

Outcome indicators of the State's own Fiscal Correction Path

(Reference : Paragraph 1.1 (Box 1.2) ; Page 5)

(Rupees in crore)

Items	2004-05 Pre-actuals	2005-06 B. E.	2006-07 Projection	2007-08 Projection	2008-09 Projection	2009-10 Projection
A. STATE REVENUE ACCOUNT						
1. Own Tax Revenue	30604.67	35296.92	40062.00	45069.75	50703.47	57041.41
2. Own Non-Tax Revenue	4118.83	5686.39	5632.37	5801.34	5975.38	6154.64
3. Own Tax + Non-Tax Revenue (1+2)	34723.50	40983.31	45694.37	50871.10	56678.85	63196.05
4. Share in Central Taxes & Duties	3596.11	4749.32	5227.00	5998.00	6897.00	7949.00
5. Plan Grants	2123.41	3788.27	3485.34	4356.67	5445.84	6807.30
6. Non-Plan Grants	570.31	908.92	1323.31	1332.08	1341.30	1350.99
7. Total Central Transfer (4 to 6)	6289.83	9446.51	10035.65	11686.75	13684.14	16107.29
8. Total Revenue Receipts (3+7)	41013.33	50429.82	55730.02	62557.85	70362.99	79303.34
9. Plan Expenditure	4654.10	4186.94	6684.39	7453.09	8310.20	9265.87
10. Non-Plan Expenditure	46392.56	45977.02	50536.10	53568.27	56782.36	60189.30
11. Salary Expenditure	17200.98	16818.72	18164.22	19617.36	21186.74	22881.68
12. Pension	3311.80	4256.95	4597.51	4965.31	5362.53	5791.53
13. Interest Payments	8978.56	9537.79	10903.66	12178.16	13379.73	14473.29
14. Subsidies-General	1253.85	740.45	740.45	740.45	740.45	740.45
15. Subsidies-Power	2707.41	713.47	1610.97	1610.97	1610.97	1610.97
16. Total Revenue Expenditure (9+10)	51046.66	50163.96	57220.49	61021.36	65092.56	69455.18
17. Salary + Interest + Pension (11+12+13)	29491.34	30613.46	33665.39	36760.82	39929.00	43146.51
18. As% of Revenue Receipts (17/8)	71.91	60.71	60.41	58.76	56.75	54.41
19. Revenue Surplus/Deficit (8-16)	-10033.33	265.86	-1490.47	1536.49	5270.43	9848.16
B. CONSOLIDATED REVENUE ACCOUNT						
1. Power Sector loss/profit net of actual subsidy transfer	-803.90	-536.76	-536.76	-536.76	-536.76	-536.76
2. Increase in debtors during the year in power utility accounts [Increase(-)]	-650.88	-60.81	-60.81	-60.81	-60.81	-60.81
3. Interest payments on off budget borrowing and SPV borrowings made by PSU/SPUs outside budget	1375.00	1230.00	960.00	800.00	676.00	583.00
4. Total (1 to 3)	-1528.02	-1705.95	-1435.95	-1275.95	-1151.95	-1058.95
5. Consolidated Revenue Deficit (A19+B4)	-11561.35	-1440.09	-2926.42	260.54	4118.48	8789.21
C. CONSOLIDATED DEBT						
1. Outstanding Debts & Liabilities	107580.85	114288.89	130385.83	142998.87	154479.07	164515.73
2. Total Outstanding guarantee of which (a) guarantee on account off budgeted borrowing and SPV borrowing	58818.48 26796.48	57979.00 26415.23	57241.00 26079.00	56616.00 25794.25	56118.00 25567.36	55761.00 25404.71
D. CAPITAL ACCOUNT						
1. Capital Outlay	7876.98	8551.62	13088.44	14659.05	16418.14	18388.32
2. Disbursement of Loans and Advances	2750.66	1310.30	4570.18	5118.60	5732.84	6420.78
3. Recovery of Loans and Advances	2040.94	445.38	3391.61	3798.60	4254.43	4764.97
4. Other Capital Receipts	18620.03	12389.99	17638.06	17209.42	16451.36	15289.22
E. GROSS FISCAL DEFICIT (GFD)						
1. GSDP (Rs. Crore) at current prices	378985	424656	475615	532688	596611	668204

Time series data on State Government Finances

(Reference : Paragraph 1.3; Page 9)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A: Receipts					
1. Revenue Receipts	41013.33	48438.29	62195.38	79583.15	81270.68
(i) Tax Revenue	30605.76(75)	33540.24(69)	40099.25(64)	47528.45(60)	52029.94(64)
Taxes on Agricultural Income	—	—	—	0.05(00)	0
Taxes on Sales, Trade, etc.	18816.72(62)	19676.73(59)	24130.72(60)	26752.80(54)	30680.53(59)
State Excise	2218.87(7)	2823.85(8)	3300.70(8)	3963.05(08)	4433.76(8)
Taxes on Vehicles	1177.15(4)	1309.11(4)	1841.06(5)	2143.10(04)	2220.22(4)
Stamps and Registration fees	4116.49(13)	5265.86(16)	6415.72(16)	8549.57(17)	8287.63(16)
Land Revenue	360.72(1)	428.97(1)	484.17(1)	512.22(01)	546.22(1)
Taxes on Goods and Passengers	427.75(1)	504.63(1)	224.48(1)	388.27(1)	891.95(2)
Other Taxes	3488.06(12)	3531.09(11)	3702.40(9)	5219.39(11)	4969.63(10)
(ii) Non-tax Revenue	4118.83(10)	5935.05(12)	7518.24(12)	16947.97(21)	9789.94(12)
(iii) State's share of Union taxes and duties	3595.02(9)	4982.00(11)	6022.76(10)	7597.18(10)	8018.41(10)
(iv) Grants-in-aid from GOI	2693.72(6)	3981.00(8)	8555.13(14)	7509.55(09)	11432.39(14)
2. Miscellaneous Capital Receipts	—	—	0.11	0.00	18.01
3. Recoveries of Loans and Advances	2040.94	551.25	50.70	732.59	560.21
4. Total revenue and Non-debt capital receipts (1+2+3)	43054.27	48989.54	62246.19	80315.74	81848.90
5. Public Debt Receipts	22188.84	19973.70	11891.69	11807.66	20709.02
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20387.16	19483.51	11393.65	11478.45	20323.44
Net transactions under Ways and Means Advances and Overdraft	—	—	—	0.00	0
Loans and Advances from Government of India ^s	1801.68	490.19	498.04	329.21	385.58
6. Appropriation from Contingency Fund	300.00	1050.00	1850.00	350.00	400
7. Inter State settlement	—	—	—	0.00	0
8. Total receipts in the Consolidated Fund (4+5+6+7)	65543.11	70013.24	75987.88	92473.40	102957.92
9. Contingency Fund Receipts	347.50	1954.52	1288.57	405.36	708.94
10. Public Accounts receipts	27991.38	27145.89	30640.21	19785.69	37356.22
11. Total receipts of the State (8+9+10)	93881.99	99113.65	107916.66	112664.45	141023.08
Part B : Expenditure/Disbursement					
12. Revenue expenditure (Per cent of 15)	51046.66(83)	52279.85(78)	61385.28(83)	64780.05(84)	75693.92(79)
Plan	4654.10(9)	5231.70(10)	8235.08(13)	10275.43(16)	12408.31(16)
Non-Plan	46392.56(91)	47048.15(90)	53150.20(87)	54504.62(84)	63285.61(84)
General Services (incl. Interests payments)	22271.16(44)	21696.50(41)	25106.29(41)	23846.42(37)	26584.71(35)
Social Services	17548.71(34)	19917.19(38)	23558.86(38)	26773.05(41)	31052.20(41)
Economic Services	10381.12(20)	9314.71(18)	11703.04(19)	13236.89(20)	16813.24(22)
Grants-in-aid and Contribution	845.67(2)	1351.45(3)	1017.09(2)	923.69(02)	1243.77(2)
13. Capital Expenditure (Per cent of 15)	7876.98(13)	10078.44(16)	10092.18(14)	11489.61(15)	18873.21(20)
Plan	5021.31(64)	6800.45(67)	7982.28(79)	9466.93(82)	12775.78(68)
Non-Plan	2855.67(36)	3277.99(33)	2109.90(21)	2022.68(18)	6097.43(32)
General Services	48.02(1)	70.74(1)	242.63(2)	341.62(03)	459.26(2)
Social Services	283.89(3)	1247.19(12)	872.15(9)	742.54(06)	2064.67(11)
Economic Services	7545.07(96)	8760.51(87)	8977.40(89)	10405.45(91)	16349.28(87)

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

Appendix - 1.2 (contd.)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
14. Disbursement of Loans and Advances (Per cent of 15)	2750.66(4)	4261.62(6)	2321.62(3)	1225.16(1)	1280.59(1)
15. Total (12+13+14)	61674.30	66619.91	73799.08	77494.82	95847.72
16. Repayments of Public Debt	10993.95	2056.71	2041.92	2745.48	3220.77
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1611.15	1531.22	1639.15	2332.80	2800.24
Net transactions under Ways and Means Advances and Overdrafts	—	—	—	0.00	0.00
Loans and Advances from Government of India ¹⁵	9382.80	525.49	402.77	412.68	420.53
17. Appropriation to Contingency Fund	300.00	1850.00	1050.00	350.00	650.00
18. Total disbursement out of Consolidated Fund (15+16+17)	72968.25	70526.62	76891.00	80590.30	99718.49
19. Contingency Fund disbursements	404.52	1288.57	1905.36	408.94	401.93
20. Public Account disbursements	20825.15	24383.17	26974.70	27618.79	30506.56
21. Total disbursement by the State (18+19+20)	94197.92	96198.36	105771.06	108618.03	130626.98
Part C: Deficits					
22. Revenue Deficit(-)/Surplus (+) (1-12)	(-)10033.33	(-)3841.56	810.10	14803.10	5576.76
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)18620.03	(-)17630.37	(-)11552.89	2820.92	(-)13998.82
24. Primary Deficit (-)/Surplus (+) (23-25)	(-)9641.47	(-)8283.13	102.78	15024.93	(-)1699.51
Part D : Other Data					
25. Interest Payments (included in revenue expenditure)	8978.56	9347.24	11655.67	12204.01	12299.31
26. Arrears of Revenue (percentage of Tax and Non-tax revenue)	12584.30 (36)	15347.47 (39)	30836.47 (65)	24444.32 (38)	34185.26 (55)
27. Financial Assistance to local bodies etc.	21218.24	27387.69	26852.22	28289.67	35668.96
28. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	68	21	42	25	21
Overdraft availed (days)	12	20	Nil	Nil	Nil
29. Interest on WMA/Overdraft	9.23	9.04	3.12	3.18	0.67
30. Gross State Domestic Product (GSDP)	371878	432413^c	509356^c	590995^c	697683^d
31. Outstanding Fiscal liabilities (year end)	79377.44	97294.43	107144.20	116206.38	133694.63
32. Outstanding guarantees (year end)^a (including interest)	60870.90	66238.82	63509.49	58275.62	51470.55
33. Maximum amount guaranteed (year end)	80183.53	86725.14	87777.56	84163.83	88371.06
34. Number of incomplete projects	153	158	96	122	144
35. Capital blocked in incomplete projects	4826.19	5239.74	4039.37	5560.27	5341.74

^s Includes Ways and Means Advances from GOI.

^c Based on Economic Survey of Maharashtra.

^d Advance estimates as furnished by Directorate of Economics and Statistics, Government of Maharashtra.

^a As per Finance Accounts of respective year.

Appendix - 1.2 (concl.)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part E: Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP	8.23	7.76	7.87	8.04	7.46
Own Non-Tax Revenue/GSDP	1.11	1.37	1.48	2.87	1.40
Central Transfers/GSDP	0.97	1.15	1.18	1.29	1.15
II. Expenditure Management					
Total Expenditure/GSDP	16.58	15.4	14.5	13.1	13.7
Total Expenditure/Revenue Receipts	150.4	137.5	118.7	97.4	117.9
Revenue Expenditure/Total Expenditure	82.8	78.5	83.2	83.6	79
Expenditure on Social Services/ Total Expenditure	28.9	31.8	33.1	35.5	34.6
Expenditure on Economic Services/ Total Expenditure	29.1	27.1	28	30.5	34.6
Capital Expenditure/Total Expenditure	12.8	15.1	13.7	14.8	19.7
Capital Expenditure on Social and Economic Services/Total Expenditure.	12.7	15.0	13.3	14.4	19.2
III. Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-2.7	-0.9	0.2	2.5	0.8
Fiscal deficit/GSDP	-5.0	-4.1	-2.3	0.5	-2
Primary Deficit (surplus) /GSDP	-2.6	-1.9	0	2.5	-0.2
Revenue Deficit/Fiscal Deficit	-53.8	-21.8	0 ¹	0 ²	0
Primary Revenue Balance/GSDP	0.3	1.4	2.5	4.7	2.6
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	32.5	33	30.8	26.8	25.7
Fiscal Liabilities/RR	295	294.1	252.5	198.7	220.6
Primary deficit vis-à-vis quantum spread	13463	19406	14160	-2006	18713
Debt Redemption (Principal +Interest)/ Total Debt Receipts	79.6	65.7	89.8	173.0	75.8
V. Other Fiscal Health Indicators					
Return on Investment	0.1	0.01	0.02	0.28	0.13
Balance from Current Revenue (Rs. in crore)	-7280	-600	4505	20238	9984
Financial Assets/Liabilities	0.6	0.6	0.6	0.7	0.8

GSDP figures communicated by the Government adopted.

¹ There was revenue surplus.

² There was revenue surplus and fiscal surplus.

Abstract of Receipts and Disbursements
for the year 2008-09

(Reference : Paragraph 1.1; Page 1)

(Rupees in crore)

Receipts				Disbursements					
2007-08			2008-09	2007-08		Non-Plan	Plan	Total	2008-09
SECTION-A : REVENUE									
79583.15	I. Revenue receipts		81270.68	64780.05	I. Revenue expenditure	63285.61	12408.31	75693.92	75693.92
47528.45	Tax revenue	52029.94		23846.42	General services	26201.18	383.53	26584.71	
				26773.05	Social services	22765.88	8286.32	31052.20	
16947.97	Non-tax revenue	9789.94		13641.63	Education, Sports, Art and Culture	15574.73	872.08	16446.81	
				2695.06	Health and Family Welfare	2207.60	897.86	3105.46	
7597.18	State's share of Union Taxes	8018.41		5044.57	Water Supply, Sanitation, Housing and Urban Development	844.96	3615.27	4460.23	
				26.62	Information and Broadcasting	29.28	1.27	30.55	
2106.39	Non-Plan grants	2832.15		2392.22	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1480.32	1720.18	3200.50	
				402.26	Labour and Labour Welfare	297.09	230.50	527.59	
3779.66	Grants for State Plan Scheme	6682.96		2527.16	Social Welfare and Nutrition	2293.78	942.89	3236.67	
				43.53	Others	38.12	6.27	44.39	
1623.50	Grants for Central and Centrally sponsored Plan Schemes	1917.28		13236.89	Economic Services	13145.49	3667.75	16813.24	
				3469.22	Agriculture and Allied Activities	5357.72	1045.03	6402.75	
				1060.58	Rural Development	1128.12	851.89	1980.01	
				32.83	Special Areas Programmes	0.35	30.85	31.20	
				1647.73	Irrigation and Flood Control	1409.12	530.14	1939.26	
				3411.15	Energy	2312.55	495.05	2807.60	
				1042.75	Industry and Minerals	647.53	35.06	682.59	
				2253.51	Transport	2185.68	505.33	2691.01	
				25.56	Science, Technology and Environment	0.07	41.91	41.98	
				293.56	General Economic Services	104.35	132.49	236.84	
				923.69	Grants-in-aid and Contributions	1173.06	70.71	1243.77	
	II Revenue deficit carried over to Section B		—	14803.10	II Revenue Surplus carried over to Section B				5576.76

Appendix - 1.3 (contd.)

(Rupees in crore)

Receipts				Disbursements					
2007-08			2008-09	2007-08		Non-Plan	Plan	Total	2008-09
SECTION B									
7183.90	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		11230.32	0	III. Opening Overdraft from RBI				0
0	IV. Miscellaneous Capital receipts		18.01	11489.61	IV Capital Outlay	6097.43	12775.78	18873.21	18873.21
				341.62*	General Services	115.94	343.32	459.26	
				742.54	Social Services	336.18	1728.49	2064.67	
				149.82	Education, Sports, Art and Culture	0	387.10	387.10	
				88.12	Health and Family Welfare	0	340.00	340.00	
				59.51	Water Supply, Sanitation, Housing and Urban Development	338.02	158.58	496.60	
				377.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	682.19	682.19	
				-2.21	Social Welfare and Nutrition	-1.84	57.07	55.23	
				69.91	Others	0	103.55	103.55	
				10405.45	Economic Services	5645.31	10703.97	16349.28	
				815.66	Agriculture and Allied Activities	449.12	852.11	1301.23	
				457.47	Rural Development	0	467.44	467.44	
				43.50	Special Area Programme	0	47.73	47.73	
				6643.53	Irrigation and Flood Control	4793.85	6473.51	11267.36	
				804.34	Energy	49.20	849.10	898.30	
				17.95	Industry and Minerals	0	14.44	14.44	
				1526.22	Transport	171.34	1987.84	2159.18	
				96.71	General Economic Services	181.80	11.80	193.60	
				0.07	Science Technology and Environment	0	0	0	
732.59	V. Recoveries of Loans and Advances		560.21	1225.16	V. Loans and Advances disbursed				1280.59
325.93	From Power Projects	88.40		109.71	For Power Projects			314.80	
149.61	From Government Servants	166.12		221.54	To Government Servants			264.90	
257.05	From others	305.69		893.91	To Others			700.89	
14803.10	VI. Revenue surplus brought down		5576.76	0.00	VI. Revenue deficit brought down				0

* Higher rounding.

Appendix - 1.3 (concl.)

(Rupees in crore)

Receipts			Disbursements					
2007-08		2008-09	2007-08		Non-Plan	Plan	Total	2008-09
SECTION-A : REVENUE								
11807.66	VII. Public Debt receipts		20709.02	2745.48⁺	VII. Repayment of Public Debt			3220.77
0.00	External debt	0		0.00	External debt		0	
11478.45	Internal debt other than Ways and Means Advances and Overdraft	20323.44		2332.80	Internal debt other than Ways and Means Advances and Overdraft		2800.24	
^A	Net transactions under Ways and Means Advances including Overdraft	^B		^A	Net transactions under Ways and Means Advances including Overdraft		^B	
329.21	Loans and Advances from Central Government	385.58		412.68	Repayment of Loans and Advances to Central Government		420.53	
350.00	VIII. Appropriation from Contingency Fund		400.00	350.00	VIII. Appropriation to Contingency Fund			650.00
405.36	IX. Contingency Fund		708.94	408.94	IX. Contingency Fund			401.93
19785.69	X. Public Account receipts		37356.22	27618.79	X. Public Account disbursements			30506.56
2059.96	Small Savings and Provident Funds	2219.81		1375.26	Small Savings and Provident Funds		1416.35	
-9195.55 ³	Reserve Funds	2427.79		1351.88	Reserve Funds		810.30	
325.13	Suspense and Miscellaneous	3132.02		99.72	Suspense and Miscellaneous		-14.56	
15748.97	Remittances	18138.83		15820.82	Remittances		18096.95	
10847.18	Deposits and Advances	11437.77		8971.11	Deposits and Advances		10197.52	
0.00	XI. Closing Overdraft from Reserve Bank of India		0	11230.32	XI. Cash Balance at end			21626.42
0.00-	XII. Inter State Settlement		0	2.89	Cash in Treasuries		1.16	
				-1040.19	Deposits with Reserve Bank		-721.83	
				130.37	Local Remittances		177.88	
				42.39	Departmental Cash Balance		32.81	
				0.43	Permanent Advances		0.46	
				8408.55	Cash Balance Investment		17022.33	
				3685.88	Investment of earmarked balances		5113.61	
55068.30	Total		76559.48	55068.30	Total			76559.48

⁺ Higher rounding.

^B Represents receipt Rs.903.74 crore and disbursement Rs.903.74 crore.

^A Represents receipt Rs.1,953.63 crore and disbursement Rs.1,953.63 crore.

³ Transfer of credit balances from public account to consolidated fund on account of closure of reserve funds.

Summarised financial position of the Government of Maharashtra as on 31 March 2009

(Reference : Paragraph 1.7; Page 29)

(Rupees in crore)

As on 31.03.2008	LIABILITIES		As on 31.03.2009
107747.55	Internal Debt		125270.76
28525.73	Market Loans bearing interest	45391.02	
21.88	Market Loans not bearing interest	22.23	
2085.76	Loans from LIC	1832.85	
77114.18	Loans from other institutions	78024.66	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
8458.83	Loans and Advances from Central Government		8423.87
6.73	Pre 1984-85 Loans	6.73	
107.53	Non-Plan Loans	100.73	
8114.57	Loans for State Plan Schemes	8100.20	
7.59	Loans for Central Plan Schemes	6.76	
222.41	Loans for Centrally Sponsored Plan Schemes	209.45	
--	Ways and Means Advances	--	
91.06	Contingency Fund		398.07
10095.76	Small Savings, Provident funds etc.		10899.21
16965.04	Deposits		18203.58
14846.77	Reserve Funds		16464.27
3781.23	Suspense and Miscellaneous Balances		6927.77
-26.20	Remittances		15.69
161960.04	TOTAL		186603.22
As on 31.03.2008	ASSETS		As on 31.03.2009
83754.19*	Gross Capital Outlay on Fixed Assets		102627.40
44256.26	Investments in shares of Companies, Corporations etc.	56386.38	
39497.93	Other Capital Outlay	46241.02	
18125.99	Loans and Advances		18846.38
5015.21	Loans for Power Projects	5241.61	
12239.58	Other Development Loans	12634.78	
871.20	Loans to Government servants	969.99	
12.41	Advances		10.71
11230.32	Cash		21626.42
2.89	Cash in Treasuries	1.16	
-1040.19	Deposits with Reserve Bank	-721.83	
130.37	Local remittances	177.88	
42.39	Departmental Cash Balance	32.81	
0.43	Permanent Advances	0.46	
8408.55	Cash Balance Investments	17022.33	
3685.88	Investment of earmarked balances	5113.61	
48837.24	Deficit on Government Accounts		43510.43
-14803.10	(i) Revenue Deficit of the Current Year	-5576.76	
0.03	(ii) Pro forma correction	0	
0.10	(iii) Other adjustments	249.95	
63640.21	Accumulated deficit upto 31 March 2008	48837.24	
-0.11	Capital Receipts		-18.12
-0.11	Upto previous year	-0.11	
--	During the year	--	
161960.04	TOTAL		186603.22

Explanatory Notes for Appendices 1.3, 1.4 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs 6.09 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference represents 'Treasury/Bank difference' of Rs 6.09 crore (credit) and 'Unadjusted advises' Rs nil. The difference is under reconciliation.

* Lower Rounding

(Rupees in crore)

	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (In %)
(1)	(2)	(3)	(4) (3)-(2)	(5)
Revenue Receipts				
of which	79911	81271	1360	1.70
Tax Revenue	60839	52030	- 8809	- 14.48
<i>Taxes on Sales, Trade etc.</i>	29039	30681	1642	5.65
<i>State excise</i>	4500	4434	- 66	- 1.47
<i>Taxes on vehicles</i>	2426	2220	- 206	- 8.49
<i>Stamps and Registration fees</i>	9600	8288	- 1312	- 13.67
<i>Taxes on Goods and Passenger</i>	594	892	298	50.17
<i>Land Revenue</i>	700	546	- 154	- 22.00
<i>Taxes and duties on electricity</i>	2600	2395	- 205	- 7.88
<i>Other taxes</i>	11380	2574	- 8806	- 77.38
Non-Tax Revenue	6715	9790	3075	45.79
<i>Interest Receipts</i>	1085	1017	- 68	- 6.27
<i>Miscellaneous General Services</i>	1104	3952	2848	257.97
<i>Non-ferrous Mining and Metallurgical Industries</i>	1146	1216	70	6.11
<i>Other Non Tax Revenue</i>	3380	3605	225	6.66
Share of Union Taxes and Duties	8946	8018	- 928	- 10.37
Grants-in-aid from GOI	12357	11432	- 925	- 7.49
Revenue Expenditure				
of which	78946	75694	- 3252	- 4.12
General Services	35645	26585	- 9,060	- 25.42
<i>Administrative services</i>	13,948	6,560	- 7,388	- 52.97
<i>Pension and Miscellaneous General Services</i>	7,169	5,200	- 1,969	- 27.47
<i>Transfer to reserve funds</i>	92	0	- 92	- 100.00
<i>Interest Payments</i>	12,988	12,898	- 90	- 0.69
<i>Fiscal Services</i>	843	1,286	443	52.55
<i>Organs of State</i>	605	641	36	5.95
Social Services	28694	31052	2,358	8.22
<i>Education, Sports, Art and Culture</i>	14789	16447	1658	11.21
<i>Social Welfare and Nutrition</i>	2243	3236	993	44.27
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	2634	3201	567	21.53
<i>Health and Family Welfare</i>	2887	3105	218	7.55
<i>Water Supply, Sanitation, Housing and Urban Development</i>	5629	4460	- 1169	- 20.77
<i>Information and Broadcasting</i>	29	31	2	5.34
<i>Labour and Labour Welfare</i>	424	528	104	24.53
<i>Others</i>	59	44	-15	-25.42

Appendix - 1.5 (concl.)

(Rupees in crore)

	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (In %)
(1)	(2)	(3)	(4) (3)-(2)	(5)
Economic Services	13605	16813	3208	23.58
<i>Agriculture and Allied Services</i>	3423	6403	2980	87.06
<i>Rural Development</i>	3053	1980	- 1073	- 35.15
<i>Special Area Programme</i>	40	31	- 9	- 22.50
<i>Irrigation & Flood Control</i>	1723	1939	216	12.54
<i>Power</i>	2391	2807	416	17.40
<i>Industry & Minerals</i>	618	683	65	10.52
<i>Transport and Communication</i>	2091	2,691	600	28.69
<i>Science, Technology and Environment</i>	39	42	3	7.69
<i>General Economic Services</i>	227	237	10	4.39
Grants-in-aid and Contributions	1002	1244	242	24.15
Capital expenditure	13493	18873	5380	39.87
<i>Irrigation & Flood Control</i>	6667	11267	4,600	69.00
<i>Transport and Communication</i>	1469	2159	690	46.97
<i>Power</i>	683	898	215	31.48
<i>Health and Family Welfare</i>	139	340	201	144.60
<i>Education, Sports, Art and Culture</i>	209	387	178	85.17
<i>Water Supply, Sanitation, Housing and Urban Development</i>	413	497	84	20.34
<i>Rural Development</i>	1435	467	- 968	- 67.46
<i>Others</i>	2478	2858	380	15.33
Revenue surplus (+)/ deficits (-)	965	5,577	4,612	477.93
Fiscal Deficits (-)	(-) 13158	(-) 13999	(-) 841	6.39
Primary surplus (+)/ deficits (-)	(-) 769	(-) 1700	(-) 931	121.07

Summarised Financial Statement of Departmentally Managed Commercial/ Quasi-commercial Undertakings

(Reference : Paragraph 1.6.4, Page 27)

(Rs. in lakh)

Name of the undertaking	Year of commencement	Period of Accounts	Mean Govt. capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit / Loss	Interest on Capital	Total Return (8 + 9)	Percentage Return on Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department										
Mumbai Region										
Greater Mumbai Milk Scheme, Worli	1947	2007-08	2,020.16	1,747.69	52.67	11,881.47	-297.29	212.12	-85.17	-4.22
Milk Transport Scheme, Worli	1951	2006-07	261.62	65.19	9.27	872.07	0.00	27.47	27.47	10.50
Mother Dairy, Kurla	1975	2006-07	1,743.39	1,246.42	50.62	6,321.12	-867.22	183.06	-684.17	-39.24
Central Dairy, Goregaon	1951	2006-07	2,083.52	684.32	34.59	4,837.64	-1,025.38	218.77	-806.62	-38.71
Unit Scheme, Mumbai	1950	2007-08	1,605.58	1,088.78	38.57	250.25	29.41	168.59	198.00	12.33
Agricultural Scheme, Mumbai	1950	2007-08	335.52	394.42	7.42	40.32	81.21	35.23	116.44	34.70
Electrical Scheme, Mumbai	1950	2007-08	519.93	15.45	0.89	294.89	-251.23	54.59	-196.64	-37.82
Water Supply Scheme, Mumbai	1950	2007-08	1,739.25	524.82	12.02	296.15	-209.29	182.62	-26.67	-1.53
Cattle Feed Scheme, Mumbai	1950	2007-08	28.34	22.09	0.61	0.00	53.00	2.98	55.98	197.53
Cattle Breeding and Rearing Farm, Palghar	1979	2008-09	195.08	59.84	1.44	13.44	-98.64	20.48	-78.16	-40.07
Dairy Project, Dapchari	1960	2007-08	1,021.26	554.03	21.42	83.54	-709.47	107.23	-602.24	-58.97
G. M. S., Gove Bhiwandi	1987	2007-08	27.15	31.80	1.86	309.09	10.23	2.85	13.08	48.18
GMCC, Saralgaon (Dist.: Thane)	1978	2007-08	37.12	17.31	1.27	9.38	-24.36	3.90	-20.46	-55.12
G. M. S., Khopoli	1966	2007-08	192.13	161.62	10.81	1,049.84	-103.92	20.17	-83.75	-43.59
G. M. S., Mahad	1966	2007-08	114.98	88.14	1.72	27.19	-56.68	12.07	-44.61	-38.80
G. M. S., Chiplun	1966	2007-08	124.56	80.90	4.93	213.45	-103.77	13.08	-90.69	-72.81
G. M. S., Ratnagiri	1965	2007-08	88.41	70.05	3.15	179.00	-101.62	9.28	-92.34	-104.45
G. M. S., Kankavali	1966	2008-09	239.52	207.31	18.99	265.24	-129.36	25.15	-104.21	-43.51
TOTAL			12,377.52	7,060.19	272.26	26,944.08	-3,804.39	1,299.64	-2,504.75	-20.24
Pune Region										
G. M. S., Pune	1950	2008-09	953.34	370.72	18.06	1,905.32	-791.57	100.10	-691.47	-72.53
G. M. S., Mahabaleshwar	1966	2008-09	141.86	43.20	1.81	187.38	-75.97	14.89	-61.08	-43.06
G. M. S., Satara	1979	2008-09	1,217.75	308.39	8.87	848.97	-368.16	127.86	-240.30	-19.73
G. M. S., Miraj	1961	2006-07	3,255.88	569.58	30.03	1,853.93	-1,010.33	341.87	-668.46	-20.53
G. M. S., Solapur	1960	2008-09	198.52	51.57	3.59	103.08	-242.65	20.84	-221.81	-111.73
TOTAL			5,767.35	1,343.46	62.36	4,898.68	-2,488.68	605.56	-1,883.12	-32.65
Nashik Region										
G. M. S., Nashik	1960	2008-09	257.06	72.14	4.08	581.62	-291.03	26.99	-264.04	-102.72
GMS, Wani (Dist.: Nashik)	1978	2008-09	40.62	13.32	0.27	156.15	-48.59	4.27	-44.32	-109.11
G. M. S., Ahmednagar	1969	2008-09	1,570.44	169.00	11.26	4,510.62	-710.38	164.90	-545.48	-34.73
G. M. S., Chalisgaon	1969	2008-09	166.02	4.26	0.41	0.00	-82.53	17.43	-65.10	-39.21
G. M. S., Dhule	1961	2008-09	1,627.98	256.59	11.81	1,457.82	-454.49	170.94	-283.55	-17.42
TOTAL			3,662.12	515.31	27.83	6,706.21	-1,587.02	384.53	-1,202.49	-32.84

Appendix - 1.6 (concl.)

(Rs. in lakh)

Name of the undertaking	Year of commencement	Period of Accounts	Mean Govt. capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit / Loss	Interest on Capital	Total Return (8 + 9)	Percentage Return on Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Aurangabad Region										
G. M. S., Aurangabad	1962	2006-07	546.02	291.69	9.59	1,034.57	-407.85	57.33	-350.52	-64.20
G. M. S., Udgir	1971	2007-08	1,356.65	704.39	22.55	708.58	-831.77	142.45	-689.32	-50.81
G. M. S., Beed	1976	2007-08	4,397.76	608.45	16.73	2,750.43	-847.73	461.76	-385.97	-8.78
G. M. S., Nanded	1977	2007-08	220.41	116.45	4.78	545.52	-389.33	23.14	-366.19	-166.14
G. M. S., Bhoom	1978	2007-08	854.53	157.57	4.26	1,493.25	-265.01	89.73	-175.28	-20.51
G. M. S., Parbhani	1979	2006-07	234.79	71.09	1.77	646.28	-247.79	24.65	-223.14	-95.04
TOTAL			7,610.16	1,949.64	59.68	7,178.63	-2,989.49	799.06	-2,190.42	-28.78
Amravati Region										
G. M. S., Amravati	1962	2007-08	286.02	157.81	5.63	400.42	-191.62	30.03	-161.59	-56.50
G. M. S., Akola	1962	2007-08	2,204.73	554.40	21.81	1,157.81	-846.88	231.50	-615.38	-27.91
G. M. S., Yavatmal	2000	2007-08	357.35	229.19	7.35	341.26	-161.86	37.52	-124.34	-34.80
G. M. S., Nandura	1979	2007-08	232.26	68.61	2.05	323.72	-160.35	24.39	-135.96	-58.54
TOTAL			3,080.36	1,010.01	36.84	2,223.21	-1,360.71	323.44	-1,037.27	-33.67
Nagpur Region										
G. M. S., Nagpur	1958	2007-08	993.27	131.49	7.89	1,820.82	-704.63	104.29	-600.34	-60.44
G. M. S., Wardha	1976	2007-08	480.42	35.82	1.36	406.14	-132.03	50.44	-81.59	-16.98
G. M. S., Chandrapur	1979	2007-08	13.49	112.14	11.22	1,218.45	-22.14	1.42	-20.72	-153.60
G. M. S., Gondia	1979	2007-08	657.88	111.34	2.42	1,216.30	-261.66	69.08	-192.58	-29.27
TOTAL			2,145.06	390.79	22.89	4,661.71	-1,120.46	225.23	-895.23	-41.73
Agricultural, Animal Husbandry, Dairy Development and Fisheries										
L.D.B.S, Pune	1944	1994-95	144.26	77.47	4.52	46.75	-72.83	18.75	-54.08	-37.49
L.D.B.S, Aurangabad	1960	1998-99	32.99	1.05	0.00	2.02	-23.42	4.78	-18.64	-56.50
L.D.B.S, Amravati	1965	1995-96	2.82	0.41	0.00	1.80	-4.46	0.40	-4.06	-143.97
L.D.B.S, Nagpur	1996	1996-97	2.17	0.23	0.00	1.81	0.21	0.32	0.53	24.42
TOTAL			182.24	79.16	4.52	52.38	-100.50	24.25	-76.25	-41.84
Revenue and Forests Department										
Allapalli and Pedigundam Forest Ranges of Forest Divisions including Saw mills & Timber Depot	1926	1985-86	1,857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
TOTAL			1,857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
Food, Civil Supplies and Consumer Protection Department										
Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	1959	2007-08	17,147.54	115.87	11.78	17,688.84	1,834.73	1,714.75	3,549.48	20.70
Procurement, Distribution and Price Control Scheme in Mofussil Area	1957	2007-08	47,103.41	429.59	40.95	99,799.20	-4,317.83	4,710.34	392.51	0.83
TOTAL			64,250.95	545.46	52.73	1,17,488.04	-2,483.10	6,425.09	3,941.99	6.44

Statement of various grants/appropriation where saving was more than Rs 10 crore each and more than 20 per cent of the total provision

(Reference : Paragraph 2.2.1 ; Page 40)

(Rupees in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant / Appropriation	Savings	Percentage
1	A-5	Social Services (Revenue –Voted)	139.85	39.97	29
2	B-2	State Excise (Revenue –Voted)	59.31	16.73	28
3	C-4	Secretariat and Other General Services (Revenue –Voted)	42.19	25.83	61
4	C-6	Natural Calamities (Revenue –Voted)	1121.44	268.04	24
5	C-12	Loans to Government Servants etc. (Loans and Advances – Voted)	60.39	12.49	21
6	D-10	Capital Expenditure on Fisheries (Capital-Voted)	69.62	22.50	32
7	E-3	Secretariat and Other Social Services (Revenue –Voted)	177.08	35.02	20
8	F-2	Urban Development and Other Advance Services (Revenue –Voted)	3364.39	665.63	20
9	G-1	Sales Tax Administration (Revenue –Voted)	288.42	59.14	21
10	G-2	Other Fiscal and Miscellaneous Services (Revenue –Voted)	10612.95	10436.74	98
11	G-8	Public Debt and Inter State Settlement (Loans and Advances-Charged)	5468.06	2098.77	38
12	I-7	Loans to Government Servants etc. (Loans and Advances – Voted)	58.35	13.27	23
13	K-11	Capital Expenditure on Energy (Capital – Voted)	1416.95	454.16	32
14	L-3	Rural Development Programmes (Revenue –Voted)	1724.55	379.93	22
15	O-3	Rural Employment (Revenue –Voted)	792.06	221.79	28
16	O-4	Other Rural Development Programmes (Revenue –Voted)	1327.59	1327.51	99.99
17	O-7	Secretariat Economic Services (Revenue –Voted)	33.69	12.86	38
18	O-9	Capital Outlay on Other Rural Development Programmes (Capital –Voted)	1446.90	987.61	68
19	O-21	District Plan – Sangli Revenue -Section (Revenue –Voted)	50.85	10.74	21
20	Q-1	Interest Payment (Revenue – Charged)	88.33	70.97	80
21	Q-3	Housing (Revenue –Voted)	1854.02	1228.61	66
22	V-1	Interest Payment (Revenue –Charged)	55.00	12.71	23
23	W-7	Revenue Expenditure on removal of regional imbalance (Revenue –Voted)	72.68	17.22	24
24	ZD-4	Tourism (Revenue –Voted)	147.70	62.13	42

Appendix 2.2

Expenditure incurred without Provision during 2008-09

(Reference : Paragraph 2.2.4 ; Page 42)

(Rupees in crore)

Sr. No.	Grant / Appropriation No.	Head of Account	Amount of expenditure without budget provision	Reasons / Remarks
REVENUE AND FORESTS DEPARTMENT				
1.	C-10	4406-01-102(02)(01)	0.14	Reasons for incurring the expenditure without provision have not been intimated (August 2009).
2.	C-10	4406-01-102(03)(01)	0.15	-do-
SCHOOL EDUCATION AND SPORTS DEPARTMENT				
3.	F-2	2217-80-191(00)(03)	0.44	-do-
4.	F-7	6217-60-800(00)(02)	0.46	-do-
INDUSTRIES, ENERGY AND LABOUR DEPARTMENT				
5.	K-Nil	6003- 101 101(63)	101.86	Provision for repayment of power bonds issued to Central Public Undertakings by Govt. of Maharashtra was inadvertently made under MH 6801-190(00)(02).
RURAL DEVELOPMENT AND WATER CONSERVATION DEPARTMENT				
6.	L-3	2505-60-101(01)(01)	0.25	Reasons for incurring the expenditure without provision have not been intimated (August 2009).
7.	L-3	2702-01-800(02)(01)	0.40	-do-
8.	L-3	2702-01-800(02)(02)	0.09	-do-
9.	L-3	3606-502-502	5.59	Due to clearance of debit balance under suspense account in respect of aid and materials received in kind during previous years.
SOCIAL JUSTICE AND SPECIAL ASSISTANCE DEPARTMENT				
10.	N-3	2225-01-793(01)(11)	3.29	-do-
WOMEN AND CHILD DEVELOPMENT DEPARTMENT				
11.	X-1	2236-02-101(01)(05)	0.43	-do-
WATER SUPPLY AND SANITATION DEPARTMENT				
12.	Y-2	2215-01-102(34)(05)	0.95	Reasons for incurring the expenditure without provision have not been intimated (August 2009).
13.	Y-2	2215-01-102(40)(05)	2.50	-do-
14.	Y-2	2215-02-107(44)(05)	2.00	-do-
TOURISM AND CULTURAL AFFAIRS DEPARTMENT				
15.	ZD-4	3452-01-101(02)(19)	0.30	-do-
16.	ZD-4	3606-502	0.06	Due to clearance of debit balance under suspense account in respect of Aid and Materials received in kind during previous years.
Total			118.91	

Excess over provision of previous years
requiring regularisation

(Reference : Paragraph 2.2.6; Page 42)

Years	No of Grant / Appropriation	Grant / Appropriation No.	Amount of Excess (Rs)	Stage of consideration by Public Accounts Committee (PAC)
2002-03	GRANTS - 12	A-3	6682734	Yet to be regularised by PAC.
		C-9	49770	-do-
		H-3	178535752	-do-
		I-1	10838883494	-do-
		O-1	342165	-do-
		O-2	390545322	-do-
		S-1	13728921	-do-
		V-2	35916	-do-
		Y-3	4318587	-do-
		Y-5	8828	-do-
		B-10	58103361	-do-
		M-3	2123638939	-do-
	APPROPRIATION-17	A-4	48581	-do-
		A-5	1020824	-do-
		B-1	2823332	-do-
		B-3	12023	-do-
		C-3	1642877	-do-
		C-5	646720	-do-
		D-4	10925320	-do-
		E-2	19762	-do-
		H-5	26730000	-do-
		L-1	1824221681	-do-
		W-4	239912	-do-
		Y-1	21870639	-do-
		ZC-1	1496298	-do-
		C-10	7436926	-do-
		F-5	10388223	-do-
		G-8	9904340341	-do-
2003-04	GRANTS - 11	C-3	267	-do-
		E-2	793903846	-do-
		H-3	60133295	-do-
		I-1	167115725	-do-
		M-2	4864365	-do-
		O-2	36229024	-do-
		O-7	1147606	-do-
		Q-2	257575	-do-
		W-4	49549730	-do-
		Y-3	3606311	-do-
		K-9	8894427000	-do-
	APPROPRIATIONS - 15	D-1	3881904	-do-
		D-4	9590610	-do-
		H-5	8200000	-do-
		I-1	285000	-do-

Appendix - 2.3 (contd.)

Years	No of Grant / Appropriation	Grant / Appropriation No.	Amount of Excess (Rs)	Stage of consideration by Public Accounts Committee (PAC)
		N-4	90976	Yet to be regularised by PAC.
		Q-1	14464165	-do-
		T-1	4749922	-do-
		U-1	118258	-do-
		W-1	34410573	-do-
		ZC-1	2081344	-do-
		C-9	4848848	-do-
		C-10	283617	-do-
		F-5	55663732	-do-
		V-4	2499629	-do-
		Y-6	39476	-do-
2004-05	GRANTS - 09	A-5	64327866	-do-
		C-2	32626710	-do-
		C-7	29488459	-do-
		H-3	21449592	-do-
		M-2	2634738	-do-
		O-2	3243376924	-do-
		S-1	58693498	-do-
		W-3	104199737	-do-
		Y-3	2828868	-do-
	APPROPRIATIONS - 17	A-5	53952	-do-
		C-3	18662907	-do-
		C-5	21314042	-do-
		E-1	221355105	-do-
		G-7	308319	-do-
		I-1	1253983	-do-
		J-1	24641761	-do-
		L-1	152339138	-do-
		N-4	215926	-do-
		Q-1	40690146	-do-
		T-1	1478590	-do-
		U-1	73036	-do-
		V-2	80197	-do-
		W-4	10951	-do-
		C-11	680397	-do-
		F-5	30461999	-do-
		I-3	206951	-do-
2005-06	GRANTS - 19	A-5	3906868	-do-
		B-5	18356360	-do-
		C-5	1281448	-do-
		D-2A	21056422	-do-
		D-3	67823166	-do-
		F-3	49686988	-do-

Appendix - 2.3 (contd.)

Years	No of Grant / Appropriation	Grant / Appropriation No.	Amount of Excess (Rs)	Stage of consideration by Public Accounts Committee (PAC)
		K-5	83852	Yet to be regularised by PAC.
		K-6	4400807992	-do-
		L-2	205426979	-do-
		L-4	2702	-do-
		M-3	3540120	-do-
		O-2	183515	-do-
		O-4	4980772	-do-
		O-7	153582852	-do-
		Q-2	219985	-do-
		T-4	17464	-do-
		W-4	30402792	-do-
		Y-4	3683348	-do-
		M-4	6006511954	-do-
	APPROPRIATIONS-15	A-1	18770	-do-
		B-1	10352768	-do-
		C-3	10932733	-do-
		C-5	335062	-do-
		C-7	12625	-do-
		D-3	125618	-do-
		I-3	2036373	-do-
		L-1	510375721	-do-
		Q-1	35994848	-do-
		S-1	245600	-do-
		T-1	106255	-do-
		U-1	5231295	-do-
		V-2	712765	-do-
		ZC-1	1844454	-do-
		F-5	19997285	-do-
2006-07	GRANTS - 16	C-5	46596360	-do-
		C-6	2515203526	-do-
		D-2A	449949040	-do-
		F-3	9361552	-do-
		G-7	1620980	-do-
		H-5	738273424	-do-
		K-6	2839351966	-do-
		T-2	35211855	-do-
		T-3	28411	-do-
		ZA-2	59242	-do-
		B-10	14297771	-do-
		D-14	110000	-do-
		H-7	524720439	-do-

Appendix - 2.3 (concl.)

Years	No of Grant / Appropriation	Grant / Appropriation No.	Amount of Excess (Rs)	Stage of consideration by Public Accounts Committee (PAC)
		L-8	1565326	Yet to be regularised by PAC.
		M-4	2008837000	-do-
		T-8	243642	-do-
	APPROPRIATIONS - 13	B-5	108756	-do-
		C-3	255329	-do-
		C-7	836804	-do-
		D-1	17824876	-do-
		H-1	374	-do-
		H-6	135818	-do-
		L-1	274409535	-do-
		N-3	28023	-do-
		Q-1	76780199	-do-
		T-1	1327548	-do-
		U-1	5324459	-do-
		C-10	75000	-do-
		Y-7	432974	-do-
2007-08	GRANTS - 11	C-5	62079297	-do-
		C-6	445611160	-do-
		D-2	673401	-do-
		F-2	2104594132	-do-
		H-3	458440547	-do-
		Q-4	136195	-do-
		T-2	20774356	-do-
		U-3	37507	-do-
		Y-4	4406253	-do-
		H-11	7686	-do-
		M-4	1182395857	-do-
	APPROPRIATIONS - 11	C-3	126535	-do-
		C-5	491078	-do-
		C-7	80386	-do-
		D-4	86659	-do-
		H-6	39153821	-do-
		L-1	443750922	-do-
		L-5	378158	-do-
		Q-1	80752194	-do-
		U-1	5850836	-do-
		ZC-1	5654417	-do-
		K-Nil	1018594000	-do-
Total			66661557215	
i.e.			Rs 6666.16 crore	

Excess over provisions during 2008-09 requiring regularisation

(Reference : Paragraph 2.2.7; Page 43)

(Rupees in crore)

Sl.No.	Number and title of the Voted Grant/ Charged Appropriations	Total grant	Expenditure	Excess
Voted Grants				
1.	B-5 Jails	99.37	100.79	1.42
2.	B-7 Economic Services	27.42	27.42	- ¹
3.	C-2 Stamps and Registration	80.32	87.54	7.22
4.	E-2 General Education	13791.82	13974.77	182.95
5.	F-7 Loans for Urban Development	0.05	0.46	0.41
6.	G-6 Pensions and Other Retirement Benefits	5012.69	5150.75	138.06
7.	H-3 Housing	256.01	301.83	45.82
8.	H-5 Roads and Bridges	2343.92	2387.90	43.98
9.	J-3 Compensation and Assignments	2.17	2.18	0.0043
10.	M-3 Secretariat and Other Economic Services	21.49	21.89	0.40
11.	M-4 Capital Expenditure on Food	2122.83	3882.72	1759.89
12.	O-13 District Plan-Mumbai City	36.94	36.99	0.05
13.	O-14 District Plan-Mumbai Suburban	117.33	119.38	2.05
14.	O-17 District Plan-Ratnagiri	37.57	37.92	0.35
15.	O-18 District Plan-Sindhudurg	13.33	16.15	2.82
16.	O-19 District Plan-Pune	36.14	41.70	5.56
17.	O-20 District Plan-Satara	18.76	22.63	3.87
18.	O-21 District Plan-Sangli	18.75	24.41	5.66
19.	O-23 District Plan-Kolhapur	24.47	25.96	1.49
20.	O-25 District Plan-Dhule	6.11	7.40	1.29
21.	O-26 District Plan-Jalgaon	19.42	19.64	0.22
22.	O-27 District Plan-Ahmednagar	21.77	21.79	0.02
23.	O-30 District Plan-Jalna	13.84	14.58	0.74
24.	O-31 District Plan-Parbhani	5.78	11.35	5.57
25.	O-33 District Plan-Beed	27.88	28.56	0.68
26.	O-34 District Plan-Latur	10.42	11.45	1.03
27.	O-35 District Plan-Osmanabad	12.13	13.92	1.79
28.	O-36 District Plan-Hingoli	6.71	7.88	1.17
29.	O-37 District Plan-Nagpur	33.20	35.62	2.42
30.	O-39 District Plan-Bhandara	10.27	11.75	1.48
31.	O-41 District Plan-Gadchiroli	6.21	6.66	0.45
32.	O-42 District Plan-Gondia	9.16	9.49	0.33
33.	O-44 District Plan-Akola	15.27	15.80	0.53
34.	O-45 District Plan-Yavatmal	33.68	34.85	1.17

¹ Excess only Rs.1,000/-.

Appendix - 2.4 (concl.)

(Rupees in crore)

Sl.No.	Number and title of the Voted Grant/ Charged Appropriations	Total grant	Expenditure	Excess
35	O-47 District Plan-Washim	5.08	7.32	2.24
36	S-1 Medical and Public Health	732.64	737.29	4.65
37	V-2 Co-operation	2887.39	2904.44	17.05
38	X-2 Secretariat-Social Services	1.30	1.34	0.04
Charged Appropriation				
39	C-1 Revenue and District Administration	0.15	0.22	0.07
40	D-1 Interest Payments	16.00	16.94	0.94
41	G-3 Interest Payments and Debt Servicing	11389.85	11424.24	34.39
42	H-6 Public Works and Administrative and Functional Buildings	2.28	3.53	1.25
43	K-Nil Internal Debt of the State Government	—	101.86	101.86
44	L-1 Interest Payments	264.60	270.01	5.41
45	L-5 Compensation and Assignments	284.41	284.41	-- ¹
46	U-1 Interest Payments	1.57	2.13	0.56
47	S-1 Medical and Public Health	0.01	0.03	0.02
	Total	39878.51	42267.89	2389.38

¹ Excess only Rs.1,000/-.

Statement of cases where supplementary provision
(Rs.10 lakh or more in each case) proved unnecessary
(Reference : Paragraph 2.2.8; Page 43)

(Rupees in lakhs)

Sr. No.	Appropriation No	Name of the Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary Provision
A - Revenue - Charged						
1	E-1	Interest Payments	50627.10	49528.11	1098.99	3497.56
A - Revenue - Voted						
2	A-5	Social Services	11021.08	988.31	1032.77	2964.00
3	B-2	State Excise	5912.83	4258.48	1654.35	18.37
4	C-1	Revenue and District Administration	60865.99	58578.54	2287.45	2543.85
5	C-4	Secretariat and Other General Services	4066.17	1635.88	2430.29	153.20
6	D-5	Dairy Development	77870.55	67776.13	10094.42	200.00
7	D-7	Secretariat and Other Economic Services	719.05	679.49	39.56	26.56
8	F-2	Urban Development Other Advance Services	322530.29	269876.65	52653.64	13909.02
9	G-1	Sales Tax Administration	25769.46	22928.48	2840.98	3072.63
10	G-2	Other Fiscal and Miscellaneous Services	1061203.60	17620.77	1043582.83	91.34
11	G-4	Secretariat General Services	1275.35	1121.63	153.72	57.51
12	G-5	Treasury and Accounts Administration	10308.00	9930.20	377.80	913.56
13	G-7	Social Security and Welfare	2810.53	2634.62	175.91	97.63
14	H-4	Secretariat and Other Economic Services	2295.00	2178.70	116.30	156.83
15	J-2	Secretariat and Other Social and Economic Services	2402.45	2164.67	237.78	137.58
16	K-3	Stationery and Printing	9675.84	9548.37	127.47	1381.31
17	K-8	Secretariat - Economic Services	643.65	614.89	28.76	11.22
18	L-3	Rural Development Programmes	140765.54	134461.79	6303.75	31689.62
19	L-5	Compensation and Assignments	25950.84	22198.65	3752.19	200.00
20	O-7	Secretariat - Economic Services	2939.27	2083.26	856.01	430.03
21	O-8	Census, Survey and Statistics	1881.01	1637.64	243.37	50.85
22	O-16	District Plan - Raigad	2486.09	2057.03	429.06	245.01
23	O-33	District Plan - Beed	3948.50	3337.91	610.59	200.00
24	Q-3	Housing	179649.57	62541.45	117108.12	5752.86
25	X-1	Social Security and Nutrition	104025.23	95371.99	8653.24	6406.59
26	ZA-1	Secretariat and Other Social Services	2702.57	2266.78	435.79	200.00

Appendix - 2.5 (concl.)

(Rupees in lakhs)

Sr. No.	Appropriation No	Name of the Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary Provision
27	ZC-1	Parliament/State/Union Territory Legislature	5753.08	5146.56	606.52	171.19
B – Capital (Voted)						
28	C-10	Capital Expenditure on Economic Services	10240.96	9671.17	569.79	1319.88
29	D-9	Capital Expenditure on Animal Husbandry	325.55	37.55	288.00	27.00
30	D-10	Capital Expenditure on Fisheries	6882.09	4711.54	2170.55	80.00
31	O-9	Capital Outlay on other Rural Development Programmes	142558.08	45929.03	96629.05	2131.79
32	O-11	Capital Expenditure on Economic Services	20008.21	19408.56	599.65	1183.63
33	O-15	District Plan -Thane	1683.64	1550.30	133.34	300.01
34	O-16	District Plan- Raigad	2396.91	2384.78	12.13	30.03
Total						79650.66
						i.e 796.51 crore

Appendix 2.6

Statement of various grants/appropriation where supplementary provision proved insufficient by more than Rs 1 crore each
(Reference : Paragraph 2.2.8; Page 43)

(Rupees in Crore)

Sr. No.	Grant No	Name of the Grant	Original Provision	Supplementary	Total	Expenditure	Excess
1	B-5	Jails	93.16	6.21	99.37	100.79	1.42
2	C-2	Stamps and Registration	78.21	2.11	80.32	87.54	7.22
3	E-2	General Education	12425.63	1366.19	13791.82	13974.77	182.95
4	H-3	Housing	106.64	149.37	256.01	301.82	45.81
5	H-5	Roads and Bridges	1779.20	564.73	2343.93	2387.90	43.97
6	S-1	Medical and Public Health	721.31	11.33	732.64	737.29	4.65
Total			15204.15	2099.94	17304.09	17590.11	286.02

Appendix 2.7

Excess/Unnecessary/Insufficient reappropriation of funds (Reference : Paragraph 2.2.9; Page 43)

(Rupees in Crore)

Sr. No.	Grant/ Appropriation No	Grant/ Appropriation Description	Head of Account	Reappropriation	Final Excess (+)/ Saving(-)
1.	A-5	Social Services	2235-60-102(00)(01)	(-)25.76	(+)2.23
2.	C-1	Revenue and District Administration	2053-093(01)	(-)8.97	(+)1.15
3.	C-6	Natural Calamities	2245-02-101(04)(05)	(-)53.47	(+)24.12
4.	C-6	Natural Calamities	2245-02-101(00)(08)	(-)4.45	(+)8.93
5.	D-3	Agriculture Services	2401-114 (00)(06)	(+)1.75	(-)4.16
6.	D-3	Agriculture Services	2415-01-120(00)(04) & (00)(09)	(-)7.20	(+)4.58
7.	D-3	Agriculture Services	2401-108(01)(02)	(+)7.33	(-)1.64
8.	D-3	Agriculture Services	2401-114(00)(01)	(+)4.44	(-)1.52
9.	E-2	General Education	2202-01-103(05)(04)	(-)6.23	(+)8.19
10.	E-2	General Education	2202-01-103(03)(02)	(+)32.29	(-)7.39
11.	E-2	General Education	2202-02-110(00)(01)	(+)223.21	(-)11.27
12.	E-2	General Education	2202-80-003(01)(03)	(+)10.44	(-)6.02
13.	E-2	General Education	2202-80-800(02)(48)	(-)5.11	(+)4.03
14.	E-2	General Education	2202-80-003(01)(04)	(-)16.71	(+)5.75
15.	G-3	Interest Payments and Debt Servicing	2049-04-101	(-)21.01	(+)11.52
16.	G-3	Interest Payments and Debt Servicing	2049-03-104	(-)90.82	(+)65.02
17.	G-6	Pension and other Retirement Benefits	2071-01-101(02)(01)	(-)52.31	(+)486.97
18.	G-6	Pension and other Retirement Benefits	2071-01-103(00)(03)	(+)10.56	(-)5.69
19.	G-6	Pension and other Retirement Benefits	2071-01-105(00)(01)	(+)18.29	(-)16.99
20.	G-6	Pension and other Retirement Benefits	2071-01-104(00)(04)	(+)4.00	(-)346.31
21.	G-6	Pension and other Retirement Benefits	2071-01-109(00)(01)	(+)38.57	(-)50.11
22.	H-5	Roads & Bridges	3054-04-800(03)(01)	(-)2.33	(+)29.34
23.	H-5	Roads & Bridges	3054-80-797(00)(03)	(-)35.80	(+)1.16
24.	L-3	Rural Development Programmes	2702-80-001(01)(03)	(+)1.66	(-)2.08
25.	L-7	Capital expenditure on Rural Development	4402-102(01)(02)	(-)1.28	(+)1.09
26.	M-2	Food	2408-01-101(03)(02)	(-)2.24	(+)1.63
27.	M-4	Capital Expenditure on Food	4408-01-101(02)(01)	(+)319.37	(-)63.57
28.	M-4	Capital Expenditure on Food	4408-01-101(02)(02)	(-)319.37	(+)130.26
29.	N-3	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2235-02-104(08)(09)	(+)6.90	(-)33.96
30.	N-3	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2235-02-104(08)(10)	(+)43.99	(-)119.09
31.	N-3	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2235-02-104(08)(01)	(-)6.90	(+)2.61

Appendix - 2.7 (concl.)

(Rupees in Crore)

Sr. No.	Grant/ Appropriation No	Grant/ Appropriation Description	Head of Account	Reappropriation	Final Excess (+)/ Saving(-)
32.	N-3	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2225-01-277(04)(20)	(+)7.64	(-)1.07
33.	O-3	Rural Employment	2505-60-001(03)(03)	(-)1.00	(+)2.13
34.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2210-06-796-(01)(04)	(+)3.33	(-)5.79
35.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2210-06-796-(01)(04)	(+)1.02	(-)8.39
36.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2702-80-796-(01)(04)	(+)1.47	(-)5.65
37.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2215-01-796-(01)(01)	(-)13.61	(+)9.46
38.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2225-02-796-(01)(37)	(-)24.71	(+)1.36
39.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2401-796-(01)(02)	(+)1.77	(-)1.30
40.	T-5	Revenue Expenditure on Tribal Areas Development Sub-plan	2505-60-796(01)(01)	(+)11.01	(-)1.14
41.	T-5	Revenue expenditure on Tribal Area Development sub-plan	2702-01-796(00)(02)	(+)6.12	(-)1.13
42.	T-5	Revenue expenditure on Tribal Area Development sub-plan	2702-80-796(00)(02)	(+)7.33	(-)1.23
43.	T-5	Capital expenditure on Tribal Area Development sub-plan	4701-03-796(01)(01)	(+)1.77	(-)10.73
44.	T-5	Capital expenditure on Tribal Area Development sub-plan	4225-02-796-(01)(08)	(+)27.18	(-)3.89
45.	T-5	Capital expenditure on Tribal Area Development sub-plan	4225-02-796-(01)(10)	(-)1.00	(+)1.11
46.	T-5	Capital expenditure on Tribal Area Development sub-plan	4702-01-796-(01)(05)	(+)12.19	(-)2.38
47.	T-5	Capital expenditure on Tribal Area Development sub-plan	5054-04-796-(01)(02)	(+)8.50	(-)6.81
48.	V-2	Co-operation	2425-107(02)(04)	(-)4.31	(+)2.65
49.	Y-2	Water Supply & Sanitation	2215-01-191(01)(05)	(-)2.93	(+)1.15

Surrender in excess of actual saving
(Rs 50 lakh or more)

(Reference : Paragraph 2.2.12; Page 44)

(Rupees in Crore)

Sr.No.	Grant No.	Name of the Grant/ Appropriation	Total Grant	Saving Expenditure	Amount Surrendered	Amount Surrendered in excess
1	A-5	Social Services	139.85	39.97	42.53	2.56
2	B-1	Police Administration	3826.03	149.08	202.59	53.51
3	C-7	Forest	538.63	23.51	31.80	8.29
4	G-2	Other Fiscal and Miscellaneous Services	10612.95	10436.74	10561.92	125.18
5	G-5	Treasury and Accounts Administration	112.22	12.91	13.21	0.30
6	H-6	Public Works and Administration and Functional Buildings	1238.06	51.16	61.70	10.54
7	I-3	Irrigation Power and other Economic Services	1713.41	14.26	58.66	44.40
8	K-7	Industries	657.16	4.03	173.78	169.75
9	L-2	District Administration	977.43	3.23	13.98	10.75
10	L-7	Capital Expenditure on Rural Development	345.04	36.42	39.03	2.61
11	M-2	Food	597.32	100.85	102.48	1.63
12	O-16	District Plan - Raigad (Capital Section)	24.27	0.42	2.26	1.84
13	O-40	District Plan Chandrapur (Capital Section)	10.19	0.72	1.26	0.54
14	R-1	Medical and Public Health	2178.25	8.09	48.28	40.19
15	T-2	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	551.32	16.07	20.37	4.30
16	W-4	Art and Culture	389.61	12.48	21.07	8.59
Total			23911.74	10909.94	11394.92	484.98

Statement of various grants/appropriations in which saving occurred but no part of which had been surrendered

(Reference : Paragraph 2.2.13 ; Page 44)

(Rupees in Crore)

Sr.No	Grant No.	Name of Grant/Appropriation	Saving
I - GRANT			
1	D – 9 A	Capital Outlay on Dairy Development	1.05
2	F – 4	Compensation and Assignment	1.96
3	G – 10	Loans for other General Economic Services	0.18
4	K – 1	Other Administrative Services	3.19
5	K – 6	Energy	295.28
6	K - 11	Capital Expenditure on Energy	454.16
7	N – 5	Loans to Government Servants etc.	0.79
8	O – 1	District Administration	0.0074
9	O – 22	District Plan - Solapur (Capital Section)	2.18
10	O – 24	District Plan - Nasik (Revenue Section)	0.64
	O - 24	District Plan - Nasik (Capital Section)	2.01
11	O – 28	District Plan - Nandurbar (Capital Section)	0.04
12	O - 29	District Plan - Aurangabad (Capital Section)	1.20
13	O – 30	District Plan - Jalna (Revenue Section)	2.59
14	O – 31	District Plan - Parbhani (Revenue Section)	8.18
15	O – 34	District Plan - Nanded (Capital Section)	1.50
16	O – 38	District Plan - Latur (Revenue Section)	5.22
17	O – 34	District Plan - Wardha (Capital Section)	0.18
18	O – 45	District Plan - Yavatmal (Capital Section)	3.64
19	X - 4	Loans to Government Servants etc.	0.28
20	ZD - 1	Secretariat and Other Social Services	0.18
21	ZD – 2	Art and Culture	11.29
22	ZD – 4	Tourism	62.13
23	ZD – 5	Loans to Government Servants etc.	0.35
II - Appropriation			
24	E – 1	Interest Payments	45.97
25	F - 4	Compensation and Assignments	0.0083
26	G – 6	Pension and Other Retirement Benefits	8.08
27	K – 2	Interest Payments	15.17
28	N - 1	Interest Payments	2.33
29	N – 3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.0034
30	T – 1	Interest Payments	0.40
31	Y – 6	Capital Expenditure on Economic and Social Services	0.02
32	ZC – 1	Parliament/State/Union Territory Legislatures	0.05
Total			930.26

Appendix 2.10

Details of saving of Rs 1 crore and above not surrendered (Reference : Paragraph 2.2.13; Page 44)

(Rupees in Crore)

Sr. No.	Grant No.	Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be Surrendered
1	A-4	Secretariat and Miscellaneous General Services	19.89	18.68	1.21
2	B-3	Transport Administration	10.40	8.10	2.30
3	B-9	Capital Expenditure on Economic Services	68.01	60.12	7.89
4	C-1	Revenue and District Administration	48.31	47.18	1.13
5	C-5	Other Social Services	9.86	6.44	3.42
6	C-6	Natural Calamities	268.04	79.77	188.27
7	D-3	Agriculture Services	284.77	228.24	56.53
8	D-6	Fisheries	34.62	33.05	1.57
9	D-10	Capital Expenditure on Fisheries	22.51	21.28	1.23
10	E-3	Secretariat and other Social Services	35.03	31.36	3.67
11	G-1	Sales Tax Administration	59.14	46.81	12.33
12	G-8	Public Debt and Inter State Settlement	2098.77	2096.85	1.92
13	H-4	Secretariat and other Economic Services	2.73	0.51	2.22
14	I-5	Capital Expenditure on Irrigation	16.45	15.46	0.99
15	J-4	Capital Outlay on Public Works	1.65	0.10	1.55
16	K-3	Stationery and Printing	15.09	13.29	1.80
17	K-9	Capital Expenditure on Economic and Social Services	2.89	1.61	1.28
18	K-10	Capital Expenditure on Industries	1.44	0.33	1.11
19	L-3	Rural Development Programmes	379.93	357.40	22.53
20	L-5	Compensation and Assignments	39.52	33.22	6.30
21	L-10	Miscellaneous Loans	1025.36	915.80	109.56
22	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	281.25	8.60	272.65
23	O-3	Rural Employment	221.79	185.65	36.14
24	O-7	Secretariat - Economic Services	12.86	3.75	9.11
25	O-9	Capital Outlay and Other Rural Development Programmes	987.61	978.06	9.55
26	O-11	Capital Expenditure on Economic Services	17.83	0.52	17.31
27	O-13	District Plan-Mumbai City (Capital Section)	2.26	0.0019	2.2581
28	O-14	District Plan-Mumbai Suburban (Capital Section)	2.75	0.0031	2.7469
29	O-15	District Plan - Thane (Revenue Section)	7.29	1.52	5.77
30	O-15	District Plan - Thane (Capital Section)	4.33	2.39	1.94
31	O-16	District Plan - Raigad (Revenue Section)	6.74	2.90	3.84
32	O-17	District Plan - Ratnagiri (Revenue Section)	2.29	1.15	1.14
33	O-18	District Plan - Sindhudurg (Revenue Section)	4.33	0.02	4.31

Appendix - 2.10 (concl.)

(Rupees in Crore)

Sr. No.	Grant No.	Name of Grant/Appropriation	Saving	Surrender	Saving which remained to be Surrendered
34	O-19	District Plan - Pune (Revenue Section)	12.73	0.07	12.66
35	O-20	District Plan - Satara (Revenue Section)	8.27	0.03	8.24
36	O-21	District Plan - Sangli (Revenue Section)	10.74	0.73	10.01
37	O-22	District Plan - Solapur (Revenue Section)	10.19	0.0022	10.1878
38	O-23	District Plan - Kolhapur (Revenue Section)	3.89	0.10	3.79
39	O-25	District Plan - Dhule (Revenue Section)	3.24	0.05	3.19
40	O-26	District Plan - Jalgaon (Revenue Section)	9.02	0.11	8.91
41	O-29	District Plan - Aurangabad (Revenue Section)	5.24	0.16	5.08
42	O-32	District Plan - Nanded (Revenue Section)	1.74	0.37	1.37
43	O-33	District Plan - Beed (Revenue Section)	8.11	4.38	3.73
44	O-35	District Plan - Osmanabad (Revenue Section)	4.70	0.03	4.67
45	O-36	District Plan - Hingoli (Revenue Section)	3.97	1.15	2.82
46	O-37	District Plan - Nagpur (Revenue Section)	5.44	0.80	4.64
47	O-38	District Plan - Wardha (Revenue Section)	1.18	0.14	1.04
48	O-39	District Plan - Bhandara (Revenue Section)	3.79	0.61	3.18
49	O-40	District Plan - Chandrapur (Revenue Section)	4.83	0.23	4.60
50	O-41	District Plan - Gadchiroli (Revenue Section)	2.32	0.31	2.01
51	O-42	District Plan - Gondiya (Revenue Section)	3.44	1.29	2.15
52	O-43	District Plan - Amravati (Revenue Section)	5.34	2.73	2.61
53	O-44	District Plan - Akola (Revenue Section)	2.41	1.13	1.28
54	O-47	District Plan - Washim (Revenue Section)	4.63	0.85	3.78
55	Q-1	Interest Payments	70.97	1.07	69.90
56	Q-3	Housing	1228.61	24.60	1204.01
57	R-5	Loans to Government Servants etc.	2.89	1.29	1.60
58	T-5	Revenue Expenditure on Tribal Areas Development Sub Plan	188.26	136.16	52.10
59	T-6	Capital Expenditure on Tribal Areas Development Sub Plan	156.04	103.74	52.30
60	W-2	General Education	28.05	22.60	5.45
61	W-3	Technical Education	9.81	1.00	8.81
62	W-7	Revenue Expenditure on removal of Regional Imbalance	17.22	9.69	7.53
63	X-1	Social Security and Nutrition	150.60	60.63	89.97
64	Y-2	Water Supply and Sanitation	67.01	64.17	2.84
65	ZC-1	Parliament/State/Union Territory Legislatures	7.78	5.83	1.95
Total			8038.20	5646.21	2391.99

Cases of surrender of funds in excess of
Rs. 10 crore on 30 and 31 March 2009

(Reference : Paragraph 2.2.13; Page 44)

			(Rupees in Crore)
Sr.No.	Grant No.	Major Head	Amount of Surrender
1	A02	2015 Elections	12.90
2	A04	2052 Secretariat - General Services	12.73
3	A05	2235 Social Security and Welfare	21.59
4	A05	2251 Secretariat - Social Services	14.52
5	B01	2055 Police	191.29
6	B01	2070 Other Administrative Services	10.08
7	B02	2039 State Excise	16.36
8	B09	4055 Capital Outlay on Police	58.54
9	C01	2029 Land Revenue	17.17
10	C01	2053 District Administration	68.68
11	C04	2059 Public Works	24.99
12	C06	2245 Relief on account of Natural Calamities	80.41
13	C07	2406 Forestry and Wildlife	40.97
14	C10	4701 Capital Outlay on Major and Medium Irrigation	20.30
15	C12	7610 Loans to Government Servants etc.	12.30
16	D03	2401 Crop Husbandry	227.10
17	E02	2202 General Education	11.77
18	E03	2204 Sports and Youth Services	31.36
19	F02	2217 Urban Development	663.14
20	G01	2040 Taxes on Sales	43.41
21	G02	2070 Other Administrative Services	8000.61
22	G02	2075 Miscellaneous General Services	2559.15
23	G05	2054 Treasury and Accounts Administration	13.23
24	J01	2014 Administration of Justice	28.17
25	K03	2058 Stationery and Printing	13.17
26	K07	2852 Industries	172.48
27	L03	2501 Special Programmes for Rural Development	19.50
28	L03	2515 Other Rural Development Programmes	280.05
29	L03	2702 Minor Irrigation	52.29
30	M02	2408 Food, Storage and Warehousing	102.50
31	O03	2505 Rural Employment	187.31
32	O04	2515 Other Rural Development Programmes	1327.50
33	O09	4515 Capital Outlay on Other Rural Development Programmes	978.06
34	Q03	2216 Housing	24.56
35	R01	2210 Medical and Public Health	42.79

Appendix - 2.11 (concl.)

(Rupees in Crore)			
Sr.No.	Grant No.	Major Head	Amount of Surrender
36	T02	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20.37
37	T05	2210 Medical and Public Health	12.27
38	T05	2215 Water Supply and Sanitation	16.34
39	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	28.94
40	T05	2425 Co-operation	10.92
41	T05	2501 Special Programmes for Rural Development	10.01
42	T05	2505 Rural Employment	41.84
43	T05	3054 Roads and Bridges	11.61
44	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	81.73
45	V01	2049 Interest Payments	12.71
46	V02	2425 Co-operation	16.19
47	V04	6003 Internal Debt of the State Government	13.98
48	V05	6425 Loans for Co-operation	20.20
49	V05	6851 Loans for Village and Small Industries	15.95
50	W01	2049 Interest Payments	23.17
51	W02	2202 General Education	22.61
52	W04	2230 Labour and Employment	17.98
53	X01	2235 Social Security and Welfare	60.63
54	Y02	2215 Water Supply and Sanitation	64.17
Total			15882.60

Appendix 2.12

Pending DC Bills for the years upto 2008-09 (Reference : Paragraph 2.3.1; Page 46)

(Rupees in Crore)

Sr.No.	Department	No. of AC Bills	Amount
1.	General Administration	1613	98.38
2.	Home	5964	321.17
3.	Revenue and Forests	3355	332.02
4.	Agriculture, Animal Husbandry, Dairy Development and Fisheries	9157	107.95
5.	School Education	301	9.08
6.	Urban Development	49	0.40
7.	Finance	234	3.73
8.	Public Works	39	0.40
9.	Water Resources	43	0.09
10.	Law and Judiciary	1310	7.23
11.	Industries, Energy and Labour	264	11.44
12.	Rural Development and Water Conservation	1421	14.86
13.	Food, Civil Supplies and Consumer Protection	69	0.46
14.	Social Welfare, Cultural Affairs and Sports	945	16.53
15.	Planning	3600	87.70
16.	Housing and Special Assistance	126	0.70
17.	Public Health	891	44.72
18.	Medical Education and Drugs	4789	56.29
19.	Tribal Development	159	4.12
20.	Co-operation and Textiles	191	354.11
21.	Higher and Technical Education	209	6.96
22.	Women and Child Welfare	135	0.72
23.	Water Supply and Sanitation	758	2.12
24.	Trade, Commerce and Mining	79	1.03
25.	Maharashtra Legislature Secretariat	2	0.09
26.	Environment	10	0.07
27.	Employment and Self Employment	7	0.07
28.	Parliamentary Affairs	14	0.42
Total		35734	1482.86

Appendix 2.13

Departments which did not reconcile expenditure during 2008-09

(Reference : Paragraph 2.3.2; Page 47)

Sr.No.	Department	Amount not reconciled (exceeding Rs 10 crore)
1	Agriculture, Animal Husbandry, Dairy Development & Fisheries	2452.24
2	Co-operation, Marketing & Textiles	3407.60
3	Employment & Self-Employment	11.37
4	Finance	19248.12
5	Food, Civil Supplies and Consumer Protection	4379.19
6	General Administration	431.09
7	Higher & Technical Education	1209.58
8	Home	4909.12
9	Housing	642.58
10	Industries, Energy & Labour	4708.19
11	Law & Judiciary	299.18
12	Maharashtra Legislature Secretariat	51.90
13	Medical Education & Drugs	611.04
14	Minorities Development	114.55
15	Planning	238.41
16	Public Health	1562.54
17	Public Works	5675.50
18	Revenue & Forests	1663.95
19	Rural Development & Water Conservation	2008.53
20	School Education & Sports	2932.15
21	Social Justice and Special Assistance	2300.46
22	Tourism and Cultural affairs	132.32
23	Tribal Development	1446.75
24	Urban Development	2738.19
25	Water Resources	13408.72
26	Water Supply & Sanitation	722.55
27	Women & Child Development	693.80
Total		77999.62

Source: T.M.Section, Office of the Pr.A.G.(A&E), Mumbai.

Appendix 2.14

Cases of drawal from Contingency Fund where the expenditure was foreseeable (Reference : Paragraph 2.4; Page 47)

(Rupees in crore)

Sr.No	Sanction No.& date	Deptt./Grant No./Major Head	Purpose for which drawn	Amount Sanctioned
1.	CNF11.08/1/Bud 13 Dtd.08.04.08	Co-operation, Marketing and Textiles Department MH 6425	Loan sanctioned to Sagar Sahakari Sakhar Karkhana	2.69
2.	CNF11.08/2/Bud 8 Dtd.09.04.08	Higher & Technical Education Department MH 2202	Post Matric Scholarship from Contingency Fund	2.22
3.	CNF11.08/3/Bud 18 Dtd.09.04.08	Finance Department MH 7475	Loan taken for payment of retirement benefits of MAFCO employees	0.45
4.	CNF 11.08/4/ Bud 11 Dtd. 23.04.08	Co-operation, Marketing and Textiles Department MH 2425	Financial assistance to Co-operative Sugar Factories for sugar export	25.00
5.	CNF11.08/5/Bud 16 Dtd.23.04.08	Law and Judiciary Department MH2014	Purchase of 11 new vehicles for Mumbai High Court Judges	0.78
6.	CNF11.08/6/Bud 16 Dtd.24.04.08	Planning Department MH 3451	To pay interim compensation amount	0.02
7.	CNF 11.08/7/Bud 14 Dtd. 09.05.08	General Administration Department. MH 2015	Non plan expenditure in connection with Bye-Election to 10 Thane Parliamentary constituencies	5.00
8.	CNF 11.08/9/Bud 7 Dtd. 16.05.08	Social Justice and Special Assistance Department MH 6225	Loans sanctioned to Co-operative Spinning Mills of SC	13.82
9.	CNF 11.08/10/Bud 14 Dtd.. 31.05.08	General Administration Department. M.H. 2070	Expenditure for purchase of new aircrafts for use by State administration	4.50
10.	CNF11.08/12/Bud 6 Dtd.16.06.08	Revenue and Forests Department MH 2029	To make payment of salary and other expenses for the work of land acquisition for MSEZ company	0.51
11.	CNF11.08/13/Bud15 Dtd.17.06.08	Agriculture, Animal Husbandry, Dairy Development & Fisheries Department MH 2405	Reimbursement of special package to the fishermen	20.00
12.	CNF11.08/14/Bud13 Dtd.19.06.08	Co-operation, Marketing and Textiles Department MH 2425	Financial assistance to uncrushed sugarcane for less sugar recovery & transport subsidy	37.00
13.	CNF11.08/15/Bud 13 Dtd.20.06.08	Agriculture, Animal Husbandry, Dairy Development & Fisheries Department MH 2401	Transport subsidy on DAP & complex fertilizers	5.00
14.	CNF11.08/16/Bud 9 Dtd. 27.06.08	Public Health Department MH 2210	Expenditure for the arrangement of the 14th world tobacco health conference on international level.	4.20
15.	CNF11.08/17/Bud 13 Dtd.30.06.08	Agriculture, Animal Husbandry, Dairy Development & Fisheries Department MH 2401	Centrally sponsored seed treatment campaign	0.92
16.	CNF11.08/18/Bud 8 Dtd.04.07.08	School Education & Sports Department MH 4202	Financial assistance to the Executive Committee of Youth Sports competition	50.00

Appendix - 2.14 (contd.)

(Rupees in crore)

Sr.No.	Sanction No. & date	Deptt. / Grant No. / Major Head	Purpose for which drawn	Amount Sanctioned
17.	CNF11.08/19/Bud 8 Dtd.05.07.08	Higher & Technical Education Department MH 2203	Scholarship to minority community to enable them to pursue professional and technical course	0.29
18.	CNF11.08/20/Bud 8 Dtd. 11.07.08	School Education & Sports Department MH 2202	Payment of stipend to the students during internship to the degree course of Teachers Education	24.13
19.	CNF 11.08/22/Bud 17 Dtd. 07.08.08	Housing Department MH 2216	Grant sanctioned to build 10,000 houses in Solapur for Godutai Parulekar Mahila Beedi Kamgar	1.31
20.	CNF11.08/25/Bud18 Dtd.27. 08.08	Finance Department MH 2052	Payment to the advisor for privatisation of Chitali distilleries	0.58
21.	CNF11.08/27/Bud 8 Dtd.10.09.08	School Education & Sports Department MH 2204	Subsidies to the Commonwealth Youth Competition, 2008.	15.00
22.	CNF11.08/28/Bud 9 Dtd. 10.09.08	Public Health Department MH 2210	Provision for payment of employees for the financial year 2008-09	1.50
23.	CNF11.08/29/Bud 9 Dtd. 10.09.08	Public Health Department MH 2210	Financial aid to economically backward persons under the Jeevndai Health Programme	5 .00
24.	CNF11.08/30/Bud 11 Dtd.11.09.08	Law and Judiciary Department MH2014	Purchase of 5 new vehicles for Mumbai High Court Judges	0.41
25.	CNF 11.08/32/Bud 8 Dtd.12.09.08	Higher & Technical Education Department MH 2202	Urgent amount required for renovation of Bldg. & extension work of people's education societies (Mumbai) Milind College of Science, Nagsenvana, Aurangabad under Marathawada Development Scheme	0.50
26.	CNF11.08/33/Bud 15 Dtd.16.09.08	Agriculture, Animal Husbandry, Dairy Development & Fisheries Department MH 2404	Expenditure for Integrated Dairy Farm Project- Marathwada Development Programme 2007	1.28
27.	CNF11.08/36/Bud 15 Dtd 16.09.08	Agriculture, Animal Husbandry, Dairy Development & Fisheries Department MH 2403	Marathawada Development Programme	1.00
28.	CNF11.08/38/Bud 17 Dtd.20.09.08	Rural Deveopement and Water Conservation Department MH 2515	Gram Vikas Bhawan Project Plan	1.76
29.	CNF 11.08/41/Bud11 Dtd.26.09.08	Tourism and Cultural Affairs Department MH 2205	Provision for expenses on All India Linguistic Conference held by Maharashtra State Hindi Sahitya Academy	0.50

Appendix - 2.14 (concl.)

(Rupees in crore)

Sr.No	Sanction No.& date	Deptt./Grant No./Major Head	Purpose for which drawn	Amount Sanctioned
30.	CNF11.08/42/Bud 8 Dtd.01.10.08	School Education & Sports Department MH 2202	Payment of rent in respect of Bldg. which is taken for Primary Education by Nagar Parishad, Nagar Palika & BMC	10.00
31.	CNF11.08/43/Bud 14 Dtd. 03.10.08.	General Administration Department M.H. 2051	Expenditure for conducting examination of Maharashtra Public Service Commission	3.00
32.	CNF11.08/45/Bud 8 Dtd. 07.10.08	School Education & Sports Department MH 2204	Expenditure on organising Commonwealth Youth Sports Competition, 2008	10 .00
33.	CNF11.08/47/Bud 13 Dtd.08.10.08	Co-operation,Marketing & Textiles Department MH 6425	Loans sanctioned by NCDC to Sagar SSK Ltd. Tirthpuri Dist. Jalna through State Govt.	0.54
34.	CNF11.08/51/Bud 11 Dtd. 14.10.08	Tourism & Cultural Affairs Deptt. MH 2205	Expenditure for Publishing Photobiography of Dr. Babasaheb Ambedkar.	0.30
35.	CNF11.08/52/Bud 14 Dtd.14.10.08	General Administration Department MH 2052	Expenditure for purchase of 13 new DV vehicles for the use of VIP's visiting Mumbai	0.65
36.	CNF11.08/59/Bud 14 Dtd. 11.11.08	Industries, Energy and Labour Department M.H4801	Payment for construction of Ratnagiri Gas & Power Project LNG Terminal	49.20
37.	CNF11.08/60/Bud 12 Dtd. 17.11.08	Public Works Department MH 3054	Construction of Roads & Bridges by Central Govt. under Central Road Fund.	1.00
38.	CNF11.09/71/Bud 12 Dtd 21.01.09	Public Works Department MH 2217	Expenditure for inspection and repairs to BDD Chawl, Mumbai	6.00
39.	CNF11.09/79/Bud 11 Dtd.03.03.09	Home Department MH 2055	Extra grant for purchase of tear gas shells and ammunitions	7.00
40.	CNF11.09/80/Bud 8 Dtd.03. 03.09	Higher & Technical Education Department MH 2203	Construction of Girls Hostel for 400 intake capacity College of Engineering, Pune	4.00
41.	CNF11.09/81/Bud 8 Dtd.03.03.09	Higher & Technical Education Department MH 2203	Construction of Class Room Complex in College of Engineering, Pune	3.00
42.	CNF11.08/84/Bud 14 Dtd. 06.03.09	Industries, Energy and Labour Department M.H. 2851	Expenditure for conducting diagnostic study of clusters under scheme of micro and small enterprises	0.20
43.	CNF11.09/85/Bud 12 Dtd.06.03.09	Public Works Department MH 4202	Construction of Bldg./Archives in Tasgaon Dist. Sangli	3.00
44.	CNF11.09/86/Bud 12 Dtd.06.03.09	Public Works Department MH 4202	Construction of Engg./Tech Bldg. at Ambegaon, Dist. Pune	4.00
45.	CNF11.09/87/Bud 12 Dtd.06.03.09	Public Works Department MH 4202	Construction of Polytechnic Bldg. in Ambegaon Dist. Pune	5.00

Statement showing department-wise breakup of outstanding Utilisation Certificates (Grants & Loans)

(Reference : Paragraph 3.1 ; Page 49)

(Rupees in Crore)

Sr. No.	Department	Number of certificates	Amount
Department-wise breakup of outstanding utilisation certificates (Grants)			
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	16822	1139.55
2	Co-operation, Marketing and Textiles	2129	2610.70
3	Employment and Self-employment	22	32.35
4	Environment	1	0.09
5	Finance	17	13.82
6	Food, Civil Supplies and Consumer Protection	58	0.44
7	General Administration	181	23.44
8	Higher and Technical Education	1383	2787.94
9	Home	1036	1181.24
10	Housing	30	7.31
11	Industries, Energy and Labour	76	7578.03
12	Irrigation	36	13.71
13	Law and Judiciary	416	2.67
14	Medical Education and Drugs	390	42.73
15	Planning	9238	1691.29
16	Public Health	5396	739.52
17	Public Works	557	247.19
18	Revenue and Forests	10416	1128.24
19	Rural Development and Water Conservation	9783	3224.20
20	School Education and Sports	11933	9137.36
21	Social Justice, Cultural Affairs and Special Assistance	31741	1543.81
22	Tribal Development	6768	1989.01
23	Urban Development	2595	3064.12
24	Water Resources	674	12.36
25	Water Supply and Sanitation	3241	1444.07
26	Women and Child Development	11484	684.58
Total		126423	40339.77
Department-wise breakup of outstanding utilisation certificates (Loans)			
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	102	15.87
2	Co-operation, Marketing and Textiles	408	503.52
3	Housing	68	1.01
4	Industries, Energy and Labour	2069	92.53
5	Public Health	8	0.80
6	Revenue and Forests	529	289.35
7	Rural Development and Water Conservation	6	1.87
8	Social Justice, Cultural Affairs and Special Assistance	135	156.51
9	Tribal Development	704	3.25
10	Urban Development	359	70.69
11	Water Supply and Sanitation	1	62.79
Total		4389	1198.19
Grand total (Grants + Loans)		130812	41537.96

Statement showing performance of the autonomous bodies

(Reference : Paragraph: 3.3; Page : 50)

Sr. No.	Name of the Body	Period of entrustment	Year upto which accounts were rendered	Delay in submission of accounts	Period of delay	Period upto which SAR is issued	Placement of SAR in the Legislature
1.	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	17/08/1998 to 31/03/2009	2006-07	<u>2006-07</u> Annual accounts received on 6/6/2008	Five months	2006-07	<u>1998-99, 1999-00</u> - March 2005 <u>2000-01</u> in March 2006
2.	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01.04.2003 to 31.03.2008	2006-07	<u>2005-06</u> Annual accounts were received between January 2007 and August 2007	One year and one month	2005-06	<u>2001-02</u> To <u>2005-06</u> 16.06.2009
3.	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai.	01.04.2004 to 31.03.2009	2007-08	<u>2007-08</u> Annual accounts received on 17.10.2008	3 months	2007-08	No provision for placement
4.	Maharashtra Jeevan Pradhikaran (MJP), Mumbai.	01.04.2007 to 31.03.2012	2006-07	<u>2006-07</u> Annual accounts received on 24.01.2008	6 months	2006-07	<u>2005-06</u> 26.07.2008
5.	Maharashtra State Khadi and Village Industries Board (MSKVIB), Mumbai.	01.04.2007 to 31.03.2012	2007-08	<u>2006-07</u> Annual accounts received on 14.01.2008	6 months	2006-07	<u>2005-06</u> 04.08.2008
6.	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune.	01.04.2006 to 31.03.2011	2007-08	<u>2006-07</u> Annual accounts received on December 2007	5 months	2006-07	<u>2005-06</u> July 2007
7.	Konkan Irrigation Development Corporation (KIDC), Thane	01.04.2008 to 31.03.2013	2007-08	<u>2006-07</u> Annual accounts received on 03.04.2008	9 months	2006-07	<u>2005-06</u> 23.11.2007
8.	Maharashtra Maritime Board (MMB), Mumbai	01.04.2006 to 31.03.2011	2006-07	<u>2006-07</u> Annual accounts received on 13.06.2008	11 months	2006-07	<u>2004-05</u> 17.12.2006
9.	Maharashtra State Commission for Women (MSCW), Mumbai	01.04.2008 to 31.03.2013	2007-08	2004-05 to 2006-07 Annual accounts of all the three years received on 13.07.2007	Delay ranging between 0 to 2 years	2004-05 to 2006-07	<u>2003-04</u> July 2007
10.	Maharashtra Pollution Control Board (MPCB), Mumbai	01.04.2008 to 31.03.2013	2006-07	2005-06 & 2006-07 Accounts of both the years received on 04.01.2008 and 13.06.2008 respectively	Delay ranging between 11 months and 1 and half year	2005-06 & 2006-07	<u>2004-05</u> April 2008

Appendix - 3.2 (concl.)

Sr. No.	Name of the Body	Period of entrustment	Year upto which accounts were rendered	Delay in submission of accounts	Period of delay	Period upto which SAR is issued	Placement of SAR in the Legislature
11.	Slum Rehabilitation Authority (SRA), Mumbai	1-04-2006 to 31-03-2011	1996-97 to 1998-99	1996-97 to 1998-99 Accounts received in April 2003	Delay for about one year.	1996-97 to 1998-99	1996-97 to <u>1998-99</u> 16.6.09
12	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2003 to 31/03/2013	2007-08	2007-08 Accounts received on 13/01/2009	Twelve days	2007-08	<u>1999-00</u> , <u>2000-01</u> in July 2005; <u>2001-02</u> in December 2006
13	Vidarbha Irrigation Development Corporation (VIDC), Nagpur	01/04/2007 to 31/03/2012	2006-07	<u>2006-07</u> Annual accounts received on 12/12/2008	Over eleven months	2006-07	Not placed

Statement of finalisation of Accounts and the Government Investment in Departmentally managed Commercial and Quasi-Commercial Undertakings

(Reference : Paragraph 3.4 ; Page 50)

Sr. No.	Name of undertaking	Accounts finalised upto	Investment as per the last accounts (Rs. in crore)	Remarks/Reasons for delay in preparation of accounts
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2007-08	22.14	
2	Mother Dairy, Kurla	2006-07	21.50	
3	Aarey Milk Scheme, Goregaon	2006-07	24.76	
4	Milk Transport Scheme, Worli	2006-07	2.34	
5	Agriculture Scheme, Mumbai	2007-08	2.91	
6	Unit Scheme, Mumbai	2007-08	14.71	
7	Electricity Scheme, Mumbai	2007-08	5.39	
8	Cattle Feed Scheme, Mumbai	2007-08	0.00	
9	Water Supply, Mumbai	2007-08	17.74	
10	Dairy Project, Dapchari	2007-08	13.62	
11	Government Milk Scheme, Chiplun	2007-08	1.82	
12	Government Milk Scheme, Mahad	2007-08	1.38	
13	Government Milk Scheme, Ratnagiri	2007-08	9.39	
14	Government Milk Scheme, Khopoli	2007-08	2.67	
15	Government Milk Scheme, Kankavali	2008-09	2.85	
16	Government Milk Chilling Center, Saralgaon	2007-08	0.48	
17	Cattle Breeding and Rearing Farm, Palghar	2008-09	1.96	
18	Government Milk Distribution Depot, Gove-Bhiwandi	2007-08	0.26	
Pune Region				
19	Government Milk Scheme, Pune	2008-09	13.36	
20	Government Milk Scheme, Solapur	2008-09	3.08	
21	Government Milk Scheme, Miraj	2006-07	21.13	
22	Government Milk Scheme, Mahabaleshwar	2008-09	1.16	
23	Government Milk Scheme, Satara	2008-09	13.98	Absence of qualified staff and Accounts Officer.
Nagpur Region				
24	Government Milk Scheme, Nagpur	2007-08	13.34	
25	Government Milk Scheme, Wardha	2007-08	5.68	
26	Government Milk Scheme, Chandrapur	2007-08	0.99	
27	Government Milk Scheme, Gondia	2007-08	7.80	
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2006-07	7.03	

Appendix - 3.3 (concl.)

Sr. No.	Name of undertaking	Accounts finalised upto	Investment as per the last accounts (Rs. in crore)	Remarks/Reasons for delay in preparation of accounts
29	Government Milk Scheme, Udgir	2007-08	16.23	
30	Government Milk Scheme, Beed	2007-08	45.60	
31	Government Milk Scheme, Nanded	2007-08	8.82	
32	Government Milk Scheme, Bhoom	2007-08	9.93	
33	Government Milk Scheme, Parbhani	2006-07	6.79	
Nashik Region				
34	Government Milk Scheme, Nashik	2008-09	5.14	
35	Government Milk Scheme, Dhule	2008-09	16.97	
36	Government Milk Scheme, Chalisgaon	2008-09	1.96	
37	Government Milk Scheme, Ahmednagar	2008-09	22.90	
38	Government Milk Scheme, Wani	2008-09	0.66	
Amravati Region				
39	Government Milk Scheme, Amravati	2007-08	3.91	
40	Government Milk Scheme, Akola	2007-08	27.65	
41	Government Milk Scheme, Yavatmal	2007-08	3.62	
42	Government Milk Scheme, Nandura	2007-08	2.95	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	
44	Land Development by Bulldozer Scheme, Aurangabad	1998-99	21.93	
45	Land Development by Bulldozer Scheme, Amravati	1995-96	0.01	
46	Land Development by Bulldozer Scheme, Nagpur	1996-97	2.18	
Revenue and Forests Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills & Timber Depot	1985-86	0.00	
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2007-08	377.99	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2007-08	473.02	Delay in submission of accounts by few district offices

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

(Reference : Paragraph 3.5 ; Page 51)

(Number of cases / Rupees in lakh)

Name of the Department	Upto 5 years	5-10 years	10-15 years	15-20 years	20-25 years	25 years and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	—	6 (5.43)	3 (4.75)	13 (28.09)	26 (2.97)	15 (2.58)	63 (43.82)
Finance	1 (40.07)	1 (13.89)	2 (79.24)	—	1 (1.18)	1 (0.7)	6 (135.08)
Food, Civil Supplies and Consumer Protection	—	1 (3.05)	2 (14.69)	3 (9.94)	1 (0.72)	3 (2.21)	10 (30.61)
General Administration	—	—	—	1 (1.29)	—	—	1 (1.29)
Higher and Technical Education	—	2 (30.35)	1 (0.48)	—	—	—	3 (30.83)
Home	2 (423.91)	1 (7.6)	3 (3.83)	7 (5.99)	1 (0.72)	2 (0.47)	16 (442.52)
Housing	—	—	—	—	—	1 (0.07)	1 (0.07)
Law and Judiciary	1 (0.34)	1 (0.64)	—	—	—	—	2 (0.98)
Medical Education and Drugs	—	—	—	—	1 (0.15)	2 (7.02)	3 (7.17)
Public Health	1 (1.9)	6 (38.93)	—	1 (4.59)	4 (4.6)	3 (0.54)	15 (50.56)
Public Works	2 (1.23)	—	—	—	—	—	2 (1.23)
Revenue and Forests	1 (0.66)	5 (4.88)	1 (0.08)	11 (12.89)	11 (2.23)	24 (6.95)	53 (27.69)
Rural Development & Water Conservation	—	1 (67.84)	1 (58.43)	5 (68.74)	6 (2.42)	6 (3.26)	19 (200.69)
Social Welfare and Special Assistance	—	—	2 (6.27)	2 (76.36)	3 (1.66)	1 (0.36)	8 (84.65)
School Education and Sports	—	—	—	—	—	1 (2.02)	1 (2.02)
Water Resources	5 (4.22)	1 (0.34)	—	1 (0.70)	—	—	7 (5.26)
TOTAL	13 (472.33)	25 (172.95)	15 (167.77)	44 (208.59)	54 (16.65)	59 (26.18)	210 (1064.47)

Appendix 3.5

Department/category-wise details in respect of cases of loss to Government due to theft/misappropriation/loss of Government material (Reference : Paragraph : 3.5, Page 51)

(Rupees in lakh)

Name of the Department	Theft cases		Misappropriation/Loss of Government Material		TOTAL	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture, Animal Husbandry, Dairy Development & Fisheries	2	0.52	61	43.30	63	43.82
Finance	1	13.89	5	121.19	6	135.08
Food, Civil Supplies & Consumer Protection	0	0.00	10	30.61	10	30.61
General Administration	0	0.00	1	1.29	1	1.29
Higher & Technical Education	1	0.70	2	30.13	3	30.83
Home	0	0.00	16	442.52	16	442.52
Housing	0	0.00	1	0.07	1	0.07
Law and Judiciary	1	0.34	1	0.64	2	0.98
Medical Education & Drugs	0	0.00	3	7.17	3	7.17
Public Health	0	0.00	15	50.56	15	50.56
Public Works	0	0.00	2	1.23	2	1.23
Revenue and Forests	2	3.44	51	24.25	53	27.69
Rural Development & Water Conservation	0	0.00	19	200.69	19	200.69
School Education & Sports	0	0.00	1	2.02	1	2.02
Social Welfare & Special Assistance	0	0.00	8	84.65	8	84.65
Water Resources	3	2.32	4	2.94	7	5.26
Total	10	21.21	200	1043.26	210	1064.47

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans outstanding	$\text{Interest received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the States during the course of the year (Fiscal Deficit – Interest payments)
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of avoidance of debt.
Terms	Description
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants

Appendix - 4.1 (contd.)

Terms	Description
	and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State implementing schemes	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Abhiyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.

Appendix - 4.1 (concl.)

Terms	Basis of calculation
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.
Block Grant	A block grant is a lump sum grant provided by the Government of India to the State Government, which are given considerable discretion in how the money is spent (with only general provisions as to the way it is to be spent).
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Absorptive capacity	Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place etc. so that the state is able to effectively achieve targeted outcomes.

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