

# **APPENDICES**



**Appendix - 1.1 - State Profile**  
(Reference: Social Indicators of Maharashtra ; Page 1)

A General Data			
Sr. No.	Particulars		Maharashtra figures
1	Area		3.08 lakh sq. km.
2	Population		
	a	As per 2001 Census	9.69 crore
	b	As per 2011 Census	11.24 crore
3	a	Density of Population (as per 2001 census) (All India Density = 325 persons per sq. km)	315 persons per sq. km.
	b	Density of Population <sup>1</sup> (as per 2011 census) (All India Density = 382 persons per sq. km)	365 persons per sq. km.
4	Population Below Poverty Line (BPL) <sup>2</sup> (All India Average = 21.9 per cent)		17.4 per cent
5	a	Literacy <sup>3</sup> (2001) (All India Average = 64.8 per cent)	76.88 per cent
	b	Literacy <sup>3</sup> (2011) (All India Average = 73.0 per cent)	82.3 per cent
6	Infant mortality <sup>4</sup> (per 1000 live births) (All India Average = 34 per 1000 live births 2016)		19
7	Life Expectancy at birth <sup>5</sup> (All India Average = 68.3 years)		72 years
8	Gini Coefficient <sup>6</sup> (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	Human Development Index (HDI) <sup>7</sup> (It is a composite index comprising of life expectancy, education and per-capita income)		
	a	1999-2000 (All India =(0.387)	0.501
	b	2007-2008 (All India =(0.467)	0.572
10	Gross State Domestic Product <sup>8</sup> (GSDP) 2017-18 at current price		2496505
11	Per capita GSDP CAGR (2008-09 to 2017-18)	Maharashtra	12.8 per cent
		General Category States	11.5 per cent
12	GSDP CAGR (2008-09 to 2017-18)	Maharashtra	14.2 per cent
		General Category States	12.9 <sup>8</sup> per cent
13	Population growth (2008-09 to 2017-18)	Maharashtra	12.3 per cent
		General Category States	11.9 <sup>9</sup> per cent

B Financial Data <sup>#</sup>					
Particulars		CAGR		Growth during 2017-18 over 2016-17	
		2008-09 to 2016-17			
		GCS	Maharashtra	GCS	Maharashtra
(in per cent)					
a	of Revenue Receipts	15.1	16.1	11.3	19.0
b	of Own Tax Revenue	14.9	16.6	12.2	22.9
c	of Non-Tax Revenue	9.5	6.8	5.9	27.8
d	of Total Expenditure	15.8	28.0	4.7	9.9
e	of Capital Expenditure	14.0	12.3	1.0	5.1
f	of Revenue Expenditure on Education	14.5	17.7	6.2	6.9
g	of Revenue Expenditure on Health	16.2	20.7	10.7	14.7
h	of Salary and Wages	13.4	17.1	8.9	3.9
i	of Pension	16.2	21.5	22.9	9.4

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161

<sup>3</sup> Economic Survey 2017-18 (January 2018), Vol. II, page A 155

<sup>4</sup> Economic Survey 2017-18 (January 2018), Vol. II, page A 151

<sup>5</sup> Economic Survey 2017-18 (January 2017), Vol. II, page A 151

<sup>6</sup> [https://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](https://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf)

<sup>7</sup> Economic Survey 2017-18 (January 2018), Vol. II, page A 161

<sup>8</sup> GSDP statement released by MoSPI on July 28, 2018, GSDP figures for 2017-18

<sup>9</sup> Population Projections for India and States 2001-2026 (revised December 2006) Report of the Technical Group on Population Projections

<sup>5</sup> Economic Survey of Maharashtra 2017-18

<sup>#</sup> 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 Balances

Source: Finance Accounts

### Appendix - 1.3

(Reference: Paragraph 1.1; Page 2)

#### Fiscal Responsibility and Budgetary Management Act and Rules

##### **Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005**

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. The 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 25.5 *per cent* in 2013-14, 25.3 *per cent* in 2014-15, 17.6 *per cent* in 2015-16, 15.7<sup>s</sup> *per cent* in 2016-17 and 16.3 *per cent* in 2017-18.

##### **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 2017. 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 2017-18, the Government aims to prioritize and provide funds for completion of ongoing projects in time, to streamline the policies for distribution of financial assistance and grant-in-aid, ensuring that the grants released for the schemes/projects will not remain unutilized for a long time in PLA/bank accounts and updating the accounts of aided institutes, agricultural universities and local self-governing institutes under DCPS and transferring the resultant funds to NSDL at the earliest so that its liability on the Government will be reduced in future. The State Government will try to maintain the percentage of interest on Government borrowings within 10 *per cent* of the revenue receipts. The State aims at i) emphasizing on the development of irrigation sector on an equal footing with the infrastructure sector, ii) to increase non-tax revenue share, iii) bringing uniformity in the policies of the State Government regarding distribution of financial assistance and grant-in aid and iv) improving infrastructure facilities through Hybrid Annuity for construction of roads.
- 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 2012-13 to 2018-19 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2017-18

<sup>s</sup> As per MTFPS 2017-18

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

(₹ in crore)

Item	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
	Actuals	Actuals	RE	BE	Projections	BE	RE	BE	
<b>A STATE REVENUE ACCOUNT</b>									
1	States Own Tax Revenue (SOTR)	103448.38	108640.6	119007.93	130634.71	148923.57	153436.57	164978.84	188039.84
2	States own Non-Tax Revenue (NONTR)	9984.40	11351.97	13519.70	20664.87	21698.11	20156.32	21670.92	22784.94
3	SOTR + NONTR (1+2)	<b>113432.78</b>	<b>119992.57</b>	<b>132527.63</b>	<b>151299.58</b>	<b>170621.68</b>	<b>173592.89</b>	<b>186649.76</b>	<b>210824.78</b>
4	Share in Central Taxes	15192.12	16587.8	17606.98	29061.95	36897.00	37405.27	37203.33	43514.60
5	Plan Grants	8644.11	7708.86	22058.43	11975.82	11975.82	-	-	-
6	Non-plan Grants	5678.22	5532.58	8600.85	5893.15	5893.15	32739.39	33751.73	31628.58
7	Total Central Transfer (4+5+ 6)	<b>29514.45</b>	<b>29829.24</b>	<b>48266.26</b>	<b>46930.92</b>	<b>54765.97</b>	<b>70144.66</b>	<b>70955.06</b>	<b>75143.18</b>
8	<b>Total Revenue Receipts (3+7)</b>	<b>142947.23</b>	<b>149821.81</b>	<b>180793.89</b>	<b>198230.50</b>	<b>225387.65</b>	<b>243737.55</b>	<b>257604.82</b>	<b>285967.96</b>
9	Plan Revenue Expenditure	24568.24	25906.74	40593.69	47478.95	52290.09	-	-	-
10	Non-Plan Revenue Expenditure	114167.74	128995.68	154083.63	154508.94	173667.98	-	-	-
11	Salary Expenditure	50092.47	56928.16	61682.27	73437.66	85061.21	87147.00	83814.00	102668.00
12	Pension	13429.89	15186.23	17663.41	19929.09	24313.49	25567.00	24020.00	27378.00
13	Interest Payments (Government Debt)	19075.64	21207.00	24283.25	27662.56	29361.01	31027.00	33518.00	34385.00
	<b>Subsidies - Total (14+15)</b>	<b>9952.45</b>	<b>12440.78</b>	<b>20588.59</b>	<b>14687.27</b>	<b>15421.63</b>	<b>17948.93</b>	<b>37462.06</b>	<b>30371.38</b>
14	Subsidies - General	5035.18	7165.26	10088.59	9724.58	10210.81	13448.93	30736.41	25430.27
15	Subsidies - Power	4917.27	5275.52	10500.00	4962.69	5210.82	4500.00	6725.65	4941.11
16	<b>Total Revenue Expenditure (9+10)</b>	<b>138735.98</b>	<b>154902.42</b>	<b>194677.32</b>	<b>201987.89</b>	<b>225958.07</b>	<b>248248.74</b>	<b>272448.25</b>	<b>301342.86</b>
17	Salaries+Pension+Interest (11+12+13)	<b>82598</b>	<b>93321.39</b>	<b>103628.93</b>	<b>121029.31</b>	<b>138735.71</b>	<b>143741.00</b>	<b>141352.00</b>	<b>164431.00</b>
18	as percentage of Revenue Receipts (17/8)	57.78	62.29	57.32	61.05	61.55			
19	Revenue Surplus/Deficit (8-16)	<b>4211.25</b>	<b>(-5080.61)</b>	<b>(-13883.43)</b>	<b>(-3757.39)</b>	<b>(-570.42)</b>	<b>4511.19</b>	<b>14843.44</b>	<b>15374.90</b>
<b>B CONSOLIDATED REVENUE ACCOUNT</b>									
1	Interest payments(Off-Budget Debt)	-	-	-	-	-	-	-	-
2	Consolidated Revenue Deficit (A19-B1)	<b>4211.25</b>	<b>(-5080.61)</b>	<b>(-13883.43)</b>	<b>(-3757.39)</b>	<b>(-570.42)</b>	<b>4511.19</b>	<b>14843.44</b>	<b>15374.90</b>
<b>C CONSOLIDATED DEBT</b>									
1	Outstanding debt and liability inclusive of off-budget	246691.94	269355.42	302577.99	333159.97	367012.61	413044.00	406811.00	461807.00
2	Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	9388.19	7709.31	6500.31	6200.31	6000.31	-	-	-
<b>D CAPITAL ACCOUNT</b>									
1	Capital Outlay	17397.97	20020.45	23342.23	27104.23	33386.10	33809.12	31996.97	36297.86
2	Disbursement of Loans and advances	1415.94	1645.09	1055.29	969.84	1049.89	1695.23	1617.72	1178.64
3	Recoveries of Loans and advances	862.85	728.03	1034.9	1098.45	1153.37	1226.79	2256.64	2265.56
4	Other Capital Receipts	-	-	-	-	-	-	-	-
E1	Fiscal Deficit (A19+D1+D2-D3-D4)	<b>13739.81</b>	<b>26018.12</b>	<b>37246.05</b>	<b>30733.01</b>	<b>33853.03</b>	<b>38788.75</b>	<b>46201.49</b>	<b>50585.84</b>
E2	Gross Fiscal Deficit (E1+B1)	<b>13739.81</b>	<b>26018.12</b>	<b>37246.05</b>	<b>30733.01</b>	<b>33853.03</b>	<b>38788.75</b>	<b>46201.49</b>	<b>50585.84</b>
	<b>GSDP at current prices</b>	<b>1322222</b>	<b>1510132</b>	<b>1686695</b>	<b>1889098</b>	<b>2115790</b>	<b>2939924</b>	<b>2496505</b>	<b>2796086</b>

Source: Information received from Finance Department, Government of Maharashtra

<b>Appendix- 1.5</b>									
<i>(Reference: Paragraph 1.2; Page 2)</i>									
<b>Abstract of Receipts and Disbursements for the year 2017-18 as compared to 2016-17</b>									
<b>(₹ in crore)</b>					<b>(₹ in crore)</b>				
<b>Receipts</b>					<b>Disbursements</b>				
2016-17				2017-18	2016-17		Total	2017-18	
(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
<b>Section-A : Revenue</b>									
<b>204693.14</b>	<b>I</b>	<b>Revenue receipts</b>		<b>243653.56</b>	<b>213228.73</b>	<b>I</b>	<b>Revenue expenditure</b>	<b>241571.07</b>	<b>241571.07</b>
136616.32		Tax revenue		167931.86 <sup>#</sup>	<b>71609.42</b>		<b>General services</b>	<b>78534.78</b>	
					<b>90281.99</b>		<b>Social services</b>	<b>93054.30</b>	
12709.34		Non-tax revenue		16241.80	45358.18		Education, Sports, Art and Culture	48476.31	
					10121.44		Health and Family Welfare	11604.72	
33714.90		State's share of Union Taxes	37219.20	59480.90 <sup>§</sup>	14867.87		Water Supply, Sanitation, Housing and Urban Development	12214.08	
					93.50		Information and Broadcasting	71.78	
9072.48		Non-Plan grants	7157.50		9186.80		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12438.82	
					845.41		Labour and Labour Welfare	834.39	
455.15		Grants for State Plan Scheme	196.71		9706.70		Social Welfare and Nutrition	7291.45	
					102.10		Others	122.75	
12124.95		Grants for Central and Centrally sponsored Plan Schemes	12980.72		<b>43842.54</b>		<b>Economic Services</b>	<b>54189.03</b>	
					13245.37		Agriculture and Allied Activities	26129.61	
					7018.49		Rural Development	6588.72 <sup>#</sup>	
-		Compensation for loss of revenue arising out of implementation of GST	1488.00		(-1.27)		Special Areas Programmes	0.58	
					2543.97		Irrigation and Flood Control	2159.28	
					9610.73		Energy	8945.73	
					3102.13		Industry and Minerals	2438.94	
					6105.91		Transport	5460.91 <sup>#</sup>	
					237.32		Science, Technology and Environment	224.52	
					1979.89		General Economic Services	2240.74	
					<b>7494.78</b>		<b>Grants-in-aid and Contributions</b>	<b>15792.96</b>	
<b>5338.37</b>	<b>II</b>	Revenue deficit carried over to Section B			-	<b>II</b>	<b>Revenue Surplus carried over to Section B</b>		<b>2082.49</b>

<sup>#</sup> Lower rounding <sup>§</sup> includes ₹ 437.77 crore, details not available

Appendix - 1.5 (contd...)									
(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
<b>Section B : Capital and Others</b>									
55552.60	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		68749.70	-	III	Opening Overdraft from RBI		-
0.00	IV	Miscellaneous Capital receipts		-	25549.27	IV	Capital Outlay	26842.18	26842.18
					1548.24		General Services	1047.80	
					3266.51		Social Services	2268.45	
					52.28		Education, Sports, Art and Culture	106.62	
					602.37		Health and Family Welfare	569.85	
					658.26 <sup>#</sup>		Water Supply, Sanitation, Housing and Urban Development	933.86	
					401.05		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	575.02	
					26.89		Social Welfare and Nutrition	44.92	
					1525.66		Others	38.18	
					20734.52		Economic Services	23525.93	
					3416.88		Agriculture and Allied Activities	5373.65	
					1686.95		Rural Development	1257.56	
					83.53		Special Area Programme	67.02	
					8764.20		Irrigation and Flood Control	9368.43	
					658.10		Energy	775.94	
					112.24		Industry and Minerals	13.57	
					5461.23		Transport	6639.43	
					551.39		General Economic Services	30.33	
					-		Science Technology and Environment	-	
1745.58	V	Recoveries of Loans and Advances		1778.01	6277.21	V	Loans and Advances disbursed		979.29
1170.28		From Power Projects	1119.42		5125.37		For Power Projects	31.64	
295.94		From Government Servants	327.20		717.36		To Government Servants	575.53	
279.36		From others	331.39		434.48		To Others	372.12	
0	VI	Revenue surplus brought down		2082.49	8535.59	VI	Revenue deficit brought down		



Appendix - 1.5 (concl...)									
(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
48336.49	VII	<b>Public Debt receipts</b>		48075.50	11886.89	VII	<b>Repayment of Public Debt</b>		15782.17
-		External debt	-		-		External debt	-	
47709.67		Internal debt other than Ways and Means Advances and Overdraft	47907.68		10917.34		Internal debt other than Ways and Means Advances and Overdraft	14833.58	
-		Net transactions under Ways and Means Advances including Overdraft	-		-		Net transactions under Ways and Means Advances including Overdraft	-	
626.82		Loans and Advances from Central Government	167.82		969.55		Repayment of Loans and Advances to Central Government	948.59	
-	VIII	<b>Appropriation from Contingency Fund</b>	-	-	-	VIII	<b>Appropriation to Contingency Fund</b>	-	-
-	IX	<b>Contingency Fund</b>	-	-	-	IX	<b>Contingency Fund</b>	-	-
82466.49	X	<b>Public Account receipts</b>		81876.99	67102.50	X	<b>Public Account disbursements</b>		70490.24
4947.53		Small Savings and Provident Funds	4784.21		3823.70		Small Savings and Provident Funds	4237.56	
8566.92		Reserve Funds	8898.55		3284.17		Reserve Funds	2974.65	
3034.27		Suspense and Miscellaneous	541.72		261.00		Suspense and Miscellaneous	377.81	
26561.67		Remittances	27691.64		27217.95		Remittances	26869.26 <sup>#</sup>	
39356.10		Deposits and Advances	39960.87 <sup>#</sup>		32515.68		Deposits and Advances	36030.96	
	XI	<b>Closing Overdraft from Reserve Bank of India</b>			68749.70	XI	<b>Cash Balance at end</b>		88468.81
					0.04		Cash in Treasuries	0.04	
	XII	<b>Inter State Settlement</b>			(-)3304.11		Deposits with Reserve Bank	(-)3962.41	
					53.44		Local Remittances	54.33	
					12.10		Departmental Cash Balance	6.69	
					0.66		Permanent Advances	0.67	
					44110.07		Cash Balance Investment	58373.60	
					27877.50		Investment of earmarked balances	33995.89	
188101.16		<b>Total</b>		202562.69	188101.16		<b>Total</b>		202562.69

Source: Finance accounts of respective years

<sup>#</sup> Lower rounding

<b>Appendix - 1.6</b>				
(Reference: Paragraph 1.2.2; Page 5)				
<b>Outcome of analysis of budgetary assumptions during 2017-18</b>				
(₹ in crore)				
	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (in per cent)
(1)	(2)	(3)	(4 (3-2))	(5)
<b>Revenue Receipts of which</b>	<b>243738</b>	<b>243654</b>	<b>(-84)</b>	<b>(-0.03)</b>
<b>Tax Revenue</b>	<b>153437</b>	<b>167932</b>	<b>14495</b>	<b>9.45</b>
State Goods and Service Tax	92839	50063	12118	-
Taxes on Sales, Trade etc.		54894		
State excise	14340	13450	(-890)	(-6.21)
Taxes on vehicles	7200	8665	1465	20.35
Stamps and Registration fees	21000	26442	5442	25.91
Taxes on Goods and Passenger	1400	984	(-416)	(-29.71)
Land Revenue	3200	2310	(-890)	(-27.81)
Taxes and duties on electricity	8228	7345	(-883)	(-10.73)
Other taxes	5230	3779	(-1451)	(-27.74)
<b>Non-Tax Revenue</b>	<b>20156</b>	<b>16242</b>	<b>(-3914)</b>	<b>(-19.42)</b>
Interest Receipts	1178	4163	2985	253.40
Miscellaneous General Services	2758	1445	(-1313)	(-47.61)
Non-ferrous Mining and Metallurgical Industries	3740	3556	(-184)	(-4.92)
Other Non-Tax Revenue	12480	7078	(-5402)	(-43.28)
<b>Share of Union Taxes and Duties</b>	<b>37405</b>	<b>37219</b>	<b>(-186)</b>	<b>(-0.50)</b>
<b>Grants-in-aid from GoI</b>	<b>32740</b>	<b>22261</b>	<b>(-10479)</b>	<b>(-32.01)</b>
<b>Revenue Expenditure of which</b>	<b>248249</b>	<b>241571</b>	<b>(-6678)</b>	<b>(-2.69)</b>
<b>General Services</b>	<b>82325*</b>	<b>78535</b>	<b>(-3790)</b>	<b>(-4.60)</b>
Administrative services	22232	18922	(-3310)	(-14.89)
Pension and Miscellaneous General Services	19968*	18717*	(-1251)	(-6.27)
Appropriation for reduction or avoidance of debt/transfer to RF	3100	3100	-	-
Interest Payments	31027	33018	1991	6.42
Fiscal Services	3520	2784	(-736)	(-20.91)
Organs of State	2478	1994	(-484)	(-19.53)
<b>Social Services</b>	<b>114079</b>	<b>93054</b>	<b>(-21025)</b>	<b>(-18.43)</b>
Education, Sports, Art and Culture	55527	48476	(-7051)	(-12.70)
Social Welfare and Nutrition	11703	7291	(-4412)	(-37.70)
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13863	12439	(-1424)	(-10.27)
Health and Family Welfare	11149	11605	456	4.09
Water Supply, Sanitation, Housing and Urban Development	20433	12214	(-8219)	(-40.22)
Information and Broadcasting	138	72	(-66)	(-47.83)
Labour and Labour Welfare	1046	834	(-212)	(-20.27)
Others	220	123	(-97)	(-44.09)

\* Higher rounding

Appendix - 1.6 (concl...)				
				(₹ in crore)
(1)	(2)	(3)	(4 (3-2))	(5)
<b>Economic Services</b>	<b>43312</b>	<b>54189</b>	<b>10877</b>	<b>25.11</b>
<i>Agriculture and Allied Services</i>	11990	26130	14140	117.93
<i>Rural Development</i>	10279	6589	(-)3690	(-)35.90
<i>Special Area Programme</i>	1	1	-	-
<i>Irrigation and Flood Control</i>	2554	2159	(-)395	(-)15.47
<i>Energy</i>	6960	8946	1986	28.53
<i>Industry and Minerals</i>	3096	2439	(-)657	(-)21.22
<i>Transport and Communication</i>	5316	5461	145	2.73
<i>Science, Technology and Environment</i>	331	225	(-)106	(-)32.02
<i>General Economic Services</i>	2785	2241	(-)544	(-)19.53
<b>Grants-in-aid and contributions</b>	<b>8533</b>	<b>15793</b>	<b>7260</b>	<b>85.08</b>
<b>Capital outlay</b>	<b>33809</b>	<b>26842</b>	<b>(-)6967</b>	<b>(-)20.61</b>
<i>Irrigation and Flood Control</i>	9262	9368	106	1.14
<i>Transport and Communication</i>	8985	6639	(-)2346	(-)26.11
<i>Energy</i>	1294	776	(-)518	(-)40.03
<i>Health and Family Welfare</i>	1018	570	(-)448	(-)44.01
<i>Education, Sports, Art and Culture</i>	188	107	(-)81	(-)43.09
<i>Water Supply, Sanitation, Housing and Urban Development</i>	500	934	434	86.80
<i>Rural Development</i>	3471	1258	(-)2213	(-)63.76
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	1331	575	(-)756	(-)56.80
<i>Others</i>	7760	6615	(-)1145	(-)14.76
<b>Revenue surplus (+)/ deficits (-)</b>	<b>(-)4511</b>	<b>2082</b>	<b>6593</b>	<b>(-)146.15</b>
<b>Fiscal surplus (+)/ deficits (-)</b>	<b>(-)38789</b>	<b>(-)23961</b>	<b>14828</b>	<b>(-)38.23</b>
<b>Primary surplus (+)/ deficits (-)</b>	<b>(-)7762</b>	<b>9057</b>	<b>16819</b>	<b>(-)216.68</b>
Source: Finance Accounts and Budget for 2017-18				

**Appendix - 1.7**  
(Reference: Paragraph 1.4; Page 8)  
**Time series data on State Government Finances**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>149821.81</b>	<b>165415.46</b>	<b>185035.68</b>	<b>204693.14</b>	<b>243653.56</b>
(i) Tax Revenue	108597.96 (72)	115063.90 (69)	126608.11 (69)	136616.32 (67)	167931.87 (69)
Taxes on Agricultural Income	- -	- -	- -	- -	- -
State Goods and Service Tax	- -	- -	- -	- -	50063.00 (30)
Taxes on Sales, Trade, etc.	62530.03 (58)	67466.29 (59)	69660.82 (55)	81174.17 (60)	54893.51 (33)
State Excise	10101.12 (9)	11397.08 (10)	12469.56 (10)	12287.91 (9)	13449.65 (8)
Taxes on Vehicles	5095.92 (5)	5404.97 (5)	6017.19 (5)	6741.21 (5)	8665.38 (5)
Stamps and Registration fees	18675.98 (17)	19959.29 (17)	21766.99 (17)	21011.83 (15)	26441.82 (16)
Land Revenue	1088.85 (1)	1272.38 (1)	1748.31 (1)	1799.39 (1)	2309.86 (1)
Taxes on Goods and Passengers	1240.68 (1)	586.56 -	1582.13 (1)	1876.71 (1)	984.01 (1)
Other Taxes	9865.38 (9)	8977.33 (8)	13363.11 (11)	11725.09 (9)	11124.64 (6)
(ii) Non-tax Revenue	11351.97 (8)	12580.89 (8)	13423.01 (7)	12709.34 (6)	16241.80 (7)
(iii) State's share of Union taxes and duties	16630.43 (11)	17630.03 (11)	28105.95 (15)	33714.90 (16)	37219.19 (15)
(iv) Grants-in-aid from GoI	13241.45 (9)	20140.64 (12)	16898.61 (9)	21652.58 (11)	22260.70 (9)
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>16.89</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>728.03</b>	<b>975.08</b>	<b>865.11</b>	<b>1745.58</b>	<b>1778.01</b>
<b>4. Total revenue and non-debt capital receipts (1 + 2 + 3)</b>	<b>150549.84</b>	<b>166390.54</b>	<b>185917.68</b>	<b>206438.72</b>	<b>245431.57</b>
<b>5. Public Debt Receipts</b>	<b>26734.8</b>	<b>29373.28</b>	<b>37976.41</b>	<b>48336.49</b>	<b>48075.50</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	25770.33	28831.02	37392.47	47709.67	47907.68
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India <sup>1</sup>	964.47	542.26	583.94	626.82	167.82
<b>6. Appropriation from Contingency Fund</b>	<b>1350</b>	<b>2350</b>	<b>2962</b>	<b>-</b>	<b>-</b>
<b>7. Inter-State settlement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Total receipts in the Consolidated Fund (4+5+6+7)</b>	<b>178634.64</b>	<b>198113.82</b>	<b>226856.09</b>	<b>254775.22</b>	<b>293507.07</b>
<b>9. Contingency Fund Receipts</b>	<b>859.62</b>	<b>4360</b>	<b>962</b>	<b>-</b>	<b>-</b>
<b>10. Public Accounts receipts</b>	<b>64020.19</b>	<b>83021.94</b>	<b>72747.20</b>	<b>82466.49</b>	<b>81876.99</b>
<b>11. Total receipts of the State (8+9+10)</b>	<b>243514.45</b>	<b>285495.76</b>	<b>300565.29</b>	<b>337241.70</b>	<b>375384.06</b>
<b>Part B: Expenditure</b>					
<b>12. Revenue expenditure (per cent of 15)</b>	<b>154902.42 (88)</b>	<b>177553.12 (89)</b>	<b>190374.05 (89)</b>	<b>213228.73 (87)</b>	<b>241571.07 (90)</b>
Plan	25910.34 (17)	31308.28 (18)	36056.40 (19)	42088.59 (20)	-
Non-Plan	128992.08 (83)	146244.84 (82)	154317.65 (81)	171140.14 (80)	*
General Services (incl. Interests payments)	53979.27 (35)	60485.77 (34)	64369.76 (34)	71609.42 (34)	78534.78 (33)
Social Services	70879.08 (46)	76952.49 (43)	82317.23 (43)	90281.99 (42)	93054.30 (38)
Economic Services	27991.32 (18)	37686.57 (21)	38051.97 (20)	43842.54 (21)	54189.03 (22)
Grants-in-aid and Contribution	2052.75 (1)	2428.29 (1)	5635.09 (3)	7494.78 (4)	15792.96 (7)
<b>13. Capital outlay (per cent of 15)</b>	<b>20020.45 (11)</b>	<b>19523.47 (10)</b>	<b>22793.16 (10)</b>	<b>25549.27 (10)</b>	<b>26842.18 (10)</b>
Plan	17681.42 (88)	16244.67 (83)	20165.05 (88)	20348.37 (80)	-
Non-Plan	2339.03 (12)	3278.80 (17)	2628.11 (12)	5200.90 (20)	*
General Services	1038.52 (5)	865.31 (4)	1259.28 (6)	1548.23 (6)	1047.80 (4)
Social Services	2273.94 (11)	1957.82 (10)	2584.22 (11)	3266.51 (13)	2268.45 (8)
Economic Services	16707.99 (83)	16700.34 (86)	18949.66 (83)	20734.52 (81)	23525.93 (88)
Figures in parenthesis represent percentages (rounded) to total of each sub-heading					
* From 2017-18 onwards bifurcation related to Plan and Non-plan expenditure has been merged					

<sup>1</sup> 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)	1645.10 (1)	1140.54 (1)	1114.63 (1)	6277.21 (3)	979.29 (0)
15. Total (12+13+14)	176567.97	198217.13	214281.84	245055.21	269392.54
16. Repayments of Public Debt	10261.86	8827.78	10043.10	11886.89	15782.17
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9391.09	7941.54	9138.49	10917.34	14833.58
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India <sup>2</sup>	870.77	886.24	904.61	969.55	948.59
17. Appropriation to Contingency Fund	850	4350	962	-	-
18. Total disbursement out of Consolidated Fund (15+16+17)	187679.83	211394.91	225286.94	256942.10	285174.71
19. Contingency Fund disbursements	1360	2350	2962	-	-
20. Public Account disbursements	56434.89	68985.90	66412.16	67102.50	70490.24
21. Total disbursement by the State (18+19+20)	245474.72	282730.81	294661.10	324044.60	355664.95
<b>Part C: Deficits</b>					
22. Revenue Deficit(-)/Surplus (+) (1-12)	(-)5080.61	(-)12137.66	(-) 5338.37	(-)8535.59	2082.49
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)26018.13	(-)31826.59	(-) 28364.16	(-)33656.74	(-)23960.97
24. Primary Deficit (-)/Surplus (+) (23-25)	(-)4811.09	(-)7861.85	(-) 2592.75	(-)5124.82	9057.46
<b>Part D : Other Data</b>					
25. Interest Payments (included in revenue expenditure)	21207.04	23964.74	25771.41	28531.92	33018.43
26. Financial Assistance to local bodies etc.	68049.83	72710.98	82100.62	96838.55	101644.28
<b>27. Ways and Means Advances/Overdraft availed (days)</b>					
Ways and Means availed (days)	5	27 days	nil	nil	8
Overdraft availed (days)	nil	nil	nil	nil	nil
28. Interest on WMA/Overdraft	0.40	5.12	-	-	1.13
29. Gross State Domestic Product (GSDP)	1647506	1792122	2001223	2257032 <sup>3</sup>	2496505 <sup>4</sup>
30. Outstanding Fiscal liabilities (year-end)	293805	319746	351341	395858	432433
31. Outstanding guarantees (year-end) <sup>5</sup> (including interest)	7234.57	7999.45	7234.57	7305.77	26657.72
32. Maximum amount guaranteed (year-end)	32247.11	34563.60	32247.11	22802.04	37287.13
33. Number of ongoing projects	753	592	460 <sup>6</sup>	447 <sup>5</sup>	420 <sup>5</sup>
34. Capital blocked in ongoing projects	62145.87	65146.79	49957.03 <sup>6</sup>	76840.95	83520.47 <sup>5</sup>

<sup>2</sup> Includes Ways and Means Advances from GoI

<sup>3</sup> Actuals as per Economic Survey of Maharashtra 2017-18

<sup>4</sup> Advance estimates as per Economic Survey of Maharashtra 2017-18

<sup>5</sup> As per Finance Accounts of respective years

<sup>6</sup> Maharashtra Krishna Valley Development Corporation and Konkan Irrigation Development Corporation did not furnish the information

<sup>5</sup> Includes eight projects amounting to ₹ 24.57 crore related to Roads, Bridges and Buildings

Appendix - 1.7 (concl...)					
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	6.59	6.42	6.33	6.05	6.73
Own Non-Tax Revenue/GSDP	0.69	0.70	0.67	0.56	0.65
Central Transfers/GSDP	1.01	0.98	1.40	1.49	1.49
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	10.72	11.06	10.71	10.86	10.79
Total Expenditure/Revenue Receipts	117.85	119.83	115.81	119.72	110.56
Revenue Expenditure/Total Expenditure	87.73	89.58	88.84	87.01	89.67
Expenditure on Social Services/Total Expenditure	41.43	39.81	39.62	38.17	35.38
Expenditure on Economic Services/Total Expenditure	25.32	27.44	26.60	26.35	28.85
Capital Expenditure/Total Expenditure	11.34	9.85	10.64	10.43	9.96
Capital Expenditure on Social and Economic Services/Total Expenditure.	10.75	9.41	10.05	9.79	9.58
Education, Sports, Art and Culture /Total Expenditure	21.71	20.07	20.05	18.53	18.03
Health & Family Welfare/Total Expenditure	4.17	4.52	4.67	4.38	4.52
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit /GSDP	(-)0.31	(-)0.68	(-)0.27	(-)0.38	0.08
Fiscal deficit/GSDP	(-)1.58	(-)1.78	(-)1.42	(-)1.49	(-)0.96
Primary Deficit (surplus) /GSDP	(-)0.29	(-)0.44	(-)0.13	(-)0.23	0.36
Revenue Deficit (surplus)/Fiscal Deficit	19.53	38.14	18.82	25.36	(-)8.69
Primary Revenue Deficit (surplus)/GSDP	(-)2.87	(-)3.11	(-)2.71	(-)11.9	(-)2.28
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	17.83	17.84	17.56	17.54	17.32
Fiscal Liabilities/RR	196.10	193.30	189.88	193.39	177.48
Primary deficit vis-à-vis quantum spread (percentage)	(-)28.84	(-)275.86	(-)20.32	(-)28.38	86.67
Debt Redemption (Principal +Interest)/ Total Debt Receipts	103.47	112.85	82.55	74.20	91.61
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.02	0.03	0.05	0.05	0.36
Balance from Current Revenue (₹ in crore)	14713	8224	22119	23573	*
Financial Assets/Liabilities	0.8	0.8	0.8	0.8	0.8
Source: Finance Accounts of the respective years					
* From 2017-18 onwards bifurcation related to Plan and Non-plan expenditure has been merged					

**Appendix – 1.8**  
(Reference: Paragraph 1.9.2; Page 38)  
**Details of Government investments and accumulated losses**  
**in Government Companies/Corporations as of July 2018**

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which accounts finalised	State Government Equity	State Government Loan	Net loss(-) before tax	Accumulated loss (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>A. Working Government Companies</b>							
<b>FINANCE</b>							
1	Kolhapur Chitranagri Mahamandal Limited	1998-99	2013-14	3.24	0.13	(0.14)	(1.61)
2	Maharashtra State Handlooms Corporation Limited	2017-18	2017-18	88.71	23.29	(3.73)	(135.84)
<b>Sector wise total</b>				<b>91.95</b>	<b>23.42</b>	<b>(3.87)</b>	<b>(137.45)</b>
<b>INFRASTRUCTURE</b>							
3	Maharashtra State Road Development Corporation Limited	2015-16	2017-18	773.56	-	(224.61)	(3652.77)
4	Nagpur Mumbai Super Communication Expressway Limited	31.05.17 to 31.03.18	2018-19	-	-	(0.01)	(0.01)
5	Maharashtra Satara Kagal Infrastructure Limited	21.12.16 to 31.03.17	2018-19	-	-	(0.03)	(0.03)
6	Mihan India Limited	2016-17	2017-18	-	-	(12.71)	(66.53)
<b>Sector wise total</b>				<b>773.56</b>	<b>-</b>	<b>(237.36)</b>	<b>(3719.33)</b>
<b>MANUFACTURING</b>							
7	Haffkine Ajintha Pharmaceuticals Limited	2017-18	2018-19	-	-	(3.49)	(16.55)
8	Mahaguj Collieries Limited	2017-18	2018-19	-	-	(1.66)	(3.74)
9	Maharashtra State Powerlooms Corporation Limited	2016-17	2017-18	13.77	0.1	(3.16)	(16.54)
<b>Sector wise total</b>				<b>13.77</b>	<b>0.1</b>	<b>(8.31)</b>	<b>(36.83)</b>
<b>POWER</b>							
10	Dhopave Coastal Power Limited	2017-18	2017-18	-	-	-	(8.30)
11	Maharashtra Power Development Corporation Limited	2016-17	2017-18	-	33.59	(0.15)	(1013.04)
		2017-18	2018-19	-	-	(0.21)	(1013.25)
12	Maharashtra State Electricity Distribution Company Limited	2016-17	2017-18	-	-	(3176.49)	(29530.85)
13	Maharashtra State Power Generation Company Limited	2016-17	2017-18	-	0.02	(929.71)	(7072.38)
14	Mahagenco Ash Management Services Limited	2017-18	2018-19	-	-	(0.82)	(0.99)
15	MSEB holding Company Limited	2016-17	2017-18	88086.54	-	(35.41)	(2101.71)
<b>Sector wise total</b>				<b>88086.54</b>	<b>33.61</b>	<b>(4142.79)</b>	<b>(40740.52)</b>
<b>SERVICE</b>							
16	Mahatourism Corporation Limited	2017-18	2018-19	-	-	(0.01)	(0.07)
<b>Sector wise total</b>				<b>-</b>	<b>-</b>	<b>(0.01)</b>	<b>(0.07)</b>
<b>Total A (All sector wise working Government companies)</b>				<b>88965.82</b>	<b>57.13</b>	<b>(4392.34)</b>	<b>(44634.20)</b>

Appendix - 1.8 (concl...)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>B. Working Statutory corporations</b>							
<b>SERVICE</b>							
1	Maharashtra State Road Transport Corporation	2016-17	2017-18	3689.97	200.00	(522.78)	(2330.01)
<b>Sector wise total</b>				<b>3689.97</b>	<b>200.00</b>	<b>(522.78)</b>	<b>(2330.01)</b>
<b>FINANCE</b>							
2	Maharashtra State Finance Corporation	2014-15	2015-16	34.28	-	(13.78)	(687.90)
<b>Sector wise total</b>				<b>34.28</b>	<b>-</b>	<b>(13.78)</b>	<b>(687.90)</b>
<b>Total B (All sector wise working Statutory corporations)</b>				<b>3724.25</b>	<b>200.00</b>	<b>(536.56)</b>	<b>(3017.91)</b>
<b>Grand Total (A + B)</b>				<b>92690.07</b>	<b>257.13</b>	<b>(4928.90)</b>	<b>(47652.11)</b>
<b>C. Non-working Government companies</b>							
<b>AGRICULTURE &amp; ALLIED</b>							
1	Ellora Milk Products Limited	2016-17	2017-18	-	-	-	(1.53)
2	Parbhani Krishi Go-sanvardhan Limited	2016-17	2017-18	-	-	(0.08)	(1.12)
3	Vidarbha Quality Seeds Limited	2016-17	2017-18	-	-	-	(0.40)
<b>Sector wise total</b>				<b>-</b>	<b>-</b>	<b>(0.08)</b>	<b>(3.05)</b>
<b>INFRASTRUCTURE</b>							
4	Development Corporation of Vidarbha Limited	2017-18	2018-19	7.17	7.96	(0.27)	(14.84)
<b>Sector wise total</b>				<b>7.17</b>	<b>7.96</b>	<b>(0.27)</b>	<b>(14.84)</b>
<b>MANUFACTURING</b>							
5	Godavari Garments Limited	2016-17	2017-18	-	-	-	(8.17)
6	Kinwat Roofing Tiles Limited	2016-17	2017-18	-	-	-	(1.21)
7	Maharashtra Electronics Corporation Limited	2016-17	2017-18	9.69	56.72	(42.71)	(378.07)
8	Maharashtra State Textile Corporation Limited	2016-17	2017-18	236.16	-	(41.14)	(1045.17)
9	Sahyadri Glass Works Limited	1993-94	1995-96	-	-	(0.41)	(9.22)
10	The Gondwana Paints and Minerals Limited	2017-18	2018-19	-	-	(0.007)	(1.43)
11	The Pratap Spinning, Weaving and Manufacturing Company Limited	2017-18	2018-19	-	-	(0.0056)	(63.89)
12	Marathwada Ceramic Complex Limited	2016-17	2017-18	-	-	-	(7.45)
<b>Sector wise total</b>				<b>245.85</b>	<b>56.72</b>	<b>(84.27)</b>	<b>(1514.61)</b>
<b>MISCELLANEOUS</b>							
13	Leather Industries Corporation of Marathwada Limited	2016-17	2017-18	-	-	-	(6.71)
14	Vidarbha Tanneries Limited	2017-18	2018-19	-	-	(0.01)	(1.22)
<b>Sector wise total</b>				<b>-</b>	<b>-</b>	<b>(0.01)</b>	<b>(7.93)</b>
<b>Total C (All sector wise non-working Government Companies)</b>				<b>253.02</b>	<b>64.68</b>	<b>(84.63)</b>	<b>(1540.43)</b>
<b>Grand Total (A + B+C)</b>				<b>92943.09</b>	<b>321.81</b>	<b>(5013.53)</b>	<b>(49192.54)</b>
Source: Information received from Principal Accountant General (Audit)-III, Maharashtra, Mumbai							



<b>Appendix 1.9</b> <i>(Reference paragraph 1.9.3; Page 39)</i> <b>Summarised financial statement of Departmentally managed  Commercial/Quasi-Commercial Undertakings</b>											
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	2016-17	0.00	1608.47	65.65	4866.54	(-)3145.13	0.00	(-)3145.13	0.00
2	Milk Transport Scheme, Worli	1951	2006-07	261.62	65.00	6.27	872.07	0.00	27.47	27.47	10.50
3	Mother Dairy, Kurla	1975	2016-17	2356.63	1241.80	31.44	2170.25	(-)1990.07	247.45	(-)1742.62	(-)73.95
4	Central Dairy, Goregaon	1951	2014-15	9169.28	677.72	38.19	1202.09	(-)1883.08	962.77	(-)920.31	(-)10.04
5	Unit Scheme, Mumbai	1950	2014-15	3143.95	2508.66	71.17	0.00	61.33	330.11	391.44	12.45
6	Agricultural Scheme, Mumbai	1950	2014-15	991.84	964.64	20.82	0.00	(-)140.14	104.14	(-)36	(-)3.63
7	Electrical Scheme, Mumbai	1950	2014-15	419.51	10.52	0.61	0.00	(-)274.60	44.05	(-)230.55	(-)54.96
8	Water Supply Scheme, Mumbai	1950	2014-15	1381.06	838.60	37.61	0.00	(-)605.49	145.01	(-)460.48	(-)33.34
9	Cattle Feed Scheme, Mumbai	1950	2014-15	(-)132.38	17.82	0.61	0.00	413.66	(-)13.90	399.76	(-)301.98
10	Cattle Breeding and Rearing Farm, Palghar	1979	2015-16	117.80	43.62	2.30	0.00	(-)101.62	12.37	(-)89.25	(-)75.77
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	(-)16.88	(-)12.62
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2015-16	42.20	11.11	0.25	0.00	(-)14.21	4.43	(-)9.78	(-)23.15
14	Government Milk Scheme, Khopoli	1966	2016-17	228.94	100.57	9.20	284.81	(-)171.58	24.04	(-)147.54	(-)64.44

## Appendix 1.9 (contd..)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
15	Government Milk Scheme, Mahad	1966	2015-16	169.66	64.76	0.94	0.00	(-)46.08	17.81	(-)28.27	(-)16.66
16	Government Milk Scheme, Chiplun	1966	2016-17	284.64	59.29	5.40	175.80	(-)179.42	29.89	(-)149.53	(-)52.53
17	Government Milk Scheme, Ratnagiri	1965	2015-16	607.70	97.90	2.88	398.03	(-)219.50	63.81	(-)155.69	(-)25.62
18	Government Milk Scheme, Kankavali	1966	2016-17	191.31	200.04	5.95	655.05	(-)94.97	20.09	(-)74.88	(-)39.14
	<b>TOTAL</b>			<b>20429.54</b>	<b>8903.66</b>	<b>318.70</b>	<b>10660.21</b>	<b>(-)9386.26</b>	<b>2145.10</b>	<b>(-)7241.16</b>	<b>(-)35.44</b>
	<b>Pune Region</b>										
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	2016-17	137.11	37.47	2.29	0.00	(-)68.48	14.40	(-)54.08	(-)39.45
21	Government Milk Scheme, Satara	1979	2016-17	1167.55	281.29	4.22	2519.82	(-)384.50	122.59	(-)261.91	(-)22.43
22	Government Milk Scheme, Miraj	1961	2016-17	6978.30	421.80	23.73	3323.30	(-)1365.19	732.72	(-)632.47	(-)9.06
23	Government Milk Scheme, Solapur	1960	2016-17	120.13	22.11	1.28	0.00	(-)195.21	12.61	(-)182.60	(-)152.00
	<b>TOTAL</b>			<b>8683.00</b>	<b>1109.47</b>	<b>47.68</b>	<b>7034.09</b>	<b>(-)2818.03</b>	<b>911.71</b>	<b>(-)1906.32</b>	<b>(-)21.95</b>
	<b>Nashik Region</b>										
24	Government Milk Scheme, Nashik	1960	2016-17	12.92	57.42	2.07	0.00	(-)143.57	1.36	(-)142.21	(-)1100.70
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2016-17	25.40	13.46	0.02	0.00	(-)34.54	2.67	(-)31.87	(-)125.47
26	Government Milk Scheme, Ahmednagar	1969	2016-17	281.95	97.30	8.94	0.00	(-)341.41	29.60	(-)311.81	(-)110.59
27	Government Milk Scheme, Chalisgaon	1969	2016-17	155.44	2.23	0.14	0.00	(-)122.15	16.32	(-)105.83	(-)68.09
28	Government Milk Scheme, Dhule	1961	2015-16	579.33	197.70	9.18	0.00	(-)233.48	60.83	(-)172.65	(-)29.80
	<b>TOTAL</b>			<b>1055.04</b>	<b>368.11</b>	<b>20.35</b>	<b>0.00</b>	<b>(-)875.15</b>	<b>110.78</b>	<b>(-)764.37</b>	<b>(-)72.45</b>
	<b>Aurangabad Region</b>										
29	Government Milk Scheme, Aurangabad	1962	2016-17	2316.44	455.57	12.64	1019.02	(-)566.05	243.23	(-)322.82	(-)13.94
30	Government Milk Scheme, Udgir	1971	2015-16	2096.90	634.77	34.02	2911.86	(-)1630.56	220.17	(-)1410.39	(-)67.26
31	Government Milk Scheme, Beed	1976	2016-17	1923.39	518.31	10.81	534.07	(-)557.40	201.96	(-)355.44	(-)18.48
32	Government Milk Scheme, Nanded	1977	2016-17	557.84	87.30	3.92	287.47	(-)438.60	58.57	(-)380.03	(-)68.12
33	Government Milk Scheme, Bhoom	1978	2016-17	1146.26	115.90	5.95	332.82	(-)342.24	120.36	(-)221.88	(-)19.36
34	Government Milk Scheme, Parbhani	1979	2016-17	3303.56	59.06	2.94	1676.69	(-)594.66	346.87	(-)247.79	(-)7.50
	<b>TOTAL</b>			<b>11344.39</b>	<b>1870.91</b>	<b>70.28</b>	<b>6761.93</b>	<b>(-)4129.51</b>	<b>1191.16</b>	<b>(-)2938.35</b>	<b>(-)25.90</b>
	<b>Amravati Region</b>										
35	Government Milk Scheme, Amravati	1962	2016-17	1636.18	893.38	6.50	450.83	(-)403.49	171.80	(-)231.69	(-)14.16
36	Government Milk Scheme, Akola	1962	2016-17	1747.64	363.53	40.52	515.23	(-)705.60	183.50	(-)522.10	(-)29.87
37	Government Milk Scheme, Yavatmal	2000	2016-17	1325.96	173.36	5.04	68.27	(-)310.93	139.23	(-)171.70	(-)12.95
38	Government Milk Scheme, Nandura	1979	2016-17	582.39	53.19	1.53	99.23	(-)107.75	61.15	(-)46.60	(-)8.00
	<b>TOTAL</b>			<b>5292.17</b>	<b>1483.46</b>	<b>53.59</b>	<b>1133.56</b>	<b>(-)1527.77</b>	<b>555.68</b>	<b>(-)972.09</b>	<b>(-)18.37</b>

Appendix 1.9 (concl.)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Nagpur Region</b>											
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	2016-17	1521.60	28.32	1.06	1083.13	(-)444.34	159.77	(-)284.57	(-)18.70
41	Government Milk Scheme, Chandrapur	1979	2016-17	0.00	79.01	60.29	1035.78	(-)388.32	0.00	(-)388.32	0.00
42	Government Milk Scheme, Gondia	1979	2016-17	3305.55	124.96	0.60	860.78	(-)765.84	347.08	(-)418.76	(-)12.67
	<b>TOTAL</b>			<b>4827.15</b>	<b>1330.40</b>	<b>68.60</b>	<b>2979.69</b>	<b>(-)2230.15</b>	<b>506.85</b>	<b>(-)1723.30</b>	<b>(-)35.70</b>
<b>Land Development Bulldozer Scheme,</b>											
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
	<b>TOTAL</b>			<b>182.24</b>	<b>79.16</b>	<b>4.52</b>	<b>52.38</b>	<b>(-)100.50</b>	<b>24.25</b>	<b>(-)76.25</b>	<b>(-)41.84</b>
<b>Revenue and Forest Department</b>											
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
	<b>TOTAL</b>			<b>1857.85</b>	<b>15.27</b>	<b>9.27</b>	<b>826.24</b>	<b>383.32</b>	<b>170.74</b>	<b>554.06</b>	<b>29.82</b>
<b>Food Civil Supplies and Consumer Protection Department</b>											
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
	<b>TOTAL</b>			<b>197721.45</b>	<b>2290.42</b>	<b>115.35</b>	<b>146813.09</b>	<b>10339.35</b>	<b>19957.07</b>	<b>30296.42</b>	<b>15.32</b>
Source: <i>Proforma</i> Accounts											

**Appendix - 2.1**

(Reference: Paragraph 2.2.1; Page 54)

**Grants/Appropriations closed with excess supplementary provisions during 2017-18**

(₹ in crore)

Sr. No.	GRNT	GRNT_DSC	V_C	ORIGINAL	SUPPL	ORG_SUPPL	ACTUALS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	A04	Secretariat and Miscellaneous General Services	V	505.96	100.33	606.29	470.78
2	B01	Police Administration	V	12351.58	48.17	12399.75	11458.85
3	B02	State Excise	V	138.18	3.42	141.6	114.73
4	B03	Transport Administration	V	1731.54	115.38	1846.91	1562.57
5	B04	Secretariat and Other General Services	V	46.29	1.62	47.91	38.12
6	B05	Jails	V	299.69	2.44	302.13	275.62
7	C01	Revenue and District Administration	V	2135.78	3.75	2139.53	1623.97
8	C04	Secretariat and Other General Services	V	53.05	0.22	53.26	35.17
9	C06	Relief on account of Natural Calamities	V	7187.59	31.54	7219.14	3527.09
10	C07	Forest	V	2253.33	391.34	2644.67	2078.54
11	D03	Agriculture Services	V	6228.42	696.09	6924.51	5362.5
12	D04	Animal Husbandry	V	1028.32	44.02	1072.34	867.72
13	D05	Dairy Development	V	426.86	1.75	428.61	360.73
14	D07	Secretariat and other Economic Services	V	21.71	0.2	21.91	13.89
15	E02	General Education	V	46661.38	23.58	46684.97	40004.59
16	E03	Secretariat and Other Social Services	V	280.81	47.46	328.27	237.01
17	F02	Urban Development and Other Advance Services	V	12149.56	72.59	12222.15	7993.84
18	G01	Sales Tax Administration	V	803.88	9.58	813.46	570.94
19	G02	Other Fiscal and Miscellaneous Services	V	1212.42	0.54	1212.96	98.81
20	H03	Housing	V	287.92	75	362.92	281.03
21	H04	Secretariat and Other Economic Services	V	66.43	3.26	69.69	49.81
22	H06	Public Works and Administrative and Functional Buildings.	V	2603.96	45	2648.96	2040.48
23	I03	Irrigation, Power and Other Economic Services	V	1921.46	2.19	1923.65	1600.73
24	J01	Administration of Justice	C	278.54	7.87	286.41	247.38
	J01	Administration of Justice	V	1702.97	8.14	1711.11	1333.21
25	K04	Labour and Employment	V	189.26	1.15	190.41	124.71
26	L02	District Administration	V	3809.47	29.06	3838.53	3582.65
27	L03	Rural Development Programmes	V	6460.65	447.22	6907.87	5223.11
28	N02	Secretariat and Other Social Services	V	905.23	0.14	905.37	724.48
29	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes and Minorities	V	8737.19	447.81	9185	7415.61
30	O01	District Administration	V	305	50	355	231.51
31	O03	Rural Employment	V	4688.96	450	5138.96	1670.06
32	O09	Census, Survey and Statistics	V	60.61	1.93	62.53	42.62
33	S01	Medical and Public Health	V	2566.77	64.51	2631.28	2364.11
34	T01	Interest Payments	C	39.33	7.42	46.75	35.97

Appendix – 2.1 (conclld...)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	V	4306.49	2203.54	6510.04	3251.87
36	T09	District Schemes	V	2743.31	3	2746.31	2650.13
37	W03	Technical Education	V	1349.31	46.11	1395.42	1208.52
38	W04	Art and Culture	V	325.41	4.2	329.61	287.3
39	Y02	Water Supply and Sanitation	V	3989.9	125	4114.9	2055.47
40	ZA01	Secretariat and Other Social Services	V	1626.85	310.1	1936.95	1408.94
41	ZC01	Parliament / State/Union Territory Legislatures	V	203.18	4.28	207.46	167.41
42	ZD02	Art and Culture	V	162.72	9.16	171.88	132.71
43	ZD04	Tourism	V	289.72	21.84	311.56	236.36
44	D09	Capital Expenditure on Animal Husbandry	V	70.13	8	78.13	54.85
45	E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture.	V	83.9	53.05	136.95	63.43
46	H07	Capital Expenditure on Social Services and Economic Services	V	5620.24	136.56	5756.8	3530.69
47	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	C	6.9	24	30.9	6.39
	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	V	1722.12	46.63	1768.75	829.6
48	I05	Capital Expenditure on Irrigation	V	9519.61	1700.01	11219.62	9488.57
49	L07	Capital Expenditure on Rural Development	V	5044.98	1000	6044.98	3963.37
50	O10	Capital Outlay on Other Rural Development Programmes	V	2991.39	165.65	3157.04	783.12
51	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	V	798.57	4.26	802.82	581.77
52	V05	Capital Expenditure on Economic Services	V	118.23	35.9	154.13	102.02
53	Y06	Capital Expenditure on Economic and Social Services	V	63.82	210.2	274.02	38.91
<b>Total</b>				<b>171176.88</b>	<b>9346.21</b>	<b>180523.08</b>	<b>134504.37</b>

Source: VLC from Accountant General (A&amp;E) I, Maharashtra

<b>Appendix - 2.2</b> (Reference: Paragraph 2.3.1; Page 54) <b>Grants/Appropriation closed with excess over provisions of previous years requiring regularisation</b> (₹ in crore)			
Years	No. of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Report
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
2016-17	30/6	A-01, C-01, C-03, C-11, F-06, H-05, L-01, O-13, O-16, O-18, O-21, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-37, O-38, O-39, O-40, O-43, O-46, O-47, O-48, V-06, W-01, W-07	167.69
<b>TOTAL</b>	<b>87/13</b>		<b>4550.23</b>

Source: Appropriation Accounts of Respective Years

<b>Appendix - 2.3</b>				
<i>(Reference: Paragraph 2.3.1.1; Page 54)</i>				
<b>Grants/Appropriations closed with excess over provisions during 2017-18 requiring regularisation</b>				
<b>(₹ in crore)</b>				
<b>Sr. No.</b>	<b>Name and the title of the Voted grant/ Charged appropriation</b>	<b>Total grant</b>	<b>Expenditure</b>	<b>Excess</b>
<b>Revenue Section</b>				
1	O22 District Plan - Ratnagiri	111.23	111.50	0.27
2	O46 District Plan - Aurangabad	164.51	165.19	0.68
3	O48 District Plan - Jalna	148.56	148.77	0.21
4	O74 District Plan - Amravati	151.39	151.69	0.30
5	T02 Co-operation	665.15	687.03	21.88
6	W07 Revenue Expenditure on removal of Regional Imbalance	20.06	21.09	1.03
<b>Capital Section</b>				
7	C09 Capital Expenditure on Other Administrative and Social Services	0.10	0.57	0.47
8	O27 District Plan - Pune	105.22	105.25	0.03
9	O31 District Plan - Sangli	36.1704	36.1705	0.0001
10	O43 District Plan - Ahmednagar	79.3365	79.3403	0.0038
11	O47 District Plan - Aurangabad	80.24	80.27	0.03
12	O49 District Plan - Jalna	35.57	36.66	1.09
13	O53 District Plan - Nanded	41.18	43.72	2.54
14	O59 District Plan - Osmanabad	43.96	44.44	0.48
15	O81 District Plan - Buldhana	64.2125	64.2144	0.0019
<b>Charged Appropriation</b>				
16	B01 Police Administration (Revenue Section)	5.55	5.65	0.10
17	D01 Interest Payments (Revenue Section)	33.92	35.75	1.83
18	C11 Internal Debt of the State Government (Capital Section)	0.001	0.006	0.005
19	G06 Pensions and Other Retirement Benefits (Revenue Section)	29.12	35.98	6.86
20	L01 Interest Payments (Revenue Section)	1055.10	1064.44	9.34
<b>TOTAL</b>		<b>2870.58</b>	<b>2917.73</b>	<b>47.15</b>

Source: Appropriation Accounts 2017-18

**Appendix - 2.4**

(Reference: Paragraph 2.3.2; Page 55)

**Sub-head wise persistent excess over provision**

(₹ in crore)

Sr. No.	Grant	MJH	SMH	MNH	SBH	SBH Description	V/C <sup>s</sup>	Excess 2015-16	Excess 2016-17	Excess 2017-18
1	B01	2055	00	001	066	Recruitment of Police	V	9.96	5.06	17.61
2	C05	2235	02	104	319	Financial Assistance to the heirs of the farmers who have committed suicides	V	5.79	4.01	3.72
3	C06	2245	02	101	024	Other Items	V	2.43	3.07	2.12
4	C06	2245	02	117	031	Assistance to small and marginal farmers for purchase of live stocks in lieu of dead animals	V	4.23	3.54	2.10
5	C07	2406	02	110	236	Compensation for the losses due to wild animals attack	V	17.40	4.77	16.66
6	D01	2049	03	104	121	General Provident Fund of staff in Agricultural Universities and Allied Institutions	C	7.98	7.49	7.29
7	L01	2049	02	104	077	Interest on State Provident Fund	C	110.71	4.89	9.34
8	S01	2210	05	105	230	Grant-in-aid to Kasturba Health Society	V	8.59	3.97	4.77
9	T05	2225	02	796	139	Tribal Development Commissionerate (State Plan Scheme)	V	6.04	4.60	9.01
10	T06	4225	02	796	053	Construction of English medium school buildings	V	12.10	62.00	9.58
11	T06	4406	01	796	080	Construction of Stone Check Dam (District Level Scheme)	V	28.76	37.64	27.09
12	W03	2203	00	105	265	Establishment of New Government Polytechnics	V	2.31	6.26	6.89
13	W03	2203	00	105	276	Introduction of double Shift in Government Polytechnics	V	6.71	9.33	6.40
14	ZE01	2235	02	200	A53	Starting of second and third shift in existing ITI's for minority student	V	7.47	4.78	1.12

Source: Appropriation Accounts of respective years

<sup>s</sup> Voted/Charged



**Appendix - 2.5***(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 Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	A02	Elections (Revenue - Voted)	179.18	39.00	22
2	A04	Secretariat and Miscellaneous General Services (Revenue - Voted)	606.29	135.51	22
3	A05	Social Services (Revenue - Voted)	205.10	53.17	26
4	A06	Information and Publicity (Revenue - Voted)	132.91	66.12	50
5	A07	Civil Aviation (Revenue - Voted)	152.76	45.62	30
6	A09	Capital Outlay on Public Works (Capital - Voted)	170.10	167.09	98
7	B03	Transport Administration (Revenue - Charged)	35.45	35.45	100
8	B07	Economic Services (Revenue - Voted)	483.37	202.23	42
9	B10	Capital Expenditure on Economic Services (Capital - Voted)	1637.43	537.53	33
10	B11	Loans to Government Servants, etc. (Capital - Voted)	574.45	396.10	69
11	C01	Revenue and District Administration (Revenue - Voted)	2139.53	515.56	24
12	C04	Secretariat and Other General Services (Revenue - Voted)	53.26	18.09	34
13	C06	Relief on account of Natural Calamities (Revenue - Voted)	7219.14	3692.04	51
14	C07	Forest (Revenue - Voted)	2644.67	566.13	21
15	D03	Agricultural Services (Revenue - Voted)	6924.51	1562.01	23
16	D09	Capital Expenditure on Fisheries (Capital - Voted)	78.13	23.28	30
17	E03	Secretariat and Other Social Services (Revenue - Voted)	328.27	91.27	28
18	E04	Capital Outlay on Education, Sports, Art and Culture (Capital - Voted)	136.95	73.51	54
19	F02	Urban Development and Other Advance Services (Revenue - Voted)	12222.15	4228.31	35
20	F03	Secretariat and Other Social Services (Revenue - Voted)	125.41	113.56	91
21	F05	Capital Outlay on Social Services (Capital - Voted)	1085.35	217.08	20
22	G01	Sales Tax Administration (Revenue - Voted)	813.46	242.52	30
23	G02	Other Fiscal and Miscellaneous Services (Revenue - Voted)	1212.96	1114.16	92
24	G08	Capital Outlay on Other Administrative Services (Capital - Voted)	10.60	10.12	95
25	H03	Housing (Revenue - Voted)	362.92	81.89	23
26	H04	Secretariat and Other Economic Services (Revenue - Voted)	69.69	19.88	29
27	H06	Public Works and Administrative and Financial Buildings-(Revenue - Voted)	2648.96	608.48	23
28	H07	Capital Expenditure on Social Services and Economic Services (Capital - Voted)	5756.80	2226.11	39

Appendix - 2.5 (contd...)					
(1)	(2)	(3)	(4)	(5)	(6)
29	H08	Capital Expenditure On Public Works Administrative and Functional Buildings (Capital - Voted)	1768.75	939.15	53
30	H08	Capital Expenditure On Public Works Administrative and Functional Buildings (Capital - Charged)	30.90	24.51	79.
31	H09	Capital Outlay on Removal of Regional Imbalance (Capital - Voted)	107.34	91.53	85
32	I04	Secretariat-Economic Services (Revenue - Voted)	44.59	14.41	32
33	J01	Administration of Justice (Revenue - Voted)	1711.11	377.90	22
34	J04	Capital Outlay on Public Works (Capital Voted)	10.00	10.00	100
35	K01	Other Taxes and Duties on Commodities and Services (Revenue - Voted)	52.35	11.62	22
36	K04	Labour and Employment (Revenue - Voted)	190.41	65.69	34
37	K07	Industries (Revenue - Voted)	2937.38	637.38	22
38	K08	Secretariat-Economic Services (Revenue - Voted)	27.67	13.88	50
39	K11	Capital Expenditure on Energy (Capital - Voted)	1239.72	615.65	50
40	L03	Rural Development Programmes (Revenue - Voted)	6907.87	1684.76	24
41	L04	Secretariat-Economic Services (Revenue - Voted)	53.69	29.52	55
42	L07	Capital Expenditure on Rural Development (Capital - Voted)	6044.98	2081.61	34
43	N02	Secretariat and Other Social Services (Revenue - Voted)	905.37	180.89	20
44	N04	Capital Expenditure on Social Services (Capital - Voted)	589.43	509.49	86
45	N07	District Schemes (Capital - Voted)	106.71	31.21	29
46	O01	District Administration (Revenue - Voted)	355.00	123.49	35
47	O03	Rural Employment (Revenue - Voted)	5138.96	3468.90	68
48	O06	Other Scientific Research (Revenue - Voted)	100.00	20.00	20
49	O07	Secretariat-Economic Services (Revenue - Voted)	244.54	79.80	33
50	O08	Tourism (Revenue - Voted)	177.46	67.56	38
51	O09	Census, Survey and Statistics (Revenue - Voted)	62.53	19.92	32
52	O10	Capital Outlay on Other Rural Development Programmes (Capital - Voted)	3157.04	2373.91	75
53	O11	Capital Outlay on Hill Areas (Capital - Voted)	90.50	23.48	26
54	Q03	Housing (Revenue - Voted)	1706.59	1548.93	91
55	T01	Interest Payments (Revenue - Charged)	46.75	10.78	23
56	T04	Secretariat-Social Services (Revenue - Voted)	19.87	11.06	56
57	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan (Revenue - Voted)	6510.04	3258.17	50

<b>Appendix – 2.5 (concltd...)</b>					
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
58	T06	Capital Expenditure on Tribal Areas Development Sub-Plan (Capital - Voted)	802.82	221.05	28
59	U04	Ecology and Environment (Revenue - Voted)	131.09	115.77	88
60	V01	Interest Payments (Revenue - Charged)	36.33	11.74	32
61	V02	Co-operation (Revenue - Voted)	34834.19	18584.10	53
62	V03	Capital Expenditure on Social Services (Capital - Voted)	143.07	52.94	37
63	V04	Internal Debt of State Government (Capital – Charged)	56.00	13.27	24
64	V05	Capital Expenditure on Economic Services (Capital - Voted)	154.13	52.11	34
65	W01	Interest Payments (Revenue - Charged)	295.14	62.57	21
66	W08	Capital Outlay on Other Social Services (Capital - Voted)	17.50	17.50	100
67	X03	Capital Expenditure on Social Services (Revenue-Voted)	55.68	39.43	71
68	Y02	Water Supply and Sanitation (Revenue - Voted)	4114.90	2059.43	50
69	Y06	Capital Expenditure on Economic and Social Services (Capital - Voted)	274.02	235.12	86
70	ZA01	Secretariat and Other Social Services (Revenue - Voted)	1936.95	528.01	27
71	ZD02	Art and Culture (Revenue - Voted)	171.88	39.17	23
72	ZD04	Tourism (Revenue - Voted)	311.56	75.20	24
73	ZE01	Minorities Development (Revenue - Voted)	388.13	121.45	31
<b>TOTAL</b>			<b>132070.74</b>	<b>57635.88</b>	

Source: Appropriation Accounts 2017-18

**Appendix-2.6**

(Reference: Paragraph 2.3.4; Page 55)

**Grants which closed with saving of ₹ 100 crore each and above**

(₹ in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total	Actual Expenditure	Savings	Percentage (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Revenue Voted</b>							
1	A04 Secretariat and Miscellaneous General Services	505.96	100.33	606.29	470.78	135.51	22.35
2	B01 Police Administration	12351.58	48.16	12399.74	11458.85	940.89	7.59
3	B03 Transport Administration	1731.54	115.37	1846.91	1562.57	284.34	15.40
4	B07 Economic Services	206.00	277.37	483.37	281.14	202.23	41.84
5	C01 Revenue and District Administration	2135.78	3.75	2139.53	1623.97	515.56	24.10
6	C06 Relief on account of Natural Calamities	7187.59	31.55	7219.14	3527.09	3692.05	51.14
7	C07 Forest	2253.33	391.34	2644.67	2078.54	566.13	21.41
8	D03 Agriculture Services	6228.42	696.09	6924.51	5362.50	1562.01	22.56
9	D04 Animal Husbandry	1028.32	44.02	1072.34	867.72	204.62	19.08
10	E02 General Education	46661.38	23.59	46684.97	40004.59	6680.38	14.31
11	F02 Urban Development and Other Advance Services	12149.56	72.59	12222.15	7993.84	4228.31	34.60
12	F03 Secretariat and Other Social Services	125.41	0.00	125.41	11.85	113.56	90.55
13	G01 Sales Tax Administration	803.88	9.58	813.46	570.94	242.52	29.81
14	G02 Other Fiscal and Miscellaneous Services	1212.42	0.54	1212.96	98.80	1114.16	91.85
15	G06 Pensions and Other Retirement Benefits	19787.29	0.00	19787.29	18567.67	1219.62	6.16
16	H06 Public Works and Administrative and Functional Buildings	2603.96	45.00	2648.96	2040.48	608.48	22.97
17	I03 Irrigation, Power and Other Economic Services	1921.46	2.19	1923.65	1600.73	322.92	16.79
18	J01 Administration of Justice	1702.97	8.14	1711.11	1333.21	377.90	22.09
19	K06 Energy	6699.80	3172.94	9872.74	8692.81	1179.93	11.95
20	K07 Industries	2937.38	0.00	2937.38	2300.00	637.38	21.70

Appendix - 2.6 (contd...)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	L02 District Administration	3809.47	29.06	3838.53	3582.65	255.88	6.67
22	L03 Rural Development Programmes	6460.65	447.22	6907.87	5223.11	1684.76	24.39
23	N02 Secretariat and Other Social Services	905.23	0.14	905.37	724.48	180.89	19.98
24	N03 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8737.19	447.81	9185.00	7415.61	1769.39	19.26
25	O01 District Administration	305.00	50.00	355.00	231.51	123.49	34.79
26	O03 Rural Employment	4688.96	450.00	5138.96	1670.06	3468.90	67.50
27	Q03 Housing	1706.59	0.00	1706.59	157.66	1548.93	90.76
28	R01 Medical and Public Health	8103.79	2558.82	10662.61	8706.02	1956.59	18.35
29	S01 Medical and Public Health	2566.77	64.51	2631.28	2364.11	267.17	10.15
30	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	4306.49	2203.55	6510.04	3251.87	3258.17	50.05
31	U04 Ecology and Environment	131.09	0.00	131.09	15.32	115.77	88.31
32	V02 Co-operation	1064.35	33769.85	34834.20	16280.10	18554.10	53.26
33	W02 General Education	5550.77	595.88	6146.65	5702.89	443.76	7.22
34	W03 Technical Education	1349.31	46.11	1395.42	1208.52	186.90	13.39
35	X01 Social Security and Nutrition	2247.54	912.07	3159.61	2763.64	395.97	12.53
36	Y02 Water Supply and Sanitation	3989.90	125.00	4114.90	2055.47	2059.43	50.05
37	ZA01 Secretariat and Other Social Services	1626.85	310.10	1936.95	1408.94	528.01	27.26
38	ZE01 Minorities Development	388.13	0.00	388.13	266.68	121.45	31.29
<b>Revenue Charged</b>							
39	E01 Interest Payments	1809.20	0.00	1809.20	1623.47	185.73	10.27
40	G03 Interest Payments and Debt Servicing	30757.90	2129.59	32887.49	32500.97	386.52	1.18
<b>Capital Voted</b>							
41	A09 Capital Outlay on Public Works	170.10	0.00	170.10	3.01	167.09	98.23
42	B10 Capital Expenditure on Economic Services	1637.43	0.00	1637.43	1099.90	537.53	32.83

<b>Appendix - 2.6 (concl...)</b>							
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
43	B11 Loans to Government Servants etc.	574.45	0.00	574.45	178.35	396.10	68.95
44	F05 Capital Expenditure on Social Services	350.01	735.33	1085.34	868.26	217.08	20.00
45	H07 Capital expenditure on Social Services and Economic Services	5620.24	136.56	5756.80	3530.69	2226.11	38.67
46	H08 Capital Expenditure on Public Works Administrative and Functional Buildings.	1722.12	46.63	1768.75	829.60	939.15	53.10
47	I05 Capital Expenditure on Irrigation	9519.61	1700.01	11219.62	9488.57	1731.05	15.43
48	K11 Capital Expenditure on Energy	1239.72	0.00	1239.72	624.07	615.65	49.66
49	L07 Capital Expenditure on Rural Development	5044.98	1000.00	6044.98	3963.37	2081.61	34.44
50	M04 Capital Outlay on Food, Storage and Warehousing	4201.15	0.00	4201.15	3710.35	490.80	11.68
51	N04 Capital Expenditure on Social Services	589.43	0.00	589.43	79.94	509.49	86.44
52	O10 Capital Outlay on Other Rural Development Programmes	2991.39	165.65	3157.04	783.12	2373.92	75.19
53	T06 Capital Expenditure on Tribal Areas Development Sub-Plan	798.57	4.25	802.82	581.77	221.05	27.53
54	Y06 Capital Expenditure on Economic and Social Services	63.82	210.21	274.03	38.91	235.12	85.80
<b>Capital Charged</b>							
55	G09 Public Debt and Inter State Settlement	16234.40	966.00	17200.40	16987.29	213.11	1.24
	<b>TOTAL</b>	<b>271496.63</b>	<b>54146.90</b>	<b>325643.53</b>	<b>250368.36</b>	<b>75275.17</b>	

Source: Appropriation Accounts 2017-18

## Appendix - 2.7

(Reference: Paragraph 2.3.5; Page 56)

Grants which closed with savings of more than ₹ 100 crore persistently during 2013-14 to 2017-18  
(₹ in crore)

Sr. No.	Number and Name of the grant	Voted/ Charged (V/C)	Amount of savings (percent to total grants)				
			2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Revenue Voted</b>							
1	B01-Police Administration	V	945.88 (10.32)	1250.17 (12.28)	1715.89 (14.59)	842.90 (6.89)	940.89 (19.84)
2	C01-Revenue and District Administration	V	219.70 (14.46)	304.46 (19.15)	317.86 (17.79)	311.80 (16.42)	515.56 (24.10)
3	D03-Agriculture Services	V	571.55 (14.58)	839.80 (17.04)	723.07 (13.65)	1024.24 (11.59)	1562.01 (22.56)
4	E02-General Education	V	1094.41 (3.39)	1639.51 (4.67)	3317.57 (8.48)	4502.23 (10.78)	6680.38 (14.31)
5	F02-Urban Development and Other Advance Services	V	1906.39 (30.45)	1592.83 (26.08)	1151.96 (15.35)	1554.65 (13.43)	4228.31 (34.60)
6	G02-Other Fiscal and Miscellaneous Services	V	1321.62 (94.41)	153.76 (52.41)	3491.79 (96.68)	2191.39 (94.50)	1114.16 (91.85)
7	H06-Public Works and Administrative and Functional Buildings.	V	376.95 (15.34)	479.34 (19.06)	525.37 (20.06)	526.59 (20.06)	608.48 (22.97)
8	I03-Irrigation, Power and Other Economic Services	V	405.87 (15.46)	340.75 (14.94)	316.90 (13.21)	473.49 (19.84)	322.92 (16.79)
9	J01-Administration of Justice	V	254.45 (20.89)	536.97 (34.42)	236.17 (17.43)	249.06 (17.14)	377.90 (22.09)
10	L03-Rural Development Programmes	V	1316.67 (29.15)	1844.17 (26.63)	1308.33 (23.44)	1199.04 (15.99)	1684.76 (24.39)
11	O03-Rural Employment	V	200.83 (24.86)	844.82 (36.47)	476.98 (17.56)	1592.76 (46.11)	3468.90 (67.50)
12	Q03-Housing	V	742.99 (46.33)	979.95 (67.35)	335.44 (61.63)	1662.53 (79.84)	1548.93 (90.76)
13	R01-Medical and Public Health	V	117.90 (2.40)	2552.99 (29.50)	1407.53 (17.27)	1434.53 (16.47)	1956.59 (18.35)
14	S01-Medical and Public Health	V	118.07 (6.60)	139.84 (7.03)	209.93 (9.34)	236.03 (9.29)	267.17 (10.15)
15	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	V	511.09 (14.47)	1114.16 (23.83)	1374.04 (25.70)	1022.55 (18.86)	3258.17 (50.05)

**Appendix - 2.7 (concl...)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
16	W03-Technical Education	V	125.01	261.21	223.94	215.03	186.90
			(7.65)	(13.91)	(11.65)	(11.54)	(13.39)
17	X01-Social Security and Nutrition	V	343.27	516.86	552.26	535.27	395.97
			(11.82)	(15.35)	(15.31)	(17.95)	(12.53)
18	Y02-Water Supply and Sanitation	V	228.08	866.07	1445.30	2021.40	2059.43
			(29.91)	(42.25)	(48.91)	(51.54)	(50.05)
<b>Revenue Charged</b>							
19	G03-Interest Payments and Debt Servicing	C	113.00	234.68	1923.11	207.61	386.52
			(0.55)	(1.00)	(7.09)	(0.73)	(1.18)
<b>Capital Voted</b>							
20	B10-Capital Expenditure on Economic Services	V	467.05	467.00	488.45	242.46	537.53
			(37.04)	(43.72)	(34.26)	(14.89)	(32.83)
21	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	V	488.03	542.74	363.33	467.50	939.15
			(34.86)	(38.04)	(23.48)	(31.59)	(38.67)
22	I05-Capital Expenditure on Irrigation	V	1548.29	2993.76	651.80	352.01	1731.05
			(16.25)	(28.80)	(7.30)	(3.92)	(15.43)
23	L07-Capital Expenditure on Rural Development	V	892.10	1596.83	1664.83	1427.67	2081.61
			(62.94)	(64.62)	(55.46)	(52.33)	(34.44)
24	N04-Capital Expenditure on Social Services	V	610.73	1007.96	1202.41	1117.18	509.49
			(55.75)	(69.12)	(84.11)	(88.68)	(86.44)
25	O10-Capital Outlay on Other Rural Development Programmes	V	2700.50	5286.10	5868.95	3004.57	2373.91
			(78.83)	(86.48)	(89.43)	(79.34)	(75.19)

Source: Appropriation Accounts of respective years



**Appendix- 2.8***(Reference: Paragraph 2.3.6; Page 56)***Unnecessary Supplementary provisions****(₹ 10 crore or more in each case)****(₹ in crore)**

Sr. No.	Grant Number	Name of the Appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue Voted</b>						
1	A04	Secretariat and Miscellaneous General Services	505.96	470.78	35.18	100.33
2	B01	Police Administration	12351.58	11458.85	892.73	48.17
3	B03	Transport Administration	1731.54	1562.57	168.97	115.38
4	C06	Relief on account of Natural Calamities	7187.59	3527.09	3660.50	31.54
5	C07	Forest	2253.33	2078.54	174.79	391.34
6	D03	Agriculture Services	6228.42	5362.50	865.92	696.09
7	D04	Animal Husbandry	1028.32	867.72	160.60	44.02
8	E02	General Education	46661.38	40004.59	6656.79	23.58
9	E03	Secretariat and Other Social Services	280.81	237.01	43.80	47.46
10	F02	Urban Development and Other Advance Services	12149.56	7993.84	4155.72	72.59
11	H03	Housing	287.92	281.03	6.89	75.00
12	H06	Public Works and Administrative and Functional Buildings	2603.96	2040.48	563.48	45.00
13	L02	District Administration	3809.47	3582.65	226.82	29.06
14	L03	Rural Development Programmes	6460.65	5223.11	1237.54	447.22
15	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8737.19	7415.61	1321.58	447.81
16	O01	District Administration	305.00	231.51	73.49	50.00
17	O03	Rural Employment	4688.96	1670.06	3018.90	450.00
18	S01	Medical and Public Health	2566.77	2364.11	202.66	64.51
19	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	4306.49	3251.87	1054.62	2203.54
20	W03	Technical Education	1349.31	1208.52	140.79	46.11
21	Y02	Water Supply and Sanitation	3989.90	2055.47	1934.43	125.00
22	ZA01	Secretariat and Other Social Services	1626.85	1408.94	217.91	310.10
23	ZD04	Tourism	289.72	236.36	53.36	21.84

<b>Appendix - 2.8 (concl...)</b>						
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
<b>Capital Voted</b>						
24	E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture	83.90	63.43	20.47	53.05
25	H07	Capital Expenditure on Social Services and Economic Services	5620.24	3530.69	2089.55	136.56
26	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	1722.12	829.60	892.52	46.63
27	I05	Capital Expenditure on Irrigation	9519.61	9488.57	31.04	1700.01
28	L07	Capital Expenditure on Rural Development	5044.98	3963.37	1081.61	1000.00
29	O10	Capital Outlay on Other Rural Development Programmes	2991.39	783.12	2208.27	165.65
30	V05	Capital Expenditure on Economic Services	118.23	102.02	16.21	35.90
31	Y06	Capital Expenditure on Economic and Social Services	63.82	38.91	24.91	210.20
<b>Capital Charged</b>						
32	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	6.90	6.39	0.51	24.00
<b>TOTAL</b>			<b>156571.87</b>	<b>123339.31</b>	<b>33232.56</b>	<b>9257.69</b>
Source: Appropriation Accounts 2017-18						

<b>Appendix- 2.9</b>			
<i>(Reference: Paragraph 2.3.7; Page 57)</i>			
<b>Cases of surrender of funds in excess of ₹ 50 crore on 30 and 31 March 2018</b>			
<b>(₹ in crore)</b>			
Sr. No.	Grant number	Major Head	Amount Surrendered
(1)	(2)	(3)	(4)
<b>Revenue Section</b>			
1	A04	2052 Secretariat - General Services	62.02
2	A04	2070 Other Administrative Services	56.05
3	A06	2220 Information and Publicity	63.17
4	B01	2055 Police	849.25
5	B03	2041 Taxes on Vehicles	239.27
6	B03	3055 Road Transport	79.93
7	B07	3001 Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisations	188.77
8	C06	2245 Relief on account of Natural Calamities	4481.20
9	D03	2401 Crop Husbandry	1422.03
10	D03	2415 Agricultural Research and Education	110.70
11	D04	2403 Animal Husbandry	204.47
12	E01	2049 Interest Payments	185.73
13	E02	2202 General Education	6639.08
14	E03	2204 Sports and Youth Services	60.82
15	F02	2217 Urban Development	4705.72
16	F03	2230 Labour and Employment	104.91
17	G01	2040 Taxes on Sales	212.74
18	G02	2070 Other Administrative Services	1074.43
19	G03	2049 Interest Payments	75.05
20	G05	2054 Treasury and Accounts Administration	50.69
21	G06	2071 Pensions and Other Retirement Benefits	1196.22
22	K04	2230 Labour and Employment	60.18
23	K06	2801 Power	804.42
24	K06	2810 Non-Conventional Sources of Energy	376.89
25	K07	2851 Village and Small Industries	69.00
26	K07	2852 Industries	548.06
27	L02	2053 District Administration	90.87
28	L03	2501 Special Programmes for Rural Development	164.40
29	L03	2505 Rural Employment	694.74
30	L03	2515 Other Rural Development Programmes	807.81
31	L03	2702 Minor Irrigation	354.76
32	L03	3054 Roads and Bridges	58.13
33	L05	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	54.98

<b>Appendix - 2.9 (contd...)</b>			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
34	M02	2408 Food, Storage and Warehousing	61.56
35	N02	2216 Housing	160.02
36	N03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1510.11
37	N03	2235 Social Security and Welfare	269.78
38	O01	2053 District Administration	123.49
39	O03	2505 Rural Employment	1032.15
40	O07	3451 Secretariat -Economic Services	81.62
41	O08	3452 Tourism	67.56
42	Q03	2216 Housing	1234.37
43	R01	2210 Medical and Public Health	1847.64
44	R01	2211 Family Welfare	104.81
45	S01	2210 Medical and Public Health	271.06
46	T05	2202 General Education	52.71
47	T05	2210 Medical and Public Health	57.79
48	T05	2215 Water Supply and Sanitation	284.47
49	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	412.11
50	T05	2401 Crop Husbandry	94.87
51	T05	2435 Other Agricultural Programmes	1850.00
52	T05	2501 Special Programmes for Rural Development	84.33
53	T05	2505 Rural Employment	339.45
54	T09	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	146.36
55	U04	3435 Ecology and Environment	115.77
56	V02	2425 Co-operation	307.63
57	V02	2435 Other Agricultural Programmes	18236.17
58	W02	2202 General Education	443.55
59	W03	2203 Technical Education	207.02
60	X01	2235 Social Security and Welfare	153.97
61	X01	2236 Nutrition	232.32
62	Y02	2215 Water Supply and Sanitation	2062.40
63	ZA01	2203 Technical Education	189.52
64	ZA01	2230 Labour and Employment	364.75
65	ZD04	3452 Tourism	75.05
<b>Capital Section</b>			
66	A09	4059 Capital Outlay on Public Works	150.08
67	B10	4055 Capital Outlay on Police	395.13
68	B10	4070 Capital Outlay on other Administrative Services	84.31

<b>Appendix - 2.9 (concl...)</b>			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
69	B10	5055 Capital Outlay on Road Transport	116.24
70	B11	7610 Loans to Government Servants etc.	395.75
71	E04	4202 Capital Outlay on Education, Sports, Art and Culture	73.52
72	F05	4217 Capital Outlay on Urban Development	217.07
73	G09	6004 Loans and Advances from the Central Government	212.15
74	K11	4801 Capital Outlay on Power Projects	404.79
75	K11	6801 Loans for Power Projects	215.83
76	L07	4402 Capital Outlay on Soil and Water	609.04
77	L07	4702 Capital Outlay on Minor Irrigation	58.07
78	L07	5054 Capital Outlay on Roads and Bridges	1403.43
79	M04	4408 Capital Outlay on Food Storage and Warehousing	506.41
80	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	426.60
81	N04	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	52.89
82	O10	4515 Capital Outlay on other Rural Development Programmes	2368.10
83	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	104.29
84	T06	4402 Capital Outlay on Soil and Water Conservation	68.57
85	T10	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	54.65
86	Y06	6215 Loans for Water Supply and Sanitation	214.20
		<b>TOTAL</b>	<b>66752.02</b>

Source: Appropriation Accounts 2017-18

**Appendix- 2.10**

(Reference Paragraph 2.4.2 ; Page 59)

**Sub-head wise substantial saving under Grant B10, C07 and F02 during 2017-18**

(₹ in crore)

Sr. No.	Cross Reference Code	Description	Total Grant	Actual Expenditure	Savings	Percentage of savings	Reasons for savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Grant B10: Home Department</b>							
1	405500207	Recommendations of Empower Committee for various development works in Naxal affected area	50.00	20.59	29.41	58.82	Surrender of provision of ₹ 29.41 crore was due to less expenditure than anticipated.
2	405500207	City Police (State Share 40 per cent)	44.06	7.78	36.28	82.34	Surrender of provision of ₹ 137.78 crore was due to non-completion of purchase procedure within the stipulated time.
3	405500207	City Police (Central Share 60 per cent)	66.09	11.68	54.41	82.32	
4	405500207	District Police (State Share 40 per cent)	27.94	12.66	15.28	54.68	
5	405500207	District Police (Central Share 60 per cent)	41.91	10.10	31.81	75.90	
6	405500207	Forensic Science (Central Share 60 per cent)	10.05	0.17	9.88	98.30	Surrender of provision of ₹ 9.88 crore in March 2018 was due to non-receipt of Administrative approval for incurring expenditure.
<b>Grant C07: Forest</b>							
1	24151068	Kundal Academy of Development Administration and management (Forest Committed)	21.44	4.02	17.42	81.25	No specific reasons were assigned for the saving

Appendix – 2.10 (concl...)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Grant F02:Urban Development Department</b>							
1	221780191	Grant to Municipal Corporations in the State under Maharashtra Nagarothan Maha-Abhiyan	550.00	82.75	467.25	84.95	Surrender of provision of ₹ 1860.90 crore in March 2018 was based on revised estimates, actual expenditure and funds released under Central Share by Central Government.
2	221780191	Grant in aid to Special Programme for Pilgrim Places at Municipal Corporation Areas	20.00	6.00	14.00	70.00	
3	221780191	Assistance to Municipal Corporations for Swacch Bharat Mission	400.00	169.13	230.87	57.72	
4	221780192	Assistance for strengthening of fire and Emergency services of Municipal Councils in the State	20.00	0.64	19.36	96.80	
5	221780192	Assistance to Municipal Councils for Swachh Bharat Mission (Central Share 60 per cent)	400.00	90.83	309.17	77.29	
6	221780192	Assistance to Municipal Councils for Amrut Abhiyan (Central Share)	400.00	75.81	324.19	81.05	
7	221780192	Assistance to Municipal Councils for Amrut Abhiyan (State Share)	200.00	6.16	193.84	96.92	
8	221780193	Assistance to Municipal Corporations for Swacch Bharat Mission (Central Share 60 per cent)	270.00	12.27	257.73	95.45	
9	221780800	Grant in aid for establishment charges on Amrut Abhiyan (Central Share 100 per cent)	70.00	25.51	44.49	63.55	
Source: Appropriation Accounts 2017-18							

<b>Appendix 2.11</b>						
(Reference: Paragraph 2.5; Page 59)						
<b>Contingency Fund sanction orders and utilisation against sanctions</b>						
(₹ in crore)						
Sr. No.	Sanction No. & Date	Department/Grant No./MH	Purpose for which drawn	Sanctioned Amount	Amount utilised	Balance Amount
1	CNF-2017/1 Budget-11 dt: 03.04.2017	Law and Judiciary Department J-1/2014	Provision for creating a post and recurring & non-recurring expenditure for establishment of District and Additional Session Court at Samudrapur and Hinganghat	1.14	0.00	1.14
2	CNF-2017/2 Budget-13 dt: 30.06.2017	Co-operation, Marketing & Textile department V-02/2425	Provision for various non-recurring expenses related to financial aid to onion producing farmers	43.48	43.35	0.13
3	CNF-2017/3 Budget-13 dt: 16.10.2017	Co-operation, Marketing & Textile department V-05/6425	Provision for Loans to Co-operative Sugar factories for margin money for working capital	35.90	35.90	0.00
4	CNF-2017/4 Budget-13 dt: 24.10.2017	Co-operation, Marketing & Textile Department V-02/2425	Provision for various non-recurring expenses related to financial aid to Soya bean producing farmers. ₹ 200/- per quintal maximum up to 25 quintal per farmer.	108.64	108.64	0.00
5	CNF-2018/5 Budget-7 dt: 14.02.2018	Social Justice and Special Assistance Department N-03/2225	Provision for Office expenses of State Backward class Commission	1.00	1.00	0.00
<b>Total</b>				<b>190.16</b>	<b>188.89</b>	<b>1.27</b>
Source: Contingency Fund sanction orders from respective Departments and information from Accountant General (Accounts and Entitlement)-I, Maharashtra, Mumbai						



<b>Appendix - 2.12</b>			
<i>(Reference: Paragraph 2.7.1; Page 61)</i>			
<b>Inoperative Personal Ledger Account</b>			
Sr. No.	Name of Treasury	No. of accounts non-operative for one or more than one year	Balance as on 31 March 2018 (₹ in crore)
1	Ahmednagar	1	0.00
2	Akola	1	0.02
3	Amravati	3	0.38
4	Aurangabad	7	12.58
5	Beed	1	3.36
6	Buldhana	1	0.03
7	Chandrapur	3	0.08
8	Dhule	17	0.00
9	Hingoli	1	0.00
10	Jalgaon	8	0.00
11	Jalna	1	0.03
12	Kolhapur	3	0.58
13	Latur	1	0.00
14	Nagpur	3	1.28
15	Nandurbar	5	0.01
16	Nasik	17	0.26
17	Nanded	5	0.97
18	Parbhani	6	0.12
19	Palghar	7	0.01
20	Pune	68	1.52
21	Raigad	5	0.24
22	Ratnagiri	5	0.41
23	Sangli	13	0.26
24	Satara	4	0.80
25	Sindhudurg	1	0.00
26	Thane	13	0.13
27	Yavatmal	5	1.08
<b>Grand Total</b>		<b>205</b>	<b>24.15</b>

Source: Information obtained from Accountant General (A&E) I, Mumbai, Accountant General (Audit) II, Nagpur and Pay and Accounts office

<b>Appendix - 2.13</b> (Reference: Paragraph 2.7.3.3; Page 63) <b>Delay in crediting amount in Personal Ledger Account</b>		
Sr. No.	Name of College and Institute	Delay in days in crediting receipts into Treasury Account
1	The Principal, Government Polytechnic, Thane	60-180
2	The Principal, Industrial Training Institute, Ambernath	08-44
3	The Principal, Government Engineering College Avasari Khurd, Ambegaon, Pune	03-116
4	The Principal, Maharashtra State Institute of Hotel Management and Catering, Shivaji Nagar, Pune	07-89
5	The Principal, Government Polytechnic for Distance Learning, Shivaji Nagar, Pune	351-736
6	The Principal, Industrial Training Institute, Mulund	01-138
Source : Information obtained from respective Administrators of PLA		

<b>Appendix - 2.14</b>					
<i>(Reference: Paragraph 2.7.3.3 ; Page 63)</i>					
<b>Non-reconciliation between Personal Ledger Account and Treasury Pass Book</b>					
Sr. No.	Name of the Administrator	Closing Balance as on	Closing Balance as per PLA cash Book	Closing Balance as per the treasury Pass Book	Difference
1	Principal, ITI Mulund	31.03.2018	2.18	2.10	0.08
2	Principal, Government Polytechnic and Distance learning, Pune	30.06.2017 (cash book not recorded thereafter)	2.52	2.53	0.01
3	Principal, Maharashtra State Institute of Hotel Management and Catering Technology, Pune	31.03.2018	4.90	4.89	0.01
4	Principal, Government Polytechnic, Thane	31.03.2018	1.62	1.44	0.18

Source : Information obtained from respective Administrators of PLA

<b>Appendix 3.1</b>			
<i>(Reference: Paragraph 3.1; Page 67)</i>			
<b>Department-wise breakup of outstanding utilisation certificates</b>			
<b>Sr. No.</b>	<b>Department</b>	<b>Number of certificates</b>	<b>Amount (₹ in crore)</b>
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	3195	2923.89
2	Co-operation, Marketing and Textiles	156	600.75
3	Employment and Self-Employment	0	0.00
4	Environment	75	158.31
5	Finance	7	9.48
6	Food, Civil Supplies and Consumer Protection	57	54.68
7	General Administration	85	193.98
8	Higher and Technical Education	301	517.73
9	Home	240	682.44
10	Housing	16	3.77
11	Industries, Energy and Labour	107	3579.55
12	Law and Judiciary	82	11.50
13	Maharashtra Legislature Secretariat	16	2.00
14	Marathi Language	54	7.63
15	Medical Education and Drugs	68	62.54
16	Minority Development	276	179.32
17	Planning	7269	5137.11
18	Public Health	744	4416.40
19	Public Works	256	80.95
20	Revenue and Forests	1929	845.19
21	Rural Development and Water Conservation	1774	3289.44
22	School Education and Sports	2108	5480.42
23	Skill Development and Entrepreneurship	43	114.74
24	Social Justice and Special Assistance	2150	1354.62
25	Social Welfare, Cultural Affairs and Sports	1084	549.59
26	Tourism and Cultural Affairs	218	523.71
27	Tribal Development	6480	3891.50
28	Urban Development	1483	30145.92
29	Water Resources	3	0.52
30	Water Supply and Sanitation	405	975.26
31	Women and Child Development	1889	128.41
<b>Total</b>		<b>32570</b>	<b>65921.35</b>

Source : Finance Accounts 2017-18

Appendix 3.2 (Reference : Paragraph 3.3; Page 68)								
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)	2016-17	June 2017	1/09/2017	02	2016-17	SAR 2015-16 presented in July 2017
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2014 to 31/03/2019 Section 20(1)	2016-17	June 2017	13/07/2017	-	2016-17	No provision for presentation in MMRDA's Act
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2017 to 31/3/2022 Section 20(1)	2015-16	June 2016	14/12/2017	18	2015-16	SAR 2013-14 presented on 9/8/2017 and 2014-15 presented on 16/07/2018
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2013 to 31/03/2018 Section 19(3)	2016-17	June 2017	10/07/2017	-	2016-17	SAR 2016-17 presented on 23/03/2018
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2013 to 31/03/2018 Section 19(3)	2016-17	June 2017	07/02/2018	07	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)	2016-17	June 2017	29/06/2018	12	2015-16	SAR for 2014-15 presented on 23/8/2018
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2013 to 31/03/2018 Section 19(3)	2015-16	June 2016	9/5/2018	23	2015-16	SAR 2013-14 presented on 21/12/2017
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2013 to 31/03/2018 Section 20(1)	2015-16 2016-17	June 2016 June 2017	02/08/2017 23/4/2018	13 months 10 months	2016-17	SAR 2005-06 to 2009-10 presented in April 2018
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2016 to 31/03/2021 Section 20(1)	2016-17	June 2017	10/07/2017	-	2016-17	SAR 2015-16 presented on 22/12/2017
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2015 to 31/03/2020 Section 20(1)	2016-17	June 2017	18/10/2017	04	2016-17	SAR 2016-17 presented on 27/03/2018
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence Section 19(3)	2016-17	June 2017	24/01/2018	07	2016-17	SAR 2014-15 presented on 07/04/2016

Appendix 3.2 (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)	2016-17	June 2017	28/11/2017	05	2016-17	SAR 2012-13 to 2015-16 presented in November 2017
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 CAG's (DPC) Act 1971	2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	June 2010 June 2011 June 2012 June 2013 June 2014 June 2015 June 2016 June 2017	10/11/2017 10/11/2017 10/11/2017 10/11/2017 10/11/2017 10/11/2017 10/11/2017 10/11/2017	88 76 64 53 40 26 16 04	2016-17	SAR yet to be presented
14	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	The audit has been taken up as per Section 19(2) of CAG's (DPC) Act 1971	2016-17	June 2017	23/10/2017	04	2016-17	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	2014-15 2015-16 2016-17	June 2015 June 2016 June 2017	10/07/2017 22/06/2018 22/06/2018	25 24 12	2014-15	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) of the CAG's (DPC) Act 1971	2012-13 2013-14	June 2013 June 2014	09/11/2017 09/11/2017	52 41	2013-14	SAR from 2007-08 to 2011-12 presented on 11/8/2017

Appendix 3.2 (concl...)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
18	Fees Regulatory Authority (FRA)	Section 19(3) of the CAG's (DPC) Act 1971	2016-17	June 2017	12/10/2017	03	2016-17	First year of certification of accounts
19	Admission Regulatory Authority (ARA)	Section 19(3) of the CAG's (DPC) Act 1971	-	-	-	-	-	-
20	Slum Rehabilitation Authority Pune & Pimpri Chinchwad Area, Pune	01/04/2005 to 31/03/2011 Section 20(1)	2005-06 2006-07 2007-08 2008-09 2009-10 2010-11	June 2006 June 2007 June 2008 June 2009 June 2010 June 2011	28/12/2017 28/12/2017 28/12/2017 28/12/2017 28/12/2017 28/12/2017	138 126 114 102 90 78	2010-11	Yet to be presented
21	Maharashtra Real Estate Regulatory Authority (MAHA RERA)	Section 19(2) of the CAG's (DPC) Act 1971	2017-18	June 2018	22/06/2018	-		First Year of certification
22	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2016-17	July 2017	30/10/2017	03	2016-17	SAR of 2015-16 placed on 28/7/2017 & SAR 2016-17 presented on 13/7/2018
23	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2012 to 31/03/2023 Section 19 (3)	2016-17	June 2017	09/05/2018	10	2014-15	SAR for the year 2013-14 & 2014-15 placed in December 2016 & 2017 respectively.
24	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01/04/2012 to 31/03/2022 Section 19(3)	2015-16	June 2016	21/6/2017	11	2014-15	SAR for the year 2013-14 & 2014-15 placed in March 2018.
25	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2014 to 31/03/2019 Section 19(3)	2015-16	June 2016	09/05/2018	22	2013-14	SAR for 2012-13 placed in December 2016
26	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	2001-02 to 2013-14	2015-16	June 2016	19/09/2017	27	2014-15	SAR of 2014-15 placed in March 2018.
<p>Note: Maharashtra State Haj Committee even though entrusted to CAG, has been excluded from this list due to huge arrears in receipt of Accounts.  Source: Information obtained from the Offices of Pr. Accountant General (Audit)-I, Mumbai; Accountant General (Audit), II, Nagpur; and Pr. Accountant General (Audit)-III, Mumbai</p>								

<b>Appendix 3.3</b>				
<i>(Reference: Paragraph 3.4; Page 69)</i>				
<b>Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings</b>				
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)
<b>Agriculture, Animal Husbandry, Dairy Development and Fisheries Department</b>				
<b>Mumbai Region</b>				
1	Greater Mumbai Milk Scheme, Worli	2016-17	(-)11.67	
2	Milk Transport Scheme, Worli	2006-07	2.34	MTS Worli has been closed vide Government order dated 17/07/2008
3	Mother Dairy, Kurla	2016-17	31.47	
4	Central Dairy, Goregaon	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	2016-17	16.25	
12	Government Milk Scheme, Bhiwandi	2015-16	0.61	
13	Government Milk Chilling Centre, Saralgaon, Thane	2015-16	0.21	
14	Government Milk Scheme, Khopoli	2016-17	2.69	
15	Government Milk Scheme, Mahad	2015-16	1.45	
16	Government Milk Scheme, Chiplun	2016-17	2.64	
17	Government Milk Scheme, Ratnagiri	2015-16	7.22	
18	Government Milk Scheme, Kankavali	2016-17	2.24	
<b>Pune Region</b>				
19	Government Milk Scheme, Pune	2015-16	3.87	
20	Government Milk Scheme, Mahabaleshwar	2016-17	0.96	
21	Government Milk Scheme, Satara	2016-17	5.50	
22	Government Milk Scheme, Miraj	2016-17	15.90	
23	Government Milk Scheme, Solapur	2016-17	2.12	
<b>Nagpur Region</b>				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2016-17	20.22	
26	Government Milk Scheme, Chandrapur	2016-17	(-)8.95	
27	Government Milk Scheme, Gondia	2016-17	37.35	



Appendix 3.3 (concl...)				
(1)	(2)	(3)	(4)	(5)
<b>Aurangabad Region</b>				
28	Government Milk Scheme, Aurangabad	2016-17	25.27	
29	Government Milk Scheme, Udgir	2015-16	44.43	
30	Government Milk Scheme, Beed	2016-17	21.29	
31	Government Milk Scheme, Nanded	2016-17	12.25	
32	Government Milk Scheme, Bhoom	2016-17	9.65	
33	Government Milk Scheme, Parbhani	2016-17	35.20	
<b>Nashik Region</b>				
34	Government Milk Scheme, Nashik	2016-17	2.56	
35	Government Milk Scheme, Dhule	2015-16	6.90	
36	Government Milk Scheme, Chalisgaon	2016-17	2.06	
37	Government Milk Scheme, Ahmednagar	2016-17	4.46	
38	Government Milk Scheme, Wani	2016-17	0.49	
<b>Amravati Region</b>				
39	Government Milk Scheme, Amravati	2016-17	18.68	
40	Government Milk Scheme, Akola	2016-17	21.69	
41	Government Milk Scheme, Yavatmal	2016-17	15.91	
42	Government Milk Scheme, Nandura	2016-17	5.81	
<b>Agriculture, Animal Husbandry, Dairy Development and Fisheries Department</b>				
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	
<b>Revenue and Forests Department</b>				
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
<b>Food, Civil Supplies and Consumer Protection Department</b>				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2015-16	1004.08	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2015-16	918.20	
<b>Total</b>			<b>2450.89</b>	
Source: Proforma Accounts				

<b>Appendix 3.4</b> (Reference: Paragraph 3.5; Page 69) <b>Department-wise/age-wise breakup of cases of misappropriation, defalcation etc.</b>							
Name of the Department	(₹ in lakhs)						TOTAL
	Upto 5 years	5-10 years	10-15 years	15-20 years	20-25 years	25 years and more	
Agriculture, Animal Husbandry, Dairy Development and Fisheries	5 (18.87)	5 (0.09)	0 (0.00)	5 (9.59)	1 (1.90)	28 (7.56)	44 (38.01)
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)	20 (384.53)	0 (0.00)	3 (1.52)	30 (93740.13)
Food, Civil Supplies and Consumer Protection	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	5 (19.68)	3 (8.55)	8 (28.23)
General Administration	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (1.29)	1 (1.29)
Geology and Mining	0 (0.00)	1 (0.94)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.94)
Higher and Technical Education	1 (1.39)	1 (0.49)	0 (0.00)	1 (29.65)	1 (290.36)	0 (0.00)	4 (321.89)
Home	1 (3.59)	3 (428.38)	2 (12.37)	3 (9.69)	2 (1.21)	4 (4.83)	15 (460.07)
Housing	5 (408.54)	0 (0.00)	3 (1.54)	0 (0.00)	1 (9.01)	1 (0.07)	10 (419.19)
Industries, Energy and Labour	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)
Law and Judiciary	1 (0.27)	3 (0.81)	1 (0.01)	1 (0.04)	0 (0.00)	0 (0.00)	6 (1.13)
Marathi Language	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)
Medical Education and Drugs	0 (0.00)	0 (0.00)	1 (3.53)	1 (7.96)	0 (0.00)	2 (7.02)	4 (18.51)
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	1 (119.43)	4 (2563.08)	6 (3491.22)	5 (12.3)	1 (4.58)	2 (2.32)	19 (6192.93)
Public Works	1 (0.00)	1 (0.00)	0 (0.00)	3 (0.57)	6 (1.15)	7 (3.56)	18 (5.48)
Revenue and Forests	2 (0.96)	3 (63.74)	0 (0.00)	2 (3.44)	0 (0.00)	23 (14.68)	30 (82.82)
Rural Development and Water Conservation	0 (0.00)	0 (0.00)	1 (0.35)	2 (61.59)	2 (65.10)	6 (5.37)	11 (132.41)
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	0 (0.00)	1 (48.0)	0 (0.00)	0 (0.00)	1 (0.71)	4 (87.92)	6 (136.63)
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)	14 (5.92)	10 (16.24)	1 (0.18)	1 (0.32)	1 (0.00)	47 (38.97)
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)
<b>TOTAL</b>	<b>45</b> <b>(582.46)</b>	<b>45</b> <b>(3116.19)</b>	<b>36</b> <b>(96890.44)</b>	<b>47</b> <b>(523.35)</b>	<b>21</b> <b>(394.02)</b>	<b>86</b> <b>(146.91)</b>	<b>280</b> <b>(101653.37)</b>

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

**Appendix 3.5**  
(Reference : Paragraph 3.5, Page 69)  
**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	08	1.73	36	36.28	44	38.01
Co-operation, Marketing and Textiles	2	11.36	0	0.00	2	11.36
Finance	1	13.89	29	93726.24	30	93740.13
Food, Civil Supplies and Consumer Protection	0	0.00	8	28.23	08	28.23
General Administration	0	0.00	1	1.29	1	1.29
Geology and Mining	0	0.00	1	0.94	1	0.94
Higher and Technical Education	1	0.49	3	321.40	4	321.89
Home	1	0.00	14	460.07	15	460.07
Housing	1	11.08	9	408.08	10	419.16
Industries, Energy and Labour	0	0.00	0	0.00	0	0.00
Law and Judiciary	4	0.57	2	0.56	6	1.13
Marathi Language	0	0.00	0	0.00	0	0.00
Medical Education and Drugs	0	0.00	4	18.51	4	18.51
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	19	6192.93	19	6192.93
Public Works	1	0.00	17	5.48	18	5.48
Revenue and Forests	3	3.44	27	79.38	30	82.82
Rural Development and Water Conservation	2	3.51	09	128.90	11	132.41
School Education and Sports	0	0.00	1	2.02	1	2.02
Social Justice and Special Assistance	0	0.00	6	136.63	6	136.63
Tribal Development	2	1.80	5	11.14	7	12.94
Water Resources	36	15.68	11	23.29	47	38.97
Water Supply and Sanitation	4	6.70	0	0.00	4	6.70
<b>Total</b>	<b>77</b>	<b>71.87</b>	<b>203</b>	<b>101581.50</b>	<b>280</b>	<b>101653.37</b>

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

<b>Appendix 3.6</b>			
<i>(Reference: Paragraph 3.7; Page 71)</i>			
<b>Details of pending Detailed Contingent Bills up to 2017-18</b>			
<b>Sr. No.</b>	<b>Department</b>	<b>No. of AC Bills</b>	<b>Amount (₹ in crore)</b>
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	29	0.11
2	Co-operation, Marketing and Textiles	44	1.63
3	Employment and Self Employment	36	0.41
4	Environment	1	0.00
5	Finance	94	21.63
6	Food, Civil Supplies and Consumer Protection	13	5.76
7	General Administration	620	59.48
8	Higher and Technical Education	52	0.83
9	Home	816	724.56
10	Housing	14	0.09
11	Industries, Energy and Labour	44	1.36
12	Law and Judiciary	93	22.66
13	Marathi Language Division	7	0.06
14	Medical Education and Drugs	95	106.67
15	Minorities Development	6	0.04
16	Parliament Affairs	1	0.01
17	Planning	51	24.15
18	Public Health	76	123.45
19	Public Works	3	0.04
20	Revenue and Forests	90	1.19
21	Rural Development and Water Conservation	162	5.28
22	School Education and Sports	76	1.51
23	Social Justice and Special Assistance	15	0.19
24	Tourism and Cultural Affairs	84	19.12
25	Tribal Development	20	3.55
26	Urban Development	6	0.03
27	Water Resources	2	0.01
28	Water Supply and Sanitation	14	0.03
29	Women and Child Development	22	0.25
30	Social Welfare, Cultural Affairs and Sports Department	2	0.00
31	Rest of Maharashtra Statutory Development Corporation	4	0.01
32	Maharashtra Legislature Secretariat	3	4.79
<b>Grand Total</b>		<b>2595</b>	<b>1128.90</b>
Source : Finance Accounts 2017-18			

<b>Appendix 3.7</b> (Reference: Paragraph 3.8; Page 74) <b>Details of sub-heads (schemes) booked under Minor Head 800 for the year 2017-18</b>				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
<b>(i)</b>		<b>Other Receipts</b>		
0029	00	800	800(16)(01)&(05)(01)&(17)(01) - Commissioner Konkan	962.82
0070	02	800	800(01)(02) – Receipts from Central Government for Election Expenditure	628.81
0029	00	800	800(16)(03) &(17)(03)– Commissioner, Pune	195.38
0235	01	800	800(01)(11) – Receipts transferred from Government Insurance Fund as Surplus	150.01
0401	00	800	800(01)(07) - Settlement Commissioner and Director of Land Record Pune	91.35
0029	00	800	800(17)(02) &(16) (02)– Commissioner Nasik	80.87
0515	00	800	800(00)(01) – Receipts from Community Development Programmes	77.12
0425	00	800	800(01) (14) – Registration Fees.	71.56
0029	00	800	800(16)(04) – Commissioner Amravati	55.17
0070	01	800	800(01)(04) – Transferred amount from Public Trust Administration Fund	50.73
6216	80	800	800(01)(05) – Loans to Co-operative Housing Societies of Government	49.84
0029	00	800	800(17)(05) – Commissioner Nagpur	46.70
0401	00	800	800(01)(11)- Cash Receipts for crediting unspent balances from out of amounts drawn under 2401 Crop Husbandry	45.57
0029	00	800	800(06)(07)- Settlement Commissioner and Director of Land Record	33.32
0216	01	800	800(00)(01) License Fees	33.02
0029	00	800	800(17)(06) –Non Agricultural Assessment – Commissioner Aurangabad	28.16
6225	01	800	800(00) (05) – Loans to Co-operative Spinning Mills of Scheduled Castes	24.33
0029	00	800	800(05)(06) – Commissioner Aurangabad	20.32
<b>Total</b>				<b>2645.08</b>
<b>(ii)</b>		<b>Other Expenditure</b>		
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licensee for reduction in Agriculture and Power loom Tariff (3 Years)	6725.65
2217	80	800	800(00)(03)-Grant-in-aid to Urban Local Bodies in accordance to the 14th Finance Commission (CSS)	1905.83
2210	06	800	800 (01) (15)-National Rural Health Mission (State Share) 40 per cent	706.47
4801	05	800	800 (00)(02)- Gaothan feeder Separation Scheme and Infrastructure Development	560.80
2210	06	800	800 (01) (18)-National Rural Health Mission Centrally Sponsored Scheme ( Central Share)	541.59
2216	03	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People (Rural) (SCP)	480.00
2801	05	800	800 (00)(06) – Grant-in- aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pump sets/Rural Electrification (3 years)	460.04
4070	00	800	800(00)(05)-Construction of Maharashtra State Police Housing	260.00
2210	06	800	800(00)(10)- Establishment of Trauma Care Units- Maharashtra Emergency Medical Services	249.25
3001	00	800	800(00)(02)-Participation of State Government in Railway Project	227.20

Appendix 3.7 (concl...)				
Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
4055	00	800	800(00)(09)-Installation of CCTV Surveillance System	163.43
2216	02	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People (Urban) (SCP)	160.00
2210	06	800	800(01)(16)- National Rural Health Mission	155.58
2810	60	800	800(00)(05)- Expenditure met from Maharashtra Energy Development Fund	89.40
2216	02	800	800(32)(01)- Removal and Rehabilitation of Slum Dwellers	57.00
2210	06	800	800(01)(22) –Revised National Tuberculosis Control Programme (RNTCP) Centrally Sponsored Scheme (State Share 25 per cent)	54.14
2210	06	800	800(01)(02) – Upgradation of Primary Health Centres into Rural Hospitals	53.78
2070	00	800	800(00)(03) Regional Staff of the Charity Commissioner	51.71
2210	06	800	800(01)(19)- National Urban Health Mission Centrally Sponsored Scheme (Central Share 75 per cent)	48.56
2210	06	800	800(01) (42)- National Programme for Prevention And Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS) Centrally Sponsored Scheme (State share 40 per cent)	48.28
2210	06	800	800 (01 (20)-National Urban Health Mission Centrally Sponsored Scheme ( State Share 25 per cent)	48.01
2210	06	800	800 (01)(07) Grants for Plan Schemes under Section 187 of the Maharashtra Zilla Parishads and Panchayat Samities Act 1961	47.66
2210	06	800	800(01)(21) –Revised National Tuberculosis Control Programme (RNTCP) Centrally Sponsored Scheme (Central Share 75 per cent)	42.87
2216	80	800	800(00)(05)- Payment of cess collection to Maharashtra Housing and Area Development	38.44
2210	06	800	800(01) (41)- National Programme for Prevention And Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS) Centrally Sponsored Scheme (Central share 60 per cent)	36.44
2216	80	800	800 (00) (02) Payment to Maharashtra Housing and Area Development Authority as Government contribution to Bombay Building Repairs	34.20
4070	00	800	800(00)(11)-Construction of Office Building for Police Department of Maharashtra State Police Housing	29.60
4515	00	800	800(00)(03)Pradhan Mantri Gram Sadak Yojna	27.01
2216	02	800	800(31)(01) Removal and Rehabilitation of Slum Dwellers	26.56
2217	80	800	800(00)(05) Grant-in-Aid for establishment charges on Amrut Abhiyan State Sabhiyan (100 per cent central Share)	25.51
2801	05	800	800(55)(01)-Grant-in-aid to Maharashtra State Electricity Distribution Company Limited for Development and System Improvement	22.45
2210	03	800	800(02)(02) Mofussil hospitals and other Medical Services (Local Sector)	20.08
			<b>TOTAL</b>	<b>13397.54</b>

Source: Finance Accounts 2017-18

<b>Appendix 4.1 Glossary of terms</b>	
<b>Terms</b>	<b>Basis of calculation</b>
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 Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the States during the course of the year (Fiscal Deficit – Interest payments)
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt

<b>Appendix 4.1 (contd.)</b>	
<b>Terms</b>	<b>Description</b>
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 schemes	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Shiksha Abhiyan and State Health Mission for National Rural Health Mission, <i>etc.</i>



<b>Appendix 4.1 (contd.)</b>	
<b>Terms</b>	<b>Description</b>
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 <sup>th</sup> of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year

<b>Appendix 4.1 (contd.)</b>	
<b>Terms</b>	<b>Description</b>
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution
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

<b>Appendix 4.1 (concl.)</b>	
<b>Terms</b>	<b>Description</b>
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

<b>Appendix 4.2</b>	
<b>Acronyms and abbreviations</b>	
<b>Acronyms</b>	<b>Full Form</b>
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
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax