

# APPENDICES



## State Profile

(Reference: Profile of Maharashtra; Page 1)

A		GENERAL DATA		
Sr. No.	Particulars		Maharashtra figures	
1	Area		3.08 lakh sq. km.	
2	Population			
	a	As per 2001 Census	9.69 crore	
	b	As per 2011 Census	11.24 crore	
3	a	Density of Population (as per 2001 census) (All India Density = 325 persons per sq. km.)	315 persons per sq. km.	
	b	Density of Population (as per 2011 census) (All India Density = 382 persons per sq. km.)	365 persons per sq. km.	
4	* Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		17.35 per cent	
5	a	Literacy (2001) (All India Average = 64.8 per cent)	76.88 per cent	
	b	Literacy (2011) (All India Average = 74.4 per cent)	82.30 per cent	
6	Infant mortality **(per 1000 live births) (All India Average = 40 per 1000 live births)		25	
7	Life Expectancy at birth *** (All India Average = 65.8 years)		69.9 years	
8	Gini Coefficient **** (A measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa)			
	a	Rural (All India = 0.29)	0.27	
	b	Urban (All India = 0.38)	0.41	
9	Gross State Domestic Product (GSDP) 2013-14 at current price		1476233 crore	
10	Per capita GSDP CAGR (2004-05 to 2013-14)	Maharashtra	13.23 per cent	
		General Category States	14.88 per cent	
11	GSDP CAGR (2004-05 to 2013-14)	Maharashtra	15.59 per cent	
		General Category States	15.49 per cent	
12	Population growth@ (2004-05 to 2013-14)	Maharashtra	16.00 per cent	
		General Category States	12.94 per cent	

B		FINANCIAL DATA#		
Particulars		2004-05 to 2012-13		2004-05 to 2013-14
CAGR		General Category States	Maharashtra	Maharashtra
		(In per cent)		
a	of Revenue Receipts	16.93	16.89	15.48
b	of Own Tax Revenue	16.42	16.44	15.11
c	of Non-Tax Revenue	12.49	11.70	11.92
d	of Total Expenditure	15.37	22.40	21.19
e	of Capital Expenditure	17.01	10.41	10.92
f	of Revenue Expenditure on Education	17.44	16.20	15.83
g	of Revenue Expenditure on Health	16.50	15.37	15.31
h	of Salary and Wages	14.73	14.15	13.66
i	of Pension	18.34	18.90	18.24

\* Press Note on Poverty Estimates (2011-12), Planning commission, Government of India, July 2013 (Tendulkar methodology)

\*\* Sample Registration System, Registrar General, India bulletin of September 2013

\*\*\* Economic Survey indicators for 2010-11 as shown in Economic Survey of Maharashtra 2013-14

\*\*\*\* Planning Commission data for 2009-10

@ Projected total population 2001-2026 by Census India

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

## Structure and form of Government Accounts

*(Reference: Paragraph 1.1: Page 2)***Part-A: Structure of Government Accounts :**

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

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

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

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

**Part-B: Layout of Finance Accounts**

Statement No.	About
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts in Consolidated Fund
4	Statement of Expenditure in Consolidated Fund by function and nature
5	Statement of Progressive Capital expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Grants-in-aid given by the Government
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
11	Detailed Statement of Revenue and Capital Receipts by minor heads
12	Detailed Statement of Revenue Expenditure by minor heads
13	Detailed Statement of Capital Expenditure
14	Detailed Statement of Investments of the Government
15	Detailed Statement of Borrowings and Other Liabilities
16	Detailed Statement on Loans and Advances given by the Government
17	Detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Detailed Statement on Contingency Fund and Public Account transactions
19	Detailed Statement on Investments of earmarked funds

Source: Finance Accounts

**MAHARASHTRA FISCAL RESPONSIBILITY AND BUDGETARY MANAGEMENT (MFRBM) ACT, 2005**

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

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

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

The MFRBMR were, however, amended in February 2008 and renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2008, having no major changes with respect to fiscal targets. It was further amended in July 2011 and renamed as Fiscal Responsibility and Budgetary Management (Second Amendment) Rules, 2011. The major fiscal targets for the State were amended as under:

- The State Government shall maintain a revenue surplus in 2011-12 and thereafter.
- The fiscal deficit of the State Government shall not exceed three *per cent* of GSDP in 2010-11 and thereafter.
- The State Government shall maintain the outstanding debt to GSDP upto 26.3 *per cent* in 2010-11, 26.1 *per cent* in 2011-12, 25.8 *per cent* in 2012-13, 25.5 *per cent* in 2013-14 and 25.3 *per cent* in 2014-15.

The MFRBMR were further amended in March 2012 and was renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2012. However, there were no change in the targets fixed earlier.

**Medium Term Fiscal Policy Statement**

- As prescribed in the Act, the State Government laid a Medium Term Fiscal Policy Statement (MTFPS) and a Fiscal Policy Strategy Statement along with the budget before the Legislature in March 2013. MTFPS presents three years rolling targets, assumptions underlying the fiscal indicators and assessment of sustainability relating mainly to (i) balance between revenue receipts and revenue expenditure and (ii) the use of capital receipts for generating productive assets.
- As per MTFPS 2013-14, the Government has been making steady and continuous efforts to achieve improvement in spending quality to great extent. The Government is focused to improve the balanced sectoral and regional development with Central theme to achieve inclusive growth. The present policy of balanced sectoral allocation to achieve both growth and improvement in Human Development Index would continue. Borrowings would be contained well within the limit set by the Central Government and will be ensured that these are used optimally to create Capital Assets for public goods. As the guarantees given to sugar factories and textile mills have been invoked in recent past, the Government will scrutinize any future such proposals more carefully and would like to catalyse investment in infrastructure and agro-business. Budget 2013-14 reflects an attempt to gradually curtail non-productive non-plan revenue expenditure and to move towards revenue surplus status.
- The State Government has developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2007-08 to 2013-14 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2013-14

## Outcome indicators of the State's own Fiscal Correction path

(Reference: Paragraph 1.1 ; Page 2)

		(₹ in crore)					
Item		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
		Actuals	RE	BE	Projections	Projections	Projections
<b>A</b>	<b>STATE REVENUE ACCOUNT</b>						
1	States Own Tax Revenue (SOTR)	59106.30	73495.65	83686.07	93945.98	105412.63	119554.95
2	States Own Non-Tax Revenue (NONTR)	8352.61	8993.45	9730.83	10314.68	10933.56	11589.57
3	SOTR + NONTR (1+2)	67458.91	82489.10	93416.90	104260.66	116346.19	131144.52
4	Share in Central Taxes	8248.16	11419.24	13718.05	15089.86	16598.84	18424.71
5	Plan Grants	7496.25	10573.60	11232.74	12131.36	13101.87	14150.02
6	Non-plan Grants	3706.97	2677.29	3136.23	3387.13	3658.10	3950.75
7	Total Central Transfer (4+5+ 6)	19451.38	24670.13	28087.02	30608.34	33358.81	36525.48
8	<b>Total Revenue Receipts (3+7)</b>	<b>86910.29</b>	<b>107159.23</b>	<b>121503.92</b>	<b>134869.00</b>	<b>149705.00</b>	<b>167670.00</b>
9	Plan Revenue Expenditure	16723.58	21164.60	25904.01	25000.00	27750.00	30802.50
10	Non-Plan Revenue Expenditure	78192.59	91682.27	95541.70	109832.00	121699.00	135130.00
11	Salary Expenditure	35173.00	43391.00	48761.00	55805.00	60665.00	63545.00
12	Pension	6946.12	11384.00	11431.00	12802.72	14339.05	16059.73
13	Interest Payments (Government Debt)	14110.50	15565.55	17540.13	21117.00	23647.00	26491.00
	Subsidies - Total (14+15)	9346.96	7949.10	7099.63	7667.60	8281.01	8943.49
14	Subsidies - General	5992.67	4817.66	4099.63	4427.60	4781.81	5164.35
15	Subsidies - Power	3354.29	3131.44	3000.00	3240.00	3499.20	3779.14
16	<b>Total Revenue Expenditure (9+10)</b>	<b>94916.17</b>	<b>112846.87</b>	<b>121445.71</b>	<b>134832.00</b>	<b>149449.00</b>	<b>165932.50</b>
17	Salaries+Pension+Interest (11+12+13)	56229.62	70340.55	77732.13	89724.72	98651.05	106095.73
18	as percentage of Revenue Receipts (17/8)	64.70%	65.64%	63.97%	66.53%	65.90%	63.28%
19	Revenue Surplus/Deficit (8-16)	(-)8005.88	(-)5687.64	58.21	37.00	256.00	1737.50
<b>B</b>	<b>CONSOLIDATED REVENUE ACCOUNT</b>						
1	Interest payments(Off-Budget Debt)	727.50	536.45	508.87	500.00	500.00	490.00
2	Consolidated Revenue Deficit (A19-B 1)	(-)8733.38	(-)6224.09	(-)450.66	(-)463.00	(-)244.00	1247.50
<b>C</b>	<b>CONSOLIDATED DEBT</b>						
1	<b>Outstanding debt and liability inclusive of off-budget</b>	<b>181447.00</b>	<b>205689.00</b>	<b>226926.00</b>	<b>253449.48</b>	<b>283154.48</b>	<b>316424.08</b>
2	Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	17319.55	15040.87	14992.00	14678.00	14222.00	13982.00
<b>D</b>	<b>CAPITAL ACCOUNT</b>						
1	Capital Outlay	17428.66	18823.27	22438.91	26099.06	29473.42	34491.99
2	Disbursement of Loans and advances	1261.06	1108.59	898.72	982.94	1061.58	1148.51
3	Recoveries of Loans and advances	514.84	577.82	474.58	522.00	574.00	631.40
4	Other Capital Receipts	25.07	0.00	0.00	0.00	0.00	0.00
E1	Fiscal Deficit (A19+D1+D2-D3-D4)	26155.69	25041.68	22804.84	26523.00	29705.00	33269.60
E2	Gross Fiscal Deficit (E1+B1)	26883.19	25578.13	23313.71	27023.00	30205.00	33759.60
	<b>GSDP at current prices</b>	<b>901330</b>	<b>1029621</b>	<b>1184064</b>	<b>1326152</b>	<b>1485290</b>	<b>1663525</b>

Source: Information received from Government of Maharashtra

# Abstract of Receipts and Disbursements for the year 2013-14 as compared to 2012-13

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)											
Receipts					Disbursements						
2012-13				2013-14	2012-13		Non-Plan	Plan	Total	2013-14	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>SECTION-A : REVENUE</b>											
142947.23	I	Revenue receipts		149821.81	138735.98	I	Revenue expenditure	128992.09	25910.33	154902.42	154902.42
103448.58		Tax revenue	108597.96		47665.67		General services	53495.62	483.65	53979.27	
					62038.97		Social services	54118.88	16760.20	70879.08	
9984.40		Non-tax revenue	11351.97		33856.59		Education, Sports, Art and Culture	36365.26	1872.55	38237.81	
					5935.77		Health and Family Welfare	4536.22	2279.74	6815.96	
15191.92		State's share of Union Taxes	16630.43		7113.92		Water Supply, Sanitation, Housing and Urban Development	2152.57	4798.95*	6951.52*	
					57.01		Information and Broadcasting	58.75	9.07	67.82	
4675.86		Non-Plan grants	5532.58		6416.64		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3161.10	4790.28	7951.38	
					730.18		Labour and Labour Welfare	582.43	184.97	767.40	
5630.13		Grants for State Plan Scheme	3683.57		7854.51		Social Welfare and Nutrition	7193.65	2801.96	9995.61	
					74.35		Others	68.89	22.69	91.58	
4016.34		Grants for Central and Centrally sponsored Plan Schemes	4025.30*		27550.82		Economic Services	19433.30	8558.02	27991.32	
					7217.93		Agriculture and Allied Activities	5041.02	2780.21	7821.23	
					4399.25		Rural Development	913.01	2216.97	3129.98	
					48.13		Special Areas Programmes	0.50*	32.86	33.36*	
					2573.75		Irrigation and Flood Control	2127.81#	613.99	2741.80	
					5470.80		Energy	5371.95	354.17#	5726.12	
					2600.10		Industry and Minerals	2463.37	85.19	2548.56	
					4216.34		Transport	3321.04	1408.02	4729.06	
					72.06		Science, Technology and Environment	0.06	83.67	83.73	
					952.49		General Economic Services	194.54	982.94	1177.48	
					1480.52		Grants-in-aid and Contributions	1944.29	108.46	2052.75	
0.00	II	Revenue deficit carried over to Section B	5080.61		4211.25	II	Revenue Surplus carried over to Section B				0

\* Higher rounding

# Lower rounding

Appendix - 1.5 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>SECTION B</b>										
35971.95	III.	Opening Cash balance including Permanent Advances and Cash Balance Investment		48843.72	0	III.	Opening Overdraft from RBI			0
0.00	IV.	Miscellaneous Capital receipts		0.00	17397.98	IV.	Capital Outlay	2339.03	17681.42	20020.45
					901.69		General Services	241.57	796.95	1038.52
					1823.98		Social Services	86.67	2187.27	2273.94
					166.01		Education, Sports, Art and Culture	0.00	102.24	102.24
					460.47		Health and Family Welfare	0.00	553.00	553.00
					379.11		Water Supply, Sanitation, Housing and Urban Development	79.31	635.45	714.76
					580.35		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	705.99	705.99
					93.03		Social Welfare and Nutrition	7.36	68.88	76.24
					145.01		Others	0.00	121.71	121.71
					14672.31		Economic Services	2010.79	14697.20	16707.99
					1432.97		Agriculture and Allied Activities	404.72	1059.64	1464.36
					804.37		Rural Development	0.00	802.87	802.87
					66.76		Special Area Programme	0.00	71.11	71.11
					7225.56		Irrigation and Flood Control	921.63	6956.89	7878.52
					1933.91		Energy	0.00	1658.59	1658.59
					2.24		Industry and Minerals	(-0.02)	0.41	0.39
					3119.08		Transport	456.89#	4131.19	4588.08
					87.42		General Economic Services	227.58#	16.49	244.07
					0		Science Technology and Environment	0.00	0.00	0.00
862.85	V	Recoveries of Loans and Advances		728.03		V	Loans and Advances disbursed			1645.10
208.84		From Power Projects	215.40		426.67		For Power Projects			1004.41
220.07		From Government Servants	238.37		318.45		To Government Servants			328.54
433.94		From others	274.26		670.82		To Others			312.15
4211.25	VI	Revenue surplus brought down		0.00		VI	Revenue deficit brought down			5080.61

\* Higher rounding

# Lower rounding



Appendix - 1.5 (concl.d.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
21725.12	<b>VII. Public Debt receipts</b>		26734.80	6652.52	<b>VII. Repayment of Public Debt</b>				10261.86
	External debt	0		0	External debt			0	
20974.33	Internal debt other than Ways and Means Advances and Overdraft	25770.33		5959.59	Internal debt other than Ways and Means Advances and Overdraft			9391.09	
0	Net transactions under Ways and Means Advances including Overdraft	0		0	Net transactions under Ways and Means Advances including Overdraft			0	
750.79	Loans and Advances from Central Government	964.47		692.93	Repayment of Loans and Advances to Central Government			870.77	
725	<b>VIII Appropriation from Contingency Fund</b>		1350.00	875	<b>VIII. Appropriation to Contingency Fund</b>				850
875.00	<b>IX. Contingency Fund</b>		859.62	734.62	<b>IX. Contingency Fund</b>				1360
47059.63	<b>X. Public Account receipts</b>		64020.19	35511.03	<b>X. Public Account disbursements</b>				56434.88
4759.89	Small Savings and Provident Funds	4868.46		2572.25	Small Savings and Provident Funds			2974.67	
4960.13	Reserve Funds	5540.03		2983.70	Reserve Funds			2798.46	
(-) 11307.73	Suspense and Miscellaneous	(-)2693.61		(-) 11407.70	Suspense and Miscellaneous			11.79	
21989.52	Remittances	23958.08		21147.11	Remittances			25074.86	
26657.82	Deposits and Advances	32347.23		20215.66	Deposits and Advances			25575.10	
	<b>XI. Closing Overdraft from Reserve Bank of India</b>			48843.72	<b>XI. Cash Balance at end</b>				46883.46
				0.14	- Cash in Treasuries			0.17	
	<b>XII. Inter State Settlement</b>		0	(-)194.42	- Deposits with Reserve Bank			(-)277.04	
				55.10	- Local Remittances			54.88	
				4.61	- Departmental Cash Balance			4.76	
				0.49	- Permanent Advances			0.50	
				36621.16	- Cash Balance Investment			31620.91	
				12356.64	- Investment of earmarked balances			15479.28	
111430.80	<b>Total</b>		142536.36	111430.80	<b>Total</b>				142536.36

Source: Finance Accounts of respective years

## Outcome of analysis of budgetary assumptions during 2013-14

(Reference: Paragraph 1.1.3; Page 5)

(₹ in crore)				
	Budget estimates	Actuals	Increase(+)/ Decrease (-)	Increase (+)/ Decrease(-) (In per cent)
1	2	3	4 (3-2)	5
<b>Revenue Receipts</b>	<b>155987</b>	<b>149822</b>	<b>(-6165)</b>	<b>(-3.95)</b>
<i>of which</i>				
<b>Tax Revenue</b>	<b>107285</b>	<b>108598</b>	<b>1313</b>	<b>1.22</b>
<i>Taxes on Sales, Trade etc.</i>	62423	62530	107	0.17
<i>State excise</i>	10535	10101	(-434)	(-4.12)
<i>Taxes on vehicles</i>	4750	5096	346	7.28
<i>Stamps and Registration fees</i>	17403	18676	1273	7.31
<i>Taxes on Goods and Passenger</i>	998	1241	243	24.35
<i>Land Revenue</i>	1760	1089	(-671)	(-38.13)
<i>Taxes and duties on electricity</i>	5830	6084	254	4.36
<i>Other taxes</i>	3586	3781	195	5.44
<b>Non-Tax Revenue</b>	<b>11994</b>	<b>11352</b>	<b>(-642)</b>	<b>(-5.35)</b>
<i>Interest Receipts</i>	1339	3934	2595	193.80
<i>Miscellaneous General Services</i>	393	228	(-165)	(-41.98)
<i>Non-ferrous Mining and Metallurgical Industries</i>	2633	2141	(-492)	(-18.69)
<i>Other Non-Tax Revenue</i>	7629	5049	(-2580)	(-33.82)
<b>Share of Union Taxes and Duties</b>	<b>18086</b>	<b>16630</b>	<b>(-1456)</b>	<b>(-8.05)</b>
<b>Grants-in-aid from GoI</b>	<b>18622</b>	<b>13241</b>	<b>(-5381)</b>	<b>(-28.90)</b>
<b>Revenue Expenditure</b>	<b>155803</b>	<b>154902</b>	<b>(-901)</b>	<b>0.58</b>
<i>of which</i>				
<b>General Services</b>	<b>55690</b>	<b>53979</b>	<b>(-1711)</b>	<b>(-3.07)</b>
<i>Administrative services</i>	16269	14008	(-2261)	(-13.90)
<i>Pension and Miscellaneous General Services</i>	12498	13162	664	5.31
<i>Appropriation for reduction or avoidance of debt/ transfer to RF</i>	1592	1592	0	0
<i>Interest Payments</i>	21098	21207	109	0.52
<i>Fiscal Services</i>	2589	2575	(-14)	(-0.54)
<i>Organs of State</i>	1644	1435	(-209)	(-12.71)
<b>Social Services</b>	<b>71970</b>	<b>70879</b>	<b>(-1091)</b>	<b>(-1.52)</b>
<i>Education, Sports, Art and Culture</i>	39053	38238	(-815)	(-2.09)
<i>Social Welfare and Nutrition</i>	7849	9996	2147	27.35
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	8149	7951	(-198)	(-2.43)
<i>Health and Family Welfare</i>	6591	6816	225	3.41
<i>Water Supply, Sanitation, Housing and Urban Development</i>	9285	6952	(-2333)	(-25.13)
<i>Information and Broadcasting</i>	67	68	1	1.49
<i>Labour and Labour Welfare</i>	854	767	(-87)	(-10.19)
<i>Others</i>	122	91 <sup>#</sup>	(-31)	(-25.41)

<sup>#</sup> Lower rounding

## Appendix - 1.6 (concl.)

1	2	3	4 (3-2)	5
<b>Economic Services</b>	<b>26573</b>	<b>27991</b>	<b>1418</b>	<b>5.34</b>
<i>Agriculture and Allied Services</i>	7255	7821	566	7.80
<i>Rural Development</i>	3048	3130	82	2.69
<i>Special Area Programme</i>	45	33	(-11)	(-26.67)
<i>Irrigation and Flood Control</i>	2837	2742	(-95)	(-3.35)
<i>Energy</i>	4409	5726	1317	29.87
<i>Industry and Minerals</i>	3068	2549	(-519)	(-16.92)
<i>Transport and Communication</i>	4367	4729	362	8.29
<i>Science, Technology and Environment</i>	81	84	3	3.70
<i>General Economic Services</i>	1463	1177	(-286)	(-19.55)
<b>Grants-in-aid and contributions</b>	<b>1570</b>	<b>2053</b>	<b>483</b>	<b>30.76</b>
<b>Capital expenditure</b>	<b>23891</b>	<b>20020</b>	<b>(-3871)</b>	<b>(-16.20)</b>
<i>Irrigation and Flood Control</i>	8430	7879	(-551)	(-6.54)
<i>Transport and Communication</i>	3077	4588	1511	49.11
<i>Energy</i>	2462	1659	(-803)	(-32.62)
<i>Health and Family Welfare</i>	809	553	(-256)	(-31.64)
<i>Education, Sports, Art and Culture</i>	237	102	(-135)	(-56.96)
<i>Water Supply, Sanitation, Housing and Urban Development</i>	166	715	549	330.72
<i>Rural Development</i>	3450	803	(-2647)	(-76.72)
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	1457	706	(-751)	(-51.54)
<i>Others</i>	3803	3015	(-788)	(-20.72)
<b>Revenue surplus (+)/ deficits (-)</b>	<b>184</b>	<b>(-5081)</b>	<b>(-5265)</b>	<b>(-2861.41)</b>
<b>Fiscal surplus (+)/ deficits (-)</b>	<b>(-24118)</b>	<b>(-26018)</b>	<b>(-1900)</b>	<b>7.88</b>
<b>Primary surplus (+)/ deficits (-)</b>	<b>(-3020)</b>	<b>(-4811)</b>	<b>(-1791)</b>	<b>59.30</b>

Source: Finance Accounts and Budget for 2013-14

## Details of funds transferred by Government of India directly to State implementing agencies

(Reference: Paragraph 1.2.2; Page 7)

GoI Scheme	Implementing agency	(₹ in crore)		
		Funds released by Government of India		
		2012-13	2013-14	Increase(+)/ Decrease (-)
DRDA- Administration (75:25)	District Rural Development Agency	14.34	22.34	8.00
Indira Awas Yojana (75:25)		508.71	755.40	246.69
Swaranajayanti Gram Swarojgar Yojana (75:25)		267.18	255.37	(-)11.81
National Rural Employment Guarantee Scheme (100:00)		1573.24	1152.92	(-)420.32
Integrated Watershed Management Programme (92:08)		522.91	183.16	(-)339.75
Sarva Shiksha Abhiyan (60:40)	Maharashtra Prathamik Shikshan Parishad	1068.81	656.54	(-)412.27
Micro Irrigation (80:20)	Agriculture Technology Management Agency	41.01	49.71	8.70
Swaranajayanti Shahari Rojgar Yojana (75:25)	State Urban Development Agency	102.72	90.74	(-)11.98
Pradhan Mantri Gram Sadak Yojana (100:00)	Maharashtra Rural Roads Development Agency	0.00	0.00	0.00
Accelerated Rural Water Supply Scheme (100:00)	State Water and Sanitation Mission	1061.71	690.27	(-)371.44
Central Rural Sanitation Scheme(100:00)		124.09	36.46	(-)87.63
National Rural Health Mission (85:15)	State Health Society Maharashtra	833.85	937.15	103.30
National Rural Health Mission (NRHM) Central Sector (100:00)		1.00	0.04	(-)0.96
National Rural Health Mission( NRHM ) Central Sector (100:00)	International Institute for Population Sciences	14.72	12.35	(-)2.37
Hospitals and Dispensaries (Under NRHM) (100:00)	State Health Society Maharashtra	11.93	0.00	(-)11.93
National Programme for Prevention and Control of Fluorosis (100:00)		4.80	0.00	(-)4.80
Development and upgradation of Ayush Institutes/Colleges (100:00)		0.00	0.00	0.00
National AIDS Control Programme including STD Control (100:00)	Maharashtra State AIDS Control Society	44.10	77.33	33.23
	Mumbai Districts AIDS Control Society	12.63	14.77	2.14
Tobacco Control (100:00)	International Institute for Population Sciences	0.00	0.00	0.00
MPs Local Area Development Scheme (100:00)	District Collector, Maharashtra.	359.50	213.00	(-)146.5
Medicinal Plants (100:00)	Maharashtra State Horticulture and Medicinal Plants Board	0.00	6.82	6.82
Poultry Venture Capital Fund (100:00)	National Bank for Agriculture and Rural Development	19.65	40.00	20.35
Crime and Criminal Tracking Network and System (100:00)	Maharashtra State Police Housing Welfare Corporation Limited	0.00	0.00	0.00
National Project for Cattle and Buffalo Breeding (100:00)	Maharashtra Livestock Development Board	7.06	0.00	(-)7.06
Adult Education and Skill Development Scheme (100:00)	State Literacy Mission Authority, Maharashtra	5.00	0.00	(-)5.00
National Afforestation and Eco Development Board (100:00)	Agriculture Finance Corporation Limited	0.72	1.48	0.76
Grid Interactive Renewable Power MNRE (100:00)	The Maharashtra State Co-operative Bank Limited	25.71	16.93	(-)8.78
National Horticulture Mission (85:15)	Maharashtra State Horticulture and Medicinal Plants Board	128.2	675.30	547.10
	National Horticulture Research and Development Foundation	7.77	8.08	0.31
	National Research Centre for Citrus	0.00	5.00	5.00

## Appendix - 1.7 (concl'd.)

(₹ in crore)				
GoI Scheme	Implementing agency	Funds released by Government of India		
		2012-13	2013-14	Increase(+)/ Decrease (-)
Development of Market Infrastructure Grading and Standardisation (100:00)	National Bank for Agriculture and Rural Development	151	243.90	92.90
Development of Market Infrastructure Grading and Standardisation (100:00)	Maharashtra State Agricultural Marketing Board	6.32	1.32	(-)5.00
Gramin Bhandar Yojana/ Rural Godowns (100:00)	National Bank for Agriculture and Rural Development	237	332.19	95.19
Integrated Development of Small Ruminant and Rabbits (100:00)	National Bank for Agriculture and Rural Development	8.46	2.00	(-)6.46
Establishment of Poultry Estates (100:00)	National Bank for Agriculture and Rural Development	0.00	0.00	0.00
National Bamboo Mission (100:00)	Director of Social Forestry Maharashtra State	0.00	0.50	0.50
Pollution Abatement (100:00)	Maharashtra Pollution Control Board	0.00	0.00	0.00
Development and Strengthening of infrastructure facilities for production and distribution of quality Seeds (100:00)	Maharashtra State Seeds Corporation Limited	1.22	2.94	1.72
	Maharashtra State Seeds Corporation Agency	1.20	0.00	(-)1.20
National Food Security Mission (100:00)	Maharashtra State Seeds Corporation Limited	0.00	0.00	0.00
	Maharashtra Small Farmers Agri. Business Consortium	241.82	274.32	32.50
Off Grid DRPS	Maharashtra Energy Development Agency	2.41	9.95	7.54
	National Bank for Agriculture and Rural Development	50.10	23.71	(-)26.39
Piggery Development	National Bank for Agriculture and Rural Development	10	7.80	(-)2.20
Priyadarshini Scheme	National Bank for Agriculture and Rural Development	11.48	9.00	(-)2.48
Product/Infrastructure Development for Destinations and Circuits	Maharashtra Tourism Development Corporation Limited	6.52	28.66	22.14
<b>Total</b>		<b>7488.89</b>	<b>6837.45</b>	<b>(-)651.44</b>

Source : Finance Accounts of respective years and CPSMS portal of the Ministry of Finance

## Time series data on State Government Finances

(Reference: Paragraph 1.3.; Page 8)

										(₹ in crore)									
										2009-10		2010-11		2011-12		2012-13		2013-14	
(1)	(2)		(3)		(4)		(5)		(6)										
<b>Part A: Receipts</b>																			
<b>1. Revenue Receipts</b>	<b>86910.29</b>		<b>105867.82</b>		<b>121286.14*</b>		<b>142947.23</b>		<b>149821.81</b>										
(i) Tax Revenue	59106.34(68)		75027.10(71)		87608.46 (72)		103448.58 (72)		108597.96 (72)										
Taxes on Agricultural Income	0.00		0.00		0.00 (0)		0.00 (0)		0.00 (0)										
Taxes on Sales, Trade, etc.	32676.02(55)		42482.72(57)		50596.36 (58)		60079.72 (58)		62530.03 (58)										
State Excise	5056.63(9)		5961.85(8)		8605.47 (10)		9297.11 (9)		10101.12 (9)										
Taxes on Vehicles	2682.30(5)		3532.90(5)		4137.42 (5)		5027.42 (5)		5095.92 (5)										
Stamps and Registration fees	10773.65(18)		13515.99(18)		14407.49 (16)		17548.25 (17)		18675.98 (17)										
Land Revenue	714.04(1)		1094.98(1)		963.81 (1)		1074.02 (1)		1088.85 (1)										
Taxes on Goods and Passengers	976.60(2)		599.88(1)		574.25 (1)		690.74 (1)		1240.68 (1)										
Other Taxes	6227.10(10)		7838.78(10)		8323.66 (9)		9731.32 (9)		9865.38 (9)										
(ii) Non-tax Revenue	8352.61(10)		8225.04(8)		8167.70 (7)		9984.40 (7)		11351.97 (8)										
(iii) State's share of Union taxes and duties	8248.11(9)		11419.78(11)		13343.34 (11)		15191.92 (11)		16630.43 (11)										
(iv) Grants-in-aid from GoI	11203.23(13)		11195.90(10)		12166.64 (10)		14322.33 (9)		13241.45 (9)										
<b>2. Miscellaneous Capital Receipts</b>	<b>25.07</b>		<b>17.28</b>		<b>455.83</b>		<b>0.00</b>		<b>0.00</b>										
<b>3. Recoveries of Loans and Advances</b>	<b>514.84</b>		<b>640.09</b>		<b>558.74</b>		<b>862.85</b>		<b>728.03</b>										
<b>4. Total revenue and non-debt capital receipts (1 + 2 + 3)</b>	<b>87450.20</b>		<b>106525.19</b>		<b>122300.71</b>		<b>143810.08</b>		<b>150549.84</b>										
<b>5. Public Debt Receipts</b>	<b>21564.42</b>		<b>20739.78</b>		<b>24452.56</b>		<b>21725.12</b>		<b>26734.80</b>										
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20812.20		19919.86		24146.19		20974.33		25770.33										
Net transactions under Ways and Means Advances and Overdraft	0.00		0.00		0.00		0.00		0.00										
Loans and Advances from Government of India <sup>5</sup>	752.22		819.92		306.37		750.79		964.47										
<b>6. Appropriation from Contingency Fund</b>	<b>600.00</b>		<b>0.00</b>		<b>1000.00</b>		<b>725.00</b>		<b>1350.00</b>										
<b>7. Inter-State settlement</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>										
<b>8. Total receipts in the Consolidated Fund (4+5+6+7)</b>	<b>109614.62</b>		<b>127264.97</b>		<b>147753.27</b>		<b>166260.20</b>		<b>178634.64</b>										
<b>9. Contingency Fund Receipts</b>	<b>351.93</b>		<b>853.00</b>		<b>511.20</b>		<b>875.00</b>		<b>859.62</b>										
<b>10. Public Accounts receipts</b>	<b>44071.51</b>		<b>48406.32</b>		<b>53389.38</b>		<b>47059.63</b>		<b>64020.19</b>										
<b>11. Total receipts of the State (8+9+10)</b>	<b>154038.06</b>		<b>176524.29</b>		<b>201653.85</b>		<b>214194.83</b>		<b>243514.45</b>										
<b>Part B: Expenditure</b>																			
<b>12. Revenue expenditure (per cent of 15)</b>	<b>94915.97(84)</b>		<b>106459.38(85)</b>		<b>123554.19 (87)</b>		<b>138735.98 (88)</b>		<b>154902.42 (88)</b>										
Plan	16736.93(18)		16927.59(16)		22035.04 (18)		24530.08 (18)		25910.34 (17)										
Non-Plan	78179.04(82)		89531.79(84)		101519.15 (82)		114205.90 (82)		128992.08 (83)										
General Services (incl. Interests payments)	32070.96(34)		37704.23(36)		42852.88 (35)		47665.67 (34)		53979.27 (35)										
Social Services	41004.66(43)		48282.06(45)		54812.21 (44)		62038.97 (45)		70879.08 (46)										
Economic Services	20371.94(21)		19285.36(18)		24868.75 (20)		27550.82 (20)		27991.32 (18)										
Grants-in-aid and Contribution	1468.41(2)		1187.73(1)		1020.35 (1)		1480.52 (1)		2052.75 (1)										
<b>13. Capital Expenditure (per cent of 15)</b>	<b>17428.66(15)</b>		<b>17963.37(14)</b>		<b>17879.54 (12)</b>		<b>17397.98 (11)</b>		<b>20020.45 (11)</b>										
Plan	14668.30(84)		15654.05(87)		15031.38 (84)		15094.60 (87)		17681.42 (88)										
Non-Plan	2760.36(16)		2309.32(13)		2848.16 (16)		2303.38 (13)		2339.03 (12)										
General Services	712.01(4)		541.49(3)		795.91 (4)		901.69 (5)		1038.52 (5)										
Social Services	1478.86(9)		1240.71(7)		2096.95 (12)		1823.98 (10)		2273.94 (11)										
Economic Services	15237.79(87)		16181.17(90)		14986.68 (84)		14672.31 (84)		16707.99 (83)										

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

<sup>5</sup> Includes Ways and Means Advances from GoI

\* Includes ₹ 170.23 crore, the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Governments by the Ministries other than Ministry of Finance written off as per the recommendation of the ThFC.

## Appendix - 1.8 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
<b>14. Disbursement of Loans and Advances (per cent of 15)</b>	1261.08(1)	959.08(1)	836.28 (1)	1415.94(1)	1645.10 (1)
<b>15. Total (12+13+14)</b>	<b>113605.71</b>	<b>125381.83</b>	<b>142270.01</b>	<b>157549.90</b>	<b>176567.97</b>
<b>16. Repayments of Public Debt</b>	<b>3825.39</b>	<b>4773.61</b>	<b>6458.35</b>	<b>6652.52</b>	<b>10261.86</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3398.45	4290.63	5837.92	5959.59	9391.09
Net transactions under Ways and Means Advances and Overdrafts	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India <sup>15</sup>	426.94	482.98	620.43	692.93	870.77
<b>17. Appropriation to Contingency Fund</b>	<b>350.00</b>	<b>850.00</b>	<b>500.00</b>	<b>875.00</b>	<b>850.00</b>
<b>18. Total disbursement out of Consolidated Fund (15+16+17)</b>	<b>117781.10</b>	<b>131005.44</b>	<b>149228.36</b>	<b>165077.42</b>	<b>187679.83</b>
<b>19. Contingency Fund disbursements</b>	<b>603.00</b>	<b>11.20</b>	<b>1000.00</b>	<b>734.62</b>	<b>1360.00</b>
<b>20. Public Account disbursements</b>	<b>31721.02</b>	<b>39557.62</b>	<b>46962.93</b>	<b>35511.03</b>	<b>56434.89</b>
<b>21. Total disbursement by the State (18+19+20)</b>	<b>150105.12</b>	<b>170574.26</b>	<b>197191.29</b>	<b>201323.07</b>	<b>245474.72</b>
<b>Part C: Deficits</b>					
<b>22. Revenue Deficit(-)/Surplus (+) (1-12)</b>	<b>(-)8005.68</b>	<b>(-)591.56</b>	<b>(-)2438.28*</b>	<b>4211.25</b>	<b>(-)5080.61</b>
<b>23. Fiscal Deficit (-)/Surplus (+) (4-15)</b>	<b>(-)26155.51</b>	<b>(-)18856.64</b>	<b>(-)20139.53*</b>	<b>(-)13739.82</b>	<b>(-)26018.13</b>
<b>24. Primary Deficit (-)/Surplus (+) (23-25)</b>	<b>(-)12045.01</b>	<b>(-)3208.67</b>	<b>(-)2634.90*</b>	<b>5335.82</b>	<b>(-)4811.09</b>
<b>Part D: Other Data</b>					
<b>25. Interest Payments (included in revenue expenditure)</b>	<b>14110.50</b>	<b>15647.97</b>	<b>17504.63</b>	<b>19075.64</b>	<b>21207.04</b>
<b>26. Financial Assistance to local bodies etc.</b>	<b>44589.32</b>	<b>47646.45</b>	<b>55363.01</b>	<b>63767.90</b>	<b>68049.83</b>
<b>27. Ways and Means Advances/Overdraft availed (days)</b>					
Ways and Means availed (days)	nil	nil	nil	8	5
Overdraft availed (days)	nil	nil	nil	nil	nil
<b>28. Interest on WMA/Overdraft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.22</b>	<b>0.40</b>
<b>29. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>855751</b>	<b>1049150</b>	<b>1175419</b>	<b>1323768</b>	<b>1476233</b>
<b>30. Outstanding Fiscal liabilities (year-end)</b>	<b>196825</b>	<b>220950</b>	<b>245318</b>	<b>269077</b>	<b>293805</b>
<b>31. Outstanding guarantees (year-end)<sup>^</sup> (including interest)</b>	<b>42683.10</b>	<b>15040.87</b>	<b>13977.44<sup>#</sup></b>	<b>9245.72</b>	<b>7234.57</b>
<b>32. Maximum amount guaranteed (year-end)</b>	<b>73958.00</b>	<b>44413.93</b>	<b>28139.20</b>	<b>41352.75</b>	<b>32247.11</b>
<b>33. Number of ongoing projects</b>	<b>209</b>	<b>233</b>	<b>614</b>	<b>782</b>	<b>753</b>
<b>34. Capital blocked in ongoing projects</b>	<b>5632.95</b>	<b>5699.76</b>	<b>43681.43</b>	<b>62152.25</b>	<b>62145.87<sup>&amp;</sup></b>

<sup>15</sup> Includes Ways and Means Advances from GoI

\* Excludes write-off of Central Loans (₹ 170.23 crore) from the Revenue Receipts

@ GSDP Figures has been revised

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

<sup>#</sup> differs from closing balance for the year 2011-12 owing to updated information furnished by State Government

<sup>&</sup> (Also refer Appendix 1.13)

## Appendix - 1.8 (concl.)

	(1)	(2)	(3)	(4)	(5)	(6)
<b>Part E: Fiscal Health Indicators</b>						
<b>I Resource Mobilization</b>						
Own Tax revenue/GSDP		6.91	7.15	7.45	7.81	7.36
Own Non-Tax Revenue/GSDP		0.98	0.78	0.69	0.75	0.77
Central Transfers/GSDP		0.96	1.09	1.14	1.15	1.13
<b>II Expenditure Management</b>						
Total Expenditure/GSDP		13.3	12.0	12.1	11.9	12.0
Total Expenditure/Revenue Receipts		130.7	118.4	117.30	110.2	117.9
Revenue Expenditure/Total Expenditure		83.5	84.9	86.84	88.1	87.7
Expenditure on Social Services/Total Expenditure		37.4	39.5	40.00	40.5	41.4
Expenditure on Economic Services/Total Expenditure		31.3	28.3	28.01	26.8	25.3
Capital Expenditure/Total Expenditure		15.3	14.3	12.57	11.0	11.3
Capital Expenditure on Social and Economic Services/Total Expenditure.		14.7	13.9	12.01	10.5	10.8
<b>III Management of Fiscal Imbalances</b>						
Revenue deficit (surplus)/GSDP		(-)0.9	(-)0.1	(-)0.2	0.3	(-)0.3
Fiscal deficit/GSDP		(-)3.1	(-)1.8	(-)1.7	(-)1	(-)1.8
Primary Deficit (surplus) /GSDP		(-)1.4	(-)0.3	(-)0.2	0.4	(-)0.3
Revenue Deficit/Fiscal Deficit		30.6	3.1	12.1	(-)30.6	19.5
Primary Revenue Deficit/GSDP		0.7	1.5	1.3	(-)0.4	(-)0.3
<b>IV Management of Fiscal Liabilities</b>						
Fiscal Liabilities/GSDP		23.0	21.1	20.9	20.3	19.9
Fiscal Liabilities/RR		226.5	208.7	202.3	188.2	196.1
Primary deficit <i>vis-à-vis</i> quantum spread (percentage) <sup>#</sup>		(-)117.43	(-)10.79	(-)26.33	41.82	(-)44.93
Debt Redemption (Principal +Interest)/ Total Debt Receipts <sup>#</sup>		74.08	87.71	87.19	103.47	103.24
<b>V Other Fiscal Health Indicators</b>						
Return on Investment		0.13	0.06	0.04	0.05	0.02
Balance from Current Revenue (₹ in crore)		9562	8345	10331	20332.00	14712.87
Financial Assets/Liabilities		0.8	0.8	0.8	0.8	0.8
<i>Source: Finance Accounts of respective years</i>						

<sup>#</sup> Figures differs from previous year due to correction in fiscal liabilities



## Details of grants released, disbursed and utilised

(Reference: Paragraph 1.3.5.1; Page 15)

(₹ in crore)				
Sr.No.	Name of the grant/Purpose	2010-14		
		Amount to be released as per recommendation of ThFC	Actual Release	Actual utilisation/ amount for which UC is submitted
<b>1</b>	<b>Local bodies</b>			
a	Basic grants to PRIs	2621.72	2723.78	1570.16
b	General performance grants to PRIs	1240.88	720.70	375.54
c	Forfeited grants to PRIs	0.00	318.09	61.97
d	Special area basic grants to PRIs	31.60	31.60	17.32
e	Special area performance grant to PRI	19.70	19.70	2.36
	<b>Total</b>	<b>3913.90</b>	<b>3813.87</b>	<b>2027.35</b>
f	Basic grants to ULBs	1515.13	1573.99	759.47
g	General performance grants to ULBs	717.10	441.55	179.77
h	Forfeited grants to ULBs	0.00	162.38	
	<b>Total</b>	<b>2232.23</b>	<b>2177.92</b>	<b>939.24</b>
<b>2</b>	<b>Disaster relief</b>			
a	State disaster response fund	1431.04	1431.05	506.33
b	Capacity building	20.00	15.00	10.00
	<b>Total</b>	<b>1451.04</b>	<b>1446.05</b>	<b>516.33</b>
<b>3</b>	<b>Improving outcome grants</b>			
a	Improvement in justice delivery	434.12	182.28	66.52
b	Incentive for issuing UIDs	253.92	31.74	0
c	Improvement of statistical systems at State and district level	28.00	7.00	0
d	Employee and pension database	10.00	2.50	2.50
e	District Innovation fund	35.00	17.50	0
f	Infant mortality	0.00	231.35	0
	<b>Total</b>	<b>761.04</b>	<b>472.37</b>	<b>69.02</b>
<b>4</b>	<b>Environment Related grants</b>			
a	Forest	232.20	232.20	153.20
b	Water sector management	276.00	184.00	Not applicable*
c	Renewable energy	0.00	0.00	0
	<b>Total</b>	<b>508.20</b>	<b>416.20</b>	<b>153.20</b>
<b>5</b>	<b>Elementary Education</b>	<b>579.00</b>	<b>579.00</b>	<b>578.93</b>
<b>6</b>	<b>Roads and bridges</b>	<b>1519.00</b>	<b>1519.00</b>	<b>Not applicable*</b>
<b>7</b>	<b>State Specific grants</b>			
i	Construction of anganwadi centres	225.00	150.00	60.59
ii	Anti-sea erosion measures	153.75	102.50	51.25
iii	Development of roads in hilly areas	150.00	100.00	83.46
iv	Police training	167.25	167.25	103.71
v	Heritage conservation	75.00	25.00	0
vi	Upgradation and improvement of prisons	45.00	30.37	15.22
vii	Food testing laboratories	24.00	8.00	7.51
viii	Strengthening of ITIs	86.25	28.75	0
	<b>Total</b>	<b>926.25</b>	<b>611.87</b>	<b>321.74</b>
	<b>GRAND TOTAL</b>	<b>11890.66</b>	<b>11036.28</b>	<b>4605.81</b>

Source: Information obtained from various departments of Government of Maharashtra

\* UC is not mandatory as per ThFC guidelines

# Details of grants received less/more than that recommended by Thirteenth Finance Commission till 2014

(Reference: Paragraph 1.3.5.1; Page 15)

(₹ in crore)						
Sr. No	Name of the grant/ purpose	Condition for release of subsequent instalment	Details of grant received less/more than that recommended by ThFC till 2014			Reasons/ remarks
			Year for which grant was recommended	Amount of short- release	Amount of excess release/ release without provision	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>1a</b>	<b>Local bodies (PRI)</b>					
	Basic grants to PRIs	Submission of UC of the earlier releases	2010-11	6.17	----	----
			2011-12	----	54.23	
			2012-13	----	35.12	
			2013-14	----	18.88	
	<b>Total</b>			<b>6.17</b>	<b>108.23</b>	
	General performance grant to PRI	Submission of UC of the earlier releases and submission of certificates regarding fulfilment of conditionalities	2011-12	----	18.07	----
			2012-13	----	23.45	
			2013-14	561.70	----	
	<b>Total</b>			<b>561.70</b>	<b>41.52</b>	
	Forfeited grants to PRIs		2011-12	----	80.10	----
			2012-13	----	109.54	
			2013-14	----	128.45	
	<b>Total</b>			–	<b>318.09</b>	
	<b>Total PRI</b>			<b>567.87</b>	<b>467.84</b>	
<b>1b</b>	<b>Local bodies (ULB)</b>					
	Basic grants to ULB	Submission of UC of the earlier releases	2010-11	3.63	----	Non-submission of UC.
			2011-12	----	31.32	
			2012-13	----	20.25	
			2013-14 (second instalment)	----	10.92	
	<b>Total</b>			<b>3.63</b>	<b>62.49</b>	
	General performance grant to ULB	Submission of UC of the earlier releases	2011-12	----	10.45	Non-submission of UC.
			2012-13	130.84	----	
			2013-14	155.16	----	
	<b>Total</b>			<b>286.00</b>	<b>10.45</b>	
	Forfeited grant to ULB		2011-12	----	58.32	----
			2012-13	----	104.06	
	<b>Total</b>			----	<b>162.38</b>	
	<b>Total ULB</b>			<b>289.63</b>	<b>235.32</b>	
<b>2</b>	<b>Disaster relief</b>					
	SDRF	Confirmation of accounting procedure	2013-14	----	0.01	----
	Capacity building	Submission of perspective plan approved by SEC and submission of UCs for the grants released	2013-14	5.00	----	Non-submission of UC for grant received during 2012-13.
	<b>Total disaster relief</b>			<b>5.00</b>	<b>0.01</b>	

Appendix - 1.10 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3	<b>Improving outcome grants</b>					
	Improvement in Justice delivery	Formation of State Litigation Policy, 100 per cent utilisation of I instalment and 60 per cent utilisation of II instalment	2011-12	37.76	----	Total grant due for release was ₹ 432.12 crore. Of ₹ 182.28 crore released, UC for ₹ 66.52 crore was submitted to GoI.
2012-13			105.55	----		
2013-14			108.53	----		
	<b>Total</b>			<b>251.84</b>	<b>----</b>	
	Incentive for issuing UID	To be released on a reimbursement basis based on various criteria i.e. mainly by identifying the BPL population	2010-11	31.74	----	In respect of non-utilisation of the disbursed grant of ₹ 31.74 crore the Directorate of Information Technology, GoM stated (June 2013) that GoI did not give clear guidelines while releasing the amount.
2011-12			63.48	----		
2012-13			63.48	----		
2013-14			63.48	----		
	<b>Total</b>			<b>222.18</b>	<b>----</b>	
	Improvement of statistical systems at State and District level	Achievement of milestones and utilisation of at least 2/3 <sup>rd</sup> of the first instalment	2010-11	7.00	----	Total grant due for release was ₹ 28 crore. Of the ₹ seven crore released, ₹ 0.02 crore (0.28 per cent) was utilised and the stipulated milestones were not achieved.
2012-13			7.00	----		
2013-14			7.00	----		
	<b>Total</b>			<b>21.00</b>	<b>----</b>	
	Employee and Pension database	Completion of work in three years and submission of UC	Balance Grant	7.50	----	Total grant due for release was ₹ 10 crore. UC for ₹ 2.50 crore was submitted. Database to be customised for employees of ZPs and other non-Government institutions.
	District Innovation Fund	Submission of report in the prescribed format on the end use of the first instalment	Balance Grant	17.50	----	Action plan submitted for only ₹ 6.97 crore by the Planning Department.
	Infant Mortality	Eligibility for grant will be based on SRS bulletins for relevant years	2012-13	----	133.08	-----
			2013-14	----	98.27	
	<b>Total</b>			<b>----</b>	<b>231.35</b>	
	<b>Total improving outcome grants</b>			<b>520.02</b>	<b>231.35</b>	

## Appendix - 1.10 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4	<b>Environmental related grants</b>					
	Water sector management	Effecting recovery of water charges in accordance with the recovery rates specified by ThFC. Certificate to be given regarding the recovery rate achieved in the previous year	2013-14	92.00	----	Information relating to non-plan revenue expenditure and recovery rate in the prescribed format to be submitted to High Level Monitoring Committee.
	<b>Total</b>			<b>92.00</b>	<b>----</b>	
5	<b>State specific grants</b>					
	Construction of Anganwadi centres	100 per cent utilisation of I instalment and at least 2/3 <sup>rd</sup> utilisation of II instalment	2013-14	75.00	----	Non-submission of UC for grant received during 2012-13.
	Anti-sea erosion measures		2013-14	51.25	----	Non-submission of UC for grant received during 2012-13.
	Development of roads in hilly areas		2013-14	50.00	----	Details of physical progress made and the certificate to the effect that there was no duplication of work/ funding under any other scheme of Central/ State Government, was not provided.
	Heritage conservation		2012-13	25.00	----	Non-submission of UC.
			2013-14	25.00	----	
	<b>Total</b>			<b>50.00</b>	<b>----</b>	
	Upgradation and improvement of prison		2011-12	----	0.22	UC for grant released in 2011-12 amounting to ₹ 15.22 crore was submitted only during 2013-14.
			2012-13	----	0.15	
			2013-14	15.00	----	
	<b>Total</b>			<b>15.00</b>	<b>0.37</b>	
	Food testing Labs		2012-13	8.00	----	UC for Grant released in 2011-12 amounting to ₹ 7.52 crore was submitted only during March 2014.
			2013-14	8.00	----	
	<b>Total</b>			<b>16.00</b>	<b>----</b>	
	Strengthening of ITIs		2012-13	28.75	----	Non-submission of UC.
			2013-14	28.75	----	
	<b>Total</b>			<b>57.50</b>	<b>----</b>	
	<b>Total State specific grants</b>			<b>314.75</b>	<b>0.37</b>	
	<b>Grand total</b>			<b>1789.27</b>	<b>934.89</b>	

Source: Information obtained from various departments of Government of Maharashtra

## Component-wise distribution of Thirteenth Finance Commission grants relating to improvement in Justice Delivery

(Reference: Paragraph 1.3.5.2; Page 16)

(₹ in crore)					
Sr. No.	Subject	Grants to be received during five years (2010-15)	Total amount received till March 2014	Total amount utilised till July 2014	Reasons furnished by the Law and Judiciary Department for under-utilisation
1	Morning/evening courts	297.57	89.27	19.00	The total grant allocated was in excess of the actual requirement for running 200 morning and 200 evening courts within the given framework of guidelines.
2	Alternate dispute resolution centres and training of mediators	66.58	26.63	24.26	---
3	Training of Judicial Officers	29.76	14.89	15.49	---
4	Public Prosecutors training (Uttan/Nagpur)	17.85	5.36	0.58	All the 1,369 Public Prosecutors were imparted training during 2010-14. There was no further scope to utilise additional funds.
5	Heritage court buildings	53.56	21.42	13.82	Of the seven heritage courts, No Objection Certificates and administrative approvals were pending in respect of two courts. Remaining five were working courts and hence, pace of restoration work was slow.
6	State Judicial Academy	15.00	6.00	4.89	---
7	Lok Adalat and Legal Aid	35.71	10.71	5.26	Insufficient turnout of litigants.
8	Court Managers	26.63	7.99	0.90	(i) Due to delay in preparing the Rules and sanction of posts of Court Managers and support staff. (ii) Insufficient turn out of suitable candidates during the selection process.
	<b>Total</b>	<b>542.66</b>	<b>182.27</b>	<b>84.20</b>	

Source: Information obtained from Law and Judiciary Department of Government of Maharashtra

## Diversion of Thirteenth Finance Commission grants

(Reference: Paragraph 1.3.5.3 ; Page 16)

Sr. No.	Particulars	Amount (₹ in lakh)
1	Hire charges of TV/LED for exhibition	0.08
2	Payment of AMC of lift of the office for three years	2.80
3	Training/Workshop on mutual relationship and stress management	1.00
4	Cancellation charges of air ticket	0.04
5	Electrical charges	1.25
6	Telephone charges	0.64
7	Training/workshop on mutual relationship and stress management	0.88
8	-do-	1.51
9	-do-	2.34
10	Advance payment to BSNL for MPL/VAN and internet lease for 2014-15	10.00
11	Rubber stamp	0.02
12	Name plates	0.008
13	Translation fee in respect of departmental enquiry	0.27
14	Legal charges	0.03
15	- do -	0.03
16	- do -	0.35
17	Newspaper bill/telephone bill/ peon allowance	0.05
18	- do -	0.08
19	Electrical charges	1.30
20	Translation charges for departmental enquiry	0.14
21	Pay and allowance of Member Secretary, MSBB	2.30
22	Special repairs to CCF(T) bungalow at Amravati (Providing meta colour, vitrified tiles, flooring etc.)	8.00
23	Expenditure on paving blocks around CCF office at Amravati	2.06
24	Expenditure on paving blocks around CCF bungalow at Amravati	1.96
25	Furniture for office of the RFO, Amravati	1.00
<b>Total</b>		<b>38.138</b> <b>38.14</b>

Source: Information obtained from Revenue and Forests Department of Government of Maharashtra

## Profile of ongoing projects of Public Works Department

(Reference: Paragraph 1.8.1.2; Page 38)

(₹ in crore)						
Department		No. of incomplete projects	Initial budgeted cost	Revised total cost	Cost overrun	Cumulative actual expenditure as on 31/03/2014
PWD	Buildings	24	112.48	NA-I(B)/NA-II(C)	0	62.94
		24	56.99	0.00	0.00	166.10
	Housing	1	3.07	NA-I(B)	0	0.70
		1	2.18	0	0	5.02
	Roads	45	604.02	NA-I(B)/NA-II(C)	0	62.60
		17	31.72	0.00	0.00	138.63
	Bridges	26	65.76	NA-I(B)/NA-II(C)	0	33.72
		14	12.97	0.00	0.00	37.73
<b>Total</b>		<b>152</b>	<b>889.19</b>	<b>0</b>	<b>0</b>	<b>507.44</b>

Source : Appendix X of Finance Accounts 2013-14

NA-I(B) – Revised cost not applicable as they are within estimation

NA-II(C) – Revised cost not applicable as difference between actual cost and estimated cost is less than 10 per cent.

# Details of Government investments and accumulated losses in Government Companies as of September 2014

(Reference: Paragraph 1.8.2 ; Page 38)

(₹ in crore)						
Sr. No	Sector and name of the Company	Period of accounts	State Government		Net profit/loss for the year	Accumulated loss of loss Making Companies
			Equity	Loans outstanding		
<b>A. Working Government Companies</b>						
<b>AGRICULTURE AND ALLIED</b>						
1	Maharashtra State Farming Corporation Limited	2013-14	2.75	128.85	(-)7.00	(-)208.15
2	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	2010-11	3.84	–	(-)0.08	(-)0.70
3	The Maharashtra Fisheries Development Corporation Limited	2009-10	4.04	1.10	(-)0.84	(-)6.98
<b>Sector-wise total</b>			<b>10.63</b>	<b>129.95</b>	<b>(-)7.92</b>	<b>(-)215.83</b>
<b>FINANCE</b>						
4	Maharashtra State Handlooms Corporation Limited	2012-13	86.27	20.08	(-)1.39	(-)114.16
5	Mahatma Phule Backward Class Development Corporation Limited	2010-11	547.57	0.40	(-)9.76	(-)78.68
6	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	2009-10	63.73	–	(-)16.55	(-)9.20
<b>Sector-wise total</b>			<b>697.57</b>	<b>20.48</b>	<b>(-)27.70</b>	<b>(-)202.04</b>
<b>INFRASTRUCTURE</b>						
7	Maharashtra State Road Development Corporation Limited	2011-12	773.56	–	(-)173.16	(-)3271.16
8	Mihan India Limited	2012-13	–	–	(-)3.26	(-)0.56
<b>Sector-wise total</b>			<b>773.56</b>	<b>–</b>	<b>(-)176.42</b>	<b>(-)3271.72</b>
<b>POWER</b>						
9	MSEB Holding Company Limited	2012-13	15101.44	6578.01	(-)142.56	(-)3797.25
10	Maharashtra Power Development Corporation Limited	2012-13	–	–	(-)0.10	(-)1012.41
11	Maharashtra State Electricity Distribution Company Limited	2012-13	327.67	223.07	(-)576.10	(-)5583.56
<b>Sector-wise total</b>			<b>15429.11</b>	<b>6801.08</b>	<b>(-)718.76</b>	<b>(-)10393.22</b>
<b>SERVICES</b>						
12	Mahatourism Corporation Limited	2013-14	–	–	(-)0.01	(-)0.07
13	Mumbai Metro Rail Corporation Limited	2012-13	0.05	–	(-)0.11	(-)0.30
<b>Sector-wise total</b>			<b>0.05</b>	<b>–</b>	<b>(-)0.12</b>	<b>(-)0.37</b>
<b>Total A (All sector-wise working Government companies)</b>			<b>16910.92</b>	<b>6951.51</b>	<b>(-)930.92</b>	<b>(-)14083.18</b>



Appendix - 1.14 (concl.)

(₹ in crore)						
Sr. No	Sector and name of the company	Period of accounts	State Government		Net profit/loss for the year	Accumulated loss of loss Making Companies
			Equity	Loans outstanding		
<b>B. Non-working companies</b>						
<b>AGRICULTURE AND ALLIED</b>						
14	Dairy Development Corporation of Marathwada Limited	2012-13	–	–	(-)0.001	(-)3.08
15	Ellora Milk Products Limited	2012-13	–	–	(-)0.001	(-)1.52
16	Parbhani Krishi Go-samvardhan Limited	2012-13	–	–	(-)0.03	(-)0.98
17	Vidarbha Quality Seeds Limited	2012-13	–	–	(-)0.001	(-)0.39
<b>Sector-wise total</b>			<b>–</b>	<b>–</b>	<b>(-)0.03</b>	<b>(-)5.97</b>
<b>FINANCE</b>						
18	Kolhapur Chitranagri Mahamandal Limited	1998-99	3.24	0.13	(-)0.14	(-)1.61
<b>Sector-wise total</b>			<b>3.24</b>	<b>0.13</b>	<b>(-)0.14</b>	<b>(-)1.61</b>
<b>INFRASTRUCTURE</b>						
19	Maharashtra Rural Development Corporation Limited	2011-12	0.05	–	(-)0.0003	(-)0.05
20	Marathwada Development Corporation Limited	2012-13	10.17	48.23	(-)0.14	(-)12.89
<b>Sector-wise total</b>			<b>10.22</b>	<b>48.23</b>	<b>(-)0.14</b>	<b>(-)12.94</b>
<b>MANUFACTURING</b>						
21	Maharashtra Electronics Corporation Limited	2012-13	9.69	57.72	(-)18.99	(-)281.84
22	Maharashtra State Textile Corporation Limited	2013-14	236.16	173.99	(-)37.89	(-)916.42
23	Sahyadri Glass Works Limited	1993-94	–	–	(-)0.41	(-)9.22
24	The Gondwana Paints and Minerals Limited	2012-13	–	–	(-)0.001	(-)1.34
25	The Pratap Spinning, Weaving and Manufacturing Company Limited	2013-14	–	–	(-)0.01	(-)63.87
<b>Sector-wise total</b>			<b>245.85</b>	<b>231.71</b>	<b>(-)57.30</b>	<b>(-)1272.69</b>
<b>MISCELLANEOUS</b>						
26	Vidharbha Tanneries Limited	2012-13	–	–	(-)0.001	(-)1.17
<b>Sector wise total</b>			<b>–</b>	<b>–</b>	<b>0.00</b>	<b>(-)1.17</b>
<b>Total B (All sector wise non-working Government companies)</b>			<b>259.31</b>	<b>280.07</b>	<b>(-)57.61</b>	<b>(-)1294.38</b>
<b>Grand Total (A + B)</b>			<b>17170.23</b>	<b>7231.58</b>	<b>(-)988.53</b>	<b>(-)15377.56</b>

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

# Summarised financial statement of departmentally managed commercial/quasi-commercial undertakings

(Reference Paragraph 1.8.2.1; Page 39)

Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government Capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/Loss (-)	Interest on Capital	Total Return (9 +10)	%age return on capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Amount (₹ in lakh)											(in per cent)
<b>AGRICULTURE, ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES DEPARTMENT</b>											
<b>Mumbai Region</b>											
1	Greater Mumbai Milk Scheme, Worli	1947	2012-13	3060.13	1910.18	65.15	7047.71	(-)3858.77	321.31	(-)3537.46	(-)115.60
2	Milk Transport Scheme, Worli	1951	2006-07	261.62	65.00	6.27	872.07	0.00	27.47	27.47	10.50
3	Mother Dairy, Kurla	1975	2012-13	2559.70	1460.00	62.37	2785.85	(-)2034.83	268.77	(-)1766.06	(-)69.00
4	Central Dairy, Goregaon	1951	2012-13	9614.49	710.73	38.90	9158.49	(-)9523.48	1009.52	(-)8513.96	(-)88.55
5	Unit Scheme, Mumbai	1950	2012-13	2858.42	1914.10	59.94	0.00	(-)14.48	300.13	285.65	9.99
6	Agricultural Scheme, Mumbai	1950	2012-13	822.78	879.15	18.32	0.00	(-)10.99	86.39	75.40	9.16
7	Electrical Scheme, Mumbai	1950	2012-13	484.96	11.73	0.61	0.00	(-)152.04	50.92	(-)101.12	(-)20.85
8	Water Supply Scheme, Mumbai	1950	2012-13	1458.70	808.87	13.21	0.00	(-)330.55	153.16	(-)177.39	(-)12.16
9	Cattle Feed Scheme, Mumbai	1950	2012-13	52.31	19.04	0.61	0.00	241.16	5.49	246.65	471.52
10	Cattle Breeding and Rearing Farm, Palghar	1979	2012-13	112.58	52.98	1.09	0.00	(-)86.25	11.82	(-)74.43	(-)66.11
11	Dairy Project, Dapchari	1960	2012-13	1087.15	429.22	20.82	5.59	(-)942.80	114.15	(-)828.65	(-)76.22
12	Government Milk Scheme, Bhiwandi	1987	2012-13	142.98	26.33	1.40	46.15	(-)70.88	15.01	(-)55.87	(-)39.08
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2012-13	52.96	11.87	0.26	0.00	(-)25.72	5.56	(-)20.16	(-)38.07
14	Government Milk Scheme, Khopoli	1966	2012-13	240.80	132.44	9.45	704.23	(-)107.86	25.28	(-)82.58	(-)34.29
15	Government Milk Scheme, Mahad	1966	2011-12	103.90	79.67	1.56	0.00	(-)55.37	10.91	(-)44.46	(-)42.79
16	Government Milk Scheme, Chiplun	1966	2012-13	283.64	69.89	5.18	491.92	(-)214.11	29.78	(-)184.33	(-)64.99
17	Government Milk Scheme, Ratnagiri	1965	2012-13	269.04	108.49	3.90	266.35	(-)177.49	28.25	(-)149.24	(-)55.47
18	Government Milk Scheme, Kankavali	1966	2012-13	263.20	173.33	15.07	248.48	(-)95.01	27.64	(-)67.37	(-)25.60
	<b>TOTAL</b>	---		<b>23729.36</b>	<b>8863.02</b>	<b>324.11</b>	<b>21626.84</b>	<b>(-)17459.47</b>	<b>2491.56</b>	<b>(-)14967.91</b>	<b>(-)63.08</b>
<b>Pune Region</b>											
19	Government Milk Scheme, Pune	1950	2012-13	1679.46	395.46	19.80	981.63	(-)3033.58	176.34	(-)2857.24	(-)170.13
20	Government Milk Scheme, Mahabaleshwar	1966	2012-13	225.53	43.69	3.13	243.04	(-)105.40	23.68	(-)81.72	(-)36.23
21	Government Milk Scheme, Satara	1979	2012-13	1494.70	293.63	4.34	493.21	(-)1725.11	156.94	(-)1568.17	(-)104.92
22	Government Milk Scheme, Miraj	1961	2012-13	4782.31	462.18	26.13	99.23	(-)3968.00	502.14	(-)3465.86	(-)72.47
23	Government Milk Scheme, Solapur	1960	2012-13	202.92	28.18	1.73	68.27	(-)277.47	21.31	(-)256.17	(-)126.24
	<b>TOTAL</b>			<b>8384.92</b>	<b>(-)1223.14</b>	<b>55.13</b>	<b>1885.38</b>	<b>(-)9109.56</b>	<b>880.41</b>	<b>(-)8229.15</b>	<b>(-)98.14</b>
<b>Nashik Region</b>											
24	Government Milk Scheme, Nashik	1960	2012-13	297.49	80.21	3.38	184.27	(-)438.71	31.24	(-)407.47	(-)136.97
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2012-13	40.97	13.44	0.02	68.27	(-)53.93	4.30	(-)49.63	(-)121.14
26	Government Milk Scheme, Ahmednagar	1969	2012-13	520.20	132.24	9.69	0.00	(-)509.85	54.62	(-)455.23	(-)87.51
27	Government Milk Scheme, Chalisgaon	1969	2012-13	178.20	17.83	1.39	0.00	(-)93.58	18.71	(-)74.87	(-)42.01
28	Government Milk Scheme, Dhule	1961	2012-13	1059.57	227.13	17.70	634.79	(-)473.38	111.26	(-)362.12	(-)34.18
	<b>TOTAL</b>			<b>2096.43</b>	<b>470.85</b>	<b>32.18</b>	<b>887.33</b>	<b>(-)1569.45</b>	<b>220.13</b>	<b>(-)1349.32</b>	<b>(-)64.36</b>

## Appendix - 1.15 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Aurangabad Region</b>											
29	Government Milk Scheme, Aurangabad	1962	2012-13	1000.95	246.24	8.87	669.90	(-832.56)	105.10	(-727.46)	(-72.68)
30	Government Milk Scheme, Udgir	1971	2012-13	2766.76	619.79	25.63	1680.56	(-1549.6)	290.51	(-1259.09)	(-45.51)
31	Government Milk Scheme, Beed	1976	2012-13	2720.75	550.14	11.43	1935.72	(-1093.56)	285.68	(-807.88)	(-29.69)
32	Government Milk Scheme, Nanded	1977	2012-13	334.32	106.38	5.25	205.53	(-511.76)	35.10	(-476.66)	(-142.58)
33	Government Milk Scheme, Bhoom	1978	2012-13	1373.48	136.68	6.22	9.43	(-535.05)	144.22	(-390.83)	(-28.46)
34	Government Milk Scheme, Parbhani	1979	2010-11	408.75	70.75	3.71	400.70	(-422.46)	42.92	(-379.54)	(-92.85)
	<b>TOTAL</b>			<b>8605.01</b>	<b>1729.98</b>	<b>61.11</b>	<b>4901.84</b>	<b>(-4944.99)</b>	<b>903.53</b>	<b>(-4041.46)</b>	<b>(-46.97)</b>
<b>Amravati Region</b>											
35	Government Milk Scheme, Amravati	1962	2012-13	1124.38	892.94	6.38	518.91	(-458.62)	118.06	(-340.56)	(-30.29)
36	Government Milk Scheme, Akola	1962	2012-13	1475.02	483.62	19.51	480.89	(-770.16)	154.88	(-615.28)	(-41.71)
37	Government Milk Scheme, Yavatmal	2000	2012-13	397.08	194.04	5.85	68.27	(-256.36)	41.69	(-214.67)	(-54.06)
38	Government Milk Scheme, Nandura	1979	2012-13	186.91	59.20	0.18	113.93	(-142.45)	19.63	(-122.82)	(-65.71)
	<b>TOTAL</b>			<b>3183.39</b>	<b>4813.19</b>	<b>31.92</b>	<b>1182.00</b>	<b>(-1627.59)</b>	<b>334.26</b>	<b>(-1293.33)</b>	<b>(-40.63)</b>
<b>Nagpur Region</b>											
39	Government Milk Scheme, Nagpur	1958	2012-13	479.37	94.12	43.51	1771.70	(-1251.79)	50.33	(-1201.46)	(-250.63)
40	Government Milk Scheme, Wardha	1976	2012-13	1017.33	30.74	1.18	82.24	0.00	106.82	106.82	10.50
41	Government Milk Scheme, Chandrapur	1979	2012-13	0.00	88.97	3.72	1364.28	(-176.44)	0.00	(-176.44)	0.00
42	Government Milk Scheme, Gondia	1979	2012-13	1786.63	111.03	2.57	21.35	(-536.24)	187.60	(-348.65)	(-19.51)
	<b>TOTAL</b>			<b>3283.33</b>	<b>324.86</b>	<b>50.98</b>	<b>3239.57</b>	<b>(-1964.47)</b>	<b>344.75</b>	<b>(-1619.72)</b>	<b>(-49.33)</b>
<b>Land Development Bulldozer Scheme</b>											
43	Land Development by Bulldozer Scheme, Pune	1944	1994-95	144.26	77.47	4.52	46.75	(-72.83)	18.75	(-54.08)	(-37.49)
44	Land Development by Bulldozer Scheme, Aurangabad	1960	1998-99	32.99	1.05	0.00	2.02	(-23.42)	4.78	(-18.64)	(-56.50)
45	Land Development by Bulldozer Scheme, Amravati	1965	1995-96	2.82	0.41	0.00	1.80	(-4.46)	0.40	(-4.06)	(-143.97)
46	Land Development by Bulldozer Scheme, Nagpur	1996	1996-97	2.17	0.23	0.00	1.81	0.21	0.32	0.53	24.42
	<b>TOTAL</b>			<b>182.24</b>	<b>79.16</b>	<b>4.52</b>	<b>52.38</b>	<b>(-100.50)</b>	<b>24.25</b>	<b>(-76.25)</b>	<b>(-41.84)</b>
<b>Revenue and Forest Department</b>											
47	Allapalli and Pengundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1926	1985-86	1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
	<b>TOTAL</b>			<b>1857.85</b>	<b>15.27</b>	<b>9.27</b>	<b>826.24</b>	<b>383.32</b>	<b>170.74</b>	<b>554.06</b>	<b>29.82</b>
<b>Food, Civil Supplies and Consumer Protection Department</b>											
48	Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	1959	2010-11	63789.49	142.96	15.70	54886.17	1036.29	3181.78	4218.07	6.61
49	Procurement and Distribution and Price Control Scheme in Mofussil Area	1957	2010-11	82846.29	390.30	35.41	198330.56	(-13071.45)	8285.79	(-4785.66)	(-5.78)
	<b>TOTAL</b>			<b>146635.78</b>	<b>533.26</b>	<b>51.11</b>	<b>253216.73</b>	<b>(-12035.16)</b>	<b>11467.57</b>	<b>(-567.59)</b>	<b>(-0.39)</b>

Source: Proforma Accounts

## Statement showing blockade of share capital in incomplete sugar factories

(Reference: Paragraph 1.8.3.1; Page 45)

(₹ in crore)				
Sr. No.	Name of the CSF	Date of registration	Government investment	Physical progress of work and acquisition of machinery
1	Shetkari SSK Limited, Sangli	14/11/1994	10.21	70 per cent civil works completed
2	Jamner SSK Limited, Jalgaon	13/01/1992	9.89	90 per cent civil works completed
3	Sahyadri SSK Limited, Kolhapur	25/04/1994	12.00	30 per cent civil works completed
4	Shivshakti SSK Limited, Osmanabad	28/06/2001	9.13	35 per cent civil works completed
5	Chatrapati SSK Limited, Beed	05/05/2000	9.33	85 per cent civil works completed; 95 per cent machinery procured
6	Tokai SSK Limited, Hingoli	03/03/1997	9.33	95 per cent civil works completed; 80 per cent machinery procured
<b>Total</b>			<b>59.89</b>	

Source : Information furnished by Commissioner of Sugar, Pune

## Details of non-utilisation of road grant

(Reference: Paragraph 1.8.3.1; Page 45)

(₹ in lakh)

Sr. No.	Description	Road Grants released				Road grants not utilised			
		2009-10	2010-11	2011-12	Total	2009-10	2010-11	2011-12	Total
1	Saswad Mali SSK, Solapur	0	70	0	70	0	70	0	70
2	Dhudh Ganga Vaid Ganga SSK, Kolhapur	0	16	0	16	0	16	0	16
3	Shirpur SSK, Dhule	45	0	0	45	45	0	0	45
4	Adinath SSK, Solapur	22.50	0	0	22.50	1.95	0	0	1.95
	<b>Total</b>				<b>153.50</b>				<b>132.95</b>

Source : Information obtained from Commissioner of Sugar, Pune

Statement showing non-recovery of share capital  
in respect of cogeneration projects

(Reference: Paragraph 1.8.3.1; Page 46)

(₹ in lakh)					
Sr. No.	Name of CSF	Amount of share capital paid by CM&TD (March 2009)	Recoverable	Recovered	Balance
1	Yashwant Mohite, Satara	229.00	114.50	0	114.50
2	Malegaon, Pune	188.19	94.09	0	94.10
3	Kranti, Sangli	60.6	30.30	0	30.30
4	Sonhira, Sangli	281.52	140.76	0	140.76
5	Purna, Hingoli	242.86	121.43	0	121.43
6	Someshwar, Pune	269.76	134.88	0	134.88
7	Sahkar Maharshi Shankarrao Mohite, Solapur	420.06	210.03	0	210.03
8	Samarth, Jalna	241.11	120.55	0	120.56
9	Sadashiv Mandlik, Kolhapur	81.99	41.00	0	40.99
10	Vasantdada Patil, Nashik	230.67	115.34	0	115.33
11	Shri Dudhganga Vedganga, Kolhapur	267.15	133.57	0	133.58
12	Vikash, Latur	191.60	95.80	0	95.80
13	Ashok, Ahmednagar	236.28	118.14	0	118.14
14	Vishwasrao Naik, Sangli	192.92	96.46	0	96.46
15	Shri Vittal, Solapur	78.99	39.50	0	39.49
16	Shri Shankar, Solapur	287.30	143.65	0	143.65
	<b>Total</b>	<b>3500.00</b>	<b>1750.00</b>	<b>0</b>	<b>1750.00</b>

Source : Information furnished by Commissioner of Sugar, Pune

## Summarised financial position of the Government of Maharashtra as on 31 March 2014

(Reference: Paragraphs 1.9.1; Page 48)

		(₹ in crore)	
As on 31/03/2013	Liabilities	As on 31/03/2014	
<b>191636.74</b>	<b>Internal Debt</b>		<b>208015.98</b>
106128.39	Market Loans bearing interest	125231.62	
21.56	Market Loans not bearing interest	81.61	
1136.52	Loans from LIC	926.59	
84350.27	Loans from other institutions	81776.16 #	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
<b>8799.53 @</b>	<b>Loans and Advances from Central Government</b>		<b>8893.22</b>
6.73	Pre 1984-85 Loans	6.73	
76.04	Non-Plan Loans	70.03	
8716.76 @	Loans for State Plan Schemes	8816.46	
0.00	Loans for Central Plan Schemes	0.00	
0.00	Loans for Centrally Sponsored Plan Schemes	0.00	
0.00	Ways and Means Advances	0.00	
<b>640.38</b>	<b>Contingency Fund</b>		<b>140.00</b>
<b>19159.48</b>	<b>Small Savings, Provident funds etc.</b>		<b>21053.26</b>
<b>38939.73</b>	<b>Deposits</b>		<b>45711.47</b>
<b>22868.45</b>	<b>Reserve Funds</b>		<b>25610.02</b>
<b>8434.76</b>	<b>Suspense and Miscellaneous Balances</b>		<b>5729.47</b>
<b>2283.61</b>	<b>Remittances</b>		<b>1166.83</b>
<b>292762.68 @</b>	<b>TOTAL</b>		<b>316320.25</b>
As on 31/03/2013	Assets	As on 31/03/2014	
<b>173334.29</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>193355.05</b>
90677.84	Investments in shares of Companies, Corporations etc.	101867.20	
82656.45	Other Capital Outlay	91487.85	
<b>20739.72</b>	<b>Loans and Advances</b>		<b>21656.78</b>
5602.26	Loans for Power Projects	6391.27	
13989.97	Other Development Loans	14027.85	
1147.49	Loans to Government servants	1237.66	
<b>12.18</b>	<b>Advances</b>		<b>11.79</b>
<b>48843.72</b>	<b>Cash</b>		<b>46883.46</b>
0.14	Cash in Treasuries	0.17	
(-)194.42	Deposits with Reserve Bank	(-)277.04	
55.10	Local remittances	54.88	
4.61	Departmental Cash Balance	4.76	
0.49	Permanent Advances	0.50	
36621.16	Cash Balance Investments	31620.91	
12356.64	Investment of earmarked balances	15479.28	
<b>50349.34 @</b>	<b>Deficit on Government Accounts</b>		<b>54929.99</b>
(-)4211.25	(i) Revenue surplus/deficit of the current year	5080.61	
(-)30.07 @	(ii) Proforma correction	(-)0.06	
150.00	(iii) Amount closed to Government Accounts	(-)499.90	
54440.66	Accumulated deficit upto 31 March 2013	50349.34	
<b>(-)516.57</b>	<b>Capital Receipts</b>		<b>(-)516.82</b>
(-)516.57	Upto previous year	(-)516.82 <sup>s</sup>	
0.00	During the year	0.00	
<b>292762.68 @</b>	<b>TOTAL</b>		<b>316320.25</b>

Source: Finance Accounts of respective years

**Explanatory Notes for Appendices 1.5, 1.8 and 1.19**

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 1.19, 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 ₹ 4.37 crore (debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is mainly due to "Treasury/Bank of ₹ 4.37 crore.

<sup>#</sup> Lower rounding<sup>s</sup> differs by ₹ 0.25 crore due to proforma correction<sup>@</sup> differs by ₹ 30.38 crore due to proforma correction

## Active and inoperative reserve funds

(Reference: Paragraph 1.9.3; Page 50)

(₹ in crore)				
Classification	Opening balance	Receipts	Payments	Closing balance
<b>Inoperative reserve funds</b>				
8115-103 - Depreciation Reserve Fund Road Transport Department Betterment Fund	0.08	0	0	0.08
8121-101 - General and Other Reserve Funds of Government Commercial Departments/ Undertakings	0.06	0	0	0.06
8229-102 - Development Funds for Medical and Public Health	0.08	0	0	0.08
8229-104 - Development Funds for Animal Husbandry Purposes	0.12	0	0	0.12
8229-107 - Funds for Development of Milk Supply	1.10	0	0	1.10
8229-200 - Other Development and Welfare Fund - Guarantee reserve Fund	23.36	0	0	23.36
8229-200 - Other Development and Welfare Fund - State Transport Road Development Fund	0.24	0	0	0.24
8235-101-Calamity Relief Fund	0.33	0	0	0.33
8235-200 - Other funds - Foodgrains Reserve Funds	3.64	0	0	3.64
<b>TOTAL</b>	<b>29.01</b>	<b>0</b>	<b>0</b>	<b>29.01</b>
<b>Active reserve funds</b>				
8115-103 - Depreciation Reserve Fund - Road Transport Department Depreciation Fund	0.26	0	0	0.26
8121-109 - General Insurance Fund	262.89	157.78	238.21	182.46
8222 - Sinking Funds	12331.26	3122.63	0	15453.89
8229-101-Dev. Fund for Edu.- Library fund	43.30	85.74	85.74	43.3
8229-119 - Employment Guarantee Fund	9920.93	0.00	301.10	9619.83
Fund for Development schemes-Cotton price Fluctuation Fund	8.94	0	0	8.94
Consumer Protection Fund	10.30	0.51	0.04	10.77
Maharashtra Mining Development Fund	223.22	203.78	203.78	223.22
8235-200 - Other funds - Special fund for compensatory Afforestation	38.34	0	0	38.34
<b>TOTAL</b>	<b>22839.44</b>	<b>3570.44</b>	<b>828.87</b>	<b>25581.01</b>

Source: Finance Accounts 2013-14



Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions  
(Reference: Paragraph 2.3.1; Page 63)

(₹ in crore)					
Sr. No.	Grant Number	Name of the grant/appropriation	Total grants/ appropriations	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	A07	Civil Aviation (Revenue - Voted)	441.34	88.21	20
2	A08	Census Surveys and Statistics (Revenue - Voted)	64.55	64.55	100
3	B02	State Excise (Revenue - Voted)	139.68	34.33	25
4	B03	Transport Administration (Revenue - Voted)	2118.75	630.03	30
5	B07	Economic Services (Revenue - Voted)	98.91	53.75	54
6	B10	Capital Expenditure on Economic Services (Capital - Voted)	1261.00	467.05	37
7	C04	Secretariat and Other General Services (Revenue - Voted)	147.48	108.74	74
8	C10	Capital Expenditure on Economic Services (Capital - Voted)	109.47	27.91	25
9	D08	Expenditure on Animal Husbandry (Capital - Voted)	13.79	13.04	95
10	E03	Secretariat and Other Social Services (Revenue - Voted)	448.24	156.12	35
11	E04	Capital Outlay on Education, Sports and Culture (Capital - Voted)	106.00	103.37	98
12	F02	Urban Development and Other Advance Services (Revenue - Voted)	6259.72	1906.39	30
13	F03	Secretariat and Other Social Services (Revenue - Voted)	56.01	25.31	45
14	G02	Other Fiscal and Miscellaneous Services (Revenue - Voted)	1399.83	1321.62	94
15	G08	Capital Outlay on Other Administrative Services (Capital - Voted)	75.00	47.69	64
16	H04	Secretariat and Other Economic Services (Revenue - Voted)	44.04	11.00	25
17	H05	Roads and Bridges (Revenue - Voted)	3920.56	1314.12	34
18	H07	Capital Expenditure on Social Services and Economic Services (Capital - Voted)	3946.79	783.06	20
19	H08	Capital Expenditure On Public Works Administrative and Functional Buildings (Capital - Voted)	1400.10	488.03	35
20	H09	Capital Outlay on Removal of Regional Imbalance (Capital - Voted)	251.76	78.48	31
21	I07	Loans to Government Servants, etc. (Capital - Voted)	74.83	44.79	60
22	J01	Administration of Justice (Revenue - Voted)	1218.26	254.45	21
23	J02	Secretariat and Other Social and Economic Services (Revenue - Voted)	70.45	14.80	21
24	K10	Capital Expenditure on Industries (Capital - Voted)	124.13	123.35	99
25	K12	Internal Debt of the State Government (Capital - Charged)	101.86	50.93	50
26	L03	Rural Development Programmes (Revenue - Voted)	4517.27	1316.67	29
27	L07	Capital Expenditure on Rural Development (Capital - Voted)	1417.30	892.10	63

## Appendix - 2.1 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)
28	M02	Food (Revenue - Voted)	581.04	177.40	31
29	M03	Secretariat and Other Economic Services (Revenue - Voted)	58.01	13.22	23
30	N04	Capital Expenditure on Social Services (Capital - Voted)	1095.55	610.73	56
31	O01	District Administration (Revenue - Voted)	292.53	111.14	38
32	O03	Rural Employment (Revenue - Voted)	807.87	200.83	25
33	O05	Hill Areas (Revenue - Voted)	43.84	10.98	25
34	O07	Secretariat-Economic Services (Revenue - Voted)	176.58	88.57	50
35	O08	Tourism (Revenue - Voted)	164.39	42.05	26
36	O09	Census, Survey and Statistics (Revenue - Voted)	100.36	27.85	28
37	O10	Capital Outlay on Other Rural Development Programmes (Capital - Voted)	3425.91	2700.50	79
38	O11	Capital Outlay on Hill Areas (Capital - Voted)	92.50	21.39	23
39	O21	District Plan - Satara (Capital - Voted)	57.63	22.05	38
40	O23	District Plan - Solapur (Capital - Voted)	57.52	14.07	24
41	O27	District Plan - Jalgaon (Revenue - Voted)	174.39	36.94	21
42	O34	District Plan - Beed (Capital - Voted)	42.23	15.82	37
43	O46	District Plan - Yavatmal (Capital - Voted)	33.19	11.19	34
44	Q03	Housing (Revenue - Voted)	1603.57	742.99	46
45	R03	Capital Expenditure on Medical and Public Health (Capital - Voted)	119.68	112.82	94
46	S04	Capital outlay on Medical and Public Health (Capital - Voted)	71.72	36.31	51
47	V01	Interest Payments (Revenue - Charged)	90.00	30.30	34
48	V03	Capital Expenditure on Social Services (Capital - Voted)	100.58	26.10	26
49	V05	Capital Expenditure on Economic Services (Capital - Voted)	138.97	68.75	49
50	X03	Capital Expenditure on Social Services (Capital - Voted)	75.10	75.10	100
51	Y02	Water Supply and Sanitation (Revenue - Voted)	762.46	228.08	30
52	ZA-01	Secretariat and Other Social Services (Revenue - Voted)	43.01	13.00	30
53	ZC-01	Parliament/State/Union Territory Legislatures (Revenue - Voted)	132.44	37.05	28
54	ZD-02	Art and Culture (Revenue - Voted)	150.38	36.97	25
55	ZD-04	Tourism (Revenue - Voted)	307.20	61.95	20
56	ZD-05	Art and Culture (Capital - Voted)	15.00	15.00	100
57	ZE-01	Minorities Development (Revenue - Voted)	304.81	84.44	28
58	ZE-02	Capital Outlay on Social Securities and Welfare (Capital - Voted)	76.00	15.20	20
59	ZF-3A	Capital Outlay on Public Works (Capital - Voted)	11.20	11.20	100
	<b>TOTAL</b>		<b>41032.78</b>	<b>16119.88</b>	<b>39.29</b>

Source: Appropriation Accounts 2013-14

## Grants closed with savings of ₹ 100 crore and above

(Reference: Paragraph 2.3.1; Page 63)

(₹ in crore)						
Sr. No.	Number and name of the grant	Original provision	Supplementary provision	Total	Actual expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue - Voted</b>						
1	B01 Police Administration	8990.66	175.62	9166.28	8220.40	945.88
2	B03 Transport Administration	1361.02	757.74	2118.76	1488.72	630.04
3	C01 Revenue and District Administration	1476.34	43.50	1519.84	1300.14	219.70
4	C04 Secretariat and Other General Services	147.33	0.15	147.48	38.74	108.74
5	C06 Relief on account of Natural Calamities	3775.92	2889.27	6665.19	6557.05	108.14
6	D03 Agriculture Services	2964.94	954.81	3919.75	3348.19	571.56
7	E02 General Education	32256.10	40.91	32297.01	31202.60	1094.41
8	E03 Secretariat and Other Social Services	398.40	49.84	448.24	292.12	156.12
9	F02 Urban Development and Other Advance Services	6083.19	176.53	6259.72	4353.33	1906.39
10	G02 Other Fiscal and Miscellaneous Services	1399.83	0.00	1399.83	78.21	1321.62
11	H05 Roads and Bridges	2540.12	1380.44	3920.56	2606.45	1314.11
12	H06 Public Works Administrative and Functional Buildings	2236.04	221.11	2457.15	2080.20	376.95
13	I03 Irrigation, Power and Other Economic Services	2391.28	233.27	2624.55	2218.69	405.86
14	J01 Administration of Justice	1161.06	57.20	1218.26	963.82	254.44
15	K07 Industries	2869.40	16.42	2885.82	2477.62	408.20
16	L03 Rural Development Programmes	3337.33	1179.94	4517.27	3200.60	1316.67
17	M02 Food	558.87	22.17	581.04	403.64	177.40
18	N03 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	6967.01	1169.55	8136.56	7394.92	741.64
19	O01 District Administration	292.53	0.00	292.53	181.39	111.14
20	O03 Rural Employment	807.87	0.0001	807.87	607.03	200.84
21	Q03 Housing	1303.25	300.32	1603.57	860.58	742.99
22	R01 Medical and Public Health	4572.37	340.95	4913.32	4795.42	117.90
23	S01 Medical and Public Health	1661.82	125.76	1787.58	1669.51	118.07
24	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	3317.38	213.54	3530.92	3019.83	511.09
25	V02 Co-operation	862.45	117.25	979.70	822.43	157.27
26	W02 General Education	4382.73	799.05	5181.78	4860.25	321.53
27	W03 Technical Education	1575.78	57.71	1633.49	1508.48	125.01
28	X01 Social Security and Nutrition	2871.21	33.51	2904.72	2561.45	343.27
29	Y02 Water Supply and Sanitation	762.42	0.04	762.46	534.38	228.08
<b>Revenue - Charged</b>						
30	G03 Interest Payments and Debt Servicing	20206.58	333.67	20540.25	20427.25	113.00
<b>Capital - Voted</b>						
31	B10 Capital Expenditure on Economic Services	1083.15	177.85	1261.00	793.95	467.05
32	E04 Capital Outlay on Education, Sports and Culture	106.00	0.00	106.00	2.63	103.37
33	H07 Capital Expenditure on Social Services and Economic Services	1937.77	2009.01	3946.78	3163.72	783.06
34	H08 Capital Expenditure on Public Works Administrative and Functional Buildings	1269.81	130.29	1400.10	912.06	488.04
35	I05 Capital Expenditure on Irrigation	8802.73	722.70	9525.43	7977.15	1548.28
36	K10 Capital Expenditure on Industries	1.02	123.11	124.13	0.78	123.35

## Appendix - 2.2 (concl.d.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
37	K11 Capital Expenditure on Energy	2523.08	577.56	3100.64	2596.07	504.57
38	L07 Capital Expenditure on Rural Development	891.30	526.00	1417.30	525.20	892.10
39	M04 Capital Expenditure on Food	3686.31	60.00	3746.31	3572.48	173.83
40	N04 Capital Expenditure on Social Services	1045.55	50.00	1095.55	484.82	610.73
41	O10 Capital Outlay on Other Rural Development Programmes	3305.77	120.14	3425.91	725.41	2700.50
42	R03 Capital Expenditure on Medical and Public Health	0.55	119.13	119.68	6.86	112.82
43	T06 Capital Expenditure on Tribal Areas Development Sub-Plan	1162.23	158.08	1320.31	1143.27	177.04
<b>Capital - Charged</b>						
44	G09 Public Debt and Inter State Settlement	12376.76	0.00	12376.76	10727.16	1649.60
	<b>Total</b>	<b>161723.26</b>	<b>16464.14</b>	<b>178187.40</b>	<b>152705.00</b>	<b>25482.40</b>

Source: Appropriation Accounts 2013-14

Grants closed with savings of more than  
₹ 100 crore persistently during 2009-14

(Reference: Paragraph 2.3.2; Page 63)

(₹ in crore)						
Sr. No.	Number and name of the grant	Amount of savings (per cent to total grant)				
		2009-10	2010-11	2011-12	2012-13	2013-14
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue - Voted</b>						
1	C01 Revenue and District Administration	116.16 (12.88)	173.43 (16.22)	147.45 (12.97)	182.33 (13.46)	219.70 (14.46)
2	D03 Agriculture Services	215.96 (10.03)	388.56 (14.66)	199.42 (7.05)	618.29 (16.17)	571.55 (14.58)
3	E02 General Education	997.53 (4.90)	1698.14 (6.92)	1340.98 (5.01)	1092.15 (3.75)	1094.41 (3.39)
4	F02 Urban Development and Other Advance Services	328.65 (6.58)	613.20 (13.56)	1050.60 (19.40)	1609.44 (27.52)	1906.39 (30.45)
5	G02 Other Fiscal and Miscellaneous Services	4640.25 (98.00)	1624.95 (95.98)	2305.18 (96.93)	2200.97 (96.87)	1321.62 (94.41)
6	I03 Irrigation, Power and Other Economic Services	177.48 (8.32)	234.84 (10.50)	261.09 (10.71)	380.42 (15.84)	405.87 (15.46)
7	N03 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (2013-14)	142.46 (3.72)	869.50 (16.72)	694.33 (13.01)	516.35 (8.33)	741.64 (9.11)
8	Q03 Housing	1564.67 (61.52)	1039.17 (56.49)	882.50 (47.65)	676.78 (38.89)	742.99 (46.33)
9	R01 Medical and Public Health	183.31 (6.79)	142.66 (4.51)	153.25 (4.22)	405.43 (8.92)	117.90 (2.40)
10	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	200.34 (12.50)	860.32 (32.39)	693.72 (24.15)	468.93 (14.80)	511.09 (14.47)
<b>Capital - Charged</b>						
11	G08/G09 Public Debt and Inter State Settlement	3004.59 (49.63)	3014.75 (42.92)	2895.60 (33.79)	2534.30 (28.82)	1649.60 (13.33)
<b>Capital - Voted</b>						
12	N04 Capital Expenditure on Social Services	222.72 (36.87)	395.81 (49.56)	675.12 (52.41)	508.86 (49.71)	610.73 (55.75)

Source: Appropriation Accounts 2013-14

## Grants/appropriations closed with excess over provisions during 2013-14 requiring regularisation

(Reference: Paragraph 2.3.3; Page 64)

(₹ in crore)				
Sr. No.	Name and title of the Voted grant/ Charged appropriation	Total grant	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)
<b>Voted Grants</b>				
1	C02 Stamps and Registration	185.97	207.42	21.45
2	G06 Pensions and Other Retirement Benefits	12632.74	12952.23	319.49
3	L02 District Administration	2474.14	2484.20	10.06
4	O15 District Plan - Mumbai Suburban (Revenue Section)	141.99	144.28	2.29
5	O16 District Plan - Thane (Capital Section)	71.70	80.77	9.07
6	O17 District Plan - Raigad (Capital Section)	48.10	51.28	3.18
7	O18 District Plan - Ratnagiri (Capital Section)	43.97	46.91	2.94
8	O19 District Plan - Sindhudurg (Revenue Section)	69.31	69.52	0.21
9	O20 District Plan - Pune (Capital Section)	101.95	107.65	5.70
10	O21 District Plan - Satara (Revenue Section)	142.37	164.49	22.12
11	O22 District Plan - Sangli (Capital Section)	33.89	35.69	1.80
12	O23 District Plan - Solapur (Revenue Section)	192.48	224.27	31.79
13	O24 District Plan - Kolhapur (Capital Section)	57.35	61.68	4.33
14	O25 District Plan - Nashik (Capital Section)	65.90	72.44	6.54
15	O26 District Plan - Dhule (Revenue Section)	77.69	78.48	0.79
16	O27 District Plan - Jalgaon (Capital Section)	45.61	82.34	36.73
17	O28 District Plan - Ahmednagar (Capital Section)	34.18	73.49	39.31
18	O29 District Plan - Nandurbar (Capital Section)	13.58	14.47	0.89
19	O30 District Plan - Aurangabad (Capital Section)	29.83	37.40	7.57
20	O31 District Plan - Jalna (Revenue Section)	87.26	90.69	3.43
21	O32 District Plan - Parbhani (Revenue Section)	83.43	84.30	0.87
22	O33 District Plan - Nanded (Revenue Section)	138.86	141.76	2.90
23	O35 District Plan - Latur (Revenue Section)	105.27	110.92	5.65
24	O36 District Plan - Osmanabad (Capital Section)	20.74	22.67	1.93
25	O37 District Plan - Hingoli (Revenue Section)	50.03	50.61	0.58
26	O38 District Plan - Nagpur (Revenue Section)	122.47	131.46	8.99
27	O40 District Plan - Bhandara (Revenue Section)	54.78	56.59	1.81
28	O41 District Plan - Chandrapur (Revenue Section)	88.39	93.69	5.30
29	O42 District Plan - Gadchiroli (Capital Section)	22.61	23.95	1.34
30	O43 District Plan - Gondiya (Revenue Section)	58.79	61.97	3.18
31	O44 District Plan - Amravati (Revenue Section)	93.19	101.99	8.80
32	O45 District Plan - Akola (Revenue Section)	71.63	75.05	3.42
33	O46 District Plan - Yavatmal (Revenue Section)	146.81	157.86	11.05
34	O47 District Plan - Buldhana (Capital Section)	47.89	58.00	10.11
35	O48 District Plan - Washim (Revenue Section)	57.34	58.02	0.68
36	W07 Revenue Expenditure on Removal of Regional Imbalance	5.09	12.96	7.87
<b>Charged Appropriation</b>				
37	C11 Internal Debt of the State Government	0.03	0.06	0.03
38	I01 Interest payments	164.62	165.05	0.43
39	I06 Internal Debt of the State Government	371.40	371.41	0.01
	<b>TOTAL</b>	<b>18253.38</b>	<b>18858.02</b>	<b>604.64</b>

Source: Appropriation Accounts 2013-14

## Grants/appropriations closed with excess over provisions of previous years requiring regularisation

(Reference: Paragraph 2.3.4; Page 64)

(₹ in crore)			
Years	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports
2008-09	38/9	B-5, B-7, C-1, C-2, D-1, E-2, F-7, G-3, G-6, H-3, H-5, H-6, J-3, K-Nil, L-1, L-5, M-3, M-4, O-13, O-14, O-17, O-18, O-19, O-20, O-21, O-23, O-25, O-26, O-27, O-30, O-31, O-33, O-34, O-35, O-36, O-37, O-39, O-41, O-42, O-44, O-45, O-47, S-1, U-1, V-2, X-2	2389.37
2009-10	42/6	B-1, C-2, C-5, C-6, D-8, H-3, H-6, I-4, K-5, K-6, K-11A, L-1, M-4, O-3, O-13, O-14, O-15, O-16, O-17, O-18, O-19, O-21, O-22, O-23, O-24, O-25, O-26, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-38, O-39, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, U-1, ZC-2	1717.58
2010-11	35/7	A-3, C-1, C-2, C-5, C-11, E-1, F-5, F-6, H-3, K-6, O-13, O-14, O-15, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-37, O-38, O-39, O-41, O-44, O-45, O-46, O-47, U-1, W-3, ZA-2	466.91
2011-12	28/3	C-2, C-11, G-3, G-6, H-3, K-5, K-8, L-1, O-14, O-19, O-20, O-21, O-22, O-24, O-26, O-27, O-29, O-30, O-31, O-35, O-36, O-38, O-39, O-41, O-42, O-43, O-45, O-46, O-47, W-7, X-2	1272.28
2012-13	33/5	C-6, C-7, G-3, H-3, O-5, O-14, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-45, O-46, O-47, W-1, W-7, X-2	1004.17
<b>Total</b>	<b>176/30</b>		<b>6850.31</b>

Source: Appropriation Accounts of respective years

## Unnecessary supplementary provisions (₹ 10 crore or more in each case)

(Reference: Paragraph 2.3.5; Page 64)

(₹ in crore)						
Sr. No.	Appropriation number	Name of the appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue - Voted</b>						
1	B01	Police Administration	8990.66	8220.40	770.26	175.62
2	C01	Revenue and District Administration	1476.34	1300.14	176.20	43.50
3	E02	General Education	32256.10	31202.60	1053.49	40.91
4	E03	Secretariat and Other Social Services	398.40	292.12	106.28	49.84
5	F02	Urban Development and Other Advance Services	6083.19	4353.33	1729.86	176.53
6	G01	Sales Tax Administration	463.41	415.26	48.15	38.21
7	G05	Treasury and Accounts Administration	223.84	211.76	12.08	17.48
8	H06	Public Works and Administrative and Functional Buildings	2236.05	2080.20	155.85	221.11
9	I03	Irrigation, Power and Other Economic Services	2391.28	2218.69	172.59	233.27
10	J01	Administration of Justice	1161.06	963.82	197.24	57.20
11	K07	Industries	2869.40	2477.62	391.78	16.42
12	L03	Rural Development Programmes	3337.33	3200.60	136.73	1179.94
13	M02	Food	558.87	403.64	155.23	22.17
14	Q03	Housing	1303.25	860.58	442.67	300.32
15	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	3317.38	3019.83	297.54	213.54
16	V02	Co-operation	862.45	822.43	40.01	117.25
17	W03	Technical Education	1575.78	1508.48	67.30	57.71
18	X01	Social Security and Nutrition	2871.21	2561.45	309.76	33.51
19	ZD04	Tourism	285.04	245.25	39.79	22.16
20	ZE01	Minorities Development	267.93	220.37	47.56	36.88
<b>Revenue - Charged</b>						
21	J01	Administration of Justice	192.77	167.06	25.71	11.56
<b>Capital - Voted</b>						
22	B10	Capital Expenditure on Economic Services	1083.15	793.95	289.20	177.85
23	C10	Capital Expenditure on Economic Services	97.52	81.55	15.97	11.94
24	G08	Capital Outlay on Other Administrative Services	50.00	27.31	22.69	25.00
25	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	1269.81	912.06	357.75	130.29
26	I05	Capital Expenditure on Irrigation	8802.73	7977.15	825.59	722.70
27	K10	Capital Expenditure on Industries	1.02	0.78	0.24	123.11
28	L07	Capital Expenditure on Rural Development	891.30	525.20	366.10	526.00
29	M04	Capital Expenditure on Food	3686.31	3572.48	113.83	60.00
30	N04	Capital Expenditure on Social Services	1045.55	484.82	560.73	50.00
31	O10	Capital Outlay on Other Rural Development Programmes	3305.77	725.41	2580.36	120.14
32	S04	Capital outlay on Medical and Public Health	51.72	35.41	16.31	20.00
33	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	1162.23	1143.27	18.97	158.08
34	V05	Capital Expenditure on Economic Services	127.56	70.22	57.34	11.42
<b>Total</b>			<b>94696.41</b>	<b>83095.24</b>	<b>11601.16</b>	<b>5201.66</b>

Source: Appropriation Accounts 2013-14



## Insufficient supplementary provisions (₹ one crore or more in each case)

(Reference: Paragraph 2.3.5; Page 64)

(₹ in crore)						
Sr. No.	Name of grant	Original provision	Supplementary provision	Total	Expenditure	Excess
1	C02 Stamps and Registration	160.97	25.00	185.97	207.42	21.45
2	G06 Pensions and Other Retirement Benefits	12332.74	300.00	12632.74	12952.23	319.49
3	L02 District Administration	2360.97	113.17	2474.14	2484.20	10.06
4	O21 District Plan - Satara	142.37	0.0001	142.37	164.49	22.12
5	O27 District Plan - Jalgaon	45.61	0.0001	45.61	82.34	36.73
6	O28 District Plan - Ahmednagar	34.18	0.0001	34.18	73.49	39.31
7	O33 District Plan - Nanded	138.86	0.0001	138.86	141.76	2.90
8	O35 District Plan - Latur	105.27	0.0001	105.27	110.93	5.66
9	O40 District Plan - Bhandara	54.78	0.0001	54.78	56.59	1.81
10	O42 District Plan - Gadchiroli	22.61	0.0001	22.61	23.95	1.34
11	O43 District Plan - Gondiya	58.79	0.0001	58.79	61.97	3.18
12	O46 District Plan - Yavatmal	146.81	0.0001	146.81	157.86	11.05
	<b>Total</b>	<b>15603.96</b>	<b>438.17</b>	<b>16042.13</b>	<b>16517.23</b>	<b>475.10</b>

Source: Appropriation Accounts 2013-14

## Grants / appropriations closed with savings of ₹ 10 crore and above but no part of which was surrendered

(Reference: Paragraph 2.3.7; Page 65)

		(₹ in crore)
Sr. No.	Number and name of the grant/appropriation	Savings
(1)	(2)	(3)
1	C06 Relief on account of Natural Calamities (Revenue - Voted)	108.15
2	J01 Administration of Justice (Revenue - Voted)	254.45
3	J02 Secretariat and Other Social and Economic Services (Revenue - Voted)	14.80
4	K07 Industries (Revenue-Charged)	28.22
5	K12 Internal Debt of the State Government (Capital - Charged)	50.93
6	O23 District Plan - Solapur (Capital - Voted)	14.07
7	O44 District Plan - Amravati (Capital - Voted)	10.45
8	O46 District Plan - Yavatmal (Capital - Voted)	11.19
9	O47 District Plan - Buldhana (Revenue - Voted)	10.12
<b>Total</b>		<b>502.38</b>

*Source: Appropriation Accounts 2013-14*

Cases of surrender of funds in excess of  
₹ 10 crore on 29 and 31 March 2014

(Reference: Paragraph 2.3.7; Page 65)

(₹ in crore)			
Sr. No.	Grant number	Major Head	Amount of surrender
(1)	(2)	(3)	(4)
<b>Revenue Head</b>			
1	B01	2055 Police	931.65
2	B01	2070 Other Administrative Services	14.11
3	B02	2039 State Excise	37.36
4	B03	2041 Taxes on Vehicles	628.93
5	B05	2056 Jails	22.76
6	B07	3001 Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisations	38.73
7	B07	3051 Ports and Light Houses	15.02
8	C01	2029 Land Revenue	56.88
9	C01	2053 District Administration	40.50
10	C04	2059 Public Works	199.04
11	C07	2406 Forestry and Wild Life	29.09
12	D03	2401 Crop Husbandry	538.57
13	D03	2415 Agricultural Research and Education	22.44
14	E01	2049 Interest Payments	22.69
15	E02	2202 General Education	1671.67
16	E03	2204 Sports and Youth Services	119.89
17	E03	2235 Social Security and Welfare	34.81
18	F02	2217 Urban Development	1894.93
19	F02	3054 Roads and Bridges	32.09
20	F03	2230 Labour and Employment	22.90
21	F04	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	56.79
22	H03	2216 Housing	53.22
23	H06	2059 Public Works	179.81
24	I03	2701 Major and Medium Irrigation	302.33
25	I03	2702 Minor Irrigation	12.34
26	K06	2801 Power	27.23
27	O07	3451 Secretariat -Economic Services	89.31
28	Q03	2216 Housing	742.85
29	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	379.79
30	T05	2230 Labour and Employment	14.92

## Appendix - 2.9 (concl.d.)

(1)	(2)	(3)	(4)
31	T05	2236 Nutrition	27.84
32	T05	2425 Co-operation	37.80
33	V02	2425 Co-operation	41.07
34	V02	2851 Village and Small Industries	88.92
35	Y02	2215 Water Supply and Sanitation	44.35
<b>Capital Head</b>			
36	B10	4055 Capital Outlay on Police	393.19
37	B10	4070 Capital Outlay on other Administrative Services	63.25
38	B11	7610 Loans to Government Servants <i>etc.</i>	16.04
39	C10	4701 Capital Outlay on Major and Medium Irrigation	21.84
40	C12	7610 Loans to Government Servants, <i>etc.</i>	13.07
41	E04	4202 Capital Outlay on Education, Sports, Art and Culture	103.37
42	F05	4217 Capital Outlay on Urban Development	98.58
43	H07	4055 Capital Outlay on Police	36.29
44	H07	4216 Capital Outlay on Housing	12.50
45	H08	4059 Capital Outlay on Public Works	221.17
46	H08	4210 Capital Outlay on Medical and Public Health	93.78
47	H08	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	15.36
48	H08	4250 Capital Outlay on Other Social Services	11.51
49	H09	4210 Capital Outlay on Medical and Public Health	66.28
50	I05	4701 Capital Outlay on Major and Medium Irrigation	1201.23
51	I05	4702 Capital Outlay on Minor Irrigation	167.39
52	I07	7610 Loans to Government Servants, <i>etc.</i>	31.44
53	K11	4801 Capital Outlay on Power Projects	424.99
54	K11	6801 Loans for Power Projects	80.64
55	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	172.68
56	T06	4702 Capital Outlay on Minor Irrigation	10.25
57	V05	6425 Loans for Co-operation	67.21
		<b>Total</b>	<b>11794.69</b>

Source: Appropriation Accounts 2013-14

# Appendix 2.10

## Cases of drawal from Contingency Fund where the expenditure was foreseeable

(Reference: Paragraph 2.5; Page 68)

Sr. No.	Sanction number and date	Department/ grant number/ Major Head	Purpose for which drawn	Amount sanctioned (₹ in crore)
1	CNF-2013/4/BUD/08 18/06/2013	School Education and Sports Department E-3/2204	Provision for organization of 20 <sup>th</sup> Asian Athletic Championship	18.00
2	CNF-2013/9/BUD/14 26/08/2013	General Administration Department A-4/2075	Purchase of armoured Mercedes vehicles for dignitaries visiting Mumbai	0.50
3	CNF-2013/18/BUD/06 04/03/2014	Social Justice and Special Assistance Department N-3/2225	Funds to carry out survey for inclusion of Maratha Community into OBC category	10.00

Source: Contingency Fund sanction orders from respective departments

## Meagre utilisation of funds drawn from the Contingency Fund

(Reference: Paragraph 2.5; Page 68)

(₹ in crore)				
Sr.No.	Sanction number and date	Department/grant number/Major Head	Amount sanctioned	Amount utilized (percentage)
1	CNF-2013/2/Bud-6 dated 01/06/2013	Revenue and Forests/ C-6/ 2245 – Relief on account of Natural Calamities	200.00	0.05 (0.03)
2	CNF-2013/4/Bud-8 dated 18/01/2013	School Education/ E-3/ 2204 – Sports and Youth Services	18.00	0.00
3	CNF-2013/6/Bud-6 Dated 12/07/2013	Revenue and Forests/ C-6/ 2245 – Relief on account of Natural Calamities	200.00	36.85 (18.43)
4	CNF-2013/8/Bud-10 dated 23/08/2013	Water Resources/ I-5/ 4701 – Capital Expenditure on Major and Medium Irrigation	0.05	0.00
5	CNF-2013/11/Bud-6 dated 30/10/2013	Revenue and Forests/ C-6/ 2245 – Relief on account of Natural Calamities	200.00	30.91 (15.46)
6	CNF-2013/13/Bud-17 dated 02/11/2013	Rural Development and Water Conservation/ L-3/ 2515 – Other Rural Development Programmes	0.56	0.00
7	CNF-2013/16/Bud-7 dated 05/02/2014	Women and Child Development/ X-1/ 2235 – Social Security and Welfare	5.00	0.62 (12.40)
<b>Total</b>			<b>623.61</b>	

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

# Appendix 2.12

## Details of pending advances paid out of Personal Ledger Account receipts

(Reference: Paragraph 2.7.3.5; Page 71)

Sr. No.	Hospitals/Colleges	Amount (₹ in lakh)
1	The Dean, Government Medical College and Hospital, Miraj, Sangli	2.49
2	The Dean, Padmabhushan Vasantdada Patil Government Hospital, Sangli	3.08
3	The Medical Superintendent, Rural Hospital, Jamner, Jalgaon	0.02
4	The Civil Surgeon, Civil Hospital, Jalgaon	0.20
5	The Civil Surgeon, V S General Hospital, Thane	13.98
6	The Medical Superintendent, St. George Hospital, Mumbai	8.03
7	The Medical Superintendent, Cama and Albless Hospital, Mumbai	0.35
8	The Medical Superintendent, Regional Mental Hospital, Thane	2.14
9	The Medical Superintendent, Rural Hospital, Goveli, Thane	0.58
10	The Dean, Shri Ramanand Thirth Medical College and Hospital, Ambejogai	3.15
	The Dean, Shri Ramanand Thirth Medical College and Hospital, Ambejogai	11.63
	The Dean, Shri Ramanand Thirth Medical College and Hospital, Ambejogai	7.55
<b>Total</b>		<b>53.20</b>

Source: Information obtained from various hospitals/medical colleges

## Details of differences between treasury pass books and Personal Ledger Account cash books

(Reference: Paragraph 2.7.3.6; Page 71)

Sr. No.	Unit audited	Closing balance as on	(Amount in ₹)		
			Closing balance as per cash book	Closing balance as per pass book	Difference
1	Regional Mental Hospital, Thane	30/06/2014	11723246	11876490	153244
2	Government Medical College, Miraj	31/03/2014	24049092	24036971	12121
3	The Medical Superintendent, Rural Hospital, Goveli	31/03/2014	1178159	1090239	87920
4	The Superintendent, Cama and Albles Hospital, Mumbai	31/03/2014	55570243	55482938	87305
5	Sasoon General Hospital, Pune	31/03/2014	44619688	44556981	62707
6	Regional Mental Hospital, Pune	31/03/2014	3716282	4300486	584204
7	Sir J J Group of Hospitals, Mumbai	31/03/2014	294870038	283571700	11298338

Source: Information obtained from various hospitals/medical colleges



# Appendix 2.14

## Details of delay in crediting daily receipts into Personal Ledger Account

(Reference: Paragraph 2.7.3.6; Page 72)

Sr.No.	Name of the treasury	Name of the hospital/medical college	Delay in days in crediting receipts into PLA
1	Jalgaon	The Civil Surgeon, Civil Hospital	01-04
2	Jalgaon	The Medical Superintendent, Sub District Hospital, Muktainagar	05-29
3	Jalgaon	The Medical Superintendent, Rural Hospital, Jamner	01-06
4	Jalgaon	The Medical Superintendent, Rural Hospital, Raver	07-10
5	Mumbai	The Medical Superintendent, Cama and Albles Hospital	06-365
6	Mumbai	The Medical Superintendent, St. George Hospital	03-278
7	Mumbai	The Dean, Grant Medical College	02-98
8	Pune	The Medical Superintendent, Mental Hospital, Yerawada	05-15
9	Sangli	The Dean, Government Medical College, Miraj	04-08
10	Sangli	The Dean, Government Hospital, Miraj	01-33
11	Sangli	The Medical Superintendent, Rural Hospital, Belanki, Miraj	01-20
12	Sangli	The Medical Superintendent, Sub District Hospital, Kavathe Mahankal	01-06
13	Thane	The Civil Surgeon, V S General Hospital	02-304
14	Thane	The Medical Superintendent, Regional Mental Hospital	02-174
15	Thane	The Medical Superintendent, Rural Hospital, Goveli	02-256
16	Thane	The Civil Surgeon, Central Hospital, Ulhasnagar	02-17
17	Thane	The Medical Superintendent, Rural Hospital, Virar	02-75

Source: Information obtained from various hospitals/medical colleges

## Department-wise breakup of outstanding utilisation certificates

(Reference: Paragraph 3.1; Page 73)

Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	14857	3257.81
2	Co-operation, Marketing and Textiles	1386	5575.94
3	Employment and Self-Employment	22	42.45
4	Environment	23	16.87
5	Finance	12	27.51
6	Food, Civil Supplies and Consumer Protection	45	2.68
7	General Administration	256	279.69
8	Higher and Technical Education	1127	3035.64
9	Home	1532	1779.53
10	Housing	132	917.49
11	Industries, Energy and Labour	773	324.33
12	Law and Judiciary	379	8.73
13	Maharashtra Legislature Secretariat	46	3.91
14	Marathi Language	04	1.04
15	Medical Education and Drugs	340	72.84
16	Minority Development	747	397.97
17	Planning	17855	6726.87
18	Public Health	3189	729.96
19	Public Works	432	182.39
20	Revenue and Forests	13957	3231.94
21	Rural Development and Water Conservation	7625	4095.44
22	School Education and Sports	9936	12305.32
23	Social Justice and Special Assistance	9561	3241.24
24	Tourism and Cultural Affairs	365	415.60
25	Tribal Development	12660	4912.49
26	Urban Development	3713	15892.55
27	Water Resources	106	2.09
28	Water Supply and Sanitation	2785	783.50
29	Women and Child Development	3085	395.93
	<b>Total</b>	<b>106950</b>	<b>68659.75</b>

Source : Information received from Principal Accountant General (Accounts and Entitlement)-I, Maharashtra, Mumbai, Pay and Accounts Office, Mumbai and Principal Accountant General (Accounts and Entitlement)-II, Maharashtra, Nagpur

## Pendency of utilisation certificates at Urban Local Bodies and district level

(Reference: Paragraph 3.1.1.5; Page 75)

(₹ in crore)					
Sr. No.	Name of Scheme	Number of ULBs/District Collectors implementing the schemes	Date of sanction/ release by UDD	Amount of UCs pending (₹)	Reasons for pendency
1	Development of basic amenities in the Municipal Corporations	04*ULBs	March 2011	26.49	UCs not furnished as of 31 March 2014
2	Maharashtra Swarnajayanti Nagarotthan Maha Abhiyan (MSJNMA)	06# ULBs	March 2011	30.98	UCs not furnished as of 31 March 2014
		01# ULBs	March 2013	30.82	
3	Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT)	07 <sup>s</sup> ULBs	2007-08	73.20	UCs not furnished as of 31 March 2014
4	Dr Babasaheb Ambedkar Shram Saphalya Yojana	05@ ULBs	2010-11 to 2013-14	10.19	UCs not furnished as of 31 March 2014
5	Strengthening of Fire and Emergency Services in the State	35 ULBs	2010-11 to 2012-13	2.10	UCs not furnished as of 31 March 2014
		<b>58 ULBs</b>		<b>173.78</b>	
6	Nagari Dalit Vasti Improvement Scheme	35 District Collectors	March 2013	18.62	UCs not furnished as of 31 March 2014
<b>Total</b>				<b>192.40</b>	

Source: Information obtained from Urban Development Department and Controlling Officers

\* 4 ULBs-(Kolhapur, Sangli-Miraj-Kupwad, Solapur and Vasai-Virar);

# 7 ULBs-(Ahmednagar, Barshi, Manmad, Nanded, Parli-Vaijnath, Udgir and Washim)

<sup>s</sup> 7 ULBs – (Daund, Kamtee, Malwan, Parola, Sailu, Solapur and Yavatmal)

@ 5 ULBs-(Ahmednagar, Kalyan, Nagpur, Ratnagiri and Solapur)

## Details of the projects taken up under JNNURM

(Reference: Paragraph 3.1.1.5; Page 76)

(₹ in crore)									
Sr. No.	Name of projects	Project cost	Date of Commencement	Total fund released as on 31 March 2014	Total expenditure as on 31 March 2014	Percentage of funds utilised with respect to releases	physical progress of work in percentage	Scheduled date of completion as per DPR	Expected date of completion
1	Network I - Laying of lines at Ghodbandar road (Thane Municipal Corporation)	140.09	Jan-2012	99.76	95.49	95.72	41.28	March-2014	March-2015
	Network II - laying of sewer lines, seven nos of pumping station and 100 MLD STP at Kharegaon (Thane Municipal Corporation)		Feb-2009				42.00	March-2014	March-2015
2	Rehabilitation Plan to Implement 24x7 water supply project for Nagpur City under PPP framework, (Nagpur Municipal Corporation)	387.86	Nov-2011	164.50	143.48	87.22	41.46	Jan-2012	Dec-2014
3	Reuse of treated waste water for thermal power plant and reduce stress on fresh water sources (Nagpur Municipal Corporation)	130.11	July-2011	113.36	113.36	100.00	65.00	Dec-2010	Dec-2014
4	Under Ground Sewerage Project (Kulgaon - Badlapur Municipal Council)	151.46	Feb-2010	128.53	127.12	98.90	70.12	Mar-2011	Nov-2014
<b>Total</b>		<b>809.52</b>		<b>506.15</b>	<b>479.45</b>				

Source: Information furnished by Mumbai Metropolitan Regional Development Agency

## Amount of unutilised grants-in-aid not surrendered by the Municipal Councils

(Reference: Paragraph 3.1.1.5; Page 76)

(₹ in crore)				
Period	No. of MCs	Grants sanctioned	Expenditure incurred	Amount of unutilised grants not surrendered
2006-07	02	0.68	0.65	0.03
2007-08	09	5.66	2.39	3.27
2008-09	25	12.88	4.26	8.62
2009-10	31	32.93	15.87	17.06
2010-11	30	10.40	2.43	7.97
2011-12	66	32.10	8.27	23.83
2012-13	152	136.25	38.92	97.33
2013-14	176	215.91	60.76	155.15
<b>Total</b>		<b>446.81</b>	<b>133.55</b>	<b>313.26</b>

Source: Information obtained from Controlling Officers under Urban Development Department

## Delay in submission of accounts/audit reports by autonomous bodies

(Reference : Paragraph:3.3, Page 78)

Sr. No.	Name of the Body	Period of entrustment	Year up to which accounts were rendered	Due date of submission of accounts to audit	Delay in submission of accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2008 to 31/03/2013 and 01/04/2013 to 31/03/2018	2013-14	June 2014	09/09/2014	02	2012-13	SAR 2010-11 Presented on 20/12/2012
2	Mumbai Region Development Authority (MMRDA), Mumbai	01/04/2009 to 31/03/2014	2012-13 2013-14	June 2013 June 2014	22/09/2014	15 03	2011-12	No provision for presentation in MMRDA's Act
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2007 to 31/03/2012 and 1/04/2012 to 31/03/2017	2011-12 2012-13	June 2012 June 2013	25/03/2013 07/08/2014	09 01	2011-12 (2012-13 in progress)	SAR 2009-10 presented on 19/12/2012
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2011 to 31/03/2016	2012-13	June 2013	25/10/2013	04	2012-13	SAR 2011-12 presented on 14/06/2014
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2008 to 31/03/2013	2012-13	June 2013	23/07/2014	13	2011-12	SAR 2010-11 presented on 02/08/2013
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2011 to 31/03/2016	2012-13	June 2013	28/11/2013	05	2012-13	SAR 2004-05 presented on 17/12/2006
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2008 to 31/03/2013 and 01/04/2013 to 31/03/2018	2012-13	June 2013	13/12/2013	05	2012-13	SAR 2011-12 presented on 28/02/2014
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2008 to 31/03/2013	2012-13	June 2013	06/02/2014	07	2012-13	SAR 2004-05 presented in April 2008
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2006 to 31/03/2011 and 01/04/2011 to 31/03/2016	2012-13	June 2013	16/12/2013	06	2012-13	SAR 2012-13 presented on 14/06/2014
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2010 to 31/03/2015	2013-14	June 2014	04/07/2014	Nil	2012-13	SAR 2011-12 presented on 31/07/2013
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards	2013-14	June 2014	24/07/2014	01	2012-13	SAR 2005-06 to 2010-11 presented on 21/04/2012

## Appendix - 3.5 (concl.d.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2007 to 31/03/2012	2011-12	June 2012	26/02/2013	08	2011-12	SAR 2008-09 presented on 15/12/2010
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	The audit of State District Legal services Authorities have been taken under Section 19(2) of the CAGs (DPC) Act 1971	2008-09	June 2009	11/03/2010	08	2008-09	Yet to be presented
14	Maharashtra Commission for Protection of Child Rights (MCPCR)	The audit has been taken up as per Sn 20(1) of CAG's (DPC) Act 1971	2012-13	June 2013	07/10/2013	03	2012-13	SAR 2008-09 to 2011-12 are yet to be presented
15	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003	2010-11	June 2011	04/03/2014	32	2012-13	SAR 2009-10 presented on 12/06/2014
			2011-12	June 2012	04/03/2014	20		
			2012-13	June 2013	07/05/2014	10		
			2013-14	June 2014	22/08/2014	02		
16	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2008 to 31/03/2013 and 01/04/2013 to 31/03/2018	2011-12	June 2012	01/07/2013	12	2011-12	SAR for the year 2011-12 sent to Government for placement before legislature on 22/05/2014
17	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01/04/2012 to 31/03/2017	2011-12	June 2012	01/07/2013	12	2010-11	SAR for the year 2010-11 sent to Government for placement before legislature on 22/05/2014
18	Godawari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01/04/2009 to 31/03/2014	2011-12	June 2012	17/12/2013	18	2010-11	SAR for the year 2010-11 placed before legislature on 01/08/2013

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

## Status of finalisation of accounts and Government investments in departmentally managed commercial and quasi-commercial undertakings

(Reference: Paragraph 3.4; Page 78)

Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last accounts (₹ in crore)	Remarks/Reasons for delay in preparation of accounts.
(1)	(2)	(3)	(4)	(5)
<b>Agriculture, Animal Husbandry, Dairy Development and Fisheries</b>				
<b>Mumbai Region</b>				
1	Greater Mumbai Milk Scheme, Worli	2012-13	44.92	
2	Milk Transport Scheme, Worli	2006-07	2.34	*
3	Mother Dairy, Kurla	2012-13	32.65	
4	Central Dairy, Goregaon	2012-13	87.69	
5	Unit Scheme, Mumbai	2012-13	24.65	
6	Agricultural Scheme, Mumbai	2012-13	8.39	
7	Electrical Scheme, Mumbai	2012-13	4.50	
8	Water Supply Scheme, Mumbai	2012-13	13.62	
9	Cattle Feed Scheme, Mumbai	2012-13	0.12	
10	Cattle Breeding and Rearing Farm, Palghar	2012-13	1.51	
11	Dairy Project, Dapchhari	2012-13	15.88	
12	Government Milk Scheme, Bhiwandi	2012-13	0.73	
13	Government Milk Chilling Centre, Saralgaon, Thane	2012-13	0.30	
14	Government Milk Scheme, Khopoli	2012-13	2.26	
15	Government Milk Scheme, Mahad	2011-12	1.28	
16	Government Milk Scheme, Chiplun	2012-13	1.87	
17	Government Milk Scheme, Ratnagiri	2012-13	4.25	
18	Government Milk Scheme, Kankavali	2012-13	2.99	
<b>Pune Region</b>				
19	Government Milk Scheme, Pune	2012-13	30.08	
20	Government Milk Scheme, Mahabaleshwar	2012-13	2.40	
21	Government Milk Scheme, Satara	2012-13	22.27	
22	Government Milk Scheme, Miraj	2012-13	43.68	
23	Government Milk Scheme, Solapur	2012-13	3.31	
<b>Nagpur Region</b>				
24	Government Milk Scheme, Nagpur	2012-13	9.63	
25	Government Milk Scheme, Wardha	2012-13	9.49	
26	Government Milk Scheme, Chandrapur	2012-13	(-) 3.10	
27	Government Milk Scheme, Gondia	2012-13	25.56	

\* MTS Worli has been closed vide Government order dated 17/07/2008



## Appendix - 3.6 (concl'd.)

(1)	(2)	(3)	(4)	(5)
<b>Aurangabad Region</b>				
28	Government Milk Scheme, Aurangabad	2012-13	16.21	
29	Government Milk Scheme, Udgir	2012-13	38.24	
30	Government Milk Scheme, Beed	2012-13	40.18	
31	Government Milk Scheme, Nanded	2012-13	6.69	
32	Government Milk Scheme, Bhoom	2012-13	22.29	
33	Government Milk Scheme, Parbhani	2011-12	7.86	
<b>Nashik Region</b>				
34	Government Milk Scheme, Nashik	2010-11	4.87	
35	Government Milk Scheme, Dhule	2012-13	13.79	
36	Government Milk Scheme, Chalisgaon	2012-13	2.14	
37	Government Milk Scheme, Ahmednagar	2012-13	6.06	
38	Government Milk Scheme, Wani	2012-13	0.67	
<b>Amravati Region</b>				
39	Government Milk Scheme, Amravati	2012-13	12.56	
40	Government Milk Scheme, Akola	2012-13	17.72	
41	Government Milk Scheme, Yavatmal	2012-13	5.22	
42	Government Milk Scheme, Nandura	2012-13	3.25	
<b>Agriculture, Animal Husbandry, Dairy Development and Fisheries Department</b>				
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	
<b>Revenue and Forests Department</b>				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	^
<b>Food, Civil Supplies and Consumer Protection Department</b>				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2011-12	637.89	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2011-12	828.46	
<b>Total</b>			<b>2085.49</b>	
<i>Source: Proforma Accounts</i>				

^ These are sick units with no operations. Hence they have stopped preparing accounts

## Department-wise/age-wise breakup of cases of misappropriation, defalcation etc.

(Reference: Paragraph 3.5 ; Page 79)

(₹ in lakhs)							
Name of the Department	Upto 5 years	5-10yrs.	10-15 yrs	15-20 yrs.	20-25 yrs	25 yrs and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	21 (28.66)	0 (0)	04 (3.89)	03 (4.93)	04 (3.30)	51 (31.66)	83 (72.44)
Co-operation and Textile	01 (0.53)	0 (0)	01 (10.83)	0 (0)	0 (0)	0 (0)	02 (11.36)
Finance	01 (0.42)	01 (40.08)	02 (18.01)	19 (370.64)	01 (0.7)	03 (2.29)	27 (432.14)
Food, Civil Supplies and Consumer Protection	01 (4.97)	0 (0)	01 (3.05)	02 (14.69)	03 (4.99)	03 (8.56)	10 (36.26)
General Administration	0 (0)	0 (0)	0 (0)	0 (0)	01 (1.29)	0 (0)	01 (1.29)
Higher and Technical Education	0 (0)	0 (0)	01 (29.65)	0 (0)	02 (290.84)	0 (0)	03 (320.49)
Home	09 (23.47)	01 (423.58)	05 (13.37)	01 (0.20)	05 (17.44)	08 (5.97)	29 484.03
Housing	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	01 (0.07)	01 (0.07)
Industries, Energy and Labour	01 (0.94)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	01 (0.94)
Law and Judiciary	04 (0.87)	02 (0.25)	0 (0)	0 (0)	0 (0)	0 (0)	06 (1.12)
Medical Education and Drugs	0 (0)	01 (1.29)	01 (7.96)	0 (0)	0 (0)	02 (7.02)	04 (16.27)
Planning	06 (0.9)	02 (0.06)	03 (0.27)	0 (0)	0 (0)	0 (0)	11 (1.23)
Public Health	06 (1408.11)	02 (1275.96)	12 (3528.49)	0 (0)	01 (4.59)	04 (2.57)	25 (6219.72)
Public Works	04 (0)	0 (0)	0 (0)	0 (0)	0 (0)	03 (5.54)	07 (5.54)
Revenue and Forests	11 (66.36)	0 (0)	04 (5.34)	0 (0)	01 (0.08)	21 (15)	37 (86.78)
Rural Development and Water Conservation	02 (3.51)	0 (0)	04 (2.92)	05 (147.68)	03 (66.68)	08 (6.82)	22 (227.61)
School Education and Sports	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	01 (2.02)	01 (2.02)
Social Justice and Special Assistance	01 (48)	0 (0)	0 (0)	02 (6.27)	0 (0)	04 (77.92)	07 (132.19)
Tribal Development	07 (12.94)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	07 (12.94)
Water Resources	57 (29.85)	11 (17.99)	01 (0.34)	0 (0)	02 (4.71)	01 (0.5)	72 (53.39)
Water Supply and Sanitation	03 (6.05)	01 (0.65)	0 (0)	0 (0)	0 (0)	0 (0)	04 (6.70)
<b>TOTAL</b>	<b>135</b>	<b>21</b>	<b>39</b>	<b>32</b>	<b>23</b>	<b>110</b>	<b>360</b>
	<b>1635.58</b>	<b>1759.86</b>	<b>3624.12</b>	<b>544.41</b>	<b>394.62</b>	<b>165.94</b>	<b>8124.53</b>

Source: Information obtained from respective departments; Pay and Accounts Office, Mumbai; Accountant General (Audit)-II, Maharashtra, Nagpur  
Figures in paranthesis indicate amount

## Department-wise/category-wise details of losses to Government due to theft, misappropriation/loss of Government material

(Reference : Paragraph:3.5, Page 79)

(₹ in lakh)						
Name of the Department	Theft cases		Misappropriation/loss of Government material		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture, Animal Husbandry, Dairy Development and Fisheries	13	5.78	70	66.66	83	72.44
Co-operation, Marketing and Textiles	01	0.54	01	10.82	02	11.36
Finance	01	13.89	26	418.25	27	432.14
Food, Civil Supplies and Consumer Protection	01	4.97	09	31.29	10	36.26
General Administration	0	0.00	01	1.29	01	1.29
Higher and Technical Education	0	0.00	03	320.49	03	320.49
Home	02	4.23	27	479.80	29	484.03
Housing	0	0.00	01	0.07	01	0.07
Industries, Energy and Labour	0	0.00	01	0.94	01	0.94
Law and Judiciary	04	0.56	02	0.56	06	1.12
Medical Education and Drugs	0	0.00	04	16.27	04	16.27
Planning	11	1.23	0	0.00	11	1.23
Public Health	01	0.03	24	6219.69	25	6219.72
Public Works	03	0.00	04	5.54	07	5.54
Revenue and Forests	03	3.45	34	83.33	37	86.78
Rural Development and Water Conservation	02	3.51	20	224.10	22	227.61
School Education and Sports	0	0.00	01	2.02	01	2.02
Social Justice and Special Assistance	0	0.00	07	132.19	07	132.19
Tribal Development	02	1.80	05	11.14	07	12.94
Water Resources	54	24.05	18	29.34	72	53.39
Water Supply and Sanitation	04	6.70	0	0.00	04	6.70
<b>Total</b>	<b>102</b>	<b>70.74</b>	<b>258</b>	<b>8053.79</b>	<b>360</b>	<b>8124.53</b>

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

## Details of sub-heads (schemes) booked under Minor Head 800 for the year 2013-14

(Reference: Paragraph 3.6; Page 80)

Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
<b>(i) Other receipts</b>				
0202	01	800	800(01)(04)-Contribution from University Grants Commission	65.86
			<b>Total</b>	<b>65.86</b>
<b>(ii) Other expenditure</b>				
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licensee for reduction in Agriculture and Powerloom Tariff	5275.52
5054	04	800	800(ii)(1)-Ordinary Major Works	1165.08
4801	02	800	800(01)(07)-Capital Investment in Koradi TSP Extension	693.25
5054	04	800	800(8)-Work Executed Through Loan Assistance From NABARD Major Works	581.45
2701	80	800	800(iii)-(i) Interest	551.85
4801	05	800	800(00)(02)-Gaothan Feeder Separation Scheme and Infrastructure Development	327.62
4801	02	800	800(00)(08)-Capital Investment in Chandrapur Thermal Extension Project	233.87
2701	80	800	800(11)(01)-World Bank Assisted Maharashtra Water Sector Improvement Project	205.44
2801	05	800	800(00)(06)-Grants-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pump sets/Rural Electrification	167.64
5054	04	800	800(ii) (2)-Ordinary Establishment Charges	161.47
2075	00	800	800(00)(15)- Late Vasant Rao Naik Birth Centenary celebration	99.08
4070	00	800	800(00)(05)-Grants-in-aid to Maharashtra State Police Housing and Welfare Corporation	80.26
4551	60	800	800(00)(01)- Special Development Programme for Hilly Areas	71.11
4070	00	800	800(00)(11)-Office Building for police department Grant in aid to Maharashtra State Housing and welfare corporation	70.40
2701	80	800	800(16)(01) – Maintenance and Receipts works under XIII Finance commission Grants	65.66
2801	80	800	800(00)(04) - Grant-in-aid to MSEB Holding Company Limited	57.26
5054	04	800	800(44)(04) - Development and Strengthening of Other Districts	50.56
			<b>Total</b>	<b>9857.52</b>

Source: Finance Accounts 2013-14

## Details of pending Detailed Contingent Bills up to 2013-14

(Reference: Paragraph 3.8; Page 80)

Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	955	17.07
2	Co-operation, Marketing and Textiles	35	0.25
3	Employment and Self Employment	05	0.01
4	Environment	04	0.01
5	Finance	90	2.47
6	Food, Civil Supplies and Consumer Protection	12	0.07
7	General Administration	1053	36.29
8	Higher and Technical Education	28	0.61
9	Home	1086	695.95
10	Housing	10	0.01
11	Industries, Energy and Labour	149	10.69
12	Law and Judiciary	286	8.72
13	Maharashtra Legislature Secretariat	01	0.00
14	Marathi Language Division	03	0.00
15	Medical Education and Drugs	133	8.48
16	Minorities Development	06	0.04
17	Planning	357	18.88
18	Public Health	138	115.62
19	Public Works	12	0.12
20	Revenue and Forests	894	24.15
21	Rural Development and Water Conservation	654	16.10
22	School Education and Sports	238	3.85
23	Social Justice and Special Assistance	357	10.62
24	Tourism and Cultural Affairs	68	14.47
25	Trade, Commerce and Mining	0	0.00
26	Tribal Development	49	0.12
27	Urban Development	13	0.02
28	Water Resources	01	0.00
29	Water Supply and Sanitation	16	0.02
30	Women and Child Development	20	0.38
<b>Grand Total</b>		<b>6673</b>	<b>985.02</b>

Source : Information received from Principal Accountant General (Accounts and Entitlement)-I, Maharashtra, Mumbai, Pay and Accounts Office, Mumbai and Principal Accountant General (Accounts and Entitlement)-II, Maharashtra, Nagpur

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 rate – 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 <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
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 stabilization	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

## Appendix - 4.1 (contd.)

Terms	Description
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control
State implementing 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, <i>e.g.</i> State Implementation Society for Sarva Siksha Abhiyan and State Health Mission for National Rural Health Mission, <i>etc.</i>
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 205 or Article 206 of the Constitution
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, <i>etc.</i> )
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 <sup>th</sup> of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year

## Appendix - 4.1 (contd.)

Terms	Description
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars
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 <i>etc.</i>
Merit goods	Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>



## Appendix - 4.1 (concl.)

Terms	Description
Absorptive capacity	Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place <i>etc.</i> so that the state is able to effectively achieve targeted outcomes

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