



APPENDICES

Appendix - I.1

(Reference: Paragraph 1.2.1.1.2.2, 1.2.4, 1.2.4.1, 1.2.4.2, 1.5.1; Page 9,10,21,24,26,32,41)

Time series data on State Government Finances

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part A: Receipts										
1. Revenue Receipts	185035.68	204693.14	243215.79	278996.27	283189.58	269467.91	333311.57	405677.93	430596.46	481906.43
(i) Tax Revenue (Own)	126608.11	136616.32	167931.87	187436.37	188947.57	164254.98	220927.13	277486.31	302343.37	344998.50
State Goods and Service Tax (SGST)	0.00	0.00	50063.00	82352.32	82601.59	69948.56	97304.89	121255.55	141978.59	163150.99
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00	0.02	0.01	0.00	0.00	0.04
Taxes on Sales, Trade, etc.	69660.82	81174.17	54893.51	35724.61	37785.54	33159.76	45924.13	54568.18	53380.47	58935.94
State Excise	12469.56	12287.91	13449.65	15320.90	15428.34	15089.38	17220.71	21507.02	23322.35	25465.95
Taxes on Vehicles	6017.19	6741.21	8665.38	8613.19	8467.20	6655.12	9080.16	11740.42	12969.32	14714.57
Stamps and Registration fees	21766.99	21011.83	26441.82	28545.05	28706.55	25427.71	35593.58	45285.66	50824.48	59149.91
Land Revenue	1748.31	1799.39	2309.86	2088.04	2154.55	2062.64	3064.66	2431.41	2689.76	3855.49
Taxes on Goods and Passengers	1582.13	1876.71	984.01	837.05	773.39	13.30	393.53	1582.11	498.14	846.93
Other Taxes	13363.11	11725.10	11124.64	13955.21	13030.41	11898.49	12345.46	19115.96	16680.26	18878.68
(ii) Non-tax Revenue	13423.01	12709.34	16241.80	15843.57	14297.00	15975.46	19306.70	16776.41	20857.94	22284.38
(iii) State's share of Union taxes and duties	28105.95	33714.90	37219.19	42054.21	36219.64	36504.01	54318.06	60000.97	71349.75	81292.84
(iv) Grants-in-aid from GoI	16898.61	21652.58	21822.93	33662.12	43725.37	52733.46	38759.68	51414.24	36045.40	33330.71
2. Miscellaneous Capital Receipts	16.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	865.11	1745.58	1778.01	1604.29	1614.87	1612.35	1178.88	642.62	742.20	694.39
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	185917.68	206438.72	245431.57	280600.56	284804.45	271080.26	334490.45	406320.55	431338.66	482600.82
5. Public Debt Receipts	37976.41	48336.49	49669.50	26025.22	57153.41	118515.91	90586.61	94702.09	125987.52	143634.91
Internal Debt (excluding Ways and Means Advances and Overdrafts)	33377.69	47709.67	49501.68	25686.29	54459.30	72360.25	71863.03	77336.95	115174.67	130848.61
Net transactions under Ways and Means Advances and Overdraft	4014.78	0.00	0.00	0.00	1757.61	31159.26	98.43	7129.25	166.85	0.00
Loans and Advances from Government of India ¹	583.94	626.82	167.82	338.93	936.50	14996.40	18625.15	10235.89	10646.00	12786.30
6. Appropriation to contingency fund	2962.00	0.00	0.00	1528.00	7350.00	11500.00	0.00	200.00	0.00	0.00
7. Total receipts in the Consolidated Fund (4+5+6)	226856.10	254775.21	294663.30	306625.78	341957.86	389596.17	425077.06	501022.64	557326.18	626235.73
8. Contingency Fund Receipts	962.00	0.00	0.00	3528.00	15350.00	10500.00	0.00	200.00	0.00	0.00
9. Public Accounts receipts	72747.20	82466.49	81876.99	90664.57	119634.33	88531.23	119376.52	143466.93	136495.89	209585.92

¹ includes Ways and Means Advances from RBI

Appendix - 1.1 (Contd...)										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
10. Total receipts of the State (7+8+9)	297603.29	337241.70	376540.29	400818.35	476942.19	488627.40	544453.58	644689.57	693822.07	835821.65
Part B: Expenditure										
11. Revenue expenditure	190374.05	213228.73	241571.07	267021.67	300305.21	310609.76	349685.89	407614.40	444350.46	511901.19
Scheme	36056.4	42088.59	-	-	-	-	-	-	-	-
Committed	154317.65	171140.14	-	-	-	-	-	-	-	-
General Services (including interest payments)	64369.76	71609.42	78534.78	84764.50	100050.28	103853.75	121745.32	130590.81	139874.71	154221.72
Social Services	82317.23	90281.99	93054.30	109390.99	122947.33	122023.44	142523.26	163329.16	189224.05	226084.95
Economic Services	38051.97	43842.54	54189.03	52758.97	56043.43	64336.19	59454.77	80819.94	83363.03	95814.50
Grants-in-aid and Contribution	5635.09	7494.78	15792.96	20107.21	21264.17	20396.38	25962.54	32874.49	31888.67	35780.02
12. Capital Expenditure	22793.15	25549.26	26842.18	35049.05	36415.57	29686.70	46670.39	61643.61	72573.40	82773.32
Scheme	20165.05	20348.37	-	-	-	-	-	-	-	-
Committed	2628.11	5200.9	-	-	-	-	-	-	-	-
General Services	1259.28	1548.23	1047.80	1533.27	1250.45	1496.39	2681.21	3526.56	5579.89	5269.24
Social Services	2584.21	3266.51	2268.45	4341.15	4288.07	3593.24	4082.09	9134.20	15243.68	16781.30
Economic Services	18949.66	20734.52	23525.93	29174.63	30877.05	24597.07	39907.09	48982.85	51749.83	60722.78
13. Disbursement of Loans and Advances	1114.63	6277.21	979.29	1545.17	1969.86	2341.85	2436.03	4664.41	4974.16	12135.05
14. Total Expenditure (11+12+13)	214281.83	245055.20	269392.54	303615.89	338690.64	342638.31	398792.31	473922.42	521898.02	606809.56
15. Repayments of Public Debt	10043.10	11886.89	17376.17	25116.50	24625.85	57586.54	36033.09	44795.04	40816.83	41805.78
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4837.22	5839.36	11251.35	18880.76	21848.99	25456.27	34819.66	36634.32	38102.46	40440.17
Net transactions under Ways and Means Advances and Overdrafts	4301.26	5077.98	5176.23	5309.46	1757.61	31159.26	98.43	7129.25	166.85	0.00
Loans and Advances from Government of India	904.62	969.55	948.59	926.28	1019.25	971.01	1115.00	1031.47	2547.52	1365.61
16. Appropriation of Contingency Fund	962.00	0.00	0.00	3528.00	16350.00	1500.00	0.00	200.00	0.00	0.00
17. Total disbursement out of Consolidated Fund (14+15+16)	225286.93	256942.09	286768.71	332260.39	379666.49	401724.85	434825.40	518917.46	562714.85	648615.34
18. Contingency Fund disbursements	2962.00	0.00	0.00	1528.00	16350.00	11500.00	0.00	200.00	0.00	0.00
19. Public Account disbursement	66412.16	67102.50	70490.24	89757.51	100329.25	74787.55	100533.18	121973.69	123351.19	179264.73
20. Total disbursement by the State (17+18+19)	294661.09	324044.59	357258.95	423545.90	496345.74	488012.40	535358.58	641091.15	686066.04	827880.07

Appendix - 1.1 (Contd...)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part C: Deficits										
21. Revenue Deficit (-)/Surplus (+) (1-11)	-5338.37	-8535.59	1644.72	11974.60	-17115.63	-41141.85	-16374.32	-1936.47	-13754	-29994.76
22. Fiscal Deficit (-)/Surplus (+) (4-14)	-28364.15	-38616.48	-24398.74	-23015.33	-53886.19	-71558.05	-64301.86	-67601.87	-90559.36	-124208.74
23. Primary Deficit (-)/Surplus (+) (22+24)	-2592.74	-10084.56	8619.69	11005.92	-20325.46	-34588.28	-24143.82	-25912.71	-44907.45	-70753.63
Part D: Other Data										
24. Interest Payments (included in revenue expenditure)	25771.41	28531.92	33018.43	34021.25	33560.73	36969.77	40158.04	41689.16	45651.91	53455.11
25. Financial Assistance to local bodies etc.	82101.00	96839.00	101644.00	122563.00	134204.89	133781.27	154772.86	187789.89	204868.86	243026.14
26. Ways and Means Advances/Overdraft availed (days)	Nil	Nil	8	0	Nil	Nil	1	Nil	Nil	Nil
Ways and Means availed (days)	Nil	Nil	Nil	0	91	91	0	91	91	91
Overdraft availed (days)	Nil	Nil	Nil	0	91	91	0	91	91	91
27. Interest on WMA/Overdraft	-	-	1.13	0	0.35	15.74	0.01	1.55	0.02	0
28. Gross State Domestic Product (GSDP)	1966225	2198185	2352782	2528854	2656806	2610651	3143821+++	3641543++	4055847+	4531518\$
29. Outstanding Fiscal liabilities (year-end)	351341.29	395857.58	432414.92	436781.94	479899.14	536199.46 ²	580535.90 ³	634994.37 ⁴	732501.59 ⁵	859097.13
30. Outstanding guarantees (year-end) (including interest)	7234.57	7305.77	26657.7	25134.86	41279.47	41775.48	51263.35	49632.84	85896.94	129458.45
31. Maximum amount guaranteed (year-end)	32247.11	22802.04	37287.13	38378.26	58661.22	85717.46	81751.13	81751.13	120308.40	173351.41

2 This includes ₹ 11,977 crore received as back to back loan from the Government of India in lieu of GST compensation shortfall, which are not to be repaid by the State Government from its own resources.

3 This excludes ₹ 25,759.36 crore (₹ 11,977 crore received in 2020-21 and ₹ 13,782.36 crore received in 2021-22) as back to back loan from the Government of India in lieu of GST compensation shortfall, which are not to be repaid by the State Government from its own resources.

4 This excludes ₹ 25,759.36 crore (₹ 11,977 crore received in 2020-21 and ₹ 13,782.36 crore received in 2021-22) as back to back loan from the Government of India in lieu of GST compensation shortfall, which are not to be repaid by the State Government from its own resources.

5 This excludes ₹ 17,777.19 crore as back to back loan from the Government of India in lieu of GST compensation shortfall, which are not to be repaid by the State Government from its own resources. During 2024-25 the outstanding balance of back to back loans of ₹ 25,759.36 crore has been reduced to ₹ 17,777.19 crore following the repayment of ₹ 7,982.17 crore which was adjusted in the Finance Account of 2024-25 (pro-forma correction)

Lower rounding

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

Appendix - 1.1 (Concl.)											
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	(₹ in crore)
I Resource Mobilization											
Own Tax revenue/GSDP	6.44	6.21	7.14	7.41	7.11	6.29	7.03	7.62	7.45	7.61	7.61
Own Non-Tax Revenue/GSDP	0.68	0.58	0.69	0.63	0.54	0.61	0.61	0.46	0.51	0.49	0.49
Own Revenue/GSDP	7.12	6.79	7.83	8.04	7.65	6.90	7.64	8.08	7.97	8.11	8.11
Own Revenue/Total Expenditure	65.35	60.94	68.37	66.95	60.01	52.60	60.24	62.09	61.93	60.53	60.53
II Expenditure Management											
Total Expenditure/GSDP	10.90	11.15	11.45	12.01	12.75	13.12	12.68	13.01	12.87	13.39	13.39
Total Expenditure/Revenue Receipts	115.81	119.72	110.76	108.82	119.60	127.15	119.65	116.82	121.20	125.92	125.92
Revenue Expenditure/Total Expenditure	88.84	87.01	89.67	87.95	88.67	90.65	87.69	86.01	85.14	84.36	84.36
Expenditure on Social and Economic Services/Total Expenditure	66.22	64.53	64.23	64.45	63.23	62.62	61.68	63.78	65.07	65.82	65.82
Capital Expenditure/Total Expenditure	10.64	10.43	9.96	11.54	10.75	8.66	11.70	13.01	13.91	13.64	13.64
Capital Expenditure/GSDP	1.16	1.16	1.14	1.39	1.37	1.14	1.48	1.69	1.79	1.83	1.83
III Management of Fiscal Imbalances											
Revenue Deficit /GSDP	-0.27	-0.39	0.07	0.47	-0.64	-1.58	-0.52	-0.05	-0.34	-0.66	-0.66
Fiscal Deficit/GSDP	-1.44	-1.76	-1.04	-0.91	-2.03	-2.74	-2.05	-1.86	-2.23	-2.74	-2.74
Primary Deficit /GSDP	-0.13	-0.46	0.37	0.44	-0.77	-1.32	-0.77	-0.71	-1.11	-1.56	-1.56
IV Debt Sustainability											
Outstanding Liabilities/GSDP	17.87	18.01	18.38	17.27	18.06	20.54	18.47	17.44	18.06	18.96	18.96
Interest Payments/Revenue Receipts	13.93	13.94	13.58	12.19	11.85	13.72	12.05	10.28	10.60	11.09	11.09
<i>Figures in parenthesis represent percentages (rounded) to total of each sub-heading</i>											
<i># Lower rounding</i>											

Appendix-1.2 <i>(Reference: Paragraph 1.1.4, 1.2.4.1, 1.2.4.2; Page 7, 26, 33)</i> Abstract of receipts and disbursements for the year 2024-25 (₹ in crore)							
2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Committed	Scheme	Total
Section A: Revenue							
430596	I. Revenue Receipts	481906	444350	II. Revenue Expenditure	328988	182913	511901
302343	Tax Revenue	344999	139875	General Services	151930	2292	154222
	-		189224	Social Services	110006	116079	226085
20858	Non-Tax Revenue	22284	91648	Education, Sports, Art and Culture	79657	10262	89919
	-		20179	Health and Family Welfare	13866	10720	24586
71350	State's Share of Union Taxes	81293	29521	Water, Supply, Sanitation, Housing and Urban Development	5266	18892	24158
	-		247	Information and Broadcasting	125	261	386
0	Non-Plan Grants	0	22872	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	244	24698	24941
0	Grants for State Plan Schemes	0	1593	Labour and Labour Welfare	1847	746	2592
	-		22902	Social Welfare and Nutrition	8858	50406	59264
0	Grants for Central and Centrally Sponsored Plan Schemes	0	263	Others	143	95	238
	-		83363	Economics Services	33431	62383	95814
17700	Grants for Centrally Sponsored Scheme	22192	31015	Agriculture and Allied Activities	17274	16695	33969
	-		14924	Rural Development	3317	15707	19024
8841	Finance Commission Grants	7518	1	Special Areas Programmes	1	0	1
	-		2388	Irrigation and Flood Control	1777	714	2492
9505	Other Transfer/Grants to States	3621	13485	Energy	53	19840	19893
	-		7304	Industry and Minerals	5875	784	6659
	-		10648	Transport	4615	4897	9512
	-		972	Science, Technology and Environment	0	1120	1120
	-		2626	General Economic Services	518	2625	3144

Appendix - 1.2 (Contd...)							(₹ in crore)	
2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		Total	
					Committed	Scheme		
-			31889	Grants-in-aid and contributions	33621	2159	35780	
13754	II. Revenue deficit carried over	29995	0	II. Revenue Surplus carried over			0	
Section B: Capital								
81491	III. Opening Cash balance including permanent Advances and Cash Balance Investment	89247	0	III. Opening Overdraft from Reserve Bank of India			0	
0	IV. Miscellaneous Capital Receipts	0	72573	IV. Capital Outlay			82773	
-			5580	General Services	162	5107	5269	
-			15244	Social Services	2018	14763	16781	
-			468	Education, Sports, Art and Culture	0	511	511	
-			3961	Health and Family Welfare	0	5294	5294	
-			8430	Water Supply, Sanitation, Housing and Urban Development	2017	6861	8877	
-			0	Information and Broadcasting	0	0	0	
-			1677	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	1443	1443	
-			227	Social Welfare and Nutrition	1	147	148	
-			481	Others	0	508	508	
-			51750	Economic Services	6789	53934	60723	
-			5002	Agriculture and Allied Activities	3322	5080	8402	
-			2744	Rural Development	0	1774	1774	
-			131	Special Areas Programmes	0	169	169	
-			14921	Irrigation and Flood Control	1009	15769	16778	
-			1456	Energy	0	172	172	
-			57	Industry and Minerals	0	41	41	
-			27189	Transport	2457	30507	32964	
-			0	Science, Technology and Environment	0	0	0	
-			251	General Economic Services	0	423	423	
742	V. Recoveries of Loans and Advances	694	4974	V. Loans and Advances disbursed			12125	
203	For Power Projects	14	1023	For Power Projects			990	

Appendix - 1.2 (Concl.)							₹ in crore)	
2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		Total	
					Committed	Scheme		
417	To Government Servants	462	833	To Government Servants			990	
122	From Others	219	3118	To Others			10145	
-	VI. Revenue Surplus brought down	-	13754	VI. Revenue deficit brought down			29995	
125988	VII. Public Debt Receipts	143635	40817	VII. Repayment of Public Debt			41806	
0	External Debt	0	0	External Debt			0	
115175	Internal debt other than Ways and Means Advances and Overdrafts	130849	38102	Internal debt other than Ways and Means Advances and Overdrafts			40440	
167	Net transactions under Ways and Means Advances	0	167	Net transactions under Ways and Means Advances			0	
0	Net transactions under Overdraft	0	0	Net transactions under Overdraft			0	
10646	Loans and Advances from Central Government	12786	2548	Repayment of Loans and Advances to Central Government			1366	
0	VIII. Appropriation of Contingency Fund	0	0	VIII. Appropriation to Contingency Fund			0	
0	IX. Amount transferred to Contingency Fund	0	0	IX. Expenditure from Contingency Fund			0	
136496	X. Public Account Receipts	209586	123351	X. Public Account Disbursements			179265	
5818	Small Savings and Provident Funds	5770	5291	Small Savings and Provident Funds			5407	
13838	Reserve Funds	14263	4053	Reserve Funds			5729	
-7415	Suspense and Miscellaneous	-5152	-558	Suspense and Miscellaneous			42	
55151	Remittance	60376	55540	Remittance			57360	
69104	Deposits and Advances	134329	59025	Deposits and Advances			110728	
0	XI. Closing Overdraft from Reserve Bank of India	0	89247	XI. Cash Balance at end			97188	
			66	Cash in Treasuries and Local Remittances			66	
			-3154	Deposits with Reserve Bank			423	
			69113	Departmental Cash Balance including permanent Advances			77058	
			23222	Cash Balance Investment			19641	
789067	TOTAL	955063	789067	TOTAL			955063	

Source: Finance Accounts of respective years

Appendix - 1.3 (Reference: Paragraph 1.1.5; Page 8)		
Summarised financial position of the Government of Maharashtra as on 31 March 2025		
(₹ in crore)		
As on 31 March 2024		As on 31 March 2025
	Liabilities	
562854	Internal Debt -	653263
502792	Market loans	593710
0	Special Drawing facility for 91 days	0
2	Compensation and Other Bonds	4
26088	Loans from Financial Institutions	30058
33232	Special Security issued to National Small Savings Funds	27851
740	Other loans	1640
47276	Loand and Advances from Central Government -	58697
16	Non-plan Loans	11
2362	Loans for State/Union Territory Plan Schemes	1887
44891	Other loans for State/Union Territories with legislatures	56792
7	Other Loans (Pre-1984-85)	7
150	Contingency Fund	150
30260	Small Savings, Provident Funds, etc.	30623
95598	Deposits	119200
83180	Reserve Funds	91715
23805	Suspense and Miscellaneous Balances	18611
1250	Remittances Balances	4266
0	Miscellaneous Capital Receipts	0
0	Cumulative excess of receipts over expenditure	0
844374	TOTAL	976525
	Assets	
569572	Capital Expenditure	652346
228946	Investments in shares of Companies, Corporations, etc.	251170
340626	Other Capital Expenditure	401176
36341	Loans and Advances	47782
7132	Loans for Power Projects	8108
25809	Other Development Loans	35745
3401	Loans to Government Servants and Miscellaneous loans	3929
7	Advances with departmental officers	8
0	Remittances Balances	0
0	Suspense and Miscellaneous Balances	0
89247	Cash -	97188
66	Cash in Treasuries	66
-3154	Deposits with Reserve Bank of India	423
223	Departmental Cash Balance including Permanent Imprest	434
0	Security Deposits	0
68890	Investment in earmarked funds	76624
23222	Cash Balance investments	19641
149207	Deficit on Government Account -	179201
0	(i) Less Revenue Surplus of the current year	0
0	(ii) Appropriation to Contingency Fund	0

Appendix - 1.3 (Concl.)		
		(₹ in crore)
As on 31 March 2024		As on 31 March 2025
149207	Accumulated deficit at the beginning of the year	179201
0	Contingency Fund	0
844374	TOTAL	976525
<i>Source: Finance Accounts 2024-25</i>		

Appendix-1.4 (Reference: Paragraph 1.1.5; Page 8) Fiscal Priority of the State									
Ratio	2022-23			2023-24			2024-25		
	All India	General States	Maharashtra	All India	General States	Maharashtra	All India	General States	Maharashtra
TE/GSDP	16.46	15.82	13.01	16.15	15.72	12.87	15.78	15.37	13.39
RE/TE	84.7	84.78	86.01	83.25	83.36	85.14	83.41	83.67	84.36
CE/TE	15.26	15.22	13.99	16.75	16.64	14.86	16.59	16.33	15.64
TR/GSDP	18.68	17.92	17.70	18.82	18.33	17.11	18.14	17.67	18.44
RR/TR	73.05	73.04	80.97	69.55	69.26	77.26	68.85	68.73	76.95
CR/TR	26.95	26.96	19.03	30.45	30.74	22.74	31.15	31.27	23.05
SSE/TE	38.17	38.11	37.03	37.86	37.86	39.66	39.00	39.11	41.08
ESE/TE	28.76	29.17	27.58	29.81	30.15	26.20	28.68	28.92	26.57
TE- Total Expenditure, RE- Revenue Expenditure, CE- Capital Expenditure, TR- Total Receipts, RR- Revenue Receipts, CR- Capital Receipts, SSE- Social Sector Expenditure, ESE- Economic Sector Expenditure									
Financial Data	2022-23 to 2023-24 Growth			2023-24 to 2024-25 Growth					
	All India	Average of General States	Maharashtra	All India	Average of General States	Maharashtra			
Revenue Receipts	7.9	8.19	6.14	6.8	7.04	11.92			
Own Tax Revenue	10.7	10.58	8.96	8.1	8.12	14.11			
Non-Tax Revenue	14	14.64	24.33	6	6.04	6.84			
State's share in Union Taxes & Duties	19.1	19.11	18.91	13.9	13.85	13.94			
Grants-in-Aid from Govt. of India	-18.8	-21.89	-29.89	-14.5	-15.22	-7.53			
Total Receipts	13.6	14.08	7.62	7.9	7.87	20.47			
Revenue Expenditure	8.3	8.97	9.01	9.6	9.87	15.2			
Capital Expenditure	19.7	21.11	16.95	8.4	7.44	22.39			
Disbursement of Loans & Advances	-29	-18.31	6.64	32.5	32.21	143.96			
Total Expenditure	10	10.82	10.12	9.4	9.46	16.27			
Revenue Expenditure on Education	4.9	5.11	11.95	7.4	7.5	-1.42			
Revenue Expenditure on Health & Family Welfare	8.6	10.34	8.12	12.1	12.51	21.84			
Revenue Expenditure on Salary & Wages	6.9	7.52	7.78	5.3	5.48	2.33			
Revenue Expenditure on Pension	5.9	6.27	3.71	7.8	7.76	2.94			
Revenue Expenditure on Subsidies	8.4	8.61	11.34	30.3	30.25	16.72			
Source: Finance Accounts for respective years									

Appendix - 2.1 (Reference: Paragraph 2.1; Page 61) Glossary of important Budget related terms	
1	'Accounts' or 'actuals' of a year - are the amounts of receipts and disbursements for the financial year beginning on <i>April 1st</i> and ending on <i>March 31st</i> following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2	'Administrative approval' of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3	'Annual financial statement' - Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4	'Appropriation' - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5	'Charged Expenditure' - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6	'Consolidated Fund of India/ State' - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7	'Contingency Fund' is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8	'Controlling Officer (budget)' - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9	'Drawing and Disbursing Officer' (DDO) - means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10	'Excess Grant' - Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11	'New Service' - As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12	'New Instrument of Service' - means relatively large expenditure arising out of important expansion of an existing activity.
13	'Public Accounts' - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14	'Reappropriation' - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15	'Revised Estimate' - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16	'Supplementary Demands for Grants' - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

Appendix - 2.1 (concl.)	
17	Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
18	There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. Technical Supplementary , after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
19	Token Supplementary allows to utilize the savings within the same section of the grant.
20	'Major Head' - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
21	'Sub-Major Head' - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
22	'Minor Head' - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.
23	'Sub-Head' - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
24	'Major Work' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
25	'Minor Work' - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
26	'Modified Grant or Appropriation' - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.

Appendix - 2.2 <i>(Reference: Paragraph 2.5.1(B); Page 68)</i> Excess expenditure remaining un-regularized (₹ in crore)				
Year	Grant No. Appropriation	Grant/Appropriation details	Amount	Status of regularization
2017-18	B-01	Police Administration	0.10	Yet to be regularized
	C-09	Capital Expenditure on Other Administrative Services and on Social Services	0.47	Yet to be regularized
	C-11	Internal Debt of the State Government	0.005	Yet to be regularized
	D-01	Interest Payments	1.83	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits	6.86	Yet to be regularized
	L-01	Interest Payments	9.34	Yet to be regularized
	O-22	District Plan-Ratnagiri	0.27	Yet to be regularized
	O-27	District Plan-Pune	0.03	Yet to be regularized
	O-31	District Plan-Sangli	0.0001	Yet to be regularized
	O-43	District Plan-Ahmednagar	0.0038	Yet to be regularized
	O-46	District Plan-Aurangabad	0.68	Yet to be regularized
	O-47	District Plan-Aurangabad	0.03	Yet to be regularized
	O-48	District Plan-Jalna	0.21	Yet to be regularized
	O-49	District Plan-Jalna	1.09	Yet to be regularized
	O-53	District Plan-Nanded	2.54	Yet to be regularized
	O-59	District Plan-Osmanabad	0.48	Yet to be regularized
	O-74	District Plan-Amaravati	0.30	Yet to be regularized
	O-81	District Plan-Buldhana	0.0019	Yet to be regularized
	T-02	Co-operation	21.88	Yet to be regularized
	W-07	Revenue Expenditure on Removal of Regional Imbalance	1.03	Yet to be regularized
	15 Grants and 5 Appropriation		47.15	
2018-19	C-06	Relief on account of natural calamities	943.19	Yet to be regularized
	C-11	Internal debt of the State Government	0.0007	Yet to be regularized
	H-08	Capital Expenditure of Public Works Administrative and Functional Building	0.0001	Yet to be regularized
	L-01	Interest Payment	2.71	Yet to be regularized
	O-18	District Plan-Thane	0.0007	Yet to be regularized
	O-52	District Plan, Nanded	0.07	Yet to be regularized
	O-58	District Plan, Osmanabad	0.0022	Yet to be regularized
	O-68	District Plan, Chandrapur	0.16	Yet to be regularized
	O-78	District Plan, Yavatmal	0.03	Yet to be regularized
	6 Grants and 3 Appropriation		946.16	
2019-20	C06	Relief on account of Natural Calamities	965.370	Yet to be regularized
	G01	Sales Tax Administration	0.049	Yet to be regularized
	K07	Industries	0.901	Yet to be regularized
	N01	Interest payment	0.008	Yet to be regularized
	O28	District Plan, Satara	0.004	Yet to be regularized
	S05	Loans to Govt Servants	11.846	Yet to be regularized
	U01	Interest Payment	0.109	Yet to be regularized
		3 Grants and 4 Appropriation		978.29

Appendix - 2.2 (contd...)				
Year	Grant No. Appropriation	Grant/Appropriation details	Amount	(₹ in crore)
				Status of regularization
2020-21	G-06	Pensions and Other Retirement Benefits.	420.01	Yet to be regularized
	O-18	District Plan-Thane	0.028	Yet to be regularized
	O-26	District Plan- Pune	0.011	Yet to be regularized
	O-31	District Plan- Sangli	0.003	Yet to be regularized
	O-47	District Plan-Aurangabad	0.005	Yet to be regularized
	O-77	District Plan-Akola	0.001	Yet to be regularized
	O-78	District Plan-Yavatmal	0.17	Yet to be regularized
	O-85	District Plan-Palghar	0.0004	Yet to be regularized
	T-01	Interest Payments	40.337	Yet to be regularized
		8 Grant and 1 Appropriation	460.57	
2021-22	C-05	Other Social Services	0.02	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits.	467.39	Yet to be regularized
	O-27	District Plan Pune	0.02	Yet to be regularized
	O-32	District Plan Solapur	0.12	Yet to be regularized
	O-38	District Plan, Dhule	0.01	Yet to be regularized
	O-42	District Plan, Ahmednagar	0.15	Yet to be regularized
	O-54	District Plan Beed	2.68	Yet to be regularized
	O-71	District Plan Gadchiroli	0.99	Yet to be regularized
	O-77	District Plan Akola	0.02	Yet to be regularized
	O-82	District Plan Washim	0.14	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits.	14.39	Yet to be regularized
	ZA-02	Secretariat and other social services	0.42	Yet to be regularized
		10 Grant and 2 Appropriation	486.35	
2022-23	O-24	District Plan-Sindhudurg	0.05	Yet to be regularized
	O-30	District Plan-Sangli	0.01	Yet to be regularized
	O-43	District Plan-Ahmednagar	0.58	Yet to be regularized
	O-70	District Plan-Gadchiroli	0.16	Yet to be regularized
	O-74	District Plan-Amravati	0.10	Yet to be regularized
	W-04	Art and Culture	48.19	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits.	16.55	Yet to be regularized
	T-01	Interest Payment	6.02	Yet to be regularized
		6 Grant and 2 Appropriation	71.66	
2023-24	C-02	Stamps and Registration	11.8	Yet to be regularized
	O-18	District Plan-Thane	0.68	Yet to be regularized
	O-20	District Plan-Raigad	0.09	Yet to be regularized
	O-38	District Plan-Dhule	1.23	Yet to be regularized
	O-44	District Plan- Nandurbar	0.01	Yet to be regularized
	O-48	District Plan –Jalna	0.02	Yet to be regularized
	O-60	District Plan- Hingoli	0.003	Yet to be regularized

Appendix - 2.2 (concl.)				
				(₹ in crore)
Year	Grant No. Appropriation	Grant/Appropriation details	Amount	Status of regularization
2023-24	O-70	District Plan- Gadchiroli	5.82	Yet to be regularized
	O-76	District Plan- Akola	0.004	Yet to be regularized
	O-84	District Plan-Palghar	0.15	Yet to be regularized
	O-19	District Plan-Thane	0.05	Yet to be regularized
	O-47	District Plan-Chhatrapati Sambhajinagar	0.01	Yet to be regularized
	O-75	District Plan-Amravati	0.01	Yet to be regularized
	C-02	Stamp and Registration	0.01	Yet to be regularized
	T-01	Interest Payment	15.68	Yet to be regularized
			13 Grants and 2 Appropriation	35.58
61 Grants and 19 Appropriation			3025.76	
<i>Source: Appropriation Accounts of the respective years</i>				

Appendix- 2.3 (Reference: Paragraph 2.5.2, Page 68) Cases where entire Supplementary provision (Voted) proved unnecessary (₹ in crore)						
Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
Revenue Voted						
1	A04	Secretariat and Miscellaneous General Services	1617.84	69.68	903.64	714.20
2	A06	Information and Publicity	653.02	50.00	375.31	277.71
3	B01	Police Administration	29105.00	1279.22	23960.30	5144.70
4	B02	State Excise	287.13	5.79	252.07	35.06
5	B04	Secretariat and Other General Services	77.92	1.59	63.62	14.30
6	B05	Jails	719.80	20.04	618.53	101.27
7	B07	Economic Services	1355.00	103.00	979.62	375.38
8	C01	Revenue and District Administration	4096.26	69.74	3303.64	792.62
9	C04	Secretariat and Other General Services	85.99	2.28	65.69	20.29
10	C06	Relief on account of Natural Calamities	13065.18	20.00	12444.66	620.52
11	C07	Forest	4353.47	56.88	3341.56	1011.91
12	D04	Animal Husbandry	2054.91	78.11	1530.62	524.29
13	D06	Fisheries	519.71	27.07	249.95	269.76
14	D07	Secretariat and Other Economic Services	64.78	7.00	41.32	23.47
15	E02	General Education	78291.35	723.84	71978.10	6313.26
16	E03	Secretariat and Other Social Services	732.61	122.37	674.66	57.95
17	F02	Urban Development and Other Advance Services	17252.06	7358.52	13554.03	3698.03
18	F03	Secretariat and Other Social Services	193.92	2.40	78.26	115.66
19	G01	Sales Tax Administration	1237.75	19.15	1141.03	96.72
20	H03	Housing	410.62	83.53	405.22	5.40
21	H04	Secretariat and Other Economic Services	83.06	0.03	57.11	25.95
22	H05	Roads and Bridges	6640.88	500.00	5720.91	919.96
23	H06	Public Works and Administrative and Functional Buildings.	3541.02	84.76	3058.93	482.09
24	I03	Irrigation, Power and Other Economic Services	2583.54	48.49	1951.43	632.11
25	J01	Administration of Justice	3591.86	223.60	2816.18	775.69
26	J02	Secretariat and Other Social and Economic Services	256.03	1.54	168.78	87.25
27	K01	Other Taxes and Duties on Commodities and Services	94.86	0.94	71.41	23.45
28	K03	Stationery and Printing	264.43	1.61	204.40	60.03
29	K04	Labour, Employment and Skill Development	442.10	8.40	246.98	195.12

Appendix- 2.3 (contd...)						
						(₹ in crore)
Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
30	L02	District Administration	9766.01	532.63	8492.45	1273.56
31	L04	Secretariat-Economic Services	116.36	0.29	56.67	59.69
32	M03	Secretariat and Other Economic Services	140.60	37.08	115.21	25.39
33	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	16788.52	5083.70	16371.40	417.12
34	O03	Rural Employment	5050.03	100.00	2561.33	2488.71
35	O07	Secretariat-Economic Services	270.09	0.50	150.04	120.05
36	Q02	Other Administrative Services	3.56	0.41	2.80	0.76
37	Q04	Secretariat - Economic Services	14.09	0.21	10.82	3.27
38	S01	Medical and Public Health	6223.96	627.98	5970.89	253.07
39	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13582.45	2993.96	12517.44	1065.01
40	V02	Co-operation	2334.15	747.11	2281.63	52.52
41	W02	General Education	11039.61	97.42	10049.61	990.00
42	W06	Secretariat Social Services	23.02	0.48	17.62	5.40
43	X02	Secretariat Social Services	16.74	0.49	11.36	5.38
44	Y02	Water Supply and Sanitation	6007.14	290.66	4690.90	1316.24
45	ZD02	Art and Culture	1300.98	124.60	753.71	547.27
46	ZD04	Tourism	2083.00	53.22	1343.84	739.16
47	ZE01	Minorities Development	938.00	10.03	586.80	351.20
48	ZH03	Irrigation, Power and Other Economic Services	736.58	11.80	432.63	303.95
49	ZI03	Social Security and Welfare	1526.30	15.54	1178.12	348.18
		TOTAL	251633.29	21697.69	217853.23	33780.08
Capital Voted						
50	A09	Capital Outlay on Public Works	195.48	10.00	87.70	107.78
51	B10	Capital Expenditure on Economic Services	2820.25	726.51	2427.57	392.68
52	D09	Capital Expenditure on Fisheries	176.08	107.25	165.17	10.91
53	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	4840.79	2813.09	4090.74	750.05
54	H09	Capital Outlay on Removal of Regional Imbalance	46.58	2.53	37.53	9.05
55	I05	Capital Expenditure on Irrigation	17785.84	3109.91	16434.73	1351.10
56	K09	Capital Expenditure on Economic and Social Services	110.25	0.56	26.62	83.63
57	K10	Capital Expenditure on Industries	250.00	523.00	24.15	225.85
58	N04	Capital Expenditure on Social Services	902.50	123.33	355.91	546.59
59	O10	Capital Outlay on Other Rural Development	6897.55	100.00	2201.80	4695.75

Appendix- 2.3 (concl.)						
						(₹ in crore)
Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
60	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	2633.54	417.23	1878.17	755.37
61	V03	Capital Expenditure on Social Services	374.12	85.00	299.61	74.51
62	ZG04	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Bckward Classes and Minorities	25.13	26.41	20.08	5.05
		TOTAL	37058.11	8044.82	28049.78	9008.32
		GRAND TOTAL	288691.40	29742.51	245903.01	42788.40

Source: Appropriation Accounts 2024-25

Appendix – 2.4 (Reference: Paragraph 2.5.2; page 68) Cases where Supplementary Provision (Voted) (₹ Two crore or more in each case) proved excessive (₹ in crore)							
Sr. No.	Grant No.	Name of Grant	Original Provision	Supplementary Grants	Total Budget	Actual expenditure	Excessive Supplementary Provision (Savings)
A – Revenue Voted							
1	A04	Secretariat & Misc General Services	1617.85	69.68	1687.52	903.64	69.68
2	A06	Information & Publicity	653.04	50.00	703.04	375.31	50.00
3	B01	Police Administration	29110.00	1279.22	30389.22	23962.36	1279.22
4	B02	State Excise	287.14	5.79	292.93	252.07	5.79
5	B03	Transport Administration	4906.85	2290.81	7197.66	5232.93	1964.72
6	B05	Jails	719.80	20.04	739.84	618.53	20.04
7	B07	Economic Services	1355.00	103.00	1458.00	979.62	103.00
8	C01	Revenue & District Administration	4096.26	69.74	4166.00	3303.66	69.74
9	C02	Stamps & Registration	366.56	64.00	430.56	450.91	64.00
10	C04	Secretariat & Other General Services	85.99	2.28	88.27	65.69	2.28
11	C05	Other Social Services	83.09	50.00	133.09	87.39	45.70
12	C06	Relief on account of Natural Calamities	13065.18	20.00	13085.18	12444.66	20.00
13	C07	Forest	4353.47	56.88	4410.36	3341.56	56.88
14	D03	Agriculture Services	14414.94	11183.08	25598.02	21920.01	3678.02
15	D04	Animal Husbandary	2054.91	78.21	2133.12	1530.72	78.21
16	D05	Dairy Development	269.25	1469.65	1738.91	1628.71	1359.46
17	D06	Fisheries	519.72	27.07	546.79	249.95	27.07
18	D07	Secretariat & Other Economic Services	64.78	7.00	71.78	41.32	7.00
19	E02	General Education	78293.26	723.84	79017.09	71979.40	723.84
20	E03	Secretariat & Other Social Services	732.61	122.37	854.99	674.66	122.37
21	F02	Urban Development and other Advance Services	17087.08	7358.52	24445.60	13554.03	7358.52
22	F03	Secretariat & Other Social Services	193.92	2.40	196.31	78.26	2.40
23	F04	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	29767.09	1090.29	30857.38	30797.47	59.91
24	G01	Sales Tax Administration	1237.76	19.15	1256.91	1141.03	19.15
25	G06	Pension and Other Retirement Benefits	59820.71	75.00	59895.71	44971.85	75.00
26	H03	Housing	410.62	83.53	494.15	405.22	83.53
27	H05	Roads and Bridges	6641.03	500.00	7141.03	5720.91	500.00
28	H06	Public Works & Administrative and Functional Buildings	3547.35	84.76	3632.11	3062.27	84.76
29	I03	Irrigation, Power & other Economic Services	2583.54	48.49	2632.03	1951.43	48.49
30	J01	Administration of Justice	4278.28	395.35	4673.63	3457.95	395.35
31	K04	Labour Employment and Skill Development	442.10	8.40	450.50	246.98	8.40
32	K06	Energy	9734.00	7548.25	17282.25	17277.11	5.14

Appendix- 2.4 (contd...)							
Sr. No.	Grant No.	Name of Grant	Original Provision	Supplementary Grants	Total Budget	Actual expenditure	Excessive Supplementary Provision (Savings)
33	K07	Industries	4504.97	2090.81	6595.78	6186.68	409.10
34	L02	District Administration	9766.02	532.63	10298.65	8492.45	532.63
35	L03	Rural Development Programmes	10862.57	5872.31	16734.88	12089.94	4644.94
36	L05	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	1370.22	1455.67	2825.89	2816.44	9.45
37	M02	Food Storage and Warehousing	1576.80	2756.31	4333.11	2655.75	1677.36
38	M03	Secretariat and Other Economic Services	140.60	37.08	177.68	115.21	37.08
39	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	16788.57	5083.70	21872.27	16371.41	5083.70
40	O03	Rural Employment	5170.03	100.00	5270.03	2680.30	100.00
41	O09	Census Surveys and Statistics	1621.83	1000.00	2621.83	2043.76	578.06
42	R01	Medical and Public Health	15534.76	4208.61	19743.37	16143.75	3599.62
43	S01	Medical and Public Health	6223.98	627.98	6851.96	5970.89	627.98
44	T05	Revenue Expenditure on Tribal Areas Development Sub Plan	13582.45	2993.96	16576.41	12517.44	2993.96
45	U04	Ecology and Environment	449.95	255.52	705.47	497.30	208.17
46	V01	Interest Payment	12.48	78.93	91.41	91.19	0.21
47	V02	Co-Operation	2334.16	747.11	3081.28	2281.63	747.11
48	W02	General Education	11039.63	97.42	11137.05	10049.61	97.42
49	W03	Technical Education	2635.41	638.10	3273.51	3165.06	108.45
50	W04	Art & Culture	438.19	69.14	507.33	480.07	27.26
51	X01	Social Security and Nutrition	14856.15	28427.97	43284.11	39282.86	4001.25
52	Y02	Water Supply and Sanitation	6007.24	290.66	6297.90	4690.90	290.66
53	ZA02	Secretariat and Other Social Services	3144.93	6114.09	9259.02	3166.97	6092.06
54	ZD02	Art and Culture	1300.98	124.60	1425.58	753.71	124.60
55	ZD04	Tourism	2083.00	53.22	2136.22	1343.84	53.22
56	ZE01	Minorities Development	938.00	10.03	948.03	586.80	10.03
57	ZG03	Welfare of Vimukta Jatis, Nomadic Tribes, Other Backward Classes and Special Backward Classes	4486.28	5485.40	9971.68	9495.40	476.27
58	ZH03	Irrigation, Power and Other Economic Services	736.58	11.80	748.38	432.63	11.80
59	ZI03	Social Security and Welfare	1526.30	15.54	1541.84	1178.12	15.54
Total			431925.30	104085.35	536010.65	438287.72	50945.58

Appendix- 2.4 (contd...)							
							(₹ in crore)
Sr. No.	Grant No.	Name of Grant	Original Provision	Supplementary Grants	Total Budget	Actual expenditure	Excessive Supplementary Provision (Savings)
B –Capital Voted							
60	A09	Capital Outlay on Public Works	0.00	10.00	10.00	0.00	10.00
61	B10	Capital Expenditure on Economic Services	2820.25	726.51	3546.76	2427.57	726.51
62	D09	Capital Expenditure on Fisheries	176.08	107.25	283.33	165.17	107.25
63	E04	Capital Outlay on Education, Sports, Art & Culture	201.00	100.00	301.00	228.00	73.00
64	F05	Capital Expenditure on Social Services	3206.00	6871.84	10077.84	8069.74	2008.10
65	F07	Loans for Urban Development	5274.00	2636.82	7910.82	6306.92	1603.90
66	H07	Capital Expenditure on Social Services & other Economic Services	20190.53	8667.35	28857.88	25640.49	3217.39
67	H08	Capital Expenditure on Public Works and Administrative and Functional Buildings	4860.79	2813.09	7673.88	4097.69	2813.09
68	H09	Capital Outlay on Removal of Regional Imbalance	46.58	2.53	49.11	37.53	2.53
69	I05	Capital Expenditure on Irrigation	17786.04	3109.91	20895.95	16434.73	1758.61
70	J05	Loans to Government Servants etc.	29.02	9.00	38.02	34.66	3.36
71	K10	Capital Expenditure on Industries	250.00	523.00	773.00	24.15	523.00
72	K11	Capital Expenditure on Energy	3200.00	23.34	3223.34	990.12	23.34
73	L07	Capital Expenditure on Rural Development	7274.60	9.41	7284.01	5226.95	9.41
74	N04	Capital Expenditure on Social Services	1032.50	123.33	1155.83	469.07	123.33
75	O10	Capital Outlay on Other Rural Development	6897.55	100.00	6997.55	2201.80	100.00
76	R03	Capital Outlay on Medical and Public Health	8.77	664.48	673.25	10.57	662.68
77	S04	Capital Outlay on Medical and Public Health	1405.77	1825.00	3230.77	2859.77	371.00
78	T06	Capital Expenditure on Tribal Areas Development Sub Plan	2633.54	417.23	3050.76	1878.17	417.23
79	V03	Capital Expenditure on Social Services	374.12	85.00	459.12	299.61	85.00
80	V05	Capital Expenditure on Economic Services	60.88	3783.51	3844.39	3715.18	129.21

Appendix- 2.4 (concl.)							
(₹ in crore)							
Sr. No.	Grant No.	Name of Grant	Original Provision	Supplementary Grants	Total Budget	Actual expenditure	Excessive Supplementary Provision (Savings)
81	ZC03	Loans to Government Servants etc.	353.61	209.00	562.61	379.51	183.10
82	ZD05	Capital Outlay on Education, Sports, Art & Culture	46.01	96.39	142.41	112.31	30.09
83	ZG04	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.00	26.41	26.41	0.00	26.41
84	ZG05	Loans for Housing	1.47	40.72	42.19	1.65	40.72
Total			78129.12	32981.13	111110.25	81611.39	15048.26
Grand Total			510054.42	137066.48	647120.90	519899.11	65993.84

Source: Appropriation Accounts 2024-25

Appendix- 2.5(a) (Reference: Paragraph 2.5.3; Page 69) Injudicious reappropriation of funds (more than Two crore) (₹ in crore)										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
1.	I05	Capital Expenditure on Irrigation	4700 (80) (190) (50)	Share Capital Contribution to Tapi Irrigation Development Corporation (Rest of Maharashtra)(State Share 75%)(Scheme)	226.50	100.00	-100.00	226.50	326.50	100.00
2.	I05	Capital Expenditure on Irrigation	4700 (80)(190)(013)	Share Capital Contribution to Godawari Marathwada Irrigation Development Corporation(Rest of Maharashtra)(Scheme)	556.00	0.00	-257.27	298.73	384.42	85.69
3.	I05	Capital Expenditure on Irrigation	4702 (80)(190)(A14)	Share capital contribution to Godawari Marathwada Irrigation Development corporation (BJSY)(State Share)(Marathwada Region)(Scheme)	146.31	157.75	-59.25	244.81	304.06	59.25
4.	I05	Capital Expenditure on Irrigation	4700(80)(190)(027)	Share Capital Contribution to Godawari Marathwada Irrigation Development Corporation(Rest of Maharashtra)(Scheme)	100.00	0.00	-68.14	31.86	70.00	38.14
5.	I05	Capital Expenditure on Irrigation	4702(80)(190)(763)	Share Capital Contribution to Godavari Marathwara Irrigation Development Corporation for Rest of Maharashtra Deve	94.51	0.00	-50.56	43.96	65.71	21.75
6.	I05	Capital Expenditure on Irrigation	4700(80)(190)(025)	Share Capital Contribution to Tapi Irrigation Development Corporation(Rest of Maharashtra)(Scheme)	20.00	0.00	-13.89	6.11	13.90	7.79
7.	I05	Capital Expenditure on Irrigation	4711(01)(190)(020)	Share Capital Contr.To Mah.Krishna Valley Dev.Corp.	90.00	0.00	-34.16	55.84	61.60	5.75

Appendix- 2.5(a) (contd...)										
Sr.No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supple- mentary Grant	Re- appropriation	Total	Expen- diture	Savings (-)/ Excess (+)
8.	I05	Capital Expenditure on Irrigation	4700(80)(190)(023)	Share Capital Contribution to Maharashtra Krishna Valley Development Corporation(Rest of Maharashtra)(Scheme)	158.91	36.40	-92.87	102.44	107.46	5.02
9.	I05	Capital Expenditure on Irrigation	4700(80)(190)(049)	Share Capital Contribution to Tapi Irrigation Development Corporation (Rest of Maharashtra)(Central Share 25%)(Scheme)	75.50	0.00	-5.00	70.50	75.50	5.00
10.	O62	District Plan - Nagpur	2204(00)(104)(504)	Grant-in-aid to Gymnasium	6.00	0.00	-4.40	1.60	6.00	4.40
11.	S01	Medical and Public Health	2210(01)(110)(165)	Medical College Hospital, Chhatrapati Sambhajanagar	163.36	4.63	-6.99	161.00	164.95	3.95
12.	I05	Capital Expenditure on Irrigation	4711(01)(190)(021)	Share Capital Contri. To Tapi Irrg. Dev. Corp.	15.00	0.00	-8.52	6.48	10.26	3.78
13.	I05	Capital Expenditure on Irrigation	4701(80)(190)(J19)	Share Capital Contribution to Godavari Marathwada Irrigation Development Corporation	10.00	0.00	-5.01	4.99	7.00	2.01
14.	O58	District Plan - Dharashiv	2053(00)(093)(A39)	Strengthening of Dynamic Government Administration and Emergency Management System(Scheme)	8.00	0.00	-3.03	4.97	6.53	1.57
15.	I05	Capital Expenditure on Irrigation	4701(80)(190)(J22)	Share Capital Contribution to Krishna Valley Development Corporation	16.00	0.00	-6.00	10.00	11.08	1.08
16.	I05	Capital Expenditure on Irrigation	4701(80)(190)(H89)	Share Capital Contribution to Godavari Marathwada Dev. Corp.	81.00	0.00	-25.64	55.36	56.29	0.93
17.	T05	Revenue Expenditure on Tribal Areas Development - Sub-Plan	2225(02)(796)(411)	Information and Publicity for Scheme Implemented under Tribal Sub Plan through various Media	70.00	0.00	-67.19	2.81	2.94	0.12

Appendix- 2.5(a) (concl.d.)										
Sr.No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
18.	I05	Capital Expenditure on Irrigation	4701(80)(190)(179)	Share Capital Contribution to Tapi Irrigation Development Corporation.	7.19	0.00	-2.25	4.93	4.95	0.02
19.	O36	District Plan - Nashik	2041(00)(001)(069)	District Road Safety Measures (Scheme)	12.00	0.00	-8.57	3.43	3.43	0.00
20.	O50	District Plan - Prabhani	2230(03)(003)(A58)	Minimum Skill Development Programme (Scheme)	3.00	0.00	-2.86	0.14	0.14	0.00
21.	O82	District Plan - Washim	2041(00)(001)(092)	District Road Safety Measures (Scheme)	3.00	0.00	-2.45	0.55	0.55	0.00
22.	O26	District Plan - Pune	2217(05)(192)(A35)	Improvement of other Bastis/Slums in urban areas (Scheme)	35.47	0.00	-32.93	2.54	2.54	0.00

Source: Appropriation Accounts 2024-25

Appendix- 2.5(b) (Reference: Paragraph 2.5.3; Page 70) Augmentation of provision proved injudicious										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
1	E02	General Education	2202 (01)(103)(020)	Grants to Other Local Bodies	6427.71	0.00	3.86	6427.71	5922.59	505.12
2	L02	District Administration	2053(0)(093)(056)	Schemes in the Local Sector-(i) Grants to Zilla Parishads(Establishment grant)- Revised Staffing Pattern-	3509.96	0.00	29.76	3509.96	3046.48	463.49
3	I05	Capital Expenditure on Irrigation	4701(80)(190)(H66)	Share capital contribution to vide	972.41	140.00	28.16	1112.41	699.18	413.23
4	ZD02	Art and Culture	2205(00)(102)(373)	Programs on the occasion of 75th year of Independence (Scheme)	500.00	0.00	5.66	500.00	138.73	361.27
5	I05	Capital Expenditure on Irrigation	4700(80)(190)(011)	Share Capital Contribution to Tapi Irrigation Development Corporation(Rest of Maharashtra)(Scheme)	364.51	260.00	94.26	624.51	496.96	127.55
6	I05	Capital Expenditure on Irrigation	4701(80)(190)(I23)	Share Capital Contribution to Godavari Marathwara Irrigation Corporation	308.00	0.00	26.84	308.00	184.78	123.22
7	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	2225(01)(277)(334)	Opening and Maintenance of Government Hostels for Scheduled Caste Boys and Girls (New Hostels)	559.62	40.00	17.25	599.62	502.79	96.83
8	I05	Capital Expenditure on Irrigation	4701(80)(190)(I77)	Share Capital Contribution to Vidarbha Irrigation Development Corporation.	247.38	0.00	9.85	247.38	167.54	79.84

Appendix- 2.5(b) (contd...)										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
9	X01	Social Security and Nutrition	2236(02)(196)(217)	Establishment Grant to Zilla Parishad Under Section 123 and 261 of Maharashtra Zilla Prishad and Panchayat Samities Act 1961 under Integrated Child Development (Scheme)	303.75	211.27	4.50	515.02	454.65	60.37
10	I05	Capital Expenditure on Irrigation	4701(80)(190)(149)	Share Capital Contribution to Irrigation Development Corporation of Land Acquisition and Rehabilitation	1000.00	100.00	40.06	1100.00	1044.28	55.72
11	B01	Police Administration	2055(00)(101)(043)	Intelligence Department	410.21	0.00	2.45	410.21	355.39	54.81
12	C01	Revenue and District Administration	2053(00)(094)(032)	Commissioner , Nasik	240.00	0.00	2.38	240.00	185.28	54.72
13	B05	Jails	2056(00)(101)(003)	Central Jails	358.94	2.00	5.36	360.94	308.55	52.39
14	I05	Capital Expenditure on Irrigation	4700(80)(190)(036)	Share capital contribution to Tapi Irrigation Development Corporation (Rest of Maharashtra)(State Share)(Scheme)	66.47	200.00	58.73	266.47	219.94	46.53
15	I05	Capital Expenditure on Irrigation	4701(80)(190)(H76)	Share Capital Contribution to Tapi Irri. Dev. Corp	113.73	20.00	13.57	133.73	88.94	44.79
16	B01	Police Administration	2055(00)(003)(002)	Police Training Schools	234.65	0.00	8.03	234.65	192.25	42.40
17	K07	Industries	2851(00)(102)(664)	Chief Minister Employment Generation Programmes (Scheme)	236.54	0.00	15.27	236.54	202.91	33.63
18	C07	Forest	2406(02)(110)(124)	Wild Life Management and Conservation-(100 per cent Central grant)	45.00	0.00	6.33	45.00	14.59	30.41

Appendix- 2.5(b) (contd...)										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
19	I05	Capital Expenditure on Irrigation	4701(80)(190)(J15)	Share Capital Contribution to Vidarbha Irrigation Development Corporation	65.00	4.00	7.83	69.00	39.40	29.60
20	ZD02	Art and Culture	2205(00)(107)(I32)	Reorganisation and Development of Certain Section in various Museum (State)	27.92	0.00	31.17	27.92	9.17	18.75
21	B01	Police Administration	2055 (00)(116)(031)	Forensic Science Laboratory	144.24	2.33	7.85	146.57	128.96	17.62
22	E04	Capital Outlay on Education, Sports, Art and Culture	4202(01)(201)(649)	Development of model schools in the state	90.00	0.00	9.50	90.00	72.50	17.50
23	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	2202(01)(789)(K86)	Development of PM SHRI Schools in the State (Central Share 60 %) (Scheme)	20.93	23.19	5.96	44.12	28.45	15.67
24	N04	Capital Expenditure on Social Services	6225(01)(800)(025)	Loans to Co-operative Societies of Scheduled Castes (S.C.S.P.)	60.00	0.00	7.50	60.00	47.98	12.02
25	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	2401(00)(789)(B28)	Pradhan Mantri Krishi Sinchan Yojana- Per Drop More Crop (Micro Irrigation) (Central Share 60%)	29.70	0.00	3.11	29.70	19.25	10.45
26	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	2202(01)(789)(K87)	Development of PM SHRI Schools in the State (State Share 40 per cent) (Scheme)	13.96	15.46	3.51	29.42	18.97	10.45
27	B01	Police Administration	2055(00)(109)(A09)	Crime and Criminal Tracking Network System	33.13	0.00	4.00	33.13	23.50	9.63

Appendix - 2.5(b) (contd....)										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
28	I05	Capital Expenditure on Irrigation	4711(01)(190)(284)	Share Capital Contribution to Konkarn Irrigation Development Corporation	30.00	0.00	6.07	30.00	20.67	9.33
29	C06	Relief on Account of Natural Calamities	2245(02)(113)(027)	Assistance for repairs/reconstruction of Houses	17.65	0.00	7.81	17.65	9.04	8.61
30	I05	Capital Expenditure on Irrigation	4702(80)(190)(746)	Share Capital Contribution to Konkarn irrigation Development Corporation	9.00	5.00	2.85	14.00	6.40	7.60
31	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	2401(00)(789)(B29)	Pradhan Mantri Krishi Sinchan Yojana- Per Drop More Crop (Micro Irrigation) (State Share 40%)	19.80	0.00	2.07	19.80	12.83	6.97
32	I05	Capital Expenditure on Irrigation	4700(80)(190)(008)	Share Capital Contribution to Maharashtra Krishna Valley Development Corporation(Marathwada)(Scheme)	19.00	0.00	6.00	19.00	13.26	5.74
33	ZD02	Art and Culture	2205(00)(190)(180)	Archives Office	44.76	0.00	6.04	44.76	39.89	4.87
34	G07	Social Security and Welfare	2235(60)(101)(054)	Re-Insurance and/or Co-Insurance Premia payable	45.00	0.00	6.00	45.00	40.13	4.87
35	N04	Capital Expenditure on Social Services	6225(01)(800)(022)	Loans to Co-operative Spinning Mills of Scheduled Castes	70.00	0.00	9.19	70.00	65.19	4.81
36	C07	Forest	2406(01)(110)(A10)	Project Tiger (40% State Share)	30.00	0.00	4.22	30.00	26.08	3.92
37	O49	District Plan - Jalna	5054(04)(800)(465)	Development and Strengthening of Other Districts Roads	14.00	0.00	3.44	14.00	10.76	3.24
38	B01	Police Administration	2055(00)(113)(A22)	Maharashtra Police Kutumb Arogya Yojana Commissioner of Police, Greater Mumbai	50.00	0.00	2.60	50.00	47.59	2.41

Appendix- 2.5(b) (concl.d.)										
Sr. No.	Grant No.	Name of Grant	Head of Accounts	Description of Sub-head	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
39	H07	Capital Expenditure on Social Services and Other Economic Services	5054(05)(337)(540)	Interest Free Loans For Road And Bridges Projects Under Central Government Scheme For Special Assistance To States For Capital Expenditure	0.00	3195.90	12.86	3195.90	3194.96	0.94
40	ZD02	Art and Culture	2205(00)(102)(149)	Marathi,Hindi, Music,Children,Sanskrit and Differently abled State drama Competition.	10.01	0.00	2.73	10.01	9.13	0.88
41	O76	District Plan - Akola	2217(80)(192)(818)	Grants to Municipal Council/Municipal Corporations for Maharashtra Nagarothan Maha-Abhiyan	32.00	0.00	7.29	32.00	31.63	0.37

Source: Appropriation Accounts 2024-25

Appendix –2.6 (Reference: Paragraph 2.5.4.1; Page 71) Grants having large saving (exceeding ₹ 100 crore) during FY 2024-25 (₹ in crore)							
S. No.	Grant	Name of Grant	Original Grant	Supplementary Provision	Total Provision	Actual Expenditure	Savings
Revenue Voted							
1.	A02	Elections	3563.19	0	3563.19	3445.95	117.24
2.	A04	Secretariat and Miscellaneous General Services	1617.84	69.68	1687.52	903.64	783.88
3.	A05	Social Services	394.47	0	394.47	210.34	184.13
4.	A06	Information and Publicity	653.02	50	703.02	375.31	327.71
5.	A07	Civil Aviation	910.91	0	910.91	632.34	278.57
6.	B01	Police Administration	29105	1279.22	30384.22	23960.3	6423.92
7.	B03	Transport Administration	4756.85	2190.81	6947.66	5174.99	1772.67
8.	B05	Jails	719.8	20.04	739.84	618.53	121.31
9.	B07	Economic Services	1355	103	1458	979.62	478.38
10.	C01	Revenue and District Administration	4096.26	69.74	4166	3303.64	862.36
11.	C06	Relief on account of Natural Calamities	13065.18	20	13085.18	12444.66	640.52
12.	C07	Forest	4353.47	56.88	4410.35	3341.56	1068.79
13.	D03	Agriculture Services	14414.84	11183.08	25597.92	21920.01	3677.91
14.	D04	Animal Husbandry	2054.91	78.11	2133.02	1530.62	602.4
15.	D05	Dairy Development	268.75	1469.65	1738.4	1628.64	109.76
16.	D06	Fisheries	519.71	27.07	546.78	249.95	296.83
17.	E02	General Education	78291.35	723.84	79015.19	71978.1	7037.09
18.	E03	Secretariat and Other Social Services	732.61	122.37	854.98	674.66	180.32
19.	F02	Urban Development and Other Advance Services	17252.06	7358.52	24610.58	13554.03	11056.55
20.	F03	Secretariat and Other Social Services	193.92	2.4	196.32	78.26	118.06
21.	G01	Sales Tax Administration	1237.75	19.15	1256.9	1141.03	115.87
22.	G02	Other Fiscal and Miscellaneous Services	3010.4	0	3010.4	483.96	2526.44
23.	G05	Treasury and Accounts Administration	561.11	0	561.11	433.72	127.39
24.	G06	Pensions and Other Retirement Benefits	59615.93	0	59615.93	44740.61	14875.32
25.	H05	Roads and Bridges	6640.88	500	7140.88	5720.91	1419.97

Appendix –2.6 (contd...)							
S. No.	Grant	Name of Grant	Original Grant	Supplementary Provision	Total Provision	Actual Expenditure	Savings
26.	H06	Public Works and Administrative and Functional Buildings.	3541.02	84.76	3625.78	3058.93	566.85
27.	I03	Irrigation, Power and Other Economic Services	2583.54	48.49	2632.03	1951.43	680.6
28.	J01	Administration of Justice	3591.86	223.6	3815.46	2816.18	999.28
29.	K04	Labour, Employment and Skill Development	442.1	8.4	450.5	246.98	203.52
30.	K07	Industries	4504.97	2090.81	6595.78	6186.68	409.1
31.	L02	District Administration	9766.01	532.63	10298.64	8492.45	1806.19
32.	L03	Rural Development Programmes	10862.57	5872.31	16734.88	12089.94	4644.94
33.	M02	Food Storage and Warehousing	1550	2756.31	4306.31	2655.75	1650.56
34.	N02	Secretariat and Other Social Services	2082	0	2082	1262.98	819.02
35.	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	16788.52	5083.7	21872.22	16371.4	5500.82
36.	O01	District Administration	815.69	0	815.69	109.8	705.89
37.	O03	Rural Employment	5050.03	100	5150.03	2561.33	2588.7
38.	O04	Other Rural Development Programmes	100.08	0	100.08	0	100.08
39.	O07	Secretariat-Economic Services	270.09	0.5	270.59	150.04	120.55
40.	O09	Census Surveys and Statistics	1621.83	1000	2621.83	2043.76	578.07
41.	Q03	Housing	3181.63	0	3181.63	622.24	2559.39
42.	R01	Medical and Public Health	15464.21	4183.02	19647.23	16032.5	3614.73
43.	S01	Medical and Public Health	6223.96	627.98	6851.94	5970.89	881.05
44.	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13582.45	2993.96	16576.41	12517.44	4058.97
45.	U04	Ecology and Environment	449.95	255.52	705.47	497.3	208.17
46.	V02	Co-operation	2334.15	747.11	3081.26	2281.63	799.63
47.	W02	General Education	11039.61	97.42	11137.03	10049.61	1087.42

Appendix –2.6 (contd...)							
S. No.	Grant	Name of Grant	Original Grant	Supplementary Provision	Total Provision	Actual Expenditure	Savings
48.	W03	Technical Education	2635.4	638.1	3273.5	3165.06	108.44
49.	X01	Social Security and Nutrition	14856.15	28427.97	43284.12	39282.86	4001.26
50.	Y02	Water Supply and Sanitation	6007.14	290.66	6297.8	4690.9	1606.9
51.	ZA02	Secretariat and Other Social Services	3144.78	6114.09	9258.87	3166.95	6091.92
52.	ZC01	Parliament/State/Union Territory Legislatures	541.14	0	541.14	396.26	144.88
53.	ZD02	Art and Culture	1300.98	124.6	1425.58	753.71	671.87
54.	ZD04	Tourism	2083	53.22	2136.22	1343.84	792.38
55.	ZE01	Minorities Development	938	10.03	948.03	586.8	361.23
56.	ZG03	Welfare of Vimukta Jatis, Nomadic Tribes, Other Backward Classes and Special Backward Classes	4486.28	5485.4	9971.68	9495.4	476.28
57.	ZH03	Irrigation, Power and Other Economic Services	736.58	11.8	748.38	432.63	315.75
58.	ZI03	Social Security and Welfare	1526.3	15.54	1541.84	1178.12	363.72
Total			403487.23	93221.49	496708.72	391987.17	104721.55
Capital Voted							
59.	A09	Capital Outlay on Public Works	195.48	10	205.48	87.7	117.78
60.	B10	Capital Expenditure on Economic Services	2820.25	726.51	3546.76	2427.57	1119.19
61.	C10	Capital Expenditure on Economic Services	1336.8	0	1336.8	830.62	506.18
62.	D09	Capital Expenditure on Fisheries	176.08	107.25	283.33	165.17	118.16
63.	F05	Capital Expenditure on Social Services	3206	6871.84	10077.84	8069.74	2008.1
64.	F07	Loans for Urban Development	5274	2636.82	7910.82	6306.92	1603.9
65.	H07	Capital Expenditure on Social Services and Economic Services	20190.53	8667.35	28857.88	25640.49	3217.39
66.	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	4840.79	2813.09	7653.88	4090.74	3563.14
67.	I05	Capital Expenditure on Irrigation	17785.84	3109.91	20895.75	16434.73	4461.02

Appendix –2.6 (concl.d.)							
S. No.	Grant	Name of Grant	Original Grant	Supplementary Provision	Total Provision	Actual Expenditure	Savings
68.	K10	Capital Expenditure on Industries	250	523	773	24.15	748.85
69.	K11	Capital Expenditure on Energy	3200	23.34	3223.34	990.12	2233.22
70.	L07	Capital Expenditure on Rural Development	7274.6	9.41	7284.01	5226.95	2057.06
71.	M04	Capital Outlay on Food Storage and Warehousing	15330.35	0	15330.35	5794.45	9535.9
72.	N04	Capital Expenditure on Social Services	1032.5	123.33	1155.83	469.07	686.76
73.	O10	Capital Outlay on Other Rural Development	6897.55	100	6997.55	2201.8	4795.75
74.	R03	Capital Outlay on Medical and Public Health	8.77	664.48	673.25	10.57	662.68
75.	S04	Capital Outlay on Medical and Public Health	1405.77	1825	3230.77	2859.77	371
76.	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	2633.54	417.23	3050.77	1878.17	1172.6
77.	V03	Capital Expenditure on Social Services	374.12	85	459.12	299.61	159.51
78.	V05	Capital Expenditure on Economic Services	60.88	3783.51	3844.39	3715.18	129.21
79.	ZC03	Loans to Government Servants, etc.	353.61	209	562.61	379.51	183.1
80.	ZH05	Capital Expenditure on Irrigation	4380.47	0	4380.47	3259.4	1121.07
Total			99027.93	32706.07	131734.00	91162.43	40571.57
Grand Total			502515.16	125927.56	628442.72	483149.60	145293.12
<i>Source: Appropriation Accounts 2024-25</i>							

Appendix – 2.7 (Reference: Paragraph 2.5.4.1; Page 73) Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to FY 2024-25 (₹ in crore)				
S. No.	Grant No./ Name of the Department	2022-23 (Amount/ per cent)	2023-24 (Amount/ per cent)	2024-25 (Amount/ per cent)
1.	A04-Secretariat and Miscellaneous General Services	672.32 (51.4)	940.28 (58.4)	783.87 (46.45)
2.	A05-Social Services	206.38 (47.03)	231.32 (46.91)	184.13 (46.68)
3.	A06-Information and Publicity	247.13 (66.96)	362.54 (60.5)	327.71 (46.61)
4.	A07-Civil Aviation	177.11 (29.99)	191.56 (28.99)	278.57 (30.58)
5.	A09-Capital Outlay on Public Works	133.93 (22.63)	204.6 (74.39)	117.78 (57.32)
6.	B01-Police Administration	4738.43 (19.17)	5372.37 (20.02)	6423.92 (21.14)
7.	B03-Transport Administration	742.97 (15.88)	1321.52 (21.87)	1772.66 (25.51)
8.	B07-Economic Services	997.8 (48.63)	195.77 (14.56)	478.38 (32.81)
9.	B10-Capital Expenditure on Economic Services	537.44 (17.94)	955.72 (22.74)	1119.19 (31.56)
10.	C01-Revenue and District Administration	428.25 (13.34)	1068.51 (25.8)	862.36 (20.7)
11.	C06-Relief on account of Natural Calamities	3106.9 (20.84)	3951.87 (28.16)	640.52 (4.89)
12.	C07-Forest	1016.35 (26.68)	1101.96 (27.24)	1068.79 (24.23)
13.	C10-Capital Expenditure on Economic Services	215.97 (18.12)	590.84 (41.84)	506.17 (37.86)
14.	D03-Agriculture Services	2699.39 (21.53)	2393.96 (11.38)	3677.92 (14.37)
15.	D04-Animal Husbandry	221.86 (13.96)	334.91 (18.63)	602.4 (28.24)
16.	D05-Dairy Development	207.28 (45.19)	146.21 (24.73)	109.77 (6.31)
17.	E02-General Education	2067.43 (3.08)	4070.46 (5.2)	7037.09 (8.91)
18.	E03-Secretariat and Other Social Services	180.04 (30.5)	612.54 (46.85)	180.33 (21.09)
19.	F02-Urban Development and Other Advance Services	5835.68 (32.71)	6715.63 (31.77)	11056.54 (44.93)
20.	F05-Capital Expenditure on Social Services	2292.38 (31.21)	1053 (11.57)	2008.1 (19.93)
21.	G02-Other Fiscal and Miscellaneous Services	1536.67 (85.32)	2457.95 (86.74)	2526.44 (83.92)
22.	G06-Pensions and Other Retirement Benefits	4433.01 (9.34)	12184.13 (22.33)	14875.32 (24.95)
23.	H05-Roads and Bridges	481.95 (4.95)	1717.08 (20.68)	1419.96 (19.89)
24.	H06-Public Works and Administrative and Functional Buildings.	673.78 (18.18)	732.68 (19.73)	566.85 (15.63)
25.	H07-Capital Expenditure on Social Services and Economic Services	1630.14 (7.25)	1547.36 (7.04)	3217.39 (11.15)
26.	I03-Irrigation, Power and Other Economic Services	686.32 (28.13)	670.7 (27.36)	680.6 (25.86)

Appendix- 2.7 (concl.)				
S. No.	Grant No./ Name of the Department	2022-23 (Amount/ per cent)	2023-24 (Amount/ per cent)	2024-25 (Amount/ per cent)
27.	I05-Capital Expenditure on Irrigation	4990.3 (30.17)	3427.18 (18.92)	4461.02 (21.35)
28.	J01-Administration of Justice	529.27 (17.4)	1093.94 (24.06)	999.29 (26.19)
29.	K07-Industries	188.69 (2.83)	961.81 (13.28)	409.1 (6.2)
30.	K11-Capital Expenditure on Energy	1606.45 (78.48)	297.25 (18.17)	2200 (100)
31.	L02-District Administration	566.81 (7.01)	1324.63 (14.89)	1806.19 (17.54)
32.	L03-Rural Development Programmes	4897.6 (32.46)	4727.77 (28.12)	4644.94 (27.76)
33.	L07-Capital Expenditure on Rural Development	1526.28 (27.04)	1866.94 (30.57)	2057.05 (28.28)
34.	M02-Food Storage and Warehousing	1183.59 (22.96)	1357.76 (29.04)	1650.56 (38.33)
35.	N04-Capital Expenditure on Social Services	387.06 (37.32)	668.09 (67.48)	669.92 (65.31)
36.	O01-District Administration	288.02 (29.8)	129.17 (18.45)	705.89 (86.54)
37.	O03-Rural Employment	1920.46 (50.75)	2086.97 (48.06)	2588.71 (50.27)
38.	O04-Other Rural Development Programmes	100.06 (99.94)	100.08 (99.96)	100.08 (100)
39.	Q03-Housing	7584.02 (81.7)	703.64 (22.4)	2559.39 (80.44)
40.	R01-Medical and Public Health	3621.35 (21.58)	3416.04 (20.44)	3614.73 (18.4)
41.	S01-Medical and Public Health	1002.42 (19.04)	1004.35 (16.92)	881.05 (12.86)
42.	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	3778.7 (28.37)	5543.64 (34.59)	4058.97 (24.49)
43.	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	211.64 (17.52)	108.3 (4.1)	1172.59 (38.44)
44.	U04-Ecology and Environment	252.83 (53.4)	140.96 (32.86)	208.17 (29.51)
45.	V02-Co-operation	503.58 (6.1)	357.59 (9.57)	799.63 (25.95)
46.	V03-Capital Expenditure on Social Services	167.69 (42.69)	240.52 (50.53)	159.51 (34.74)
47.	W02-General Education	442.48 (4.63)	848.95 (8.14)	1087.42 (9.76)
48.	X01-Social Security and Nutrition	575.31 (9.72)	1268.03 (18.99)	4001.25 (9.24)
49.	Y02-Water Supply and Sanitation	7666.33 (66.21)	10370.28 (60.5)	1606.9 (25.52)
50.	ZD02-Art and Culture	224.23 (24.59)	247.59 (16.27)	671.87 (47.13)
51.	ZD04-Tourism	992.83 (54.73)	817.1 (42.67)	792.38 (37.09)
52.	ZE01-Minorities Development	377.84 (48.16)	484.92 (35.62)	361.23 (38.1)

Source: Appropriation Accounts of Respective years

Appendix -2.8
(Reference: Paragraph 2.5.4.1; Page 73)
Grant-wise percentage of utilisation of budget and savings during FY 2024-25

S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
1.	L04	Secretariat - Economic Services	116.36	0.29	116.65	56.67	59.99	48.58	
2.	D06	Fisheries	519.72	27.07	546.79	249.95	296.84	45.71	
3.	A09	Capital Outlay on Public Works	195.48	10.00	205.48	87.70	117.78	42.68	
4.	N04	Capital Expenditure on Social Services	1032.50	123.33	1155.83	469.07	686.76	40.58	
5.	ZI02	Secretariat - Social Services	20.69	0.00	20.69	8.39	12.30	40.56	
6.	F03	Secretariat & Other Social Services	193.92	2.40	196.31	78.26	118.05	39.87	
7.	ZG04	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	25.13	26.41	51.54	20.08	31.46	38.96	
8.	M04	Capital Outlay on Food Storage & Warehousing	15330.35	0.00	15330.35	5794.45	9535.90	37.80	
9.	ZA02	Secretariat & Other Social Services	3144.93	6114.09	9259.02	3166.97	6092.06	34.20	
10.	W05	Social Security & Welfare	0.18	0.00	0.18	0.06	0.12	33.52	
11.	ZG01	Interest Payments	38.91	0.00	38.91	12.39	26.52	31.83	
12.	O10	Capital Outlay on Other Rural Development	6897.55	100.00	6997.55	2201.80	4795.75	31.47	
13.	H02	Other Administrative & Social Services	1.02	0.00	1.02	0.32	0.70	30.93	
14.	K11	Capital Expenditure on Energy	3200.00	23.34	3223.34	990.12	2233.22	30.72	
15.	M01	Social Security & Welfare	0.10	0.00	0.10	0.03	0.07	30.00	
16.	M05	Capital Outlay on Other General Economic Services	18.60	0.00	18.60	5.44	13.16	29.26	
17.	S02	Social Security & Welfare	0.40	0.00	0.40	0.11	0.29	28.11	
18.	D08	Capital Outlay on Animal Husbandry	37.26	0.00	37.26	10.05	27.21	26.97	
19.	K09	Capital Expenditure on Economic & Social Services	110.26	0.56	110.81	26.62	84.19	24.02	
20.	ZI04	Capital Outlay on Social Security & Welfare	15.00	0.00	15.00	3.14	11.86	20.93	
21.	Q03	Housing	3181.63	0.00	3181.63	622.24	2559.39	19.56	
22.	ZI05	Loans to Government Servants, etc	3.03	0.00	3.03	0.52	2.51	17.06	
23.	ZD03	Social Security & Welfare	0.04	0.00	0.04	0.01	0.03	16.67	
24.	G02	Other Fiscal & Miscellaneous Services	3010.40	0.00	3010.40	483.96	2526.44	16.08	

Up to 50

Appendix- 2.8 (contd...)									
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
25.	D02	Social Security & Welfare	0.93	0.00	0.93	0.13	0.80	14.19	
26.	O01	District Administration	815.69	0.00	815.69	109.80	705.89	13.46	
27.	I02	Social Security & Welfare	2.00	0.00	2.00	0.26	1.74	13.18	
28.	D01	Interest Payments	15.95	0.00	15.95	2.07	13.88	12.97	
29.	O08	Tourism	23.39	0.00	23.39	1.10	22.29	4.70	
30.	ZG05	Loans for Housing	1.47	40.72	42.19	1.65	40.54	3.92	
31.	Y03	Social Security & Welfare	0.19	0.00	0.19	0.01	0.18	3.16	
32.	K10	Capital Expenditure on Industries	250.00	523.00	773.00	24.15	748.85	3.12	
33.	R03	Capital Outlay on Medical & Public Health	8.77	664.48	673.25	10.57	662.68	1.57	
34.	P03	Loans to Government Servants, etc	0.36	0.00	0.36	0.00	0.36	0.56	
35.	A08	Census Surveys & Statistics	0.00	0.00	0.00	0.00	0.00	0.00	
36.	B09	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	0.00	0.00	0.00	0.00	0.00	0.00	
37.	C03	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	
38.	C08	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	10.00	0.00	10.00	0.00	10.00	0.00	
39.	C11	Internal Debt of the State Government	0.00	0.00	0.00	0.00	0.00	0.00	
40.	F01	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	
41.	O04	Other Rural Development Programmes	100.08	0.00	100.08	0.00	100.08	0.00	
42.	O06	Other Scientific Research	38.00	0.00	38.00	0.00	38.00	0.00	
43.	O12	Investment in General Financial & Trading Institutions	20.00	0.00	20.00	0.00	20.00	0.00	
44.	P02	Social Security & Welfare	0.01	0.00	0.01	0.00	0.01	0.00	
45.	Q06	Loans to Government Servants, etc.	3.46	0.00	3.46	0.00	3.46	0.00	
46.	U02	Social Security & Welfare	0.01	0.00	0.01	0.00	0.01	0.00	
47.	U05	Loans to Government Servants, etc	1.65	0.00	1.65	0.00	1.65	0.00	
48.	W07	Revenue Expenditure on Removal of Regional Imbalance	0.01	0.00	0.01	0.00	0.01	0.00	
49.	W08	Capital Outlay on Education, Sports, Art & Culture	0.00	0.00	0.00	0.00	0.00	0.00	
50.	ZE03	Loans to Government Servants, etc.	1.13	0.00	1.13	0.00	1.13	0.00	
51.	ZF03	Social Security & Welfare	0.02	0.00	0.02	0.00	0.02	0.00	

Up to 50

Appendix- 2.8 (contd....)									
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
52.	ZH01	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	Up to 50
53.	ZH02	Social Security & Welfare	0.50	0.00	0.50	0.00	0.50	0.00	
54.	ZH06	Internal Debt of the State Government	0.00	0.00	0.00	0.00	0.00	0.00	
55.	ZI01	Interest Payments	11.00	0.00	11.00	0.00	11.00	0.00	
		Total	38398.07	7655.69	46053.76	14438.08	31615.68		
56.	W06	Secretariat - Social Services	23.02	0.48	23.50	17.62	5.87	75.00	74.85
57.	N03	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	16788.57	5083.70	21872.27	16371.41	5500.87		
58.	K01	Other Taxes & Duties on Commodities & Services	94.86	0.94	95.80	71.41	24.39	74.54	51 to 75
59.	Y02	Water Supply & Sanitation	6007.24	290.66	6297.90	4690.90	1607.00	74.48	
60.	C04	Secretariat & General Services	85.99	2.28	88.27	65.69	22.58	74.42	
61.	ZH05	Secretariat - Economic Services	4380.47	0.00	4380.47	3259.40	1121.07	74.41	
62.	I03	Irrigation, Power & Other Economic Services	2583.54	48.49	2632.03	1951.43	680.60	74.14	
63.	V02	Co-operation	2334.16	747.11	3081.28	2281.63	799.65	74.05	
64.	G04	Secretariat - General Services	69.83	0.00	69.83	51.67	18.16	73.99	
65.	J01	Administration of Justice	4278.28	395.35	4673.63	3457.95	1215.69	73.99	
66.	R04	Loans to Government Servants, etc.	76.92	0.00	76.92	56.52	20.39	73.49	
67.	ZC01	Parliament/State/Union Territory Legislatures	543.69	0.00	543.69	397.87	145.81	73.18	
68.	Y06	Capital Expenditure on Economic & Social Services	35.96	0.00	35.96	26.25	9.72	72.99	
69.	B03	Transport Administration	4906.85	2290.81	7197.66	5232.93	1964.72	72.70	
70.	L03	Rural Development Programmes	10862.57	5872.31	16734.88	12089.94	4644.94	72.24	
71.	G09	Public Debt & Inter State Settlement	55476.70	0.00	55476.70	40037.16	15439.54	72.17	
72.	D04	Animal Husbandry	2054.91	78.21	2133.12	1530.72	602.40	71.76	
73.	L07	Capital Expenditure on Rural Development	7274.60	9.41	7284.01	5226.95	2057.06	71.76	
74.	Q02	Other Administrative Services	3.56	0.41	3.97	2.80	1.17	70.60	
75.	U04	Ecology & Environment	449.95	255.52	705.47	497.30	208.17	70.49	
76.	G07	Social Security & Welfare	129.73	0.00	129.73	91.25	38.48	70.34	

Appendix- 2.8 (contd...)									
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
77.	ZF01	Secretariat - General Services	20.52	0.00	20.52	14.26	6.27	69.46	51 to 75
78.	A07	Civil Aviation	910.91	0.00	910.91	632.34	278.57	69.42	
79.	I01	Interest Payments	1710.59	0.00	1710.59	1184.11	526.48	69.22	
80.	H04	Secretariat & Other Economic Services	83.06	0.03	83.09	57.11	25.98	68.74	
81.	U03	Secretariat - Social Services	7.77	0.00	7.77	5.34	2.43	68.67	
82.	B10	Capital Expenditure on Economic & Social Services	2820.25	726.51	3546.76	2427.57	1119.19	68.44	
83.	U01	Interest Payments	10.58	0.00	10.58	7.17	3.41	67.78	
84.	ZC03	Loans to Government Servants etc.	353.61	209.00	562.61	379.51	183.10	67.46	
85.	B07	Economic Services	1355.00	103.00	1458.00	979.62	478.38	67.19	
86.	R02	Secretariat - Social Services	22.93	0.00	22.93	15.39	7.54	67.12	
87.	O11	Capital Outlay on Hill Areas	255.00	0.00	255.00	169.24	85.76	66.37	
88.	X02	Secretariat - Social Services	16.74	0.49	17.23	11.36	5.87	65.96	
89.	C05	Other Social Services	83.09	50.00	133.09	87.39	45.70	65.66	
90.	J02	Secretariat & Other Social & Economic Services	256.14	1.54	257.68	168.80	88.88	65.51	
91.	V03	Capital Expenditure on Social Services	374.12	85.00	459.12	299.61	159.51	65.26	
92.	A01	Governor & Council of Ministers	84.50	0.00	84.50	55.06	29.44	65.16	
93.	M03	Secretariat & Other Economic Services	140.60	37.08	177.68	115.21	62.47	64.84	
94.	Y05	Secretariat - Economic Services	25.46	0.00	25.46	16.46	9.01	64.63	
95.	T11	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	0.25	0.00	0.25	0.16	0.09	63.78	
96.	ZD01	Secretariat & Other Social & Economic Services	19.87	0.00	19.87	12.56	7.31	63.19	
97.	I04	Secretariat - Economic Services	78.89	0.00	78.89	49.66	29.23	62.95	
98.	ZD04	Tourism	2083.00	53.22	2136.22	1343.84	792.38	62.91	
99.	ZH07	Loans to Government Servants etc.,	5.91	0.00	5.91	3.69	2.21	62.50	
100.	ZC02	Social Security & Welfare	40.05	0.00	40.05	24.94	15.11	62.28	
101.	C10	Capital Expenditure on Economic Services	1336.80	0.00	1336.80	830.62	506.18	62.14	
102.	ZF04	Capital Outlay on Public Works	39.43	0.00	39.43	24.45	14.98	62.01	
103.	ZE01	Minorities Development	938.00	10.03	948.03	586.80	361.23	61.90	

Appendix- 2.8 (contd....)										
S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)	
104.	Y07	Loans to Government Servants etc.,	6.31	0.00	6.31	3.90	2.41	61.84	51 to 75	
105.	F08	Loans to Government Servants etc.,	6.47	0.00	6.47	4.00	2.47	61.79		
106.	T06	Capital Expenditure on Tribal Areas Development -Sub Plan	2633.54	417.23	3050.76	1878.17	1172.59	61.56		
107.	N05	Loans to Government Servants etc.,	7.99	0.00	7.99	4.90	3.09	61.33		
108.	M02	Food Storage & Warehousing	1576.80	2756.31	4333.11	2655.75	1677.36	61.29		
109.	ZH04	Secretariat - Economic Services	18.04	0.00	18.04	11.04	7.00	61.21		
110.	N02	Secretariat & Other Social & Economic Services	2082.00	0.00	2082.00	1262.98	819.02	60.66		
111.	C09	Capital Expenditure on Other Administrative Services & on Social Services	1.01	3.37	4.39	2.57	1.82	58.52		
112.	D09	Capital Expenditure on Fisheries	176.08	107.25	283.33	165.17	118.16	58.30		
113.	ZH03	Irrigation, Power & Other Economic Services	736.58	11.80	748.38	432.63	315.75	57.81		
114.	D07	Secretariat & Other Economic Services	64.78	7.00	71.78	41.32	30.47	57.56		
115.	O07	Secretariat - Economic Services	275.40	0.50	275.90	153.51	122.38	55.64		
116.	S03	Secretariat - Social Services	26.74	0.00	26.74	14.75	11.99	55.16		
117.	F02	Urban Development & Other Advance Services	17252.08	7358.52	24610.60	13554.03	11056.57	55.07		
118.	K04	Labour, Employment & Skill Development	442.10	8.40	450.50	246.98	203.53	54.82		
119.	T03	Social Security & Welfare	0.47	0.00	0.47	0.25	0.22	53.62		
120.	A04	Public Service Commission	1617.85	69.68	1687.52	903.64	783.88	53.55		
121.	K05	Social Security & Welfare	0.19	0.00	0.19	0.10	0.09	53.40		
122.	H08	Capital Expenditure on Public Works Administrative & Functional Buildings	4860.79	2813.09	7673.88	4097.69	3576.19	53.40		
123.	A06	Information & Publicity	653.04	50.00	703.04	375.31	327.72	53.38		
124.	A05	Social Services	394.47	0.00	394.47	210.34	184.13	53.32		
125.	ZD02	Art & Culture	1300.98	124.60	1425.58	753.71	671.87	52.87		
126.	O03	Rural Employment	5170.03	100.00	5270.03	2680.30	2589.73	50.86		
Total			170838.21	30179.32	201017.53	136364.12	64653.41			

Appendix- 2.8 (contd....)									
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
127.	G03	Interest Payment and Debt Servicing	53362.04	0.00	53362.04	47880.81	5481.22	89.73	
128.	W01	Interest Payment	366.47	0.48	366.95	327.85	39.11	89.34	
129.	K13	Loans to Government Servants etc.,	14.81	0.00	14.81	13.21	1.60	89.18	
130.	H07	Capital Expenditure on Social Services & other Economic Services	20190.53	8667.35	28857.88	25640.49	3217.39	88.85	
131.	S04	Capital Outlay on Medical & Public Health	1405.77	1825.00	3230.77	2859.77	371.00	88.52	
132.	O76	District Plan - Akola	214.40	0.00	214.40	189.04	25.36	88.17	
133.	O49	District Plan - Jalana	54.51	0.00	54.51	47.54	6.96	87.22	
134.	G08	Capital Outlay on Other Administrative Services	195.43	0.00	195.43	170.43	25.00	87.21	
135.	S01	Medical & Public Health	6223.98	627.98	6851.96	5970.89	881.06	87.14	
136.	B02	State Excise	287.14	5.79	292.93	252.07	40.86	86.05	
137.	D03	Agriculture Services	14414.94	11183.08	25598.02	21920.01	3678.02	85.63	
138.	P01	Secretariat - General Services	4.70	0.00	4.70	3.98	0.72	84.74	
139.	ZF02	Art & Culture	49.15	0.00	49.15	41.49	7.66	84.42	
140.	H06	Public Works & Administrative & Functional Buildings	3547.35	84.76	3632.11	3062.27	569.84	84.31	76 to 90
141.	B05	Jails	719.80	20.04	739.84	618.53	121.31	83.60	
142.	L08	Loans to Government Servants etc.,	4.02	6.75	10.77	8.90	1.87	82.62	
143.	L02	District Administration	9766.02	532.63	10298.65	8492.45	1806.20	82.46	
144.	H03	Housing	410.62	83.53	494.15	405.22	88.94	82.00	
145.	R01	Medical & Public Health	15534.76	4208.61	19743.37	16143.75	3599.62	81.77	
146.	N08	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	1.21	0.00	1.21	0.98	0.23	80.82	
147.	B06	General Services	4.69	0.00	4.69	3.77	0.92	80.40	
148.	H05	Roads & Bridges	6641.03	500.00	7141.03	5720.91	1420.11	80.11	
149.	F05	Capital Expenditure on Social Services	3206.00	6871.84	10077.84	8069.74	2008.10	80.07	
150.	B04	Secretariat & General Services	77.92	1.59	79.51	63.62	15.89	80.02	
151.	F07	Loans for Urban Development	5274.00	2636.82	7910.82	6306.92	1603.90	79.73	
152.	K08	Secretariat - Economic Services	31.33	0.00	31.33	24.92	6.40	79.55	
153.	C01	Revenue & District Administration	4096.26	69.74	4166.00	3303.66	862.35	79.30	

Appendix- 2.8 (contd...)									
S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
154.	ZF05	Loans to Government Servants etc.,	2.26	0.00	2.26	1.79	0.47	79.29	76 to 90
155.	Q01	Interest Payments	37.71	0.00	37.71	29.76	7.95	78.93	
156.	E03	Secretariat & Other Social Services	732.61	122.37	854.99	674.66	180.33	78.91	
157.	ZD05	Capital Outlay on Education, Sports, Art & Culture	46.01	96.39	142.41	112.31	30.09	78.87	
158.	B01	Police Administration	29110.00	1279.22	30389.22	23962.36	6426.87	78.85	
159.	Y04	Minor Irrigation	58.52	0.00	58.52	46.10	12.42	78.78	
160.	I05	Capital Expenditure on Irrigation	17786.04	3109.91	20895.95	16434.73	4461.22	78.65	
161.	ZD06	Loans to Government Servants etc.	1.58	0.00	1.58	1.24	0.34	78.32	
162.	ZG02	Secretariat & Other Social Services	20.61	0.00	20.61	16.09	4.52	78.07	
163.	O09	Census Surveys & Statistics	1621.83	1000.00	2621.83	2043.76	578.06	77.95	
164.	A03	Public Service Commission	118.06	0.00	118.06	91.56	26.50	77.55	
165.	G05	Treasuries & Accounts Administration	561.13	0.00	561.13	433.72	127.41	77.29	
166.	T02	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	122.59	0.00	122.59	94.58	28.01	77.15	
167.	K03	Stationery & Printing	264.44	1.61	266.06	204.40	61.66	76.83	
168.	H09	Capital Outlay on Removal of Regional Imbalance	46.58	2.53	49.11	37.53	11.58	76.42	
169.	ZI03	Social Security & Welfare	1526.30	15.54	1541.84	1178.12	363.72	76.41	
170.	C07	Forest	4353.47	56.88	4410.36	3341.56	1068.79	75.77	
171.	E04	Capital Outlay on Education, Sports, Art & Culture	201.00	100.00	301.00	228.00	73.00	75.75	
172.	Q04	Secretariat - Economic Services	14.09	0.21	14.30	10.82	3.47	75.70	
173.	T05	Revenue Expenditure on Tribal Areas Development Subplan	13582.45	2993.96	16576.41	12517.44	4058.97	75.51	
174.	T04	Secretariat - Social Services	21.72	0.00	21.72	16.36	5.37	75.29	
175.	G06	Pensions & Other Retirement Benefits	59820.71	75.00	59895.71	44971.85	14923.86	75.08	
Total			276148.61	46179.62	322328.23	263991.97	58336.26		
176.	L01	Interest Payment	2848.08	0.00	2848.08	3575.36	-727.28	125.54	
177.	C02	Stamps & Registration	366.56	64.00	430.56	450.91	-20.35	104.73	

Appendix- 2.8 (contd...)									
S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
178.	T01	Interest Payment	55.85	0.00	55.85	56.14	-0.29	100.52	
179.	O31	District Plan - Sangli	137.64	0.00	137.64	137.65	0.00	100.00	
180.	B08	Food Control & Drainage	27.00	0.00	27.00	27.00	0.00	100.00	
181.	O21	District Plan - Raigad	105.41	0.00	105.41	105.41	0.00	100.00	
182.	O23	District Plan - Ratnagiri	91.74	0.00	91.74	91.74	0.00	100.00	
183.	O24	District Plan - Sindhudurg	198.32	0.00	198.32	198.32	0.00	100.00	
184.	O25	District Plan - Sindhudurg	51.68	0.00	51.68	51.68	0.00	100.00	
185.	O27	District Plan - Pune	185.40	0.00	185.40	185.40	0.00	100.00	
186.	O29	District Plan - Satara	108.26	0.00	108.26	108.26	0.00	100.00	
187.	O34	District Plan - Kolhapur	437.50	0.00	437.50	437.50	0.00	100.00	
188.	O39	District Plan - Dhule	72.63	0.00	72.63	72.63	0.00	100.00	
189.	O40	District Plan - Jalgaon	479.98	0.00	479.98	479.98	0.00	100.00	
190.	O41	District Plan - Jalgaon	127.02	0.00	127.02	127.02	0.00	100.00	
191.	O45	District Plan - Nandurbar	45.81	0.00	45.81	45.81	0.00	100.00	
192.	O52	District Plan - Nanded	419.12	0.00	419.12	419.12	0.00	100.00	
193.	O53	District Plan - Nanded	105.88	0.00	105.88	105.88	0.00	100.00	
194.	O56	District Plan - Latur	328.42	0.00	328.42	328.42	0.00	100.00	
195.	O57	District Plan - Latur	72.58	0.00	72.58	72.58	0.00	100.00	
196.	O64	District Plan - Wardha	244.48	0.00	244.48	244.48	0.00	100.00	
197.	O65	District Plan - Wardha	68.52	0.00	68.52	68.52	0.00	100.00	
198.	O66	District Plan - Bhandara	203.44	0.00	203.44	203.44	0.00	100.00	
199.	O72	District Plan - Gondia	191.87	0.00	191.87	191.87	0.00	100.00	
200.	O73	District Plan - Gondia	73.13	0.00	73.13	73.13	0.00	100.00	
201.	O83	District Plan - Washim	61.97	0.00	61.97	61.97	0.00	100.00	
202.	ZA01	Interest Payment	62.58	0.00	62.58	62.58	0.00	100.00	
203.	O20	District Plan - Raigad	326.59	0.00	326.59	326.59	0.00	100.00	
204.	O67	District Plan - Bhandara	42.56	0.00	42.56	42.56	0.00	100.00	
205.	E01	Interest Payment	2096.48	0.00	2096.48	2096.48	0.00	100.00	
206.	D10	Internal Debt of the State Government	248.83	0.00	248.83	248.83	0.00	100.00	
207.	O17	District Plan - Mumbai Suburban	150.80	0.00	150.80	150.80	0.00	100.00	
208.	I06	Internal Debt of the State Government	1718.41	47.99	1766.40	1766.39	0.01	100.00	
209.	O59	District Plan - Dharashiv	81.37	0.00	81.37	81.37	0.00	100.00	Above 90

Appendix- 2.8 (contd....)									
S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
210.	O35	District Plan - Kolhapur	138.50	0.00	138.50	138.50	0.00	100.00	
211.	O70	District Plan - Gadchiroli	298.84	0.00	298.84	298.84	0.00	100.00	
212.	O28	District Plan - Satara	466.74	0.00	466.74	466.73	0.01	100.00	
213.	O62	District Plan - Nagpur	683.71	0.00	683.71	683.70	0.01	100.00	
214.	O55	District Plan - Beed	127.11	0.00	127.11	127.10	0.01	99.99	
215.	O69	District Plan - Chandrapur	120.70	0.00	120.70	120.69	0.01	99.99	
216.	O19	District Plan - Thane	177.82	0.00	177.82	177.81	0.01	99.99	
217.	O37	District Plan - Nashik	173.32	0.00	173.32	173.31	0.01	99.99	
218.	N06	District Scheme	2938.92	0.00	2938.92	2938.49	0.43	99.99	
219.	O16	District Plan - Mumbai Suburban	861.20	0.00	861.20	861.05	0.15	99.98	
220.	K06	Energy	9734.00	7548.25	17282.25	17277.11	5.14	99.97	
221.	O38	District Plan - Dhule	239.37	0.00	239.37	239.30	0.07	99.97	
222.	O43	District Plan - Ahmednagar	168.54	0.00	168.54	168.49	0.05	99.97	
223.	O84	District Plan - Palghar	268.58	0.00	268.58	268.49	0.09	99.97	
224.	O71	District Plan - Gadchiroli	107.16	0.00	107.16	107.12	0.04	99.96	
225.	O78	District Plan - Yavatmal	332.18	0.00	332.18	332.03	0.15	99.95	
226.	O22	District Plan - Ratnagiri	268.26	0.00	268.26	268.12	0.14	99.95	
227.	O54	District Plan - Beed	356.89	0.00	356.89	356.69	0.20	99.94	
228.	X04	Loans to Government Servants etc.,	7.52	0.00	7.52	7.52	0.00	99.94	
229.	O18	District Plan - Thane	760.18	0.00	760.18	759.73	0.45	99.94	
230.	O68	District Plan - Chandrapur	335.30	0.00	335.30	335.10	0.20	99.94	
231.	O42	District Plan - Ahmednagar	562.46	0.00	562.46	562.07	0.39	99.93	
232.	O58	District Plan - Dharashiv	326.63	0.00	326.63	326.39	0.23	99.93	
233.	O46	District Plan - Chhatrapati Sambhajinagar	486.64	0.00	486.64	486.16	0.48	99.90	
234.	O32	District Plan - Solapur	548.57	0.00	548.57	547.93	0.63	99.88	
235.	O79	District Plan - Yavatmal	139.82	0.00	139.82	139.66	0.16	99.88	
236.	O30	District Plan - Sangli	348.36	0.00	348.36	347.90	0.45	99.87	
237.	O47	District Plan - Chhatrapati Sambhajinagar	173.36	0.00	173.36	173.12	0.24	99.86	
238.	O26	District Plan - Pune	1070.60	0.00	1070.60	1069.06	1.54	99.86	
239.	O14	District Plan - Mumbai City	324.23	0.00	324.23	323.68	0.55	99.83	
240.	O75	District Plan - Amaravati	102.26	0.00	102.26	102.08	0.19	99.82	

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Appendix- 2.8 (contd...)									
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
241.	F04	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	29767.09	1090.29	30857.38	30797.47	59.91	99.81	
242.	O63	District Plan - Nagpur	260.29	0.00	260.29	259.74	0.55	99.79	
243.	V01	Interest Payment	12.48	78.93	91.41	91.19	0.21	99.77	
244.	N07	District Scheme	59.88	0.00	59.88	59.72	0.16	99.73	
245.	O80	District Plan - Buldhana	316.85	0.00	316.85	315.99	0.86	99.73	
246.	O33	District Plan - Solapur	153.44	0.00	153.44	153.02	0.42	99.73	
247.	X03	Capital Expenditure on Social Services	5.00	0.00	5.00	4.99	0.02	99.70	
248.	W09	Loans to Government Servants etc.,	37.03	0.00	37.03	36.91	0.12	99.67	
249.	H11	Loans to Government Servants etc.,	51.90	23.13	75.03	74.78	0.25	99.67	
250.	L05	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	1370.22	1455.67	2825.89	2816.44	9.45	99.67	
251.	T09	District Scheme	2000.07	0.00	2000.07	1992.86	7.22	99.64	
252.	O36	District Plan - Nashik	639.68	0.00	639.68	636.83	2.85	99.55	
253.	T08	Loans to Government Servants etc.,	17.31	0.00	17.31	17.22	0.09	99.48	
254.	O51	District Plan - Parbhani	63.23	0.00	63.23	62.87	0.36	99.43	
255.	T10	District Scheme	362.95	0.00	362.95	360.75	2.20	99.39	
256.	O02	Social Security & Welfare	300.04	0.00	300.04	298.18	1.87	99.38	
257.	O61	District Plan - Hingoli	57.46	0.00	57.46	57.09	0.37	99.36	
258.	O44	District Plan -Nandurbar	146.19	0.00	146.19	145.07	1.12	99.23	
259.	ZE02	Capital Outlay on Social Security and Welfare	25.50	0.00	25.50	25.30	0.20	99.22	
260.	C12	Loans to Government Servants etc.,	203.09	0.00	203.09	201.21	1.87	99.08	
261.	O82	District Plan - Washim	220.03	0.00	220.03	217.77	2.26	98.97	
262.	D11	Loans to Government Servants etc.,	27.97	0.00	27.97	27.67	0.30	98.94	
263.	G10	Loans to Government Servants etc.,	206.93	0.00	206.93	204.28	2.65	98.72	
264.	M06	Loans to Government Servants etc.,	7.73	0.00	7.73	7.63	0.10	98.68	
265.	O15	District Plan - Mumbai City	165.77	0.00	165.77	163.35	2.42	98.54	
266.	Y01	Interest Payment	28.50	0.00	28.50	28.05	0.45	98.43	
267.	I07	Loans to Government Servants etc.,	108.13	0.00	108.13	106.36	1.76	98.37	
268.	O48	District Plan - Jalna	335.49	0.00	335.49	329.90	5.59	98.33	
269.	O81	District Plan - Buldhana	123.15	0.00	123.15	121.04	2.11	98.29	

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Appendix- 2.8 (concl.d.)									
S. No.	Grant	Name of Grant	Original Grant	Supplementary Grant	Total Grant	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
270.	O60	District Plan - Hingoli	219.54	0.00	219.54	215.07	4.47	97.96	
271.	B11	Loans to Government Servants etc.,	93.32	0.00	93.32	91.38	1.94	97.92	
272.	ZA03	Loans to Government Servants etc.,	26.83	0.00	26.83	26.11	0.71	97.34	
273.	O85	District Plan - Palghar	76.42	0.00	76.42	74.32	2.11	97.24	
274.	O74	District Plan - Amaravati	371.74	0.00	371.74	360.83	10.91	97.07	
275.	E05	Loans to Government Servants etc.,	11.75	0.00	11.75	11.40	0.35	97.05	
276.	A10	Loans to Government Servants etc.,	16.62	0.00	16.62	16.12	0.50	96.98	
277.	A02	Elections	3563.19	0.00	3563.19	3445.95	117.24	96.71	
278.	W03	Technical Education	2635.41	638.10	3273.51	3165.06	108.45	96.69	
279.	V05	Capital Expenditure on Economic Services	60.88	3783.51	3844.39	3715.18	129.21	96.64	
280.	J03	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	7.33	0.00	7.33	7.04	0.29	96.04	
281.	O50	District plan - Parbhani	281.77	0.00	281.77	269.87	11.89	95.78	
282.	O77	District Plan - Akola	85.60	0.00	85.60	81.73	3.86	95.49	
283.	ZG03	Welfare of Vimukt Jatis, Nomadic Tribes, Other Backward Classes & Special Backward Classes	4486.28	5485.40	9971.68	9495.40	476.27	95.22	Above 90
284.	C06	Relief on account of Natural Calamities	13065.18	20.00	13085.18	12444.66	640.52	95.11	
285.	W04	Art & Culture	438.19	69.14	507.33	480.07	27.26	94.63	
286.	K07	Industries	4504.97	2090.81	6595.78	6186.68	409.10	93.80	
287.	D05	Dairy Development	269.25	1469.65	1738.91	1628.71	110.20	93.66	
288.	J04	Capital Outlay on Public Works	24.00	6.82	30.82	28.85	1.97	93.60	
289.	O13	Loans to Government Servants etc.,	3.69	0.00	3.69	3.42	0.27	92.74	
290.	S05	Loans to Government Servants etc.,	10.00	0.00	10.00	9.19	0.81	91.88	
291.	V04	Internal Debt of the State Government	2.44	0.00	2.44	2.23	0.21	91.45	
292.	J05	Loans to Government Servants etc.,	29.02	9.00	38.02	34.66	3.36	91.18	
293.	E02	General Education	78293.26	723.84	79017.09	71979.40	7037.69	91.09	
294.	V06	Loans to Government Servants etc.,	15.36	0.00	15.36	13.96	1.41	90.83	
295.	G01	Sales Tax Administration	1237.76	19.15	1256.91	1141.03	115.88	90.78	
296.	X01	Social Security & Nutrition	14856.15	28427.97	43284.11	39282.86	4001.25	90.76	
297.	W02	General Education	11039.63	97.42	11137.05	10049.61	1087.44	90.24	
Total			207282.63	53149.05	260431.68	246754.25	13677.43		

Source: Appropriation Accounts 2024-25

Appendix –2.9 (Reference: Paragraph 2.5.4.1; Page 74) Savings not surrendered (₹ in crore)								
S. No.	Grant	Name of Grant	Original Grant	Supple- mentary Grant	Total Grant	Actuals	Savings	Surrender
Revenue Voted								
1	O22	District Plan - Ratnagiri	268.26	0.00	268.26	268.12	0.14	0.00
2	O82	District Plan - Washim	220.03	0.00	220.03	217.77	2.26	0.00
3	O26	District Plan - Pune	1070.60	0.00	1070.60	1069.06	1.54	0.00
4	O46	District Plan - Chhatrapati Sambhajinagar	486.64	0.00	486.64	486.16	0.48	0.00
5	O62	District Plan - Nagpur	683.71	0.00	683.71	683.70	0.01	0.00
6	O16	District Plan - Mumbai Suburban	861.20	0.00	861.20	861.05	0.15	0.00
7	O68	District Plan - Chandrapur	335.30	0.00	335.30	335.10	0.20	0.00
8	O80	District Plan - Buldhana	316.85	0.00	316.85	315.99	0.86	0.00
9	O44	District Plan - Nandurbar	146.19	0.00	146.19	145.07	1.12	0.00
10	O78	District Plan - Yavatmal	332.18	0.00	332.18	332.03	0.15	0.00
11	O28	District Plan - Satara	466.74	0.00	466.74	466.73	0.01	0.00
		Total	5187.70	0.00	5187.70	5180.78	6.92	0.00
Capital Voted								
12	O81	District Plan - Buldhana	123.15	0.00	123.15	121.04	2.11	0.00
13	O63	District Plan - Nagpur	260.29	0.00	260.29	259.74	0.55	0.00
14	O69	District Plan - Chandrapur	120.70	0.00	120.70	120.69	0.01	0.00
15	O79	District Plan - Yavatmal	139.82	0.00	139.82	139.66	0.16	0.00
16	O47	District Plan - Chhatrapati Sambhajinagar	173.36	0.00	173.36	173.12	0.24	0.00
17	O71	District Plan - Gadchiroli	107.16	0.00	107.16	107.12	0.04	0.00
		Total	924.48	0.00	924.48	921.37	3.11	0.00
		Grand Total	6112.18	0.00	6112.18	6102.15	10.03	0.00
<i>Source: Appropriation Accounts 2024-25</i>								

Appendix –2.10								
<i>(Reference: Paragraph 2.5.4.1; Page 74)</i>								
Surrender of funds in excess of ₹ 10 crore, on the last day of March								
(₹ in crore)								
S. No.	Grant	Name of Grant	OG	Supp	Total Grant	Actuals	Excess(+)/ Savings(-)	Surrender
1.	A02	Elections	3563.19	0.00	3563.19	3445.95	-117.24	-101.65
2.	A03	Public Service Commission	118.06	0.00	118.06	91.56	-26.50	-26.25
3.	A04	Secretariat & Miscellaneous General Services	1617.85	69.68	1687.52	903.64	-783.88	-711.30
4.	A05	Social Services	394.47	0.00	394.47	210.34	-184.13	-239.53
5.	A06	Information & Publicity	653.04	50.00	703.04	375.31	-327.72	-307.84
6.	A07	Civil Aviation	910.91	0.00	910.91	632.34	-278.57	-278.37
7.	A09	Capital Outlay on Public Works	195.48	10.00	205.48	87.70	-117.78	-105.78
8.	B01	Police Administration	29110.00	1279.22	30389.22	23962.36	-6426.87	-6352.17
9.	B02	State Excise	287.14	5.79	292.93	252.07	-40.86	-31.11
10.	B03	Transport Administration	4906.85	2290.81	7197.66	5232.93	-1964.72	-1947.88
11.	B05	Jails	719.80	20.04	739.84	618.53	-121.31	-110.24
12.	B07	Economic Services	1355.00	103.00	1458.00	979.62	-478.38	-477.48
13.	B10	Capital Expenditure on Economic Services	2820.25	726.51	3546.76	2427.57	-1119.19	-1067.44
14.	C01	Revenue & District Administration	4096.26	69.74	4166.00	3303.66	-862.35	-761.22
15.	C02	Stamps & Registration	366.56	64.00	430.56	450.91	+20.35	-26.99
16.	C04	Secretariat & Other General Services	85.99	2.28	88.27	65.69	-22.58	-14.87
17.	C05	Other Social Services	83.09	50.00	133.09	87.39	-45.70	-30.30
18.	C06	Relief on account of Natural Calamities	13065.18	20.00	13085.18	12444.66	-640.52	-860.90
19.	C07	Forest	4353.47	56.88	4410.36	3341.56	-1068.79	-876.90
20.	C10	Capital Expenditure on Economic Services	1336.80	0.00	1336.80	830.62	-506.18	-483.19
21.	D01	Interest Payments	15.95	0.00	15.95	2.07	-13.88	-13.79
22.	D03	Agriculture Services	14414.94	11183.08	25598.02	21920.01	-3678.02	-3509.34
23.	D04	Animal Husbandary	2054.91	78.21	2133.12	1530.72	-602.40	-464.35
24.	D05	Dairy Development	269.25	1469.65	1738.91	1628.71	-110.20	-52.97
25.	D06	Fisheries	519.72	27.07	546.79	249.95	-296.84	-251.76
26.	D07	Secretariat & Other Economic Services	64.78	7.00	71.78	41.32	-30.47	-14.40
27.	D08	Capital Outlay on Animal Husbandary	37.26	0.00	37.26	10.05	-27.21	-13.62
28.	D09	Capital Expenditure on Fisheries	176.08	107.25	283.33	165.17	-118.16	-76.05
29.	E02	General Education	78293.26	723.84	79017.09	71979.40	-7037.69	-6939.93
30.	E03	Secretariat & Other Social Services	732.61	122.37	854.99	674.66	-180.33	-109.03
31.	E04	Capital Outlay on Education, Sports, Art & Culture	201.00	100.00	301.00	228.00	-73.00	-70.00
32.	F02	Urban Development and other Advance Services	17252.08	7358.52	24610.60	13554.03	-11056.57	-10928.43
33.	F03	Secretariat & Other Social Services	193.92	2.40	196.31	78.26	-118.05	-110.00
34.	F04	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	29767.09	1090.29	30857.38	30797.47	-59.91	-60.00
35.	F05	Capital Expenditure on Social Services	3206.00	6871.84	10077.84	8069.74	-2008.10	-2008.10
36.	F07	Loans for Urban Development	5274.00	2636.82	7910.82	6306.92	-1603.90	-1603.90
37.	G01	Sales Tax Administration	1237.76	19.15	1256.91	1141.03	-115.88	-103.41

Appendix- 2.10 (contd...)								
S. No.	Grant	Name of Grant	OG	Supp	Total Grant	Actuals	Savings	Surrender
38.	G02	Other Fiscal & Misc Services	3010.40	0.00	3010.40	483.96	-2526.44	-2524.18
39.	G03	Interest Payment and Debt Servicing	53362.04	0.00	53362.04	47880.81	-5481.22	-4429.10
40.	G05	Treasury & Accounts Administration	561.13	0.00	561.13	433.72	-127.41	-114.51
41.	G06	Pension and Other Retirement Benefits	59820.71	75.00	59895.71	44971.85	-14923.86	-14918.34
42.	G07	Social Security & Welfare	129.73	0.00	129.73	91.25	-38.48	-32.33
43.	G08	Capital Outlay on Other Administrative Services	195.43	0.00	195.43	170.43	-25.00	-25.00
44.	G09	Public Debt & Inter State Settlement	55476.70	0.00	55476.70	40037.16	-15439.54	-15439.54
45.	H04	Secretariat & Other Economic Services	83.06	0.03	83.09	57.11	-25.98	-20.24
46.	H05	Roads and Bridges	6641.03	500.00	7141.03	5720.91	-1420.11	-913.87
47.	H06	Public Works & Administrative and Functional Buildings	3547.35	84.76	3632.11	3062.27	-569.84	-417.28
48.	H07	Capital Expenditure on Social Services & other Economic Services	20190.53	8667.35	28857.88	25640.49	-3217.39	-3151.56
49.	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	4860.79	2813.09	7673.88	4097.69	-3576.19	-3309.38
50.	I01	Interest Payments	1710.59	0.00	1710.59	1184.11	-526.48	-526.48
51.	I03	Irrigation, Power & other Economic Services	2583.54	48.49	2632.03	1951.43	-680.60	-1065.22
52.	I04	Secretariat - Economic Services	78.89	0.00	78.89	49.66	-29.23	-26.72
53.	I05	Capital Expenditure on Irrigation	17786.04	3109.91	20895.95	16434.73	-4461.22	-4549.76
54.	J01	Administration of Justice	4278.28	395.35	4673.63	3457.95	-1215.69	-1160.51
55.	J02	Secretariat and Other Social and Economic Services	256.14	1.54	257.68	168.80	-88.88	-85.92
56.	K01	Other Taxes and Duties on Commodities and Services	94.86	0.94	95.80	71.41	-24.39	-22.83
57.	K03	Stationery and Printing	264.44	1.61	266.06	204.40	-61.66	-31.34
58.	K04	Labour Employment and Skill Development	442.10	8.40	450.50	246.98	-203.53	-165.33
59.	K07	Industries	4504.97	2090.81	6595.78	6186.68	-409.10	-348.63
60.	K09	Capital Expenditure on Economic and Social Services	110.26	0.56	110.81	26.62	-84.19	-83.94
61.	K10	Capital Expenditure on Industries	250.00	523.00	773.00	24.15	-748.85	-748.85
62.	K11	Capital Expenditure on Energy	3200.00	23.34	3223.34	990.12	-2233.22	-2233.22
63.	L02	District Administration	9766.02	532.63	10298.65	8492.45	-1806.20	-1777.41
64.	L03	Rural Development Programmes	10862.57	5872.31	16734.88	12089.94	-4644.94	-4594.09
65.	L04	Secretariat - Economic Services	116.36	0.29	116.65	56.67	-59.99	-59.99
66.	L07	Capital Expenditure on Rural Development	7274.60	9.41	7284.01	5226.95	-2057.06	-2057.05
67.	M02	Food Storage and Warehousing	1576.80	2756.31	4333.11	2655.75	-1677.36	-1663.03
68.	M03	Secretariat and Other Economic Services	140.60	37.08	177.68	115.21	-62.47	-57.29
69.	M04	Capital Outlay on Food Storage and Warehousing	15330.35	0.00	15330.35	5794.45	-9535.90	-9532.61

Appendix- 2.10 (contd...)								
S. No.	Grant	Name of Grant	OG	Supp	Total Grant	Actuals	Savings	Surrender
70.	N02	Secretariat and Other Social Services	2082.00	0.00	2082.00	1262.98	-819.02	-774.89
71.	N03	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	16788.57	5083.70	21872.27	16371.41	-5500.87	-5203.67
72.	N04	Capital Expenditure on Social Services	1032.50	123.33	1155.83	469.07	-686.76	-666.76
73.	O01	District Administration	815.69	0.00	815.69	109.80	-705.89	-705.86
74.	O03	Rural Employment	5170.03	100.00	5270.03	2680.30	-2589.73	-2577.50
75.	O04	Other Rural Development Programmes	100.08	0.00	100.08	0.00	-100.08	-100.00
76.	O06	Other Scientific Research	38.00	0.00	38.00	0.00	-38.00	-38.00
77.	O07	Secretariat - Economic Services	275.40	0.50	275.90	153.51	-122.38	-61.94
78.	O08	Tourism	23.39	0.00	23.39	1.10	-22.29	-20.00
79.	O09	Census Surveys and Statistics	1621.83	1000.00	2621.83	2043.76	-578.06	-537.15
80.	O10	Capital Outlay on Other Rural Development	6897.55	100.00	6997.55	2201.80	-4795.75	-4761.12
81.	O11	Capital Outlay on Hill Areas	255.00	0.00	255.00	169.24	-85.76	-85.33
82.	O12	Investment in General Financial and Trading Institutions	20.00	0.00	20.00	0.00	-20.00	-20.00
83.	Q03	Housing	3181.63	0.00	3181.63	622.24	-2559.39	-2551.21
84.	R01	Medical and Public Health	15534.76	4208.61	19743.37	16143.75	-3599.62	-3413.89
85.	R03	Capital Outlay on Medical and Public Health	8.77	664.48	673.25	10.57	-662.68	-660.77
86.	R04	Loans to Government Servants etc.	76.92	0.00	76.92	56.52	-20.39	-18.73
87.	S01	Medical and Public Health	6223.98	627.98	6851.96	5970.89	-881.06	-744.24
88.	S04	Capital Outlay on Medical and Public Health	1405.77	1825.00	3230.77	2859.77	-371.00	-358.92
89.	T02	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	122.59	0.00	122.59	94.58	-28.01	-13.35
90.	T05	Revenue Expenditure on Tribal Areas Development Sub Plan	13582.45	2993.96	16576.41	12517.44	-4058.97	-3795.91
91.	T06	Capital Expenditure on Tribal Areas Development Sub Plan	2633.54	417.23	3050.76	1878.17	-1172.59	-1146.88
92.	U04	Ecology and Environment	449.95	255.52	705.47	497.30	-208.17	-253.44
93.	V02	Co-Operation	2334.16	747.11	3081.28	2281.63	-799.65	-654.47
94.	V03	Capital Expenditure on Social Services	374.12	85.00	459.12	299.61	-159.51	-143.88
95.	V05	Capital Expenditure on Economic Services	60.88	3783.51	3844.39	3715.18	-129.21	-123.90
96.	W01	Interest Payments	366.47	0.48	366.95	327.85	-39.11	-27.45
97.	W02	General Education	11039.63	97.42	11137.05	10049.61	-1087.44	-1007.44
98.	W03	Technical Education	2635.41	638.10	3273.51	3165.06	-108.45	-80.26
99.	X01	Social Security and Nutrition	14856.15	28427.97	43284.11	39282.86	-4001.25	-3833.94
100.	Y02	Water Supply and Sanitation	6007.24	290.66	6297.90	4690.90	-1607.00	-1804.22
101.	Y04	Minor Irrigation	58.52	0.00	58.52	46.10	-12.42	-12.42
102.	ZA02	Secretariat and Other Social Services	3144.93	6114.09	9259.02	3166.97	-6092.06	-6029.21
103.	ZC01	Parliament/State/Union Territory Legislatures	543.69	0.00	543.69	397.87	-145.81	-129.80

Appendix- 2.10 (concl.)								
S. No.	Grant	Name of Grant	OG	Supp	Total Grant	Actuals	Savings	Surrender
104.	ZC02	Social Security and Welfare	40.05	0.00	40.05	24.94	-15.11	-15.07
105.	ZC03	Loans to Government Servants etc.	353.61	209.00	562.61	379.51	-183.10	-182.86
106.	ZD02	Art and Culture	1300.98	124.60	1425.58	753.71	-671.87	-621.45
107.	ZD04	Tourism	2083.00	53.22	2136.22	1343.84	-792.38	-782.97
108.	ZD05	Capital Outlay on Education, Sports, Art & Culture	46.01	96.39	142.41	112.31	-30.09	-23.79
109.	ZE01	Minorities Development	938.00	10.03	948.03	586.80	-361.23	-280.67
110.	ZF04	Capital Outlay on Public Works	39.43	0.00	39.43	24.45	-14.98	-14.98
111.	ZG03	Welfare of Vimukta Jatis, Nomadic Tribes, Other Backward Classes and Special Backward Classes	4486.28	5485.40	9971.68	9495.40	-476.27	-441.95
112.	ZG04	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	25.13	26.41	51.54	20.08	-31.46	-31.36
113.	ZG05	Loans for Housing	1.47	40.72	42.19	1.65	-40.54	-40.45
114.	ZH03	Irrigation, Power and Other Economic Services	736.58	11.80	748.38	432.63	-315.75	-268.26
115.	ZH05	Capital Expenditure on Irrigation	4380.47	0.00	4380.47	3259.40	-1121.07	-1102.52
116.	ZI01	Interest Payments	11.00	0.00	11.00	0.00	-11.00	-11.00
117.	ZI03	Social Security and Welfare	1526.30	15.54	1541.84	1178.12	-363.72	-300.13
118.	ZI04	Capital Outlay on Social Security and Welfare	15.00	0.00	15.00	3.14	-11.86	-11.86
Total			648001.25	127825.39	775826.64	607351.89	-168474.75	-163711.87

Source: Appropriation Accounts 2024-25

Appendix –2.11					
<i>(Reference: Paragraph 2.5.5; Page 75)</i>					
Misclassification of revenue expenditure as capital expenditure during 2024-25					
(₹ in crore)					
S. No	Grant. No.	Name of Grant	Misclassified amount	Major Head	Audit Observation
1.	B10	Capital Expenditure on Economic Services	16.73	4055	Understatement of Revenue Expenditure
2.	D08	Capital Outlay on Animal Husbandry	3.24	4403	Understatement of Revenue Expenditure
3.	D08	Capital Outlay on Animal Husbandry	4.86	4403	Understatement of Revenue Expenditure
4.	F05	Capital Expenditure on Social Services	2000.00	4217	Understatement of Revenue Expenditure
5.	F05	Capital Expenditure on Social Services	2000.00	4217	Understatement of Revenue Expenditure
6.	H08	Capital Expenditure on Public Works Administrative and Functional Buildings	41.64	4059	Understatement of Revenue Expenditure
7.	S04	Capital Outlay on Medical and Public Health	2.35	4210	Understatement of Revenue Expenditure
8.	D09	Capital Expenditure on Fisheries	1.08	4405	Understatement of Revenue Expenditure
		Total	4069.91		

Source: Appropriation Accounts 2024-25

Appendix-2.12 (Reference: Paragraph 2.5.6; Page 75) Major Policy Decisions during the year or New Schemes proposed in the Budget (in excess of ₹10 crore)		
		(₹ in crore)
S.No	Name of the Schemes	Expenditure incurred during 2024-25
1.	4210 (00) (01) Major Works - Allppathy Medical Education (Scheme)	6427.77
2.	4217 (00) (01) Financial assistance to Mumbai Railway Vikas corporation on behalf of the State Government for Mumbai Urban Transport Project Phase-III A (MUTP-III A) project (Scheme)	471.00
3.	4404 (00) (03) Share capital contribution to Maharashtra Sahakari Dudh Mahasangh Maryadit (Mahanand) (Scheme)	248.83
4.	3055 (01) (05) Behind- the- Meter power Infrastructure under PM- eBus Sewa (Central Share 100%) (Scheme)	167.65
5.	2236 (10) (07) & (10)(08) Upgradation of existing Anganwadis to Saksham Anganwadis (Scheme)	132.89
6.	2235 (25) (05) Lek Ladki Yojana (Scheme)	73.75
7.	4059 (15) (01) Major Works- PROHIBITION AND EXCISE (Scheme)	63.93
8.	3055 (01) (03) Assistance for Development/ up gradation of bus depot under PM- eBus Sewa	54.21
9.	2225 (02) (47) Implementation of Shabari Adivasi Gharkul Yojana in Urban Areas (State Scheme) (Scheme)	50.00
10.	2202 (01) (09) Development of PM SHRI Schools in the State (Scheme)	47.42
11.	2202 (01) (14) & (01)(15) Development of PM SHRI Schools in the state (PM schools for Rising India) (Scheme)	42.03
12.	4202 (00) (01), Major Work (Scheme)	35.26
13.	2236 (01) (04) Construction of Aanganwadi Centres in convergence with Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN)(Central Share 100%) (Scheme)	17.16
14.	2210 (02) (32) Cancer Hospital Chandrapur (Committed)	12.00
15.	2205 (01) (05) Grant in aid to Literature Institutes, (Scheme)	10.70
Source: Finance Accounts 2024-25		

Appendix –2.13 (Reference: Paragraph 2.5.7; Page 78) Entire expenditure was incurred in March 2025 (₹ in crore)									
Sl. No.	Grant No.	Name of the Grant	Head of Accounts				Name of the Scheme	Types of Budget	Actual Expenditure during March 2025
1	B08	Flood Control and Drainage	2711	02	190	092	Asian Development Bank assisted Sustainable Coastal Protection and Management Investment Programme	O	27
			2711	02	190	097	Asian Development Bank assisted Sustainable Coastal Protection And Management Programme (Asian Development Bank Share 70%) (Scheme)		
2	E04	Capital Outlay on Education, Sports, Art & Culture	4202	01	201	649	Development of model schools in the state	O+S+R	228
			4202	01	201	653	DEVELOPMENT OF PM SHRI (PM SCHOOLS FOR RISING INDIA) PRIMARY SCHOOLS IN THE STATE (CENTRAL SHARE 60%)		
			4202	01	201	654	Development of PM SHRI (PM Schools for Rising India) Primary schools in the State (Central Share 60 Percent)		
			4202	01	202	621	Construction of Maharashtra Jawahar Balbhavan		
			4202	01	202	622	Construction of Other Offices Building of Deputy Director of Education and Education Department		
			4202	01	202	643	Construction of sainik school		
			4202	01	202	650	Development of model schools in the State		
			4202	01	202	655	Development of PM SHRI (PM Schools for Rising India) Secondary schools in the State (Central Share 60 Percent)		
			4202	01	202	656	Development of PM SHRI (PM Schools for Rising India) Secondary schools in the State (State Share 40 Percent)		
			4202	03	800	625	Construction of Memorial of Sports Personnel		
3	K10	Capital Expenditure on Industries	4875	60	190	005	Construction of M Hub Building (Scheme)	O+S+R	24.15
			4875	60	800	002	Creation and Development of Industrial Infrastructure		
4	L01	Interest Payments	2049	03	108	114	Insurance Fund	O	178.68
			2049	03	108	115	Saving Fund		

Appendix- 2.13 (contd...)									
Sl. No	Grant No.	Name of the Grant	Head of Accounts				Name of the Scheme	Types of Budget	Actual Expenditure during March 2025
	R03	Capital Outlay on Medical & Public Health	4210	01	110	110	Non Teaching Government Hospitals and Dispensaries in Mofussil Areas	O+S	10.57
			4210	01	110	111	Central Mental Hospitals		
			4210	01	110	112	Establishment of Regional Referral Centres at all Revenue Divisions Head Quarters		
			4210	01	800	117	Establishment of Trauma Care Units - Maharashtra Emergency Medical Services		
			4210	02	800	125	Bureau of Health Publicity		
			4210	80	800	126	Strengthening of Vital Statistical Bureau		
			6003	00	109	049	Loans from HUDCO for construction and upgradation of Health Institutions (Committed)		
6	S02	Social security & Welfare	2235	60	104	160	Deposit Linked Insurance Scheme Government provident Fund	O	0.11
7	V04	Internal Debt of State Government	6003	00	108	024	Loans from National Co-operative Development Corporation (Co-operation)	O	2.23
			6003	00	108	045	Loans from National Co-operative development corporation (Marketing)		
			6003	00	108	046	Loans from National Co-operative Development Corporation (Textiles)		
8	X03	Capital Expenditure on Social Services	4236	80	800	001	Construction of Anganwadi Centres as per recommendation of the 13th Finance Commission	O	4.99
9	ZE02	Capital Outlay on Social Security & Welfare	4235	02	190	023	Share Capital Contribution to Maulana Azad Minorities Financial Development Corporation	O	25.3
			4235	02	190	024	Share Capital Contribution to the National Minorities Development and Financial Corporation		
10	ZG04	Capital Outlay on Welfare of SC,ST, OBC & Minorities	4225	03	190	192	Share Capital Contribution to Vasantrao Naik VJNT Development Corporation (and scheme for SBC)	O+S	20.08
			4225	03	190	193	Share Capital Contribution To Maharashtra State Other Backward Class Finance And Development Corporation		
			4225	03	190	207	Share Capital Contribution to Shamrao Peje Konkan Other Backward Class Financial Development Corporation		
			4225	03	190	214	Share Capital contribution to co-operative spinning mills belonging to the members of the Nomadic Tribes-C category (Scheme)		

Appendix- 2.13 (concl.)									
Sl. No	Grant No.	Name of the Grant	Head of Accounts				Name of the Scheme	Types of Budget	Actual Expenditure during March 2025
11	ZI04	Capital Outlay on Social Security & Welfare	4235	02	190	074	Share Capital contribution to Maharashtra State Finance and Development Corporation for person with Disabilities (Scheme)	O	3.14
12	ZI05	Loans to Government Servants	7610	00	201	101	House Building Advances for Other Officers/Employees	O	0.52
			7610	00	202	101	Advances for purchase of Motor Conveyances		
			7610	00	204	101	Advances for purchase of Computers		
Total									524.77

Source: Appropriation Accounts 2024-25

Appendix 2.14 (Reference: Paragraph 2.5.7; Page 78) Quarter wise expenditure for all major heads during 2024-25 (₹ in crore)										
SI No.	Grant No.	Allocation during 2024-25	Expenditure				Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure	
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.				In March
1	A01	54.85	10.77	11.62	11.61	21.07	11.19	55.07	38.26	20.32
2	A02	3449.53	290.90	460.45	853.30	1837.81	1382.28	3442.46	53.39	40.15
3	A03	91.81	16.86	17.61	16.58	40.46	23.22	91.51	44.21	25.37
4	A04	904.23	56.93	79.84	99.90	665.75	575.74	902.42	73.77	63.80
5	A05	144.72	34.23	43.42	49.42	81.26	47.15	208.33	39.01	22.63
6	A06	376.74	13.59	40.72	37.16	283.74	238.48	375.21	75.62	63.56
7	A07	632.34	0.04	0.26	219.29	412.75	406.12	632.34	65.27	64.22
8	A09	87.70	0.00	17.47	39.64	30.59	19.64	87.70	34.88	22.39
9	A10	16.12	3.72	5.96	2.85	3.59	2.76	16.12	22.27	17.12
10	B01	23964.66	4897.62	6437.26	6050.48	6543.91	2200.87	23929.27	27.35	9.20
11	B02	253.02	53.41	64.38	57.07	77.19	32.30	252.05	30.62	12.81
12	B03	5233.82	1007.77	715.41	1442.55	2066.73	1315.72	5232.46	39.50	25.15
13	B04	63.63	15.58	16.11	15.27	16.67	3.92	63.63	26.20	6.16
14	B05	618.31	111.89	132.67	160.62	213.02	108.96	618.20	34.46	17.63
15	B06	3.78	0.00	0.00	1.51	2.26	1.86	3.77	59.95	49.34
16	B07	979.62	0.00	0.00	88.96	890.66	562.16	979.62	90.92	57.39
17	B08	27.00	0.00	0.00	0.00	27.00	27.00	27.00	100.00	100.00
18	B10	2436.66	1.73	274.46	24.25	2111.63	1767.42	2412.07	87.54	73.27
19	B11	91.21	0.00	17.83	14.68	58.87	56.86	91.38	64.42	62.22
20	C01	3307.10	676.94	851.35	848.02	920.23	375.84	3296.54	27.92	11.40
21	C02	386.67	59.29	79.63	87.44	224.24	165.18	450.60	49.76	36.66
22	C04	65.69	12.49	15.32	15.57	22.31	11.56	65.69	33.96	17.60
23	C05	86.89	7.21	10.52	11.91	57.06	48.24	86.70	65.81	55.64
24	C06	12200.62	681.80	1440.98	1486.65	3683.68	1604.37	7293.11	50.51	22.00

Appendix- 2.14 (contd...)										
SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
25	C07	3343.30	661.13	628.71	612.67	1436.95	997.64	3339.46	43.03	29.87
26	C09	2.56	0.00	0.00	0.00	0.00	2.57	2.57	100.00	84.82
27	C10	832.39	9.05	126.60	138.80	556.21	437.46	830.66	66.96	52.66
28	C12	201.22	1.73	61.78	50.19	87.51	64.10	201.21	43.49	31.86
29	D02	0.10	0.00	0.00	0.05	0.08	0.05	0.13	61.54	38.46
30	D03	21892.35	834.76	6771.77	8313.57	4959.39	4242.81	20879.49	23.75	20.32
31	D04	1531.62	258.37	378.38	367.20	510.81	261.91	1514.76	33.72	17.29
32	D05	1628.79	44.30	286.21	453.90	844.19	809.81	1628.60	51.84	49.72
33	D06	249.94	14.05	60.12	64.50	80.40	64.11	219.07	36.70	29.26
34	D07	40.92	4.37	5.86	4.85	26.24	22.23	41.32	63.50	53.80
35	D08	10.05	0.00	0.47	4.12	1.37	1.37	5.96	22.99	22.99
36	D09	165.17	0.00	41.64	7.84	113.89	32.00	163.37	69.71	19.59
37	D10	248.83	0.00	138.84	0.00	109.99	109.99	248.83	44.20	44.20
38	D11	27.67	0.00	4.02	2.80	20.85	19.16	27.67	75.35	69.24
39	E02	71998.97	15201.49	18682.77	17169.54	20646.26	10076.33	71700.06	28.80	14.05
40	E03	675.05	29.95	48.80	66.02	522.68	457.51	667.45	78.31	68.55
41	E04	228.00	0.00	0.00	0.00	228.00	228.00	228.00	100.00	100.00
42	E05	11.40	0.65	0.50	2.94	7.31	6.86	11.40	64.12	60.18
43	F02	13558.92	2183.71	2131.37	1914.34	6410.98	5520.03	12640.40	50.72	43.67
44	F03	78.35	5.29	7.21	6.04	59.72	52.83	78.26	76.31	67.51
45	F04	30797.38	9522.48	7146.86	7501.48	6626.39	4166.10	30797.21	21.52	13.53
46	F05	8069.74	0.00	1354.45	925.93	5789.36	4199.35	8069.74	71.74	52.04
47	F07	6306.92	148.76	1509.19	877.84	3771.12	2498.97	6306.91	59.79	39.62
48	F08	4.00	0.42	0.63	0.02	2.93	1.75	4.00	73.25	43.75
49	G01	1141.82	270.72	303.71	257.24	309.24	76.22	1140.91	27.10	6.68
50	G02	483.98	9.15	13.39	7.44	23.27	18.72	53.25	43.70	35.15
51	G03	48909.76	9543.44	9226.43	9810.89	10866.35	5036.96	39447.11	27.55	12.77

Appendix- 2.14 (contd...)										
SI No.	Grant No	Allocation during 2024-25	Expenditure				Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure	
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.				In March
52	G04	51.67	10.42	14.02	10.95	16.28	6.21	51.67	31.51	12.02
53	G05	433.82	93.49	116.80	104.60	118.56	45.32	433.45	27.35	10.46
54	G06	44963.27	10009.99	14386.02	10096.88	10208.19	2021.31	44701.08	22.84	4.52
55	G07	91.27	17.30	16.08	18.85	38.51	22.41	90.74	42.44	24.70
56	G08	170.43	0.00	0.00	0.00	170.43	0.00	170.43	100.00	0.00
57	G09	40037.16	5524.44	11808.53	8355.00	7602.88	507.21	33290.85	22.84	1.52
58	G10	204.28	0.98	3.14	2.49	197.67	84.87	204.28	96.76	41.55
59	H02	0.32	0.00	0.09	0.04	0.19	0.12	0.32	59.38	37.50
60	H03	477.30	14.35	67.21	53.40	232.04	199.19	367.00	63.23	54.28
61	H04	57.12	11.57	15.21	14.31	16.02	4.92	57.11	28.05	8.61
62	H05	6202.61	195.97	986.46	683.54	2703.41	2241.48	4569.38	59.16	49.05
63	H06	3063.85	472.35	806.50	633.34	1144.37	696.54	3056.56	37.44	22.79
64	H07	25674.09	2622.50	7377.93	1465.61	14172.76	7949.37	25638.80	55.28	31.01
65	H08	4223.84	16.02	653.64	995.70	2431.36	1790.74	4096.72	59.35	43.71
66	H09	37.53	0.00	6.48	16.84	14.21	14.09	37.53	37.86	37.54
67	H11	74.93	0.00	17.47	28.47	28.84	24.27	74.78	38.57	32.46
68	I01	1184.11	301.16	298.05	293.75	291.16	291.16	1184.12	24.59	24.59
69	I02	0.26	0.00	0.05	0.02	0.19	0.14	0.26	73.08	53.85
70	I03	1339.14	231.03	337.81	304.21	465.14	225.59	1338.19	34.76	16.86
71	I04	49.67	8.19	11.39	10.19	19.90	5.31	49.67	40.06	10.69
72	I05	16117.24	1070.14	2485.01	4080.43	8797.79	5866.03	16433.37	53.54	35.70
73	I06	1766.39	270.94	128.53	565.37	801.56	575.74	1766.40	45.38	32.59
74	I07	106.36	0.38	30.99	37.39	37.78	34.57	106.54	35.46	32.45
75	J01	3458.75	725.03	906.90	851.09	972.00	270.10	3455.02	28.13	7.82
76	J02	168.92	36.59	46.63	38.10	47.47	15.65	168.79	28.12	9.27
77	J03	7.04	0.00	0.09	2.29	4.65	2.93	7.03	66.15	41.68
78	J04	28.85	0.00	4.82	0.00	24.03	23.86	28.85	83.29	82.70

Appendix- 2.14 (contd...)											
SI No.	Grant No	Allocation during 2024-25	Expenditure				Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure		
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.				In March	
79	J05	34.66	5.31	10.74	13.29	5.15	1.64	34.49	14.93	4.76	
80	K01	71.41	15.49	19.68	17.01	19.23	7.07	71.41	26.93	9.90	
81	K03	204.47	42.33	44.38	44.62	73.04	48.56	204.37	35.74	23.76	
82	K04	247.18	41.22	57.47	48.48	99.44	51.95	246.61	40.32	21.07	
83	K05	0.10	0.00	0.00	0.04	0.06	0.05	0.10	60.00	50.00	
84	K06	17277.11	2707.22	0.00	2770.61	11799.28	6471.56	17277.11	68.29	37.46	
85	K07	6186.94	73.74	1230.73	95.32	4780.08	3723.55	6179.87	77.35	60.25	
86	K08	25.11	5.82	6.99	5.94	6.17	0.64	24.92	24.76	2.57	
87	K09	26.63	0.00	0.00	5.03	21.59	13.27	26.62	81.10	49.85	
88	K10	24.15	0.00	0.00	0.00	24.15	24.15	24.15	100.00	100.00	
89	K11	990.12	0.00	0.00	198.00	748.81	646.81	946.81	79.09	68.31	
90	K13	13.21	0.64	2.96	2.07	7.54	5.19	13.21	57.08	39.29	
91	L01	2846.08	0.00	0.00	0.00	178.68	178.68	178.68	100.00	100.00	
92	L02	8492.45	1968.25	2466.22	1984.50	2063.37	648.83	8482.34	24.33	7.65	
93	L03	12089.94	25.51	2106.31	1485.41	8331.57	7043.82	11948.80	69.73	58.95	
94	L04	56.66	5.51	9.49	30.49	11.18	5.06	56.67	19.73	8.93	
95	L05	2816.44	0.00	623.51	380.96	1810.00	1426.44	2814.47	64.31	50.68	
96	L07	5226.95	0.65	500.35	1179.80	3546.15	1820.75	5226.95	67.84	34.83	
97	L08	8.90	0.67	1.69	0.67	5.88	5.88	8.91	65.99	65.99	
98	M01	0.03	0.00	0.00	0.01	0.02	0.01	0.03	66.67	33.33	
99	M02	2655.76	96.29	646.93	436.21	1475.20	947.87	2654.63	55.57	35.71	
100	M03	115.12	20.42	27.95	31.13	35.63	20.50	115.13	30.95	17.81	
101	M04	5788.30	429.33	812.81	977.53	2354.51	773.96	4574.18	51.47	16.92	
102	M05	5.44	0.00	0.00	0.03	5.42	5.42	5.45	99.45	99.45	
103	M06	7.63	1.39	2.04	1.76	2.44	2.15	7.63	31.98	28.18	
104	N02	1263.33	27.27	38.39	39.28	1157.90	1132.78	1262.84	91.69	89.70	
105	N03	16385.72	923.07	3187.72	4195.45	7903.11	4073.22	16209.35	48.76	25.13	

SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			Expenditure							
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
106	N04	469.07	0.00	37.50	82.06	349.51	277.54	469.07	74.51	59.17
107	N05	4.92	0.83	0.12	1.09	2.86	1.91	4.90	58.37	38.98
108	N06	2938.49	0.00	105.02	489.30	2340.46	2012.72	2934.78	79.75	68.58
109	N07	59.72	0.00	3.73	2.31	53.68	51.98	59.72	89.89	87.04
110	N08	0.98	0.00	0.02	0.07	0.89	0.77	0.98	90.82	78.57
111	O01	109.83	1.62	2.00	27.93	77.28	30.13	108.83	71.01	27.69
112	O02	298.17	0.00	93.61	3.31	201.26	118.16	298.18	67.50	39.63
113	O03	2681.52	16.21	1295.06	428.53	940.45	714.36	2680.25	35.09	26.65
114	O07	153.54	19.94	26.62	65.02	41.83	23.74	153.41	27.27	15.47
115	O08	1.10	0.29	0.35	0.25	0.21	0.08	1.10	19.09	7.27
116	O09	2044.87	15.70	21.40	120.88	1885.65	1846.66	2043.63	92.27	90.36
117	O10	2199.22	4.75	339.39	386.51	1469.61	1162.63	2200.26	66.79	52.84
118	O11	169.67	0.00	8.23	29.17	131.45	115.08	168.85	77.85	68.16
119	O13	3.55	0.00	0.53	0.41	2.49	2.17	3.43	72.59	63.27
120	O14	323.68	0.00	0.05	68.55	254.98	237.79	323.58	78.80	73.49
121	O15	163.35	-0.02	10.62	9.92	141.62	131.49	162.14	87.34	81.10
122	O16	861.20	4.77	162.82	11.53	681.93	663.56	861.05	79.20	77.06
123	O17	150.80	0.00	9.02	11.00	125.41	106.99	145.43	86.23	73.57
124	O18	759.98	0.00	73.51	122.68	538.94	519.74	735.13	73.31	70.70
125	O19	177.81	0.00	34.73	22.10	118.60	114.84	175.43	67.61	65.46
126	O20	326.59	0.00	12.08	74.88	239.59	210.78	326.55	73.37	64.55
127	O21	105.41	0.00	4.43	19.82	86.53	70.94	110.78	78.11	64.04
128	O22	268.26	0.03	23.58	42.32	202.18	191.01	268.11	75.41	71.24
129	O23	91.74	0.03	4.35	13.19	74.18	64.14	91.75	80.85	69.91
130	O24	198.32	0.02	8.25	21.43	168.63	118.78	198.33	85.02	59.89
131	O25	51.68	0.00	3.31	2.89	43.38	30.90	49.58	87.49	62.32
132	O26	1070.60	0.00	100.06	43.82	918.60	678.89	1062.48	86.46	63.90

Appendix- 2.14 (contd...)										
SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
133	O27	185.40	0.00	26.14	18.15	140.77	114.20	185.06	76.07	61.71
134	O28	466.74	0.00	26.16	125.71	314.86	297.23	466.73	67.46	63.68
135	O29	108.26	0.04	6.36	10.90	90.95	84.72	108.25	84.02	78.26
136	O30	346.34	0.00	0.80	14.63	330.70	232.65	346.13	95.54	67.21
137	O31	137.64	0.00	12.24	16.26	109.15	97.26	137.65	79.30	70.66
138	O32	547.95	0.13	7.42	92.84	447.54	357.84	547.93	81.68	65.31
139	O33	153.02	3.32	10.02	23.20	116.47	88.94	153.01	76.12	58.13
140	O34	437.50	0.00	6.12	56.79	374.60	324.02	437.51	85.62	74.06
141	O35	138.50	0.53	11.25	14.31	109.69	97.84	135.78	80.79	72.06
142	O36	636.84	0.59	50.18	78.40	507.66	462.97	636.83	79.72	72.70
143	O37	173.31	0.25	9.72	24.41	138.93	116.55	173.31	80.16	67.25
144	O38	239.30	0.00	4.05	3.94	217.96	179.31	225.95	96.46	79.36
145	O39	72.63	0.00	1.93	1.99	68.63	63.00	72.55	94.60	86.84
146	O40	479.98	0.03	36.25	86.27	357.26	255.10	479.81	74.46	53.17
147	O41	127.02	0.00	15.09	14.94	97.00	74.20	127.03	76.36	58.41
148	O42	562.07	0.00	47.02	23.35	491.69	417.18	562.06	87.48	74.22
149	O43	168.49	0.00	19.36	14.00	135.13	111.50	168.49	80.20	66.18
150	O44	146.19	0.60	6.30	19.76	118.15	97.23	144.81	81.59	67.14
151	O45	45.81	0.00	2.57	7.21	36.04	29.95	45.82	78.66	65.36
152	O46	486.64	0.00	33.45	101.66	351.05	327.00	486.16	72.21	67.26
153	O47	173.36	0.00	9.94	13.09	150.09	135.47	173.12	86.70	78.25
154	O48	329.90	0.00	9.58	37.59	280.34	238.94	327.51	85.60	72.96
155	O49	47.74	0.00	0.68	6.87	39.99	35.63	47.54	84.12	74.95
156	O50	269.88	0.00	0.10	16.09	253.68	195.96	269.87	94.00	72.61
157	O51	62.87	0.00	0.28	1.23	61.36	59.96	62.87	97.60	95.37
158	O52	419.12	0.00	53.28	40.67	325.17	299.93	419.12	77.58	71.56
159	O53	105.88	0.00	9.01	8.82	88.05	84.51	105.88	83.16	79.82

Appendix- 2.14 (contd...)										
SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
160	O54	356.88	0.00	11.63	64.85	280.20	262.21	356.68	78.56	73.51
161	O55	127.10	0.00	3.72	36.83	86.56	81.02	127.11	68.10	63.74
162	O56	328.42	0.00	1.18	55.08	270.08	247.67	326.34	82.76	75.89
163	O57	72.58	0.00	2.63	13.21	56.76	53.31	72.60	78.18	73.43
164	O58	326.40	0.00	32.52	24.26	269.62	248.89	326.40	82.60	76.25
165	O59	81.37	0.00	12.58	9.64	59.15	54.42	81.37	72.69	66.88
166	O60	215.07	0.00	8.74	29.34	176.99	146.96	215.07	82.29	68.33
167	O61	57.09	0.00	1.85	5.26	47.46	39.81	54.57	86.97	72.95
168	O62	683.71	0.00	29.06	76.17	578.47	527.62	683.70	84.61	77.17
169	O63	260.29	0.00	35.99	12.47	206.92	186.84	255.38	81.02	73.16
170	O64	244.48	0.00	3.02	4.09	237.38	186.01	244.49	97.09	76.08
171	O65	68.52	0.00	4.52	0.57	63.29	50.53	68.38	92.56	73.90
172	O66	203.44	0.00	6.13	37.56	159.54	143.55	203.23	78.50	70.63
173	O67	42.56	0.00	3.31	5.23	28.57	27.82	37.11	76.99	74.97
174	O68	335.30	0.00	23.04	27.67	284.67	228.37	335.38	84.88	68.09
175	O69	120.70	0.00	4.34	4.97	110.85	95.00	120.16	92.25	79.06
176	O70	298.84	0.00	35.48	17.40	245.50	208.74	298.38	82.28	69.96
177	O71	107.16	0.00	3.60	10.27	93.25	80.68	107.12	87.05	75.32
178	O72	191.87	0.00	8.54	5.07	178.26	140.16	191.87	92.91	73.05
179	O73	73.13	0.00	3.39	2.95	66.79	60.11	73.13	91.33	82.20
180	O74	360.83	0.00	0.47	21.36	338.99	225.00	360.82	93.95	62.36
181	O75	102.07	0.00	1.37	4.42	96.29	79.16	102.08	94.33	77.55
182	O76	189.04	0.00	8.06	15.66	165.36	141.69	189.08	87.46	74.94
183	O77	81.74	0.00	1.77	4.32	73.68	55.82	79.77	92.37	69.98
184	O78	332.18	0.00	12.47	23.32	296.08	252.56	331.87	89.22	76.10
185	O79	139.82	0.00	5.67	17.41	116.58	95.98	139.66	83.47	68.72
186	O80	316.85	0.12	7.08	34.97	272.83	215.17	315.00	86.61	68.31

Appendix- 2.14 (contd...)										
SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
187	O81	123.15	0.28	10.07	11.76	98.94	85.20	121.05	81.73	70.38
188	O82	220.03	0.00	4.68	15.18	197.80	175.19	217.66	90.88	80.49
189	O83	61.97	0.00	0.30	1.17	60.50	52.05	61.97	97.63	83.99
190	O84	268.51	0.00	9.92	5.59	247.65	229.61	263.16	94.11	87.25
191	O85	74.31	0.00	11.80	4.23	58.28	53.77	74.31	78.43	72.36
192	P01	3.98	0.74	1.05	0.97	1.22	0.33	3.98	30.65	8.29
193	Q01	29.76	0.00	0.00	0.00	29.76	0.00	29.76	100.00	0.00
194	Q02	2.80	0.48	0.54	0.57	1.20	0.58	2.79	43.01	20.79
195	Q03	622.25	6.21	7.87	7.91	600.25	594.65	622.24	96.47	95.57
196	Q04	10.96	2.33	3.05	2.25	3.18	1.12	10.81	29.42	10.36
197	R01	16129.88	2386.27	4184.19	3391.62	5716.65	3095.49	15678.73	36.46	19.74
198	R02	15.44	3.47	4.21	3.68	4.03	0.28	15.39	26.19	1.82
199	R03	10.57	0.00	0.00	0.00	10.57	10.57	10.57	100.00	100.00
200	R04	56.99	0.22	17.70	4.82	33.78	32.88	56.52	59.77	58.17
201	S01	5712.16	1100.49	1325.36	1304.99	2236.31	1185.05	5967.15	37.48	19.86
202	S02	0.11	0.00	0.00	0.00	0.11	0.11	0.11	100.00	100.00
203	S03	14.75	2.82	3.50	3.78	4.65	1.70	14.75	31.53	11.53
204	S04	2847.93	0.00	0.00	530.99	2328.78	1804.98	2859.77	81.43	63.12
205	S05	9.19	1.86	1.02	0.65	5.66	3.17	9.19	61.59	34.49
206	T01	55.85	0.00	7.40	10.07	38.14	19.31	55.61	68.58	34.72
207	T02	94.56	16.68	21.56	21.37	33.97	16.03	93.58	36.30	17.13
208	T03	0.25	0.00	0.00	0.00	0.25	0.19	0.25	100.00	76.00
209	T04	16.36	3.19	4.29	3.60	5.26	1.99	16.34	32.19	12.18
210	T05	12527.49	695.15	2027.96	2793.74	6927.55	4084.02	12444.40	55.67	32.82
211	T06	1877.38	0.00	580.84	81.39	1215.94	958.66	1878.17	64.74	51.04
212	T08	17.22	0.52	3.11	4.60	8.98	8.22	17.21	52.18	47.76
213	T09	1993.04	3.70	101.28	321.50	1544.96	1387.46	1971.44	78.37	70.38

SI No.	Grant No	Allocation during 2024-25	Expenditure						Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			Appendix- 2.14 (contd...)								
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March				
214	T10	360.75	-0.01	18.43	31.70	303.99	275.94	354.11	85.85	77.92	
215	T11	0.16	0.00	0.02	0.00	0.14	0.14	0.16	87.50	87.50	
216	U03	5.34	1.19	1.51	1.25	1.39	0.51	5.34	26.03	9.55	
217	U04	429.82	13.29	0.00	100.00	384.01	384.01	497.30	77.22	77.22	
218	V01	91.20	0.00	1.81	1.51	87.87	8.40	91.19	96.36	9.21	
219	V02	2281.97	128.02	285.75	724.03	1143.25	935.81	2281.05	50.12	41.03	
220	V03	299.61	90.00	2.70	65.00	141.91	141.61	299.61	47.36	47.26	
221	V04	2.23	0.00	0.00	0.00	2.23	2.23	2.23	100.00	100.00	
222	V05	3715.18	0.00	2077.23	0.00	1637.95	1569.52	3715.18	44.09	42.25	
223	V06	13.83	0.00	1.25	5.24	7.46	5.65	13.95	53.48	40.50	
224	W02	10050.24	2360.73	2657.28	2117.45	2901.63	1305.23	10037.09	28.91	13.00	
225	W03	3166.34	435.79	487.22	576.79	1663.79	1292.94	3163.59	52.59	40.87	
226	W04	480.01	58.76	20.38	99.95	109.31	97.29	288.40	37.90	33.73	
227	W05	0.06	0.00	0.00	0.00	0.06	0.02	0.06	100.00	33.33	
228	W06	18.12	2.79	4.21	4.65	5.98	2.79	17.63	33.92	15.83	
229	W09	36.91	1.41	1.93	10.12	23.45	12.45	36.91	63.53	33.73	
230	X01	39286.38	761.06	11490.68	14043.13	12984.76	4960.06	39279.63	33.06	12.63	
231	X02	11.40	1.35	3.46	1.79	4.77	1.83	11.37	41.95	16.09	
232	X03	4.98	0.00	0.00	0.00	4.99	4.99	4.99	100.00	100.00	
233	X04	7.52	0.00	1.00	0.46	6.06	6.06	7.52	80.59	80.59	
234	Y02	4461.04	60.01	1419.42	248.69	3223.31	2387.46	4951.43	65.10	48.22	
235	Y03	0.01	0.00	0.00	0.00	0.01	0.00	0.01	100.00	0.00	
236	Y04	46.10	10.34	12.57	10.91	12.24	4.46	46.06	26.57	9.68	
237	Y05	16.46	3.40	4.37	4.07	4.62	0.68	16.46	28.07	4.13	
238	Y06	26.24	4.96	7.84	6.20	7.22	3.01	26.22	27.54	11.48	
239	Y07	3.90	0.00	0.00	1.19	2.71	1.63	3.90	69.49	41.79	
240	ZA02	3159.31	407.74	552.80	938.40	1265.41	695.38	3164.35	39.99	21.98	

Appendix- 2.14 (concl.)										
SI No.	Grant No	Allocation during 2024-25	Expenditure					Total expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total expenditure
			1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
241	ZA03	25.97	0.00	0.00	0.00	26.11	22.40	26.11	100.00	85.79
242	ZC01	400.56	47.49	73.20	107.85	161.93	63.32	390.47	41.47	16.22
243	ZC02	24.94	24.74	0.01	0.20	0.00	0.00	24.95	0.00	0.00
244	ZC03	379.52	59.18	173.01	30.99	116.33	62.09	379.51	30.65	16.36
245	ZD01	12.56	2.00	3.07	2.47	5.02	2.11	12.56	39.97	16.80
246	ZD02	753.71	41.01	64.03	186.47	462.21	363.30	753.72	61.32	48.20
247	ZD03	0.01	0.00	0.00	0.00	0.01	0.00	0.01	100.00	0.00
248	ZD04	1343.84	1.43	12.46	341.70	967.60	699.35	1323.19	73.13	52.85
249	ZD05	112.31	0.00	0.00	0.00	112.31	35.92	112.31	100.00	31.98
250	ZD06	1.24	0.00	0.47	0.00	0.77	0.00	1.24	62.10	0.00
251	ZE01	587.12	22.57	12.24	106.60	440.28	298.58	581.69	75.69	51.33
252	ZE02	25.30	0.00	0.00	0.00	25.30	25.30	25.30	100.00	100.00
253	ZF01	14.31	2.77	3.67	3.15	4.65	2.08	14.24	32.65	14.61
254	ZF02	41.54	1.78	1.72	15.14	22.85	7.71	41.49	55.07	18.58
255	ZF04	24.45	0.03	0.00	0.05	24.36	24.24	24.44	99.67	99.18
256	ZF05	1.79	0.00	0.72	0.57	0.50	0.50	1.79	27.93	27.93
257	ZG02	16.09	2.01	2.85	3.02	8.21	5.42	16.09	51.03	33.69
258	ZG03	9505.36	826.28	2277.38	976.64	5413.98	2598.02	9494.28	57.02	27.36
259	ZG04	20.08	0.00	0.00	0.00	20.08	20.08	20.08	100.00	100.00
260	ZG05	1.65	0.00	1.39	0.00	0.27	0.27	1.66	16.27	16.27
261	ZH03	431.09	69.46	110.87	94.87	156.58	97.28	431.78	36.26	22.53
262	ZH04	11.04	2.30	2.84	2.39	3.50	1.10	11.03	31.73	9.97
263	ZH05	3259.63	3.78	777.13	1050.58	1427.25	1404.45	3258.74	43.80	43.10
264	ZH07	3.70	0.00	0.65	0.56	2.49	2.26	3.70	67.30	61.08
265	ZI02	8.39	0.95	1.20	1.77	4.46	2.30	8.38	53.22	27.45
266	ZI03	1177.89	184.05	258.44	256.63	478.24	264.49	1177.36	40.62	22.46
267	ZI04	3.14	0.00	0.00	0.00	3.14	3.14	3.14	100.00	100.00
268	ZI05	0.00	0.00	0.00	0.00	0.52	0.52	0.52	100.00	100.00

Source: Monthly Civil Accounts 2024-25

APPENDIX – 3.1						
<i>(Refer Paragraphs 3.2.2, Page 89)</i>						
Details of contribution and investment under Defined Contributory Pension Scheme						
<i>(₹ in crore)</i>						
Years	Receipts				Disbursement (Transferred to NSDL)	Short transfer (-) / Excess transfer (+)
	Opening Balance	Employees' share	Government contribution	Total		
1	2	3	4	5	6	7 (6-5)
2012-13	-	-	-	-	-	2755.31
2013-14	2755.31	574.68	817.70	4147.69	2.09	4145.60
2014-15	4145.59	756.25	936.67	5838.51	1411.56	4426.95
2015-16	4426.95	1150.53	575.10	6152.58	3085.39	3067.19
2016-17	3067.20	1427.73	1056.79	5551.72	1962.90	3588.82
2017-18	3588.81	1364.20	2636.34	7589.35	1683.67	5905.68
2018-19	5905.68	1713.44	2043.68	9662.8	2546.52	7082.67*
2019-20	7082.67	2554.41	2494.40	12131.48	3403.90	8727.58
2020-21	8727.58	2462.94	2870.56	14061.08	3418.82	10642.26
2021-22	10642.26	1967.65	3143.22	15753.13	6702.99	9050.14
2022-23	9050.14	2421.72	4186.79	15658.65	8194.05	7464.60
2023-24	7464.60	2447.61	3197.66	13109.87	8704.14	4405.73
2024-25	4405.73	2578.43	3264.77	10248.93	6971.35	3277.58

*₹ 33.61 crore other disbursement during the year
Source: Finance Account of respective years

APPENDIX-3.2				
<i>(Reference : Paragraph 3.3; Page 93)</i>				
Department-wise details of Unspent Balances lying in the DDOs Bank Account				
(₹ in crore)				
Name of the Department	Total No. of DDOs	Amount transferred during 2024-25	Amount Spent out total amount transferred during 2024-25	Unspent amount as on 31 March 2025
General administration department	122	1213.12	1186.09	27.03
Home department	784	19425.65	18610.53	815.12
Revenue and forest department	1502	6639.16	5344.08	1295.07
Agriculture animal husbandry dairy development	691	3056.61	2980.94	75.67
School education department	326	12844.93	12734.14	110.79
Urban development department	206	9916.78	1946.53	7970.24
Finance department	163	2662.70	2422.15	240.55
Public works department	437	1892.83	1849.54	43.28
Water resources department	262	5983.96	5742.14	241.81
Law and judiciary department	554	1453.48	1400.37	53.11
Industries, energy, labour and mining department	168	419.77	415.13	4.63
Rural development department	216	32580.88	30828.64	1752.23
Food and civil supply department	105	1595.43	1576.77	18.66
Social justice and special asst.	352	2616.89	2412.21	204.68
Planning department	150	1809.61	1148.50	661.10
Parliamentary affairs	2	0.17	0.17	0
Housing department	22	688.47	81.48	606.99
Public health department	595	3807.47	3403.65	403.82
Medical education and drugs department	110	2024.93	1822.95	201.97
Tribal development department	747	3504.29	3086.64	417.65
Environment department	2	128.20	117.34	10.85
Co-operation and textiles department	474	1227.51	1190.70	36.80
Higher and technical education and employment dept	303	6833.15	6801.85	31.29
Women and child development department	343	1886.41	1863.87	22.54
Water supply and sanitation department	70	322.21	321.47	0.73
Skill development	295	1101.10	1095.70	5.39
Maharashtra legislature secretariat department	2	0.78	0.43	0.35
Tourism and cultural affairs department	28	439.27	431.92	7.34
Minorities development department	1	0.70	0.69	0.2
Marathi language department	9	41.76	38.54	3.21
Other backward bahujan welfare department	35	603.66	572.54	31.11
Soil and water conservation department	69	710.84	706.19	4.64
Person with disabilities and welfare department	1	0.00	0.00	0.10
Total	9148	127432	112134	15298

Source: Finance Accounts 2024-25 and information received from Director of Accounts and Treasury

Appendix 3.3 (Reference: Paragraph 3.4; Page 94) Department-wise breakup of outstanding Utilisation Certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandary, Dairy Dev. and Fisheries Dept.	183	225.11
2	Co-operation and Textiles Department	76	1,031.00
3	Environment Department	136	162.65
4	Finance Department	1	0.01
5	Food,Civil Supplies and Consumer Protection Department	34	526.27
6	General Administration Department	126	635.19
7	Higher and Technical Education Department	17	23.71
8	Home Department	162	1,647.63
9	Housing Development Department	21	2,838.86
10	Industry, Energy and Labour Department	36	693.43
11	Law and Judiciary Department	9	13.37
12	Marathi Language Department	7	29.43
13	Medical Education and Drugs Department	49	789.45
14	Minorities Development Department	278	579.60
15	Other Backward Bahujan Welfare Department	234	149.07
16	Persons with Disabilities Welfare Department	107	9.65
17	Planning Department	5078	5,804.88
18	Public Health Department	169	249.96
19	Public Works Department	26	3.42
20	Revenue and Forests Department	467	163.68
21	Rural Development and Water Conservation Department	308	1,897.85
22	School Education and Sports Department	622	1,258.29
23	Skills, Employment, Entrepreneurship and Innovation Department	6	25.66
24	Social Justice and Special Assistance Department	1290	2,640.43
25	Social Welfare, Cultural Affairs and Sports Department	243	276.65
26	Soil and Water Conservation Department	75	52.31
27	Tourism and Cultural Affairs Department	334	1,665.11
28	Tribal Development Department	1495	1,715.72
29	Urban Development Department	668	11,040.06
30	V.J.N.T, S.B.C. and O.B.C. Welfare Department	7	43.77
31	Vidhan Mandal	1	9.99
32	Water Resources Department	99	3,601.83
33	Water Supply and Sanitation Department	65	181.43
34	Women and Child Development Department	400	112.12
	Total	12829	40,097.59

Source : Finance Accounts 2024-25

APPENDIX 3.4			
<i>(Reference: Paragraph 3.5; Page 95)</i>			
Details of pending Detailed Contingent Bills up to 2024-25			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandary, Dairy Development Department	4	0.02
2	Co-operation, Marketing and Textiles Department	25	0.22
3	Finance Department	66	40.13
4	Food Supply, civil and Consumer Protection Department	47	27.90
5	General Administration Department	469	119.60
6	Higher and Technical Education Department	27	0.92
7	Home Department	202	266.10
8	Housing Development Department	1	0
9	Industry, Energy and Labour Department	8	1.28
10	Law and Judiciary Department	58	19.88
11	Marathi Language Department	10	0.51
12	Medical Education and Drugs Department	434	2,212.43
13	Minority Department	9	0.02
14	Parliamentary Affairs Department	0	0
15	Planning Department	31	66.20
16	Public Health Department	167	769.50
17	Public Works Department	1	0
18	Revenue and Forest Department	71	0.70
19	Rural Development Department	5	0.74
20	School Education and Sports Department	15	3.49
21	Skill Development and Entrepreneurship Department	8	0.17
22	Social Justice and Special Assistance Department	6	0.35
23	Tourism and Cultural Affairs Department	11	1.42
24	Tribal Development Department	8	0.08
25	Urban Development Department	2	0.01
26	V.J.N.T, S.B.C. and O.B.C. Welfare Department	5	0.21
27	Water Conservation Department	1	0.01
28	Water Resources Department	2	0.01
29	Water supply and Sanitation Department	1	0
30	Women and Child Development Department	4	0.15
Grand Total		1698	3,532.05
<i>Source : Finance Accounts 2024-25</i>			

Appendix 3.5								
(Reference: Paragraph 3.12; Page 106)								
Delay in submission of Accounts/Audit Reports by Autonomous Bodies								
Sr. No.	Name of the Body	Period of entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of Submission of Accounts to Audit	Delay in Submission of Accounts		Period up to which SAR is issued	Placement of SAR in the legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Maharashtra State Commission for Women (MSCW) Mumbai.	01/04/ 2018 onwards Section 19(3) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	03/02/2025	07 months	2023-24	SAR 2020-21 and 2021-22 placed in July 2024.
2.	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	Section 19(2) of CAG's (DPC) Act, 1971	2017-18	30/06/2019 30/06/2020 30/06/2021 30/06/2022 30/06/2023 30/06/2024 30/06/2025	22/02/2022	44 months	2017-18	SAR 2017-18 placed in March 2023.
3.	Maharashtra State Minorities Commission (MSMC)	Section 19(3) of CAG's (DPC) Act, 1971 (Entrusted till existence)	2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23	30/06/2017 30/06/2018 30/06/2019 30/06/2020 30/06/2021 30/06/2022 30/06/2023	17/02/2025 17/02/2025 17/02/2025 17/02/2025 17/02/2025 17/02/2025 17/02/2025	92 months 80 months 68 months 56 months 44 months 32 months 20 months	2020-21	SAR 2015-16 placed in March 2022.
4.	Maharashtra Housing and Area Development Authority (MHADA)	01/04/2023 to 31/03/2028 Section 20(1) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	03/03/2025	08 months	2022-23	SAR 2021-22 placed in December 2024.
5.	Slum Rehabilitation Authority, Mumbai. (SRA)	01/04/2021 to 31/03/2026 Section 20(1) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	06/01/2025	06 months	2023-24	SAR for the period 2022-23 placed in December 2024.

Appendix 3.5 (Contd...)								
Sr. No.	Name of the Body	Period of entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of Submission of Accounts to Audit	Delay in Submission of Accounts		Period up to which SAR is issued	Placement of SAR in the legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	Slum Rehabilitation Authority, Pune. (SRA Pune)	01/04/2022 to 31/03/2027 Section 20(1) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	05/06/2025	11 months	2022-23	SAR for the period 2022-23 placed in March 2025.
7.	Maharashtra Real Estate Regulatory Authority(MahaRERA)	Section 19(2) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	27/02/2025	08 months	2022-23	SAR 2022-23 placed in July 2024.
8.	Rajiv Gandhi Science and Technology Commission. (RGSTC)	01/04/2010 onwards till its existence Section 19(3) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	14/08/2024	01 month	2023-24	SAR 2022-23 placed in March 2025.
9.	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune.	01/04/2021 to 31/03/2026 Section 19(3) of CAG's (DPC) Act,1971	2023-24	30/06/2024	10/12/2024	5 months	2023-24	SAR 2018-19 and 2019-20 placed in February 2024.
10.	Konkan Irrigation Development Corporation	01/04/2023 to 31/03/2028 Section 19(3) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	19/11/2024	5 months	2023-24	SAR 2021-22 and 2022-23 placed in December 2024.
11.	Maharashtra Water Resources Regulatory Authority (MWRRA)	01/04/2020 to 31/03/2025 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	04/01/2024	6 months	2022-23	SAR 2022-23 placed in March 2025.
12.	Mumbai Metropolitan Region Development Authority (MMRDA)	01/04/2019 to 31/03/2024 Section 20(1) of CAG's (DPC) Act, 1971	2023-24	30/06/2024	07/10/2024	3 months	2023-24	SAR 2022-23 placed in December 2024.
13.	Maharashtra Building and Other Construction Workers' Welfare Board, (MBOCWBB)	Section 19(2) of CAG's (DPC) Act, 1971	2022-23 2023-24	30/06/2023 30/06/2024	29/05/2025 29/05/2025	23 months 11 months	2021-22	SAR 2020-21 and 2021-22 placed in March 2025.

Appendix 3.5 (Contd...)								
Sr. No.	Name of the Body	Period of entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of Submission of Accounts to Audit	Delay in Submission of Accounts		Period up to which SAR is issued	Placement of SAR in the legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
14.	Vidarbha Irrigation Development Corporation (VIDC), Nagpur	01/04/2022 to 31/03/2027 Section 19(3) of CAG's DPC Act 1971	2022-23	30/06/2023	18/03/2024	9 months	2022-23	SAR 2019-20 placed in December 2022.
15.	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2019 to 31/03/2024 Section 19(3) of CAG's DPC Act 1971	2021-22	30/06/2022	02/06/2025	35 months	2020-21	SAR 2020-21 placed in March 2025.
16.	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2023 to 31/03/2028 Section 19(3) of CAG's DPC Act 1971	2022-23	30/06/2023	03/02/2025	19 months	2022-23	SAR 2020-21 and 2021-22 placed in December 2024.
17.	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	From 1st April 2001 onwards Section 19(3) of CAG's DPC Act 1971	2021-22	30/06/2022	25/07/2024	25 months	2021-22	SAR 2015-16 to 2018-19 placed in July 2024.
18.	Maharashtra State Haj Committee	Section 19(2) of CAG's (DPC) Act, 1971	NIL	---	---	---	--	---
19.	Admissions Regulating Authority	12/05/2015 to 22/08/2019 and 22/08/2019 to 31/03/2024 Section 20(1) of CAG's (DPC) Act, 1971	2015-16 2016-17	30/06/2016 30/06/2017	15/01/2025 15/01/2025	103 months 91 months	--*	--
20.	Fees Regulating Authority	01/04/2021 to 31/03/2026 Section 20(1) of CAG's (DPC) Act, 1971	2020-21	30/06/2021	07/10/2022	15 months	2020-21	SAR 2017-18 to 2020-21 placed in December 2024.

Appendix 3.5 (Contd...)								
Sr. No.	Name of the Body	Period of entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of Submission of Accounts to Audit	Delay in Submission of Accounts		Period up to which SAR is issued	Placement of SAR in the legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
21.	Mumbai Metropolitan Region Slum Rehabilitation Authority, Thane	01/04/2022 to 31/03/2027 Section 20(1) of CAG's (DPC) Act, 1971	2022-23	30/06/2023	06/01/2025	18 months	2022-23	---**
22.	Maharashtra Maritime Board (MMB), Mumbai	01/04/2016 to 31/03/2021 Section 20(1) of CAG's(DPC) act	2023-24	-	-	-	-	-
23.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	From 1/4/2011 under Sec20(1) of DPC act	2022-23	30/06/2023	14/10/2024	16 months	2021-22	SAR yet to be presented
24.	Maharashtra Jeevan Pradhikaran.	01/04/2017 to 31/03/2022 Section 20(1)	2021-22	30/06/2022	11/04/2025	33 months	2020-21	SAR for the years 2017-18 and 2018-19 placed before the legislature on 19.07.2023.
25.	Maharashtra State Bio-Diversity Board	Under Section 14(1) & Sec 34 of The Biological Diversity Act 2002	2021-22	30/06/2022	03/12/2024	29 months	2014-15	--
26.	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2018 to 31/03/2023 Section 20(1) of the DPC Act, 1971.	2023-24	30/06/2024	11/04/2025	9 months	2022-23	SAR for the year 2019-20 placed before State legislature on 27.12.2022. SAR for the year 2020-21 and 2021-22 placed before legislature on 12.07.2024

Appendix 3.5 (Concl'd.)								
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)
27.	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971.	2023-24	31/07/2024	18/12/2024	5 months	2023-24	SAR 2021-22 placed in State Legislature on 24 July 2023.
28.	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2021 to 31/03/2026 Section 20(1).	2022-23	30/09/2023	22/03/2024	6 months	2022-23	SAR 2021-22 & 2022-23 yet to place in Legislature.
29.	Maharashtra State Human Rights Commission (MSHRC)	As protection of Human Right Act, 1993 provides for Audit of C&AG of India no separate entrustment required.	2023-24	30/06/2024	21/04/2025	9 months	2022-23	19 SARs pending for tabling in Legislature.
30.	Maharashtra State Legal Services Authority (MSLSA), Mumbai	As Legal Services Authorities Act, 1987 provides for Audit of C&AG of India no separate entrustment required.	2023-24	30/06/2024	09/06/2025	11 months	2022-23	10 SARs pending for tabling in Legislature.

*2015-16 is the first year of certification of accounts of Admissions Regulating Authority
**2022-23 is the first year for certification of Annual Accounts of Mumbai Metropolitan Region Slum Rehabilitation Authority, Thane.
Source: Information obtained from the Offices of Pr. Accountant General (Audit)-I, Mumbai, Principal Accountant General (Audit), II, Nagpur