

APPENDICES

Appendix

1.1

State Profile

(Reference: Profile 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*(as per 2011 census) (All India Density = 382 persons per sq. km)	365 persons per sq. km.
4	Population Below Poverty Line (BPL)** (All India Average = 29.5 per cent)	20.0 per cent
5	a Literacy* (2001) (All India Average = 64.8 per cent)	76.88 per cent
	b Literacy* (2011) (All India Average = 73.0 per cent)	82.34 per cent
6	Infant mortality *** (per 1000 live births) (All India Average = 39 per 1000 live births)	22
7	Life Expectancy at birth **** (All India Average = 67.5 years)	70.8 years
8	Gini Coefficient ^{&} (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 ^s (GSDP) 2015-16 at current price	1969184
10	Per capita GSDP CAGR (2006-07 to 2015-16)	
	Maharashtra	12.90 per cent
	General Category States	14.27 per cent
11	GSDP CAGR (2006-07 to 2015-16)	
	Maharashtra	14.45 per cent
	General Category States	15.75 per cent
12	Population growth [@] (2006-07 to 2015-16)	
	Maharashtra	13.03 per cent
	General Category States	12.24 per cent

B FINANCIAL DATA [#]					
Particulars		CAGR		Growth during 2015-16 over 2014-15	
		2006-07 to 2014-15			
		GCS	Maharashtra	GCS	Maharashtra
(in per cent)					
a	of Revenue Receipts	14.74	13.01	15.00	11.86
b	of Own Tax Revenue	15.08	14.08	13.28	10.03
c	of Non-Tax Revenue	10.20	6.65	6.00	6.69
d	of Total Expenditure	16.71	24.76	16.42	8.10
e	of Capital Expenditure	13.21	8.60	25.80	16.75
f	of Revenue Expenditure on Education	17.08	15.75	12.17	7.99
g	of Revenue Expenditure on Health	18.70	18.05	13.44	10.12
h	of Salary and Wages	15.49	14.77	9.95	13.28
i	of Pension	18.59	19.01	11.79	7.56

* Census Info India 2011 Final Population Totals

** Report of the expert group (Rangarajan), Planning Commission (June 2014)

*** SRS Bulletin of September 2014

**** Economic Survey of Maharashtra 2015-16

^s Central Statistical Office[&] http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf[@] Population Projections for India and States 2001-2006 (revised December 2006) Report of the Technical Group on Population Projections[#] Financial data is based on the Finance Accounts of the State Government.

Appendix

1.2

Structure and form of Government Accounts

(Reference: Paragraph 1.1; Page 2)

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 State 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 Funds

Source: Finance Accounts

Appendix

1.3

Fiscal Responsibility and Budgetary Management Act and Rules*(Reference: Paragraph 1.1; Page 2)***MAHARASHTRA FISCAL RESPONSIBILITY AND BUDGETARY MANAGEMENT ACT, 2005**

The State Government has enacted the Fiscal Responsibility and Budgetary 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 Fiscal Responsibility and Budgetary Management Rules (MFRBMR) were, however, framed in February 2006. The major fiscal targets for the State are as under:

- Reduce the revenue deficit by one *per cent* or more of the GSDP in the first year, 1.5 *per cent* or more in the first two years, two *per cent* or more in the first three years, beginning from the financial year 2005-06 and the entire deficit by 2008-09.
- Reduce the fiscal deficit by an amount equivalent to 0.3 *per cent* or more of the GSDP at the end of each financial year beginning with the financial year 2005-06 until the fiscal deficit is brought down to not more than three *per cent* of the GSDP. The fiscal deficit in 2008-09 and thereafter should not exceed three *per cent* of GSDP.

The FRBM Act, 2005, was, however, amended in December 2006 and renamed as Fiscal Responsibility and Budgetary Management (Amendment) Act, 2006.

The MFRBMR were, however, amended in February 2008 and renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2008, having no major changes with respect to fiscal targets. It was further amended in July 2011 and renamed as Fiscal Responsibility and Budgetary Management (Second Amendment) Rules, 2011. The major fiscal targets for the State were amended 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 upto 26.1 *per cent* in 2011-12, 25.8 *per cent* in 2012-13, 25.5 *per cent* in 2013-14, 25.3 *per cent* in 2014-15 and 17.6 *per cent* in 2015-16.

The MFRBMR were further amended in March 2012 and was renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2012. However, there were no change in the targets fixed earlier.

Medium Term Fiscal Policy Statement

- As prescribed in the Act, the State Government laid a Medium Term Fiscal Policy Statement (MTFPS) and a Fiscal Policy Strategy Statement along with the budget before the Legislature in March 2015. MTFPS presents three years rolling targets, assumptions underlying the fiscal indicators and assessment of sustainability relating mainly to (i) balance between revenue receipts and revenue expenditure and (ii) the use of capital receipts for generating productive assets.
- As per MTFPS 2015-16, the Government is committed to improve its spending pattern qualitatively and quantitatively, with focus on balanced sectoral and regional development. Government promised to make an attempt to analyse subsidies and reduce misdirected and wasteful public expenditure. The ultimate objective is to achieve both growth and improvement in Human Development Index. Borrowings would be well within the limit set by the Central Government. Present policy of making a judicious use of guarantees would be continued. Government would scrutinise proposals more carefully and would like to catalyse investment in infrastructure and agro business. Budget 2015-16 reflects an attempt to curtail non-productive non-plan revenue expenditure and it is ensured that public investment in priority sectors like agriculture, infrastructure, public health, water supply, sanitation, education and other aspects of Human Development is not curtailed.
- 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 2007-08 to 2018-19 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2015-16

Appendix

1.4

Outcome indicators of the State's own Fiscal Correction Path

(Reference: Paragraph 1.1; Page 2)

(₹ in crore)

Item	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
	Actuals	Actuals	Actuals	RE	BE	Projections	Projections	Projections	
A STATE REVENUE ACCOUNT									
1	States Own Tax Revenue (SOTR)	87647.62	103448.38	108640.60	119007.93	130634.71	148923.57	169772.87	193541.07
2	States own Non-Tax Revenue (NONTR)	8167.70	9984.40	11351.97	13519.70	20664.87	21698.11	22783.02	23922.17
3	SOTR + NONTR (1+2)	95815.32	113432.78	119992.57	132527.63	151299.58	170621.68	192555.89	217463.24
4	Share in Central Taxes	13304.18	15192.12	16587.80	17606.98	29061.95	36897.00	42631.00	49317.00
5	Plan Grants	2879.18	8644.11	7708.86	22058.43	11975.82	11975.82	11975.82	11975.82
6	Non-plan Grants	9287.46	5678.22	5532.58	8600.85	5893.15	5893.15	5893.15	5893.15
7	Total Central Transfer (4+5+ 6)	25470.82	29514.45	29829.24	48266.26	46930.92	54765.97	60499.97	67185.97
8	Total Revenue Receipts (3+7)	121286.14	142947.23	149821.81	180793.89	198230.50	225387.65	253055.86	284649.21
9	Plan Revenue Expenditure	22034.75	24568.24	25906.74	40593.69	47478.95	52290.09	57589.92	66645.65
10	Non-Plan Revenue Expenditure	101519.44	114167.74	128995.68	154083.63	154508.94	173667.98	197016.99	217285.33
11	Salary Expenditure	42734.33	50092.47	56928.16	61682.27	73437.66	85061.21	98529.34	109407.23
12	Pension	11682.00	13429.89	15186.23	17663.41	19929.09	24313.49	29662.46	34111.83
13	Interest Payments (Government Debt)	17504.63	19075.64	21207.00	24283.25	27662.56	29361.01	32394.20	35791.38
	Subsidies - Total (14+15)	11499.92	9952.45	12440.78	20588.59	14687.27	15421.63	16192.72	17002.35
14	Subsidies - General	6325.12	5035.18	7165.26	10088.59	9724.58	10210.81	10721.35	11257.42
15	Subsidies - Power	5174.80	4917.27	5275.52	10500.00	4962.69	5210.82	5471.37	5744.93
16	Total Revenue Expenditure (9+10)	123554.19	138735.98	154902.42	194677.32	201987.89	225958.07	254606.91	283930.98
17	Salaries+Pension+Interest (11+12+13)	71920.96	82598.00	93321.39	103628.93	121029.31	138735.71	160586.00	179310.44
18	as percentage of Revenue Receipts (17/8)	59.30	57.78	62.29	57.32	61.05	61.55	63.46	62.99
19	Revenue Surplus/Deficit (8-16)	(-)2268.05	4211.25	(-)5080.61	(-)13883.43	(-)3757.39	(-)570.42	(-)1551.05	718.23
B CONSOLIDATED REVENUE ACCOUNT									
1	Interest payments (Off-Budget Debt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Consolidated Revenue Deficit (A19-B1)	(-)2268.05	4211.25	(-)5080.61	(-)13883.43	(-)3757.39	(-)570.42	(-)1551.05	718.23
C CONSOLIDATED DEBT									
1	Outstanding debt and liability inclusive of off-budget	225975.95	246691.94	269355.42	302577.99	333159.97	367012.61	404927.56	447392.31
2	Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	11314.21	9388.19	7709.31	6500.31	6200.31	6000.31	5700.31	5500.31
D CAPITAL ACCOUNT									
1	Capital Outlay	17879.54	17397.97	20020.45	23342.23	27104.23	33386.10	36501.14	43291.66
2	Disbursement of Loans and advances	836.28	1415.94	1645.09	1055.29	969.84	1049.89	1073.67	1162.77
3	Recoveries of Loans and advances	558.74	862.85	728.03	1034.90	1098.45	1153.37	1211.04	1271.59
4	Other Capital Receipts	455.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E1	Fiscal Deficit (A19+D1+D2-D3-D4)	19969.30	13739.81	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
E2	Gross Fiscal Deficit (E1+B1)	19969.30	13739.81	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
	GSDP at current prices	1170121	1322222	1510132	1686695	1889098	2115790	2369685	2654047

Source: Information received from Finance Department, Government of Maharashtra

Appendix

1.5

Abstract of Receipts and Disbursements for the year 2015-16 as compared to 2014-15

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts				Disbursements							
2014-15			2015-16	2014-15			Non-Plan	Plan	Total	2015-16	
(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
SECTION-A : REVENUE											
165415.46	I	Revenue receipts	185035.68	177553.12	I	Revenue expenditure	154317.65	36056.40	190374.05	190374.05	
115063.90		Tax revenue	126608.11	60485.77		General services	64092.74	277.02	64369.76		
				76952.49		Social services	60828.36	21488.87	82317.23		
12580.89		Non-tax revenue	13423.01	39695.71		Education, Sports, Art and Culture	40497.10	2370.37	42867.47		
				8497.24		Health and Family Welfare	5214.33	4143.06	9357.39		
17630.03		State's share of Union Taxes	28105.95	7428.70		Water Supply, Sanitation, Housing and Urban Development	3453.49	6119.83	9573.32 [#]		
				121.77		Information and Broadcasting	60.37	22.17	82.54		
7304.07		Non-Plan grants	6079.57	8096.66		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2973.56	5263.93	8237.49		
				895.30		Labour and Labour Welfare	594.59	114.57 [#]	709.16		
1665.45		Grants for State Plan Scheme	790.51	12111.73		Social Welfare and Nutrition	7990.64	3416.83	11407.47 [#]		
				105.38		Others	44.28	38.11 [*]	82.39		
11171.12		Grants for Central and Centrally Sponsored Plan Schemes	10028.53	37686.57		Economic Services	23913.59	14138.38	38051.97		
				8567.37		Agriculture and Allied Activities	5869.23	3791.12	9660.35		
				6171.79		Rural Development	1627.41	3982.02	5609.43		
				33.28		Special Areas Programmes	0.56	0.04	0.60		
				2486.82		Irrigation and Flood Control	2212.55	545.64	2758.19 [#]		
				10891.17		Energy	7804.06	1599.58	9403.64		
				2893.72		Industry and Minerals	3061.38	217.82	3279.20		
				5555.97		Transport	3105.33	2435.41 [#]	5540.74		
				77.37		Science, Technology and Environment	0.07	96.61	96.68		
				1009.08		General Economic Services	233.01	1470.12 [#]	1703.13		
				2428.29		Grants-in-aid and Contributions	5482.96	152.13	5635.09		
12137.66	II	Revenue deficit carried over to Section B	5338.37		II	Revenue Surplus carried over to Section B					

[#] Lower rounding * higher rounding

Appendix 1.5 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
SECTION-B :										
46883.46	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		49648.41	0.00	III	Opening Overdraft from RBI			0.00
0.00	IV	Miscellaneous Capital receipts		16.89	19523.47	IV	Capital Outlay	2628.11	20165.05	22793.16
				865.31			General Services	249.11	1010.17	1259.28
				1957.82			Social Services	457.15	2127.07	2584.22
				95.81			Education, Sports, Art and Culture	0.00	114.19	114.19
				469.54			Health and Family Welfare	0.00	650.64	650.64
				466.68			Water Supply, Sanitation, Housing and Urban Development	463.21	486.81*	950.02*
				751.92			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	709.26	709.26
				54.81			Social Welfare and Nutrition	(-)6.06	83.74	77.68*
				119.06			Others	0.00	82.43	82.43
				16700.34			Economic Services	1921.85	17027.81	18949.66
				3457.16			Agriculture and Allied Activities	623.47	2502.27	3125.74
				934.88			Rural Development	0.00	1463.85	1463.85
				63.71			Special Area Programme	0.00	58.10	58.10
				7011.24			Irrigation and Flood Control	814.74	7247.04	8061.78#
				1342.35			Energy	0.00	1379.06	1379.06
				116.21			Industry and Minerals	(-)0.01	72.07	72.06
				3699.85			Transport	419.50*	4305.96	4725.46
				74.94			General Economic Services	64.15	(-)0.54	63.61
				0			Science Technology and Environment	0.00	0.00	0.00
975.08	V	Recoveries of Loans and Advances		865.11	1140.54	V	Loans and Advances disbursed			1114.63
446.09		From Power Projects	391.16		589.67		For Power Projects			196.44
249.23		From Government Servants	263.52		306.27		To Government Servants			603.30
279.76		From others	210.43		244.61		To Others			314.89
0.00	VI	Revenue surplus brought down		0.00		VI	Revenue deficit brought down			5338.37

Lower rounding * higher rounding

Appendix 1.5 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29373.28	VII Public Debt receipts		37976.41	8827.78	VII Repayment of Public Debt				10043.10
0.00	External debt	0.00		0.00	External debt			0.00	
28831.02	Internal debt other than Ways and Means Advances and Overdraft	37392.47		7941.54	Internal debt other than Ways and Means Advances and Overdraft			9138.48	
0.00	Net transactions under Ways and Means Advances including Overdraft	0.00		0.00	Net transactions under Ways and Means Advances including Overdraft			0.00	
542.26	Loans and Advances from Central Government	583.94		886.24	Repayment of Loans and Advances to Central Government			904.62	
2350	VIII Appropriation from Contingency Fund		2962	4350	VIII Appropriation to Contingency Fund				962
4360	IX Contingency Fund		962	2350	IX Contingency Fund				2962
83021.94	X Public Account receipts		72747.20	68985.90	X Public Account disbursements				66412.16
4642.54	Small Savings and Provident Funds	4798.96		3382.99	Small Savings and Provident Funds			3590.29	
5908.54	Reserve Funds	7226.12		2750.84	Reserve Funds			3761.02	
17039.01	Suspense and Miscellaneous	(-)569.16 [#]		11817.00	Suspense and Miscellaneous			306.93	
24182.45*	Remittances	26435.49		24196.78	Remittances			26670.89	
31249.40	Deposits and Advances	34855.79		26838.29	Deposits and Advances			32083.03	
	XI Closing Overdraft from Reserve Bank of India		0.00	49648.41	XI Cash Balance at end				55552.60
				0.04	Cash in Treasuries			0.04	
	XII Inter State Settlement		0.00	(-)2323.40	Deposits with Reserve Bank			(-)3375.55	
				57.88	Local Remittances			53.48	
				5.65	Departmental Cash Balance			6.92	
				0.57	Permanent Advances			0.63	
				32996.05	Cash Balance Investment			36169.84	
				18911.62	Investment of earmarked balances			22697.24	
166963.76	Total		165178.02	166963.76	Total				165178.02

Source: Finance accounts of respective years

* Higher rounding # Lower rounding

Appendix

1.6

Outcome of analysis of budgetary assumptions during 2015-16

(Reference: Paragraph 1.1.3; Page 5)

(₹ in crore)

	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (in per cent)
1	2	3	4 (3-2)	5
Revenue Receipts of which	198231	185036	(-13195)	(-6.66)
Tax Revenue	130635	126608	(-4027)	(-3.08)
<i>Taxes on Sales, Trade etc.</i>	74617	69661	(-4956)	(-6.64)
<i>State excise</i>	13500	12470	(-1030)	(-7.63)
<i>Taxes on vehicles</i>	5694	6017	323	5.67
<i>Stamps and Registration fees</i>	21000	21767	767	3.65
<i>Taxes on Goods and Passengers</i>	1150	1582	432	37.57
<i>Land Revenue</i>	3200	1748	(-1452)	(-45.38)
<i>Taxes and duties on electricity</i>	7150	8506	1356	18.97
<i>Other taxes</i>	4324	4857	533	12.33
Non-Tax Revenue	20665	13423	(-7242)	(-35.04)
<i>Interest Receipts</i>	2974	3079	105	3.53
<i>Miscellaneous General Services</i>	2434	477	(-1957)	(-80.40)
<i>Non-ferrous Mining and Metallurgical Industries</i>	3000	3064	64	2.13
<i>Other Non-Tax Revenue</i>	12257	6803	(-5454)	(-44.50)
Share of Union Taxes and Duties	29062	28106	(-956)	(-3.29)
Grants-in-aid from GoI	17869	16899	(-970)	(-5.43)
Revenue Expenditure of which	201988	190374	(-11614)	(-5.75)
General Services	73883	64370	(-9513)	(-12.88)
<i>Administrative services</i>	20739	16628	(-4111)	(-19.82)
<i>Pension and Miscellaneous General Services</i>	18502	15468	(-3034)	(-16.40)
<i>Appropriation for reduction or avoidance of debt/ transfer to RF</i>	2220	2220	0	0
<i>Interest Payments</i>	27663	25771	(-1892)	(-6.84)
<i>Fiscal Services</i>	2774	2424	(-350)	(-12.62)
<i>Organs of State</i>	1985	1859	(-126)	(-6.35)
Social Services	84944	82317	(-2627)	(-3.09)
<i>Education, Sports, Art and Culture</i>	45495	42867	(-2628)	(-5.78)
<i>Social Welfare and Nutrition</i>	7349	11407	4058	55.22
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	10243	8237	(-2006)	(-19.58)
<i>Health and Family Welfare</i>	9490	9357	(-133)	(-1.40)
<i>Water Supply, Sanitation, Housing and Urban Development</i>	11085	9573	(-1512)	(-13.64)
<i>Information and Broadcasting</i>	90	83	(-7)	(-7.78)
<i>Labour and Labour Welfare</i>	1017	709	(-308)	(-30.29)
<i>Others</i>	175	82	(-93)	(-53.14)

Appendix 1.6 (concl.)

1	2	3	4 (3-2)	5
Economic Services	40833	38052	(-2781)	(-6.81)
<i>Agriculture and Allied Services</i>	8614	9660	1046	12.14
<i>Rural Development</i>	12823	5609	(-7214)	(-56.26)
<i>Special Area Programme</i>	5	1	(-4)	(-80)
<i>Irrigation and Flood Control</i>	2848	2758	(-90)	(-3.16)
<i>Energy</i>	6306	9404	3098	49.13
<i>Industry and Minerals</i>	3720	3279	(-441)	(-11.85)
<i>Transport and Communication</i>	4642 [#]	5541	899	19.37
<i>Science, Technology and Environment</i>	96	97	1	1.04
<i>General Economic Services</i>	1779	1703	(-76)	(-4.27)
Grants-in-aid and contributions	2328	5635	3307	142.05
Capital expenditure	27104	22793	(-4311)	(-15.91)
<i>Irrigation and Flood Control</i>	5862	8062	2200	37.53
<i>Transport and Communication</i>	3914	4725	811	20.72
<i>Energy</i>	1168	1379	211	18.07
<i>Health and Family Welfare</i>	552	651	99	17.90
<i>Education, Sports, Art and Culture</i>	236	114	(-122)	(-51.69)
<i>Water Supply, Sanitation, Housing and Urban Development</i>	591	950	359	60.74
<i>Rural Development</i>	6711	1464	(-5247)	(-78.19)
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	2238	709	(-1529)	(-68.32)
<i>Others</i>	5832	4739	(-1093)	(-18.74)
Revenue surplus (+)/ deficit (-)	(-3757)	(-5338)	(-1581)	42.08
Fiscal surplus (+)/ deficit (-)	(-30733)	(-28364)	2369	(-7.71)
Primary surplus (+)/ deficit (-)	(-3070)	(-2593)	477	(-15.54)

Source: Finance Accounts and Budget for 2015-16

[#] Lower rounding

Appendix 1.7

Time series data on State Government Finances

(Reference: Paragraph 1.3; Page 7)

(₹ in crore)

	2011-12		2012-13		2013-14		2014-15		2015-16	
(1)	(2)		(3)		(4)		(5)		(6)	
Part A: Receipts										
1. Revenue Receipts	121286.14¹		142947.23		149821.81		165415.46		185035.68	
(i) Tax Revenue	87608.46	(72)	103448.58	(72)	108597.96	(72)	115063.90	(69)	126608.11	(69)
Taxes on Agricultural Income	0	(0)	0	(0)	0	(0)	0	(0)	0	(0)
Taxes on Sales, Trade, etc.	50596.36	(58)	60079.72	(58)	62530.03	(58)	67466.29	(59)	69660.82	(55)
State Excise	8605.47	(10)	9297.11	(9)	10101.12	(9)	11397.08	(10)	12469.56	(10)
Taxes on Vehicles	4137.42	(5)	5027.42	(5)	5095.92	(5)	5404.97	(5)	6017.19	(5)
Stamps and Registration fees	14407.49	(16)	17548.25	(17)	18675.98	(17)	19959.29	(17)	21766.99	(17)
Land Revenue	963.81	(1)	1074.02	(1)	1088.85	(1)	1272.38	(1)	1748.31	(1)
Taxes on Goods and Passengers	574.25	(1)	690.74	(1)	1240.68	(1)	586.56	(0)	1582.13	(1)
Other Taxes	8323.66	(9)	9731.32	(9)	9865.38	(9)	8977.33	(8)	13363.11	(11)
(ii) Non-tax Revenue	8167.70	(7)	9984.40	(7)	11351.97	(8)	12580.89	(8)	13423.01	(7)
(iii) State's share of Union taxes and duties	13343.34	(11)	15191.92	(11)	16630.43	(11)	17630.03	(11)	28105.95	(15)
(iv) Grants-in-aid from GoI	12166.64	(10)	14322.33	(9)	13241.45	(9)	20140.64	(12)	16898.61	(9)
2. Miscellaneous Capital Receipts	455.83		0		0		0		16.89	
3. Recoveries of Loans and Advances	558.74		862.85		728.03		975.08		865.11	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	122300.71		143810.08		150549.84		166390.54		185917.68	
5. Public Debt Receipts	24452.56		21725.12		26734.80		29373.28		37976.41	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	24146.19		20974.33		25770.33		28831.02		37392.47	
Net transactions under Ways and Means Advances and Overdraft	0		0		0		0		0	
Loans and Advances from Government of India ²	306.37		750.79		964.47		542.26		583.94	
6. Appropriation from Contingency Fund	1000		725		1350		2350		2962	
7. Inter-State settlement	0		0		0		0		0	
8. Total receipts in the Consolidated Fund (4+5+6+7)	147753.27		166260.20		178634.64		198113.82		226856.09	
9. Contingency Fund Receipts	511.20		875.00		859.62		4360.00		962.00	
10. Public Account receipts	53389.38		47059.63		64020.19		83021.94		72747.20	
11. Total receipts of the State (8+9+10)	201653.85		214194.83		243514.45		285495.76		300565.29	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	123554.19	(87)	138735.98	(88)	154902.42	(88)	177553.12	(89)	190374.05	(89)
Plan	22035.04	(18)	24530.08	(18)	25910.34	(17)	31308.28	(18)	36056.40	(19)
Non-Plan	101519.15	(82)	114205.90	(82)	128992.08	(83)	146244.84	(82)	154317.65	(81)
General Services (incl. Interest payments)	42852.88	(35)	47665.67	(34)	53979.27	(35)	60485.77	(34)	64369.76	(34)
Social Services	54812.21	(44)	62038.97	(45)	70879.08	(46)	76952.49	(43)	82317.23	(43)
Economic Services	24868.75	(20)	27550.82	(20)	27991.32	(18)	37686.57	(21)	38051.97	(20)
Grants-in-aid and Contribution	1020.35	(1)	1480.52	(1)	2052.75	(1)	2428.29	(1)	5635.09	(3)
13. Capital Expenditure (per cent of 15)	17879.54	(12)	17397.98	(11)	20020.45	(11)	19523.47	(10)	22793.16	(10)
Plan	15031.38	(84)	15094.60	(87)	17681.42	(88)	16244.67	(83)	20165.05	(88)
Non-Plan	2848.16	(16)	2303.38	(13)	2339.03	(12)	3278.80	(17)	2628.11	(12)
General Services	795.91	(4)	901.69	(5)	1038.52	(5)	865.31	(4)	1259.28	(6)
Social Services	2096.95	(12)	1823.98	(10)	2273.94	(11)	1957.82	(10)	2584.22	(11)
Economic Services	14986.68	(84)	14672.31	(84)	16707.99	(83)	16700.34	(86)	18949.66	(83)

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

¹ Includes ₹ 170.23 crore, the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Governments by the Ministries other than Ministry of Finance written off as per recommendation of the ThFC

² Includes Ways and Means Advances

Appendix 1.7 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
14. Disbursement of Loans and Advances (per cent of 15)	836.28 (1)	1415.94(1)	1645.10 (1)	1140.54 (1)	1114.63 (1)
15. Total (12+13+14)	142270.01	157549.90	176567.97	198217.13	214281.84
16. Repayments of Public Debt	6458.35	6652.52	10261.86	8827.78	10043.10
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5837.92	5959.59	9391.09	7941.54	9138.49
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India ³	620.43	692.93	870.77	886.24	904.61
17. Appropriation to Contingency Fund	500	875	850	4350	962
18. Total disbursement out of Consolidated Fund (15+16+17)	149228.36	165077.42	187679.83	211394.91	225286.94
19. Contingency Fund disbursements	1000.00	734.62	1360.00	2350.00	2962.00
20. Public Account disbursements	46962.93	35511.03	56434.89	68985.90	66412.16
21. Total disbursement by the State (18+19+20)	197191.29	201323.07	245474.72	282730.81	294661.10
Part C: Deficits					
22. Revenue Deficit(-)/Surplus (+) (1-12)	(-)2438.05⁴	4211.25	(-)5080.61	(-)12137.66	(-) 5338.37
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)20139.53⁴	(-)13739.82	(-)26018.13	(-)31826.59	(-) 28364.16
24. Primary Deficit (-)/Surplus (+) (23-25)	(-)2634.90⁴	5335.82	(-)4811.09	(-)7861.85	(-) 2592.75
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	17504.63	19075.64	21207.04	23964.74	25771.41
26. Financial Assistance to local bodies etc.	55363.01	63767.90	68049.83	72710.98	82100.62
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	nil	8	5	27 days	nil
Overdraft availed (days)	nil	nil	nil	nil	nil
28. Interest on WMA/Overdraft	0	0.22	0.40	5.12	0
29. Gross State Domestic Product (GSDP)	1272967	1448466	1647506	1792122	1969184
30. Outstanding Fiscal liabilities (year-end)	245338	269047	293805	319746	351341
31. Outstanding guarantees (year-end)⁵ (including interest)	13977.44⁶	9245.72	7234.57	7999.45	7234.57
32. Maximum amount guaranteed (year-end)	28139.20	41352.75	32247.11	34563.60	32247.11
33. Number of ongoing projects	614	782	753	592	460⁷
34. Capital blocked in ongoing projects	43681.43	62152.25	62145.87	65146.79	49957.03⁷

³ Includes Ways and Means Advances from GoI

⁴ Excludes write-off of Central Loans (₹ 170.23 crore) from the Revenue Receipts

⁵ As per Finance Accounts of respective years

⁶ Differs from closing balance for the year 2011-12 owing to updated information furnished by State Government

⁷ Maharashtra Krishna Valley Development Corporation and Konkan Irrigation Development Corporation were yet to furnish the information

Appendix 1.7 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)
<i>Part E: Fiscal Health Indicators</i>					
I Resource Mobilization					
Own Tax revenue/GSDP	6.88	7.14	6.59	6.42	6.43
Own Non-Tax Revenue/GSDP	0.64	0.69	0.69	0.70	0.68
Central Transfers/GSDP	1.05	1.05	1.01	0.98	1.43
II Expenditure Management					
Total Expenditure/GSDP	11.18	10.88	10.72	11.06	10.88
Total Expenditure/Revenue Receipts	117.30	110.20	117.90	119.80	115.81
Revenue Expenditure/Total Expenditure	86.84	88.10	87.70	89.60	88.84
Expenditure on Social Services/Total Expenditure	40.00	40.50	41.40	38.80	38.42
Expenditure on Economic Services/Total Expenditure	28.01	26.80	25.30	27.40	17.76
Capital Expenditure/Total Expenditure	12.57	11.00	11.30	9.80	10.64
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.01	10.50	10.80	9.40	10.05
III Management of Fiscal Imbalances					
Revenue deficit /GSDP	(-)0.19	0.29	(-)0.31	(-)0.68	(-)0.27
Fiscal deficit/GSDP	(-)1.58	(-)0.95	(-)1.58	(-)1.78	(-)1.44
Primary Deficit (surplus) /GSDP	(-)0.21	0.37	(-)0.29	(-)0.44	(-)0.13
Revenue Deficit (surplus)/Fiscal Deficit	12.11	(-)30.65	19.53	38.14	18.82
Primary Revenue Deficit (surplus)/GSDP	1.18	1.03	0.98	0.66	1.04
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	19.27	18.57	17.83	17.84	17.84
Fiscal Liabilities/RR	202.30	188.21	196.10	193.30	189.88
Primary deficit vis-à-vis quantum spread (percentage)	(-)12.36	32.51	(-)28.84	(-)275.86	(-)36.86
Debt Redemption (Principal +Interest)/ Total Debt Receipts	87.19	103.03	102.79	97.16	82.55
V Other Fiscal Health Indicators					
Return on Investment	0.04	0.05	0.02	0.03	0.05
Balance from Current Revenue (₹ in crore)	10331	20332	14713	8224	22119
Financial Assets/Liabilities	0.80	0.80	0.80	0.80	0.80
<i>Source: Finance Accounts of the respective years</i>					

Appendix

1.8

Details of the Centrally Sponsored Schemes*(Reference: Paragraph 1.3.2.4; Page 16)*

Sr. No.	Name of the Scheme/ Ministry/ Department of Government of India	Year of commencement	Amount/Date of sanction of Government of India	Scheme details	Amount/ Date of surrender to Government of India
1	Strengthening and Modernization of Pest Management Approach in India	2004-05	₹ 45.00 lakh 06/12/2004	The amount was sanctioned for setting up of State Bio Control Laboratory. GoI revalidated the amount for 2005-06. The amount was not utilized and surrendered to GoI.	₹ 45.00 lakh July 2014
2	Village Grain Bank Scheme	2006-07	₹ 135.54 lakh 05/03/2007 ₹ 32.45 lakh 30/03/2007	GoI released ₹ 135.54 lakh during 2006-07 for establishing 1111 village grain bank out of which ₹ 132.13 lakh was utilized. GoI sanctioned ₹ 32.45 lakh in March 2007 for setting up 266 village grain bank. Due to non-receipt of revalidation for the balance amount of ₹ 3.42 lakh, the total unspent amount of ₹ 35.86 lakh was surrendered to GoI.	₹ 35.86 lakh July 2015
3	National Project on Organic Farming	2008-09	₹ 51.57 lakh 30/03/2009	The amount was released for organisation of various trainings and demonstration programme during 2008-09. The sanction was revalidated for 2009-10. The amount was not utilized and surrendered to GoI.	₹ 51.57 lakh July 2014
4	Scheme for preparation of Disaster Management Plan	2009-10	₹ 10.63 lakh 29/01/2010	The amount was released by GoI for preparation of State Disaster Management Plan in 2009-10. The amount was not utilized. The draft plan was uploaded for suggestion from other relevant departments and general public. The expenditure is done from the funds available with the department. Hence the amount is surrendered.	₹ 10.63 lakh May 2016
5	Central Plan Scheme of Livestock Census and Breed Survey		₹ 200.00 Lakh during 2014-15 and revalidated ₹ 11.07 lakh pertaining to 2013-14	Towards 19 th Livestock Census and Breed Survey for 2014-15, GoI sanctioned ₹ 200 lakh and revalidated ₹ 11.07 lakh during 2014-15. GoM utilized ₹ 168.25 lakh. No expenditure was incurred in 2015-16.	₹ 37.00 lakh February 2016
6	Poultry Development (Rural Backyard Poultry Development component)	2011-12	₹ 154.776 lakh for General Plan and ₹ 28.224 lakh for Special Component Plan 07/01/2014	Under this scheme, four weeks old reared chick is supplied at the cost of ₹ 30 per chick to BPL. GoI released ₹ 12.79 lakh in 2011-12 which was revalidated till 2013-14. It again released ₹ 183.00 lakh in 2013-14 which was revalidated for 2014-15. Due to increased cost of feed, transport etc. GoM decided to discontinue the scheme and submit fresh proposal under National Livestock Mission considering the cost at ₹ 50 per chick. The unspent amount of ₹ 183.00 lakh was surrendered to GoI.	₹ 183.00 lakh May 2016

Source: Information obtained from Principal Accountant General (Accounts and Entitlements)-I, Maharashtra, Mumbai

Appendix 1.9

Profile of ongoing projects of Public Works Department

(Reference: Paragraph 1.7.1.2; Page 34)

(₹ in crore)

Department		No. of incomplete projects	Initial budgeted cost	Revised total cost	Cost overrun	Cumulative actual expenditure as on 31 March 2016
PWD	Buildings	8	38.96	NA-I(B)	0	25.21
		4	17.00	NA-II(C)	0	15.00
	Roads	12	61.37	-	0	18.45
		9	6.15	NA-I(B)	0	107.81
	Bridges	2	10.36	-	0	0.58
		5	18.72	NA-I(B)	0	28.86
Total		40	152.56		-	195.91

Source: Appendix IX of Finance Accounts 2015-16

NA-I(B) – Revised cost not applicable as they are within estimation

NA-II(C) – Revised cost not applicable as difference between actual cost and estimated cost is less than 10 per cent.

Appendix 1.10

Details of Government investments and accumulated losses in Government Companies as of September 2016

(Reference: Paragraph 1.7.2; Page 35)

(₹ in crore)

Sr. No.	Sector and name of the Company	Period of accounts	Year in which accounts finalised	State Government		Net profit/loss for the year	Accumulated loss of loss making companies
				Equity	Loans outstanding		
A. Working Government Companies							
AGRICULTURE AND ALLIED							
1	Maharashtra State Farming Corporation Limited.	2014-15	2015-16	2.75	107.90	(-)5.82	(-)235.38
Sector-wise total				2.75	107.90	(-)5.82	(-)235.38
FINANCE							
2	Kolhapur Chitranagri Mahamandal Limited	1998-99	2013-14	3.24	0.13	(-)0.14	(-)1.61
3	Maharashtra State Handlooms Corporation Limited	2014-15	2015-16	88.01	22.63	(-)6.40	(-)124.64
Sector-wise total				91.25	22.76	(-)6.54	(-)126.25
INFRASTRUCTURE							
4	Aurangabad Industrial Township Limited	2014-15	2016-17	-	-	(-)1.73	(-)1.73
5	Development Corporation of Konkan Limited [#]	2015-16	2016-17	8.81	5.92	(-)0.39	(-)15.03
Sector-wise total				8.81	5.92	(-)2.12	(-)16.76
MANUFACTURING							
6	Haffkine Ajintha Pharmaceuticals Limited	2014-15	2015-16	-	-	(-)2.88	(-)6.02
7	Maharashtra State Power looms Corporation Limited	2013-14	2015-16	12.77	0.20	(-)0.31	(-)11.22
Sector-wise total				12.77	0.20	(-)3.19	(-)17.24
POWER							
8	MSEB Holding Company Limited	2014-15	2015-16	87392.75	-	(-)137.85	(-)4110.46
9	Maharashtra Power Development Corporation Limited	2014-15	2014-15	-	-	(-)0.25	(-)1012.73
10	Maharashtra State Electricity Distribution Company Limited	2014-15	2015-16	6091.87	154.09	(-)462.15	(-)7087.13
Sector-wise total				93484.62	154.09	(-)600.25	(-)12210.32
MISCELLANEOUS							
11	Nagpur Flying Club Limited	2014-15	2016-17	0.85	-	(-)0.29	(-)1.31
Sector-wise total				0.85	0.00	(-)0.29	(-)1.31
Total A (All sector-wise working Government companies)				93601.05	290.87	(-)618.21	(-)12607.25

Appendix 1.10 (concl.)

Sr. No.	Sector and name of the Company	Period of accounts	Year in which accounts finalised	State Government		Net profit/loss for the year	Accumulated loss of loss making companies
				Equity	Loans outstanding		
B. Working Statutory corporations							
SERVICE							
1	Maharashtra State Road Transport Corporation	2014-15	2015-16	3146.21	200.00	(-)391.01	(-)1685.34
2	Maharashtra State Financial Corporation	2014-15	2015-16	34.28	136.31	(-)13.78	(-)687.90
Sector-wise total				3180.49	336.31	(-)404.79	(-)2373.24
Total B (All sector wise working)				3180.49	336.31	(-)404.79	(-)2373.24
Grand Total (A+B)				96781.54	627.18	(-)1023.00	(-)14980.50
C. Non-working Government Companies							
AGRICULTURAL & ALLIED							
1	Ellora Milk Products Limited	2014-15	2014-15	-	-	(-)0.01	(-)1.53
2	Parbhani Krishi Go-samvardhan Limited	2014-15	2015-16	-	-	(-)0.01	(-)1.02
3	Dairy Development Corporation of Marathwada Limited	2014-15	2015-16	-	-	(-)0.01	(-)3.09
4	Vidarbha Tanneries Limited	2014-15	2015-16	-	-	(-)0.0030	(-)1.21
5	Vidarbha Quality Seeds Limited	2013-14	2014-15	-	-	(-)0.0006	(-)0.40
Sector-wise total				-	-	(-)0.03	(-)7.25
INFRASTRUCTURE							
6	Development Corporation of Vidarbha	2014-15	2016-17	7.17	8.37	(-)0.18	(-)17.24
Sector-wise total				7.17	8.37	(-)0.18	(-)17.24
MANUFACTURING							
7	Godavari Garments Limited	2014-15	2015-16	0.00	0.00	0.00	(-)8.17
8	Maharashtra Electronics Corporation Limited	2014-15	2016-17	9.69	176.82	(-)19.68	(-)315.16
9	Maharashtra State Textiles Corporation Limited	2014-15	2015-16	236.15	173.91	(-)37.89	(-)916.42
10	The Gondwana Paints and Minerals Limited ^{##}	2015-16	2016-17	-	-	(-)0.08	(-)1.42
11	The Pratap Spinning, Weaving and Manufacturing Company Limited	2014-15	2015-16	-	-	(-)0.01	(-)63.88
Sector-wise total				245.84	350.73	(-)57.66	(-)1305.05
MISCELLANEOUS							
12	Leather Industries Corporation of Marathwada Limited	2014-15	2015-16	0.00	0.00	0.00	(-)6.71
Sector-wise total				0.00	0.00	0.00	(-)6.71
Total C (All sector wise non-working)				253.01	359.10	(-)57.87	(-)1336.24
Grand Total (A+B+C)				97034.55	986.28	(-)1080.87	(-)16316.75
<i>Source: Information received from Accountant General (Audit)-III, Maharashtra, Mumbai</i>							
<i>[#] Development Corporation of Konkan Limited (2014-15 finalised-Nov 2015)</i>							
<i>^{##}The Gondwana Paints and Minerals Limited (2014-15 finalised – Feb 2016)</i>							

Appendix 1.11

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

(Reference: Paragraph 1.7.2.1; Page 35)

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)
Amount (₹ in lakh)											(in per cent)
AGRICULTURE, ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES DEPARTMENT											
Mumbai Region											
1	Greater Mumbai Milk Scheme, Worli	1947	2014-15	1015.65	1739.93	67.01	3588.85	(-3637.58)	106.64	(-3530.94)	(-347.65)
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	2014-15	2397.71	1348.17	54.43	1431.75	(-2286.63)	251.76	(-2034.87)	(-84.87)
4	Central Dairy, Goregaon	1951	2014-15	9169.28	677.72	38.19	1202.09	(-1883.08)	962.77	(-920.31)	(-10.04)
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	18.80	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	2013-14	124.54	50.96	0.01	0.00	(-86.25)	13.08	(-73.17)	(-58.75)
11	Dairy Project, Dapchari	1960	2014-15	1149.56	387.58	20.82	0.18	(-1109.94)	120.70	(-989.24)	(-86.05)
12	Government Milk Scheme, Bhiwandi	1987	2014-15	110.53	24.97	0.07	46.15	(-44.65)	11.61	(-33.04)	(-29.89)
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2014-15	0.00	11.36	0.25	0.00	(-15.87)	0.00	(-15.87)	0.00
14	Government Milk Scheme, Khopoli	1966	2014-15	354.11	118.98	9.24	655.05	(-182.59)	37.18	(-145.41)	(-41.06)
15	Government Milk Scheme, Mahad	1966	2014-15	136.85	65.70	9.01	0.00	(-55.92)	14.37	(-41.55)	(-30.36)
16	Government Milk Scheme, Chiplun	1966	2014-15	299.42	65.52	3.86	338.37	(-150.92)	31.44	(-119.48)	(-39.90)
17	Government Milk Scheme, Ratnagiri	1965	2014-15	584.49	100.79	3.03	357.33	(-216.07)	61.37	(-154.70)	(-26.47)
18	Government Milk Scheme, Kankavali	1966	2014-15	218.58	211.95	5.95	35.88	(-125.76)	22.95	(-102.81)	(-47.04)
	TOTAL	---		21626.32	9208.87	269.25	8527.72	(-10340.50)	2270.75	(-8069.75)	(-37.31)
Pune Region											
19	Government Milk Scheme, Pune	1950	2014-15	688.77	362.54	15.96	855.32	(-1212.73)	72.32	(-1140.41)	(-165.57)
20	Government Milk Scheme, Mahabaleshwar	1966	2014-15	148.28	39.71	2.73	0.00	(-78.83)	15.57	(-63.26)	(-42.66)
21	Government Milk Scheme, Satara	1979	2014-15	412.50	285.51	4.81	0.00	(-316.68)	43.31	(-273.37)	(-66.27)
22	Government Milk Scheme, Miraj	1961	2014-15	3018.14	441.70	25.10	1817.06	(-1192.08)	316.91	(-875.17)	(-29.00)
23	Government Milk Scheme, Solapur	1960	2014-15	131.51	25.28	1.73	0.00	(-240.94)	13.81	(-227.13)	(-172.71)
	TOTAL			4399.20	1154.74	50.33	2672.38	(-3041.26)	461.92	(-2579.34)	(-58.63)
Nashik Region											
24	Government Milk Scheme, Nashik	1960	2014-15	153.28	61.41	2.52	0	(-249.25)	16.09	(-233.16)	(-152.11)
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2014-15	15.27	13.50	0.04	0	(-45.48)	1.60	(-43.88)	(-287.36)
26	Government Milk Scheme, Ahmednagar	1969	2014-15	296.81	115.08	8.94	0	(-324.47)	31.17	(-293.30)	(-98.82)
27	Government Milk Scheme, Chalisgaon	1969	2014-15	167.14	2.50	1.39	0	(-90.62)	17.55	(-73.07)	(-43.72)
28	Government Milk Scheme, Dhule	1961	2014-15	778.43	206.89	9.62	0	(-284.93)	81.73	(-203.20)	(-26.10)
	TOTAL			1410.93	399.38	22.51	0	(-994.75)	148.14	(-846.61)	(-60.00)

Appendix 1.11 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aurangabad Region											
29	Government Milk Scheme, Aurangabad	1962	2014-15	1524.78	232.49	6.90	668.12	(-758.99)	160.10	(-598.89)	(-39.28)
30	Government Milk Scheme, Udgir	1971	2014-15	1922.93	668.79	35.25	473.95	(-561.37)	201.91	(-359.46)	(-18.69)
31	Government Milk Scheme, Beed	1976	2014-15	2437.39	529.97	16.20	582.14	(-795.85)	255.93	(-539.92)	(-22.15)
32	Government Milk Scheme, Nanded	1977	2014-15	1098.61	95.40	4.40	1326.73	(-607.89)	115.35	(-492.54)	(-44.83)
33	Government Milk Scheme, Bhoom	1978	2014-15	1147.77	127.23	6.03	827.12	(-409.36)	120.52	(-288.84)	(-25.17)
34	Government Milk Scheme, Parbhani	1979	2014-15	1924.15	63.02	2.88	667.45	(-449.36)	202.04	(-247.32)	(-12.85)
	TOTAL			10055.63	1716.90	71.66	4545.51	(-3582.82)	1055.85	(-2526.97)	(-25.13)
Amravati Region											
35	Government Milk Scheme, Amravati	1962	2014-15	1064.54	903.48	5.50	624.61	(-409.39)	111.78	(-297.61)	(-27.96)
36	Government Milk Scheme, Akola	1962	2014-15	1367.84	449.12	17.62	719.41	(-695.02)	143.62	(-551.40)	(-40.31)
37	Government Milk Scheme, Yavatmal	2000	2014-15	681.45	183.64	5.45	370.60	(-208.97)	71.55	(-137.42)	(-20.17)
38	Government Milk Scheme, Nandura	1979	2014-15	279.78	56.07	1.53	99.23	(-105.59)	29.38	(-76.21)	(-27.24)
	TOTAL			3393.61	1592.31	30.10	1813.85	(-1418.97)	356.33	(-1062.64)	(-31.31)
Nagpur Region											
39	Government Milk Scheme, Nagpur	1958	2014-15	0.00	80.15	6.65	14.09	(-631.65)	0.00	(-631.65)	0.00
40	Government Milk Scheme, Wardha	1976	2014-15	963.38	30.57	1.19	889.68	(-212.53)	101.16	(-111.37)	(-11.56)
41	Government Milk Scheme, Chandrapur	1979	2014-15	0.00	83.23	3.23	1490.55	(-231.34)	0.00	(-231.34)	0.00
42	Government Milk Scheme, Gondia	1979	2014-15	2818.98	130.63	2.26	1352.05	(-649.30)	295.99	(-353.31)	(-12.53)
	TOTAL			3782.36	324.58	13.33	3746.37	(-1724.82)	397.15	(-1327.67)	(-35.10)
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)	(-37.49)
44	Land Development by Bulldozer Scheme, Aurangabad	1960	1998-99	32.99	1.05	0.00	2.02	(-23.42)	4.78	(-18.64)	(-56.50)
45	Land Development by Bulldozer Scheme, Amravati	1965	1995-96	2.82	0.41	0.00	1.80	(-4.46)	0.40	(-4.06)	(-143.97)
46	Land Development by Bulldozer Scheme, Nagpur	1996	1996-97	2.17	0.23	0.00	1.81	0.21	0.32	0.53	24.42
	TOTAL			182.24	79.16	4.52	52.38	(-100.50)	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	2013-14	92224.91	156.36	17.20	62884.18	13952.73	4044.39	17997.12	19.51
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	1957	2013-14	91750.60	2499.22	58.19	185675.23	(-20718.50)	8683.23	(-12035.27)	(-13.12)
	TOTAL			183975.51	2655.58	75.39	248559.41	(-6765.77)	12727.62	5961.85	3.24

Source: Proforma Accounts

Proforma accounts of Government Milk Scheme, Kankavali (2013-14- finalized June 2016); Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area (2011-12 and 2012-13 – finalized October 2015); and Procurement and Distribution and Price Control Scheme in Mofussil Area (2011-12 and 2012-13– finalized October 2015) were received during the year 2015-16

Proforma accounts of Government Milk Scheme, Parbhani (2012-13 - finalized June 2016) was received during the year

Appendix 1.12

Summarised financial position of the Government of Maharashtra as on 31 March 2016

(Reference: Paragraph 1.8.1; Page 38)

(₹ in crore)

As on 31/03/2015	Liabilities	As on 31/03/2016	
228905.46	Internal Debt		257159.44
147494.98	Market Loans bearing interest	176492.46	
81.09	Market Loans not bearing interest	21.18	
716.76	Loans from LIC	507.04	
80612.63	Loans from other institutions	80138.76	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
8549.25	Loans and Advances from Central Government		8228.57
6.73	Pre 1984-85 Loans	6.73	
64.13	Non-Plan Loans	58.31	
8478.39	Loans for State Plan Schemes	8163.53 [#]	
0	Loans for Central Plan Schemes	0	
0	Loans for Centrally Sponsored Plan Schemes	0	
0	Ways and Means Advances	0	
2150	Contingency Fund		150.00
22312.81	Small Savings, Provident funds etc.		23521.48
50122.29	Deposits		52896.22
28767.72	Reserve Funds		32232.81
10951.33	Suspense and Miscellaneous Balances		10075.27
1152.50	Remittances		917.10
352911.36	TOTAL		385180.89
As on 31/03/2015	Assets	As on 31/03/2016	
212878.51	Gross Capital Outlay on Fixed Assets		235671.67
110671.69	Investments in shares of Companies, Corporations etc.	120310.97	
102206.82	Other Capital Outlay	115360.70	
21822.25	Loans and Advances		22071.77
6534.85	Loans for Power Projects	6340.12	
13992.70	Other Development Loans	14097.17	
1294.70	Loans to Government servants	1634.48	
11.50	Advances		12.66
49648.41	Cash		55552.60
0.04	Cash in Treasuries	0.04	
(-)2323.40	Deposits with Reserve Bank	(-)3375.55	
57.88	Local remittances	53.48	
5.65	Departmental Cash Balance	6.92	
0.57	Permanent Advances	0.63	
32996.05	Cash Balance Investments	36169.84	
18911.62	Investment of earmarked balances	22697.24	
69067.51	Deficit on Government Accounts		72405.90
12137.66	(i) Revenue surplus/deficit of the current year	(-)5338.37	
(-)0.15	(ii) Proforma correction		
2000	(iii) Amount closed to Government Accounts	(-)1999.98	
54930	Accumulated deficit upto 31 March 2015	69067.51	
	Capital Receipts		(-)533.71
(-)516.82	Upto previous year	(-)516.82	
0.00	During the year	(-)16.89	
352911.36	TOTAL		385180.89

Source: Finance Accounts of respective years

Explanatory Notes for Appendices 1.5, 1.7 and 1.12

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.12, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 101.18 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is mainly due to "Treasury/Bank difference of ₹ 101.18 crore.

[#] Lower rounding

Appendix 1.13

Active and inoperative Reserve funds

(Reference: Paragraph 1.8.3; Page 41)

(₹ in crore)

Classification	Opening balance	Receipts	Payments	Closing balance
Active Reserve Funds				
8115-103 - Depreciation Reserve Fund - Road Transport Department Depreciation Fund	0.26	0.01	0	0.27
8121-109 - General Insurance Fund	139.71	232.56	227.46	144.81
8222 - Sinking Funds	18886.23	3785.62	0	22671.85
8229-101-Dev. Fund for Edu.- Library fund	43.31	128.49	144.04	27.76
8229-119 - Employment Guarantee Fund	9387.41	0.01	314.35	9073.07
Fund for Development schemes-Cotton price Fluctuation Fund	8.94	0	0	8.94
Consumer Protection Fund	11.29	0.75	0.51	11.53
Maharashtra Mining Development Fund	223.22	0	0	223.22
8235-200 - Other funds - Special fund for compensatory Afforestation	38.34	0	0	38.34
TOTAL	28738.71	4147.44	686.36	32199.79
Inoperative Reserve Funds				
8115-103 - Depreciation Reserve Fund Road Transport Department Betterment Fund	0.08	0	0	0.08
8121-101 - General and Other Reserve Funds of Government Commercial Departments/ Undertakings	0.06	0	0	0.06
8229-102 - Development Funds for Medical and Public Health	0.08	0	0	0.08
8229-104 - Development Funds for Animal Husbandry Purposes	0.12	0	0	0.12
8229-107 - Funds for Development of Milk Supply	1.10	0	0	1.10
8229-200 - Other Development and Welfare Fund - Guarantee reserve Fund	23.36	0	0	23.36
8229-200 - Other Development and Welfare Fund - State Transport Road Development Fund	0.24	0	0	0.24
8235-101-Calamity Relief Fund	0.33	0	0	0.33
8235-200 - Other funds - Food grains Reserve Funds	3.64	0	0	3.64
TOTAL	29.01	0	0	29.01
GRAND TOTAL	28767.72	4147.44	686.36	32228.80

Source: Finance Accounts 2015-16

Appendix

2.1

Grants/appropriations closed with excess over provisions during 2015-16 requiring regularisation

(Reference: Paragraph 2.3.1; Page 53)

(₹ in crore)

Sr. No.	Name and title of the Voted Grant/Charged appropriation	Total Grant	Expenditure	Excess
Revenue Section				
1	C06 Relief on account of Natural Calamities	7803.12	8028.40	225.28
2	O15 District Plan - Mumbai Suburban	194.26	206.95	12.69
3	O17 District Plan - Raigad	107.24	108.54	1.30
4	O20 District Plan - Pune	300.65	311.83	11.18
5	O25 District Plan - Nasik	225.12	270.17	45.05
6	O28 District Plan - Ahmednagar	237.96	240.43	2.47
7	O32 District Plan - Parbhani	95.20	97.74	2.54
8	O36 District Plan - Osmanabad	108.71	112.47	3.76
9	O37 District Plan - Hingoli	76.57	78.63	2.06
10	O38 District Plan - Nagpur	204.39	219.39	15.00
11	O39 District Plan - Wardha	105.05	119.12	14.07
12	O40 District Plan - Bhandara	73.13	76.74	3.61
13	O41 District Plan - Chandrapur	121.79	134.31	12.52
14	O42 District Plan - Gadchiroli	124.25	127.13	2.88
15	O43 District Plan - Gondia	77.63	77.93	0.30
16	O46 District Plan - Yavatmal	140.98	165.46	24.48
17	O47 District Plan - Buldhana	174.65	180.09	5.44
18	O48 District Plan - Washim	101.48	104.71	3.23
19	Q02 Administrative Services	0.70	0.73	0.03
20	W07 Revenue Expenditure on Removal of Regional Imbalance	15.80	18.82	3.02
Capital Section				
21	O16 District Plan - Thane	82.23	82.26	0.03
22	O18 District Plan - Ratnagiri	47.27	47.52	0.25
23	O23 District Plan - Solapur	93.83	112.52	18.69
24	O27 District Plan - Jalgaon	115.56	116.77	1.21
25	O30 District Plan - Aurangabad	80.07	85.96	5.89
26	O31 District Plan - Jalna	63.23	100.17	36.94
27	O35 District Plan - Latur	58.91	72.12	13.21
Charged Appropriation				
28	D01 Interest Payments (Revenue Section)	29.33	32.27	2.94
29	L01 Interest Payments (Revenue Section)	959.02	1053.43	94.41
30	K03 Stationery and Printing (Revenue Section)	0.04	0.06	0.02
31	U01 Interest Payments (Revenue Section)	4.32	4.48	0.16
32	C11 Internal debt of the State Government (Capital Section)	0.02	0.18	0.16
TOTAL		11822.51	12387.33	564.82

Source: Appropriation Accounts 2015-16

Appendix 2.2

Grants/appropriations closed with excess over provisions of previous years requiring regularisation

(Reference: Paragraph 2.3.1.1; Page 53)

(₹ in crore)

Year	Number of grant/appropriations	Grant/appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/ Audit Reports
2012-13	33/5	C-6, C-7, G-3, H-3, O-5, O-14, O-18, O-19, O-20, O-21, O-22, 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-40, O-41, O-42, O-43, O-45, O-46, O-47, W-1, W-7, X-2	1004.17
2013-14	36/3	C-2, C-11, G-6, I-1, I-6, L-2, O-15, O-16, O-17, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, O-48, W-7	604.64
2014-15	29/3	C-05, G-09, I-06, M-04, O-15, O-17, O-18, O-20, O-21, O-23, O-25, O-27, O-28, O-29, O-30, O-31, O-33, O-34, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, O-48, ZC-01	3817.72
TOTAL	98/11		5426.53

Source: Appropriation Accounts of respective years

Appendix

2.3

**Persistent excess over provision
(at Grant level)***(Reference: Paragraph 2.3.1.2; Page 53)*

(₹ in crore)

Sr. No.	Grant Number	Name of the Voted Grant/Charged appropriation	2013-14	2014-15	2015-16
		Revenue Section			
1	O15	District Plan - Mumbai Suburban	2.29	0.03	12.69
2	O37	District Plan - Hingoli	0.58	0.37	2.05
3	O38	District Plan - Nagpur	8.99	8.84	15.00
4	O40	District Plan - Bhandara	1.81	2.09	3.62
5	O41	District Plan - Chandrapur	5.30	5.87	12.52
6	O43	District Plan - Gondia	3.18	0.19	0.30
		Capital Section			
7	O18	District Plan - Raigad	2.94	0.36	0.25
8	O27	District Plan - Jalgaon	36.73	8.96	1.21

Source: Appropriation Accounts of respective years

Appendix 2.4

Persistent excess over provision (at Sub-head level)

(Reference: Paragraph 2.3.1.2; Page 53)

(₹ in lakh)

Sr. No.	Grant	Major Head	Sub Major Head	Minor Head	SCH [#]	Sub-head	Sub-head Description	V/C ^s	2013-14	2014-15	2015-16
1	D05	2404	00	102	C	071	Cattle Breeding and Rearing Farm Palghar - Administration	V	0.86	1.15	3.12
2	D05	2404	00	231	C	204	Government Milk Scheme Gondia - Processing	V	0.26	0.16	19.69
3	G06	2071	01	108		025	Contributions to Provident Funds	V	5.22	16.25	2.10
4	G06	2071	01	105		23	Family Pensions sanctioned under section III of the New Pension Rules, 1950 - For Service after 1st April 1936	V	527.62	0.04	14935.26
5	G06	2071	01	115		59	Leave Encashment Benefits	V	36589.79	4.42	39075.43
6	G06	2071	01	109		53	State Aided Non Government Technical and Technological Colleges and Polytechnics	V	123.38	14.17	648.82
7	J01	2014	00	114		31	Maharashtra State Legal Services Authority	V	260.00	208.16	218.91
8	L03	2406	01	102	A	190	Work charged daily rated staff-on Regular Establishment under Social Forestry	V	94.00	30.91	0.30
9	M04	4408	01	101	A	888	Personal Deposit Debits (Mofussil)	V	959.70	361.04	26192.42
10	N03	2225	01	001		013	Establishment Grant to Zilla Parishad under Section 183 of the Maharashtra Zilla Parishad and Panchayat Samitis Act,1961 (Local Sector) (Paid by Treasury)	V	1.04	23.49	45.79
11	O25	4059	01	051		160	Tools and Plant Charges	V	0.01	0.25	0.81
12	O29	5054	04	800		460	Establishment Charges	V	28.77	16.42	4.17
13	O38	4210	03	105		151	Purchase of Machinery and Equipment for Hospital	V	11.12	31.09	34.85
14	R01	2210	06	101		090	National Malaria Eradication Programme - (Local Sector) (Central Share) Centrally Sponsored Scheme	V	71.42	10.48	374.77
15	R01	2210	06	101		93	B.C.G. Vaccination and T.B. Control Programme Centrally Sponsored Scheme (Central Share)	V	1978.64	1007.46	6053.69
16	S01	2210	05	105	C	253	Government Dental College, Nagpur	V	0.26	2.12	2.02
17	S01	2210	05	105		505	Government Medical College, Latur	V	30.55	0.07	4.40
18	T05	2225	02	796		C89	Government of India Post matric scholarship	V	7.86	0.04	56.83
19	T05	2225	02	796		139	Tribal Development Commissionerate (State Plan Scheme)	V	6.49	6.80	604.28
20	T06	4406	01	796		035	Development of Minor Forest Produce - State Plan Schemes (TASP) (District Level Scheme)	V	0.04	0.26	108.67
21	W02	2202	03	103		H08	Opening of New Colleges of Forensic Science/Institute of Forensic Science in the State	V	3.35	180.83	240.56
22	W03	2203	00	105		265	Establishment of New Government Polytechnics	V	313.03	96.05	231.11

Source: Appropriation Accounts of respective years

[#] Scheme ^s Voted/Charged

Appendix

2.5

**Insufficient supplementary provisions
(₹ one crore or more in each case)***(Reference: Paragraph 2.3.1.3; Page 53)*

(₹ in crore)

Sr. No.	Grant Number	Name of grant	Original provision	Supplementary provision	Total	Expenditure	Excess
1	C06	Relief on account of Natural Calamities	2163.56	5639.5591	7803.12	8028.40	225.28
2	O15	District Plan - Mumbai Suburban	194.26	0.0001	194.26	206.95	12.69
3	O17	District Plan - Raigad	107.24	0.0001	107.24	108.54	1.30
4	O20	District Plan - Pune	300.65	0.0001	300.65	311.83	11.18
5	O25	District Plan - Nasik	225.12	0.0001	225.12	270.17	45.05
6	O28	District Plan - Ahmednagar	237.96	0.0001	237.96	240.43	2.47
7	O32	District Plan - Parbhani	95.20	0.0001	95.20	97.75	2.55
8	O36	District Plan - Osmanabad	108.71	0.0001	108.71	112.47	3.76
9	O37	District Plan - Hingoli	76.57	0.0001	76.57	78.63	2.06
10	O38	District Plan - Nagpur	204.39	0.0001	204.39	219.39	15.00
11	O39	District Plan - Wardha	105.05	0.0001	105.05	119.12	14.07
12	O40	District Plan - Bhandara	73.13	0.0001	73.13	76.74	3.61
13	O41	District Plan - Chandrapur	121.79	0.0002	121.79	134.31	12.52
14	O42	District Plan - Gadchiroli	124.25	0.0001	124.25	127.13	2.88
15	O46	District Plan - Yavatmal	140.99	0.0001	140.99	165.46	24.47
16	O47	District Plan - Buldhana	174.65	0.0001	174.65	180.09	5.44
17	O48	District Plan - Washim	101.48	0.0001	101.48	104.71	3.23
18	W07	Revenue Expenditure on Removal of Regional Imbalance	11.06	4.7404	15.80	18.82	3.02
Revenue Charged							
19	L01	Interest Payments	876.34	82.6736	959.01	1053.43	94.42
Capital Voted							
20	O23	District Plan - Solapur	69.58	24.2580	93.84	112.52	18.68
21	O27	District Plan - Jalgaon	89.96	25.6020	115.56	116.77	1.21
22	O30	District Plan - Aurangabad	56.26	23.8100	80.07	85.97	5.90
23	O31	District Plan - Jalna	41.74	21.5000	63.24	100.17	36.93
24	O35	District Plan - Latur	32.94	25.9700	58.91	72.12	13.21
			5732.88	5848.1148	11580.99	12141.92	560.93

Source: Appropriation Accounts 2015-16

Appendix 2.6

Rush of expenditure during the last quarter and last month of 2015-16

(Reference: Paragraph 2.3.3; Page 54)

Sr. No.	Grant Number	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2016	
				Amount (₹ in crore)	Percentage of total expenditure	Amount (₹ in crore)	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VOTED GRANTS							
1	F02	3054 Roads and Bridges	450.09	450.09	100.00	450.09	100.00
2	B10	5055 Capital Outlay on Road Transport	419.49	419.49	100.00	419.49	100.00
3	H08	4070 Capital Outlay on Other Administrative Services	146.45	146.45	100.00	146.45	100.00
4	L07	5054 Capital Outlay on Roads and Bridges	100.00	100.00	100.00	100.00	100.00
5	B03	3055 Road Transport	96.51	96.51	100.00	96.51	100.00
6	F07	6217 Loans for Urban Development	62.67	62.67	100.00	62.67	100.00
7	O34	4515 Capital Outlay on Other Rural Development Programmes	61.83	61.83	100.00	61.83	100.00
8	K10	4875 Capital Outlay on Other Industries	62.27	55.24	88.71	55.24	88.71
9	T06	4402 Capital Outlay on Soil and Water Conservation	59.59	53.28	89.41	52.57	88.22
10	O46	4515 Capital Outlay on Other Rural Development Programmes	87.28	76.19	87.29	74.88	85.79
11	Q03	2216 Housing	208.50	163.81	78.57	161.06	77.25
12	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	206.53	201.05	97.35	158.92	76.95
13	F05	4217 Capital Outlay on Urban Development	427.35	342.90	80.24	325.91	76.26
14	O15	2216 Housing	56.00	53.46	95.46	40.29	71.95
15	ZE01	2235 Social Security and Welfare	275.40	203.47	73.88	196.50	71.35
16	T06	5054 Capital Outlay on Roads and Bridges	407.15	316.99	77.86	285.82	70.20
17	B11	7610 Loans to Government Servants etc.	293.26	210.06	71.63	200.48	68.36
18	S04	4210 Capital Outlay on Medical and Public Health	63.39	60.73	95.80	41.96	66.19
19	ZD04	3452 Tourism	220.24	204.39	92.80	144.66	65.68
20	T05	2702 Minor Irrigation	112.40	88.17	78.44	71.55	63.66
21	O10	4515 Capital Outlay on other Rural Development Programmes	692.93	552.68	79.76	437.93	63.20

Appendix 2.6 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22	T06	4406 Capital Outlay on Forestry and Wild Life	78.15	62.58	80.08	48.20	61.68
23	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2108.74	1472.46	69.83	1295.95	61.46
24	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	502.24	364.08	72.49	304.44	60.62
25	N02	2216 Housing	72.33	72.33	100.00	42.97	59.41
26	K07	2851 Village and Small Industries	162.79	103.00	63.27	95.57	58.71
27	H03	2216 Housing	321.98	216.62	67.28	186.99	58.07
28	L07	4402 Capital Outlay on Soil and Water Conservation	1105.12	640.17	57.93	620.40	56.14
29	A02	2015 Elections	328.18	215.94	65.80	173.42	52.84
30	T05	2801 Power	120.42	86.04	71.45	63.21	52.49
31	O08	3452 Tourism	114.87	114.03	99.27	58.88	51.26
32	B10	4070 Capital Outlay on other Administrative Services	438.60	224.43	51.17	224.40	51.16
33	ZD02	2205 Art and Culture	156.43	102.47	65.51	79.87	51.06
34	ZE02	4235 Capital Outlay on Social Securities and Welfare	75.35	75.35	100.00	38.36	50.91
35	H08	4059 Capital Outlay on Public Works	441.75	272.63	61.72	222.56	50.38
		TOTAL	10536.28	7941.59		7040.03	

Source: Appropriation Accounts, Consolidated Abstract for March 2016, Information from Principal Accountant General (Accounts and Entitlements)-I and Accountant General (Audit)-II, Nagpur

Appendix 2.7

Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions (Reference: Paragraph 2.3.4; Page 54)

(₹ in crore)

Sr. No.	Grant Number	Name of the grant/appropriation	Total Grants/Appropriations	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	A03	Public Service Commission (Revenue - Charged)	47.29	14.89	31
2	A04	Secretariat and Miscellaneous General Services (Revenue - Voted)	336.49	109.61	33
3	A05	Social Services (Revenue - Voted)	175.98	39.00	22
4	A09	Capital Outlay on Public Works (Capital - Voted)	72.90	64.86	89
5	B02	State Excise (Revenue - Voted)	135.75	27.45	20
6	B07	Economic Services (Revenue - Voted)	111.32	23.42	21
7	B10	Capital Expenditure on Economic Services (Capital - Voted)	1425.86	488.45	34
8	C04	Secretariat and Other General Services (Revenue - Voted)	101.68	62.59	62
9	E03	Secretariat and Other Social Services (Revenue - Voted)	368.51	105.02	28
10	E04	Capital Outlay on Education, Sports and Culture (Capital - Voted)	117.80	113.92	97
11	F03	Secretariat and Other Social Services (Revenue - Voted)	160.46	146.86	92
12	G01	Sales Tax Administration (Revenue - Voted)	701.27	206.77	29
13	G02	Other Fiscal and Miscellaneous Services (Revenue - Voted)	3611.53	3491.79	97
14	G06	Pensions and Other Retirement Benefits (Revenue - Charged)	43.46	21.79	50
15	G08	Capital Outlay on Other Administrative Services (Capital - Voted)	20.00	20.00	100
16	H04	Secretariat and Other Economic Services (Revenue - Voted)	49.79	10.84	22
17	H06	Public Works and Administrative and Functional Buildings (Revenue - Voted)	2619.40	525.37	20
18	H09	Capital Outlay on Removal of Regional Imbalance (Capital - Voted)	117.77	59.26	50
19	I04	Secretariat-Economic Services (Revenue - Voted)	45.35	27.19	60
20	J02	Secretariat and Other Social and Economic Services (Revenue - Voted)	87.21	17.91	21
21	K04	Labour and Employment (Revenue - Voted)	173.78	42.31	24
22	K07	Industries (Revenue - Charged)	276.70	276.70	100
23	K08	Secretariat - Economic Services (Revenue - Voted)	35.73	21.31	60
24	K10	Capital Expenditure on Industries (Capital - Voted)	124.89	62.00	50
25	L03	Rural Development Programmes (Revenue - Voted)	5582.38	1308.33	23
26	L07	Capital Expenditure on Rural Development (Capital - Voted)	3001.60	1664.83	55
27	M03	Secretariat and Other Economic Services (Revenue - Voted)	88.21	20.61	23
28	M04	Capital Expenditure on Food (Capital - Voted)	5247.37	1154.57	22
29	N01	Interest Payments (Revenue - Charged)	20.37	10.22	50
30	N02	Secretariat and Other Social Services (Revenue - Voted)	424.78	277.84	65

Appendix 2.7 (concl'd.)

(1)	(2)	(3)	(4)	(5)	(6)
31	N03	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Revenue - Voted)	10258.10	2196.44	21
32	N04	Capital Expenditure on Social Services (Capital - Voted)	1429.51	1202.41	84
33	O01	District Administration (Revenue - Voted)	206.00	69.10	34
34	O04	Other Rural Development Programmes (Revenue - Voted)	7744.20	7744.13	100
35	O09	Census, Survey and Statistics (Revenue - Voted)	59.26	15.64	26
36	O10	Capital Outlay on Other Rural Development Programmes (Capital - Voted)	6562.39	5868.95	89
37	O11	Capital Outlay on Hill Areas (Capital - Voted)	90.50	32.40	36
38	O14	District Plan - Mumbai City (Capital - Voted)	32.08	10.82	34
39	O15	District Plan - Mumbai Suburban (Capital - Voted)	44.74	13.00	29
40	O17	District Plan - Raigad (Capital - Voted)	43.75	11.92	27
41	O25	District Plan - Nasik (Capital - Voted)	110.97	51.11	46
42	O31	District Plan - Jalna (Revenue - Voted)	141.59	36.94	26
43	O39	District Plan - Wardha (Capital - Voted)	47.04	12.18	26
44	O45	District Plan - Akola (Capital - Voted)	48.14	26.23	54
45	Q03	Housing (Revenue - Voted)	544.31	335.44	62
46	T01	Interest Payments (Revenue - Charged)	32.51	15.27	47
47	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan (Revenue - Voted)	5347.37	1374.04	26
48	T06	Capital Expenditure on Tribal Areas Development Sub-Plan (Capital - Voted)	1705.62	582.03	34
49	V01	Interest Payments (Revenue - Charged)	50.00	15.77	32
50	V02	Co-operation (Revenue - Voted)	1501.98	395.08	26
51	W01	Interest Payments (Revenue - Charged)	159.19	50.95	32
52	W08	Capital Outlay on Other Social Services (Capital - Voted)	23.02	22.62	98
53	W09	Loans to Government Servants, etc. (Capital - Voted)	43.57	14.10	32
54	Y02	Water Supply and Sanitation (Revenue - Voted)	2955.05	1445.30	49
55	ZA01	Secretariat and Other Social Services (Revenue - Voted)	149.65	101.79	68
56	ZD02	Art and Culture (Revenue - Voted)	209.56	53.13	25
57	ZD04	Tourism (Revenue - Voted)	307.32	87.08	28
58	ZE01	Minorities Development (Revenue - Voted)	407.80	128.33	31
		TOTAL	65580.85	32327.91	49

Source: Appropriation Accounts 2015-16

Appendix 2.8

Grants closed with savings of ₹ 100 crore and above

(Reference: Paragraph 2.3.4; Page 54)

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of savings (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Revenue - Voted						
1	A04 Secretariat and Miscellaneous General Services	307.41	29.08	336.49	226.88	109.61	32.57
2	B01 Police Administration	11604.77	157.33	11762.10	10046.21	1715.89	14.59
3	C01 Revenue and District Administration	1738.54	47.71	1786.25	1468.39	317.86	17.79
4	C07 Forest	1620.01	425.43	2045.44	1763.58	281.86	13.78
5	D03 Agriculture Services	3589.26	1709.56	5298.82	4575.75	723.07	13.65
6	D04 Animal Husbandry	905.70	79.13	984.83	818.74	166.09	16.86
7	E02 General Education	38314.29	807.36	39121.65	35804.08	3317.57	8.48
8	E03 Secretariat and Other Social Services	325.38	43.14	368.52	263.49	105.03	28.50
9	F02 Urban Development and Other Advance Services	5764.75	1737.73	7502.48	6350.53	1151.95	15.35
10	F03 Secretariat and Other Social Services	158.96	1.50	160.46	13.61	146.85	91.52
11	F04 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1034.39	3332.46	4366.85	4225.79	141.06	3.23
12	G01 Sales Tax Administration	656.72	44.55	701.27	494.50	206.77	29.49
13	G02 Other Fiscal and Miscellaneous Services	3611.53	0.00	3611.53	119.74	3491.79	96.68
14	G06 Pensions and Other Retirement Benefits	16454.92	0.00	16454.92	15315.89	1139.03	6.92
15	H05 Roads and Bridges	2471.07	1202.22	3673.29	3161.48	511.81	13.93
16	H06 Public Works and Administrative and Functional Buildings	2497.31	122.09	2619.40	2094.03	525.37	20.06
17	I03 Irrigation, Power and Other Economic Services	2163.25	236.28	2399.53	2082.63	316.90	13.21
18	J01 Administration of Justice	1258.32	97.00	1355.32	1119.15	236.17	17.43
19	K07 Industries	3594.48	122.67	3717.15	3076.47	640.68	17.24
20	L02 District Administration	3169.14	98.14	3267.28	3131.68	135.60	4.15
21	L03 Rural Development Programmes	4285.41	1296.97	5582.38	4274.05	1308.33	23.44
22	N02 Secretariat and Other Social Services	424.78	0.00	424.78	146.94	277.84	65.41
23	N03 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9277.47	980.63	10258.10	8061.67	2196.43	21.41
24	O03 Rural Employment	2436.83	280.00	2716.83	2239.86	476.97	17.56

Appendix 2.8 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	O04 Other Rural Development Programmes	7744.20	0.00	7744.20	0.06	7744.14	100.00
26	Q03 Housing	499.31	45.00	544.31	208.87	335.44	61.63
27	R01 Medical and Public Health	6522.13	1627.31	8149.44	6741.91	1407.53	17.27
28	S01 Medical and Public Health	2059.94	187.83	2247.77	2037.84	209.93	9.34
29	T02 Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	1285.27	9.86	1295.13	1131.38	163.75	12.64
30	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	4812.10	535.27	5347.37	3973.33	1374.04	25.70
31	V02 Co-operation	984.79	517.20	1501.99	1106.90	395.09	26.30
32	W03 Technical Education	1719.71	202.38	1922.09	1698.15	223.94	11.65
33	X01 Social Security and Nutrition	2992.71	614.41	3607.12	3054.87	552.25	15.31
34	Y02 Water Supply and Sanitation	2835.89	119.16	2955.05	1509.74	1445.31	48.91
35	ZA01 Secretariat and Other Social Services	45.21	104.44	149.65	47.85	101.80	68.03
36	ZE01 Minorities Development	285.19	122.61	407.80	279.47	128.33	31.47
	Revenue - Charged						
37	G03 Interest Payments and Debt Servicing	27139.45	0.00	27139.45	25216.33	1923.12	7.09
38	K07 Industries	276.70	0.00	276.70	0.00	276.70	100.00
	Capital - Voted						
39	B10 Capital Expenditure on Economic Services	1047.31	378.55	1425.86	937.41	488.45	34.26
40	E04 Capital Outlay on Education, Sports and Culture	113.39	4.41	117.80	3.88	113.92	96.71
41	H08 Capital Expenditure on Public Works Administrative and Functional Buildings	928.05	619.55	1547.60	1184.26	363.34	23.48
42	I05 Capital Expenditure on Irrigation	6331.73	2596.50	8928.23	8276.43	651.80	7.30
43	L07 Capital Expenditure on Rural Development	2635.30	366.30	3001.60	1336.77	1664.83	55.46
44	M04 Capital Expenditure on Food	5220.55	26.83	5247.38	4092.81	1154.57	22.00
45	N04 Capital Expenditure on Social Services	1349.90	79.61	1429.51	227.10	1202.41	84.11
46	O10 Capital Outlay on Other Rural Development Programmes	6387.18	175.20	6562.38	693.43	5868.95	89.43
47	T06 Capital Expenditure on Tribal Areas Development Sub-Plan	1639.85	65.77	1705.62	1123.59	582.03	34.12
	Capital - Charged						
48	G09 Public Debt and Inter State Settlement	12294.05	0.00	12294.05	9417.21	2876.84	23.40
	TOTAL	214814.60	21249.17	236063.77	185174.73	50889.04	21.56

Source: Appropriation Accounts 2015-16

Appendix 2.9

Grants closed with savings of more than ₹ 100 crore persistently during 2011-16

(Reference: Paragraph 2.3.4.1; Page 54)

(₹ in crore)

Sr. No.	Number and Name of the Grant	Voted/ Charged (V/C)	Amount of savings (per cent to total grants)				
			2011-12	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue-Voted							
1	B01-Police Administration	V	476.99 (7.16)	762.73 (9.48)	945.88 (10.32)	1250.17 (12.28)	1715.89 (14.59)
2	C01-Revenue and District Administration	V	147.45 (12.97)	182.33 (13.46)	219.70 (14.46)	304.46 (19.15)	317.86 (17.79)
3	D03-Agriculture Services	V	199.42 (7.05)	618.29 (16.17)	571.55 (14.58)	839.80 (17.04)	723.07 (13.65)
4	E02-General Education	V	1340.98 (5.01)	1092.15 (3.75)	1094.41 (3.39)	1639.51 (4.67)	3317.57 (8.48)
5	F02-Urban Development and Other Advance Services	V	1050.60 (19.40)	1609.44 (27.52)	1906.39 (30.45)	1592.83 (26.08)	1151.96 (15.35)
6	G02-Other Fiscal and Miscellaneous Services	V	2305.18 (96.93)	2200.97 (96.87)	1321.62 (94.41)	153.76 (52.41)	3491.79 (96.68)
7	H05-Roads and Bridges	V	374.46 (10.98)	559.41 (17.18)	1314.12 (33.52)	575.69 (13.77)	511.81 (13.93)
8	H06-Public Works and Administrative and Functional Buildings	V	116.42 (6.93)	227.26 (10.56)	376.95 (15.34)	479.34 (19.06)	525.37 (20.06)
9	I03-Irrigation, Power and Other Economic Services	V	262.48* (10.76)	380.42 (15.84)	405.87 (15.46)	340.75 (14.94)	316.90 (13.21)
10	J01-Administration of Justice	V	128.01 (13.36)	260.05 (23.31)	254.45 (20.89)	536.97 (34.42)	236.17 (17.43)
11	L03-Rural Development Programmes	V	392.15 (16.63)	678.36 (17.61)	1316.67 (29.15)	1844.17 (26.63)	1308.33 (23.44)
12	N03-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	V	694.33 (13.01)	516.35 (8.33)	741.64 (9.11)	1395.91 (15.65)	2196.44 (21.41)
13	Q03-Housing	V	882.50 (47.65)	676.78 (38.89)	742.99 (46.33)	979.95 (67.35)	335.44 (61.63)
14	R01-Medical and Public Health	V	153.25 (4.22)	405.43 (8.92)	117.90 (2.40)	2552.99 (29.50)	1407.53 (17.27)
15	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	V	693.72 (24.15)	468.93 (14.80)	511.09 (14.47)	1114.16 (23.83)	1374.05 (25.70)
Capital-Voted							
16	B10-Capital Expenditure on Economic Services	V	300.80 (43.15)	160.75 (21.07)	467.05 (37.04)	467.00 (43.72)	488.45 (34.26)
17	H08-Capital Expenditure on Public Works Administrative and Functional Buildings	V	324.97 (30.48)	367.39 (30.28)	488.03 (34.86)	542.74 (38.04)	363.33 (30.68)
18	I05-Capital Expenditure on Irrigation	V	813.03 (8.98)	1237.32 (14.41)	1548.29 (16.25)	2993.76 (28.80)	651.80 (7.30)
19	N04-Capital Expenditure on Social Services	V	675.12 (52.41)	508.86 (49.71)	610.73 (55.75)	1007.96 (69.12)	1202.41 (84.11)
20	O10-Capital Outlay on Other Rural Development Programmes	V	2643.39 (77.43)	2156.94 (74.73)	2700.50 (78.83)	5286.10 (86.48)	5868.95 (89.43)
21	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	V	474.41 (33.95)	824.93 (54.14)	177.04 (13.41)	731.39 (39.07)	582.03 (34.12)

Source: Appropriation Accounts of respective years

* Differs from earlier years due to reconciliation

Appendix 2.10

Unnecessary supplementary provisions (₹ 10 crore or more in each case)

(Reference: Paragraph 2.3.4.2; Page 55)

(₹ in crore)

Sr. No.	Appropriation number	Name of the appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
1	A04	Secretariat and Miscellaneous General Services	307.41	226.88	80.53	29.08
2	B01	Police Administration	11604.77	10046.21	1558.56	157.33
3	B07	Economic Services	90.74	87.90	2.84	20.58
4	C01	Revenue and District Administration	1738.54	1468.39	270.15	47.71
5	C02	Stamps and Registration	195.67	189.31	6.36	20.63
6	D04	Animal Husbandry	905.70	818.74	86.96	79.13
7	E02	General Education	38314.29	35804.08	2510.21	807.36
8	E03	Secretariat and Other Social Services	325.38	263.49	61.89	43.14
9	G01	Sales Tax Administration	656.72	494.50	162.22	44.55
10	H06	Public Works and Administrative and Functional Buildings	2497.31	2094.03	403.28	122.09
11	I03	Irrigation, Power and Other Economic Services	2163.25	2082.63	80.62	236.28
12	J01	Administration of Justice	1258.32	1119.15	139.17	97.00
13	K07	Industries	3594.48	3076.47	518.01	122.67
14	K08	Secretariat - Economic Services	19.11	14.42	4.69	16.63
15	L02	District Administration	3169.14	3131.68	37.46	98.14
16	L03	Rural Development Programmes	4285.41	4274.05	11.36	1296.97
17	N03	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9277.47	8061.67	1215.80	980.63
18	O03	Rural Employment	2436.83	2239.86	196.97	280.00
19	Q03	Housing	499.31	208.87	290.44	45.00
20	S01	Medical and Public Health	2059.94	2037.84	22.10	187.83
21	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	4812.10	3973.33	838.77	535.27
22	W03	Technical Education	1719.71	1698.15	21.56	202.38
23	Y02	Water Supply and Sanitation	2835.89	1509.74	1326.15	119.16
24	ZE01	Minorities Development	285.19	279.47	5.72	122.61

Appendix 2.10 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Capital-Voted						
25	B10	Capital Expenditure on Economic Services	1047.31	937.41	109.90	378.55
26	H09	Capital Outlay on Removal of Regional Imbalance	96.16	58.51	37.65	21.61
27	L07	Capital Expenditure on Rural Development	2635.30	1336.77	1298.53	366.30
28	M04	Capital Expenditure on Food	5220.55	4092.81	1127.74	26.83
29	N04	Capital Expenditure on Social Services	1349.90	227.10	1122.80	79.61
30	O10	Capital Outlay on Other Rural Development Programmes	6387.18	693.43	5693.75	175.20
31	O25	District Plan - Nasik	88.06	59.86	28.20	22.91
32	O38	District Plan - Nagpur	95.61	92.50	3.11	12.75
33	O45	District Plan - Akola	30.16	21.91	8.25	17.98
34	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	1639.85	1123.59	516.26	65.77
		TOTAL	113642.76	93844.75	19798.01	6879.68

Source: Appropriation Accounts 2015-16

Appendix 2.11

Cases of surrender of funds in excess of ₹ 50 crore on 30 and 31 March 2016

(Reference: Paragraph 2.3.4.3; Page 55)

(₹ in crore)			
Sr. No.	Grant Number	Major Head	Amount Surrendered
(1)	(2)	(3)	(4)
Revenue Section			
1	B01	2055 Police	1674.69
2	C06	2245 Relief on account of Natural Calamities	1618.00
3	D03	2401 Crop Husbandry	631.80
4	D03	2415 Agricultural Research and Education	90.29
5	E02	2202 General Education	3288.18
6	E03	2204 Sports and Youth Services	64.08
7	F02	2217 Urban Development	1251.31
8	F03	2230 Labour and Employment	143.40
9	F04	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	141.93
10	G01	2040 Taxes on Sales	194.64
11	G02	2070 Other Administrative Services	1616.19
12	G02	2075 Miscellaneous General Services	1874.23
13	G03	2049 Interest Payments	1675.84
14	J01	2014 Administration of Justice	262.68
15	K07	2852 Industries	320.40
16	K07	2853 Non-ferrous Mining and Metallurgical Industries	559.16
17	L02	2053 District Administration	131.00
18	L03	2501 Special Programmes for Rural Development	89.33
19	L03	2505 Rural Employment	200.04
20	L03	2702 Minor Irrigation	238.75
21	L03	3054 Roads and Bridges	697.80
22	N02	2216 Housing	268.04
23	N03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1919.69
24	N03	2235 Social Security and Welfare	211.22
25	O03	2505 Rural Employment	476.90
26	O04	2515 Other Rural Development Programmes	7744.13
27	Q03	2216 Housing	335.26
28	R01	2210 Medical and Public Health	1384.84
29	R01	2211 Family Welfare	113.67
30	S01	2210 Medical and Public Health	211.21
31	T02	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	151.56

Appendix 2.11 (concl.)

(1)	(2)	(3)	(4)
32	T05	2210 Medical and Public Health	279.77
33	T05	2215 Water Supply and Sanitation	207.41
34	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	509.97
35	T05	2501 Special Programmes for Rural Development	103.74
36	T05	2505 Rural Employment	146.70
37	V02	2425 Co-operation	337.18
38	W02	2202 General Education	109.64
39	W03	2203 Technical Education	241.50
40	W04	2230 Labour and Employment	57.85
41	X01	2236 Nutrition	524.68
42	Y02	2215 Water Supply and Sanitation	1440.43
43	ZA01	2230 Labour and Employment	65.46
44	ZD02	2205 Art and Culture	53.05
45	ZD04	3452 Tourism	85.58
46	ZE01	2235 Social Security and Welfare	124.06
Capital Section			
47	A09	4059 Capital Outlay on Public Works	64.86
48	B10	4055 Capital Outlay on Police	377.07
49	B10	5055 Capital Outlay on Road Transport	107.07
50	E04	4202 Capital Outlay on Education, Sports, Art and Culture	113.92
51	G09	6003 Internal Debt of the State Government	2704.71
52	G09	6004 Loans and Advances from the Central Government	171.54
53	K10	4875 Capital Outlay on Other Industries	61.73
54	L07	4402 Capital Outlay on Soil and Water Conservation	1286.18
55	L07	4702 Capital Outlay on Minor Irrigation	129.33
56	L07	5054 Capital Outlay on Roads and Bridges	250.00
57	M04	4408 Capital Outlay on Food Storage and Warehousing	1416.57
58	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	1097.09
59	N04	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	68.42
60	O10	4515 Capital Outlay on other Rural Development Programmes	5866.53
61	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	466.66
62	Y06	4215 Capital Outlay on Water Supply and Sanitation	65.36
		TOTAL	48114.32

Source: Appropriation Accounts 2015-16

Appendix 2.12

Sub-head wise surrender of entire provision

(Reference: Paragraph 2.4.1.1; Page 57)

(₹ in crore)

Sr. No.	Description	Original and Supplementary Grant	Amount Reappropriated	Total Grant	Actual Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
Grant No. H-6 Public Works and Administrative and Functional Buildings					
1.	2059.80.001.(58) (01) Public Works, General, Direction and Administration, Superintending Engineer, Nashik (Electrical) Supervision	10.07	10.07	0	0
2.	2059.80.001.(58) (02) Public Works, General, Direction and Administration, Superintending Engineer, Nashik (Electrical) Execution	366.66	366.66	0	0
TOTAL		376.73	376.73	-	-
Grant No. T-5 Revenue Expenditure on Tribal Areas Development Sub-Plan					
1	3055.00.796.004 Development, Construction and Repairs of S.T. Depos in Tribal Area	100	100	0	0
2	2235.02.796.B28 Sukanya Yojana for Overall Development of Girl Child Scheduled Tribes	100	100	0	0
3	2235.02.796.B27 Sukanya Yojana for Overall Development of Girl Child Scheduled Tribes	100	100	0	0
4	2230.03.796.607 Industrial Training Institutes- Expansion of Tribal Industrial Training Institute (State Level Scheme)	150	150	0	0
5	2225.02.796.D04 To give Training of Air Hostess, Cabin Crew, Hotel Management and Customer care to boys and girls of Scheduled Tribes	200	200	0	0
6	2225.02.796.186 Planning and Monitoring Cell-Tribal Research and Training Institute (OTASP) (Centrally Sponsored Scheme)	200	200	0	0
7	2425.00.796.085 Financial Assistance to Maharashtra State Co-operative Tribal Development Corporation-State Plan Scheme	200	200	0	0
8	2225.02.796.358 Implementation of Health Programme in Tribal Districts - State Plan Scheme (District Level Scheme)	355	355	0	0
9	2210.01.796.F98 National AYUSHI Mission (Central Share)	375	375	0	0
10	2225.02.796.408 Special Coaching classes for upgradation of Merit of Scheduled Tribes Students (Central Scheme)	500	500	0	0
11	2215.01.796.223 Hydrofracturing of Bore Well-Source Strengthening (District) (District Level Scheme)	530.16	530.16	0	0

Appendix 2.12 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)
12	2236.02.796.173 Grants to Z P under Section 123 and 261 of the Maharashtra ZP and Panchayat Samitis Act, 1961 for Construction of Anganwadi Buildings (State Level Scheme)	600	600	0	0
13	2702.01.796.875 Discretionary Grants (Extension and Improvement) (State Level Scheme)	600	600	0	0
14	2425.00.796.086 Financial Assistance to Maharashtra State Co-operative Tribal Development Corporation - Special Central Assistance Scheme (Central Scheme)	800	800	0	0
15	2230.02.796.106 Setting up of Coaching Guidance Centres - Special Central Assistance Scheme (Central Scheme)	800	800	0	0
16	2406.01.796.865 Development of Tourism in Forest Areas (State Level Scheme)	1000	1000	0	0
17	2202.01.796.116 Training to the Teachers (Central Share 75 per cent)	1693.38	1693.38	0	0
18	2225.02.796.300 Central Sector Scheme for Development of Primitive Tribes Centrally Sponsored Scheme (Central Scheme)	4000	4000	0	0
19	2225.02.796.C96 Lump sum Provision for unbudgeted Revenue Outlay	20285.07	20285.07	0	0
	TOTAL	32588.61	32588.61	0	0

Source: Appropriation Accounts 2015-16

Appendix 2.13

Rush of expenditure during the last month of 2015-16 (Grant No. H-6 and T-5) (Reference: Paragraph 2.4.2; Page 58)

Sr. No	Sub-Head	Sub-head description	Total Expenditure	Expenditure incurred in March	Percentage of expenditure incurred in March
			(₹ in crore)		
Grant No. H-6 Public Works and Administrative and Functional Buildings					
1	2059 01 053 40527	Public works Office Building Maintenance and Repairs	13.55	10.61	78
2	2217 01 053 02527	Urban Development State Capital development Maintenance and Repairs	26.33	13.28	50
Grant No. T-5 Revenue Expenditure on Tribal Areas Development Sub-Plan					
3.	222502796 D27	Shabari Tribal Housing Scheme	70.00	70.00	100
4.	250101796 295	Financial Assistance for special Skill Development Project Under Maharashtra State Rural Livelihood Mission (Central Share)	19.71	19.71	100
5.	222502796 242	Central Assistance under Article 275(1) of the Constitution of India - Central Scheme	128.74	128.74	100
6.	222502796 C88	Central Sector Scheme for Development of Primitive Tribes	14.00	14.00	100
7.	222502796 355	Special Central Assistance Scheme - Integrated Schemes under Special Central Assistance Schemes - (State Scheme) (Central Scheme)	116.26	116.26	100
8.	222502796 D75	Pre Secondary Golden Jubilee Tribal Scholarship Scheme (State level Scheme)	82.00	81.16	99
9.	222502796 D12	Various Schemes for the development of Pardi Samaj	16.58	16.00	97
10.	222502796 D03	Pre Secondary Golden Jubilee Tribal Scholarship Scheme	125.08	116.13	93
11.	222502796 D66	Innovative Schemes	35.07	29.54	84
12.	222502796 D26	Skill Development Programme for Tribal Youths	14.07	11.74	83
13.	222502796 362	Improvement Integral Programme of Thakkar Bappa Tribal Bastis - State Plan Scheme (District and State Scheme)	248.56	207.09	83
14.	222502796 170	Nucleus Budget for Tribal Areas Sub-Plan - State Plan Scheme	34.51	26.93	78
15.	222502796 D73	Ashramshala Complex (State level Scheme)	103.77	66.60	64
16.	270280796 477	Local Sector Minor Irrigation Schemes in the Local Sector (0 to 100 Hectares) (District Level Scheme)	47.52	30.24	64
17.	223601796 141	Grants to Zilla Parishad under Section 123 and 261 of the Maharashtra Zilla Parishad & Panchayat Samitis Act, 1961 for Construction of Anganwadi Buildings (District Level Scheme)	25.12	15.40	61
18.	270280796 479	Kolhapur Type Weirs (0 to 100 Hectares) (District Level Scheme)	38.39	22.53	59
19.	222502796 C89	Government of India Post matric scholarship	45.57	25.50	56
20.	221006796 280	Upgradation of Primary Health Centres into Rural Hospitals - (District Level Scheme)	37.48	20.82	56
21.	250560796 065	Indira Awas Yojana-State Plan Scheme (OTASP) (District Level Scheme)	36.07	20.00	55
22.	221502796 986	Construction of Latrine under Nirmal Bharat Abhiyan (CSS)	64.96	35.11	54
23.	305404796 272	Ordinary (State Road Fund) (State Level Scheme)	19.00	10.18	54
Total			1362.34	1107.57	

Source: VLC section O/o the Accountant General (Accounts and Entitlements), Mumbai and Nagpur

Appendix 2.14

Cases of drawal from Contingency Fund where the expenditure was foreseeable

(Reference: Paragraph 2.5; Page 59)

Sr. No.	Sanction number and date	Department / Grant number / Major Head	Purpose for which drawn	Amount sanctioned (₹ in crore)
1	CNF-2015/CR2 Budget-16 date 30.05.2015	Urban Development Department F-5/4217	Provision for Nagpur Metro Rail Corporation Nagar Vikas Ltd.	0.50
2	CNF-2015/CR8 Budget-9 date 1.07.2015	Public Health Department R-1/2210	Provision for paying premium for health insurance scheme "Jeevandayi Arogya Yojana"	15.35
3	CNF-2015/CR15 Budget-7 date 15.09.2015	Social Justice and Special Assistance Department N-4/4225	Provision for purchase of house in London where Bharatratna Babasaheb Ambedkar lived during 1921-22.	32.00
4	CNF-2015/CR16 Budget-11 date 4.11.2015	Home Department B-1/2070	Provision for updation of National Population Register	1.00
5	CNF-2015/CR14 Budget-15 date 4.11.2015	Agriculture, Animal Husbandry, Diary Development and Fisheries Department D-5/2404	Funds required for converting additional milk into milk powder	28.35
TOTAL				77.20

Source: Contingency Fund sanction orders from respective departments

Appendix 2.15

Inoperative Personal Ledger Account (Reference: Paragraph 2.7.3 ; Page 61)

Sr. No.	Name of Treasury	No. of accounts non-operative for one or more than one year	Balance as on 31 March 2016 (₹ in crore)
1	Ahmednagar	67	0.48
2	Akola	2	0.02
3	Amravati	2	15.44
4	Aurangabad	4	(-)0.56
5	Bhandara	1	0.35
6	Buldhana	19	12.96
7	Dhule	11	0.00
8	Gadchiroli	1	0.04
9	Hingoli	3	0.00
10	Jalna	3	0.11
11	Kolhapur	10	0.00
12	Latur	1	0.00
13	Nagpur	2	0.59
14	Nanded	24	0.34
15	Nandurbar	10	0.00
16	Osmanabad	1	0.00
17	Parbhani	7	0.07
18	Pune	232	0.77
19	Raigad	1	0.69
20	Sangli	21	0.37
21	Satara	2	0.01
22	Solapur	11	0.00
23	Thane	135	7.53
24	Washim	1	0.00
25	Yavatmal	11	1.00
	Grand Total	582	40.21

Source: Information obtained from Pr. Accountant General (Accounts and Entitlements) I, Mumbai, Accountant General (Audit) II, Nagpur and Pay and Accounts office

Appendix 3.1

Department-wise breakup of outstanding utilisation certificates

(Reference: Paragraph 3.1; Page 63)

Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	4383	676.67
2	Co-operation, Marketing and Textiles	644	5203.41
3	Employment and Self-Employment	15	29.36
4	Environment	51	31.84
5	Finance	4	0.08
6	Food, Civil Supplies and Consumer Protection	127	25.93
7	General Administration	140	222.09
8	Higher and Technical Education	355	1250.69
9	Home	413	581.16
10	Housing	74	6.79
11	Industries, Energy and Labour	636	2438.19
12	Law and Judiciary	206	8.83
13	Maharashtra Legislature Secretariat	33	2.68
14	Marathi Language	3	1.78
15	Medical Education and Drugs	53	63.88
16	Minority Development	511	421.44
17	Planning	12909	5670.00
18	Public Health	908	1942.72
19	Public Works	355	92.23
20	Revenue and Forests	5054	2521.13
21	Rural Development and Water Conservation	3894	2724.40
22	School Education and Sports	2192	2506.57
23	Social Welfare, Cultural Affairs and Sports	5531	1968.33
24	Tourism and Cultural Affairs	335	765.44
25	Tribal Development	9758	5541.82
26	Urban Development	2948	27032.30
27	Water Resources	9	0.11
28	Water Supply and Sanitation	1152	1070.90
29	Women and Child Development	3414	288.45
	TOTAL	56107	63089.22

Source : Finance Accounts 2015-16

Appendix

3.2

**Delay in submission of Accounts/
Audit Reports by Autonomous Bodies***(Reference: Paragraph 3.3; Page 64)*

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2014-15	June 2016	18/08/2016	02	2014-15	SAR 2012-13 Presented on 24/12/2014
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2014 to 31/03/2019/ Section 20(1)	2014-15	June 2015	05/11/2015	04	2014-15	No provision for presentation in MMRDA's Act
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2012 to 31/03/2017/ Section 20(1)	2013-14	June 2014	30/06/2015	12	2013-14	SAR 2011-12 presented on 29/07/2015
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2011 to 31/03/2016/ Section 19(3)	2014-15	June 2015	11/12/2015	05	2014-15	SAR 2013-14 and 2014-15 presented on 03/08/2016
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2013 to 31/03/2018/ Section 19(3)	2014-15	June 2015	21/01/2016	07	2014-15	SAR 2013-14 presented on 11/04/2016
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2011 to 31/03/2016/ Section 20(1)	2014-15	June 2015	23/06/2016	12	2013-14	SAR 2004-05 presented on 17/12/2006
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2013 to 31/03/2018/ Section 19(3)	2013-14	June 2014	21/05/2015	11	2013-14	SAR 2012-13 presented on 30/03/2015
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2013-14	June 2014	11/03/2015	08	2013-14	SAR 2004-05 presented in April 2008
9	Slum Rehabilitation Authority (SRA), Mumbai	01/04/2011 to 31/03/2016/ Section 20(1)	2014-15	June 2015	09/11/2015	04	2014-15	SAR 2013-14 presented on 21/12/2015
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2015 to 31/03/2020/ Section 20(1)	2015-16	June 2016	16/08/2016	02	2014-15	SAR 2014-15 presented on 12/04/2016
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence/ Section 19(3)	2014-15	June 2015	16/06/2015	Nil	2014-15	SAR 2005-06 to 2010-11 presented on 21/04/2012
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2012 to 31/03/2017/ Section 20(1)	2011-12	June 2012	26/02/2013	08	2011-12	SAR 2008-09 presented on 15/12/2010

Appendix 3.2 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	The audit of State District Legal services Authorities have been taken under Section 19(2) of the CAGs (DPC) Act 1971	2008-09	June 2009	11/03/2010	08	2008-09	SAR yet to be presented
14	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	The audit has been taken up as per Section 19(2) of CAG's (DPC) Act 1971	2014-15	June 2015	11/08/2015	01	2014-15	SAR yet to be presented from the first year of Audit 2008-09
15	Maharashtra State Human rights commission (MSHRC)	The audit has been taken under section 19(2) of the CAG's (DPC) Act 1971 read with rule 35(2) of the protection of Human rights Act, 1993	2002-03	June 2003	26/12/2014	138 months	2002-03	No provision in the Act for placement of SAR in the legislature
16	Maharashtra State Minorities Commission (MSMC)	The audit has been taken under section 19(3) of the CAG's (DPC) Act 1971 read with section 12(3) of Maharashtra State Minorities Commission Act, 2004	2008-09 2009-10 2010-11 2011-12	Audit entrusted from December 2011 June 2012	22/09/2015 22/09/2015 28/04/2016 28/04/2016	45 months 45 months 52 months 46 months	2011-12	SAR yet to be presented from the first year of audit 2005-06
17	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2015-16	July 2016	01/08/2016	01 month	2014-15	SAR for 2010-11, 2011-12 and 2012-13 is placed on 23/12/2014. SAR for 2013-14 placed on 16/03/2016. SAR of 2014-15 is placed on 07/04/2016
18	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2013 to 31/03/2018 Section 19	2013-14 2014-15	30/06/2014 30/06/2015	06/10/2015 27/06/2016	15 months 12 months	2012-13	SAR for the year 2012-13 placed in December 2015
19	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01/04/2012 to 31/03/2017 Section 19(3)	2013-14 2014-15	30/06/2014 30/06/2015	08/12/2015 08/12/2015	17 months 05 months	2011-12 2012-13	SAR for the year 2011-12 and 2012-13 placed on 18/12/2015
20	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2014 to 31/03/2019 Section 19(3)	2013-14 2014-15	30/06/2014 30/06/2015	27/10/2015 15/07/2016	16 months 12 months	2012-13	SAR for 2012-13 yet to be presented
21	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	Entrustment awaited	2011-12	30/06/2012	28/03/2014	-	-	-

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

Appendix

3.3

Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings

(Reference: Paragraph 3.4; Page 65)

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
(1)	(2)	(3)	(4)	(5)
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2014-15	22.60	
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	2014-15	36.94	
4	Central Dairy, Goregaon	2014-15	80.67	
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	2013-14	1.57	
11	Dairy Project, Dapchari	2014-15	16.87	
12	Government Milk Scheme, Gove-Bhiwandi	2014-15	0.80	
13	Government Milk Chilling Centre, Saralgaon, Thane	2014-15	0.27	
14	Government Milk Scheme, Khopoli	2014-15	3.50	
15	Government Milk Scheme, Mahad	2014-15	1.56	
16	Government Milk Scheme, Chiplun	2014-15	2.15	
17	Government Milk Scheme, Ratnagiri	2014-15	5.54	
18	Government Milk Scheme, Kankavali	2014-15	2.67	
Pune Region				
19	Government Milk Scheme, Pune	2014-15	13.41	
20	Government Milk Scheme, Mahabaleshwar	2014-15	1.18	
21	Government Milk Scheme, Satara	2014-15	5.49	
22	Government Milk Scheme, Miraj	2014-15	31.74	
23	Government Milk Scheme, Solapur	2014-15	2.63	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2014-15	10.22	
26	Government Milk Scheme, Chandrapur	2014-15	(-)9.74	
27	Government Milk Scheme, Gondia	2014-15	32.32	

Appendix 3.3 (concl.)

(1)	(2)	(3)	(4)	(5)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2014-15	16.68	
29	Government Milk Scheme, Udgir	2014-15	38.46	
30	Government Milk Scheme, Beed	2014-15	25.21	
31	Government Milk Scheme, Nanded	2014-15	11.54	
32	Government Milk Scheme, Bhoom	2014-15	13.62	
33	Government Milk Scheme, Parbhani	2014-15	25.57	
Nashik Region				
34	Government Milk Scheme, Nashik	2014-15	3.07	
35	Government Milk Scheme, Dhule	2014-15	0.61	
36	Government Milk Scheme, Chalisgaon	2014-15	4.38	
37	Government Milk Scheme, Ahmednagar	2014-15	1.96	
38	Government Milk Scheme, Wani	2014-15	7.30	
Amravati Region				
39	Government Milk Scheme, Amravati	2014-15	13.31	
40	Government Milk Scheme, Akola	2014-15	17.93	
41	Government Milk Scheme, Yavatmal	2014-15	9.01	
42	Government Milk Scheme, Nandura	2014-15	3.56	
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	2013-14	1,031.41	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2013-14	893.13	
	TOTAL		2469.03	

Source: Proforma Accounts

Appendix

3.4

Department-wise/age-wise breakup of cases of misappropriation, defalcation etc.

(Reference: Paragraph 3.5; Page 65)

(₹ in lakh)

Name of the Department	Upto 5 years	5-10yrs	10-15 yrs	15-20 yrs	20-25 yrs	25 yrs and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	5 (18.87)	5 (0.09)	4 (3.89)	6 (11.88)	4 (3.30)	56 (33.96)	80 (71.99)
Co-operation, Marketing and Textile	0 (0.00)	0 (0.00)	1 (10.83)	1 (0.53)	0 (0.00)	0 (0.00)	2 (11.36)
Finance	0 (0.00)	0 (0.00)	2 (53.96)	19 (370.25)	1 (0.70)	4 (1.68)	26 (426.59)
Food, Civil Supplies and Consumer Protection	1 (4.97)	0 (0.00)	1 (3.05)	0 (0.00)	5 (19.68)	3 (8.56)	10 (36.26)
General Administration	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	2 (2.58)	2 (2.58)
Higher and Technical Education	1 (1.39)	0 (0.00)	1 (29.65)	0 (0.00)	1 (290.36)	0 (0.00)	3 (321.40)
Home	4 (4.56)	3 (428.38)	6 (18.15)	4 (12.27)	6 (17.65)	8 (5.97)	31 (486.98)
Housing	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.07)	1 (0.07)
Industries, Energy and Labour	1 (0.94)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.94)
Law and Judiciary	2 (0.79)	2 (0.28)	1 (0.01)	1 (0.04)	0 (0.00)	0 (0.00)	6 (1.12)
Marathi Language	1 (2.69)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.69)
Medical Education and Drugs	0 (0.00)	2 (4.82)	0 (0.00)	1 (7.96)	0 (0.00)	2 (7.02)	5 (19.80)
Milk Supply Development	1 (0.73)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.73)
Planning	2 (0.29)	4 (0.46)	4 (0.27)	1 (0.00)	0 (0.00)	0 (0.00)	11 (1.02)
Public Health	2 (1368.98)	3 (1313.53)	12 (3528.49)	1 (1.19)	1 (4.59)	2 (2.32)	21 (6219.10)
Public Works	1 (0.00)	1 (0.00)	0 (0.00)	3 (0.57)	6 (1.15)	9 (8.22)	20 (9.94)
Revenue and Forests	3 (0.96)	2 (63.74)	3 (3.82)	0 (0.00)	1 (0.08)	27 (16.65)	36 (85.25)
Rural Development and Water Conservation	0 (0.00)	0 (0.00)	1 (0.35)	6 (150.84)	3 (100.47)	7 (7.14)	17 (258.80)
School Education and Sports	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.02)	1 (2.02)
Social Justice and Special Assistance	1 (48.00)	0 (0.00)	0 (0.00)	2 (6.27)	0 (0.00)	4 (87.92)	7 (142.19)
Tribal Development	3 (9.43)	3 (0.23)	0 (0.00)	1 (3.28)	0 (0.00)	0 (0.00)	7 (12.94)
Water Resources	25 (18.58)	29 (23.48)	5 (1.28)	0 (0.00)	3 (5.03)	2 (0.50)	64 (48.87)
Water Supply and Sanitation	2 (2.65)	2 (4.05)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	4 (6.70)
TOTAL	55 (1483.83)	56 (1839.06)	41 (3653.75)	46 (565.08)	31 (443.01)	128 (184.61)	357 (8169.34)

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

Department-wise/category-wise details of losses to Government due to theft, misappropriation/loss of Government material (Reference: Paragraph 3.5; Page 65)

(₹ 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	6	5.75	74	66.24	80	71.99
Co-operation, Marketing and Textiles	1	0.53	1	10.83	2	11.36
Finance	1	13.89	25	412.70	26	426.59
Food, Civil Supplies and Consumer Protection	1	4.97	9	31.29	10	36.26
General Administration	0	0	2	2.58	2	2.58
Higher and Technical Education	1	1.39	2	320.01	3	321.40
Home	1	4.25	30	482.73	31	486.98
Housing	0	0	1	0.07	1	0.07
Industries, Energy and Labour	0	0	1	0.94	1	0.94
Law and Judiciary	4	0.56	2	0.56	6	1.12
Marathi Language	0	0	1	2.69	1	2.69
Medical Education and Drugs	0	0	5	19.80	5	19.80
Milk Supply Development	1	0.73	0	0	1	0.73
Planning	10	0.89	1	0.13	11	1.02
Public Health	0	0	21	6219.10	21	6219.10
Public Works	1	0	19	9.94	20	9.94
Revenue and Forests	3	3.44	33	81.81	36	85.25
Rural Development and Water Conservation	2	3.51	15	255.29	17	258.80
School Education and Sports	0	0	1	2.02	1	2.02
Social Justice and Special Assistance	0	0	7	142.19	7	142.19
Tribal Development	2	1.80	5	11.14	7	12.94
Water Resources	50	21.87	14	27.00	64	48.87
Water Supply and Sanitation	4	6.70	0	0	4	6.70
TOTAL	88	70.28	269	8099.06	357	8169.34

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

Appendix

3.6

Details of sub-heads (schemes) booked under Minor Head 800 for the year 2015-16

(Reference: Paragraph 3.6; Page 66)

Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
(i) Other Receipts				
6216	80	800	Loans to Co-operative Housing Societies of Government Servants, Zilla Parishad Employees	54.20
0216	02	800	800(02)- Licence Fee from Slum Dwellers	51.65
			TOTAL	105.85
(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)	7716.83
2217	80	800	800(00)(03)- Grant-in-aid to Urban Local Bodies in accordance to the 14th Finance Commission (CSS)	1197.07
2801	05	800	800(00)(06)- Grant-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pump sets/Rural Electrification (3 years)	1039.00
2210	06	800	800(01)(18)-National Rural Health Mission	640.23
2701	80	800	800(03)(01) - Interest	569.07
2210	06	800	800 (01) (15)-National Rural Health Mission (State Share) Centrally Sponsored Scheme	411.13
4801	02	800	800(01)(07)- Capital Investment in Koradi TSP Extension	387.95
4801	05	800	800(00)(02)-Gaothan Feeder Separation Scheme and Infrastructure Development (3 years)	337.00
4070	00	800	800(00)(05)-Construction of Maharashtra State Police Housing	247.43
2801	05	800	800(00)(09)-Grant in Aid to MSEDCL for Street Lights to Scheduled Caste and Nav Boudha Basti under SCP	212.33
4801	02	800	800(00)(08)-Capital Investment in Chandrapur Thermal Extension Project (3 years)	206.15
2217	80	800	800(00)(02)- Grants-in-aid for expenditure on Planning and Implementation of Sinhasta Kumbha Mela.	178.60
4070	00	800	800(00)(11)-Construction of Office Building for Police Department of Maharashtra State Police Housing	149.67
4070	00	800	800(00)(01)-Major Works	146.45
2210	06	800	800(01)(16)-National Rural Health Mission	102.63
2210	06	800	800 (01)(19)-National Urban Health Mission	91.94
4515	00	800	800(63)(01)-Other District Schemes	87.28
2701	80	800	800(02)(05)-S.E.T.I.C Thane	87.05
2216	80	800	800(00)(02)-Payment to Maharashtra Housing and Area Development authority as Government contribution to Bombay Building Repairs and Reconstruction Fund	74.28
4515	00	800	800(01)(01)-Pradhan Mantri Gram Sadak Yojana	71.00

Appendix 3.6 (concl.)

Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
2210	06	800	800(01)(20)-National Urban Health Mission Centrally Sponsored Scheme (Central Share 25 per cent)	67.81
4515	00	800	800(51)(01)-Other District Schemes	61.83
4515	00	800	800(52)(01)-Other District Schemes	59.31
2810	60	800	800(00)(05)- Expenditure met from Maharashtra Energy Development Fund	58.80
2216	03	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh	58.33
2701	80	800	800(16)(01)- Maintenance and Receipts works under XIII Finance Commission Grants	58.16
4515	00	800	800(32)(01) - Removal and Rehabilitation of Slum Dwellers	56.00
2216	80	800	800(00)(05)-Payment of cess collection to Maharashtra Housing and Area Development Authority for credit to Bombay Building Repairs and Reconstruction Fund	55.28
4055	00	800	800(00)(05)- Installation of CCTV Surveillance System in public places	54.46
4801	02	800	800(01)(05)- Capital Investment in Bhusaval TPS Expansion	43.53
2210	06	800	800(01)(21)- Revised National Tuberculosis Control Programme	43.34
2070	00	800	800(00)(03)- Regional Staff of the Charity Commissioner of the city	43.02
2801	80	800	800(00)(04)- Grant-in-aid to MSEB Holding Company Limited	42.50
4875	60	800	800(00)(01)- Creation and Development of Industrial Infrastructure	42.00
2210	06	800	800(01)(02)- Upgradation of Primary Health Centres into Rural Hospitals	39.50
2801	05	800	800(63)(01)- Grant in Aid to Maharashtra State Electricity Distribution Company Limited for Development and System Improvement	24.57
2210	06	800	800(01)(07)- Grants for Plan Schemes under Section 187 of the Maharashtra Zilla Parishads and Panchayat Samities Act, 1961	24.29
2216	02	800	800(31)(01)- Removal and Rehabilitation of Slum Dwellers	22.21
2210	03	800	800(02)(02)- Mofussil Hospitals and other Medical Services (Local Sector)	21.22
			TOTAL	14829.25

Source: Finance Accounts 2015-16

Appendix

3.7

**Details of pending Detailed
Contingent Bills up to 2015-16***(Reference: Paragraph 3.8; Page 66)*

Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	125	1.61
2	Co-operation, Marketing and Textiles	31	0.26
3	Employment and Self Employment	14	0.14
4	Environment	3	0.01
5	Finance	145	5.22
6	Food, Civil Supplies and Consumer Protection	13	1.48
7	General Administration	707	70.08
8	Higher and Technical Education	34	0.87
9	Home	1035	717.79
10	Housing	12	0.02
11	Industries, Energy and Labour	74	1.52
12	Law and Judiciary	201	6.46
13	Maharashtra Legislature Secretariat	2	0.01*
14	Marathi Language Division	1	0
15	Medical Education and Drugs	66	7.85
16	Minorities Development	14	0.02
17	Planning	76	3.87
18	Public Health	52	15.83
19	Public Works	1	0.03
20	Revenue and Forests	312	5.06
21	Rural Development and Water Conservation	216	4.46*
22	School Education and Sports	74	1.31
23	Social Justice and Special Assistance	163	2.92
24	Tourism and Cultural Affairs	65	15.48
25	Tribal Development	32	0.09
26	Urban Development	11	0.03
27	Water Resources	5	0.02
28	Water Supply and Sanitation	20	0.05
29	Women and Child Development	31	0.64
Grand Total		3535	863.13

Source : Finance Accounts 2015-16

*higher rounding

Appendix

Glossary of terms

4.1

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	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as per cent to Loans Outstanding	Interest Received [(Opening balance + 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 of 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
Terms	Description
Sufficiency of non-debt receipts	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

Appendix 4.1 (contd.)

Terms	Description
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 subsidies on which the present executive has limited control
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, etc.
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, etc.)
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 atleast 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

Appendix 4.1 (concl.)

Terms	Description
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
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, <i>e.g.</i> 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

Acronyms and abbreviations**4.2**

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 Act, 2005
GoI	Government of India
GSDP	Gross State Domestic Product
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

