

APPENDICES

Appendix-1.1 (Reference: Profile of Maharashtra; Page 1) State Profile					
A General Data					
Sr. No.	Particulars			Maharashtra figures	
1	Area			3.08 lakh sq. km.	
2	Population				
	a	As per 2001 Census		9.69 crore	
	b	As per 2011 Census		11.24 crore	
3	a	Density of Population (as per 2001 census) (All India Density = 325 persons per sq km)		315 persons per sq. km.	
	b	Density of Population ¹ (as per 2011 census) (All India Density = 382 persons per sq. km)		365 persons per sq. km.	
4	Population Below Poverty Line (BPL) ² (All India Average = 21.9 per cent)			17.4 per cent	
5	a	Literacy ³ (2001) (All India Average = 64.8 per cent)		76.88 per cent	
	b	Literacy ³ (2011) (All India Average = 73.0 per cent)		82.3 per cent	
6	Infant mortality ⁴ (per 1000 live births) (All India Average = 37 per 1000 live births)			21	
7	Life Expectancy at birth ⁵ (All India Average = 68.3 years)			72.0 years	
8	Gini Coefficient ⁶ (A measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and <i>vice versa</i>)				
	a	Rural (All India = 0.29)		0.27	
	b	Urban (All India = 0.38)		0.41	
9	Gross State Domestic Product ⁸ (GSDP) 2016-17 at current price			2267789	
10	Per capita GSDP CAGR (2007-08 to 2016-17)		Maharashtra	12.7 per cent	
			General Category States	13.2 per cent	
11	GSDP CAGR (2007-08 to 2016-17)		Maharashtra	14.2 per cent	
			General Category States	14.6 ⁷ per cent	
12	Population growth (2007-08 to 2016-17)		Maharashtra	12.7 per cent	
			General Category States	11.9 ⁸ per cent	
B Financial Data[#]					
Particulars	CAGR		Growth during 2016-17 over 2015-16		
	2007-08 to 2015-16				
	GCS	Maharashtra	GCS	Maharashtra	
	(in per cent)				
a	of Revenue Receipts	14.58	11.12	11.52	10.62
b	of Own Tax Revenue	14.80	13.03	13.50	7.9
c	of Non-Tax Revenue	9.45	(-)-2.87	12.10	(-)-5.32
d	of Total Expenditure	15.84	13.56	15.31	14.36
e	of Capital Outlay	14.53	8.94	17.91	12.09
f	of Revenue Expenditure on Education	16.86	15.39	9.86	5.81
g	of Revenue Expenditure on Health	18.43	16.84	14.92	8.17
h	of Salary and Wages	14.89	15.36	13.06	3.61
i	of Pension	17.17	17.60	10.63	9.92

¹ Census Info India 2011 Final Population Totals

² Economic Survey 2016-17 (August 2017), Vol. II, page A 154 ³ Economic Survey 2016-17 (August 2017), Vol. II, page A 149

⁴ Economic Survey 2016-17 (August 2017), Vol. II, page A 156 ⁵ Economic Survey 2016-17 (August 2017), Vol. II, page A 146

⁶ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf

⁷ Population Projections for India and States 2001-2006 (revised December 2006) Report of the Technical Group on Population Projections

⁸ GSDP statement released by MoSPI on August 1, 2017 figures for 2016-17

⁵ Economic Survey of Maharashtra 2016-17

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

Appendix-1.2

(Reference: Paragraph 1.1; Page 2)

Structure and form of Government Accounts

Part-A: Structure of Government Accounts

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

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

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

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

Part-B: Layout of Finance Accounts

Statement No.	About
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Accounts
14	Detailed Statement of Revenue and Capital Receipts by Minor heads
15	Detailed Statement of Revenue Expenditure by Minor heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Funds

Source: Finance Accounts

Appendix-1.3

(Reference: Paragraph 1.1; Page 2)

Fiscal Responsibility and Budgetary Management Act and Rules

Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. The Fiscal Responsibility and Budgetary Management Rules (MFRBMR) were, however, framed in February 2006. The major fiscal targets for the State are as under:

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

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

The MFRBMR were further amended in March 2012 and was renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2012.

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

- The fiscal deficit of the State Government shall not exceed three *per cent* of GSDP in 2010-11 and thereafter.
- The State Government shall maintain the outstanding debt to GSDP up to 25.8 *per cent* in 2012-13, 25.5 *per cent* in 2013-14, 25.3 *per cent* in 2014-15, 17.6 *per cent* in 2015-16 and 16.2 *per cent* in 2016-17.

Medium Term Fiscal Policy Statement

- As prescribed in the Act, the State Government laid a Medium Term Fiscal Policy Statement (MTFPS) and a Fiscal Policy Strategy Statement along with the budget before the Legislature in March 2015. MTFPS presents three years rolling targets, assumptions underlying the fiscal indicators and assessment of sustainability relating mainly to (i) balance between revenue receipts and revenue expenditure and (ii) the use of capital receipts for generating productive assets.
- As per MTFPS 2016-17, the Government aims at rationalization of policies relating to grant of subsidy and grant-in-aid. State Government further aims at fullest utilisation of amount spent by close monitoring projects, prioritisation of expenditure on incomplete projects, having full proof procurement policy and use of technology for individual benefit schemes, direct benefit transfer, *etc.* The State Government will continue to use market oriented debt management in consultation with RBI with an objective to smoothen redemption pressure, reduce roll over risk as well as utilising cash surplus. The State aims at i) fiscal consolidation during 2016-17 by accelerating economic growth triggered by changed investment climate in the State, ii) increase non-tax revenue share, iii) unlocking of unspent Government financial resources including Government grants lying with Institutions of Local self-Government and PSUs by removing structural barriers in their making expenditure for their respective targets. State Government has conscious policy to have gradual adjustment to achieve fiscal consolidation targets.
- The State Government has developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2007-08 to 2018-19 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2016-17

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

(₹ in crore)

Item	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Actuals	Actuals	RE	BE	Projections	Projections	Projections
A STATE REVENUE ACCOUNT								
1 States Own Tax Revenue (SOTR)	87647.62	103448.38	108640.6	119007.93	130634.71	148923.57	169772.87	193541.07
2 States own Non-Tax Revenue (NONTR)	8167.70	9984.40	11351.97	13519.70	20664.87	21698.11	22783.02	23922.17
3 SOTR + NONTR (1+2)	95815.32	113432.78	119992.57	132527.63	151299.58	170621.68	192555.89	217463.24
4 Share in Central Taxes	13304.18	15192.12	16587.8	17606.98	29061.95	36897.00	42631.00	49317.00
5 Plan Grants	2879.18	8644.11	7708.86	22058.43	11975.82	11975.82	11975.82	11975.82
6 Non-plan Grants	9287.46	5678.22	5532.58	8600.85	5893.15	5893.15	5893.15	5893.15
7 Total Central Transfer (4+5+ 6)	25470.82	29514.45	29829.24	48266.26	46930.92	54765.97	60499.97	67185.97
8 Total Revenue Receipts (3+7)	121286.14	142947.23	149821.81	180793.89	198230.50	225387.65	253055.86	284649.21
9 Plan Revenue Expenditure	22034.75	24568.24	25906.74	40593.69	47478.95	52290.09	57589.92	66645.65
10 Non-Plan Revenue Expenditure	101519.44	114167.74	128995.68	154083.63	154508.94	173667.98	197016.99	217285.33
11 Salary Expenditure	42734.33	50092.47	56928.16	61682.27	73437.66	85061.21	98529.34	109407.23
12 Pension	11682.00	13429.89	15186.23	17663.41	19929.09	24313.49	29662.46	34111.83
13 Interest Payments (Government Debt)	17504.63	19075.64	21207.00	24283.25	27662.56	29361.01	32394.20	35791.38
Subsidies - Total (14+15)	11499.92	9952.45	12440.78	20588.59	14687.27	15421.63	16192.72	17002.35
14 Subsidies - General	6325.12	5035.18	7165.26	10088.59	9724.58	10210.81	10721.35	11257.42
15 Subsidies - Power	5174.80	4917.27	5275.52	10500.00	4962.69	5210.82	5471.37	5744.93
16 Total Revenue Expenditure (9+10)	123554.19	138735.98	154902.42	194677.32	201987.89	225958.07	254606.91	283930.98
17 Salaries+Pension+Interest (11+12+13)	71920.96	82598	93321.39	103628.93	121029.31	138735.71	160586.00	179310.44
18 as percentage of Revenue Receipts (17/8)	59.30	57.78	62.29	57.32	61.05	61.55	63.46	62.99
19 Revenue Surplus/Deficit (8-16)	(-)2268.05	4211.25	(-)5080.61	(-)13883.43	(-)3757.39	(-)570.42	(-)1551.05	718.23
B CONSOLIDATED REVENUE ACCOUNT								
1 Interest payments(Off-Budget Debt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Consolidated Revenue Deficit (A19-B1)	(-)2268.05	4211.25	(-)5080.61	(-)13883.43	(-)3757.39	(-)570.42	(-)1551.05	718.23
C CONSOLIDATED DEBT								
1 Outstanding debt and liability inclusive of off-budget	225975.95	246691.94	269355.42	302577.99	333159.97	367012.61	404927.56	447392.31
2 Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	11314.21	9388.19	7709.31	6500.31	6200.31	6000.31	5700.31	5500.31
D CAPITAL ACCOUNT								
1 Capital Outlay	17879.54	17397.97	20020.45	23342.23	27104.23	33386.10	36501.14	43291.66
2 Disbursement of Loans and advances	836.28	1415.94	1645.09	1055.29	969.84	1049.89	1073.67	1162.77
3 Recoveries of Loans and advances	558.74	862.85	728.03	1034.9	1098.45	1153.37	1211.04	1271.59
4 Other Capital Receipts	455.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E1 Fiscal Deficit (A19+D1+D2-D3-D4)	19969.30	13739.81	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
E2 Gross Fiscal Deficit (E1+B1)	19969.30	13739.81	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
GSDP at current prices	1170121	1322222	1510132	1686695	1889098	2115790	2369685	2654047

Source: Information received from Finance Department, Government of Maharashtra

Appendix - 1.5											
(Reference: Paragraph 1.1.1; Page 2)											
Abstract of Receipts and Disbursements for the year 2016-17 as compared to 2015-16											
(₹ in crore)						(₹ in crore)					
Receipts				Disbursements							
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Section-A : Revenue											
185035.68	I	Revenue receipts		204693.14	190374.05	I	Revenue expenditure	171140.14	42088.59	213228.73	213228.73
126608.11		Tax revenue	136616.32		64369.76		General services	70851.07	758.35	71609.42	
					82317.23		Social services	63956.54	26325.45	90281.99	
13423.01		Non-tax revenue	12709.34		42867.47		Education, Sports, Art and Culture	42699.97	2658.21	45358.18	
					9357.39		Health and Family Welfare	5639.06 [#]	4482.37	10121.44	
28105.95		State's share of Union Taxes	33714.90		9573.32 [#]		Water Supply, Sanitation, Housing and Urban Development	4558.46	10309.41	14867.87	
					82.54		Information and Broadcasting	60.35	33.15	93.50	
6079.21		Non-Plan grants	9072.48		8237.49		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3791.20	5395.60	9186.80	
					709.16		Labour and Labour Welfare	614.68	230.73	845.41	
790.51		Grants for State Plan Scheme	455.15		11407.47 [#]		Social Welfare and Nutrition	6523.88	3182.82	9706.70	
					82.39		Others	68.94	33.16	102.10	
10028.53		Grants for Central and Centrally sponsored Plan Schemes	12124.95		38051.97		Economic Services	29005.63	14836.91	43842.54	
					9660.35		Agriculture and Allied Activities	9451.68	3793.69	13245.37	
					5609.43		Rural Development	2546.47*	4472.02	7018.48	
					0.60		Special Areas Programmes	0.50	(-1.77)	(-1.27)	
					2758.19 [#]		Irrigation and Flood Control	2112.23	431.74	2543.97	
					9403.64		Energy	8665.50	945.23	9610.73	
					3279.20		Industry and Minerals	2806.89	295.24	3102.13	
					5540.74		Transport	3180.78	2925.13	6105.91	
					96.68		Science, Technology and Environment	0.01	237.31	237.32	
					1703.13		General Economic Services	241.57*	1738.32	1979.89*	
					5635.09		Grants-in-aid and Contributions	7326.90	167.88	7494.78	
5338.37	II	Revenue deficit carried over to Section B		8535.59		II	Revenue Surplus carried over to Section B	0.00	0.00	0.00	
[#] Lower rounding * Higher rounding											

Appendix-1.5 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Section B : Capital and Others										
49648.41	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	55552.60		III	Opening Overdraft from RBI			0	
16.89	IV	Miscellaneous Capital receipts	0.00	22793.16	IV	Capital Outlay	5200.90	20348.37	25549.27	25549.27
				1259.28		General Services	565.75	982.48	1548.23	
				2584.22		Social Services	1496.38	1770.13	3266.51	
				114.19		Education, Sports, Art and Culture	0.00	52.28	52.28	
				650.64		Health and Family Welfare	0.00	602.37	602.37	
				950.02		Water Supply, Sanitation, Housing and Urban Development	22.73	635.53	658.26 [#]	
				709.26		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	401.05	401.05	
				77.68		Social Welfare and Nutrition	(-)2.36	29.25	26.89	
				82.43		Others	1476.01	49.65	1525.66	
				18949.66		Economic Services	3138.76	17595.76	20734.52	
				3125.74		Agriculture and Allied Activities	1310.00	2106.88	3416.88	
				1463.85		Rural Development	0.00	1686.95	1686.95	
				58.10		Special Area Programme	0.00	83.53	83.53	
				8061.78		Irrigation and Flood Control	800.81	7963.39	8764.20	
				1379.06		Energy	0.00	658.10	658.10	
				72.06		Industry and Minerals	0.00	112.24	112.24	
				4725.46		Transport	486.98	4974.25	5461.23	
				63.61		General Economic Services	540.97	10.42	551.39	
				0		Science Technology and Environment	0.00	0.00	0.00	
865.11	V	Recoveries of Loans and Advances	1745.58	1114.63	V	Loans and Advances disbursed				6277.21
391.16		From Power Projects	1170.28	196.44		For Power Projects			5125.37	
263.52		From Government Servants	295.94	603.30		To Government Servants			717.36	
210.43		From others	279.36	314.89		To Others			434.48	
0	VI	Revenue surplus brought down			VI	Revenue deficit brought down				8535.59

[#] Lower rounding

Appendix-1.5 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
37976.41	VII	Public Debt receipts		48336.49	10043.10	VII	Repayment of Public Debt		11886.89
0		External debt	0		0		External debt	0.00	
37392.47		Internal debt other than Ways and Means Advances and Overdraft	47709.67		9138.49		Internal debt other than Ways and Means Advances and Overdraft	10917.34	
0		Net transactions under Ways and Means Advances including Overdraft	0		0		Net transactions under Ways and Means Advances including Overdraft	0.00	
583.94		Loans and Advances from Central Government	626.82		904.61		Repayment of Loans and Advances to Central Government	969.55	
2962	VIII	Appropriation from Contingency Fund	0.00	0.00	962	VIII	Appropriation to Contingency Fund	0.00	0.00
962	IX	Contingency Fund	0.00	0.00	2962	IX	Contingency Fund	0.00	0.00
72747.20	X	Public Account receipts		82466.49	66412.16	X	Public Account disbursements		67102.50
4798.96		Small Savings and Provident Funds	4947.53		3590.29		Small Savings and Provident Funds	3823.70	
7226.11		Reserve Funds	8566.92		3761.02		Reserve Funds	3284.16	
(-)569.16		Suspense and Miscellaneous	3034.27		306.93		Suspense and Miscellaneous	261.00	
26435.49		Remittances	26561.67		26670.89		Remittances	27217.95	
34855.80		Deposits and Advances	39356.10		32083.03		Deposits and Advances	32515.68	
	XI	Closing Overdraft from Reserve Bank of India			55552.60	XI	Cash Balance at end		68749.70
					0.04		Cash in Treasuries	0.04	
	XII	Inter State Settlement			(-)3375.55		Deposits with Reserve Bank	(-)3304.11	
					53.48		Local Remittances	53.44	
					6.92		Departmental Cash Balance	12.10	
					0.63		Permanent Advances	0.66	
					36169.84		Cash Balance Investment	44110.07	
					22697.24		Investment of earmarked balances	27877.50	
165178.02		Total		188101.16	165178.02		Total		188101.16

Source: Finance accounts of respective years

Appendix-1.6

(Reference: Paragraph 1.1.3; Page 5)

Outcome of analysis of budgetary assumptions during 2016-17

(₹ in crore)

	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (in per cent)
1	2	3	4 (3-2)	5
Revenue Receipts of which	220810	204693	(-)16117	(-)7.30
Tax Revenue	144222	136616	(-)7606	(-)5.27
<i>Taxes on Sales, Trade etc.</i>	81438	81174	(-)264	(-)0.32
<i>State excise</i>	15344	12288	(-)3056	(-)19.92
<i>Taxes on vehicles</i>	6750	6741	(-)9	(-)0.13
<i>Stamps and Registration fees</i>	23548	21012	(-)2536	(-)10.77
<i>Taxes on Goods and Passenger</i>	1276	1877	601	47.10
<i>Land Revenue</i>	3200	1799	(-)1401	(-)43.78
<i>Taxes and duties on electricity</i>	7913	6670	(-)1243	(-)15.71
<i>Other taxes</i>	4753	5055	302	6.35
Non-Tax Revenue	19997	12709	(-)7288	(-)36.45
<i>Interest Receipts</i>	1122	3259	2137	190.46
<i>Miscellaneous General Services</i>	2430	253	(-)2177	(-)89.59
<i>Non-ferrous Mining and Metallurgical Industries</i>	3400	3105	(-)295	(-)8.68
<i>Other Non-Tax Revenue</i>	13045	6092	(-)6953	(-)53.30
Share of Union Taxes and Duties	31627	33715	2088	6.60
Grants-in-aid from GoI	24964	21653	(-)3311	(-)13.26
Revenue Expenditure of which	224455	213229	(-)11226	(-)5
General Services	76717	71609	(-)5108	(-)6.66
<i>Administrative services</i>	21468	18544	(-)2924	(-)13.62
<i>Pension and Miscellaneous General Services</i>	19325	16999	(-)2326	(-)12.04
<i>Appropriation for reduction or avoidance of debt/transfer to RF</i>	2600	2600	0	0
<i>Interest Payments</i>	28220	28532	312	1.11
<i>Fiscal Services</i>	2928	3069	141	4.81
<i>Organs of State</i>	2177	1865	(-)312	(-)14.33
Social Services	98293	90282	(-)8011	(-)8.15
<i>Education, Sports, Art and Culture</i>	48707	45358	(-)3349	(-)6.88
<i>Social Welfare and Nutrition</i>	11389	9707	(-)1682	(-)14.77
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	10833	9187	(-)1646	(-)15.19
<i>Health and Family Welfare</i>	9862	10121	259	2.63
<i>Water Supply, Sanitation, Housing and Urban Development</i>	16105	14868	(-)1237	(-)7.68
<i>Information and Broadcasting</i>	99	94	(-)5	(-)5.05
<i>Labour and Labour Welfare</i>	1111	845	(-)266	(-)23.94
<i>Others</i>	187	102	(-)85	(-)45.45

Appendix-1.6 (concl.)				
1	2	3	4 (3-2)	5
Economic Services	40920	43842	2922	7.14
<i>Agriculture and Allied Services</i>	9349	13245	3896	41.67
<i>Rural Development</i>	12126	7018	(-5108)	(-42.12)
<i>Special Area Programme</i>	1	(-1)	(-2)	(-200)
<i>Irrigation and Flood Control</i>	3212	2544	(-668)	(-20.80)
<i>Energy</i>	5760	9611	3851	66.86
<i>Industry and Minerals</i>	3039	3102	63	2.07
<i>Transport and Communication</i>	5269	6106	837	15.89
<i>Science, Technology and Environment</i>	109	237	128	117.43
<i>General Economic Services</i>	2056	1980	(-76)	(-3.7)
Grants-in-aid and contributions	8524	7495	(-1029)	(-12.07)
Capital outlay	31006	25549	(-5457)	(-17.6)
<i>Irrigation and Flood Control</i>	8455	8764	309	3.65
<i>Transport and Communication</i>	5083	5461	378	7.44
<i>Energy</i>	1197	658	(-539)	(-45.03)
<i>Health and Family Welfare</i>	611	602	(-9)	(-1.47)
<i>Education, Sports, Art and Culture</i>	143	52	(-91)	(-63.64)
<i>Water Supply, Sanitation, Housing and Urban Development</i>	290	658	368	126.90
<i>Rural Development</i>	4393	1686	(-2707)	(-61.62)
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	1500	401	(-1099)	(-73.27)
<i>Others</i>	9334	7267	(-2067)	(-22.14)
Revenue surplus (+)/ deficits (-)	(-3645)	(-8536)	(-4891)	134.18
Fiscal surplus (+)/ deficits (-)	(-35031)	(-33657)	1374	(-3.92)
Primary surplus (+)/ deficits (-)	(-6812)	(-5125)	1687	(-24.77)
Source: Finance Accounts and Budget for 2016-17				

Appendix-1.7
(Reference: Paragraph 1.3; Page 9)
Time series data on State Government Finances

(₹ in crore)

	2012-13		2013-14		2014-15		2015-16		2016-17	
(1)	(2)		(3)		(4)		(5)		(6)	
Part A: Receipts										
1. Revenue Receipts	142947.23		149821.81		165415.46		185035.68		204693.14	
(i) Tax Revenue	103448.58	(72)	108597.96	(72)	115063.90	(69)	126608.11	(69)	136616.32	(67)
Taxes on Agricultural Income	0	(0)	0	(0)	0	(0)	0	(0)	0.00	(0)
Taxes on Sales, Trade, etc.	60079.72	(58)	62530.03	(58)	67466.29	(59)	69660.82	(55)	81174.17	(59)
State Excise	9297.11	(9)	10101.12	(9)	11397.08	(10)	12469.56	(10)	12287.91	(9)
Taxes on Vehicles	5027.42	(5)	5095.92	(5)	5404.97	(5)	6017.19	(5)	6741.21	(5)
Stamps and Registration fees	17548.25	(17)	18675.98	(17)	19959.29	(17)	21766.99	(17)	21011.83	(15)
Land Revenue	1074.02	(1)	1088.85	(1)	1272.38	(1)	1748.31	(1)	1799.39	(1)
Taxes on Goods and Passengers	690.74	(1)	1240.68	(1)	586.56	(0)	1582.13	(1)	1876.71	(1)
Other Taxes	9731.32	(9)	9865.38	(9)	8977.33	(8)	13363.11	(11)	11725.09	(9)
(ii) Non-tax Revenue	9984.4	(7)	11351.97	(8)	12580.89	(8)	13423.01	(7)	12709.34	(6)
(iii) State's share of Union taxes and duties	15191.92	(11)	16630.43	(11)	17630.03	(11)	28105.95	(15)	33714.90	(16)
(iv) Grants-in-aid from GoI	14322.33	(9)	13241.45	(9)	20140.64	(12)	16898.61	(9)	21652.58	(11)
2. Miscellaneous Capital Receipts	0		0		0		16.89		0.00	
3. Recoveries of Loans and Advances	862.85		728.03		975.08		865.11		1745.58	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	143810.08		150549.84		166390.54		185917.68		206438.72	
5. Public Debt Receipts	21725.12		26734.8		29373.28		37976.41		48336.49	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20974.33		25770.33		28831.02		37392.47		47709.67	
Net transactions under Ways and Means Advances and Overdraft	0		0		0		0		0	
Loans and Advances from Government of India ¹	750.79		964.47		542.26		583.94		626.82	
6. Appropriation from Contingency Fund	725		1350		2350		2962		0	
7. Inter-State settlement	0		0		0		0		0	
8. Total receipts in the Consolidated Fund (4+5+6+7)	166260.20		178634.64		198113.82		226856.09		254775.22	
9. Contingency Fund Receipts	875		859.62		4360		962		0	
10. Public Accounts receipts	47059.63		64020.19		83021.94		72747.20		82466.49	
11. Total receipts of the State (8+9+10)	214194.83		243514.45		285495.76		300565.29		337241.70	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	138735.98		154902.42		177553.12		190374.05		213228.73	
Plan	24530.08	(18)	25910.34	(17)	31308.28	(18)	36056.40	(19)	42088.59	(20)
Non-Plan	114205.9	(82)	128992.08	(83)	146244.84	(82)	154317.65	(81)	171140.14	(80)
General Services (incl. Interests payments)	47665.67	(34)	53979.27	(35)	60485.77	(34)	64369.76	(34)	71609.42	(34)
Social Services	62038.97	(45)	70879.08	(46)	76952.49	(43)	82317.23	(43)	90281.99	(42)
Economic Services	27550.82	(20)	27991.32	(18)	37686.57	(21)	38051.97	(20)	43842.54	(21)
Grants-in-aid and Contribution	1480.52	(1)	2052.75	(1)	2428.29	(1)	5635.09	(3)	7494.78	(4)
13. Capital outlay (per cent of 15)	17397.98		20020.45		19523.47		22793.16		25549.27	
Plan	15094.60	(87)	17681.42	(88)	16244.67	(83)	20165.05	(88)	20348.37	(80)
Non-Plan	2303.38	(13)	2339.03	(12)	3278.80	(17)	2628.11	(12)	5200.90	(20)
General Services	901.69	(5)	1038.52	(5)	865.31	(4)	1259.28	(6)	1548.23	(6)
Social Services	1823.98	(10)	2273.94	(11)	1957.82	(10)	2584.22	(11)	3266.51	(13)
Economic Services	14672.31	(84)	16707.99	(83)	16700.34	(86)	18949.66	(83)	20734.52	(81)
Figures in parenthesis represent percentages (rounded) to total of each sub-heading										

¹ Includes Ways and Means Advances

Appendix-1.7 (contd.)					
(1)	(2)	(3)	(4)	(5)	(6)
14. Disbursement of Loans and Advances (per cent of 15)	1415.94(1)	1645.10 (1)	1140.54 (1)	1114.63 (1)	6277.21 (3)
15. Total (12+13+14)	157549.90	176567.97	198217.13	214281.84	245055.20
16. Repayments of Public Debt	6652.52	10261.86	8827.78	10043.10	11886.89
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5959.59	9391.09	7941.54	9138.49	10917.34
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0.00
Loans and Advances from Government of India ²	692.93	870.77	886.24	904.61	969.55
17. Appropriation to Contingency Fund	875	850	4350	962	0.00
18. Total disbursement out of Consolidated Fund (15+16+17)	165077.42	187679.83	211394.91	225286.94	256942.10
19. Contingency Fund disbursements	734.62	1360	2350	2962	0
20. Public Account disbursements	35511.03	56434.89	68985.90	66412.16	67102.50
21. Total disbursement by the State (18+19+20)	201323.07	245474.72	282730.81	294661.10	324044.60
Part C: Deficits					
22. Revenue Deficit(-)/Surplus (+) (1-12)	4211.25	(-)5080.61	(-)12137.66	(-) 5338.37	(-)8535.59
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)13739.82	(-)26018.13	(-)31826.59	(-) 28364.16	(-)33656.74
24. Primary Deficit (-)/Surplus (+) (23-25)	5335.82	(-)4811.09	(-)7861.85	(-) 2592.75	(-)5124.82
Part D : Other Data					
25. Interest Payments (included in revenue expenditure)	19075.64	21207.04	23964.74	25771.41	28531.92
26. Financial Assistance to local bodies etc.	63767.9	68049.83	72710.98	82100.62	96838.55
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	8	5	27 days	nil	0
Overdraft availed (days)	nil	nil	nil	nil	0
28. Interest on WMA/Overdraft	0.22	0.40	5.12	0	0
29. Gross State Domestic Product (GSDP)	1448466	1647506	1792122	2001223 ³	2267789 ⁴
30. Outstanding Fiscal liabilities (year-end)	269047	293805	319746	351341	395858
31. Outstanding guarantees (year-end) ⁵ (including interest)	9245.72	7234.57	7999.45	7234.57	7305.77
32. Maximum amount guaranteed (year-end)	41352.75	32247.11	34563.60	32247.11	22802.04
33. Number of ongoing projects	782	753	592	460 ⁶	447 ⁵
34. Capital blocked in ongoing projects	62152.25	62145.87	65146.79	49957.03 ⁶	76840.95 ⁵

² Includes Ways and Means Advances from GoI

³ Actuals as per Economic Survey of Maharashtra 2016-17

⁴ Advance estimates as per Economic Survey of Maharashtra 2016-17

⁵ As per Finance Accounts of respective years

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

⁵ Includes 19 projects amounting to ₹ 56.17 crore related to Roads, Bridges and Buildings

Appendix-1.7 (concl.)					
(1)	(2)	(3)	(4)	(5)	(6)
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.14	6.59	6.42	6.33	6.02
Own Non-Tax Revenue/GSDP	0.69	0.69	0.7	0.67	0.56
Central Transfers/GSDP	1.05	1.01	0.98	1.40	1.49
II Expenditure Management					
Total Expenditure/GSDP	10.88	10.72	11.06	10.71	10.81
Total Expenditure/Revenue Receipts	110.2	117.90	119.80	115.81	119.72
Revenue Expenditure/Total Expenditure	88.10	87.70	89.60	88.84	87.01
Expenditure on Social Services/Total Expenditure	40.50	41.40	38.80	38.42	36.84
Expenditure on Economic Services/Total Expenditure	26.80	25.30	27.40	17.76	17.89
Capital Expenditure/Total Expenditure	11.0	11.30	9.80	10.64	10.43
Capital Expenditure on Social and Economic Services/Total Expenditure.	10.50	10.80	9.40	10.05	9.79
Education, Sports, Art and Culture /Total Expenditure	21.3	21.4	19.9	19.8	18.3
Health & Family Welfare/Total Expenditure	3.8	3.9	4.3	4.4	4.1
III Management of Fiscal Imbalances					
Revenue deficit /GSDP	0.29	(-)0.31	(-)0.68	(-)0.27	(-)0.38
Fiscal deficit/GSDP	(-)0.95	(-)1.58	(-)1.78	(-)1.42	(-)1.48
Primary Deficit (surplus) /GSDP	0.37	(-)0.29	(-)0.44	(-)0.13	0.23
Revenue Deficit (surplus)/Fiscal Deficit	(-)30.65	19.53	38.14	18.82	25.36
Primary Revenue Deficit (surplus)/GSDP	1.67	1.02	0.71	1.07	0.96
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	18.57	17.83	17.84	17.56	17.46
Fiscal Liabilities/RR	188.21	196.10	193.30	189.88	193.39
Primary deficit vis-à-vis quantum spread (percentage)	32.51	(-)28.84	(-)275.86	(-)36.86	25.68
Debt Redemption (Principal +Interest)/ Total Debt Receipts	103.03	102.79	97.16	82.55	74.20
V Other Fiscal Health Indicators					
Return on Investment	0.05	0.02	0.03	0.05	0.05
Balance from Current Revenue (₹ in crore)	20332	14713	8224	22119	23573
Financial Assets/Liabilities	0.80	0.80	0.80	0.80	0.80
Source: Finance Accounts of the respective years					

Appendix-1.8
(Reference: Paragraph 1.7.2; Page 36)
**Details of Government investments and accumulated losses
in Government Companies as of September 2017**

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which accounts finalised	State Government Equity	State Government Loan	Net profit/(loss)	Accumulated Profit/(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A.							
FINANCE							
1	Kolhapur Chitranagri Mahamandal Limited	1998-99	2013-14	3.24	0.13	(0.14)	(1.61)
2	Maharashtra State Handlooms Corporation Limited	2015-16	2016-17	88.71	22.63	(4.07)	(128.71)
Sector wise Total				91.95	22.76	(4.21)	(130.32)
INFRASTRUCTURE							
3	Development Corporation of Konkan Limited	2016-17	2017-18	8.81	5.92	(0.34)	(15.38)
4	Maharashtra State Road Development Corporation Limited	2014-15	2016-17	773.56	-	(111.82)	(3409.02)
5	Mihan India Limited	2015-16	2016-17	0	0	(13.92)	(56.92)
Sector wise Total				782.37	5.92	(126.08)	(3481.32)
MANUFACTURING							
6	Haffkine Ajintha Pharmaceuticals Limited	2015-16	2016-17	-	-	(3.96)	(9.62)
		2016-17	2017-18	-	-	(3.04)	(13.07)
7	Mahaguj Collieries Limited	2015-16	2016-17	0	0	(1.20)	(1.20)
		2016-17	2017-18	0	0	(0.87)	(2.01)
8	Maharashtra State Powerlooms Corporation Limited	2014-15	2016-17	12.77	0.2	(0.72)	(11.93)
Sector wise Total				12.77	0.2	(9.79)	(37.83)
POWER							
9	Dhopave Coastal Power Limited	2015-16	2016-17	0	0	(8.29)	(8.30)
		2016-17	2017-18	0	0	0	(8.30)
10	Maharashtra Power Development Corporation Limited	2015-16	2016-17	0	0	(0.17)	(1012.89)
		2016-17	2017-18	0	0	(0.15)	(1013.04)
11	Maharashtra State Electricity Distribution Company Limited	2015-16	2016-17	0	85.11	(15021.09)	(22279.76)
12	Maharashtra State Power Generation Company Limited	2015-16	2016-17	0	0.02	(8742.04)	(6587.31)
		2016-17	2017-18			(929.71)	(7072.38)
Sector wise total				0	85.13	(24701.45)	(37981.98)
Total A (All sector wise working Government companies)				887.09	114.01	(24841.53)	(41631.45)
B. Working Statutory corporations							
SERVICE							
1	Maharashtra State Road Transport Corporation	2015-16	2016-17	3202.99	0	(121.88)	(1807.23)
Sector wise total				3202.99	0	(121.88)	(1807.23)

Appendix-1.8 (concl...)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE							
2	Maharashtra State Finance Corporation	2014-15	2015-16	34.28	0	(13.78)	(687.90)
Sector wise Total				34.28	0	(13.78)	(687.90)
Total B (All sector wise working Statutory corporations)				3237.27	0	(135.66)	(2495.13)
Grand Total (A + B)				4124.36	114.01	(24977.19)	(44126.58)
C. Non working Government companies							
AGRICULTURE & ALLIED							
1	Dairy Development Corporation of Marathwada Limited	2015-16	2017-18	0	0	0	(3.09)
2	Ellora Milk Products Limited	2015-16	2017-18	0	0	0	(1.04)
3	Parbhani Krishi Go-samvardhan Limited	2015-16	2017-18	0	0	(0.01)	(1.03)
4	Vidarbha Quality Seeds Limited	2014-15	2016-17	0	0	(0.002)	(0.40)
		2015-16	2016-17	0	0	(0.00)	(0.40)
		2016-17	2017-18	0	0	(0.00)	(0.40)
Sector wise Total				0	0	(0.01)	(6.36)
INFRASTRUCTURE							
5	Development Corporation of Vidarbha Limited	2015-16	2016-17	7.17	0	(0.06)	(14.51)
Sector wise Total				7.17	0	(0.06)	(14.51)
MANUFACTURING							
6	Godavari Garments Limited	2015-16	2017-18	0	0	0	(8.17)
7	Kinwat Roofing Tiles Limited	2015-16	2017-18	0	0	0	(1.20)
8	Maharashtra Electronics Corporation Limited	2015-16	2016-17	9.69	0	(20.21)	(335.36)
9	Maharashtra State Textile Corporation Limited	2015-16	2016-17	236.16	57.72	(40.24)	(1004.03)
		2016-17	2017-18	236.16		(41.14)	(1045.17)
10	Sahyadri Glass Works Limited	1993-94	1995-96	0	0	(0.41)	(9.22)
11	The Gondwana Paints and Minerals Limited	2016-17	2017-18	0	0	(0.004)	(1.43)
12	The Pratap Spinning, Weaving and Manufacturing Company Limited	2015-16	2016-17	0	0	(0.01)	(63.88)
Sector wise Total				482.01	57.72	(102.01)	(2468.46)
MISCELLANEOUS							
-	-	-	-	-	-	-	-
Sector wise Total				0	0	0	0
Total C (All sector wise non-working Government Companies)				489.18	57.72	(102.08)	(2489.33)
Grand Total (A + B+C)				4613.54	171.73	(25079.27)	(46615.91)

Source: Information received from Accountant General (Audit)-III, Maharashtra, Mumbai.

Appendix 1.9
(Reference paragraph 1.7.2.1; Page 37)
**Summarised financial statement of Departmentally managed
Commercial/Quasi-Commercial Undertakings**

Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/Loss (-)	Interest on capital	Total return (9+10)	Percentage return on capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Amount (₹ in lakh)											(in per cent)
Agriculture, Animal husbandry, Dairy development and fisheries department											
Mumbai Region											
1	Greater Mumbai Milk Scheme, Worli	1947	2015-16	0.00	1674.12	65.81	5280.25	(-)3430.66	0.00	(-)3430.66	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	2015-16	2372.05	1293.74	54.43	2152.27	(-)2004.22	249.07	(-)1755.15	(-)73.99
4	Central Dairy, Goregaon	1951	2014-15	9169.28	677.72	38.19	1202.09	(-)1883.08	962.77	(-)920.30	(-)10.04
5	Unit Scheme, Mumbai	1950	2014-15	3143.95	2508.66	71.17	0.00	61.33	330.11	391.44	12.45
6	Agricultural Scheme, Mumbai	1950	2014-15	991.84	964.64	20.82	0.00	(-)140.14	104.14	(-)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	1381.06	838.60	37.61	0.00	(-)605.49	145.01	(-)460.48	(-)33.34
9	Cattle Feed Scheme, Mumbai	1950	2014-15	(-)132.38	17.82	0.61	0.00	413.66	(-)13.90	399.76	(-)301.98
10	Cattle Breeding and Rearing Farm, Palghar	1979	2015-16	117.80	43.62	2.30	0.00	(-)101.62	12.37	(-)89.26	(-)75.77
11	Dairy Project, Dapchari	1960	2015-16	1061.91	368.20	19.38	35.57	(-)964.42	111.50	(-)852.92	(-)80.32
12	Government Milk Scheme, 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	2015-16	267.41	109.78	9.21	480.49	(-)139.28	28.08	(-)111.20	(-)41.59

Appendix-1.9 (contd...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
15	Government Milk Scheme, Mahad	1966	2015-16	136.85	65.70	9.01	0.00	(-)55.92	14.37	(-)41.55	(-)30.36
16	Government Milk Scheme, Chiplun	1966	2015-16	299.42	65.52	3.86	338.37	(-)150.92	31.44	(-)119.48	(-)39.90
17	Government Milk Scheme, Ratnagiri	1965	2015-16	584.49	100.79	3.03	357.33	(-)216.07	61.37	(-)154.70	(-)26.47
18	Government Milk Scheme, Kankavali	1966	2014-15	218.58	211.95	5.95	35.88	(-)125.76	22.95	(-)102.81	(-)47.04
	TOTAL	---		20544.37	9044.84	340.71	11292.14	(-)9694.29	2157.15	(-)7537.12	(-)36.69
	Pune Region										
19	Government Milk Scheme, Pune	1950	2015-16	279.91	346.80	16.16	1190.97	(-)804.65	29.39	(-)775.26	(-)276.97
20	Government Milk Scheme, Mahabaleshwar	1966	2015-16	143.82	37.10	2.73	0.00	(-)85.61	15.10	(-)70.51	(-)49.03
21	Government Milk Scheme, Satara	1979	2015-16	412.50	285.36	4.40	2519.82	(-)254.05	43.31	(-)210.74	(-)51.09
22	Government Milk Scheme, Miraj	1961	2015-16	5964.13	431.29	23.61	7951.48	(-)5214.64	626.23	(-)4588.40	(-)76.93
23	Government Milk Scheme, Solapur	1960	2015-16	124.26	25.23	1.73	0.00	(-)198.32	13.05	(-)185.28	(-)149.11
	TOTAL			6924.63	1125.78	48.62	11662.27	(-)6557.28	727.09	(-)5830.20	(-)84.20
	Nashik Region										
24	Government Milk Scheme, Nashik	1960	2015-16	130.52	59.25	2.19	0.00	(-)188.22	13.70	(-)174.51	(-)133.71
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2015-16	27.55	13.48	0.02	0.00	(-)40.59	2.89	(-)37.70	(-)136.82
26	Government Milk Scheme, Ahmednagar	1969	2015-16	261.02	106.25	8.94	0.00	(-)284.67	27.41	(-)257.26	(-)98.56
27	Government Milk Scheme, Chalisgaon	1969	2015-16	151.57	2.36	0.14	0.00	(-)88.98	15.92	(-)73.06	(-)48.20
28	Government Milk Scheme, Dhule	1961	2015-16	579.33	197.70	9.18	0.00	(-)233.48	60.83	(-)172.65	(-)29.80
	TOTAL			1149.99	379.03	20.48	0.00	(-)835.94	120.75	(-)715.19	(-)62.19
	Aurangabad Region										
29	Government Milk Scheme, Aurangabad	1962	2015-16	1682.80	225.84	6.66	1019.02	(-)647.79	176.69	(-)471.10	(-)27.99
30	Government Milk Scheme, Udgir	1971	2015-16	2096.90	634.77	34.02	2911.86	(-)1630.56	220.17	(-)1410.38	(-)67.26
31	Government Milk Scheme, Beed	1976	2015-16	1958.61	514.50	15.46	698.58	(-)620.43	205.65	(-)414.77	(-)21.18
32	Government Milk Scheme, Nanded	1977	2015-16	519.10	91.22	1.35	1867.13	(-)492.47	54.51	(-)437.96	(-)84.37
33	Government Milk Scheme, Bhoom	1978	2015-16	1311.05	121.80	5.95	332.82	(-)376.51	137.66	(-)238.85	(-)18.22
34	Government Milk Scheme, Parbhani	1979	2015-16	3303.80	61.08	2.89	2518.67	(-)784.53	346.90	(-)437.64	(-)13.25
	TOTAL			10872.25	1649.22	66.32	9348.07	(-)4552.30	1141.59	(-)3410.71	(-)31.37
	Amravati Region										
35	Government Milk Scheme, Amravati	1962	2015-16	1179.75	899.10	4.38	315.25	(-)420.62	123.87	(-)296.75	(-)25.15
36	Government Milk Scheme, Akola	1962	2015-16	1564.13	403.94	45.18	931.59	(-)706.31	164.23	(-)542.07	(-)34.66
37	Government Milk Scheme, Yavatmal	2000	2015-16	932.28	178.40	5.24	68.27	(-)234.30	97.89	(-)136.41	(-)14.63
38	Government Milk Scheme, Nandura	1979	2014-15	279.78	56.07	1.53	99.23	(-)105.59	29.38	(-)76.21	(-)27.24
	TOTAL			3955.94	1537.51	56.33	1414.34	(-)1466.82	415.38	(-)1051.44	(-)26.58

Appendix-1.9 (concl...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nagpur Region											
39	Government Milk Scheme, Nagpur	1958	2014-15	0.00	1098.11	6.65	0.00	(-)631.65	0.00	(-)631.65	0.00
40	Government Milk Scheme, Wardha	1976	2015-16	1098.53	29.38	1.19	1287.48	(-)338.62	115.35	(-)223.27	(-)20.32
41	Government Milk Scheme, Chandrapur	1979	2015-16	0.00	80.41	3.05	1333.96	(-)317.17	0.00	(-)317.17	0.00
42	Government Milk Scheme, Gondia	1979	2015-16	3078.97	127.74	3.96	1352.05	(-)737.69	323.29	(-)414.40	(-)13.46
	TOTAL			4177.50	1335.64	14.85	3973.49	(-)2025.13	438.64	(-)1586.49	(-)37.98
Land Development Bulldozer Scheme											
43	Land Development by Bulldozer Scheme, Pune	1944	1994-95	144.26	77.47	4.52	46.75	(-)72.83	18.75	(-)54.08	(-)37.49
44	Land Development by Bulldozer Scheme, Aurangabad	1960	1998-99	32.99	1.05	0.00	2.02	(-)23.42	4.78	(-)18.64	(-)56.50
45	Land Development by Bulldozer Scheme, Amravati	1965	1995-96	2.82	0.41	0.00	1.80	(-)4.46	0.40	(-)4.06	(-)143.97
46	Land Development by Bulldozer Scheme, Nagpur	1996	1996-97	2.17	0.23	0.00	1.81	0.21	0.32	0.53	24.42
	TOTAL			182.24	79.16	4.52	52.38	(-)100.50	24.25	(-)76.25	(-)41.84
Revenue and Forest Department											
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1926	1985-86	1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
	TOTAL			1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
Food Civil Supplies and Consumer Protection Department											
48	Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	1959	2015-16	87855.59	110.44	42.10	51276.37	(-)14511.85	8786.13	(-)5725.72	(-)6.52
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	1957	2015-16	109865.86	2179.98	73.25	95536.72	24851.20	11170.94	36022.14	32.79
	TOTAL			197721.45	2290.42	115.35	146813.09	10339.35	19957.07	30296.42	15.32

Source: *Proforma* Accounts

Proforma accounts of Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area (2014-15); Procurement and Distribution and Price Control Scheme in Mofussil Area (2014-15) and Cattle Breeding and Rearing Farm, Palghar (2014-15) were received and finalised during the year 2016-17.

Appendix-1.10			
(Reference: Paragraph 1.8.1; Page 40)			
Summarised financial position of the Government of Maharashtra as on 31 March 2017			
(₹ in crore)			
As on 31/03/2016	Liabilities	As on 31/03/2017	
257159.44	Internal Debt		293951.78
176492.46	Market Loans bearing interest	216841.70	
21.28	Market Loans not bearing interest	21.17	
507.04	Loans from LIC	352.98	
80138.76	Loans from other institutions	76735.93	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
8228.57	Loans and Advances from Central Government		7885.85
6.73	Pre 1984-85 Loans	6.73	
58.31	Non-Plan Loans	52.51	
8163.53	Loans for State Plan Schemes	7826.61	
0	Loans for Central Plan Schemes	0.00	
0	Loans for Centrally Sponsored Plan Schemes	0.00	
0	Ways and Means Advances	0.00	
150	Contingency Fund		150.00
23521.48	Small Savings, Provident funds etc.		24645.31
52896.22	Deposits		59736.59
32232.81	Reserve Funds		37515.56
10075.27	Suspense and Miscellaneous Balances		12848.51
917.10	Remittances		260.82
385180.89	TOTAL		436994.42
As on 31/03/2016	Assets	As on 31/03/2017	
235671.67	Gross Capital Outlay on Fixed Assets		261225.30
120306.88 [§]	Investments in shares of Companies, Corporations etc.	129983.79	
115369.16 [§]	Other Capital Outlay	131241.51 ^{&}	
22071.77	Loans and Advances		26603.40
6340.12	Loans for Power Projects	10295.21	
14097.17	Other Development Loans	14252.29	
1634.48	Loans to Government servants	2055.90	
12.66	Advances		12.61
55552.60	Cash		68749.70
0.04	Cash in Treasuries	0.04	
(-)3375.55	Deposits with Reserve Bank	(-)3304.11	
53.48	Local remittances	53.44	
6.92	Departmental Cash Balance	12.10	
0.63	Permanent Advances	0.66	
36169.84	Cash Balance Investments	44110.07	
22697.24	Investment of earmarked balances	27877.50	
72405.90	Deficit on Government Accounts		80937.12
5338.37	(i) Revenue surplus/deficit of the current year	8535.59	
	(ii) Proforma correction	(-)4.37	
-1999.98	(iii) Amount closed to Government Accounts	0.00	
69067.51	Accumulated deficit upto 31 March 2016	72405.90	
(-)533.71	Capital Receipts		(-)533.71
(-)516.82	Upto previous year	(-)533.71	
(-)16.89	During the year	0.00	
385180.89	TOTAL		436994.42

Source: Finance Accounts of respective years

Explanatory Notes for Appendices 1.5, 1.7 and 1.10

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.10**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 46.68 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is mainly due to "Treasury/Bank" difference of ₹ 46.68 crore.

* Higher rounding

Lower rounding

§ ₹ 4.37 crore adjusted proforma correction due to rectification of balances during previous year

& ₹ 0.01 crore adjusted proforma correction due to rectification of balances owing to rounding off the transactions during previous years

Appendix-1.11 (Reference: Paragraph 1.8.3; Page 42) Active and inoperative reserve funds (₹ in crore)				
Classification	Opening balance	Receipts	Payments	Closing balance
Active reserve funds				
8115-103 - Depreciation Reserve Fund - Road Transport Department Depreciation Fund	0.27	0	0	0.27
8121-109 - General Insurance Fund	147.52*	244.06	244.62	146.96
8222 - Sinking Funds	22671.85	5181.56	0	27853.41
8229-101-Dev. Fund for Edu.- Library fund	27.75*	127.11	154.86	0
8229-119 - Employment Guarantee Fund	9073.08*	0.02	182.68	8890.42
Fund for Development schemes-Cotton price Fluctuation Fund	8.94	0	0	8.94
Consumer Protection Fund	11.53	0.89	0.23	12.19
Maharashtra Mining Development Fund	223.22	10	0	233.22
8235-200 - Other funds - Special fund for compensatory Afforestation	38.34	0	0	38.34
8121-122-State Disaster Response Fund	0	302.80	0	302.80
Total	32202.50*	5866.44	582.39	37486.55
Inoperative reserve funds				
8115-103 - Depreciation Reserve Fund Road Transport Department Betterment Fund	0.08	0	0	0.08
8121-101 - General and Other Reserve Funds of Government Commercial Departments/ Undertakings	0.06	0	0	0.06
8229-102 - Development Funds for Medical and Public Health	0.08	0	0	0.08
8229-104 - Development Funds for Animal Husbandry Purposes	0.12	0	0	0.12
8229-107 - Funds for Development of Milk Supply	1.10	0	0	1.10
8229-200 - Other Development and Welfare Fund - Guarantee reserve Fund	23.36	0	0	23.36
8229-200 - Other Development and Welfare Fund - State Transport Road Development Fund	0.24	0	0	0.24
8235-101-Calamity Relief Fund	0.33	0	0	0.33
8235-200 - Other funds - Food grains Reserve Funds	3.64	0	0	3.64
Total	29.01	0	0	29.01
Grand Total	32231.51	5866.44	582.39	37515.56
Source: Finance Accounts 2016-17				
* Figures differs from previous year due to corrections				

Appendix-2.1				
(Reference: Paragraph 2.3.1; Page 53)				
Grants/appropriations closed with excess over provisions during 2016-17 requiring regularisation				
(₹ in crore)				
Sr. No.	Name and the title of the Voted grant/ Charged appropriation	Total Grant	Expenditure	Excess
Revenue Section				
1	A01 Governor and Council of Ministers (Revenue - Voted)	15.40	15.42	0.02
2	H05 Roads and Bridges (Revenue - Voted)	3346.87	3352.10	5.23
3	O16 District Plan - Thane (Revenue - Voted)	168.86	176.92	8.06
4	O18 District Plan - Ratnagiri (Revenue - Voted)	115.07	115.54	0.47
5	O24 District Plan - Kolhapur (Revenue - Voted)	164.62	164.68	0.06
6	O25 District Plan - Nasik (Revenue Section)	219.30	234.53	15.23
7	O27 District Plan - Jalgaon (Revenue - Voted)	185.65	186.94	1.29
8	O29 District Plan - Nandurbar (Revenue - Voted)	63.09	67.32	4.23
9	O30 District Plan - Aurangabad (Revenue Section)	150.81	169.49	18.68
10	O31 District Plan - Jalna (Revenue Section)	115.13	115.15	0.02
11	O32 District Plan - Parbhani (Revenue - Voted)	105.02	108.82	3.80
12	O34 District Plan - Beed (Revenue - Voted)	135.72	147.88	12.16
13	O35 District Plan - Latur (Revenue Section)	133.90	139.46	5.56
14	O39 District Plan - Wardha (Revenue Section)	75.17	90.04	14.87
15	O43 District Plan - Gondia (Revenue Section)	81.98	85.45	3.47
16	O47 District Plan - Buldhana (Revenue - Voted)	146.15	154.40	8.25
17	W07 Revenue Expenditure on Removal of Regional Imbalance (Revenue - Voted)	17.76	18.16	0.40
Capital Section				
18	O13 Loans to Government servants,etc. (Capital Section)	1.04	1.40	0.36
19	O21 District Plan - Satara (Capital Section)	91.00	91.24	0.24
20	O23 District Plan - Solapur (Capital Section)	78.99	90.27	11.28
21	O26 District Plan - Dhule (Capital Section)	50.94	51.26	0.32
22	O28 District Plan - Ahmednagar (Capital Section)	93.32	94.33	1.01
23	O33 District Plan -Nanded (Capital Section)	87.02	88.90	1.88
24	O36 District Plan - Osmanabad (Capital Section)	68.54	68.78	0.24
25	O37 District Plan - Hingoli (Capital Section)	43.10	47.33	4.23
26	O38 District Plan - Nagpur (Capital Section)	103.11	116.58	13.47
27	O41 District Plan - Chandrapur (Capital Section)	86.37	95.72	9.35
28	O46 District Plan - Yevatmal (Capital Section)	103.41	120.39	16.98
29	O48 District Plan - Washim (Capital Section)	39.05	39.89	0.84
30	V06 Loans to Government Servants, etc. (Capital Section)	9.08	9.11	0.03
Charged Appropriation				
31	C01 Revenue and District Administration (Revenue Section)	2.71	2.74	0.03
32	C03 Interest Payments (Revenue - Section)	0.01	0.06	0.05
33	L01 Interest Payments (Revenue - Section)	960.18	965.07	4.89
34	W01 Interest Payments (Revenue - Section)	173.08	173.77	0.69
Total		7231.45	7399.14	167.69

Source: Appropriation Accounts 2016-17

Appendix-2.2 (Reference: Paragraph 2.3.1.1; Page 53) Grants/appropriation closed with excess over provisions of previous years requiring regularisation (₹ in crore)			
Years	No. of grant/ appropriations	Grant/appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports
2013-14	36/3	C-02, C-11, G-06, I-01, I-06, L-02, O-15, O-16, O-17, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, O-48, W-07	604.64
2014-15	29/3	C-05, G-09, I-06, M-04, O-15, O-17, O-18, O-20, O-21, O-23, O-25, O-27, O-28, O-29, O-30, O-31, O-33, O-34, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, O-48, ZC-01	3817.72
2015-16	28/4	C-06, C-11, D-01, K-03, L-01, O-15, O-16, O-17, O-18, O-20, O-23, O-25, O-27, O-28, O-30, O-31, O-32, O-35, O-36, O-37, O-38, O-39, O-40, O-41, O-42, O-43, O-46, O-47, O-48, Q-02, U-01, W-07	564.82
	93/10	Total	4987.18

Source: Appropriation Accounts of respective years

Appendix-2.3

(Reference: Paragraph 2.3.1.2; Page 54)

Sub-head wise persistent excess over provision

(₹ in crore)

Sr. No.	GRNT	Major Head	Sub Major Head	Minor Head	SCH#	Sub Head	Sub-Head Description	V/C ^{\$}	2014-15	2015-16	2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	D05	2403	00	101		022	Hospitals and Dispensaries - State Plan Scheme	V	3.89	4.81	6.40
2	D05	2404	00	102	B	070	Aarey Milk Colony - Land and Buildings	V	1.63	7.34	7.27
3	D05	2404	00	102	H	077	Dairy Project Dapchari - Land and Buildings	V	1.93	2.08	3.19
4	D05	2404	00	201	E	068	Greater Mumbai Milk Scheme - Land and Buildings	V	3.13	2.50	6.95
5	D05	2404	00	224	B	218	Government Milk Scheme Parbhani - Procurement	V	6.47	2.07	2.94
6	D05	2404	00	224	D	220	Government Milk Scheme Parbhani - Distribution	V	1.75	1.97	1.05
7	D05	2404	00	230	B	151	Government Milk Scheme Arvi-Wardha - Procurement	V	2.21	3.07	2.94
8	F02	2217	80	192		812	Grants to Municipal Councils in the State under Maharashtra Nagarothan Maha Abhiyan	V	1.52	38.52	79.52
9	G06	2071	01	115		059	Leave Encashment Benefits	V	425.45	390.75	233.14
10	J01	2014	00	114		030	Mofussil Officers	V	1.91	7.33	5.23
11	J01	2014	00	114		031	Maharashtra State Legal Services Authority	V	2.08	2.19	2.15
12	O14	2217	80	191		833	Grants to Municipal Corporations for Maharashtra Nagrothan Maha-Abhiyan	V	8.59	1.76	4.10
13	O15	3435	04	103		059	Grant-in-aid to Mumbai Municipal Corportion for aesthetic improvements in Greater Mumbai	V	1.75	5.95	12.62
14	O17	2406	01	070		738	Soil and Water Conservation Works in Forest	V	2.71	4.98	2.70
15	O20	3054	04	800		204	Grants to Zilla Parishad for Development and Strengthening of Village Roads	V	2.90	5.46	5.49
16	O25	2406	02	110		601	Nature Conservation and Wild Life Management	V	4.75	1.27	2.34

Scheme \$ Voted/Charged

Appendix-2.3 (contd..)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
17	O25	2702	80	196		563	Grants to Zilla Parishad for Minor Irrigation Works (0 to 100 Hectares)	V	1.10	42.75	19.53
18	O27	2217	80	192		941	Improvement in Urban areas other than backward areas	V	2.00	11.00	2.91
19	O28	2425	00	107		183	Dr. Panjabrao Deshmukh Interest Rebate Scheme	V	4.00	9.85	7.23
20	O29	2515	00	198		155	Grants to Village Panchayats for providing Civic Facilities	V	6.00	1.26	6.55
21	O30	2425	00	107		187	Dr. Panjabrao Deshmukh Interest Rebate Scheme	V	5.74	2.53	1.87
22	O35	2406	01	101		832	Works for Protection of Forest	V	1.63	2.52	1.25
23	O38	2515	00	198		179	Grants to Village Panchayats for providing Civil Facilities	V	3.43	4.02	3.00
24	O44	3451	00	101		234	Other District Schemes	V	2.05	26.56	13.04
25	R01	2210	06	101		093	B.C.G. Vaccination and T.B. Control Programme Centrally Sponsored Scheme (Central Share)	V	54.29	60.54	63.27
26	S01	2210	01	110		463	Dr. Babasaheb Ambedkar Hospital and Research Centre, Nagpur	V	1.27	1.42	1.18
27	T05	2225	02	796		139	Tribal Development Commissionerate (State Plan Scheme)	V	7.04	6.04	4.60
28	T05	2225	02	796		202	Grant-in-aid to Voluntary Agencies for opening and maintenance of Ashramshalas- (OTASP) State Plan Scheme (District Level Scheme)	V	2.07	5.84	7.09
29	T05	3054	04	796		036	Schemes under Tribal Areas Sub Plan - State Road Fund - (State Road Fund) (TASP)	V	26.19	4.83	2.60
30	T05	3054	04	796		040	Ordinary (State Road Fund) (TASP)	V	48.15	6.98	3.12
31	V02	2425	00	108		104	Grants-in-aid to Sugar Research	V	1.76	4.30	2.43
32	W02	2202	03	103		H08	Opening of New Colleges of Forensic Science/Institute of Forensic Science in the State	V	1.47	2.41	2.04
33	W03	2203	00	105		276	Introduction of Double Shift in Government Polytechnics	V	3.65	6.71	9.33

Scheme § Voted/Charged

Appendix-2.3 (concl..)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
34	ZE01	2235	02	200		A53	Starting of Second and Third Shift in existing ITI's for Minority Student	V	4.98	7.47	4.78
35	O16	4406	01	101		313	Soil and Water Conservation Works in Forest	V	4.02	6.14	2.52
36	O25	4406	01	101		337	Soil and Water Conservation Works in Forest	V	5.25	7.01	12.98
37	O28	4406	01	070		322	Soil and Water Conservation Works in Forest	V	6.97	32.26	1.29
38	O31	5054	04	800		465	Development and Strengthening of Other Districts Roads	V	3.38	11.26	3.78
39	T06	4406	01	796		035	Development of Minor Forest Produce - State Plan Schemes (TASP) (District Level Scheme)	V	2.85	1.09	1.12
40	T06	4406	01	796		080	Construction of Stone Check Dam (District Level Scheme)	V	11.27	28.76	37.64
41	T06	4406	01	796		081	Construction of Stone Check Dam (District Level Scheme)	V	1.37	1.83	2.40
42	T06	5054	04	796		040	District and Other Roads - State Plan Schemes (TASP) (District Level Scheme)	V	27.88	3.41	39.52
Source: Appropriation Accounts of respective years # Scheme \$ Voted/Charged											

Appendix-2.4
(Reference: Paragraph 2.3.1.3; Page 54)
Insufficient supplementary provisions
(₹ one crore or more in each case)

			(₹ in crore)				
Sr. No.	Grant number	Name of the grant	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue Voted							
1	H05	Roads and Bridges	2948.81	398.07	3346.88	3352.10	5.22
2	O16	District Plan - Thane	168.86	0.0001	168.86	176.92	8.06
3	O25	District Plan - Nasik	219.30	0.0001	219.30	234.53	15.23
4	O29	District Plan - Nandurbar	63.09	0.0004	63.09	67.32	4.23
5	O34	District Plan - Beed	135.72	0.0001	135.72	147.88	12.17
6	O35	District Plan - Latur	133.90	0.0001	133.90	139.46	5.56
7	O39	District Plan - Wardha	75.17	0.0001	75.17	90.04	14.87
Capital Voted							
8	O37	District Plan - Hingoli	43.10	0.0004	43.10	47.33	4.22
9	O38	District Plan - Nagpur	103.11	0.0001	103.11	116.58	13.47
10	O46	District Plan - Yavatmal	103.41	0.0001	103.41	120.39	16.98
Total			3994.47	398.07	4392.54	4492.55	100.01

Source: Appropriation Accounts 2016-17

Appendix-2.5

(Reference: Paragraph 2.3.3; Page 55)

Rush of expenditure during the last quarter and last month of 2016-17

(₹ in crore)

Sr. No.	Grant Number	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2017	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	C09	4250- Capital Expenditure on Other Social Services	1475.79	1116.09	75.63	1022.92	69.31
2	C10	4406- Capital Outlay on Forestry and Wild Life	519.59	427.85	82.34	382.29	73.58
3	H03	2216- Housing	272.95	157.84	57.83	142.72	52.29
4	B10	5055-Capital outlay on Road Transport	486.98	486.98	100	486.98	100
5	F07	6217- Loans for urban Development	124.68	124.68	100	124.68	100
6	A07	3053 - Civil Aviation	122.23	122.14	99.93	122.14	99.93
7	N04	4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	106.81	86.19	80.70	85.56	80.11
8	ZD04	3452 - Tourism	325.99	308.98	94.78	260.80	80.00
9	T06	4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	289.37	284.02	98.15	228.69	79.03
10	K06	2810 – Non-conventional Sources of Energy	400.07	301.51	75.36	300.00	74.99
11	C10	4406 - Capital Outlay on Forestry and Wild Life	519.35	427.55	82.33	381.99	73.55
12	F05	4217- Capital Outlay on Urban Development	597.70	454.41	76.03	435.91	72.93
13	L07	4702 - Capital Outlay on Minor Irrigation	184.26	146.02	79.25	133.30	72.34
14	K06	2801- Power	3158.62	2249.73	71.23	2249.73	71.23
15	T05	2702 – Minor Irrigation	127.25	107.77	84.69	90.25	70.92
16	L07	4402 - Capital Outlay on Soil and Water Conservation	680.76	478.89	70.35	469.42	68.95
17	T06	5054 - Capital Outlay on Roads and Bridges	532.70	504.03	94.62	353.91	66.44
18	B03	2041- Taxes on Vehicles	1780.76	1045.44	58.71	1026.14	57.62
19	T05	2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2253.45	1527	67.76	1261.26	55.97
20	T05	3054 - Roads and Bridges	158.03	107.58	68.07	88.28	55.86
21	A02	2015 - Elections	207.52	137.25	66.14	115.53	55.67
22	B10	4055 - Capital Outlay on Police	548.04	314.02	57.30	304.50	55.56
23	Q03	2216 - Housing	398.15	345.75	86.84	220.67	55.42
24	O10	4515 - Capital Outlay on Other Rural Development Programmes	771.54	513.46	66.55	421.06	54.57

Appendix-2.5 (concl..)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	F02	3054 - Roads and Bridges	340.71	204.96	60.16	182.46	53.55
26	E03	2204 – Sports and Youth Services	255.62	158.91	62.17	134.31	52.54
27	H03	2216 - Housing	272.58	157.47	57.77	142.34	52.22
		Total	16911.50	12296.52		11167.84	
Source: Appropriation Accounts, Consolidated Abstract for March-2017, Information from Principal Accountant General (Accounts and Entitlement)-I, Maharashtra, Mumbai and Accountant General (Audit) -II, Maharashtra, Nagpur							

Appendix-2.6

(Reference: Paragraph 2.3.4; Page 55)

Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions

(₹ in crores)

Sr. No.	Grant Number	Name of the grant/appropriation	Total Grants/Appropriations	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue Voted					
1	O04	Other Rural Development Programmes	3885.98	3885.90	100
2	G02	Other Fiscal and Miscellaneous Services	2318.96	2191.39	94.50
3	Q03	Housing	2082.31	1662.53	79.84
4	F03	Secretariat and Other Social Services	77.39	57.03	73.69
5	W06	Secretariat - Social Services	31.05	21.45	69.08
6	K08	Secretariat - Economic Services	34.80	21.50	61.78
7	A07	Civil Aviation	270.76	148.53	54.86
8	Y02	Water Supply and Sanitation	3922.28	2021.40	51.54
9	O09	Census, Survey and Statistics	81.32	40.67	50.01
10	O03	Rural Employment	3453.96	1592.76	46.11
11	I04	Secretariat-Economic Services	42.48	18.05	42.49
12	C04	Secretariat and Other General Services	104.25	41.80	40.10
13	H04	Secretariat and Other Economic Services	70.57	27.67	39.21
14	O07	Secretariat-Economic Services	93.94	32.75	34.86
15	E03	Secretariat and Other Social Services	412.51	127.84	30.99
16	O08	Tourism	280.55	81.32	28.99
17	V02	Co-operation	1702.35	455.81	26.78
18	G01	Sales Tax Administration	746.14	198.82	26.65
19	J02	Secretariat and Other Social and Economic Services	123.44	32.08	25.99
20	A04	Secretariat and Miscellaneous General Services	366.92	94.14	25.66
21	ZE01	Minorities Development	388.02	97.84	25.22
22	A02	Elections	276.26	68.72	24.88
23	ZD02	Art and Culture	188.07	45.86	24.38
24	B03	Transport Administration	2348.42	565.74	24.09
25	ZC01	Parliament / State/Union Territory Legislatures	182.44	43.87	24.05
26	B02	State Excise	142.18	31.14	21.90
27	K01	Other Taxes and Duties on Commodities and Services	50.10	10.60	21.16
28	ZD04	Tourism	408.87	82.88	20.27
29	H06	Public Works and Administrative and Functional Buildings.	2624.46	526.59	20.06
30	O06	Other Scientific Research	106.50	21.30	20.00
Revenue Charged					
31	G06	Pensions and Other Retirement Benefits	50.42	26.98	53.51
32	T01	Interest Payments	35.76	15.15	42.37
33	V01	Interest Payments	36.00	14.80	41.11
34	A03	Public Service Commission	52.33	14.80	28.28
Capital Voted					
35	ZA04	Loans to Government Servants, etc.	200.00	200.00	100
36	E04	Capital Outlay on Education, Sports, Art and Culture	88.78	84.56	95.25
37	N04	Capital Expenditure on Social Services	1259.75	1117.18	88.68
38	A09	Capital Outlay on Public Works	120.93	104.04	86.03

Appendix-2.6 (concl...)					
(1)	(2)	(3)	(4)	(5)	(6)
39	H09	Capital Outlay on Removal of Regional Imbalance	118.03	101.45	85.95
40	O10	Capital Outlay on Other Rural Development Programmes	3787.07	3004.57	79.34
41	W08	Capital Outlay on Other Social Services	21.48	16.26	75.70
42	R03	Capital Expenditure on Medical and Public Health	27.50	17.91	65.13
43	L07	Capital Expenditure on Rural Development	2728.38	1427.67	52.33
44	S04	Capital outlay on Medical and Public Health	134.70	67.41	50.04
45	V03	Capital Expenditure on Social Services	122.35	48.46	39.61
46	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	1479.81	467.50	31.59
47	C09	Capital Expenditure on Other Administrative and Social Services	2001.00	524.99	26.24
48	O39	District Plan - Wardha	67.90	15.01	22.11
Capital Charged					
49	K12	Internal Debt of the State Government	50.93	50.93	100
50	D10	Capital Expenditure on Fisheries	50.00	11.30	22.60
51	V04	Internal Debt	125.00	26.46	21.17
Total			39375.40	21605.41	

Source: Appropriation Accounts 2016-17

Appendix-2.7

(Reference: Paragraph 2.3.4; Page 55)

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

(₹ in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total	Actual Expenditure	Savings	Percentage of savings (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue Voted							
1	A07 Civil Aviation	270.76	0.00	270.76	122.23	148.53	54.86
2	B01 Police Administration	11260.11	978.69	12238.80	11395.90	842.90	6.89
3	B03 Transport Administration	1336.86	1011.56	2348.42	1782.68	565.74	24.09
4	C01 Revenue and District Administration	1882.10	17.18	1899.28	1587.49	311.79	16.42
5	C06 Relief on account of Natural Calamities	7128.54	51.92	7180.46	5759.91	1420.55	19.78
6	C07 Forest	1891.85	300.89	2192.74	1861.64	331.10	15.10
7	D03 Agriculture Services	5829.44	3008.59	8838.03	7813.79	1024.24	11.59
8	D04 Animal Husbandry	1071.92	0.68	1072.60	924.06	148.54	13.85
9	E02 General Education	40630.85	1136.98	41767.83	37265.61	4502.22	10.78
10	E03 Secretariat and Other Social Services	400.62	11.89	412.51	284.67	127.84	30.99
11	F02 Urban Development and Other Advance Services	10256.20	1316.53	11572.73	10018.08	1554.65	13.43
12	F04 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	7139.45	9.23	7148.68	6202.33	946.35	13.24
13	G01 Sales Tax Administration	732.56	13.58	746.14	547.32	198.82	26.65
14	G02 Other Fiscal and Miscellaneous Services	2318.96	0.00	2318.96	127.57	2191.39	94.50
15	G06 Pensions and Other Retirement Benefits	19021.25	8.26	19029.51	16834.81	2194.70	11.53
16	H06 Public Works and Administrative and Functional Buildings.	2562.80	61.66	2624.46	2097.86	526.60	20.06
17	I03 Irrigation, Power and Other Economic Services	2331.14	55.48	2386.62	1913.14	473.48	19.84
18	J01 Administration of Justice	1397.50	55.34	1452.84	1203.78	249.06	17.14
19	K06 Energy	5436.43	5113.88	10550.31	9288.21	1262.10	11.96
20	L02 District Administration	3531.29	240.00	3771.29	3461.37	309.92	8.22
21	L03 Rural Development Programmes	6625.18	875.78	7500.96	6301.93	1199.03	15.99
22	M02 Food Storage and Warehousing	1806.36	1.58	1807.94	1467.95	339.99	18.81
23	N03 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10489.61	375.60	10865.21	9098.96	1766.25	16.26
24	O03 Rural Employment	3453.71	0.25	3453.96	1861.20	1592.76	46.11
25	O04 Other Rural Development Programmes	3885.98	0.00	3885.98	0.08	3885.90	100
26	Q03 Housing	331.95	1750.36	2082.31	419.77	1662.54	79.84

Appendix-2.7 (concl...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27	R01 Medical and Public Health	6840.70	1871.58	8712.28	7277.75	1434.53	16.47
28	S01 Medical and Public Health	2331.23	208.97	2540.20	2304.17	236.03	9.29
29	T02 Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	1347.17	0.00	1347.17	1188.59	158.58	11.77
30	V02 Co-operation	833.93	868.42	1702.35	1246.53	455.82	26.78
31	W02 General Education	5082.79	180.14	5262.93	5046.24	216.69	4.12
32	W03 Technical Education	1159.78	703.61	1863.39	1648.36	215.03	11.54
33	X01 Social Security and Nutrition	1330.61	1650.91	2981.52	2446.26	535.26	17.95
34	Y02 Water Supply and Sanitation	3377.60	544.69	3922.29	1900.88	2021.41	51.54
35	Y05 Revenue Expenditure on Tribal Areas Development Sub-Plan	5230.82	189.80	5420.62	4398.08	1022.54	18.86
36	ZA01 Secretariat and Other Social Services	1639.91	37.58	1677.49	1352.14	325.35	19.39
Revenue Charged							
37	G03 Interest Payments and Debt Servicing	27882.03	597.38	28479.41	28271.80	207.61	0.73
Capital Voted							
38	A09 Capital Outlay on Public Works	120.10	0.83	120.93	16.89	104.04	86.04
39	B10 Capital Expenditure on Economic Services	1495.64	133.19	1628.83	1386.37	242.46	14.89
40	C09 Capital Expenditure on Other Administrative and Social Services	2001.00	0.00	2001.00	1476.01	524.99	26.24
41	H08 Capital Expenditure On Public Works Administrative and Functional Buildings	1061.27	418.54	1479.81	1012.32	467.49	31.59
42	H09 Capital Outlay on Removal of Regional Imbalance	118.03	0.00	118.03	16.58	101.45	85.95
43	I05 Capital Expenditure on Irrigation	8971.69	0.00	8971.69	8619.68	352.01	3.92
44	K04 Capital Expenditure on Energy	1035.82	4959.75	5995.57	5799.92	195.65	3.26
45	L07 Capital Expenditure on Rural Development	2341.38	387.00	2728.38	1300.71	1427.67	52.33
46	M04 Capital Expenditure on Food	4364.33	0.00	4364.33	3886.68	477.65	10.94
47	N04 Capital Expenditure on Social Services	1259.74	0.00	1259.74	142.56	1117.18	88.68
48	O10 Capital Outlay on Other Rural Development Programmes	3583.22	203.85	3787.07	782.50	3004.57	79.34
49	ZA04 Loans to Government Servants,etc.	0.00	200.00	200.00	0.00	200.00	100
Capital Charged							
50	G09 Public Debt and Inter State Settlement	13223.31	0.00	13223.31	11427.09	1796.22	13.58
Total		249655.52	29552.15	279207.67	232590.45	46617.22	

Source: Appropriation Accounts 2016-17

Appendix-2.8

(Reference: Paragraph 2.3.4.1; Page 56)

Grants closed with savings of more than ₹ 100 crore persistently during 2012-13 to 2016-17

(₹ in crore)

Sr.No.	Number and Name of the grant	Voted/ Charged (V/C)	Amount of savings (per cent to total grants)				
			2012-13	2013-14	2014-15	2015-16	2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue Voted							
1	B01 Police Administration	V	762.73 (9.48)	945.88 (10.32)	1250.17 (12.28)	1715.89 (14.59)	842.90 (6.89)
2	C01 Revenue and District Administration	V	182.33 (13.46)	219.7 (14.46)	304.46 (19.15)	317.86 (17.79)	311.80 (16.42)
3	D03 Agriculture Services	V	618.29 (16.17)	571.55 (14.58)	839.8 (17.04)	723.07 (13.65)	1024.24 (11.59)
4	E02 General Education	V	1092.15 (3.75)	1094.41 (3.39)	1639.51 (4.67)	3317.57 (8.48)	4502.23 (10.78)
5	F02 Urban Development and Other Advance Services	V	1609.44 (27.52)	1906.39 (30.45)	1592.83 (26.08)	1151.96 (15.35)	1554.65 (13.43)
6	G02 Other Fiscal and Miscellaneous Services	V	2200.97 (96.87)	1321.62 (94.41)	153.76 (52.41)	3491.79 (96.68)	2191.39 (94.50)
7	H06 Public Works and Administrative and Functional Buildings.	V	227.26 (10.56)	376.95 (15.34)	479.34 (19.06)	525.37 (20.06)	526.59 (20.06)
8	I03 Irrigation, Power and Other Economic Services	V	380.42 (15.84)	405.87 (15.46)	340.75 (14.94)	316.9 (13.21)	473.49 (19.84)
9	J01 Administration of Justice	V	260.05 (23.31)	254.45 (20.89)	536.97 (34.42)	236.17 (17.43)	249.06 (17.14)
10	L03 Rural Development Programmes	V	678.36 (17.61)	1316.67 (29.15)	1844.17 (26.63)	1308.33 (23.44)	1199.04 (15.99)
11	N03 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	V	516.35 (8.33)	741.64 (9.11)	1395.91 (15.65)	2196.44 (21.41)	1766.25 (16.26)
12	O03 Rural Employment	V	110.77 (9.32)	200.83 (24.86)	844.82 (36.47)	476.98 (17.56)	1592.76 (46.11)
13	Q03 Housing	V	676.78 (38.89)	742.99 (46.33)	979.95 (67.35)	335.44 (61.63)	1662.53 (79.84)
14	R01 Medical and Public Health	V	405.43 (8.92)	117.9 (2.4)	2552.99 (29.5)	1407.53 (17.27)	1434.53 (16.47)
15	T05 Revenue Expenditure on Tribal Areas Development Sub Plan	V	468.93 (14.8)	511.09 (14.47)	1114.16 (23.83)	1374.04 (25.7)	1022.55 (18.86)
16	W03 Technical Education	V	102.83 (6.95)	125.01 (7.65)	261.21 (13.91)	223.94 (11.65)	215.03 (11.54)
17	Y02 Water Supply and Sanitation	V	148.58 (19.28)	228.08 (29.91)	866.08 (42.25)	1445.3 (48.91)	2021.40 (51.54)
Capital Voted							
18	B10 Capital Expenditure on Economic Services	V	160.75 (21.07)	467.05 (37.04)	467.00 (43.72)	488.45 (34.26)	242.46 (14.89)

Appendix-2.8 (concl....)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	H08 Capital Expenditure On Public Works Administrative and Functional Buildings	V	367.39	488.03	542.74	363.33	467.50
			(30.28)	(34.86)	(38.04)	(23.48)	(31.59)
20	I05 Capital Expenditure on Irrigation	V	1237.32	1548.29	2993.76	651.80	352.01
			(14.41)	(16.25)	(28.8)	(7.3)	(3.92)
21	L07 Capital Expenditure on Rural Development	V	286	892.1	1596.83	1664.83	1427.67
			(33.45)	(62.94)	(64.62)	(55.46)	(52.33)
22	N04 Capital Expenditure on Social Services	V	508.86	610.73	1007.96	1202.41	1117.18
			(49.71)	(55.75)	(69.12)	(84.11)	(88.68)
23	O10 Capital Outlay on Other Rural Development Programmes	V	2156.94	2700.50	5286.10	5868.95	3004.57
			(74.73)	(78.83)	(86.48)	(89.43)	(79.34)

Source: Appropriation Accounts of respective years

Appendix-2.9						
(Reference: Paragraph 2.3.4.2; Page 57)						
Unnecessary Supplementary provisions						
(₹ 10 crore or more in each case)						
(₹ in crore)						
Sr. No.	Grant/ Appropriation Number	Name of the appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Voted						
1	A04	Secretariat and Miscellaneous General Services	327.08	272.77	54.31	39.84
2	A06	Information and Publicity	94.70	88.94	5.76	16.02
3	C01	Revenue and District Administration	1882.10	1587.49	294.61	17.18
4	C02	Stamps and Registration	211.59	198.11	13.48	17.30
5	C06	Relief on account of Natural Calamities	7128.54	5759.91	1368.63	51.92
6	C07	Forest	1891.85	1861.64	30.21	300.89
7	E02	General Education	40630.85	37265.61	3365.24	1136.98
8	E03	Secretariat and Other Social Services	400.62	284.67	115.95	11.90
9	F02	Urban Development and Other Advance Services	10256.2	10018.08	238.12	1316.53
10	G01	Sales Tax Administration	732.56	547.32	185.24	13.59
11	H06	Public Works and Administrative and Functional Buildings.	2562.80	2097.86	464.94	61.66
12	I03	Irrigation, Power and Other Economic Services	2331.14	1913.14	418.00	55.48
13	J01	Administration of Justice	1397.50	1203.78	193.72	55.34
14	J02	Secretariat and Other Social and Economic Services	103.39	91.37	12.02	20.06
15	K03	Stationery and Printing	183.75	174.84	-8.91	16.21
16	K08	Secretariat - Economic Services	24.56	13.30	11.26	10.24
17	L02	District Administration	3531.29	3461.37	69.92	240.00
18	L03	Rural Development Programmes	6625.18	6301.93	323.26	875.78
19	L05	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	635.74	606.91	28.82	33.56
20	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10489.61	9098.96	1390.65	375.60
21	O07	Secretariat-Economic Services	69.24	61.18	8.05	24.70
22	S01	Medical and Public Health	2331.23	2304.17	27.06	208.97
23	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	5230.82	4398.08	832.74	189.80
24	W02	General Education	5082.79	5046.24	36.55	180.14

Appendix-2.9 (concl...)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25	Y02	Water Supply and Sanitation	3377.60	1900.88	1476.72	544.69
26	ZA01	Secretariat and Other Social Services	1639.91	1352.14	287.77	37.58
27	ZC01	Parliament / State/Union Territory Legislatures	154.89	138.57	16.32	27.55
28	ZD02	Art and Culture	174.17	142.21	31.96	13.90
Revenue Charged						
29	J01	Administration of Justice	246.98	220.47	26.51	15.32
Capital Voted						
30	B10	Capital Expenditure on Economic Services	1495.64	1386.37	109.28	133.19
31	E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture.	57.15	4.22	52.93	31.63
32	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	1061.27	1012.32	48.95	418.54
33	L07	Capital Expenditure on Rural Development	2341.38	1300.71	1040.67	387.00
34	O10	Capital Outlay on Other Rural Development Programmes	3583.22	782.5	2800.72	203.85
35	ZA04	Loans to Government Servants, etc.	0.00	0.00	0.00	200.00
Total			118287.34	102898.06	15389.28	7282.94

Source: Appropriation Accounts 2016-17

Appendix-2.10			
(Reference: Paragraph 2.3.4.3; Page 58)			
Cases of surrender of funds in excess of ₹ 50 crore on 30 and 31 march 2017			
(₹ in crore)			
Sr. No.	Grant number	Major Head	Amount Surrendered
(1)	(2)	(3)	(4)
Revenue Section			
1	A07	3053 Civil Aviation	134.60
2	B01	2055 Police	759.59
3	B01	2070 Other Administrative Services	84.05
4	B03	2041 Taxes on Vehicles	549.14
5	C06	2245 Relief on account of Natural Calamities	2863.81
6	D03	2401 Crop Husbandry	916.08
7	D03	2415 Agricultural Research and Education	65.38
8	D04	2403 Animal Husbandry	148.54
9	D05	2404 Dairy Development	77.82
10	E01	2049 Interest Payments	124.95
11	E02	2202 General Education	4502.43
12	E03	2204 Sports and Youth Services	68.66
13	E03	2235 Social Security and Welfare	54.20
14	F02	2217 Urban Development	1560.42
15	F03	2230 Labour and Employment	53.00
16	F04	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	946.35
17	G01	2040 Taxes on Sales	181.71
18	G02	2070 Other Administrative Services	2075.32
19	G02	2075 Miscellaneous General Services	113.98
20	G06	2071 Pensions and Other Retirement Benefits	1117.40
21	K06	2801 Power	593.99
22	L02	2053 District Administration	228.25
23	L03	2702 Minor Irrigation	609.63
24	L02	2505 Rural Employment	276.86
25	L03	2501 Special Programmes for Rural Development	177.67
26	L03	2515 Other Rural Development Programmes	73.97
27	L03	3054 Roads and Bridges	55.64
28	L05	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	113.39
29	M02	2408 Food, Storage and Warehousing	339.80
30	N03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1563.93
31	N03	2235 Social Security and Welfare	193.67
32	O04	2515 Other Rural Development Programmes	3885.90
33	O08	3452 Tourism	81.06
34	Q03	2216 Housing	1660.70
35	R01	2210 Medical and Public Health	1369.76
36	R01	2211 Family Welfare	123.07

Appendix-2.10 (concl....)			
(1)	(2)	(3)	(4)
37	S01	2210 Medical and Public Health	205.38
38	T02	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	148.62
39	T05	2215 Water Supply and Sanitation	290.14
40	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	261.86
41	T05	2505 Rural Employment	135.22
42	T05	2210 Medical and Public Health	120.06
43	T05	2501 Special Programmes for Rural Development	65.73
44	V02	2425 Co-operation	429.66
45	W02	2202 General Education	218.33
46	W03	2203 Technical Education	227.20
47	X01	2235 Social Security and Welfare	87.32
48	X01	2236 Nutrition	445.64
49	Y02	2215 Water Supply and Sanitation	2019.40
50	ZA01	2203 Technical Education	153.06
51	ZD04	3452 Tourism	81.80
52	ZE01	2235 Social Security and Welfare	93.74
Capital Section			
53	A09	4059 Capital Outlay on Public Works	88.04
54	B10	4055 Capital Outlay on Police	137.59
55	B10	5055 Capital Outlay on Road Transport	93.02
56	E04	4202 Capital Outlay on Education, Sports, Art and Culture	84.56
57	G09	6003 Internal Debt of the State Government	1648.73
58	G09	6004 Loans and Advances from the Central Government	147.49
59	K11	6801 Loans for Power Projects	196.73
60	K12	6003 Internal Debt of the State Government	50.93
61	L07	4402 Capital Outlay on Soil and Water Conservation	1282.54
62	L07	5054 Capital Outlay on Roads and Bridges	100.00
63	M04	4408 Capital Outlay on Food Storage and Warehousing	625.83
64	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	998.21
65	N04	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	109.24
66	O10	4515 Capital Outlay on other Rural Development Programmes	3001.83
67	S04	4210 Capital Outlay on Medical and Public Health	52.03
68	T06	4402 Capital Outlay on Soil and Water Conservation	64.50
Total			41409.15

Source: Appropriation Accounts 2016-17

Appendix-2.11				
(Reference: Paragraph 2.5; Page 63)				
Cases of drawal from Contingency Fund where the expenditure was foreseeable				
Sr. No.	Sanction number and date	Department/grant number/Major Head	Purpose for which drawn	Amount sanctioned (₹ in crore)
1	CNF-2016/C.R.-1 BUD-11 dated 02.04.2016	Home Department B01-2055	Provision for establishment of network for detection of crime and criminals	55.04
2	CNF-2016/4 Budget-11 dated 30.05.2016	Law and Judiciary Department J01-2016	Provision for Office Expenses and Professional Service for District and Session Courts	0.20
3	CNF-2016/6 Budget-11 dated 08.07.2016	Law and Judiciary Department J04-4059	Provision for expenses of Land Acquisition for Construction of Court Building	8.00
4	CNF-2016/3 Budget-9 dated 26.08.2016	Medical and Public Health Department S01-2210	Provision for expenses of Advertisement and Publicity	1.00
5	CNF-2016/5 Budget-7 dated 16.09.2016	Woman and Child Development Department X02-2251	Provision for Office Expenses	4.81
6	CNF-2016/7 Budget-13 dated 16.09.2016	Agriculture, Dairy Development and Fisheries Department D07-3451	Provision for Office Expenses, to provide vehicle to Minister and State minister in urgency	0.60
7	CNF-2016/9 Budget-14 dated 28.10.2016	General Administration Department A04- 2070	Provision for Office Expenses, Advt. And Publicity and Professional Services	1.00
8	CNF-2016/13 Budget-12 dated 23.12.2016	Public Works Department H06-2059	Provision for Advertising and Publicity of Mumbai Metro line, Shivdi-Nhava-Sheva Project and New Railway line	8.00
Total				78.65
Source: Contingency Fund sanction orders from respective Departments				

Appendix-2.12 (Reference: Paragraph 2.5; Page 63) Contingency Fund sanction orders and utilisation against sanctions						
(₹ in crore)						
Sr. No.	Sanction No. and date	Department/Grant No./MH	Purpose for which drawn	Sanctioned Amount	Amount utilised	Balance amount
1	CNF-2016/2 Budget-12 dt: 30.06.2016	Public Works Department H-6/2059	Provision for Minor Works Finance from Discretionary Grants (State Plan Schemes)	2.10	0.00	2.10
2	CNF-2016/2 Budget-12 dt: 30.06.2016	Public Works Department H-3/2216	Provision for Minor Works Finance from Discretionary Grants (State Plan Schemes)	1.05	0.00	1.05
3	CNF-2016/4 Budget-11 dt: 15.07.2016	Law and Judiciary Department J01-2016	Provision for Honorarium and office expenses of committee appointed for fixing the staffing pattern in all districts and session courts	0.20	0.00	0.20
4	CNF-2016/1 Budget-12 dt: 30.11.2016	Public Works Department H-8/4059	Provision for Construction of 'B' wing of the District Court building at Sangli (State Plan Scheme)	1.79	0.00	1.79
5	CNF-2016/4 Budget-6 dt: 04.12.2016	Revenue and Forest Department C-4/2059	Provision for Land Acquisition for Government purpose	0.70	0.00	0.70
6	CNF-2016/6 Budget-7 dt: 30.11.2016	Woman and Child Welfare Department X-01/2235	Provision for Manodhairya Yojana financial assistance to Women and Child (State share)	27.66	0.00	27.66
7	CNF-2016/10 Budget-6 dt: 01.12.2016	Revenue and Forest Department C-6/2245	Provision for salary to the staff of State Disaster Response Force	5.95	0.00	5.95
8	CNF-2016/11 Budget-19 dt: 01.12.2016	Tribal Development Department T-05/2236	Provision for implementation of Village Child Development Centre in Tribal Areas	4.00	0.00	4.00
9	CNF-2016/12 Budget-12 dt: 01.12.2016	Home Department B03/2041	Provision for construction of 250 metre Break Test Track in RTO vehicle testing	0.85	0.00	0.85
10	CNF-2016/15 Budget-6 dt: 28.02.2017	Revenue and Forest Department C-1/2053	Provision for amount to be deposited in High Court as per the Appeal No.1442/2016 and 1697/2016 dated 09/01/2017	2.62	0.00	2.62
Total				46.92	0.00	46.92

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

Appendix-2.13			
(Reference: Paragraph 2.7.3 ; Page 66)			
Inoperative Personal Ledger Account			
Sr. No.	Name of Treasury	No. of accounts non-operative for one or more than one year	Balance as on 31 March 2017 (₹ in crore)
1	Ahmednagar	1	0
2	Akola	1	0
3	Amravati	6	0.06
4	Aurangabad	6	0.07
5	Beed	1	0
6	Bhandara	2	0.24
7	Buldhana	2	3.36
8	Chandrapur	2	0.01
9	Dhule	29	0.09
10	Gadchiroli	1	0.28
11	Gondia	1	0
12	Hingoli	4	6.13
13	Jalgaon	24	0.18
14	Jalna	3	0.04
15	Kolhapur	4	1.85
16	Latur	1	0
17	Nagpur	4	0.63
18	Nanded	19	0.18
19	Nandurbar	8	0.01
20	Nashik	3	0.01
21	Osmanabad	2	0.15
22	Parbhani	7	0.07
23	Pune	58	1.21
24	Raigad	38	0.06
25	Ratnagiri	4	0.02
26	Sangli	3	0.03
27	Satara	8	0.55
28	Sindhudurg	1	0.01
29	Solapur	1	0
30	Thane	26	0.22
31	Washim	2	0
32	Yavatmal	8	0.08
Grand Total		280	15.54
Source : Information obtained from Pr. Accountant General (A&E) I, Mumbai, Accountant General (Audit) II, Nagpur and Pay and Accounts office			

Appendix-3.1			
<i>(Reference: Paragraph 3.1 ; Page 69)</i>			
Department-wise breakup of outstanding utilisation certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	3254	630.51
2	Co-operation, Marketing and Textiles	283	1166.98
3	Employment and Self-Employment	30	121.02
4	Environment	67	154.26
5	Finance	4	20.08
6	Food, Civil Supplies and Consumer Protection	11	14.41
7	General Administration	86	222.78
8	Higher and Technical Education	322	964.76
9	Home	274	459.98
10	Housing	1	1.50
11	Industries, Energy and Labour	120	3807.54
12	Law and Judiciary	144	9.11
13	Maharashtra Legislature Secretariat	20	2.25
14	Marathi Language	8	2.89
15	Medical Education and Drugs	52	72.57
16	Minority Development	341	189.42
17	Planning	8732	5104.14
18	Public Health	733	1568.95
19	Public Works	322	86.97
20	Revenue and Forests	3517	1813.11
21	Rural Development and Water Conservation	1608	2986.21
22	School Education and Sports	2236	4582.76
23	Social Welfare, Cultural Affairs and Sports	3629	1667.61
24	Tourism and Cultural Affairs	267	554.55
25	Tribal Development	6860	4003.73
26	Urban Development	2509	28952.31
27	Water Resources	2	0.01
28	Water Supply and Sanitation	1044	928.80
29	Women and Child Development	2408	232.57
	Total	38884	60321.78

Source : Finance Accounts 2016-17

Appendix-3.2 <i>(Reference: Paragraph 3.1.1.2 ; Page 70)</i> Statement showing list of Drawing and Disbursing Officers test checked for pending Utilisation Certificates		
Sr. No.	Drawing and Disbursing Officer	Department
1	Planning Department, Mantralaya	Planning
2	Assistant District Planning Officer, Thane	Planning
3	District Planning Officer, Mumbai Suburban, Bandra	Planning
4	Chief Accounts and Finance Officer, ZP, Nashik	Planning/Tribal Development
5	District Planning Officer, Pune	Planning
6	Chief Accounts and Finance Officer, ZP, Ahmednagar	Planning
7	Collector, Mumbai City	Planning
8	Project Officer, Integrated Tribal Development Project, Nandurbar	Tribal Development
9	Project Officer, Integrated Tribal Development Project, Taloda, Nandurbar	Tribal Development
10	Account Officer, Maritime Board, Mumbai	Home
11	Commissioner of Police, Crawford Market, Brihanmumbai	Home
12	Accounts Officer, Regional Transport Office, Wadala East	Home

Appendix-3.3								
<i>(Reference: Paragraph 3.3., Page 72)</i>								
Delay in submission of Accounts/Audit Reports by Autonomous Bodies								
Sr. No.	Name of the Body	Period of Entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2015-16 2016-17	June 2016 June 2017	18/8/2016 1/09/2017	02 02	2015-16	SAR 2013-14 presented on 15/12/2014 & SAR 2014-15 presented on 05/8/2016
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2014 to 31/03/2019/ Section 20(1)	2015-16 2016-17	June 2016 June 2017	03/11/2016 13/07/2017	04 -	2015-16	No provision for presentation in MMRDA's Act
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2017 to 31/3/2022 Section 20(1)	2014-15	June 2015	25/10/2016	16	2014-15	SAR 2012-13 presented on 2/08/2016
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2011 to 31/03/2016/ Section 19(3)	2015-16 2016-17	June 2016 June 2017	27/3/2017 10/07/2017	09 -	2015-16	SAR 2015-16 presented on 03/08/2017
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2013 to 31/03/2018/ Section 19(3)	2015-16	June 2016	20/03/2017	09	2015-16	SAR 2014-15 presented on 09/08/2017
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2016 to 31/03/2021/ Section 20(1)	2015-16	June 2016	01/06/2017	11	2014-15	SAR 2005-06 to 2010-11 presented on 07/04/2015 & SAR 2011-12 to 2013-14 presented on 05/08/2016
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2013 to 31/03/2018/ Section 19(3)	2014-15	June 2015	23/11/2016	17	2014-15	SAR 2012-13 presented on 30/03/2015
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2014-15	June 2015	18/10/2016	16	2014-15	SAR 2004-05 presented in April 2008
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2016 to 31/03/2021/ Section 20(1)	2015-16	June 2016	04/11/2016	04	2015-16	SAR 2014-15 presented on 16/12/2016
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2015 to 31/03/2020/ Section 20(1)	2015-16	June 2016	16/08/2016	02	2015-16	SAR 2015-16 presented on 07/04/2017
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence/ Section 19(3)	2015-16	June 2016	16/12/2016	06	2015-16	SAR 2011-12 & 2012-13 presented on 31/03/2015 SAR 2013-14 presented on 28/7/2015 & SAR 2014-15 presented on 07/04/2016

Appendix-3.3 (contd...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2012 to 31/03/2017/ Section 20(1)	2012-13 2013-14 2014-15 2015-16	June 2013 June 2014 June 2015 June 2016	31/01/2017	43 31 19 07	2011-12	SAR 2009-10 presented on 17/04/2013 SAR 2010-11 presented on 23/12/2014 & SAR 2011-12 presented on 23/12/2014
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	The audit of State District Legal services Authorities have been taken under Section 19(2) of the CAGs (DPC) Act 1971	2008-09	June 2009	28/04/2010*	08	2008-09	SAR yet to be presented
14	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	The audit has been taken up as per Sn 19(2) of CAG's (DPC) Act 1971	2015-16	June 2016	20/09/2016	03	2015-16	SAR 2008-09 to 2012-13 presented on 01/04/2016 & SAR 2013-14 & 2014-15 presented on 04/08/2016
15	Maharashtra State Human rights commission (MSHRC)	The audit has been taken under section 19(2) of the CAG's (DPC) Act 1971 read with rule 35(2) of the protection of Human rights Act, 1993	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14	June 2004 June 2005 June 2006 June 2007 June 2008 June 2009 June 2010 June 2011 June 2012 June 2013 June 2014	10/07/2017	156 144 132 120 108 96 84 72 60 48 36	2002-03	SAR 2002-03 yet to be presented.
16	Maharashtra State Minorities Commission (MSMC)	The audit has been taken under section 19(3) of the CAG's (DPC) Act 1971 read with section 12(3) of Maharashtra State Minorities Commission Act, 2004	2012-13	June 2013	22/11/2016	41	2012-13	SAR yet to be presented from the first year of audit 2005-06
17	Maharashtra Building and other construction Workers Welfare Board (MBOCWFB)	Section 19(2)	2007-08 2008-09 2009-10 2010-11 2011-12	June 2008 June 2009 June 2010 June 2011 June 2012	14/03/2017	104 92 80 68 56	2007-08 to 2011-12	

Appendix-3.3 (concl...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
18	Fees Regulatory Authority (FRA)	Section 19(3)	-	-	-	-	-	-
19	Maharashtra State Haj Committee	Section 19(2)	-	-	-	-	-	-
20	Admission Regulatory Authority (ARA)	Section 19(3)	-	-	-	-	-	-
21	Slum Rehabilitation Authority Pune & Pimpri Chinchwad Area, Pune	01/04/2005 to 31/03/2011 Section 20(1)	-	-	-	-	-	-
22	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2015-16	July 2016	01/08/2016	-	2015-16	SAR of 2014-15 is placed on 07/04/2016
23	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2013 to 31/03/2018 Section 19	2015-16	June 2016	22/06/2017	11	2013-14	SAR for the year 2012-13 placed in December 2015
24	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01/04/2012 to 31/03/2017 Section 19(3)	2015-16	June 2016	21/6/2017	11	2014-15	SAR for the year 2011-12 and 2012-13 placed on 18/12/2015
25	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2014 to 31/03/2019 Section 19(3)	2014-15	June 2015	15/07/2016	12	2013-14	SAR for 2012-13 yet to be presented
26	Maharashtra Water Conservation Corporation (MWCC), Aurangabad**	2001-02 to 2013-14	2014-15	June 2015	18/08/2016	13	-	

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

*Date differs from previous year due to correction

**Annual Accounts up to 2013-14 have been tabled in the State Legislature. CAG will Audit from 2014-15.

Appendix-3.4				
(Reference: Paragraph 3.4; Page 73)				
Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings				
Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last Accounts (₹ in crore)	Remarks/Reasons for delay in preparation of Accounts
(1)	(2)	(3)	(4)	(5)
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2015-16	(-)5.50	
2	Milk Transport Scheme, Worli	2006-07	2.34	MTS Worli has been closed vide Government order dated 17/07/2008
3	Mother Dairy, Kurla	2015-16	33.22	
4	Central Dairy, Goregaon	2014-15	80.67	
5	Unit Scheme, Mumbai	2014-15	30.33	
6	Agricultural Scheme, Mumbai	2014-15	10.45	
7	Electrical Scheme, Mumbai	2014-15	5.16	
8	Water Supply Scheme, Mumbai	2014-15	15.57	
9	Cattle Feed Scheme, Mumbai	2014-15	(-)3.33	
10	Cattle Breeding and Rearing Farm, Palghar	2015-16	1.32	
11	Dairy Project, Dapchari	2015-16	15.37	
12	Government Milk Scheme, Bhiwandi	2015-16	0.61	
13	Government Milk Chilling Centre, Saralgaon, Thane	2015-16	0.21	
14	Government Milk Scheme, Khopoli	2015-16	2.11	
15	Government Milk Scheme, Mahad	2015-16	1.45	
16	Government Milk Scheme, Chiplun	2015-16	3.34	
17	Government Milk Scheme, Ratnagiri	2015-16	7.22	
18	Government Milk Scheme, Kankavali	2014-15	2.67	
Pune Region				
19	Government Milk Scheme, Pune	2015-16	3.87	
20	Government Milk Scheme, Mahabaleshwar	2015-16	1.21	
21	Government Milk Scheme, Satara	2015-16	4.97	
22	Government Milk Scheme, Miraj	2015-16	84.76	
23	Government Milk Scheme, Solapur	2015-16	2.25	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2015-16	13.97	
26	Government Milk Scheme, Chandrapur	2015-16	(-)11.90	
27	Government Milk Scheme, Gondia	2015-16	36.01	

Appendix-3.4 (concl.)				
(1)	(2)	(3)	(4)	(5)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2015-16	24.35	
29	Government Milk Scheme, Udgir	2015-16	44.43	
30	Government Milk Scheme, Beed	2015-16	21.32	
31	Government Milk Scheme, Nanded	2015-16	11.22	
32	Government Milk Scheme, Bhoom	2015-16	16.81	
33	Government Milk Scheme, Parbhani	2015-16	38.55	
Nashik Region				
34	Government Milk Scheme, Nashik	2015-16	2.78	
35	Government Milk Scheme, Dhule	2015-16	6.90	
36	Government Milk Scheme, Chalisgaon	2015-16	1.95	
37	Government Milk Scheme, Ahmednagar	2015-16	4.03	
38	Government Milk Scheme, Wani	2015-16	0.55	
Amravati Region				
39	Government Milk Scheme, Amravati	2015-16	14.44	
40	Government Milk Scheme, Akola	2015-16	20.43	
41	Government Milk Scheme, Yavatmal	2015-16	11.94	
42	Government Milk Scheme, Nandura	2014-15	3.56	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	These are sick units with no operations. Hence they have stopped preparing Accounts
44	Land Development by Bulldozer Scheme, Aurangabad	1998-99	21.93	
45	Land Development by Bulldozer Scheme, Amravati	1995-96	0.01	
46	Land Development by Bulldozer Scheme, Nagpur	1996-97	2.18	
Revenue and Forests Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	These are sick units with no operations. Hence they have stopped preparing Accounts
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2015-16	1,004.08	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2015-16	918.20	
Total			2513.26	
Source: <i>Proforma</i> Accounts				

Appendix-3.5

(Reference: Paragraph 3.5 ; Page 73)

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	5 (18.87)	6 (0.29)	3 (3.67)	4 (10.38)	5 (4.37)	57 (34.40)	80 (71.98)
Co-operation, Marketing and Textile	0 (0.00)	0 (0.00)	1 (10.83)	1 (0.53)	0 (0.00)	0 (0.00)	2 (11.36)
Finance	0 (0.00)	0 (0.00)	7 (93354.08) ⁹	21 (384.84)	0 (0.00)	3 (1.52)	31 (93740.44)
Food, Civil Supplies and Consumer Protection	2 (5.94)	0 (0.00)	1 (3.05)	0 (0.00)	5 (19.68)	3 (8.55)	11 (37.22)
General Administration	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	2 (2.58)	2 (2.58)
Higher and Technical Education	1 (1.39)	1 (0.49)	1 (29.65)	0 (0.00)	1 (290.36)	0 (0.00)	4 (321.89)
Home	1 (3.59)	3 (428.38)	2 (12.37)	3 (9.69)	4 (4.85)	8 (5.97)	21 (464.85)
Housing	4 (389.55)	0 (0.00)	3 (1.54)	0 (0.00)	1 (9.01)	1 (0.07)	9 (400.17)
Industries, Energy and Labour	0 (0.00)	1 (0.94)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.94)
Law and Judiciary	2 (0.79)	2 (0.29)	1 (0.01)	1 (0.04)	0 (0.00)	0 (0.00)	6 (1.13)
Marathi Language	1 (2.69)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.69)
Medical Education and Drugs	1 (1.3)	0 (0.00)	1 (3.53)	1 (7.96)	0 (0.00)	2 (7.02)	5 (19.81)
Milk Supply Development	1 (0.73)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.73)
Planning	2 (0.29)	4 (0.46)	4 (0.27)	1 (0.00)	0 (0.00)	0 (0.00)	11 (1.02)
Public Health	2 (1368.98)	3 (1313.53)	12 (3528.49)	1 (1.19)	1 (4.58)	2 (2.32)	21 (6219.09)
Public Works	1 (0.00)	1 (0.00)	0 (0.00)	3 (0.57)	6 (1.15)	9 (8.22)	20 (9.94)
Revenue and Forests	2 (0.96)	3 (63.74)	0 (0.00)	2 (3.44)	1 (0.08)	27 (16.65)	35 (84.87)
Rural Development and Water Conservation	0 (0.00)	0 (0.00)	1 (0.35)	5 (83.00)	4 (168.31)	7 (7.14)	17 (258.80)
School Education and Sports	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.02)	1 (2.02)
Social Justice and Special Assistance	1 (48.00)	0 (0.00)	0 (0.00)	0 (0.00)	2 (6.27)	4 (87.92)	7 (142.19)
Tribal Development	3 (9.43)	3 (0.23)	0 (0.00)	1 (3.28)	0 (0.00)	0 (0.00)	7 (12.94)
Water Resources	20 (16.31)	19 (8.48)	10 (16.24)	2 (0.52)	3 (5.03)	3 (0.50)	57 (47.08)
Water Supply and Sanitation	2 (2.65)	2 (4.05)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	4 (6.70)
TOTAL	51 (1871.47)	48 (1820.88)	47 (96964.08)	46 (505.44)	33 (513.69)	129 (184.88)	354 (101860.44)

Figures in parenthesis indicate the amount of misappropriation, loss, defalcation etc.

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

Appendix-3.6*(Reference : Paragraph 3.5, Page 73)***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	11	5.69	69	66.29	80	71.98
Co-operation, Marketing and Textiles	1	0.53	1	10.83	2	11.36
Finance	1	13.89	30	93726.55	31	93740.44
Food, Civil Supplies and Consumer Protection	2	5.94	9	31.28	11	37.22
General Administration	0	0.00	2	2.58	2	2.58
Higher and Technical Education	1	0.49	3	321.40	4	321.89
Home	1	0.00	20	464.85	21	464.85
Housing	1	11.08	8	389.09	9	400.17
Industries, Energy and Labour	0	0.00	1	0.94	1	0.94
Law and Judiciary	4	0.57	2	0.56	6	1.13
Marathi Language	0	0.00	1	2.69	1	2.69
Medical Education and Drugs	1	1.30	4	18.51	5	19.81
Milk Supply Development	1	0.73	0	0.00	1	0.73
Planning	10	0.89	1	0.13	11	1.02
Public Health	0	0.00	21	6219.09	21	6219.09
Public Works	1	0.00	19	9.94	20	9.94
Revenue and Forests	3	3.44	32	81.43	35	84.87
Rural Development and Water Conservation	2	3.51	15	255.29	17	258.80
School Education and Sports	0	0.00	1	2.02	1	2.02
Social Justice and Special Assistance	0	0.00	7	142.19	7	142.19
Tribal Development	2	1.8	5	11.14	7	12.94
Water Resources	41	18.24	16	28.84	57	47.08
Water Supply and Sanitation	4	6.70	0	0.00	4	6.70
Total	87	74.80	267	101785.64	354	101860.44

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

Appendix-3.7				
(Reference: Paragraph 3.6.; Page 75)				
Details of sub-heads (schemes) booked under				
Minor Head 800 for the year 2016-17				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
(i)		Other Receipts		
0801	01	800	800(24)(01)-Receipt from MSEDCL	460.16
0029	00	800	800(17)(01) – Non-Agricultural Assessment – Commissioner Konkan	154.46
0029	00	800	800(01)(07) – Settlement Commissioner and Director of Land Record, Pune	78.42
0401	00	800	800(01)(11) - Cash Receipts for crediting unspent balances from out of amounts drawn under 2401-Crop husbandry	48.66
0029	00	800	800(06)(07) - Settlement Commissioner and Director of Land Record	35.78
0029	00	800	800(17)(05) – Non-Agricultural Assessment -	30.87
0216	01	800	800(00)(01) – License Fees	29.87
0029	00	800	800(17)(06) – Non-Agricultural Assessment	27.96
0029	00	800	800(18)(01) – Non-Agricultural Assessment – Receipts on account of application for obtaining a permission for non-agricultural	27.21
0029	00	800	800(01)(05) – Share of Expenditure recoverable from other State Government on account of construction of seven bridges From Government of Andhra Pradesh	21.57
Total				914.96
(ii)		Other Expenditure		
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licensee for reduction in Agriculture and Power loom Tariff	7641.22
2217	80	800	800(00)(03)-Grant-in-aid to Urban Local Bodies in accordance to the 14th Finance Commission (CSS)	2136.31
2801	80	800	800(00)(04)- Grant-in-aid to MSEB Holding Company Ltd	991.75
2210	06	800	800 (01) (15)-National Rural Health Mission (State Share) Centrally Sponsored Scheme	861.50
2216	03	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People (Rural) (SCP)	600.00
2701	80	800	800(01)(01)-Commercial Interest (3 years)	576.60
3001	00	800	800(00)(02)-Participation of State Government in Railway Project	572.00
4055	00	800	800(00)(09)-Installation of CCTV Surveillance System	430.96
2210	06	800	800(01)(18)- National Rural Health Mission Centrally Sponsored Scheme (Central Share 60%)	413.10
4070	00	800	800(00)(05)-Construction of Maharashtra State Police Housing	318.86
4801	05	800	800(00)(02)-Gaathan Feeder Separation Scheme and Infrastructure Development	301.00
2216	02	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People (Urban) (SCP)	244.31
2210	06	800	800(01)(10)-Establishment of Trauma Care Units – Maharashtra Emergency Medical Services	221.67
4801	02	800	800(01)(07)-Capital Investment in Koradi TPS Extension projects	208.00
2801	05	800	800(00)(06)- Grant-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pumpsets/Rural Electrification (3yrs)	138.72
4801	02	800	800(01)(08)-Capital Investment in Chandrapur Thermal Extension Project	94.73
2801	05	800	800(00)(09)-Grant-in-aid to Maharashtra State Electricity Distribution Company Limited for Street Lights to Scheduled Caste and Nav Bouddha Basti under SCP	92.55

Appendix-3.7 (concl.)				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
2810	60	800	800(00)(05)- Expenditure met from Maharashtra Energy Development Fund	83.36
2210	06	800	800(01)(16)- National Rural Health Mission	81.55
2701	80	800	800(02)(05) - Collections made on account of local cess on water charges and to be paid to Zilla Parishads – S.E. Thane Irrigation Circle, Thane	75.43
2210	06	800	800(01)(21) - Revised National Tuberculosis control Programme (RNTCP) Centrally Sponsored Scheme (Central Share 75 Per Cent)	66.46
2216	02	800	800(32)(01)- Removal and Rehabilitation of Slum Dwellers	61.43
4875	60	800	800(00)(01)-Creation and Development of Industrial Infrastructure	54.99
2210	06	800	800(01)(20)- National Urban Health Mission Centrally Sponsored Scheme (State Share 25 Per Cent)	49.46
2210	06	800	800(01)(19)- National Urban Health Mission Centrally Sponsored Scheme (Central Share 75%)	48.10
2070	00	800	800(00)(03) - Regional Staff of the Charity Commissioner	47.62
2210	06	800	800(01)(02) - Upgradation of Primary Health Centres into Rural Hospitals	45.87
2216	80	800	800(00)(05) - Payment of cess collection to Maharashtra Housing and Area Development Authority for credit to Bombay Building Repairs	45.00
4055	00	800	800(00)(02)-City Police (Central Share 60%)	45.00
4801	02	800	800(01)(05) - Capital Investment in Bhusaval TPS Expansion	42.99
2210	06	800	800(01)(22) - Revised National Tuberculosis control Programme (RNTCP) Centrally Sponsored Scheme (State Share 25 Per Cent)	40.94
2701	80	800	800(16)(01) - Maintenance and Repairs works under XIIIth Finance Commission Grants - Major and Medium Irrigation Projects	38.16
4055	00	800	800(00)(03)-District Police (State Share 40%)	36.35
4515	00	800	800(00)(03)- Pradhan Mantri Gram Sadak Yojana	35.00
2216	80	800	800(00)(02) - Payment to Maharashtra Housing and Area Development authority as Government contribution to Bombay Building Repairs	34.20
2217	80	800	800(00)(06)- Assistance to Municipal corporations for Smart City Abhiyan (central share 2%)	26.00
6225	01	800	800(01)(01)-Loans to Co-operative Spinning Mills of Scheduled Castes	24.00
2801	05	800	800(55)(01) - Grant in Aid to Maharashtra State Electricity Distribution Company Limited for Development and System Improvement	23.08
2701	80	800	800(02)(07) - Collections made on account of local cess on water charges and to be paid to Zilla Parishads – S. E. Pune Irrigation Circle, Pune	23.00
2210	06	800	800(01)(07) - Grants for Plan Schemes under Section 187 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961	22.01
2216	02	800	800(31)(01) - Removal and Rehabilitation of Slum Dwellers	21.75
2220	01	800	800(00)(01) - Establishment of Districts Information Offices	21.56
2210	03	800	800(02)(02) - Mofussil Hospitals and other Medical Services (Local Sector)	20.26
Total				16956.85

Source: Finance Accounts 2016-17

Appendix-3.8			
<i>(Reference: Paragraph 3.8; Page 76)</i>			
Details of pending Detailed Contingent Bills up to 2016-17			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	31	0.69
2	Co-operation, Marketing and Textiles	26	1.40
3	Employment and Self Employment	30	0.38
4	Environment	2	0.00
5	Finance	100	13.85
6	Food, Civil Supplies and Consumer Protection	16	5.37
7	General Administration	606	65.26
8	Higher and Technical Education	45	0.85
9	Home	795	770.30
10	Housing	14	0.02
11	Industries, Energy and Labour	30	1.41
12	Law and Judiciary	103	46.23
13	Marathi Language Division	4	0.01
14	Medical Education and Drugs	70	7.87
15	Minorities Development	10	0.03
16	Parliament Affairs	1	0.01
17	Planning	47	2.35
18	Public Health	43	5.18
19	Public Works	4	0.04
20	Revenue and Forests	164	3.67
21	Rural Development and Water Conservation	458	12.46
22	School Education and Sports	72	1.80
23	Social Justice and Special Assistance	56	0.68
24	Tourism and Cultural Affairs	62	9.84
25	Tribal Development	29	0.28
26	Urban Development	5	0.05
27	Water Resources	2	0.01
28	Water Supply and Sanitation	15	0.04
29	Women and Child Development	24	0.45
Grand Total		2864	950.53
Source : Finance Accounts 2016-17			

Appendix-4.1 Glossary of terms	
Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital outlay + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the States during the course of the year (Fiscal Deficit – Interest payments)
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt

Appendix-4.1 (contd.)	
Terms	Description
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control
State implementing agencies	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Shiksha Abhiyan and State Health Mission for National Rural Health Mission, <i>etc.</i>

Appendix-4.1 (contd.)	
Terms	Description
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 205 or Article 206 of the Constitution
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.)
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year

Appendix-4.1 (contd.)	
Terms	Description
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars

Appendix-4.1 (concl.)	
Terms	Description
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the Appropriation Accounts of the State, the Annual Financial Accounts of the State or such other Accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize
Block Grant	A block grant is a lump sum grant provided by the Government of India to the State Government, with only general provisions as to the way it is to be spent
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure <i>etc.</i>
Merit goods	Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
Absorptive capacity	Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place <i>etc.</i> so that the state is able to effectively achieve targeted outcomes

Appendix-4.2	
Acronyms and abbreviations	
Acronyms	Full Form
AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DC Bill	Detailed Contingency Bill
DE	Development Expenditure
FCP	Fiscal Correction Path
FFC	Fourteenth Finance Commission
FRBM	Fiscal Responsibility and Budgetary Management Act, 2005
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
O and M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S and W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax