

APPENDICES

Appendix - 1.1 <i>(Reference: Paragraph 1.1; Page 1)</i> General Data of Maharashtra				
Indicators	Year	Unit	Maharashtra	India
Geographical Area	2011	Lakh Sq. Km.	3.08	32.87
Population	2024	Crore	12.74	140.07
Decadal Population Growth Projection ^{\$}	2014-24	Percentage	9.62	11.26
Population Density	2011	persons per sq. km.	365	382
	2024		413.89	426.09
Literacy Rate	2011	Percentage	82.30	73.00
Infant Mortality Rate	2020	Per 1,000 live births	16	28
Life Expectancy at birth	2016-20	Years	72.95	70.00
Population Below Poverty Line (BPL)	2011-12	Percentage	17.35	21.92
Gross Domestic Product [*]	2023-24	₹ in crore	4044251	29535667
CAGR of GSDP	2014-24	Percentage	9.55	10.06
Per capita GSDP [*]	2023-24	₹ in crore	318560	211725
CAGR of per capita GSDP	2014-24	Percentage	8.56	8.89

Source: National Statistical Office (NSO), Ministry of Statistics and Programme Implementation

Economic Survey of Maharashtra 2023-24

^{\$} Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare

^{*} Advance Estimate for 2023-24

Appendix - 2.1
(Reference: Paragraph 2.2; Page 21)
Time series data on State Government Finances

(₹ in crore)

	2019-20		2020-21		2021-22		2022-23		2023-24	
Part A: Receipts										
1. Revenue Receipts	283189.58		269467.91		333311.57		405677.93		430596.46	
(i) Own Tax Revenue	188947.57	(67)	164254.98	(61)	220927.13	(66)	277486.31	(68)	302343.37	(70)
Taxes on Agricultural Income	-	-	0.02	(0)	0.01	(0)	0	(0)	0	(0)
State Goods and Service Tax	82601.59	(44)	69948.56	(43)	97304.89	(44)	121255.55	(30)	141978.59	(33)
Taxes on Sales, Trade, etc.	37785.54	(20)	33159.76	(20)	45924.13	(21)	54568.18	(13)	53380.47	(12)
State Excise	15428.34	(8)	15089.38	(9)	17220.71	(8)	21507.02	(5)	23322.35	(5)
Taxes on Vehicles	8467.20	(4)	6655.12	(4)	9080.16	(4)	11740.42	(3)	12969.32	(3)
Stamps and Registration fees	28706.55	(15)	25427.71	(15)	35593.58	(16)	45285.66	(11)	50824.48	(12)
Land Revenue	2154.55	(1)	2062.64	(1)	3064.66	(1)	2431.41	(1)	2689.76	(1)
Taxes on Goods and Passengers	773.39	(0)	13.30	(0)	393.53	(0)	1582.11	(0)	498.14	(0)
Other Taxes	13030.41	(7)	11898.49	(7)	12345.46	(6)	19115.96	(5)	16680.26	(4)
(ii) Non-tax Revenue	14297.00	(5)	15975.46	(6)	19306.70	(6)	16776.41	(4)	20857.94	(5)
(iii) State's share of Union taxes and duties	36219.64	(13)	36504.01	(14)	54318.06	(16)	60000.97	(15)	71349.75	(17)
(iv) Grants-in-aid from GoI	43725.37	(15)	52733.46	(20)	38759.68	(12)	51414.24	(13)	36045.40	(8)
2. Miscellaneous Capital Receipts	-		-		-		-		-	
3. Recoveries of Loans and Advances	1614.87		1612.35		1178.88		642.62		742.20	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	284804.45		271080.26		334490.45		406320.55		431338.66	
5. Public Debt Receipts	57153.41		118515.91		90586.61		94702.09		125987.52	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	54459.30		72360.25		71863.03 [#]		77336.95		115174.67	
Net transactions under Ways and Means Advances and Overdraft	1757.61		31159.26		98.43		7129.25		166.85	
Loans and Advances from Government of India	936.50		14996.40		18625.15		10235.89		10646.00	
6. Appropriation from Contingency Fund	7350		11500		0.00		200		-	
7. Inter-State settlement	-		-		-		-		-	
8. Total receipts in the Consolidated Fund (4+5+6+7)	349307.86		401096.17		425077.06		501222.64		557326.18	
9. Contingency Fund Receipts	15350		10500		0.00		200		-	
10. Public Accounts receipts	119634.33		88531.23		119376.52		143466.93		136495.89	
11. Total receipts of the State (8+9+10)	484292.19		500127.40		544453.58		644889.57		693822.07	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	300305.21 (88.66)		310609.76 (90.65)		349685.89 (87.69)		407614.40 (86.00)		444350.46 (85.14)	
General Services (incl. Interests payments)	100050.28	(33)	103853.75	(33)	121745.32	(35)	130590.81	(32)	139874.71	(31)
Social Services	122947.33	(41)	122023.44	(39)	142523.26	(41)	163329.16	(40)	189224.05	(43)
Economic Services	56043.43	(19)	64336.19	(21)	59454.77	(17)	80819.94	(20)	83363.03	(19)
Grants-in-aid and Contribution	21264.17	(7)	20396.38	(7)	25962.54	(7)	32874.49	(8)	31888.67	(7)
13. Capital outlay (per cent of 15)	36415.57 (10.75)		29686.70 (8.66)		46670.39 (11.70)		61643.61 (13.00)		72573.40 (13.90)	
General Services	1250.45	(3)	1496.39	(5)	2681.21	(6)	3526.56	(6)	5579.89	(8)
Social Services	4288.07	(12)	3593.24	(12)	4082.09	(9)	9134.20	(15)	15243.68	(21)
Economic Services	30877.05	(85)	24597.07	(83)	39907.09	(86)	48982.85	(79)	51749.83	(71)
Figures in parenthesis represent percentages (rounded) to total of each sub-heading										

Appendix - 2.1 (contd...)					
	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
14. Disbursement of Loans and Advances (<i>per cent</i> of 15)	1969.86 (0.58)	2341.85 (0.68)	2436.03 (0.61)	4664.41 (0.98)	4974.16 (0.95)
15. Total (12+13+14)	338690.64	342638.31	398792.31	473922.42	521898.02
16. Repayments of Public Debt	24625.85	57586.54	36033.09	44795.04	40816.83
Internal Debt (excluding Ways and Means Advances and Overdrafts)	21848.99	25456.27	34819.66	36634.32	38102.46
Net transactions under Ways and Means Advances and Overdrafts	1757.61	31159.26	98.43	7129.25	166.85
Loans and Advances from Government of India	1019.25	971.01	1115.00	1031.47	2547.52
17. Appropriation to Contingency Fund	16350.00	1500.00	0.00	200.00	0.00
18. Total disbursement out of Consolidated Fund (15+16+17)	378666.49	401724.85	434825.40	518917.46	562714.85
19. Contingency Fund disbursements	16350.00	11500.00	0.00	200.00	0.00
20. Public Account disbursements	100329.25	74787.55	100533.18	121973.69	123351.19
21. Total disbursement by the State (18+19+20)	486345.74	488012.40	535358.58	641091.15	686066.04
Part C: Deficits					
22. Revenue Deficit (-)/Surplus (+) (1-12)	-17115.63	-41141.85	-16374.32	-1936.47	-13754
23. Fiscal Deficit (-)/Surplus (+) (4-15)	-53886.19	-71558.05	-64301.86	-67601.87	-90559.36
24. Primary Deficit (-)/Surplus (+) (23-25)	-20325.46	-34588.28	-24143.82	-25912.71	-44907.45
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	33560.73	36969.77	40158.04	41689.16	45651.91
26. Financial Assistance to local bodies <i>etc.</i>	134204.89	133781.27	154772.86	187789.89	204868.86
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	Nil	Nil	1	Nil	Nil
Overdraft availed (days)	91	91	0	91	91
28. Interest on WMA/Overdraft	0.35	15.74	0.01	1.55	0.02
29. Gross State Domestic Product (GSDP)	2656806	2610651 ⁺⁺⁺	3144138 ⁺⁺	3645884 ⁺	4044251 ^{\$}
30. Outstanding Fiscal liabilities (year-end)	479899.14	548176.45	606295.26	660753.73	758260.94
31. Outstanding guarantees (year-end)(including interest)	41279.47	41775.48	51263.35	49632.84	85896.94
32. Maximum amount guaranteed (year-end)	58661.22	85717.46	81751.13	81751.13	120308.40

Lower rounding

\$ Advance Estimate; + First Revised Estimate; ++ Second Revised Estimate; +++ Third Revised Estimate

Appendix - 2.1 (concl...)					
	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.11	6.29	7.03	7.61	7.48
Own Non-Tax Revenue/GSDP	0.54	0.61	0.61	0.46	0.52
Central Transfers/GSDP	1.36	1.40	1.73	1.65	1.76
II Expenditure Management					
Total Expenditure/GSDP	12.75	13.12	12.68	13.00	12.90
Total Expenditure/Revenue Receipts	119.60	127.15	119.65	116.82	121.20
Revenue Expenditure/Total Expenditure	88.67	90.65	87.69	86.01	85.14
Expenditure on Social Services/Total Expenditure	37.99	37.24	37.23	37.03	39.66
Expenditure on Economic Services/Total Expenditure	25.67	26.00	24.94	27.58	26.20
Capital Expenditure/Total Expenditure	10.75	8.66	11.70	13.01	13.91
Capital Expenditure on Social and Economic Services/Total Expenditure	10.38	8.23	11.03	12.26	12.84
Education, Sports, Art and Culture /Total Expenditure	18.47	18.19	17.24	17.20	17.65
Health & Family Welfare/Total Expenditure	4.34	4.99	5.28	4.30	4.63
III Management of Fiscal Imbalances					
Revenue Deficit /GSDP	-0.64	-1.58	-0.52	-0.05	-0.34
Fiscal Deficit/GSDP	-2.03	-2.74	-2.05	-1.85	-2.24
Primary Deficit /GSDP	-0.76	-1.32	-0.77	-0.71	-1.11
Revenue Deficit /Fiscal Deficit	31.76	57.49	25.46	2.86	15.19
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	18.06	21.00	19.28	18.12	18.75
Fiscal Liabilities/RR	169.46	203.43	181.90	162.88	176.10
V Other Fiscal Health Indicators					
Return on Investment	0.03	0.23	0.05	0.02	0.03
Financial Assets/Liabilities	0.8	0.8	0.8	0.8	0.8
Source: Finance Accounts of respective years					

Appendix-2.2 (Reference: Paragraph 2.3.2.2, 2.3.2.3; Page 25, 28) Fiscal priority of the State						
Ratio	2022-23			2023-24		
	All India	General States	Maharashtra	All India	General States	Maharashtra
TE/GSDP	16.46	15.78	13.00	16.22	15.66	12.90
RE/TE	84.70	84.78	86.01	83.40	83.50	85.14
CE/TE	15.26	15.22	13.99	16.60	16.50	14.86
TR/GSDP	18.68	17.88	13.55	19.02	18.28	13.78
RR/TR	73.05	73.04	82.14	69.36	69.36	77.28
CR/TR	26.95	26.96	17.86	30.64	30.64	22.72
SSE/TE	38.17	38.11	37.03	37.84	37.92	39.66
ESE/TE	28.76	29.17	27.58	29.60	30.01	26.20
TE- Total Expenditure, RE- Revenue Expenditure, CE- Capital Expenditure, TR- Total Receipts, RR- Revenue Receipts, CR- Capital Receipts, SSE- Social Sector Expenditure, ESE- Economic Sector Expenditure						
Financial Data		2022-23 to 2023-24 Growth				
		All India	Average of General States		Maharashtra	
Revenue Receipts		7.9	8.19		6.14	
Own Tax Revenue		10.7	10.58		8.96	
Non-Tax Revenue		14.0	14.62		24.33	
State’s share in Union Taxes & Duties		19.1	19.11		18.91	
Grants-in-Aid from Govt. of India		-18.8	-21.89		-29.89	
Total Receipts		13.6	13.92		12.81	
Revenue Expenditure		8.3	8.90		9.01	
Capital Expenditure		19.7	19.85		17.73	
Disbursement of Loans & Advances		-29.0	-28.93		6.65	
Total Expenditure		10.0	10.56		10.12	
Revenue Expenditure on Education		4.9	5.11		11.95	
Revenue Expenditure on Health & Family Welfare		8.6	10.34		8.12	
Revenue Expenditure on Salary & Wages		6.9	7.52		31.60	
Revenue Expenditure on Pension		5.9	6.27		3.71	
Revenue Expenditure on Subsidies		8.4	8.61		11.36	
Source: Finance Accounts of respective years						

Appendix - 3.1 (Reference: Paragraph 3.1; Page 77) Glossary of important Budget related terms	
1	'Accounts' or 'actuals' of a year - are the amounts of receipts and disbursements for the financial year beginning on <i>April 1st</i> and ending on <i>March 31st</i> following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2	'Administrative approval' of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3	'Annual financial statement' – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4	'Appropriation' - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5	'Charged Expenditure' - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6	'Consolidated Fund of India/ State' - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7	'Contingency Fund' is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8	'Controlling Officer (budget)' - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9	'Drawing and Disbursing Officer' (DDO) – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10	'Excess Grant' – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11	'New Service' – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12	'New Instrument of Service' - means relatively large expenditure arising out of important expansion of an existing activity.
13	'Public Accounts' - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14	'Reappropriation' - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15	'Revised Estimate' - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16	'Supplementary Demands for Grants' - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

Appendix - 3.1 (Concl'd)	
17	Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
18	There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. Technical Supplementary , after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
19	Token Supplementary allows to utilize the savings within the same section of the grant.
20	'Major Head' - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
21	'Sub-Major Head' - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
22	'Minor Head' - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.
23	'Sub-Head' - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
24	'Major Work' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
25	'Minor Work' - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
26	'Modified Grant or Appropriation' - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.

Appendix- 3.2
(Reference: Paragraph 3.3.1, Page 82)

Grants/ Appropriation closed with excess supplementary provisions (₹ 10 crore and more) during 2023-24
(₹ in crore)

Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
Revenue Voted						
1	A04	Secretariat and Miscellaneous General Services	1538.26	71.93	669.91	868.34
2	A05	Social Services	465.95	27.19	261.82	204.13
3	A07	Civil Aviation	575.88	85.00	469.32	106.56
4	B01	Police Administration	26513.59	321.68	21462.90	5050.68
5	B02	State Excise	249.22	10.51	238.24	10.98
6	B08	Flood Control and Drainage	12.00	28.00	2.40	9.60
7	C01	Revenue and District Administration	3440.51	700.94	3072.94	367.57
8	C03	Interest Payments	0.00	458.26	0.00	0.00
9	C06	Relief on account of Natural Calamities	12273.79	1762.02	10083.94	2189.85
10	C07	Forest	4003.00	42.61	2943.66	1059.35
11	D04	Animal Husbandry	1698.02	99.28	1462.39	235.63
12	F02	Urban Development and Other Advance Services	16817.61	4318.43	14420.40	2397.20
13	G05	Treasury and Accounts Administration	507.22	16.20	448.56	58.66
14	H03	Housing	436.22	188.67	372.30	63.92
15	H05	Roads and Bridges	8090.41	214.00	6587.32	1503.08
16	H06	Public Works and Administrative and Functional Buildings	3502.99	210.04	2980.35	522.64
17	I03	Irrigation, Power and Other Economic Services	2426.87	24.31	1780.48	646.39
18	J02	Secretariat and Other Social and Economic Services	291.65	27.70	271.43	20.23
19	K04	Labour, Employment and Skill Development	387.03	15.41	238.95	148.08
20	L02	District Administration	8372.66	525.60	7573.63	799.03
21	O03	Rural Employment	4142.03	200.00	2255.06	1886.97
22	O07	Secretariat-Economic Services	221.14	40.00	174.09	47.05
23	Q03	Housing	2947.75	193.94	2438.05	509.70
24	R01	Medical and Public Health	14524.40	2189.05	13297.41	1226.99
25	S01	Medical and Public Health	5196.63	740.40	4932.68	263.95
26	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13101.03	2924.26	10481.65	2619.39
27	W02	General Education	10204.01	225.49	9580.54	623.47
28	W03	Technical Education	2466.01	35.00	2384.36	81.65
29	W04	Art and Culture	432.16	22.84	388.69	43.47
30	Y02	Water Supply and Sanitation	7711.64	9429.07	6770.43	941.21
31	ZA02	Secretariat and Other Social Services	3145.97	10.46	2125.77	1020.19
32	ZC01	Parliament/State/Union Territory Legislatures	608.62	71.36	367.04	241.58

Appendix- 3.2 (concl'd)						
(₹ in crore)						
Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
33	ZH03	Irrigation, Power and Other Economic Services	685.08	58.46	489.63	195.45
		TOTAL	156989.35	25288.11	131026.34	25962.99
Capital Voted						
34	D09	Capital Expenditure on Fisheries	172.77	21.52	125.87	46.91
35	F07	Loans for Urban Development	5502.00	569.28	2416.42	3085.58
36	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	4146.26	775.01	3367.17	779.09
37	I05	Capital Expenditure on Irrigation	16588.08	1528.47	14689.36	1898.71
38	K09	Capital Expenditure on Economic and Social Services	82.51	20.00	42.81	39.70
39	K11	Capital Expenditure on Energy	3137.26	32.13	2362.07	775.19
40	L07	Capital Expenditure on Rural Development	5924.98	184.15	4242.14	1682.84
41	O10	Capital Outlay on Other Rural Development	6346.15	160.00	2313.58	4032.57
42	R03	Capital Outlay on Medical and Public Health	47.15	365.00	22.34	24.81
43	W08	Capital Expenditure on Other Social Services	5.10	469.38	0.00	5.10
44	ZH05	Capital Expenditure on Irrigation	4000.84	150.00	3596.65	404.19
		TOTAL	45953.10	4274.94	33178.41	12774.69
		GRAND TOTAL	202942.45	29563.05	164204.75	38737.68
Source: Appropriation Accounts 2023-24						

Appendix- 3.3 (Reference: Paragraph 3.3.3., Page 83) Unnecessary re-appropriation of funds during 2023-24 (₹ in crore)									
Sr. No.	Grant No.	Sub Head	Description	Original	Supplementary Grants	Re-appropriation	Total	Actual expenditure	Savings
1	E02	2202-01-196-A017	Purposive Grants to Zilla Parishads under Section 182 of the Maharashtra Zilla Parishads and Panchayat Samitis Act,1961	28541.09	4861.76	18.91	33421.76	32297.34	1124.42
2	B01	2055-00-108-009	City Police Establishment	4209.50	93.26	0.54	4303.30	3414.86	888.44
3	N03	2225-01-789-F08	Bharatratna Dr.Babasaheb Ambedkar Social Department Scheme (SCSP)	1596.57	0.00	74.77	1671.34	1157.26	514.08
4	I05	4700-80-190-012	Capital Expenditure on Irrigation	1198.26	0.00	158.16	1198.26	898.69	299.56
5	E02	2202-01-106-I61	Samagra Shiksha Abhiyan (General) (State Share 40%)(Scheme)	874.48	0.00	38.82	913.30	708.14	205.16
6	I05	4700-80-190-034	Capital Expenditure on Irrigation	1625.18	0.00	67.84	1625.18	1422.49	202.69
7	X01	2236-02-101-194	Anganwadi Services (Additional State Share 100%)	438.42	608.99	34.49	1081.90	920.26	161.64
8	I05	4700-80-190-013	Capital Expenditure on Irrigation	393.50	0.00	20.08	393.50	243.71	149.79
9	N03	2225-01-277-334	Opening and Maintenance of Government Hostels for Scheduled Caste Boys and Girls (New Hostels)	400.00	0.00	37.62	437.62	291.84	145.78
10	T05	2225-02-796-D72	Government Hostels for Boys and Girls (State level Scheme)	546.61	0.00	6.03	552.64	408.98	143.66
11	I05	4700-80-190-010	Capital Expenditure on Irrigation	490.52	0.00	38.33	490.52	367.26	123.26
12	T05	2225-02-796-D94	Government of India Post-Matric Scholarship (District Level Scheme)	100.00	50.00	40.12	190.12	108.01	82.11
13	B01	2014-00-114-002	Director, Government Prosecution	205.14	23.04	2.00	230.18	158.55	71.63
14	I03	2701-80-001-995	Irrigation,Power and Other Economic Services	105.85	0.00	1.25	105.85	51.30	54.55

Appendix- 3.3 (contd...)									
(₹ in crore)									
Sr. No.	Grant No.	Sub Head	Description	Original	Supplementary Grants	Re-appropriation	Total	Actual expenditure	Savings
15	W02	2202-03-102-G95	Development of Law University	180.15	0.00	33.26	213.41	159.37	54.04
16	W04	2205-00-105-029	Assistance to Central, District and Taluka Libraries	141.00	20.39	3.05	164.44	116.02	48.42
17	B01	2055-00-003-002	Police Training Schools	211.15	4.17	0.71	216.03	173.40	42.63
18	B01	2055-00-101-043	Intelligence Department	370.01	0.00	1.50	371.51	333.56	37.95
19	X01	2235-02-102-C22	Baby Care Kit Scheme	120.00	0.00	36.00	156.00	120.00	36.00
20	ZC01	2011-02-103-007	Maharashtra Legislature Secretariat	116.99	0.00	0.25	117.24	83.63	33.61
21	B01	2055-00-001-001	Inspectorate of Police	229.20	0.00	9.00	238.20	205.00	33.20
22	I05	4702-80-190-762	Capital Expenditure on Irrigation	128.78	0.00	16.68	128.78	96.58	32.20
23	E04	4202-01-201-649	Development of model schools in the state	199.40	0.00	22.45	221.85	189.95	31.90
24	C07	2406-02-110-077	Forest	129.66	0.00	0.16	129.66	97.80	31.86
25	G01	2040-00-101-005	Sales Tax Department	775.22	4.50	7.50	787.22	755.54	31.68
26	C07	2406-01-001-852	Forest	162.46	0.00	0.08	162.46	131.03	31.43
27	W02	2202-03-103-077	Government Arts Colleges	141.17	12.87	0.04	154.08	122.78	31.30
28	N03	2225-01-277-A028	Maintenance of Government Hostels for Scheduled Castes Boys and Girls	110.00	0.00	17.34	127.34	97.38	29.96
29	G05	2054-00-097-010	Treasury Establishment	193.16	0.00	0.15	193.31	171.10	22.21
30	C10	4406-01-070-002	Capital Expenditure on Economic Services	100.00	0.00	1.60	100.00	81.47	18.53
31	S01	2210-06-104-272	Food and Drugs Administration	63.16	3.70	0.34	67.20	51.94	15.26
32	C07	2406-01-001-004	Forest	52.79	0.00	0.02	52.79	38.20	14.59

Appendix- 3.3 (concl'd)									
(₹ in crore)									
Sr. No.	Grant No.	Sub Head	Description	Original	Supple- mentary Grants	Re- approp- riation	Total	Actual expendi- ture	Savings
33	C07	2406-01-101-018	Forest	87.98	0.00	0.08	87.98	74.60	13.38
34	V02	3451-00-090-297	E-Governance Programme (Textile)	16.32	0.00	0.02	16.34	2.98	13.36
35	I05	4701-80-001-676	Capital Expenditure on Irrigation	39.62	0.00	0.07	39.62	27.26	12.36
36	C07	2406-01-105-047	Forest	82.91	0.00	0.19	82.91	71.19	11.72
37	W02	2202-02-105-029	Government Colleges of Education	36.74	0.64	0.08	37.46	26.17	11.29
38	I05	4701-80-190-J14	Capital Expenditure on Irrigation	28.80	0.00	4.32	28.80	17.78	11.02
39	ZD02	2205-00-102-153	Grant-in-Aid to Traditional Art and Art Groups	3.25	8.84	8.84	20.93	10.18	10.75
40	G05	2054-00-096 - 008	Pay and Accounts Officer, Mumbai	45.55	0.00	0.01	45.56	35.55	10.01
Source: Detailed Appropriation Accounts 2023-24									

Appendix –3.4 <i>(Reference: Paragraph 3.3.4; page 84)</i> Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions (₹ in crore)								
Sr. No.	Grant No.	Description	Original	Supple- mentary	Total provisions	Actual	Savings	Amount surren- dered
Revenue (Voted)								
1.	A01	Governor and Council of Ministers	37.47	0.00	37.47	24.27	13.20	13.29
2.	A04	Secretariat and Miscellaneous General Services	1538.26	71.93	1610.19	669.91	940.28	93.91
3.	A05	Social Services	465.95	27.19	493.14	261.82	231.32	30.26
4.	A06	Information and Publicity	599.25	0.00	599.25	236.71	362.54	362.97
5.	A07	Civil Aviation	575.88	85.00	660.88	469.32	191.56	0.00
6.	B01	Police Administration	26513.59	321.68	26835.27	21462.90	5372.37	2.42
7.	B03	Transport Administration	4033.85	2009.54	6043.39	4721.87	1321.52	1321.39
8.	C01	Revenue and District Administration	3440.51	700.94	4141.45	3072.94	1068.51	1093.00
9.	C04	Secretariat and Other General Services	78.93	2.84	81.77	62.21	19.56	19.54
10.	C06	Relief on account of Natural Calamities	12273.79	1762.02	14035.81	10083.94	3951.87	3951.69
11.	C07	Forest	4003.00	42.61	4045.61	2943.66	1101.95	1100.07
12.	D05	Dairy Development	380.68	210.63	591.31	445.11	146.20	145.56
13.	D07	Secretariat and Other Economic Services	58.43	0.00	58.43	32.49	25.94	27.58
14.	E03	Secretariat and Other Social Services	668.11	639.28	1307.39	694.85	612.54	611.87
15.	F02	Urban Development and Other Advance Services	16817.61	4318.43	21136.04	14420.40	6715.64	6715.47
16.	F03	Secretariat and Other Social Services	261.24	2.03	263.27	178.64	84.63	84.10
17.	G06	Pensions and Other Retirement Benefits	54556.00	0.00	54556.00	42371.86	12184.14	12189.57
18.	G07	Social Security and Welfare	113.06	0.00	113.06	85.29	27.77	27.73
19.	H03	Housing	436.22	188.67	624.89	372.30	252.59	102.98
20.	H04	Secretariat and Other Economic Services	83.92	2.61	86.53	61.75	24.78	24.77
21.	H05	Roads and Bridges	8090.41	214.00	8304.41	6587.32	1717.09	1203.08
22.	I03	Irrigation, Power and Other Economic Services	2426.87	24.31	2451.18	1780.48	670.70	638.32
23.	I04	Secretariat-Economic Services	78.75	0.00	78.75	45.91	32.84	32.84
24.	J01	Administration of Justice	3278.42	1269.18	4547.60	3453.66	1093.94	1092.69
25.	K04	Labour, Employment and Skill Development	387.03	15.41	402.44	238.95	163.49	163.46
26.	L03	Rural Development Programmes	11682.51	5129.09	16811.60	12083.83	4727.77	4778.36
27.	L04	Secretariat-Economic Services	82.20	0.35	82.55	25.43	57.12	57.12
28.	M02	Food Storage and Warehousing	3152.08	1522.77	4674.85	3317.10	1357.75	1357.36
29.	M03	Secretariat and Other Economic Services	119.32	4.03	123.35	98.51	24.84	24.75
30.	N03	Welfare of Scheduled Caste and Scheduled Tribes, Other Backward Classes and Minorities	15112.74	7739.61	22852.35	15444.48	7407.87	7404.11
31.	O02	Social Security and Welfare	300.04	0.00	300.04	220.74	79.30	14.88
32.	O03	Rural Employment	4142.03	200.00	4342.03	2255.06	2086.97	2281.68

Appendix –3.4 (contd...)								
								(₹ in crore)
Sr. No.	Grant No.	Description	Original	Supplementary	Total provisions	Actual	Savings	Amount surrendered
33.	O07	Secretariat-Economic Services	221.14	40.00	261.14	174.09	87.05	87.21
34.	Q03	Housing	2947.75	193.94	3141.69	2438.05	703.64	703.63
35.	R01	Medical and Public Health	14524.40	2189.05	16713.45	13297.41	3416.04	3404.64
36.	S03	Secretariat Social Services	40.02	0.22	40.24	24.78	15.46	13.25
37.	T02	Co-operation	113.57	0.00	113.57	81.09	32.48	32.48
38.	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13101.03	2924.26	16025.29	10481.65	5543.64	5535.93
39.	U04	Ecology and Environment	428.95	0.00	428.95	287.99	140.96	140.96
40.	Y02	Water Supply and Sanitation	7711.64	9429.07	17140.71	6770.43	10370.28	10399.02
41.	Y05	Secretariat-Economic Services	33.49	0.00	33.49	20.99	12.50	12.50
42.	ZA02	Secretariat and Other Social Services	3145.97	10.46	3156.43	2125.77	1030.66	1030.52
43.	ZC01	Parliament/State/Union Territory Legislatures	608.62	71.36	679.98	367.04	312.94	308.15
44.	ZC02	Social Security and Welfare	40.05	0.00	40.05	25.97	14.08	14.08
45.	ZD04	Tourism	1915.00	0.00	1915.00	1097.90	817.10	816.67
46.	ZE01	Minorities Development	851.19	510.00	1361.19	876.27	484.92	483.82
47.	ZH03	Irrigation, Power and Other Economic Services	685.08	58.46	743.54	489.63	253.91	252.72
48.	ZI03	Social Security and Welfare	1412.66	2.51	1415.17	935.99	479.18	480.61
		Total	223568.71	41933.48	265502.19	187718.76	77783.43	70683.01
Capital (Voted)								
49.	O10	Capital Outlay on Other Rural Development	6346.15	160.00	6506.15	2313.58	4192.57	4188.49
50.	F07	Loans for Urban Development	5502.00	569.28	6071.28	2416.42	3654.86	3654.86
51.	S04	Capital Outlay on Medical and Public Health	1250.25	2473.25	3723.50	1790.04	1933.46	1804.52
52.	L07	Capital Expenditure on Rural Development	5924.98	184.15	6109.13	4242.14	1866.99	1866.99
53.	H08	Capital Expenditure on Public Works and Administrative Buildings	4146.26	775.01	4921.27	3367.17	1554.10	1407.26
54.	B10	Capital Expenditure on Economic Services	2535.86	1667.66	4203.52	3247.80	955.72	891.07
55.	K11	Capital Expenditure on Energy	3137.26	32.13	3169.39	2362.07	807.32	752.52
56.	N04	Capital Expenditure on Social Services	1080.00	0.00	1080.00	397.84	682.16	682.16
57.	C10	Capital Expenditure on Economic Services	1411.99	0.00	1411.99	821.14	590.85	592.44
58.	V03	Capital Expenditure on Social Services	475.94	0.00	475.94	235.43	240.51	240.51
59.	A09	Capital Outlay on Public Works	275.05	0.00	275.05	70.45	204.60	204.60
60.	K10	Capital Expenditure on Industries	150.00	5.00	155.00	56.38	98.62	98.62
61.	E04	Capital Outlay on Education, Sports, Art and Culture.	349.53	0.00	349.53	268.73	80.80	80.80
62.	D09	Capital Expenditure on Fisheries	172.77	21.52	194.29	125.87	68.42	68.43
63.	K09	Capital Expenditure on Economic and Social Services	82.51	20.00	102.51	42.81	59.70	39.69

Appendix –3.4 (concl'd)								
(₹ in crore)								
Sr. No.	Grant No.	Description	Original	Supplementary	Total provisions	Actual	Savings	Amount surrendered
64.	O11	Capital Outlay on Hill Areas	190.00	0.00	190.00	130.57	59.43	59.43
65.	ZE02	Capital Outlay on Social Security and Welfare	25.50	116.81	142.31	83.90	58.41	58.41
66.	H09	Capital Outlay on Removal of Regional Imbalance	60.42	0.00	60.42	36.66	23.76	23.65
			33116.47	6024.81	39141.28	22009.00	17132.28	16714.45
		Grand Total	256685.18	47958.29	304643.47	209727.76	94915.71	87397.46
Source: Appropriation Accounts 2023-24								

Appendix- 3.5 (Reference: Paragraph 3.3.4; Page 84) Grants/ Appropriation having large (savings above ₹ 100 crore) during the year 2023-24									
									(₹ in crore)
Sr. No.	Grant	Description	Original	Supplementary	Total	Actual	Saving	Surrender	Savings excluding Surrender
Revenue (Voted)									
1.	A04	Secretariat and Miscellaneous General Services	1538.26	71.93	1610.19	669.91	940.28	939.19	1.09
2.	A05	Social Services	465.95	27.19	493.14	261.82	231.32	302.61	-71.29
3.	A06	Information and Publicity	599.25	0.00	599.25	236.71	362.54	362.97	-0.43
4.	A07	Civil Aviation	575.88	85.00	660.88	469.32	191.56	191.56	0.00
5.	B01	Police Administration	26513.59	321.68	26835.27	21462.90	5372.37	5362.60	9.77
6.	B03	Transport Administration	4033.85	2009.54	6043.39	4721.87	1321.52	1321.39	0.13
7.	C01	Revenue and District Administration	3440.51	700.94	4141.45	3072.94	1068.51	1093.01	-24.5
8.	C06	Relief on account of Natural Calamities	12273.79	1762.02	14035.81	10083.94	3951.87	3951.70	0.17
9.	C07	Forest	4003.00	42.61	4045.61	2943.66	1101.96	1100.07	1.89
10.	D05	Dairy Development	380.68	210.63	591.31	445.11	146.20	145.57	0.64
11.	E03	Secretariat and Other Social Services	668.11	639.28	1307.39	694.85	612.54	611.87	0.67
12.	F02	Urban Development and Other Advance Services	16817.61	4318.43	21136.04	14420.40	6715.63	6715.47	0.16
13.	G06	Pensions and Other Retirement Benefits	54556.00	0.00	54556.00	42371.86	12184.14	12189.57	-5.44
14.	H03	Housing	436.22	188.67	624.89	372.30	252.59	102.98	149.61
15.	H05	Roads and Bridges	8090.41	214.00	8304.41	6587.32	1717.08	1203.09	513.99
16.	I03	Irrigation, Power and Other Economic Services	2426.87	24.31	2451.18	1780.48	670.70	638.33	32.37
17.	J01	Administration of Justice	3278.42	1269.18	4547.60	3453.66	1093.94	1092.69	1.25
18.	K04	Labour, Employment and Skill Development	387.03	15.41	402.44	238.95	163.49	163.47	0.02

Appendix- 3.5 (contd...)									
									(₹ in crore)
Sr. No.	Grant	Description	Original	Supple- mentary	Total	Actual	Saving	Surrender	Savings excluding Surrender
19.	L03	Rural Development Programmes	11682.51	5129.09	16811.60	12083.83	4727.77	4778.37	-50.60
20.	M02	Food Storage and Warehousing	3152.08	1522.77	4674.85	3317.10	1357.76	1357.37	0.39
21.	N03	Welfare of Scheduled Caste and Scheduled Tribes, Other Backward Classes and Minorities	15112.74	7739.61	22852.35	15444.48	7407.87	7404.11	3.76
22.	O03	Rural Employment	4142.03	200.00	4342.03	2255.06	2086.97	2281.69	-194.72
23.	Q03	Housing	2947.75	193.94	3141.69	2438.05	703.64	703.63	0.00
24.	R01	Medical and Public Health	14524.40	2189.05	16713.45	13297.41	3416.04	3404.64	11.40
25.	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13101.03	2924.26	16025.29	10481.65	5543.64	5535.93	7.71
26.	U04	Ecology and Environment	428.95	0.00	428.95	287.99	140.96	140.96	0.00
27.	Y02	Water Supply and Sanitation	7711.64	9429.07	17140.71	6770.43	10370.28	10399.02	-28.47
28.	ZA02	Secretariat and Other Social Services	3145.97	10.46	3156.43	2125.77	1030.66	1030.53	0.12
29.	ZC01	Parliament/ State/ Union Territory Legislatures	608.62	71.36	679.98	367.04	312.94	308.16	4.79
30.	ZD04	Tourism	1915.00	0.00	1915.00	1097.90	817.10	816.67	0.43
31.	ZE01	Minorities Development	851.19	510.00	1361.19	876.27	484.92	483.83	1.09
32.	ZH03	Irrigation, Power and Other Economic Services	685.08	58.46	743.54	489.63	253.91	252.73	1.18
33.	ZI03	Social Security and Welfare	1412.66	2.51	1415.17	935.99	479.18	480.61	-1.43
		Total	221907.08	41881.40	263788.48	186556.60	77231.88	76866.39	365.75

Appendix- 3.5 (concl'd)									
									(₹ in crore)
Sr. No.	Grant	Description	Original	Supple- mentary	Total	Actual	Saving	Surrender	Savings excluding Surrender
CAPITAL VOTED									
34.	A09	Capital Outlay on Public Works	275.05	0.00	275.05	70.45	204.60	204.60	0
35.	B10	Capital Expenditure on Economic Services	2535.86	1667.66	4203.52	3247.80	955.72	891.08	64.64
36.	C10	Capital Expenditure on Economic Services	1411.99	0.00	1411.99	821.14	590.84	592.44	-1.6
37.	F07	Loans for Urban Development	5502.00	569.28	6071.28	2416.42	3654.86	3654.86	0
38.	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	4146.26	775.01	4921.27	3367.17	1554.10	1407.26	146.84
39.	K11	Capital Expenditure on Energy	3137.26	32.13	3169.39	2362.07	807.32	752.52	54.8
40.	L07	Capital Expenditure on Rural Development	5924.98	184.15	6109.13	4242.14	1866.99	1866.99	0
41.	N04	Capital Expenditure on Social Services	1080.00	0.00	1080.00	397.84	682.16	682.16	0
42.	O10	Capital Outlay on Other Rural Development	6346.15	160.00	6506.15	2313.58	4192.57	4188.49	4.08
43.	S04	Capital Outlay on Medical and Public Health	1250.25	2473.25	3723.50	1790.04	1933.46	1804.53	128.92
44.	V03	Capital Expenditure on Social Services	475.94	0.00	475.94	235.43	240.51	240.51	0
		Total	32085.74	5861.48	37947.22	21264.08	16683.14	16285.44	397.68
		GRAND TOTAL	253992.82	47742.88	301735.70	207820.68	93915.02	93151.83	763.43
Source: Appropriation Accounts 2023-24									

Appendix – 3.6 (Reference: Paragraph 3.3.4.1.; Page 86) Grants which closed with savings of more than ₹ 100 crore persistently during 2019-20 to 2023-24 (₹ in crore)						
Sr. No.	Number and Name of the grant	Amount of savings (per cent to total grants)				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Voted						
1.	A04-Secretariat and Miscellaneous General Services	527.27 (40.13)	650.59 (57.17)	354.89 (30.50)	672.32 (51.40)	940.28 (58.40)
2.	A06-Information and Publicity	117.27 (48.88)	220.42 (72.89)	231.32 (64.42)	247.13 (66.96)	362.54 (60.50)
3.	B01-Police Administration	1332.3 (7.56)	4807.56 (23.59)	4111.43 (18.90)	4738.43 (19.17)	5372.37 (20.02)
4.	B03-Transport Administration	882.07 (33.85)	241.69 (7.62)	1728.4 (39.19)	742.97 (15.88)	1321.52 (21.87)
5.	B07-Economic Services	316.98 (63.40)	342.75 (48.93)	156.32 (16.79)	997.8 (48.63)	195.77 (14.56)
6.	C01-Revenue and District Administration	580.62 (20.99)	689.09 (24.26)	541.76 (18.19)	428.25 (13.34)	1068.51 (25.80)
7.	C07-Forest	1170.36 (36.11)	1135.09 (36.38)	1012.92 (30.12)	1016.35 (26.68)	1101.96 (27.24)
8.	D03-Agriculture Services	2342.02 (25.46)	3116.51 (31.88)	2123.15 (20.99)	2699.39 (21.53)	2393.96 (11.38)
9.	D04-Animal Husbandry	316.28 (21.16)	343.18 (25.44)	250.41 (17.36)	221.86 (13.96)	334.91 (18.63)
10.	D05-Dairy Development	186.86 (25.61)	172.67 (21.42)	133.38 (27.16)	207.28 (45.19)	146.21 (24.73)
11.	E02-General Education	5826.17 (9.95)	7512.96 (12.69)	6771.60 (10.73)	2067.43 (3.08)	4070.46 (5.20)
12.	E03-Secretariat and Other Social Services	147.58 (44.94)	270.35 (58.48)	266.51 (51.91)	180.04 (30.50)	612.54 (46.85)
13.	F02-Urban Development and Other Advance Services	5818.92 (40.24)	8916.70 (52.75)	2961.01 (20.11)	5835.68 (32.71)	6715.63 (31.77)
14.	G02-Other Fiscal and Miscellaneous Services	1522.58 (87.86)	1549.90 (85.28)	2546.31 (90.77)	1536.67 (85.32)	2457.95 (86.74)
15.	H05-Roads and Bridges	1371.32 (19.08)	2954.36 (43.14)	1843.62 (24.69)	481.95 (4.95)	1717.08 (20.68)
16.	H06-Public Works and Administrative and Functional Buildings.	519.73 (17.73)	1106.37 (35.02)	866.86 (25.10)	673.78 (18.18)	732.68 (19.73)
17.	J01-Administration of Justice	361.54 (16.70)	635.1 (27.00)	591.52 (23.22)	529.27 (17.40)	1093.94 (24.06)
18.	L02-District Administration	305.69 (5.41)	365.68 (6.04)	495.81 (7.10)	566.81 (7.01)	1324.63 (14.89)
19.	L03-Rural Development Programmes	3857.82 (35.61)	5197.77 (42.30)	6735.29 (48.08)	4897.60 (32.46)	4727.77 (28.12)
20.	M02-Food Storage and Warehousing	914.50 (29.95)	958.62 (28.32)	355.79 (11.44)	1183.59 (22.96)	1357.76 (29.04)
21.	O01-District Administration	277.08 (61.03)	162.86 (44.28)	254.7 (25.47)	288.02 (29.80)	129.17 (18.45)
22.	O03-Rural Employment	4091.90 (79.62)	2069.40 (76.15)	1591.13 (53.02)	1920.46 (50.75)	2086.97 (48.06)
23.	O04-Other Rural Development Programmes	2175.44 (100)	100.91 (99.79)	100.06 (99.94)	100.06 (99.94)	100.08 (99.96)
24.	Q03-Housing	7029.60 (98.36)	3737.58 (83.55)	4170.53 (91.95)	7584.02 (81.7)	703.64 (22.40)

Appendix – 3.6 (concl'd)						
(₹ in crore)						
Sr. No.	Number and Name of the grant	Amount of savings (per cent to total grants)				
		2019-20	2020-21	2021-22	2022-23	2023-24
25.	R01-Medical and Public Health	2140.79 (18.47)	2155.44 (16.70)	3790.63 (22.27)	3621.35 (21.58)	3416.04 (20.44)
26.	S01-Medical and Public Health	525.94 (13.51)	1062.72 (22.63)	959.09 (19.45)	1002.42 (19.04)	1004.35 (16.92)
27.	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	2644.61 (33.83)	3259.72 (35.04)	4748.60 (42.93)	3778.70 (28.37)	5543.64 (34.59)
28.	U04-Ecology and Environment	230.48 (95.91)	440.34 (97.70)	417.03 (89.41)	252.83 (53.4)	140.96 (32.86)
29.	V02-Co-operation	14176.42 (67.19)	1430.45 (7.43)	329.81 (12.82)	503.58 (6.10)	357.59 (9.57)
30.	W02-General Education	2212.79 (27.44)	1242.18 (15.06)	1176.9 (13.23)	442.48 (4.63)	848.95 (8.14)
31.	X01-Social Security and Nutrition	912.04 (17.77)	1146.99 (20.94)	357.82 (6.71)	575.31 (9.72)	1268.03 (18.99)
32.	Y02-Water Supply and Sanitation	4562.60 (69.04)	3625.97 (65.82)	6282.32 (74.88)	7666.33 (66.21)	10370.28 (60.50)
33.	ZD-04 Tourism	393.74 (66.67)	1030.46 (82.44)	760.48 (51.49)	992.83 (54.73)	817.10 (42.67)
34.	ZE01-Minorities Development	308.28 (57.93)	415.2 (67.82)	355.07 (41.03)	377.84 (48.16)	484.92 (35.62)
Capital Voted						
35.	B10-Capital Expenditure on Economic Services	861.15 (45.15)	1112.33 (62.03)	476.61 (20.98)	537.44 (17.94)	955.72 (22.74)
36.	C10-Capital Expenditure on Economic Services	477.36 (31.19)	572.67 (49.82)	320.35 (25.73)	215.97 (18.12)	590.84 (41.84)
37.	F05-Capital Expenditure on Social Services	719.49 (26.22)	1079.89 (40.05)	1000.00 (51.71)	2292.38 (31.21)	1053.00 (11.57)
38.	H07-Capital Expenditure on Social Services and Economic Services	1465.41 (12.13)	439.88 (4.31)	1694.01 (9.29)	1630.14 (7.25)	1547.36 (7.04)
39.	I05-Capital Expenditure on Irrigation	1872.33 (14.53)	4508.03 (35.16)	3398.07 (23.11)	4990.30 (30.17)	3427.18 (18.92)
40.	L07-Capital Expenditure on Rural Development	1371.47 (48.81)	1700.48 (59.91)	826.73 (19.76)	1526.31 (27.03)	1866.99 (30.56)
41.	N04-Capital Expenditure on Social Services	205.78 (62.30)	248.13 (75.64)	212.22 (35.38)	422.36 (37.64)	682.16 (63.16)
42.	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	212.05 (30.51)	228.54 (26.99)	408.42 (46.22)	211.64 (17.52)	108.30 (4.10)
Source: Appropriation Accounts of the respective years						

Appendix –3.7 <i>(Reference: Paragraph 3.3.5.2; Page 89)</i> Excess expenditure remaining un-regularised (₹ in crore)				
Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised	Status of regularization
2017-18	B-01	Police Administration	0.10	Yet to be regularized
	C-09	Capital Expenditure on Other Administrative Services and on Social Services	0.47	Yet to be regularized
	C-11	Internal Debt of the State Government	0.005	Yet to be regularized
	D-01	Interest Payments	1.83	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits	6.86	Yet to be regularized
	L-01	Interest Payments	9.34	Yet to be regularized
	O-22	District Plan-Ratnagiri	0.27	Yet to be regularized
	O-27	District Plan-Pune	0.03	Yet to be regularized
	O-31	District Plan-Sangli	0.0001	Yet to be regularized
	O-43	District Plan-Ahmednagar	0.0038	Yet to be regularized
	O-46	District Plan-Aurangabad	0.68	Yet to be regularized
	O-47	District Plan-Aurangabad	0.03	Yet to be regularized
	O-48	District Plan-Jalna	0.21	Yet to be regularized
	O-49	District Plan-Jalna	1.09	Yet to be regularized
	O-53	District Plan-Nanded	2.54	Yet to be regularized
	O-59	District Plan-Osmanabad	0.48	Yet to be regularized
	O-74	District Plan-Amaravati	0.30	Yet to be regularized
	O-81	District Plan-Buldhana	0.0019	Yet to be regularized
	T-02	Co-operation	21.88	Yet to be regularized
	W-07	Revenue Expenditure on Removal of Regional Imbalance	1.03	Yet to be regularized
	15 Grants and 5 Appropriation		47.15	
2018-19	C-06	Relief on account of natural calamities	943.19	Yet to be regularized
	C-11	Internal debt of the State Government	0.0007	Yet to be regularized
	H-08	Capital Expenditure of Public Works Administrative and Functional Building	0.0001	Yet to be regularized
	L-01	Interest Payment	2.71	Yet to be regularized
	O-18	District Plan-Thane	0.0007	Yet to be regularized
	O-52	District Plan, Nanded	0.07	Yet to be regularized
	O-58	District Plan, Osmanabad	0.0022	Yet to be regularized
	O-68	District Plan, Chandrapur	0.16	Yet to be regularized
	O-78	District Plan, Yavatmal	0.03	Yet to be regularized
	6 Grants and 3 Appropriation		946.16	
2019-20	C06	Relief on account of Natural Calamities	965.370	Yet to be regularized
	G01	Sales Tax Administration	0.049	Yet to be regularized
	K07	Industries	0.901	Yet to be regularised
	N01	Interest payment	0.008	Yet to be regularised
	O28	District Plan, Satara	0.004	Yet to be regularised
	S05	Loans to Govt Servants	11.846	Yet to be regularised
	U01	Interest Payment	0.109	Yet to be regularised
	3 Grants and 4 Appropriation		978.29	

Appendix –3.7 (concl'd)				
(₹ in crore)				
Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised	Status of regularization
2020-21	G-06	Pensions and Other Retirement Benefits.	420.01	Yet to be regularised
	O-18	District Plan-Thane	0.028	Yet to be regularised
	O-26	District Plan- Pune	0.011	Yet to be regularised
	O-31	District Plan- Sangli	0.003	Yet to be regularised
	O-47	District Plan-Aurangabad	0.005	Yet to be regularised
	O-77	District Plan-Akola	0.001	Yet to be regularised
	O-78	District Plan-Yavatmal	0.17	Yet to be regularised
	O-85	District Plan-Palghar	0.0004	Yet to be regularised
	T-01	Interest Payments	40.337	Yet to be regularised
		8 Grant and 1 Appropriation	460.57	
2021-22	C-05	Other Social Services	0.02	Yet to be regularised
	G-06	Pensions and Other Retirement Benefits.	467.39	Yet to be regularised
	O-27	District Plan Pune	0.02	Yet to be regularised
	O-32	District Plan Solapur	0.12	Yet to be regularised
	O-38	District Plan, Dhule	0.01	Yet to be regularised
	O-42	District Plan, Ahmednagar	0.15	Yet to be regularised
	O-54	District Plan Beed	2.68	Yet to be regularised
	O-71	District Plan Gadchiroli	0.99	Yet to be regularised
	O-77	District Plan Akola	0.02	Yet to be regularised
	O-82	District Plan Washim	0.14	Yet to be regularised
	G-06	Pensions and Other Retirement Benefits.	14.39	Yet to be regularised
	ZA-02	Secretariat and other social services	0.42	Yet to be regularised
		10 Grant and 2 Appropriation	486.35	
2022-23	O-24	District Plan- Sindhudurg	0.05	Yet to be regularised
	O-30	District Plan-Sangli	0.01	Yet to be regularised
	O-43	District Plan-Ahmednagar	0.58	Yet to be regularised
	O-70	District Plan –Gadchiroli	0.16	Yet to be regularised
	O-74	District Plan- Amravati	0.10	Yet to be regularised
	W-04	Art and Culture	48.19	Yet to be regularised
	G-06	Pensions and Other Retirement Benefits.	16.55	Yet to be regularised
	T-01	Interest Payment	6.02	Yet to be regularised
		6 Grant and 2 Appropriation	71.66	
48 Grant and 17 Appropriation			2990.18	
Source: Appropriation Accounts of the respective years				

Appendix 3.8 <i>(Reference :Paragraph 3.4.2; page 90)</i> Major Policy Decisions during the year or New Schemes proposed in the Budget (in excess of ₹ 100 crore)		
		(₹ in crore)
S. No.	Name of the Schemes	Expenditure incurred during 2023-24
1.	5054 (04) (337) (00) (01) to (00) (03) - Construction work of Major District and other Roads including Establishment charges, Tools and Plant Charges (Scheme)	5849.83
2.	5054 (03) (337) (00) (01) to (00) (03) - Construction work of Roads including Establishment charges, Tools and Plant Charges (Scheme)	3129.47
3.	2014 (00) (105) (02) (01) - Setting up of Civil Court and Offices at Different places	2562.24
4.	4700 (80) (190) (06) (05) to (06)(06) - Share Capital Contribution to Vidarbha Irrigation Development Corporation (Scheme) (Baliraja Jalsanjivani Yojana)	1486.50
5.	5054 (04) (796) (01) (07) - Construction of District and Other Roads (Scheme)	1446.94
6.	4700 (80) (190) (05) (05) to (05)(06) - Share Capital Contribution to Vidarbha Irrigation Development Corporation (Scheme) (Accelerated Irrigation Benefit Programme)	1422.49
7.	4700 (80) (190) (02) (01) to (02)(02) - Share Capital Contribution to Maharashtra Krishna Valley Development Corporations (Scheme)	1300.20
8.	4700 (80) (190) (02) (05) to (02)(06) - Share Capital Contribution to Godavari Marathwada Irrigation Development Corporations (Scheme)	1142.41
9.	3054 (80) (107) (00) (01) – Railway safety works Construction -State Level Scheme (Scheme)	552.00
10.	4700 (80) (190) (05) (03) to (05)(04) - Share Capital Contribution to Maharashtra Krishna Valley Development Corporation (Scheme) (Accelerated Irrigation Benefit Programme)	526.23
11.	4700 (80) (190) (06) (07) to (06)(08) - Share Capital Contribution to Tapi Irrigation Development Corporation (Scheme) (Baliraja Jalsanjivani Yojana)	476.41
12.	4059 (01) (051) (03) (01) to (03) (03), (21) (01) to (21) (03) - Construction of Office Buildings including Establishment charges, Tools and Plant Charges (Scheme)	457.70
13.	4059 (01) (051) (13) (01) to (13) (03)- Construction and related works of administrative Buildings including Establishment charges, Tools and Plant Charges (Scheme)	397.85
14.	5054 (80) (190) (00) (03) - Government share in the construction of Roads and Bridges of Hybrid Annuity basis	380.00
15.	5054 (04) (101) (00) (01) to (00) (03) - Construction work of Major District and other Roads including Establishment charges , Tools and Plant Charges (Scheme)	379.59
16.	4700 (80) (190) (02) (03) - Share Capital Contribution to Vidarbha Irrigation Development Corporations (Scheme)	367.26
17.	4210 (03) (105) (00) (56) to (00)(57) Upgradation of Existing State Government and Central Medical Colleges (Scheme)	300.00
18.	4059 (01) (051) (07) (01) to (07) (03)- Construction of Office and Residential Buildings including Establishment charges, Tools and Plant Charges (Scheme)	298.82
19.	4700 (80) (190) (02) (04) - Share Capital Contribution to Tapi Irrigation Development Corporations (Scheme)	267.75
20.	4700 (80) (190) (06) (03) to (06)(04) - Share Capital Contribution to Maharashtra Krishna Valley Development Corporation(Scheme) (Baliraja Jalsanjivani Yojana)	243.00
21.	4216 (01) (106) (00) (01) to (00) (03) - Construction and other related works of Government including Establishment charges, Tools and Plant Charges (Scheme)	199.57
22.	4059 (01) (051) (12) (01) to (12) (03)- Construction of rest house Buildings including Establishment charges, Tools and Plant Charges (Scheme)	156.20
23.	4210 (01) (110) (01) to (01) (03) -Construction and other related works of Government Urban Hospitals at various places in the State, including Establishment charges, Tools and Plant Charges (Scheme)	153.59

Appendix 3.8 (concl'd)		
S. No.	Name of the Schemes	(₹ in crore) Expenditure incurred during 2023-24
24.	4700 (80) (190) (05) (09) to (05)(10) - Share Capital Contribution to Godawari Marathwada Irrigation Development Corporation (Scheme) (Accelerated Irrigation Benefit Programme)	141.14
25.	4705 (00) (190) (01) (05) to (01) (06) - Share Capital Contribution to Vidarbha Irrigation Development Corporation (Scheme) (Pradhan Mantri Krishi Sinchai Yojana)	131.98
26.	4700 (80) (190) (04) (01) to (04)(02) - Share Capital Contribution to Maharashtra Krishna Valley Development Corporation(Scheme) (Extension and Improvement)	125.50
27.	4711 (02) (103) (00) (01) to (00) (03) -Anti Sea Erosion works including Establishment charges , Tools and Plant Charges (Scheme)	121.74
28.	2210 (05) (105) (03) (38) Government Medical College(Committed)	101.90
29.	4216 (01) (700) (01) (01) to (03) (06) - Construction and other related works of residential quarters for judges including Establishment charges , Tools and Plant Charges (Scheme)	100.00
Source: Finance Accounts 2023-24		

Appendix 3.9 <i>(Reference: Paragraph 3.5.2.1; Page 95)</i> Rush of Expenditure-in excess of ₹ 100 crore incurred in the fourth quarter and ranged between 50 per cent and 100 per cent of the total expenditure (₹ in crore)										
S. No	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
1.	O15	District Plan - Mumbai City	112.20	0	-35.18	1.89	145.49	129.67	134.39	119.78
2.	B07	Economic Services	1149.23	0	0	22.5	1126.73	98.04	1126.73	98.04
3.	E04	Capital Outlay on Education, Sports, Art and Culture.	268.73	0	0	5.32	263.41	98.02	58.54	21.78
4.	O09	Census, Survey and Statistics	2076.04	14.11	17.99	18.79	2025.15	97.55	2011.69	96.90
5.	O30	District Plan - Sangli	288.68	0.29	8.89	3.67	275.83	95.55	151.77	52.57
6.	O48	District Plan - Jalna	257.97	0	0.84	11.1	246.03	95.37	157.78	61.16
7.	O51	District Plan - Parbhani	51.50	0.01	0	2.46	49.03	95.20	47.66	92.54
8.	O74	District Plan - Amaravati	272.26	0	0.06	14.89	257.31	94.51	99.3	36.47
9.	O17	District Plan - Mumbai Suburban	134.07	0	1.22	7.08	125.77	93.81	113.15	84.40
10.	O54	District Plan - Beed	283.89	0	8.13	10.27	265.49	93.52	158.18	55.72
11.	O47	District Plan - Chhatrapati Sambhajnagar	166.66	0.06	4.27	8.06	154.27	92.57	47.78	28.67
12.	O55	District Plan - Beed	124.02	0	2.09	7.2	114.73	92.51	103.72	83.63
13.	O34	District Plan - Kolhapur	336.69	1.83	4.71	19.36	310.79	92.31	124.71	37.04
14.	O33	District Plan - Solapur	176.92	1.79	3.32	8.89	162.92	92.09	84.82	47.94
15.	O50	District Plan - Parbhani	231.18	1.4	1	16.97	211.81	91.62	200.28	86.63
16.	O84	District Plan - Palghar	198.88	0.82	4.57	12.17	181.32	91.17	89.55	45.03
17.	O82	District Plan - Washim	176.41	0	0	16.32	160.09	90.75	107.71	61.06

Appendix 3.9 (contd...)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
18.	O64	District Plan - Wardha	196.30	0	1.17	17.32	177.81	90.58	139.02	70.82
19.	O46	District Plan - Chhatrapati Sambhaji nagar	393.34	2.17	14.66	26.45	350.06	89.00	146.88	37.34
20.	S04	Capital Outlay on Medical and Public Health	1790.04	0	101.65	106.02	1582.37	88.40	1115.37	62.31
21.	O60	District Plan - Hingoli	167.73	0.01	6.01	13.92	147.79	88.11	91.54	54.58
22.	O63	District Plan - Nagpur	212.86	0.25	7.9	17.3	187.41	88.04	98.69	46.36
23.	O26	District Plan - Pune	793.48	12.79	16.31	66.53	697.85	87.95	116.42	14.67
24.	T10	District Schemes	379.66	1.69	10.39	34.76	332.82	87.66	278.55	73.37
25.	O38	District Plan - Dhule	190.34	0	3.12	20.99	166.23	87.33	81.44	42.79
26.	O31	District Plan - Sangli	116.32	0	2.69	12.29	101.34	87.12	59.02	50.74
27.	ZE01	Minorities Development	876.26	28.36	22.75	63.21	761.94	86.95	733.25	83.68
28.	O78	District Plan - Yavatmal	245.03	2.09	10.51	20.79	211.64	86.37	98.89	40.36
29.	O43	District Plan - Ahmednagar	231.15	4.38	12.45	14.75	199.57	86.34	116.62	50.45
30.	N06	District Schemes	2822.88	0.25	53.95	337.83	2430.85	86.11	1911.28	67.71
31.	O11	Capital Outlay on Hill Areas	130.56	0	4.42	14.64	111.50	85.40	96.61	74.00
32.	O53	District Plan - Nanded	124.94	0	1.5	17.72	105.72	84.62	46.4	37.14
33.	O80	District Plan - Buldhana	266.83	0.26	6.92	33.94	225.71	84.59	181.15	67.89
34.	O66	District Plan - Bhandara	152.71	0.69	8.07	15.96	127.99	83.81	52.24	34.21
35.	ZD02	Art and Culture	1273.79	39.79	61.51	108.13	1064.36	83.56	828.75	65.06

Appendix 3.9 (contd...)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
36.	F05	Capital Expenditure on Social Services	8051.00	0	747.48	579.13	6724.39	83.52	6117.26	75.98
37.	O32	District Plan - Solapur	413.07	0.07	31.31	37.85	343.84	83.24	206.86	50.08
38.	O56	District Plan - Latur	268.03	0.02	4.67	40.94	222.40	82.98	169.74	63.33
39.	U04	Ecology and Environment	287.99	50	0	0	237.99	82.64	216.16	75.06
40.	ZD04	Tourism	1097.90	-0.11	49.7	151.82	896.49	81.65	729.16	66.41
41.	Q03	Housing	2438.04	5.56	13.34	442.99	1976.15	81.05	1576.76	64.67
42.	O19	District Plan - Thane	202.37	0.53	12.5	25.78	163.56	80.82	123.65	61.10
43.	O01	District Administration	570.83	7.14	23.83	78.79	461.07	80.77	187.79	32.90
44.	B10	Capital Expenditure on Economic Services	3247.80	17.18	12.27	595.59	2622.76	80.75	2461.31	75.78
45.	L05	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1475.53	0.02	169.74	119.33	1186.44	80.41	898.13	60.87
46.	O18	District Plan - Thane	548.36	0	16.49	92.02	439.85	80.21	246.25	44.91
47.	K06	Energy	12034.58	19.18	12.88	2500	9502.52	78.96	9346.79	77.67
48.	O58	District Plan - Dharashiv	264.33	0.54	8.22	46.91	208.66	78.94	120.52	45.59
49.	O27	District Plan - Pune	211.41	10.36	12.24	23.3	165.51	78.29	52.16	24.67
50.	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	2532.89	0	286.2	269.68	1977.01	78.05	1779.59	70.26
51.	O20	District Plan - Raigad	253.63	0.22	10.47	46.66	196.28	77.39	119.13	46.97

Appendix 3.9 (contd...)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
52.	O62	District Plan - Nagpur	586.92	0.02	36.88	96.19	453.83	77.32	255.22	43.48
53.	O72	District Plan - Gondia	152.87	0	3.48	31.29	118.10	77.26	84.47	55.26
54.	O42	District Plan - Ahmednagar	388.86	7.57	22.85	60.17	298.27	76.70	222.99	57.34
55.	N02	Secretariat and Other Social Services	1942.45	183.1	220.27	49.63	1489.50	76.68	618.99	31.87
56.	T09	District Schemes	1770.13	5.87	142.32	265	1356.94	76.66	982.21	55.49
57.	O76	District Plan - Akola	171.65	0.45	8.53	31.86	130.81	76.21	99.85	58.17
58.	E03	Secretariat and Other Social Services	694.85	38.65	79.64	53.79	522.77	75.23	359.9	51.80
59.	O02	Social Security and Welfare	220.74	1	52.77	1.03	165.94	75.17	165.29	74.88
60.	O16	District Plan - Mumbai Suburban	785.83	3.79	121.49	70.17	590.38	75.13	291.26	37.06
61.	F03	Secretariat and Other Social Services	178.64	7.21	4.79	33.23	133.41	74.68	91.94	51.47
62.	O24	District Plan - Sindhudurg	138.28	0.01	3.05	32.14	103.08	74.54	29.12	21.06
63.	O52	District Plan - Nanded	320.04	0.15	14.14	69.09	236.66	73.95	132.23	41.32
64.	O22	District Plan - Ratnagiri	232.04	3.33	8.54	49.79	170.38	73.43	83.89	36.15
65.	A07	Civil Aviation	469.32	0.11	57.53	69.5	342.18	72.91	280.1	59.68
66.	M02	Food Storage and Warehousing	3317.09	99.15	143.72	667.94	2406.28	72.54	2019.99	60.90
67.	O36	District Plan - Nashik	472.29	0.83	31.31	98.95	341.20	72.24	177.88	37.66
68.	O79	District Plan - Yavatmal	154.97	1.16	16.4	27.49	109.92	70.93	47.72	30.79
69.	O70	District Plan - Gadchiroli	258.40	0.58	21.36	54.4	182.06	70.46	74.4	28.79

Appendix 3.9 (contd...)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
70.	O28	District Plan - Satara	349.96	0.44	6.09	97.15	246.28	70.37	134.92	38.55
71.	O68	District Plan - Chandrapur	263.94	1.16	12.01	68.42	182.35	69.09	71.17	26.96
72.	N04	Capital Expenditure on Social Services	397.85	9.08	53.46	63.91	271.40	68.22	209.14	52.57
73.	O37	District Plan - Nashik	206.28	1.85	12.94	53.36	138.13	66.96	94.78	45.95
74.	L03	Rural Dev. Programmes	12083.83	1111	324.38	2569.57	8079.34	66.86	6079.28	50.31
75.	W04	Art and Culture	388.69	16.72	98.19	17.3	256.48	65.99	242.04	62.27
76.	G08	Capital Outlay on Other Administrative Services	614.28	14.28	100	100	400.00	65.12	250	40.70
77.	D05	Dairy Development	445.15	63.84	47.93	47.23	286.15	64.28	233.63	52.48
78.	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	3398.32	41.85	521.86	665.63	2168.98	63.83	1586.18	46.68
79.	V02	Co-operation	3380.57	129.3	833.92	274.43	2142.94	63.39	1631.76	48.27
80.	O10	Capital Outlay on Other Rural Development	2313.58	108.6	323.71	416.71	1464.61	63.30	881.46	38.10
81.	A04	Secretariat and Miscellaneous General Services	669.92	65.55	64.51	116.51	423.35	63.19	217.44	32.46
82.	A06	Information and Publicity	236.71	16.5	41.97	31.28	146.96	62.08	83.99	35.48

Appendix 3.9 (contd...)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
83.	O14	District Plan - Mumbai City	252.80	0	2.04	95.86	154.90	61.27	56.25	22.25
84.	K11	Capital Expenditure on Energy	2362.07	0	64.84	863.7	1433.53	60.69	1411.28	59.75
85.	O40	District Plan - Jalgaon	381.17	5.33	24	121.14	230.70	60.52	155.27	40.74
86.	ZG03	Welfare of Vimukta Jatis, Nomadic Tribes, Other Backward Classes and Special Backward Classes	6744.80	704.6	614.11	1410.1	4015.98	59.54	2689.57	39.88
87.	K07	Industries	6280.08	36.62	1703.2	832.41	3707.86	59.04	2735.92	43.57
88.	A02	Elections	447.20	32.46	89.86	63.5	261.38	58.45	187.98	42.03
89.	F07	Loans for Urban Development	2416.42	0	533.97	503.98	1378.47	57.05	1139.16	47.14
90.	C02	Stamps and Registration	423.99	54.93	58.76	68.88	241.42	56.94	143.18	33.77
91.	F02	Urban Development and Other Advance Services	14420.41	2801	1820.5	1813.78	7985.14	55.37	4729.89	32.80
92.	L07	Capital Expenditure on Rural Development	4242.14	787	311.29	799.43	2344.40	55.26	2039.71	48.08
93.	H03	Housing	372.30	47.32	57.29	65.09	202.60	54.42	163.87	44.02
94.	C10	Capital Expenditure on Economic Services	821.14	11.33	186.08	180.63	443.10	53.96	310.72	37.84
95.	I03	Irrigation, Power and Other Economic Services	1780.49	268.6	296.13	260.84	954.92	53.63	0	0.00

Appendix 3.9 (concl'd)										
(₹ in crore)										
S. No.	Grant No.	Description	Total Expenditure	Expenditure during 2023-24						
				Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Percent age of expenditure in 4th Quarter	Expenditure in March 2024	Percent age of expenditure in March 2024
96.	M04	Capital Outlay on Food Storage and Warehousing	11616.96	2848	1694.3	926.44	6148.45	52.93	2667.86	22.97
97.	ZH 05	Capital Expenditure on Irrigation	3596.65	211.8	291.51	1191.17	1902.15	52.89	1089.27	30.29
98.	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	10481.65	1357	1822.9	1833.98	5468.20	52.17	3688.97	35.19
99.	D03	Agriculture Services	18649.00	1035	2846.3	5139.69	9628.46	51.63	4833.63	25.92
100.	H07	Capital Expenditure on Social Services and Economic Services	20441.22	906.6	5237.4	3811.01	10486.24	51.30	6359.59	31.11
101.	C06	Relief on account of Natural Calamities	10083.94	633.4	3132.8	1188.87	5128.84	50.86	4622.26	45.84
Total			211028.16	13977.27	26207.65	34241.07	136602.17	64.73	98130.12	46.50
Source: Detailed Appropriation Accounts of 2023-24										

Appendix - 3.10 Substantial savings under Sub Head <i>(Reference: Paragraph 3.5.3.1 (iv); Page 98)</i> (₹ in crore)						
Sr. No.	Cross Reference Code	Description	Total Grant	Actual	Savings	Percentage of Saving
1	2029-00-102-088	Settlement Commissioner and Director of Land Records, National Land Records, National Land Records Modernization Programme (Digitalization)	50.00	10.90	39.09	78.18
The digitization work of districts was completed but as the bills for payment were not received, the unspent balance was surrendered.						
2	2029-00-103-039	Settlement Commissioner and Director of Land Records (Maharashtra State), Pune	112.57	90.25	22.32	19.82
3	2029-00-103-071	Director of Land Records	494.77	435.38	59.39	12.00
Funds were surrendered due to non-filling of vacant posts and as the second instalment of 7th pay commission arrears was not deposited.						
4	2053-00-093-002	Commissioner, Konkan	195.46	141.67	53.79	27.51
5	2053-00-093-008	Commissioner, Amravati	68.02	51.74	16.28	23.93
6	2053-00-094-017	Commissioner, Nashik	111.04	97.34	13.70	12.33
7	2053-00-094-019	Commissioner, Amravati	121.74	108.00	13.74	11.28
8	2053-00-094-020	Commissioner, Nagpur	129.41	113.12	16.28	12.58
9	2053-00-094-024	Commissioner, Konkan	49.00	29.83	19.17	39.12
10	2053-00-094-028	Commissioner, Nagpur	45.83	32.70	13.12	28.62
11	2053-00-094-029	Commissioner, Chhatrapati Sambhaji Nagar	62.83	51.94	10.88	17.31
12	2053-00-094-031	Commissioner, Konkan	138.09	98.50	39.59	28.66
13	2053-00-094-033	Commissioner, Pune	261.60	209.83	51.76	19.78
14	2053-00-094-034	Commissioner, Amravati	245.70	210.55	35.14	14.30
15	2053-00-094-035	Commissioner, Nagpur	175.59	142.81	32.77	18.66
16	2053-00-094-036	Commissioner, Chhatrapati Sambhaji Nagar	244.79	209.19	35.59	14.53
Funds were surrendered due to restrictions on expenditure by the Finance Department, postponement in payment of the second instalment of 7th pay commission arrears and due to non- filling of vacant posts.						
17	2853-02-102-018	Expenditure for excavation, storage and transportation etc. of sand	488.90	54.26	434.64	88.90
Funds were surrendered as there was no demand from the Controlling Officers.						
Source: Detailed Appropriation of 2023-24						

Appendix 4.1 <i>(Reference: Paragraph 4.2; Page 104)</i> Implementing agencies which received major direct transfer from GoI during 2023-24			
Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	GoI releases during 2023-24 (₹ in crore)
1.	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission-[9150]	SWSM, Maharashtra, Mumbai	7444.29
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)-[3624]	Department of Agriculture, Maharashtra	5954.73
3.	Food Subsidy for Decentralized Procurement of Foodgrains under NFSA-[9533]	Food & Civil Supplies & Consumers Protection Department, Government of Maharashtra	3923.29
4.	Mahatma Gandhi National Rural Employment Guarantee Program-State Component-[9219]	Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association Maharashtra (State Component)	3548.38
5.	Other Autonomous Bodies (DAE)-[3774]	Tata Institute of Fundamental Research & Homi Bhabha National Institute	2328.20
6.	Centre for Development of Advanced Computing (C-DAC)-[0529]	Centre for Development of Advanced Computing (C-DAC)- [CDACP]	270.00
7.	Atal Bhujal Yojna- [3282]	ATAL JAL - State Project Management Unit, Maharashtra	242.62
8.	Atmosphere and Climate Research-Modelling Observing Systems and Services (ACROSS)-[0335]	Agricultural Universities	153.27
9.	National AIDS and STD Control Programme-[9316]	Maharashtra State AIDS Control Society-[MSACS]	150.01
10.	Sugar Subsidy Payable under PDS-[3043]	Food & Civil Supplies & Consumers Protection Department Government of Maharashtra	37.28
11.	Rashtriya Gokul Mission -[3033]	Maharashtra Livestock Development Board-[MLDB]	32.62
12.	Research and Development Projects	Tata Institute of Fundamental Research-[TIFR]	30.90
13.	National Service Scheme-[9230]	Maharashtra State NSS Cell	28.00
14.	Blood Transfusion Services-[4061]	Maharashtra State AIDS Control Society	16.60
15.	Research Training and Studies and Other Road Safety Schemes-[0848]	Transport Commissioner Office	11.30
16.	National Highway Authority of India-[0845]	Maharashtra State Welfare Board for Building & Other	10.10
17.	National Programme for Dairy Development-[9148]	Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit	6.92
18.	Agriculture Economics and Statistics-[4136]	Agricultural Universities	6.10
19.	Agriculture Economics and Statistics-[4136]	Commissionerate of Agriculture	4.05
20.	Establishment Expenditure (EF&CC)-[3493]	Dahanu Taluka Environment Protection Authority-[DTEPAM]	3.78
21.	ASPIRE (Promotion of Innovation, Rural Industry and Entrepreneurship)-[3403]	Khadi and Village Industries Commission-[KVIC]	2.84

Appendix 4.1 (concl'd)			
Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	GoI releases during 2023-24 (₹ in crore)
22.	Agriculture Census (OCE)-[4141]	Commissionerate of Agriculture	2.81
23.	Management Support to Rural Development Programs and Strengthening of District Planning Process-[0821]	Yashwantrao Chavan Academy of Development Administration-[YASHADA]	1.33
24.	Space Science Promotion-[2792]	Educational Universities	1.05
25.	National Highway Authority of India-[0845]	District Mining Officer	0.93
26.	Establishment Expenditure (IPP)-[3462]	Maharashtra National Law University Mumbai	0.56
27.	Central Information Commission (CIC) and Right to Information (RTI) - [1951]	Yashwantrao Chavan Academy of Development Administration- [YASHADA]	0.38
28.	Agriculture Infrastructure Fund-[3894]	Commissionerate of Agriculture	0.25
29.	Metro Projects-[3180]	Latur City Municipal Corporation	0.16
30.	Grants to other Institutes-[3758]	Educational Universities	0.07
Total			24212.81
Source: Finance Accounts 2023-24			

Appendix 4.2 <i>(Reference: Paragraph 4.3; Page 105)</i> Department-wise breakup of outstanding Utilisation Certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Urban Development Department	633	11261.15
2	Planning Department	4711	4842.30
3	Water Resources Department	125	3545.65
4	Rural Development Department	408	3528.98
5	Social Justice and Special Assistance Department	1238	2332.31
6	Tribal Development Department	1040	1726.93
7	Housing Development Department	14	1605.48
8	Tourism and Cultural Affairs Department	306	1466.34
9	Co-operation, Marketing and Textiles Department	80	1339.61
10	School Education and Sports Department	495	913.08
11	Industries, Energy and Labour Department	23	686.30
12	General Administration Department	87	549.16
13	Home Department	143	406.03
14	Medical Education and Drugs Department	42	353.75
15	Water Supply and Sanitation Department	62	353.73
16	Environment Department	89	314.81
17	Minorities Development Department	151	282.91
18	Agriculture, Animal Husbandry, Dairy Development and Fisheries	197	266.58
19	Finance Department	2	200.01
20	V.J.N.T, S.B.C. and O.B.C. Welfare Department	7	182.59
21	Revenue and Forest Department	297	143.87
22	Women and Child Development Department	113	129.86
23	Public Health Department	126	90.11
24	Food, Civil Supplies and Consumer Protection Department	155	78.14
25	Other Backward Bahujan Welfare Department	94	63.52
26	Higher and Technical Education Department	48	31.92
27	Skills, Employment, Entrepreneurship and Innovation Department	8	23.07
28	Law and Judiciary Department	9	14.60
29	Vidhan Mandal	1	9.99
30	Soil and Water Conservation Department	65	9.34
31	Public Works Department	20	3.14
32	Marathi Language Department	4	0.83
Total		10793	36756.09
Source : Finance Accounts 2023-24			

APPENDIX 4.3 (Reference: Paragraph 4.4; Page 107) Details of pending Detailed Contingent Bills up to 2023-24			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Medical Education and Drugs Department	519	2400.86
2	Public Health Department	166	756.17
3	Home Department	213	277.58
4	Planning Department	42	96.59
5	Finance Department	53	40.12
6	General Administration Department	122	29.69
7	Food Supply, Civil and Consumer Protection Department	50	28.75
8	Law and Judiciary Department	62	20.66
9	School Education and Sports Department	12	8.86
10	Maharashtra Legislature Secretariat	1	7.43
11	Tourism and Cultural Affairs Department	12	1.46
12	Industry, Energy and Labour Department	9	1.29
13	Skills, Employment, Entrepreneurship and Innovation Department	7	1.16
14	Higher and Technical Education Department	24	0.85
15	Persons with Disabilities Welfare Department	9	0.80
16	Revenue and Forest Department	54	0.78
17	Rural Development Department	11	0.38
18	Social Justice and Special Assistance Department	6	0.35
19	Co-operation, Marketing and Textiles Department	21	0.21
20	V.J.N.T, S.B.C. and O.B.C. Welfare Department	3	0.20
21	Marathi Language Department	7	0.17
22	Women and Child Development Department	6	0.12
23	Tribal Development Department	11	0.04
24	Agriculture, Animal Husbandry ,Dairy Development and Fisheries	5	0.02
25	Employment and Self employment	2	0.02
26	Water Resources Department	2	0.01
27	Urban Development Department	1	0.01
28	Housing Department	3	0.01
29	Soil and Water Conservation Department	2	0.01
30	Parliamentary Affairs Department	1	0.01
31	Water supply and Sanitation Department	1	0.004
Grand Total		1438	3674.60
Source : Finance Accounts 2023-24			

Appendix 4.4

(Reference : Paragraph 4.11; Page 117)

Delay in submission of Accounts/Audit Reports by Autonomous Bodies

Sr. No.	Name of the Body	Period of Entrustment/Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra State Commission for Women (MSCW) Mumbai.	01/04/ 2018 onwards Section 19(3) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	15/07/2024	13 months	2021-22	SAR 2020-21 and 2021-22 placed in July 2024.
2	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	Section 19(2) of CAG's (DPC) Act, 1971	2017-18	30/06/2018	22/02/2022	44 months	2017-18	SAR 2017-18 placed in March 2023.
3	Maharashtra State Minorities Commission (MSMC)	Section 19(3) of CAG's (DPC) Act, 1971 (Entrusted till existence)	2015-16	30/06/2016	15/11/2021	65 months	2015-16	SAR 2015-16 placed in March 2022.
4	Maharashtra Housing and Area Development Authority (MHADA)	01/04/2023 to 31/03/2028 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	31/01/2024	07 months	2021-22	SAR 2020-21 placed in August 2023.
5	Slum Rehabilitation Authority, Mumbai. (SRA)	01/04/2021 to 31/03/2026 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	20/12/2023	06 months	2022-23	SAR for the period 2021-22 placed in December 2023.
6	Slum Rehabilitation Authority, Pune. (SRA Pune)	01/04/2022 to 31/03/2027 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	12/06/2024	11 months	2021-22	SAR for the period 2021-22 placed in July, 2024.
7	Maharashtra Real Estate Regulatory Authority(MahaRERA)	Section 19(2) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	04/01/2024	06 months	2022-23	SAR 2021-22 placed in March 2023. SAR 2022-23 placed in July 2024.
8	Rajiv Gandhi Science and Technology Commission. (RGSTC)	01/04/2010 onwards till its existence Section 19(3) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	14/08/2024	01 month	2022-23	SAR 2021-22 placed in March 2023.
9	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune.	01/04/2021 to 31/03/2026 Section 19(3) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	18/06/2024	12 months	2020--21	SAR 2018-19 and 2019-20 placed in February 2024.
10	Konkan Irrigation Development Corporation	01/04/2018 to 31/03/2023 Section 19(3) of CAG's (DPC) Act, 1971	2021-22 2022-23 2023-24	30/06/2022 30/06/2023 30/06/2024	09/01/2024 27/02/2024 19/11/2024	18 months 8 months 5 months	2022-23	SAR 2018-19, 2019-20 and 2020-21 placed in August 2023.

Appendix 4.4 (contd...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11	Maharashtra Water Resources Regulatory Authority (MWRRA)	01/04/2020 to 31/03/2025 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	04/01/2024	6 months	2022-23	SAR 2020-21 and 2021-22 placed in February 2024.
12	Mumbai Metropolitan Region Development Authority (MMRDA)	01/04/2019 to 31/03/2024 Section 20(1) of CAG's (DPC) Act, 1971	2022-23 2023-24	30/06/2023 30/06/2024	09/01/2024 07/10/2024	6 months 3 months	2022-23	SAR 2021-22 placed in August 2023.
13	Maharashtra Building and Other Construction Workers' Welfare Board, (MBOCWBB)	Section 19(2) of CAG's (DPC) Act, 1971	2020-21 2021-22	30/06/2021 30/06/2022	03/07/2024 06/09/2024	36 months 26 months	2020-21	SAR 2019-20 placed in December 2021.
14	Vidarbha Irrigation Development Corporation (VIDC), Nagpur	01/04/2022 to 31/03/2027 Section 19(3) of CAG's DPC Act 1971	2022-23	30/06/2023	18/03/2024	9 months	2022-23	SAR 2019-20 placed in December 2022.
15	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2019 to 31/03/2024 Section 19(3) of CAG's DPC Act 1971	2020-21	30/06/2021	27/05/2024	35 months	2020-21	SAR 2019-20 placed in August 2023.
16	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2018 to 31/03/2023 Section 19(3) of CAG's DPC Act 1971	2020-21 2021-22	30/06/2021 30/06/2022	20/03/2024 20/03/2024	33 months 21 months	2021-22	SAR 2019-20 placed in December 2022.
17	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	From 1st April 2001 onwards Section 19(3) of CAG's DPC Act 1971	2019-20 2020-21 2021-22	30/06/2020 30/06/2021 30/06/2022	25/07/2024 25/07/2024 25/07/2024	49 months 37 months 25 months	2018-19	SAR 2015-16 to 2018-19 placed in July 2024.
18	Maharashtra State Haj Committee	Section 19(2) of CAG's (DPC) Act, 1971	NIL	---	---	---	--	---
19	Admission Regulating Authority*	12/05/2015 to 22/08/2019 and 22/08/2019 to 31/03/2024 Section 20(1) of CAG's (DPC) Act, 1971	NIL	--	--	--	--	--
20	Fees Regulating Authority	18/03/2016 to 31/03/2021 Section 20(1) of CAG's (DPC) Act, 1971	2020-21	30/06/2021	07/10/2022	15 months	2020-21	SAR 2016-17 placed in December 2022.
21	Maharashtra Electricity Regulatory Commission	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2022-23	31 st July	15/01/2024 (Revised)	(Unaudited accounts received in this office within timelines)	2021-22	SAR for 2021-22 placed in state legislature on 24 July 2023.

Appendix 4.4 (concl'd)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
22	Maharashtra State Khadi and Village Industries Board	01/04/2022 to 31/03/2027	2022-23	September 2023	22/03/2024	9 months and 21 days	2020-21	SAR for 2020-21 was placed in state legislature on 15 March 2022
23	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2012 to 31/3/2027 Section 20(1)	2018-19	June 2019	13/05/2022	34 months	2018-19	SAR 2017-18 and 2018-19 and placed on 19/7/2023
24	Compensatory Afforestation Fund Management and Planning Authority (CAMPFA)	From 1/4/2011 under Sec20(1) of DPC act	2021-22	June 2022	21/03/2024	21 months	2020-21	SAR yet to be presented
25	Maharashtra Maritime Board (MMB), Mumbai	Upto 31 March 2026 Section 20(1) of CAG's(DPC) act	2022-23	June 2023	03/01/2024	6 months	2021-22	SAR for 2015-16 placed on 27/11/2018
26	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2022-23	June 2023	06/03/2024	9 months	2021-22	SAR 2021-22 placed on 12/07/2024
27	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	2017-18 2018-19 2019-20 2020-21 2021-22 2022-23	June 2018 June 2019 June 2020 June 2021 June 2022 June 2023	16/07/2024 16/07/2024 16/07/2024 16/07/2024 16/07/2024 16/07/2024	72 months 60 months 48 months 36 months 24 months 12 months	2016-17	SAR yet to be presented
28	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	2021-22 2022-23	June 2022 June 2023	15/09/2023 15/09/2023	15 months 02 months	2022-23	SAR 2002-03 yet to be presented.

*Due to non-providing of records by Admission Regulatory Authority, Annual Accounts have been returned by the Office of the Principal Accountant General (Audit)-I

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

APPENDIX 4.5

(Reference : Paragraph 4.12; Page 119)

SUMMARISED FINANCIAL STATEMENT OF DEPARTMENTALLY MANAGED COMMERCIAL/QUASI-COMMERCIAL UNDERTAKINGS (Consolidated with Total)

(Consolidated with Total)											
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)	%age return on capital (11/5*100)
(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	2016-17	0.00	1,608.47	65.65	4,866.54	-3,145.13	0.00	-3,145.13	0.00
2	Milk Transport Scheme, Worli	1951	2006-07	261.62	65.00	6.27	872.07	0.00	27.47	27.47	10.50
3	Mother Dairy, Kurla	1975	2016-17	2,356.63	1,241.80	31.44	2,170.25	-1,990.07	247.45	-1,742.63	-73.95
4	Central Dairy, Goregaon	1951	2016-17	8,067.01	844.88	27.86	801.84	-2,054.91	847.04	-1,207.87	-14.97
5	Unit Scheme, Mumbai	1950	2014-15	3,143.95	2,508.66	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	-35.99	-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	1,381.06	838.60	37.61	0.00	-605.49	145.01	-460.48	-33.34
9	Cattle Feed Scheme, Mumbai	1950	2014-15	-132.38	17.82	0.61	0.00	413.66	-13.90	399.76	-301.98
10	Cattle Breeding and Rearing Farm, Palghar	1979	2015-16	117.80	43.62	2.30	0.00	-101.62	12.37	-89.26	-75.77
11	Dairy Project, Dapchari	1960	2016-17	1,098.65	349.79	184.01	35.57	-1,069.53	115.36	-954.17	-86.85
12	Government Milk Scheme, Govt. Bhiwandi	1987	2015-16	133.87	24.94	0.03	0.00	-30.94	14.06	-16.89	-12.61
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2015-16	42.20	11.11	0.25	0.00	-14.21	4.43	-9.77	-23.16
14	Government Milk Scheme, Khopoli	1966	2016-17	228.94	100.57	9.20	284.81	-171.58	24.04	-147.54	-64.45

Appendix 4.5 (contd...)											
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)	%age return on capital (11/5*100)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
15	Government Milk Scheme, Mahad	1966	2015-16	169.66	64.76	0.94	0.00	-46.08	17.81	-28.26	-16.66
16	Government Milk Scheme, Chiplun	1966	2016-17	284.64	59.29	5.40	175.80	-179.42	29.89	-149.53	-52.53
17	Government Milk Scheme, Ratnagiri	1965	2015-16	607.70	97.90	2.88	398.03	-219.50	63.81	-155.70	-25.62
18	Government Milk Scheme, Kankavali	1966	2016-17	191.31	200.04	5.95	655.05	-94.97	20.09	-74.88	-39.14
	TOTAL			19,364.00	9,052.41	472.98	10,259.96	-9,663.21	2,033.21	-7,629.99	-39.40
Pune Region											
19	Government Milk Scheme, Pune	1950	2020-21	3052.45	272.75	14.69	-674.72	-394.69	305.25	-107.72	-0.38
20	Government Milk Scheme, Mahabaleshwar	1966	2020-21	408.18	148.94	2.47	0.00	-136.47	42.86	-93.61	-22.93
21	Government Milk Scheme, Satara	1979	2020-21	1,588.11	2,022.82	21.73	0.00	-342.50	166.75	-175.75	-11.07
22	Government Milk Scheme, Miraj	1961	2018-19	2,096.58	396.25	24.25	2,956.55	-7,104.44	220.14	-6,884.30	-328.36
23	Government Milk Scheme, Solapur	1960	2019-20	92.31	19.43	1.28	0.00	-160.34	9.69	-150.65	-163.19
	TOTAL			7,237.63	2,860.19	64.42	2,281.83	-8,138.44	744.69	-7,412.03	-525.93
Nashik Region											
24	Government Milk Scheme, Nashik	1960	2019-20	128.09	55.04	1.75	0.00	-236.07	13.45	-222.62	-173.80
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2020-21	21.74	14.57	0.08	0.00	-7.79	2.28	-5.51	0.00
26	Government Milk Scheme, Ahmednagar	1969	2020-21	153.55	75.28	8.05	0.00	-135.18	16.12	-119.05	-77.54

Appendix 4.5 (contd...)											
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)	%age return on capital (11/5*100)
27	Government Milk Scheme, Chalisgaon	1969	2017-18	144.84	2.09	0.14	0.00	-75.47	15.21	-60.26	-41.60
28	Government Milk Scheme, Dhule	1961	2020-21	530.51	155.36	8.10	0.00	-181.15	55.70	-125.45	-23.65
	TOTAL			978.73	302.34	18.12		-635.66	102.76	-532.89	-316.59
Aurangabad Region											
29	Government Milk Scheme, Aurangabad	1962	2018-19	5,040.15	436.25	11.09	3,646.01	-947.53	529.22	-418.32	-8.30
30	Government Milk Scheme, Udgir	1971	2017-18	1,879.76	608.70	20.74	1,703.26	-1,030.57	197.38	-833.20	-44.32
31	Government Milk Scheme, Beed	1976	2020-21	7,345.64	455.03	10.50	1,114.70	-1,149.96	771.29	-378.67	-5.16
32	Government Milk Scheme, Nanded	1977	2019-20	545.10	76.79	3.27	128.62	-350.32	57.24	-293.09	-53.77
33	Government Milk Scheme, Bhoom	1978	2019-20	1,727.79	104.47	0.00	183.59	-412.44	181.42	-231.02	-13.37
34	Government Milk Scheme, Parbhani	1979	2021-22	14664.08	93.84	2.61	1381.44	-592.27	789.17	874.14	-5.96
	TOTAL			31,202.52	1775.08	48.21	8,157.62	-4,483.09	2525.72	-1280.16	-130.88
Amravati Region											
35	Government Milk Scheme, Amravati	1962	2016-17	1,636.18	893.38	6.50	450.83	-403.49	171.80	-231.69	-14.16
36	Government Milk Scheme, Akola	1962	2016-17	1,747.64	363.53	40.52	515.23	-705.60	183.50	-522.09	-29.87
37	Government Milk Scheme, Yavatmal	2000	2017-18	1,586.49	168.50	4.86	68.27	-269.69	166.58	-103.11	-6.50
38	Government Milk Scheme, Nandura	1979	2017-18	564.83	53.66	1.35	79.77	-103.85	59.31	-44.54	-7.89
	TOTAL			5,535.14	1,479.06	53.23	1,114.10	-1,482.63	581.19	-901.44	-16.29

Appendix 4.5 (contd...)											
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)	%age return on capital (11/5*100)
Nagpur Region											
39	Government Milk Scheme, Nagpur	1958	2014-15	0.00	1,098.11	6.65	0.00	-631.65	0.00	-631.65	0.00
40	Government Milk Scheme, Wardha	1976	2020-21	5,181.45	24.53	0.85	848.21	-710.47	544.05	-166.42	-3.21
41	Government Milk Scheme, Chandrapur	1979	2018-19	0.00	119.02	6.20	675.84	-444.55	0.00	-444.55	0.00
42	Government Milk Scheme, Gondia	1979	2019-20	3,698.04	113.53	4.15	371.31	-835.53	388.29	-447.23	-12.09
	TOTAL			8,879.49	1,355.19	17.86	1,895.36	-2,622.20	932.35	-1,689.85	-19.03
Agriculture, Animal Husbandry, Dairy Development and Fisheries											
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 & Timber Depot	1926	1985-86	1,857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
	TOTAL			1,857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82

Appendix 4.5 (concl'd.)											
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)	%age return on capital (11/5*100)
Food, Civil Supplies and Consumer Protection Department											
48	Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	1959	2018-19	205,267.26	5,140.01	33.05	37,762.52	-50,660.51	16,755.28	33,905.23 ⁻	-16.52
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	1957	2018-19	150,883.06	2,696.04	76.95	77,701.15	-43,029.17	32,479.56	10,549.61 ⁻	-6.99
				356,150.32	7,836.05	110.00	115,463.67	-93,689.68	49,234.84	44,454.84⁻	-12.48
Source: Source: Proforma Accounts											

APPENDIX 4.6 <i>(Reference: Paragraph 4.12; Page 119)</i> Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings				
Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last Accounts (₹ in crore)	Remarks/ Reasons for delay in preparation of Accounts
(1)	(2)	(3)	(4)	(5)
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2016-17	(-)11.67	MTS Worli has been closed vide Government order dated 17/07/2008
2	Milk Transport Scheme, Worli	2006-07	2.34	
3	Mother Dairy, Kurla	2016-17	31.47	
4	Central Dairy, Goregaon	2016-17	73.74	
5	Unit Scheme, Mumbai	2014-15	30.33	
6	Agricultural Scheme, Mumbai	2014-15	10.45	
7	Electrical Scheme, Mumbai	2014-15	5.16	
8	Water Supply Scheme, Mumbai	2014-15	15.57	
9	Cattle Feed Scheme, Mumbai	2014-15	(-)3.33	
10	Cattle Breeding and Rearing Farm, Palghar	2015-16	1.32	
11	Dairy Project, Dapchari	2016-17	16.25	
12	Government Milk Scheme, Gove-Bhiwandi	2015-16	0.61	
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	2015-16	0.21	
14	Government Milk Scheme, Khopoli	2016-17	2.69	
15	Government Milk Scheme, Mahad	2015-16	1.45	
16	Government Milk Scheme, Chiplun	2016-17	2.64	
17	Government Milk Scheme, Ratnagiri	2015-16	7.22	
18	Government Milk Scheme, Kankavali	2016-17	2.24	
Pune Region				
19	Government Milk Scheme, Pune	2020-21	(-)29.30	
20	Government Milk Scheme, Mahabaleshwar	2020-21	2.47	
21	Government Milk Scheme, Satara	2020-21	21.98	
22	Government Milk Scheme, Miraj	2018-19	20.42	
23	Government Milk Scheme, Solapur	2019-20	1.73	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2020-21	61.78	
26	Government Milk Scheme, Chandrapur	2018-19	(-)0.04	
27	Government Milk Scheme, Gondia	2019-20	42.87	

Appendix 4.6 (conclld...)				
(1)	(2)	(3)	(4)	(5)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2018-19	72.33	
29	Government Milk Scheme, Udgir	2017-18	39.48	
30	Government Milk Scheme, Beed	2020-21	82.54	
31	Government Milk Scheme, Nanded	2019-20	11.03	
32	Government Milk Scheme, Bhoom	2019-20	20.36	
33	Government Milk Scheme, Parbhani	2021-22	124.02	
Nashik Region				
34	Government Milk Scheme, Nashik	2019-20	3.52	
35	Government Milk Scheme, Wani (Dist.: Nashik)	2019-20	0.23	
36	Government Milk Scheme, Ahmednagar	2020-21	1.84	
37	Government Milk Scheme, Chalisgaon	2017-18	1.82	
38	Government Milk Scheme, Dhule	2020-21	6.16	
Amravati Region				
39	Government Milk Scheme, Amravati	2016-17	18.68	
40	Government Milk Scheme, Akola	2016-17	21.69	
41	Government Milk Scheme, Yavatmal	2017-18	17.41	
42	Government Milk Scheme, Nandura	2017-18	5.95	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	
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 Forest Department				
47	Allapalli and Pengundam Forest Range of Forest Division 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 and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2018-19	2,885.96	
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	2018-19	1,363.09	
Total			5016.05	
Source: Proforma Accounts				

APPENDIX 4.7							
(Reference: Paragraph 4.15; Page 120)							
Department-wise/age-wise breakup of cases of misappropriation, defalcation etc.							
(₹ in lakh)							
Name of the Department	Upto 5 years	5-10 years	10-15 years	15-20 years	20-25 years	25 years and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	0	0	6	4	0	32	42
	0	0	18.86	0.08	0	16.41	35.35
Co-operation, Marketing and Textile	0	0	0	0	0	1	1
	0	0	0	0	0	0.53	0.53
Finance	1	0	0	1	18	4	24
	0.16	0	0	40.07	291.98	80.19	412.4
Food, Civil Supplies and Consumer Protection	0	0	0	0	0	8	8
	0	0	0	0	0	28.23	28.23
General Administration	0	0	1	0	0	1	2
	0	0	1.29	0	0	1.29	2.58
Geology and Mining	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Higher and Technical Education	0	1	0	0	0	0	1
	0	1.39	0	0	0	0	1.39
Home	4	7	2	4	2	9	28
	68.11	62.17	0.28	437.39	12.36	15.74	596.05
Housing	1	0	0	0	0	0	1
	0.69	0	0	0	0	0	0.69
Industries, Energy and Labour	2	0	0	0	0	0	2
	27.68	0	0	0	0	0	27.68
Law and Judiciary	4	3	3	0	0	1	11
	3245.32	4.63	0.32	0	0	0.04	3250.31
Medical Education and Drugs	0	1	0	0	0	3	4
	0	3.53	0	0	0	14.98	18.51
Marathi Language Department	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Planning	1	2	2	4	2	1	12
	0.03	0.29	0.06	0.54	0.13	0	1.05
Public Health	0	0	2	0	0	5	7
	0	0	157	0	0	9.99	166.99
Public Works	0	1	1	3	6	7	18
	0	0	0	0.57	1.16	3.76	5.49
Revenue and Forests	0	0	2	5	0	12	19
	0	0	64.38	32.07	0	9.87	106.32
Rural Development and Water Conservation	0	0	0	1	0	9	10
	0	0	0	0.35	0	129.76	130.11
School Education and Sports	0	0	0	0	0	1	1
	0	0	0	0	0	2.02	2.02
Social Justice and Special Assistance	0	0	0	0	0	4	4
	0	0	0	0	0	87.92	87.92
Tribal Development	0	0	3	3	0	1	7
	0	0	9.43	0.23	0	3.28	12.94
Water Resources	0	1	16	11	0	3	31
	0	0.06	9.07	6.22	0	0.11	15.46
Water Supply and Sanitation	0	0	0	1	0	0	1
	0	0	0	3.4	0	0	3.4
Maharashtra Legislative Secretariat	1	0	0	0	1	0	2
	10.52	0	0	0	52.34	0	62.86
Skill Development & Entrepreneurship	1	0	1	0	0	1	3
	17	0	0.49	0	0	290.37	307.86
TOTAL	15	16	39	37	29	103	239
	3369.51	72.07	261.18	520.92	357.97	694.49	5276.14
Source: Information obtained from respective Departments, Pay and Accounts Office, Mumbai, Principal Accountant General (Audit)-II, Maharashtra, Nagpur. Figures in parenthesis indicate the amount of misappropriation, loss, defalcation etc.							

APPENDIX 4.8 <i>(Reference : Paragraph 4.15; Page 120)</i> Department-wise/category-wise details of losses to Government due to theft, misappropriation/loss of Government material (₹ in lakh)						
Name of the Department	Theft cases		Misappropriation/loss of Government material		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture, Animal Husbandry, Dairy Development and Fisheries	8	1.73	34	33.63	42	35.36
Co-operation, Marketing and Textiles	1	0.53	0	0	1	0.53
Finance	19	292.14	5	120.26	24	412.4
Food, Civil Supplies and Consumer Protection	0	0	8	28.23	8	28.23
General Administration	1	1.29	1	1.29	2	2.58
Geology and Mining	0	0	0	0	0	0
Higher and Technical Education	0	0	1	1.39	1	1.39
Home	10	70.32	18	525.73	28	596.05
Housing	1	0.69	0	0	1	0.69
Industries, Energy and Labour	2	27.68	0	0	2	27.68
Law and Judiciary	7	5.55	4	3244.76	11	3250.31
Maharashtra Legislative Secretariat	0	0	2	62.86	2	62.86
Medical Education and Drugs	1	3.53	3	14.98	4	18.51
Milk Supply Development	0	0	0	0	0	0
Planning	11	0.92	1	0.13	12	1.05
Public Health	0	0	7	166.99	7	166.99
Public Works	1	0	17	5.48	18	5.48
Revenue and Forests	4	31.75	15	74.57	19	106.32
Rural Development and Water Conservation	2	3.51	8	126.6	10	130.11
School Education and Sports	0	0	1	2.02	1	2.02
Social Justice and Special Assistance	0	0	4	87.92	4	87.92
Tribal Development	2	1.8	5	11.14	7	12.94
Water Resources	29	13.62	2	1.84	31	15.46
Water Supply and Sanitation	1	3.4	0	0	1	3.4
Skill Development & Entrepreneurship	2	17.49	1	290.37	3	307.86
Total	102	475.95	137	4800.19	239	5276.14
Source: Information obtained from respective Departments, Pay and Accounts Office, Mumbai, Principal Accountant General (Audit)-II, Maharashtra, Nagpur						

APPENDIX 4.9 <i>(Reference : Paragraph 4.16; Page 121)</i> Department-wise details of Unspent Balances lying in the DDOs Bank Account (₹ in crore)				
Name of the Department	Total No. of DDOs	Number of Bank Accounts opened during 2023-24	Amount transferred during 2023-24	Unspent amount as on 31 March 2024
General administration department	161	12	654.72	50.83
Home department	1378	0	8462.54	282.39
Revenue and forest department	2358	22	1956.70	198.18
Agriculture animal husbandry dairy development	1058	0	9527.14	412.18
School education department	496	4	9246.63	882.86
Urban development department	97	6	17898.65	800.45
Finance department	170	3	3452.51	3.96
Public works department	649	3	1214.69	152.03
Water resources department	558	15	956.69	57.06
Law and judiciary department	863	36	1003.52	25.76
Industries, energy, labour and mining department	266	5	109.84	5.00
Rural development department	608	2	16620.14	3399.01
Food and civil supply department	172	8	244.14	14.54
Social justice and special asst.	739	7	2906.59	586.18
Planning department	102	1	4354.06	733.00
Parliamentary affairs	0	0	0	0
Housing department	27	0	0.13	0
Public health department	860	19	2468.84	146.24
Medical education and drugs department	138	11	891.26	115.49
Tribal development department	995	19	2552.58	224.82
Environment department	2	0	0	0
Co-operation and textiles department	682	2	428.33	7.72
Higher and technical education and employment dept	738	3	4839.63	14.34
Women and child development department	583	2	412.41	125.82
Water supply and sanitation department	69	4	99.53	1.66
Entrepreneurship and innovation department	59	0	436.44	3.90
Industries and mining	2	0	0	0
Maharashtra legislature secretariat department	3	0	0	0
Tourism and cultural affairs department	20	0	29.93	6.18
Minorities development department	3	0	2.14	0
Marathi language department	3	0	10.91	0
Other backward bahujan welfare department	36	29	237.62	113.44
Soil and water conservation department	189	12	68.47	4.54
Person with disabilities and welfare department	1	0	0	0
Vimukta jatis nt.obc, special bkwd class	1	1	0	0
Total	14086	226	91086.80	8367.58
Source: Finance Accounts 2023-24 and information received from Director of Accounts and Treasury				

Glossary of abbreviations used in the Report

Abbreviations	Full Form
A&E	Accounts and Entitlement
AC	Abstract Contingent
AE	Actual Expenditure
AG	Accountant General
BE	Budget Estimates
BMC	Brihanmumbai Municipal Corporation
BPL	Below Poverty Line
CAG	Comptroller and Auditor General of India
CAGR	Compounded Annual Growth Rate
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CE/Capex	Capital Expenditure
CO	Capital Outlay
CPI	Consumer Price Index
CR	Capital Receipts
CRIF	Central Road and Infrastructure Fund
CSF	Consolidated Sinking Fund
CSO	Central Statistical Office
CSS	Centrally Sponsored Schemes
DCC	Detailed Countersigned Contingent
DCPS	Defined Contributory Pension Scheme
DCU	Departmental Commercial Undertaking
DDO	Drawing and Disbursing Officer
DPC	Duties, Powers and Conditions
EBR	Extra Budgetary Resource
ESE	Economic Sector Expenditure
FC	Finance Commission
FCR	Finance Commission Reports
FRBM	Fiscal Responsibility and Budgetary Management
FSI	Floor Space Index
GASAB	Government Accounting Standards Advisory Board
GDP	Gross Domestic Product
GIA	Grants-in-aid
GID	Growth Interest Differential
GMIDC	Godavari Marathwada Irrigation Development Corporation
GoI	Government of India
GoM	Government of Maharashtra
GR	Government Resolution
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product

Abbreviations	Full Form
GST	Goods and Services Tax
GSVA	Gross State Value Added
GVA	Gross Value Added
HUDCO	Housing and Urban Development Corporation Limited
IGAS	Indian Government Accounting Standard
IGST	Integrated Goods and Services Tax
IMF	International Monetary Fund
JJM	Jal Jeevan Mission
KIDC	Konkan Irrigation Development Corporation
LIC	Life Insurance Corporation
LMMH	List of Major and Minor Heads
MahaRERA	Maharashtra Real Estate Regulatory Authority
MBM	Maharashtra Budget Manual
MBOCWWB	Maharashtra Building and Other Construction Workers' Welfare Board
MERC	Maharashtra Electricity Regulatory Commission
MFRBM	Maharashtra Fiscal Responsibility and Budgetary Management
MH	Major Head
MHADA	Maharashtra Housing and Area Development Authority
MJP	Maharashtra Jeevan Pradhikaran
MKVDC	Maharashtra Krishna Valley Development Corporation
MLDB	Maharashtra Livestock Development Board
MMB	Maharashtra Maritime Board
MMRDA	Mumbai Metropolitan Region Development Authority
MNN	Maharashtra Nivara Nidhi
MOSPI	Ministry of Statistics and Program Implementation
MPCB	Maharashtra Pollution Control Board
MPLAD	Member of Parliament Local Area Development Scheme
MSACS	Maharashtra State AIDS Control Society
MSCPCR	Maharashtra State Commission for Protection of Child Rights
MSCW	Maharashtra State Commission for Women
MSKVIB	Maharashtra State Khadi and Village Industries Board
MSLSA	Maharashtra State Legal Services Authority
MSMC	Maharashtra State Minorities Commission
MSRDC	Maharashtra State Road Development Corporation
MTFPS	Medium Term Fiscal Policy Statement
MTM	Maharashtra Treasury Manual
MTR	Maharashtra Treasury Rules
MWCC	Maharashtra Water Conservation Corporation
MWRRA	Maharashtra Water Resources Regulatory Authority
NDRF	National Disaster Response Fund
NGOs	Non-Government Organizations

Abbreviations	Full Form
NMET	National Mineral Exploration Trust
NPS	National Pension System
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
OBB	Off Budget Borrowing
OD	Overdrafts
PAC	Public Accounts Committee
PAO	Pay and Accounts Officer
PB	Primary Balance
PD	Personal Deposit
PDCC	Pune District Central Co-operative Bank
PEFA	Public Expenditure and Financial Accountability
PF	Provident Fund
PFC	Power Finance Corporation
PFMS	Public Financial Management System
PLA	Personal Ledger Account
PMAY	Pradhan Mantri Aawas Yojana
PMJVK	Pradhanmantri Jan Vikas Karyakram
PRB	Primary Revenue Balance
PRIs	Panchayat Raj Institutions
PSUs	Public Sector Undertaking
RBI	Reserve Bank of India
RE	Revenue Expenditure
REC	Rural Electrification Company
RGSTC	Rajiv Gandhi Science and Technology Commission
ROI	Return on Investment
RR	Revenue Receipts
SAR	Separate Audit Report
SCAF	State Compensatory Afforestation Fund
SCSP	Scheduled Castes Component Plan
SDMF	State Disaster Mitigation Fund
SDRF	State Disaster Response Fund
SDRMF	State Disaster Risk Management Funds
SE	Supplementary Estimate
SFAR	State Finances Audit Report
SFC	State Finance Commission
SGST	State Goods and Services Tax
SNA	Single Nodal Agency
SPVs	Special Purpose Vehicles
SRA	Slum Rehabilitation Authority
SSE	Social Sector Expenditure

Abbreviations	Full Form
SSVN	Sakhar Sankul Vatnawal Nidhi
SWMA	Special Ways and Means Advances
TB	Total Budget
TDS	Tax Deducted at Source
TE	Total Expenditure (Includes revenue expenditure, capital outlay and loans and advances)
TIDC	Tapi Irrigation Development Corporation
TR	Total Receipts
UC	Utilization Certificate
ULBs	Urban Local Bodies
VAT	Value Added Tax
VIDC	Vidarbha Irrigation Development Corporation
WMA	Ways and Means Advances