduled Castes and Nav Boudh People (Urban) (SCP)	159.99
2406	01	800	800(02)(06)-Eco Tourism (State)(3 years)	151.36
2202	01	800	800(00)(10)-Supply of Educational material to students	145.10
2210	06	800	800 (01) (16)-National Rural Health Mission (State Share 40 per cent) (SCSP)	144.74
2401	00	800	800 (00)(11) Krishi Unnati Yojana -Financial Assistance under Rashtriya Krishi Vikas Yojana (Schemes under Five Year Plan) (40 per cent State share) (3 years)	122.19
2235	02	800	800(03) (01)-Grants to Social Welfare Institutions	108.81
2210	06	800	800(01)(19)- National Urban Health Mission Centrally Sponsored Scheme (Central Share 60 per cent) (3 years)	98.31
2202	01	800	800(00)(06)- Sarva Shiksha Abhiyan Scheme (Special Component Plan)(Centrally Sponsored Scheme)	85.00
2202	80	800	800(02)(09)- Free ship to students whose or whose parents income does not exceed ₹ 15,000 per annum (3 Years)	82.47
2225	01	800	800(01)(02)- Workshop and training programme by Dr. Babasaheb Ambedkar Research and Training Institute, Pune	80.00
4701	80	800	800(iii)(i)- Works of Mechanical Organisation	72.32
2210	06	800	800 (01) (20)-National Urban Health Mission Centrally Sponsored Scheme (State Share 40 per cent) (3 years)	65.53
2216	02	800	800(32)(01)- Removal and Rehabilitation of Slum Dwellers(3 years)	64.00
2210	06	800	800(01)(02) – Upgradation of Primary Health Centres into Rural Hospitals (3 years)	62.61
2210	06	800	800(01)(21) –Revised National Tuberculosis Control Programme (RNTCP) Centrally Sponsored Scheme (Central Share 60 per cent)	61.90
2070	00	800	800(00)(03) Regional Staff of the Charity Commissioner (3 years)	54.38
2202	02	800	800 (00)(07)- Introduction of Information and Communication Technology in School (Central Share)	51.70
4070	00	800	800(00)(07)- Expenditure on Land Acquisition and Construction of Building for Police (Plan)	50.10
2205	00	800	800(01)(01)-Financial Assistance to distinguished persons in Literature, Arts etc.	48.67
2225	03	800	800(05)(02)-Grant In Aid to Voluntary Agencies (S.C.P)	45.95
2810	60	800	800(00)(01)-Maharashtra Energy Development Agency	42.75
2210	06	800	800(01)(22) –Revised National Tuberculosis Control Programme (RNTCP) Centrally Sponsored Scheme (State Share 40 per cent)	41.27
2210	06	800	800 (01)(07) Grants for Plan Schemes under Section 187 of the Maharashtra Zilla Parishads and Panchayat Samities Act, 1961	40.12
4070	00	800	800(00)(11)-Construction of Office Building for Police Department of Maharashtra State Police Housing	40.00
2225	80	800	800(01)(06) – Increase of amenities in Government and Aided Institutions (S.C.P.)	34.98
2202	02	800	800(00)(06) - Introduction of Information and Communication Technology in School (State Share)	34.47
4515	00	800	800(00)(01) - Pradhan Mantri Gram Sadak Yojna	34.45

Appendix - 3.6 (concl...)				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
2216	80	800	800 (00) (02) - Payment to Maharashtra Housing and Area Development Authority as Government contribution to Mumbai Building Repairs and Reconstruction Fund	34.20
2216	80	800	800 (00) (05) - Payment of cess collection to Maharashtra Housing and Area Development Authority for credit to Mumbai Building Repairs and Reconstruction Fund	34.20
3054	04	800	800(50)(01) – Grants to Zilla Parishad for Development and Strengthening of Village Roads	33.10
2202	02	800	800(00)(10) – Vocationalisation of Higher Secondary Education (75 per cent Central Share)	33.01
5054	04	800	800(55)(04) – Development and Strengthening of Other Districts Road	30.70
4055	00	800	800(00)(08)-Construction of Office Building for Forensic Science Laboratory	29.99
2801	05	800	800 (00)(06) – Grant-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture	28.42
3054	04	800	800(37)(02)-Grants to Zilla Parishad for Development and Strengthening of Village Roads	29.26
2801	05	800	800 (55)(01) – Grant-in- aid to Maharashtra State Electricity Distribution Company Limited for Development and System Improvement	28.42
2225	01	800	800 (09)(01)-Grant In Aid to Mahatma Phule Backward Development Corporation Limited	27.25
2202	02	800	800(00)(09)-Rashtriya Madhyamik Shiksha Abhiyan (Central Share)	27.02
2203	00	800	800(00)(02)-Removal of Regional Imbalance	26.29
5054	04	800	800(47)(01)-Development and Strengthening of other District roads	26.26
5054	04	800	800(37)(06)- Development and Strengthening of other District roads	26.09
5054	04	800	800(45)(04)- Development and Strengthening of other District roads	25.22
2217	80	800	800(00)(05) Grant-in-Aid for establishment charges on Amrut Abhiyan State Abhiyan (100 per cent central Share)	23.52
3054	04	800	800(55)(02)-Grants to Zilla Parishad for Development and Strengthening of other District roads	23.50
2401	00	800	800(00)(02)-Special component plan-Input subsidy under Special Component Plan	22.49
2210	06	800	800(00)(45)- Establishment of Trauma Care Units- Maharashtra Emergency Medical Services	22.31
2202	02	800	800(00)(11)-Vocational Education in Higher secondary Schools (25 per cent State Share)	22.01
5054	04	800	800(40)(04) - Development and Strengthening of Other District roads	20.56
			Total	18563.21

Source: Finance Accounts 2018-19

Appendix - 3.7			
<i>(Reference: Paragraph 3.8; 76)</i>			
Details of pending Detailed Contingent Bills up to 2018-19			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	23	2.54
2	Co-operation, Marketing and Textiles	46	5.12
3	Employment and Self Employment	42	0.43
4	Environment	1	0.00
5	Finance	67	10.98
6	Food, Civil Supplies and Consumer Protection	34	14.01
7	General Administration	556	130.87
8	Higher and Technical Education	66	1.07
9	Home	789	795.11
10	Housing	12	0.02
11	Industries, Energy and Labour	41	4.64
12	Law and Judiciary	116	152.48
13	Marathi Language Division	13	0.11
14	Medical Education and Drugs	232	328.53
15	Minorities Development	10	0.48
16	Parliament Affairs	1	0.01
17	Planning	62	60.35
18	Public Health	146	427.09
19	Public Works	4	0.05
20	Revenue and Forests	76	0.85
21	Rural Development and Water Conservation	62	2.00
22	School Education and Sports	68	0.23
23	Social Justice and Special Assistance	14	0.32
24	Tourism and Cultural Affairs	66	18.37
25	Tribal Development	27	3.64
26	Urban Development	8	0.07
27	Water Resources	2	0.00
28	Water Supply and Sanitation	10	0.02
29	Women and Child Development	12	0.17
30	Skill Development and Entrepreneur	0	0.00
31	Technical Education	3	0.01
32	Vidhan Mandal	1	4.78
33	Soil and water conservation	1	0.03
34	Vimukta Jatis, Nomadic tribes OBC and SBC Welfare Department	1	0.01
Grand Total		2612	1964.37

Source: Finance Accounts 2018-19

Appendix - 4.1

Glossary of terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the 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)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
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 States during the course of the year (Fiscal Deficit – Interest payments)
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt
Sufficiency of non-debt receipts	Defined as adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure
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
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsides on which the present executive has limited control

Appendix - 4.1 (contd...)	
Terms	Description
State implementing schemes	State Implementing Agency includes any Organisation/ Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Shiksha Abhiyan and State Health Mission for National Rural Health Mission, <i>etc.</i>
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 205 or Article 206 of the Constitution
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, <i>etc.</i>)
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution

Appendix - 4.1 (concl...)	
Terms	Description
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the Appropriation Accounts of the State, the Annual Financial Accounts of the State or such other Accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize
Block Grant	A block grant is a lump sum grant provided by the Government of India to the State Government, with only general provisions as to the way it is to be spent.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure <i>etc.</i>
Merit goods	Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. 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 <i>etc.</i>
Absorptive capacity	Absorptive capacity in this case 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 are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place <i>etc.</i> so that the state is able to effectively achieve targeted outcomes

Appendix - 4.2	
Acronyms and abbreviations	
Acronyms	Full Form
AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingency Bill
DE	Development Expenditure
FCP	Fiscal Correction Path
FFC	Fourteenth Finance Commission
FRBM	Fiscal Responsibility and Budgetary Management
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
O and M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S and W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax

