



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

# ACCOUNTS AT A GLANCE

2012 - 2013



PRINCIPAL ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENTS)

MAHARASHTRA

## P R E F A C E

This is the fifteenth issue of the annual publication 'Accounts at a Glance'.

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State.

The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts.

Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by the State Legislature/provision for charged expenditure and offer explanations for variations between the actual expenditure and the funds provided.

The Principal Accountant General (Accounts and Entitlements)-I prepares the Finance Accounts and the Appropriation Accounts of the Government of Maharashtra.

'Accounts at a Glance' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.



(MEENAKSHI MISHRA)

PRINCIPAL ACCOUNTANT GENERAL (A&E) - I,  
MAHARASHTRA

PLACE : Mumbai

DATE : 30 October 2013



## Our Vision, Mission and Core Values

The **Vision** of the institution of the Comptroller and Auditor General of India represents what we aspire to become:

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Our **mission** enunciates our current role and describes what we are doing today:

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders - the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

Our Core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance:

- ☐ Independence
- ☐ Objectivity
- ☐ Integrity
- ☐ Reliability
- ☐ Professional Excellence
- ☐ Transparency
- ☐ Positive Approach



## TABLE OF CONTENTS

<b>Chapter I</b>	<b>Overview</b>	<b>Page</b>
1.1	Introduction	1
1.2	Structure of the Government Accounts	1
1.3	Finance Accounts	4
1.4	Appropriation Accounts	5
1.5	Sources and Application of Funds	6
1.6	Highlights of Accounts	9
1.7	What do the Deficits and Surpluses indicate?	10
<hr/>		
<b>Chapter II</b>	<b>Receipts</b>	
2.1	Introduction	13
2.2	Revenue Receipt Components	14
2.3	Components under Revenue Receipts as proportion to GSDP	15
2.4	Sector-wise Tax Revenue	15
2.5	Performance of State's own tax revenue collection	16
2.6	Trend of Revenue Receipts	16
2.7	Trend of Major Taxes in proportion to GSDP	17
2.8	Trend in State's Share of Union Taxes over the past five years	17
2.9	Efficiency of Tax Collection	18
2.10	Grants-in-aid	18
2.11	Capital Receipts	19
<hr/>		
<b>Chapter III</b>	<b>Expenditure</b>	
3.1	Introduction	20
3.2	Revenue Expenditure	20
3.3	Capital Disbursements	24
3.4	Trend of expenditure in important sectors with reference to Budget Estimates	26
<hr/>		
<b>Chapter IV</b>	<b>Plan &amp; Non-Plan Expenditure</b>	
4.1	Distribution of Expenditure between Plan and Non-plan	27
4.2	Plan Expenditure	27
4.3	Non-Plan Expenditure	28
<hr/>		
<b>Chapter V</b>	<b>Appropriation Accounts</b>	
5.1	Summary of Appropriation Accounts for 2012-13	29
5.2	Trend of Savings/Excess during the past five years	30
5.3	Significant Savings	30
<hr/>		
<b>Chapter VI</b>	<b>Assets and Liabilities</b>	
6.1	Assets	35
6.2	Debt and Liabilities	36
6.3	Proportion of borrowed funds spent on Capital Expenditure	38
6.4	Guarantees (Contingent Liabilities)	38
<hr/>		
<b>Chapter VII</b>	<b>Other Items</b>	
7.1	Contingency Fund	39
7.2	Financial Assistance to Local Bodies and others	39
7.3	Rush of Expenditure	40
7.4	Reconciliation of Accounts	41
7.5	Rendition of Accounts by Treasuries	41
7.6	Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills	42
7.7	Utilisation Certificates for Grants-in-aid given by the Government	42
7.8	Commitments on account of incomplete Capital Works	42
7.9	Open Market Borrowings	42



# CHAPTER - I

## OVERVIEW

### 1.1 Introduction

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Pay & Accounts Office, Mumbai, Public Works and Forest Divisions, etc., to the Principal Accountant General/Accountant General (Accounts and Entitlements). The Annual Accounts viz. the Finance Accounts and the Appropriation Accounts are prepared by the Principal Accountant General under the supervision of the Comptroller and Auditor General of India in accordance with requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

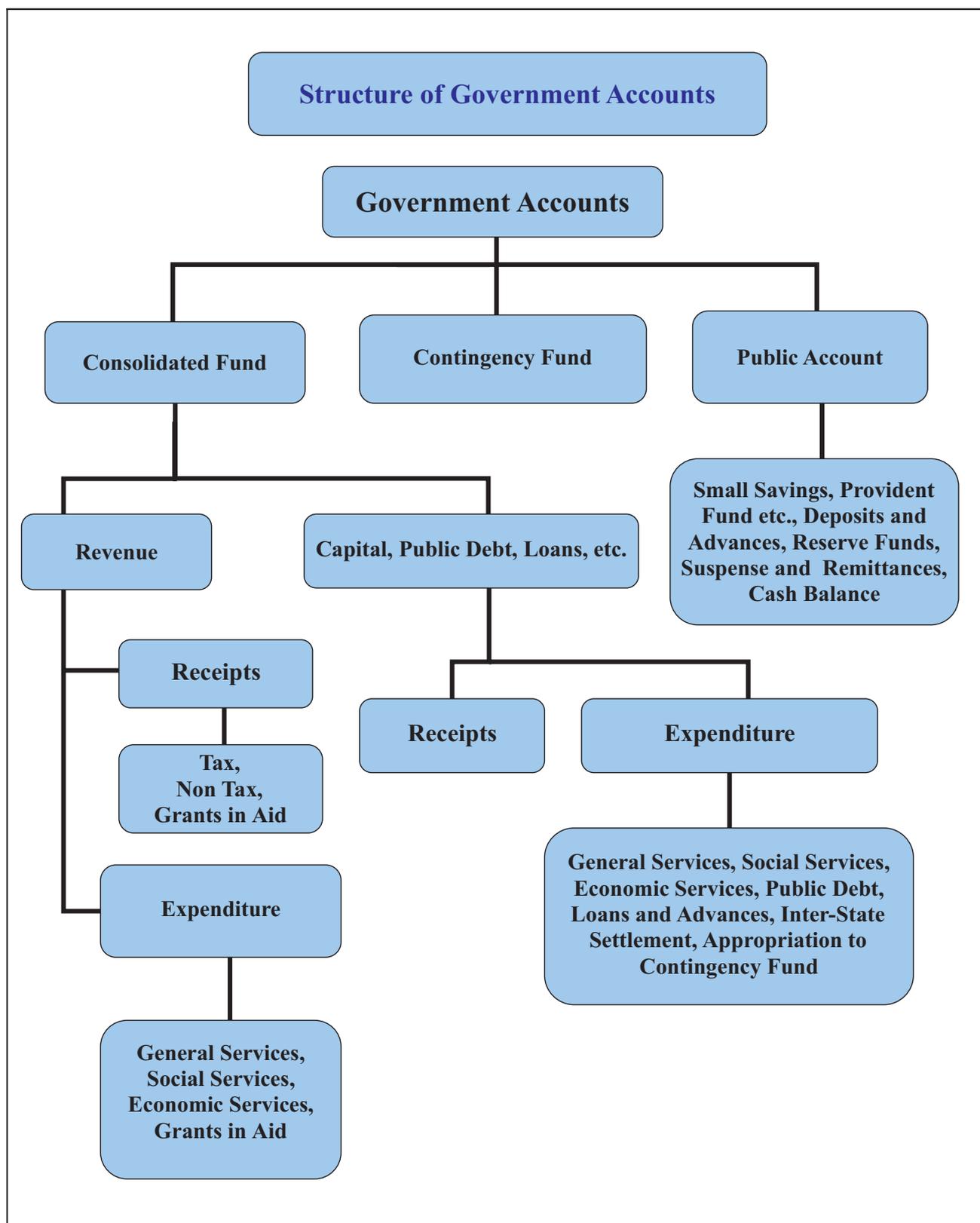
The Finance Accounts of Government of Maharashtra presents the financial position of the State along with details of receipts and disbursements of the Government for the year. The Appropriation Accounts presents the sums expended in the year against the provisions specified in the schedules appended to the Appropriation Act.

### 1.2 Structure of the Government Accounts

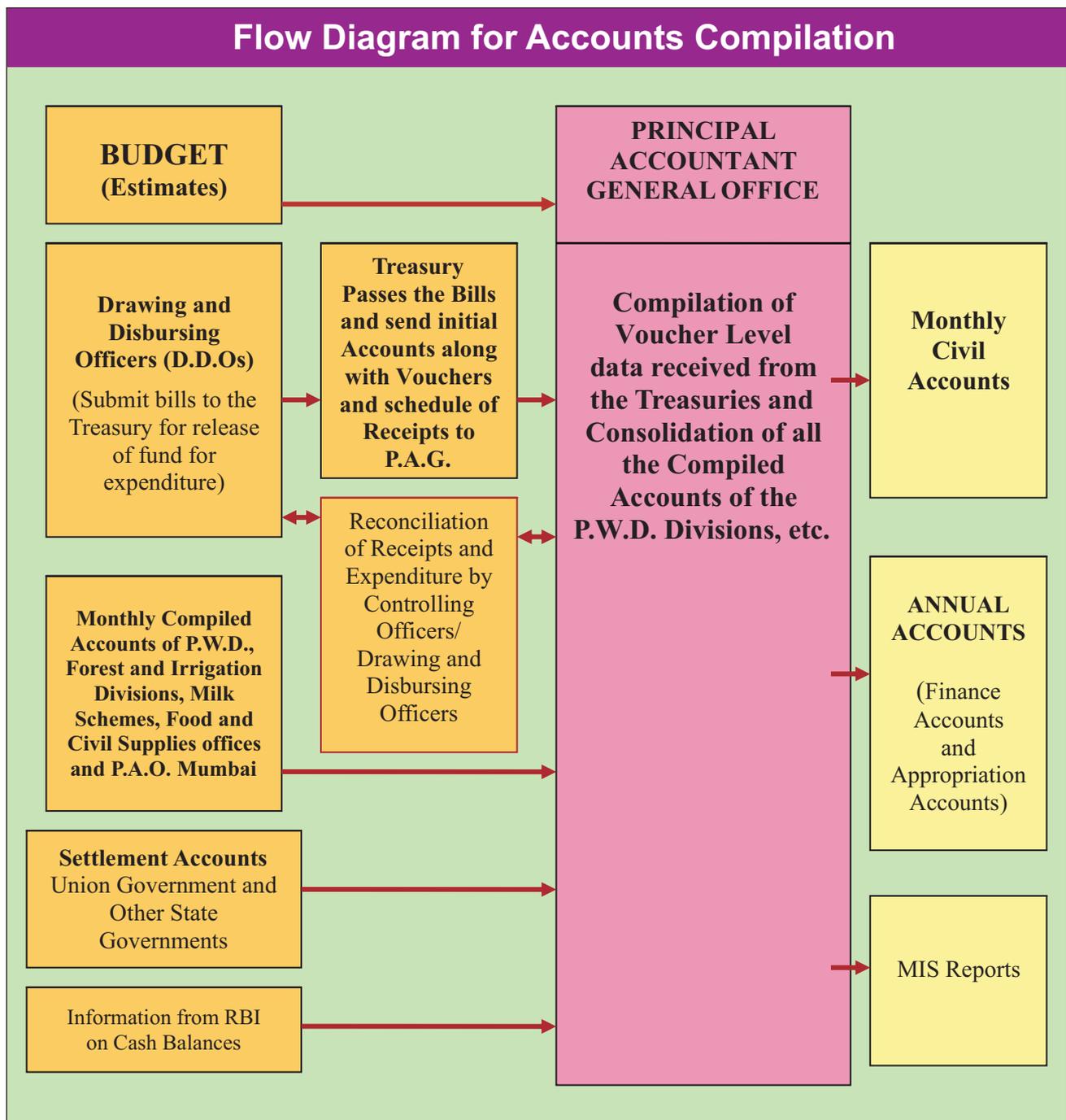
#### 1.2.1 The Government accounts are kept in three parts:

<b>Part I CONSOLIDATED FUND</b>	This part comprises all Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances of the State Government.
<b>Part II CONTINGENCY FUND</b>	It is in the nature of an imprest to meet unforeseen expenditure not provided for in the budget. The amount drawn from this Fund is recouped subsequently from the Consolidated Fund.
<b>Part III PUBLIC ACCOUNT</b>	Comprises Debt (other than Public debt referred to in Part I), Small Savings, Provident funds, etc., Deposits, Advances, Suspense and Remittances transactions. The role of the Government in respect of this account is only as a banker or trustee.

1.2.2 The pictorial representation of Structure of Government Accounts



### 1.2.3 Compilation of Accounts



### 1.2.4 Annual Accounts and Audit Reports

Annual Accounts viz. Finance Accounts and Appropriation Accounts of the Government of Maharashtra for the year 2012-13 are being presented to the State Legislature. Audit Reports of the Comptroller and Auditor General of India for the year 2012-13 are being presented separately.

### 1.3 Finance Accounts

Finance Accounts present the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of public debts and the liabilities and assets as worked out from the balances recorded in the accounts.

#### 1.3.1 Receipts and Disbursements

Receipts and Disbursements of the Government of Maharashtra as depicted in the Finance Accounts 2012-13 are given below:-

			(₹ in crore)
<b>Receipts</b> (Total: 1,57,550)	<b>Revenue</b> (1,42,947)	Tax Revenue	1,18,641*
		Non Tax Revenue	9,984
		Grants-in-Aid	14,322
	<b>Capital</b> (14,603)	Recovery of Loans and Advances	863
		Borrowings and other Liabilities	13,740#
		Other Capital Receipts	....
<b>Disbursements</b> (Total: 1,57,550)	<b>Revenue Expenditure</b>		1,38,736
	<b>Capital Expenditure</b>		17,398
	<b>Loans and Advances disbursed</b>		1,416

\* Includes ₹ 15,192 crore on account of 'Share of Union Taxes/Duties'

# This differs from Statement No.6 - Statement of Borrowing and Other Liabilities of Finance Accounts [2012-13] as this is arrived at considering net of Public Debt, Appropriation to Contingency Fund, Public Account and Opening and Closing Cash Balances, etc.

The Union Government transfers substantial funds directly to State agencies for implementation of various schemes and programmes. As these transfer of funds were not routed through State Budget, they are not reflected in the accounts of the State Government.

Though there is no assurance for completeness of the details, the funds so transferred during the year as captured from Central Plan Scheme Monitoring System Portal of the Controller General of Accounts is ₹ 7,489 crore (₹ 7,144 crore last year).

#### 1.3.2 Funds borrowed /Loans discharged

The details of funds borrowed and the Loans discharged during the year are given below:-

			(₹ in crore)
<b>Loans raised</b> (₹ 58,082)	Internal Debt	21,366	
	Government of India Loan	751	
	Other obligation	35,965	
<b>Loans Discharged</b> (₹ 34,342)	Internal Debt	6,351	
	Government of India Loan	693	
	Other obligation	27,298	

The interest paid by the State during the year is ₹ 19,076 crore.

## **1.4 Appropriation Accounts**

Appropriation Accounts bring out the expenditure of the State Government against amounts voted by the State Legislature and amounts charged to the Consolidated Fund. Appropriation Accounts is supplementary to the Finance Accounts. It comprises 27 Charged Appropriations, 168 Voted Grants and 52 combined (charged and voted) provisions.

### ***1.4.2 Provision vis-a-vis expenditure***

Appropriation Accounts 2012-2013 show disbursements aggregating ₹ 1,72,401 crore against the aggregate budget provision of ₹ 1,95,155 crore, resulting in saving of ₹ 22,754 crore against Grants and Appropriations. This does not include the amount of ₹ 875 crore appropriated to the Contingency Fund by way of Ordinance. The corpus of the Contingency Fund was temporarily increased thrice during 2012-2013 under Maharashtra Contingency Fund (Amendment) Ordinance. The ordinance ceased to operate on expiry of six weeks from the re-assembling of the Legislature as no act was passed to the effect within that time.

### ***1.4.3 Adjustment of recoveries as reduction of expenditure***

Recoveries adjusted as reduction of expenditure amounted to ₹ 7,807 crore reflecting a decrease of ₹ 100 crore vis-a-vis budget estimates (₹ 7,907 crore).

### ***1.4.4 Non-confirmation of full expenditure***

The gross expenditure of ₹ 1,72,401 crore includes ₹ 419 crore drawn on Abstract Contingent (AC) Bills and ₹ 31,193 crore as Grants-in-aid Bills, out of which, AC bills valuing ₹ 377 crore are outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills and Utilisation Certificates for ₹ 26,156 crore are pending from the Drawing & Disbursing Officers concerned.

### ***1.4.5 Funds in Personal Deposit Accounts***

During 2012-13, ₹ 14,735 crore was transferred from the Consolidated Fund to Personal Deposit (PD) Accounts under the Public Accounts, which are maintained by designated Administrators for specific purposes. Normally, unspent balances under PD Accounts are to be transferred back to the Consolidated Fund at the end of the financial year. Out of 6242 PD accounts existed with ₹ 6,529 crore including balances of earlier years and receipts other than Consolidated Fund of the State at the close of the year, only 1873 accounts (30 per cent) were reconciled by the Administrators with the Treasury.

## 1.5 Sources and Application of Funds

### 1.5.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances/Overdraft to enable State Governments to maintain their minimum balance/liquidity. When there is a shortfall in the agreed minimum cash balance (₹ 5.58 crore) with RBI on any day, the deficiency is made good by taking special and ordinary ways and means advances/overdrafts from RBI. During 2012-13, the Government of Maharashtra resorted to special ways and means advances for eight days, after three years, as detailed below :-

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>i) Number of days on which minimum balance was maintained by obtaining Ways and Means Advances</b>	21	....	....	....	8
<b>(ii) Number of days on which overdraft was taken</b>	....	....	....	....	....

### 1.5.2 Fund flow Statement

The State had a Revenue surplus of ₹ 4,211 crore and a Fiscal Deficit of ₹ 13,740 crore. The Fiscal Deficit constituted 9 *per cent* of total expenditure. The deficit was met from Public Debt (₹ 15,073 crore), increase in balances of Public Account (₹ 1,127 crore), net un-recouped contribution from the Contingency Fund (₹ 10 crore), and net of opening and closing cash balance (₹ -196 crore).

Around 38 *per cent* of the revenue receipts (₹ 1,42,947 crore) of the State Government was spent on committed expenditure like salaries & wages (₹ 20,833 crore), interest payments (₹ 13,429 crore) and pensions (₹ 19,616 crore).

### 1.5.3 Sources and Application of Funds

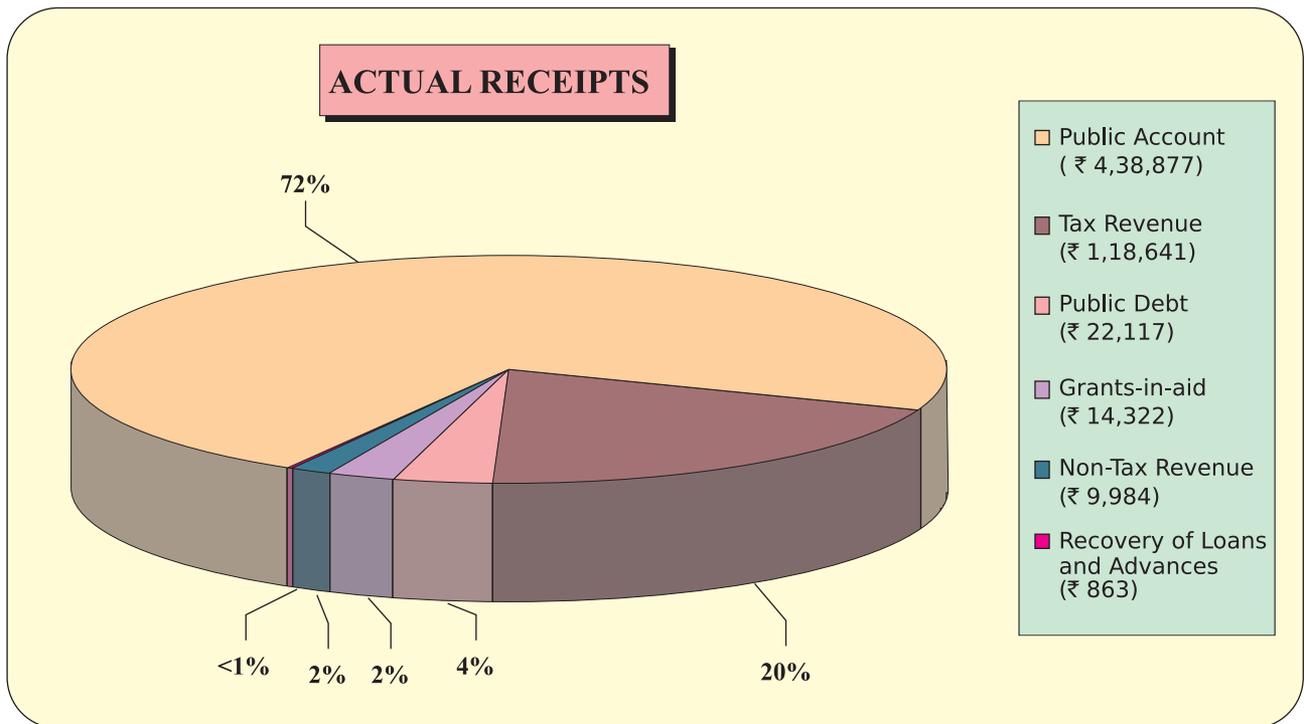
(₹ in crore)

SOURCES	Particulars	Amount
	Opening Cash Balance as on 01.04.2012	(-335)
	Revenue Receipts	1,42,947
	Miscellaneous Capital Receipts	....
	Recovery of Loans and Advances	863
	Public Debt	22,117
	Small Savings, Provident Fund & Others	4,760
	Reserves and Sinking Funds	4,960
	Deposits Received	26,245
	Civil advances recovered	413
	Suspense Account	3,80,509
	Remittances	21,990
	<b>TOTAL :</b>	<b>6,04,469</b>

APPLICATION	Revenue Expenditure	1,38,736
	Capital Expenditure	17,398
	Loans given	1,416
	Repayment of Public Debt	7,044
	Small Savings, Provident Funds & Others	2,572
	Reserves and Sinking Fund	4,923
	Deposits refunded/utilized	19,803
	Civil Advances given	412
	Suspense Account	3,91,147
	Remittances	21,147
	Contingency Fund	10
	Closing Cash Balance as on 31.03.2013	(-139)
	<b>TOTAL :</b>	<b>6,04,469</b>

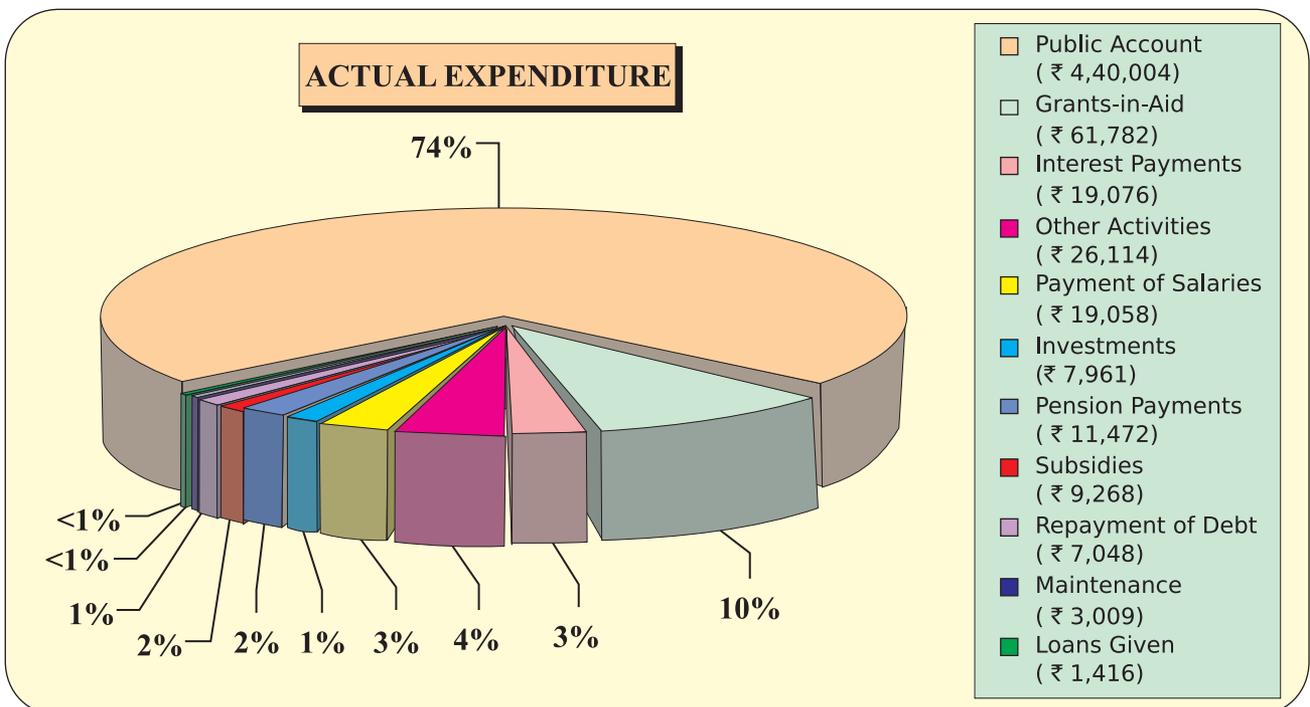
1.5.4 *Where the Rupee came from*

(₹ in crore)



1.5.5 *Where the Rupee went*

(₹ in crore)



## 1.6 Highlights of Accounts

(₹ in crore)

Sr. No.	Head	B.E. 2012-2013	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP**
1.	Tax Revenue	1,09,024	1,18,641	109	9
2.	Non-Tax Revenue	10,886	9,984	92	1
3.	Grants-in-aid and Contributions received	16,802	14,322	85	1
4.	Revenue Receipts (1+2+3)	1,36,712	1,42,947	105	10
5.	Recovery of Loans and Advances	735	863	117	....
6.	Other Receipts	....	....	....	....
7.	Borrowings and Other Liabilities	23,066	13,740 <sup>#</sup>	60	1
8.	Capital Receipts (5+6+7)	23,801	14,603	61	1
9.	Total Receipts (4+8)	1,60,512	1,57,550	98	11
10.	Non-Plan Expenditure (NPE) (11+13)	1,11,473	1,17,925	106	9
11.	NPE on Revenue Account	1,07,755	1,14,206	106	8
12.	NPE on Interest Payments out of 11	18,523	19,076	103	1
13.	NPE on Capital Account	3,718	3,719	100	....
14.	Plan Expenditure (PE)(15+16)	49,039	39,625	81	3
15.	PE on Revenue Account	28,804	24,530	85	2
16.	PE on Capital Account	20,235	15,095	75	1
17.	Total Expenditure (10+14)	1,60,512	1,57,550	98	11
18.	Revenue Expenditure (11+15)	1,36,559	1,38,736	102	10
19.	Capital Expenditure (13+16)*	23,953	18,814	79	1
20.	Revenue Deficit (18-4)	(-152)	(-4,211)	2770	....
21.	Fiscal Deficit 17-(4+5+6)=7	23,066	13,740	60	1

\* Expenditure on Capital Account includes Loans and Advances of ₹ 1,416 crore disbursed.

\*\* Gross State Domestic Product (GSDP) is defined as the total income of the State or the Market Value of goods and services produced using labour and all other factors of production.

The final figures are not available in respect of GSDP for 2012-2013. Hence the figures have been compared with the advance estimates of GSDP of ₹ 13,72,644 crore, as furnished by the Directorate of Economics and Statistics, Government of Maharashtra.

# This differs from Statement No.6 - Statement of Borrowing and Other Liabilities of Finance Accounts [2012-13] as this is arrived at considering net of Public Debt, Appropriation to Contingency Fund, Public Account and Opening and Closing Cash Balances, etc.

### 1.6.1 Receipts and Disbursements :

The following table summarizes the Receipts and Disbursements during 2012-2013 :-

(₹ in crore)

Total Receipt		Percentage to total	Total Disbursements		Percentage to total
Revenue Receipts	1,42,947	90.73	Revenue Disbursements	1,38,736	88.06
Capital Receipts	14,603	9.27	Capital Disbursements (*)	18,814	11.94
<b>Total :</b>	<b>1,57,550</b>	100.00		<b>1,57,550</b>	100.00

(\*) Includes disbursement of Loans and Advances of ₹ 1,416 crore

### 1.7 What do the Deficits and Surpluses indicate?

<b>Deficit/Surplus</b>	Refers to the gap between Receipts and Expenditure. The nature of deficit/surplus, and how they are financed/applied are the important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure is on maintenance of the existing establishment of Government and ideally, it should be fully met from Revenue Receipts with some surplus.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between total receipts (excluding borrowings) and total expenditure. A deficit gap, would indicate the extent of borrowing to meet the expenditure. Ideally, the borrowings should be invested in capital projects.

#### 1.7.1 Fiscal Management and Stability

In response to the Twelfth Finance Commission (TFC) recommendations, the Government of Maharashtra has enacted the Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 to ensure prudence in fiscal management and to maintain fiscal stability in the State. The Fiscal Responsibility and Budgetary Management Rules were framed in February 2006. The State made the required disclosures, as per the Act/Rules, in the Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement laid before the Legislature every year.

### 1.7.2 *The major fiscal targets of the State are as under*

- **Revenue Deficit/Surplus**

The State Government is to maintain a Revenue Surplus from 2008-09.

- **Fiscal Deficit**

The State Government is to keep the Fiscal Deficit not exceeding three *per cent* of GSDP from 2008-09.

### 1.7.3 *Achievements of Targets*

- **Revenue Surplus**

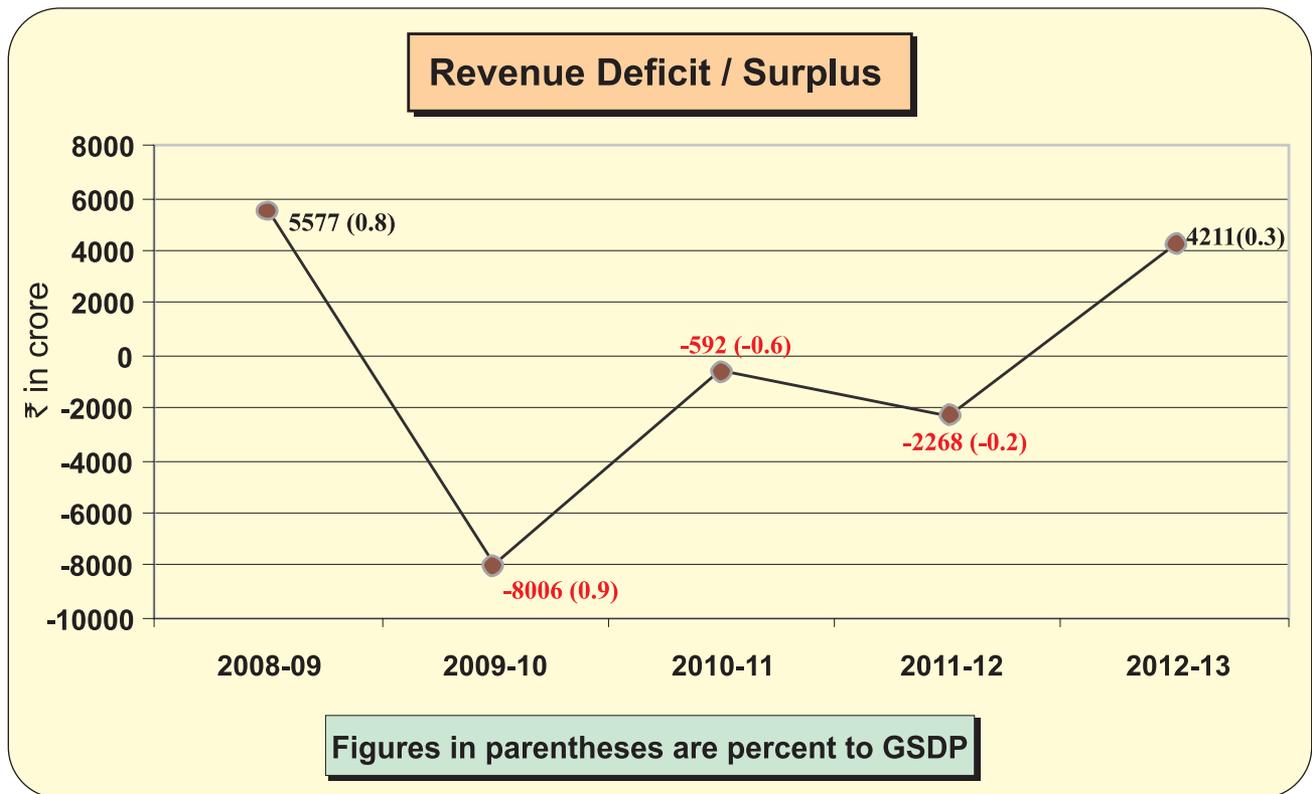
The State has achieved the target and this year, the Revenue Surplus is ₹ 4,211 crore as per the Accounts.

During 2012-13, 'Grants-in-aid' of ₹ 744.02 crore in 13 cases and 'Subsidies' of ₹ 13.05 crore in one case, released by the State Government had been classified/booked under Capital Expenditure heads instead of Revenue Expenditure heads. If this is reckoned Revenue Expenditure would be more by ₹ 757.07 crore and the Revenue Surplus would stand reduced to that extent.

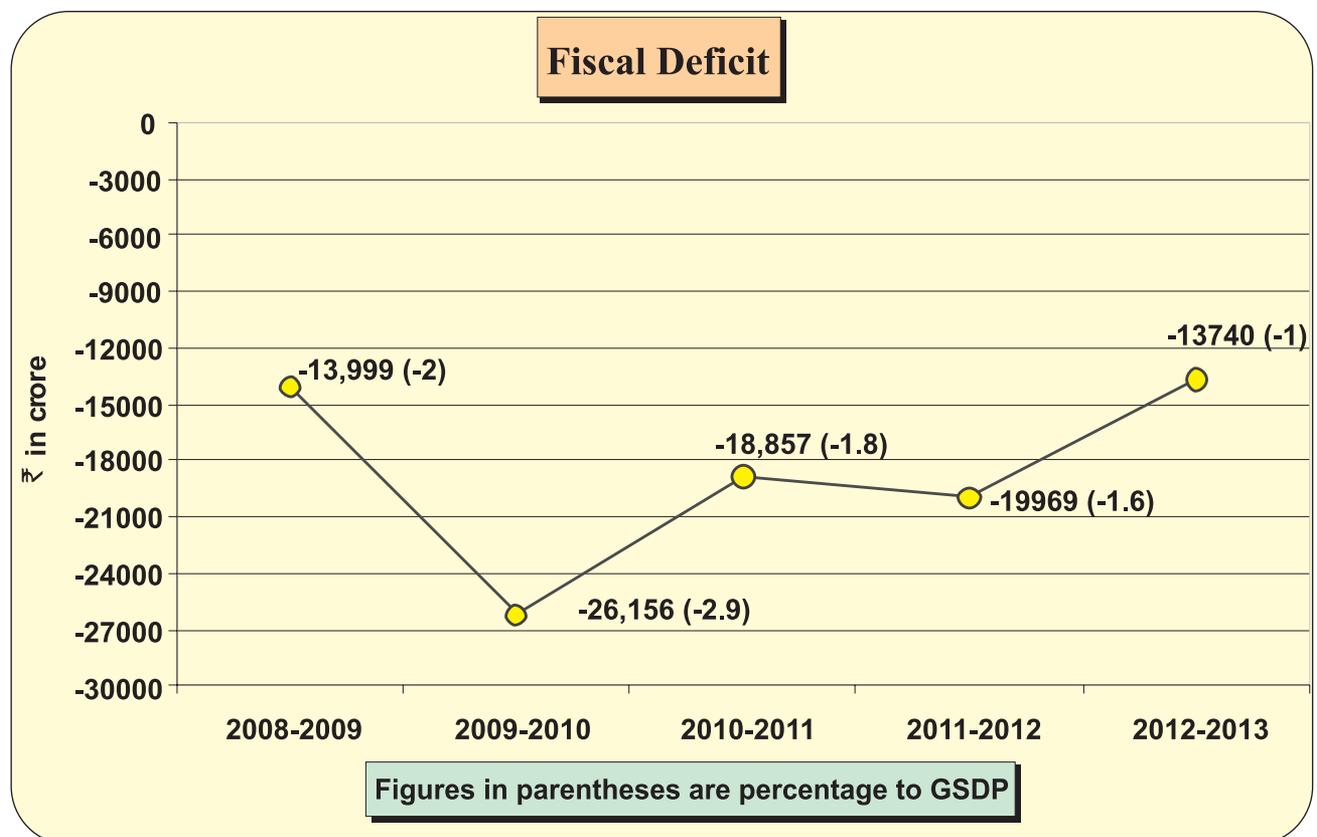
- **Fiscal Deficit**

The fiscal deficit for the year is ₹ 13,740 crore which worked out to just one *per cent* of GSDP (₹ 13,72,644 crore – An advance estimate by the Directorate of Economics and Statistics, Government of Maharashtra)

### 1.7.4 Trend of Revenue Deficit/Surplus over the five years



### 1.7.5 Trend of Fiscal Deficit



# CHAPTER - II

## RECEIPTS

### 2.1 Introduction

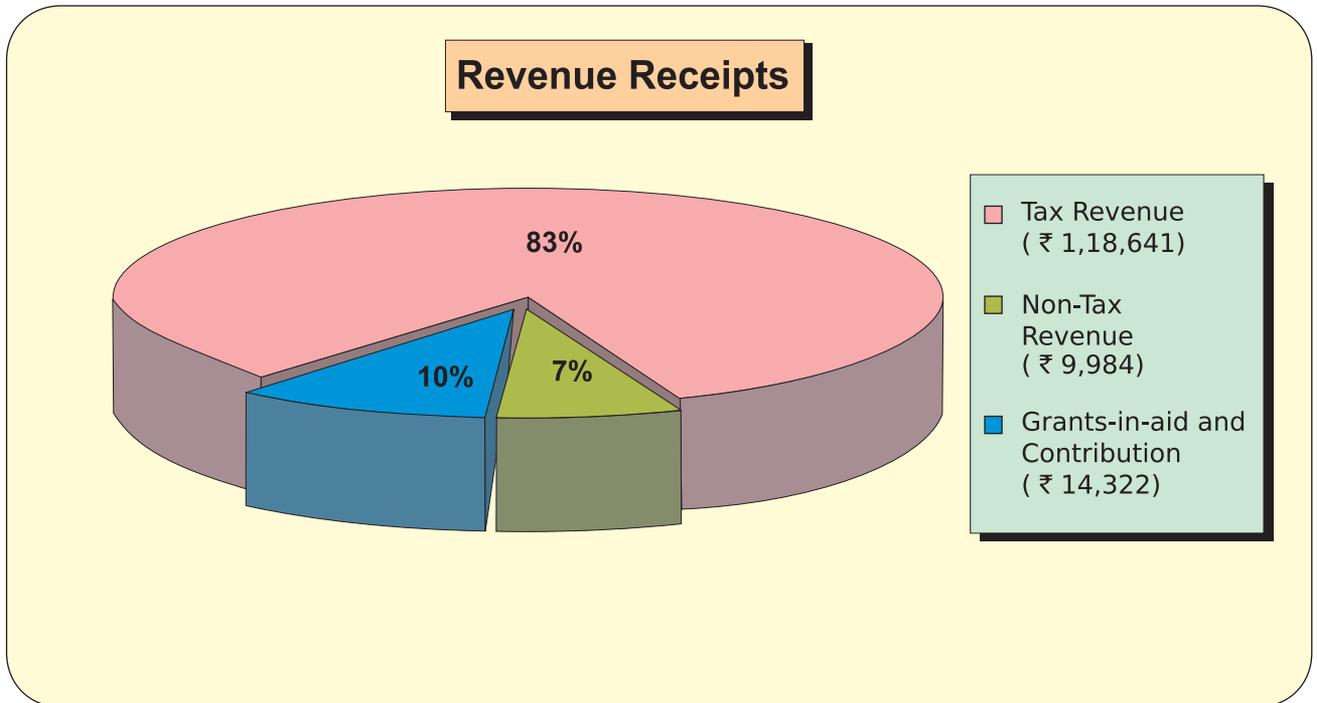
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2012-13 were ₹ 1,42,947 crore.

#### 2.1.1 Revenue Receipts

Tax Revenue comprises all taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.

<b>Tax Revenue</b>	Comprises all taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Comprises interest receipts, dividends, profits, etc.
<b>Grants-in-aid</b>	Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Government and channelized through the Union Government.

(₹ in crore)



## 2.2 Revenue Receipt Components

Tax Revenue of ₹ 1,18,641 crore and Non-Tax Revenue of ₹ 9,984 crore formed nine *per cent* and one *per cent* respectively of the GSDP. Major contributor to the revenue was Taxes on Sales, Trades, etc. (₹ 60,080 crore) (ratio to GSDP – 1:23 ).

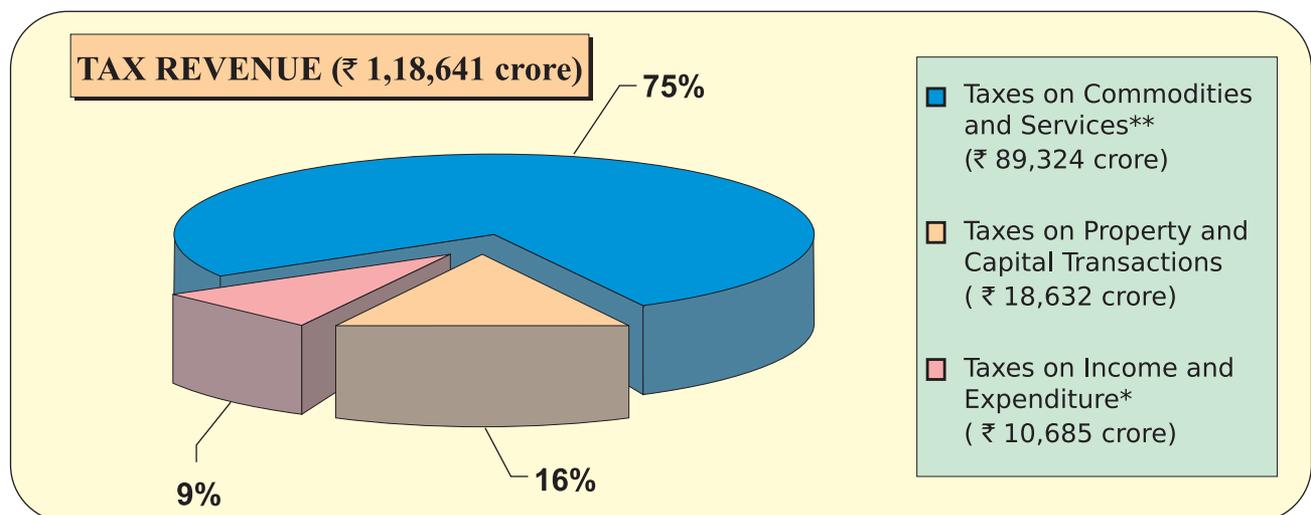
Net tax receipts (₹ 1,18,641 crore) during the year was more than the budget estimates (₹ 1,09,024 crore) by ₹ 9,617 crore, mainly on account of more collection under Taxes on Sales, Trades, etc. (₹ 6,718 crore).

Share of various taxes, non-tax revenue and grants-in-aid and their contributions to total revenue receipts are given below:

### Revenue Receipts and Grants-in-aid and Contributions

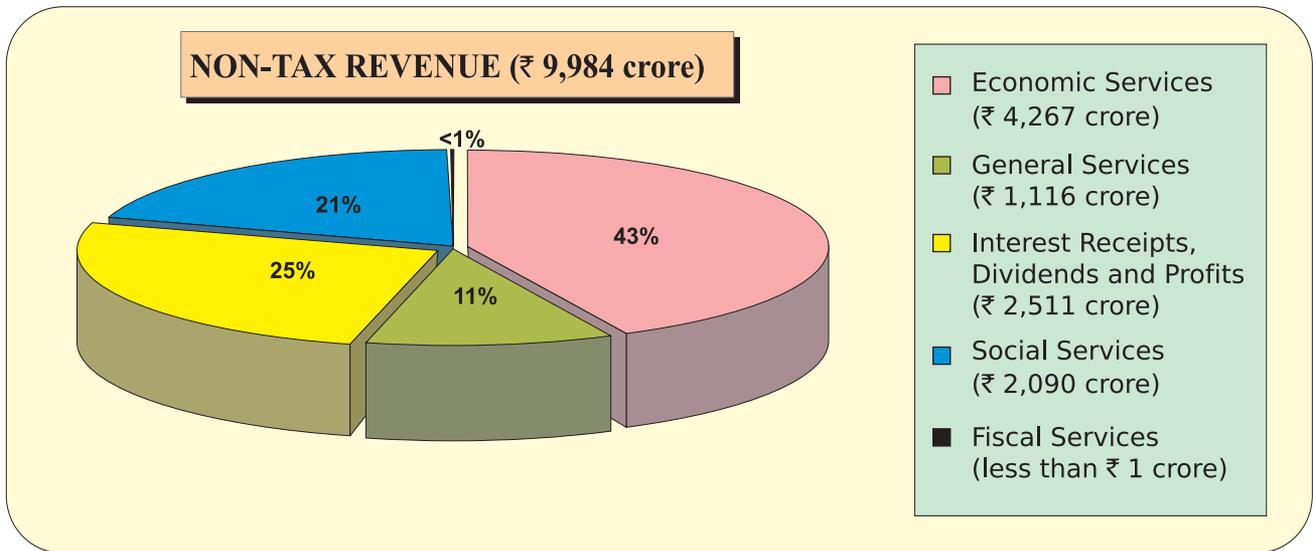
(₹ in crore)

Components	Actuals	Percentage to total Revenue	Percentage to Sub-total
<b>A - Tax Revenue</b>			
Taxes on Income and Expenditure*	10,685	7	(9)
Taxes on Property and Capital Transactions	18,632	13	(16)
Taxes on Commodities and Services**	89,324	63	(75)
<b>Total, Tax Revenue</b>	<b>1,18,641</b>	<b>83</b>	<b>100</b>
<b>B-Non-tax Revenue</b>			
Fiscal Services	....	....	....
Interest Receipts, Dividends and Profits	2,511	2	(25)
General Services	1,116	1	(11)
Social Services	2,090	1	(21)
Economic Services	4,267	3	(43)
<b>Total, Non-Tax Revenue</b>	<b>9,984</b>	<b>7</b>	<b>100</b>
<b>C - Grants-in-aid and Contributions</b>	<b>14,322</b>	<b>10</b>	
<b>TOTAL REVENUE RECEIPTS</b>	<b>1,42,947</b>	<b>100.00</b>	

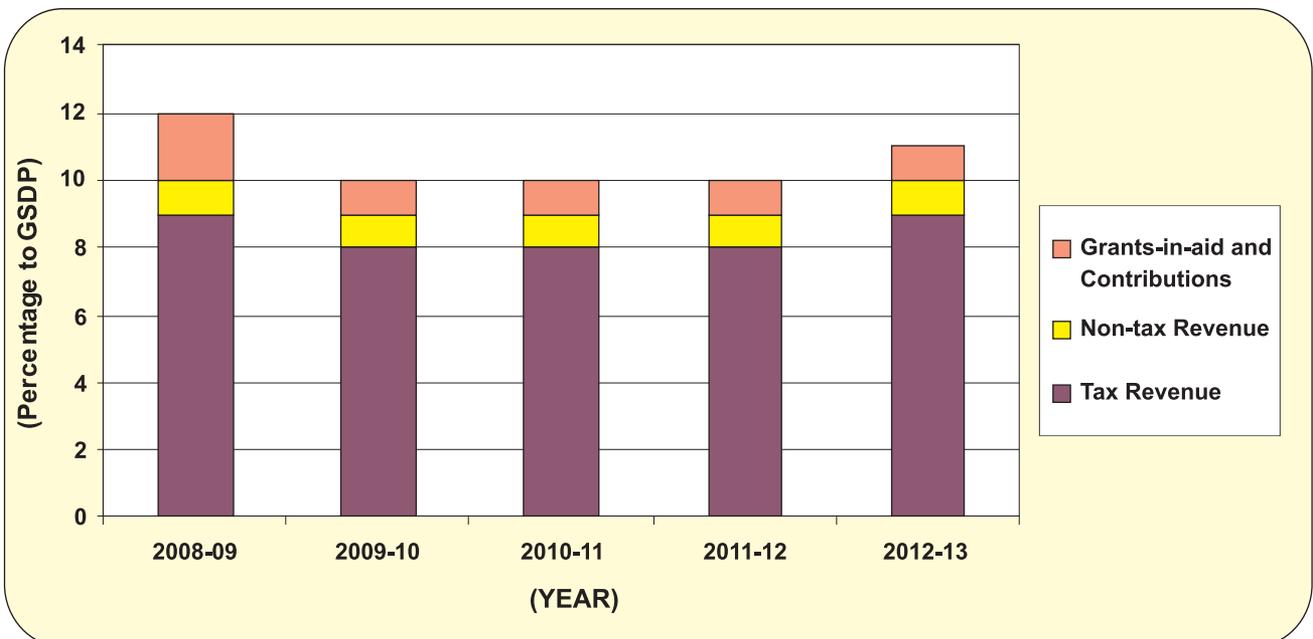


\* Share of Income Tax received from Union Government ₹ 8,724 crore.

\*\* Receipts on account of Taxes on Sales, Trades, etc., were ₹ 60,080 crore



### 2.3 Components under Revenue Receipts as proportion to GSDP



### 2.4 Sector-wise Tax Revenue

(₹ in crore)

Components	2008-09	2009-10	2010-11	2011-12	2012-13
Taxes on Income and Expenditure	5,841	6,898	8,508	9,726	10,685
Taxes on Property and Capital Transactions	8,836	11,495	14,620	15,392	18,632
Taxes on Commodities and Services	45,371	48,961	63,319	75,834	89,324
<b>Total Tax Revenue</b>	<b>60,048</b>	<b>67,354</b>	<b>86,447</b>	<b>1,00,952</b>	<b>1,18,641</b>

Tax Revenue of the State increased by ₹ 17,689 crore (18 per cent) over the previous year. The increase over previous year was mainly due to more collection of 'Value Added Tax', 'Taxes on Sales, Trade', etc. (₹ 9,483 crore), more collection of Stamp duty and Registration fees under 'Stamps and Registration Fees' (₹ 3,141 crore) and more grants for Centrally Sponsored Schemes and non-plan grants under 'Grants-in-aid from Central Government' (₹ 2,156 crore).

## 2.5 Performance of State's own tax revenue collection

(₹ in crore)

Year	Total Tax Revenue	State Share of Union Taxes	State's Own Tax Revenue	
			Amount (2-3)	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2008-09	60,048	8,018	52,030	7.5
2009-10	67,354	8,248	59,106	6.6
2010-11	86,447	11,420	75,027	7.0
2011-12	1,00,952	13,343	87,609	7.0
2012-13	1,18,641	15,192	1,03,449	7.5

State's own tax revenue collection with reference to GSDP decreased from 7.5 per cent in 2008-09 to 6.6 per cent in 2009-10 and 7 per cent in 2010-11 and 2011-12. However, it has increased to 7.5 per cent in 2012-13.

## 2.6 Trend of Revenue Receipts

(₹ in crore)

Components	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Tax Revenue</b>	60,048 (9)	67,354 (8)	86,447 (8)	1,00,952 (8)	1,18,641 (9)
<b>Non-tax Revenue</b>	9,790 (1)	8,353 (1)	8,225 (1)	8,168 (1)	9,984 (1)
<b>Grants-in-aid and Contributions</b>	11,433 (2)	11,203 (1)	11,196 (1)	12,166 (1)	14,322 (1)
<b>Total Revenue Receipts</b>	81,271 (12)	86,910 (10)	1,05,868 (10)	1,21,286 (10)	1,42,947 (10)
<b>GSDP</b>	6,92,749	9,01,330	10,68,327	11,99,548	13,72,644*

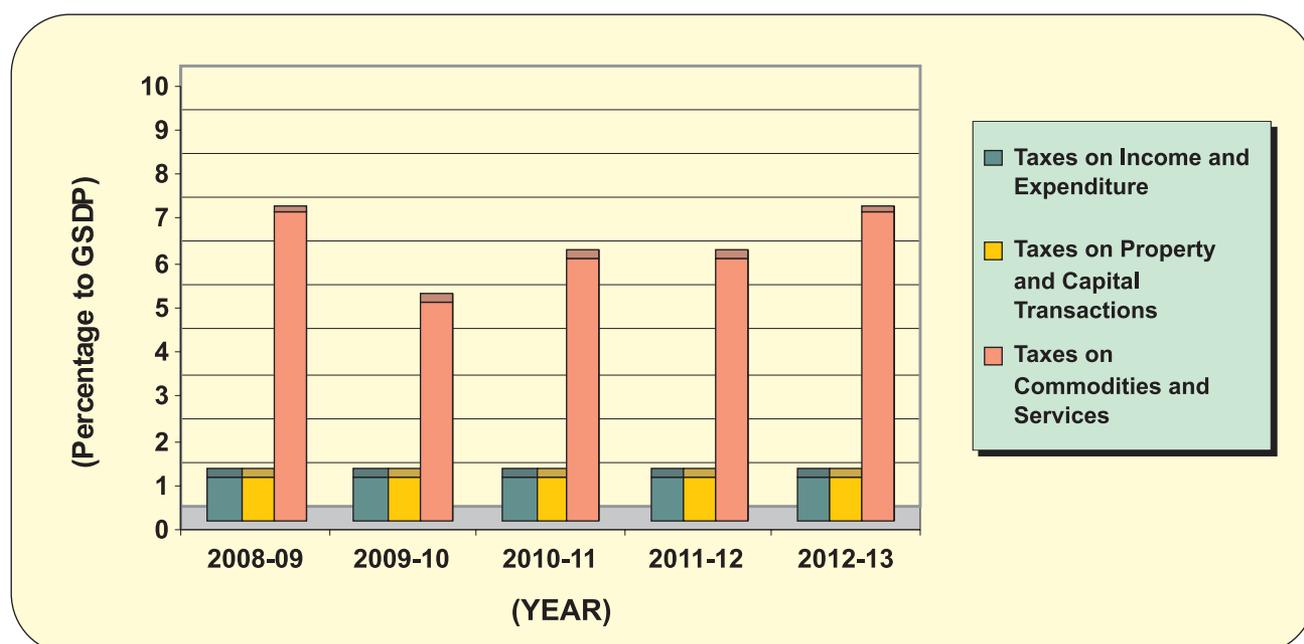
Note: Figures in parentheses represent percentage to GSDP.

\* Provisional (Advance Estimates).

**2.6.1** Revenue receipts grew by 18 per cent in 2012-13 over the previous year. The increase was the net effect of increase in Non-Tax Revenue by 22 per cent and Tax-Revenue by 18 per cent and Grants-in-aid and Contributions by 18 per cent.

**2.6.2** The Grants-in-aid from Government of India increased by 18 per cent from ₹ 12,166 crore in 2011-12 to ₹ 14,322 crore in 2012-13. The increase was mainly under non-plan grants.

## 2.7 Trend of Major Taxes\* in Proportion to GSDP



\* Primarily net proceeds of Central Share assigned to the State.

## 2.8 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	2,629	3,394	4,463	5,236	5,457
Taxes on Income other than Corporation Tax	1,651	1,891	2,359	2,660	3,267
Taxes on Wealth	2	8	9	20	9
Customs	1,533	1,154	1,997	2,307	2,525
Union Excise Duties	1,337	930	1,453	1,493	1,716
Service Tax	866	871	1,139	1,588	2,218
Other Taxes and Duties on Commodities and Services	....	....	....	39	....
<b>State share of Union Taxes</b>	<b>8,018</b>	<b>8,248</b>	<b>11,420</b>	<b>13,343</b>	<b>15,192</b>
<b>Total Tax Revenue</b>	<b>60,048</b>	<b>67,354</b>	<b>86,447</b>	<b>1,00,952</b>	<b>1,18,641</b>
<b>Per cent of Union Taxes to Total Tax Revenue</b>	<b>13</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>

Central tax transfers increased by 14 per cent i.e. from ₹ 13,343 crore in 2011-12 to ₹ 15,192 crore in 2012-13. The increase was mainly under service tax (₹ 630 crore), taxes on income other than corporation tax (₹ 607 crore), union excise duties (₹ 223 crore) and customs (₹ 218 crore).

## 2.9 Efficiency of tax collection

The gross collection in respect of three major heads of revenue receipt, the expenditure incurred on their collection and the percentage of such expenditure to the gross collection during past three years are given in the following table.

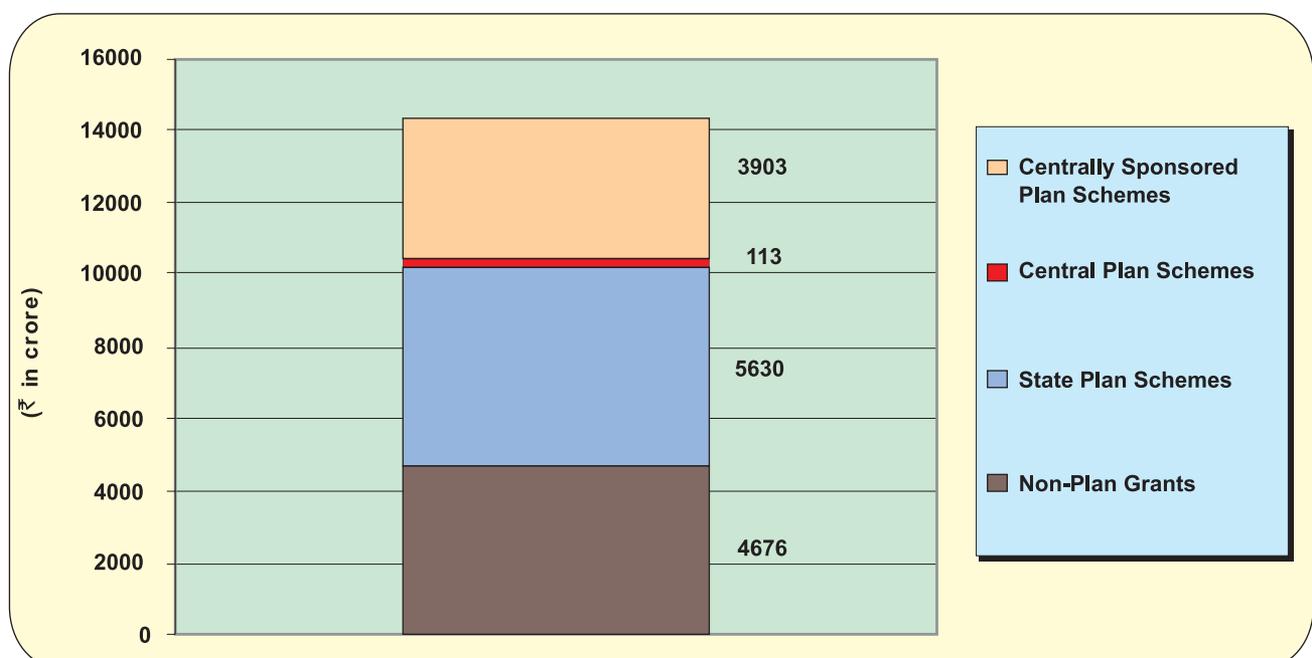
(₹ in crore)

Sr. No.	Head of Revenue	Year	Gross Collection	Expenditure on Collection	Percentage of expenditure to Gross Collection
1.	Sales Tax/VAT	2010-11	42,483	298	0.70
		2011-12	50,596	346	0.68
		2012-13	60,080	353	0.59
2.	State Excise	2010-11	5,962	63	1.06
		2011-12	8,605	137	1.59
		2012-13	9,297	110	1.18
3.	Taxes on Vehicles	2010-11	3,533	91	2.58
		2011-12	4,137	702	16.94
		2012-13	5,027	915	18.20

As compared to the previous year, percentage of expenditure on collection of taxes significantly increased in Taxes on Vehicles from 2.58 in 2010-11 to 18.20 in 2012-13. However, in respect of Sales Tax/VAT and State Excise it decreased marginally as compared to previous year except 2011-12 in case of State Excise.

## 2.10 Grants-in-aid

Grants-in-aid represent assistance from the Government of India and it comprises, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2012-13 under Grants-in-aid were ₹ 14,322 crore as shown below:-



The State Government has actually received ₹ 14,322 crores (85 *per cent* of B.E) under Grants-in-aid and Contributions as against the Budget Estimate of ₹ 16,802 crore.

### **2.11 Capital Receipts:**

Compared to the revised estimates (₹ 23,801 crore), there was an overall decrease of ₹ 9,198 crore in Capital Receipts (₹ 14,603 crore). This was mainly under Public Debt (₹ 2,110 crore).



## CHAPTER - III

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified into two main Divisions namely, Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, to enhance the utility of such assets, or to reduce permanent liabilities. Within each Divisions mentioned above, the transactions are grouped into following sectors. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	Includes Justice, Police, Jail, Pension, etc.
<b>Social Services</b>	Includes Education, Health and Family Welfare, Water Supply, Welfare of Scheduled Caste/Tribes, etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport, etc.

#### 3.2 Revenue Expenditure

**3.2.1** Gross Revenue Expenditure of ₹ 1,43,158 crore for 2012-13 fell short of budget estimates by ₹ 12,968 crore due to less disbursement of ₹ 8,267 crore under Plan Expenditure and ₹ 4,701 crore under Non-plan Expenditure.

The shortfall of expenditure against budget estimates under Revenue section during the past five years is given below:

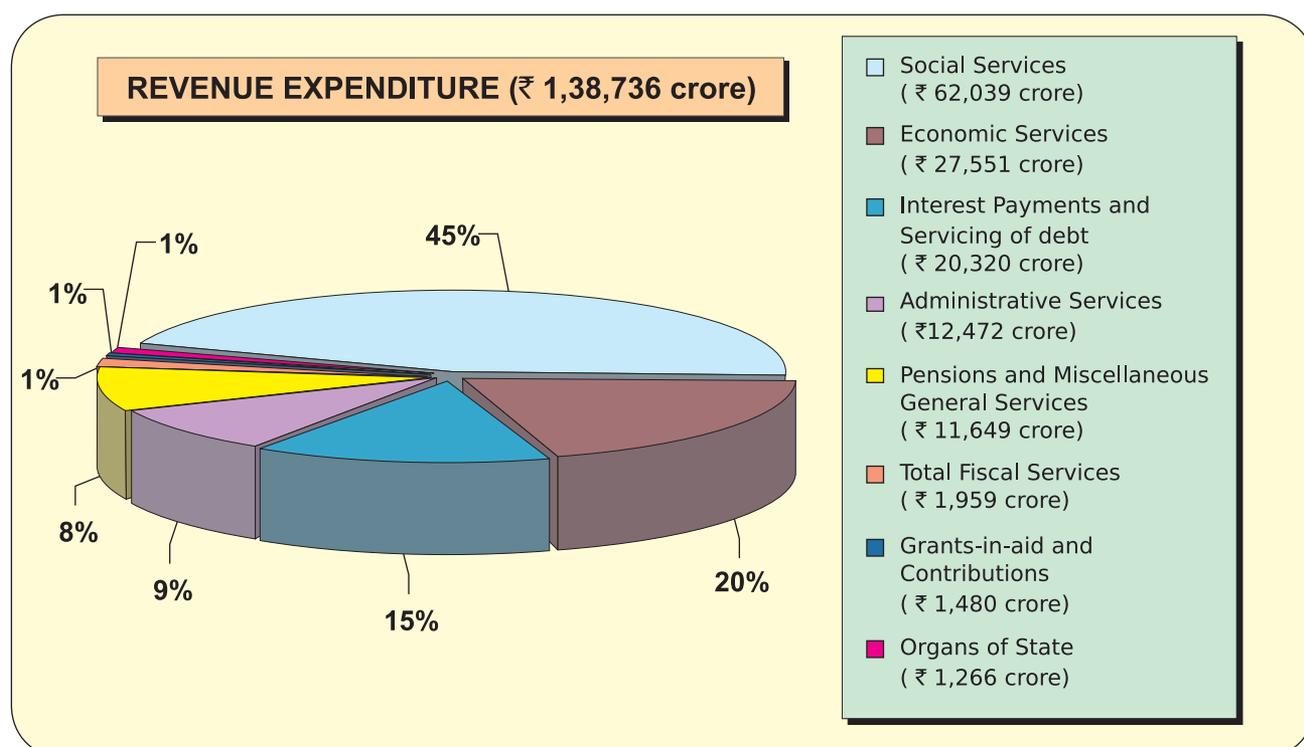
(₹ in crore)

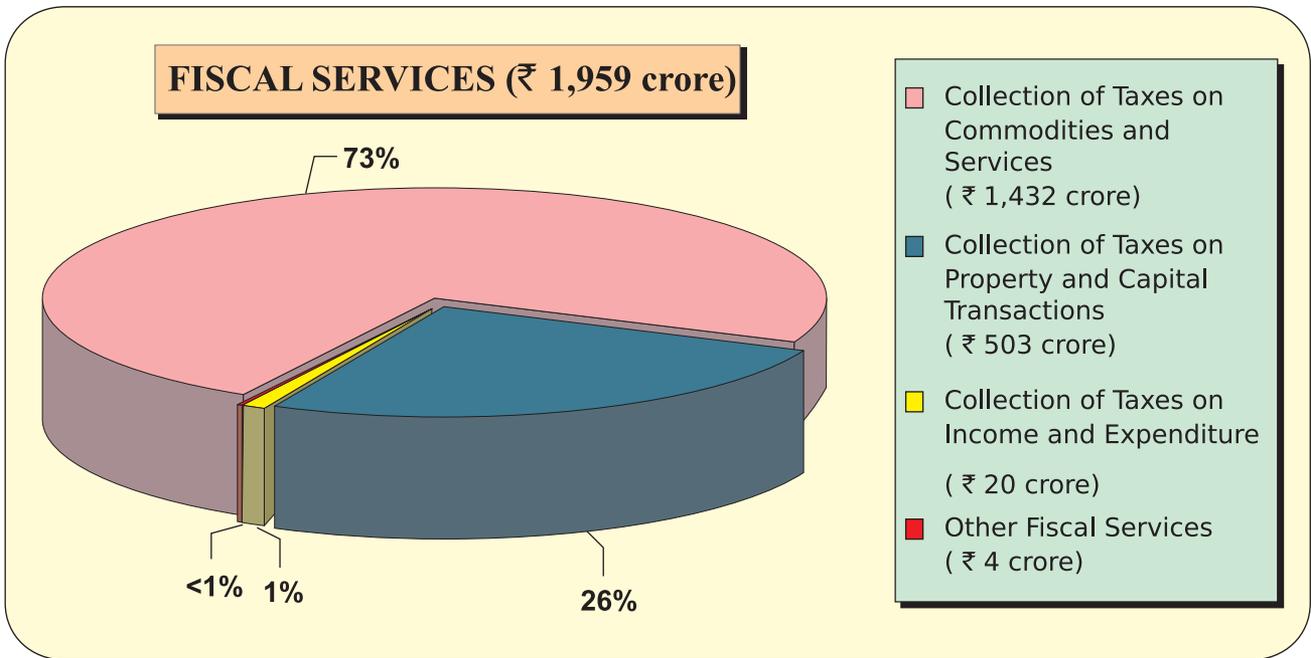
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Budget Estimates (BE)</b>	94,640	1,27,443	1,24,129	1,37,705	1,56,127
<b>Actual Expenditure</b>	77,859	98,220	1,09,646	1,26,586	1,43,158
<b>Shortfall</b>	16,781	29,223	14,483	11,119	12,968
<b>Percentage of shortfall over BE</b>	18	23	12	8	8

### 3.2.2 Sectoral Distribution of Expenditure and its percentage to total Revenue Expenditure (2012-13)

(₹ in crore)

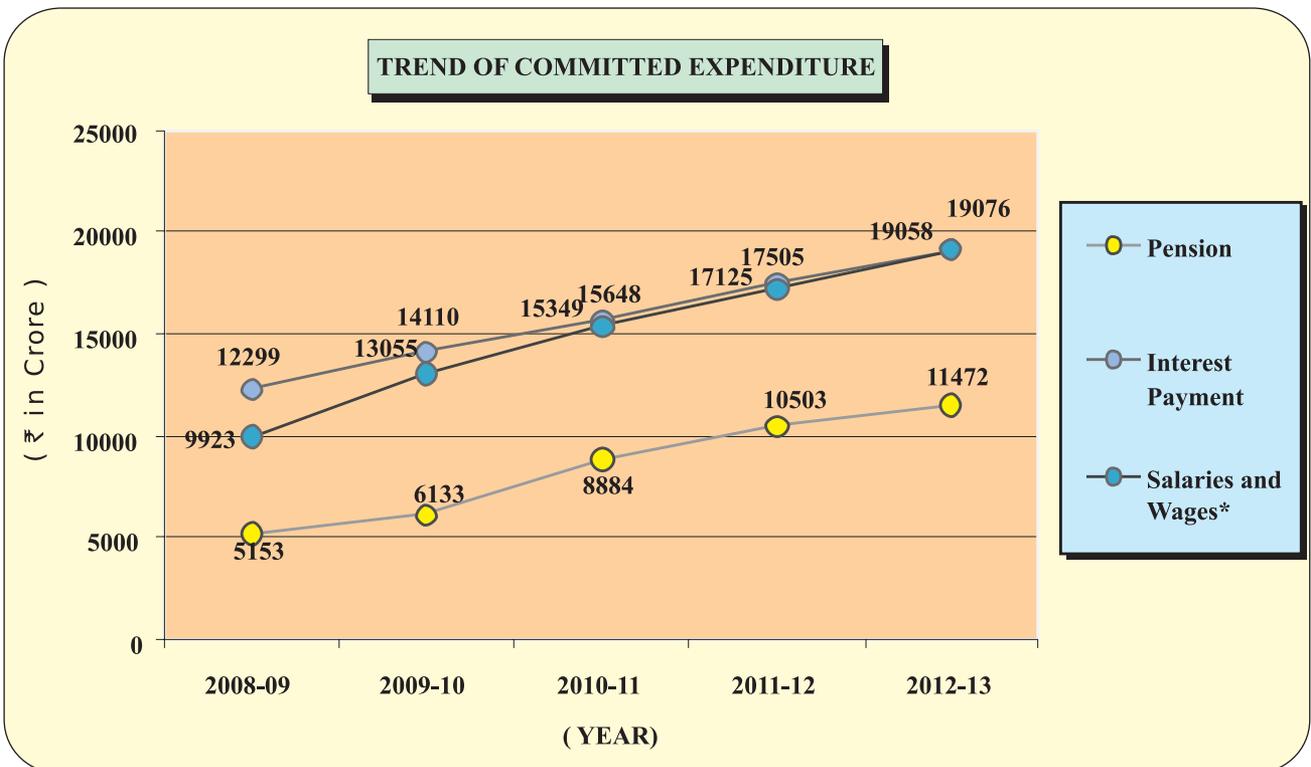
Components	Amount	Percentage to the Total Revenue Expenditure	Percentage to Total Fiscal Services
<b>A. Fiscal Services</b>			
(i) Collection of Taxes on Income and Expenditure	20	....	1
(ii) Collection of Taxes on Property and Capital Transactions	503	....	26
(iii) Collection of Taxes on Commodities and Services	1,432	1	73
(iv) Other Fiscal Services	4	....	....
<b>Total- Fiscal Services</b>	<b>1,959</b>	<b>1</b>	<b>100</b>
<b>B. Organs of State</b>	1,266	1	
<b>C. Interest payments and Servicing of debt</b>	20,320	15	
<b>D. Administrative Services</b>	12,472	9	
<b>E. Pensions and Miscellaneous General Services</b>	11,649	8	
<b>F. Social Services</b>	62,039	45	
<b>G. Economic Services</b>	27,551	20	
<b>H. Grants-in-aid and Contributions</b>	1,480	1	
<b>Total Expenditure (Revenue Account)</b>	<b>1,38,736</b>	<b>100</b>	





Revenue expenditure constituted 88 per cent of the total expenditure. The increase in the revenue expenditure was mainly on (a) General Education, (b) Interest Payments, (c) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, (d) Police, (e) Rural Employment, (f) Pension and Other Retirement Benefits, (g) Medical and Public Health, (h) Relief on account of Natural Calamities and (i) Other Rural Development Programmes.

### 3.2.3 Committed Expenditure



\* Differs from previous year due to non-inclusion of Grants-in-aid towards Salary.

(₹ in crore)

Component	2008-09	2009-10	2010-11	2011-12	2012-13
Committed Expenditure *	27,922	33,841	40,596	46,604	51,381
Revenue Expenditure	75,694	94,916	1,06,459	1,23,554	1,38,736
Percentage of Committed Expenditure to Revenue Expenditure	37	36	38	38	37
Revenue Receipt	81,271	86,910	1,05,868	1,21,286	1,42,947
Percentage of Committed Expenditure to Revenue Receipt	34	39	38	38	36

\* Differs from previous years as grants-in-aid towards salary has been excluded from the total salaries.

The steep upward trend of committed expenditure leaves the Government with lesser flexibility for development spending.

### 3.2.4 Trend in Revenue Expenditure

Trend in Government Revenue Expenditure during the five years from 2008-2009 to 2012-13 is given below:-

(₹ in crore)

Year	Revenue Expenditure	Total Expenditure	GSDP	Percentage increase over previous year			Percentage of Government Expenditure To GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2008-2009	75,694	95,848	6,92,749	17	24	17	14
2009-2010	94,916	1,13,606	9,01,330	25	19	30	13
2010-2011	1,06,459	1,25,382	10,68,327	12	10	19	12
2011-2012	1,23,554	1,42,270	11,99,548	16	13	12	11
2012-2013	1,38,736	1,57,550	13,72,644*	12	11	14	11

\* Advance Estimates.

The over all increase in Government's total expenditure during 2012-13 compared to 2008-09 (5 years) was ₹ 61,702 crore.

Growth in major areas of Revenue Expenditure is shown in the following table:

(₹ in crore)

Areas of Expenditure	2008-2009	2009-2010	2010-2011	2011-12	2012-13	Percentage increase (+) /decrease(-) in 2012-2013 over previous year
Interest Payments and Servicing of Debt	12,898	14,941	16,549	18,513	20,320	+10
Pension and Miscellaneous General Services	5,199	6,229	8,957	10,581	11,649	+10
Administrative Services	6,560	8,173	10,340	10,848	12,472	+15
Agriculture and Allied Activities	6,403	6,460	7,383	6,145	7,218	+17
Energy	2,808	4,138	5,749	5,527	5,471	-1

### 3.3 Capital Disbursements

Capital Disbursements were 1.37 per cent of the GSDP. It was less than budget estimates by ₹ 5,139 crore due to less disbursement under Capital Outlay (₹ 5,046 crore) and Loans and Advances (₹ 93 crore).

#### 3.3.1 Sectoral distribution of Capital Expenditure

During 2012-13, 78 per cent of the Capital Expenditure was made on Economic Services- ₹ 7,226 crore on Irrigation and Flood Control, ₹ 3,119 crore on Transport, ₹ 1,934 crore on Energy and ₹ 1,433 crore on Agriculture and Allied Activities.

(₹ in crore)

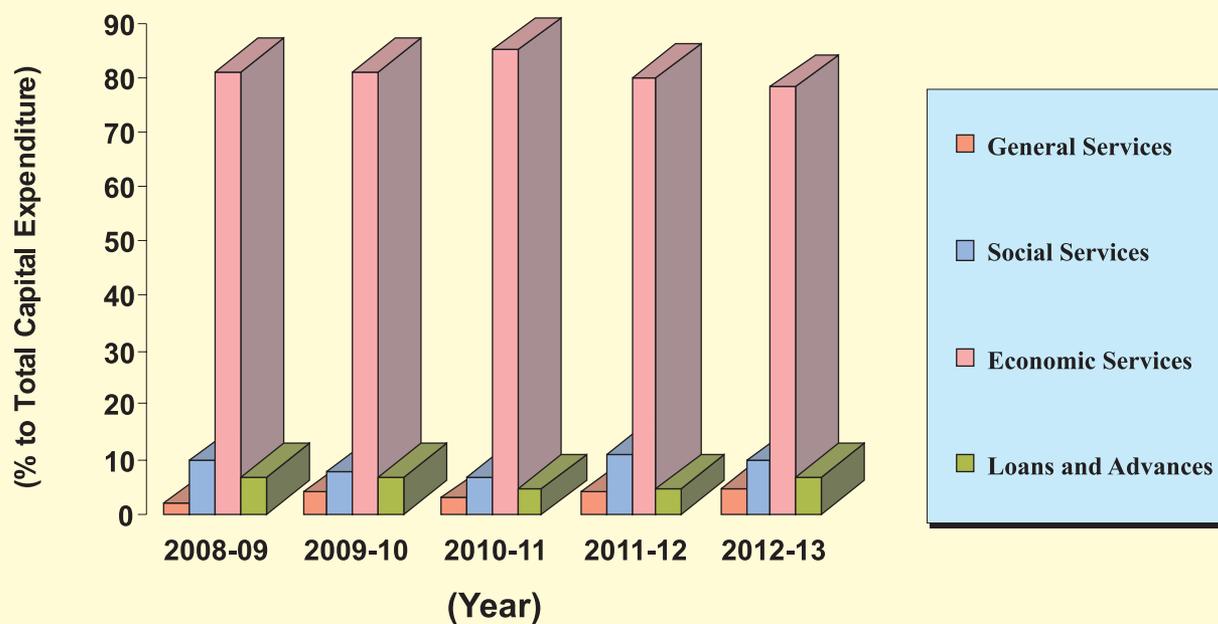
Sr.No.	Sector	Amount	Percentage
1.	General Services- Police, Public Works, etc.	902	5
2.	Social Services-Education, Health & Family Welfare Water Supply, Welfare of SC/ST, etc.	1,824	10
3.	Economic Services- Agriculture, Rural Development Irrigation, Co-operation, Energy, Industries, Transport, etc.	14,672	78
4.	Loans and Advances disbursed	1,416	7
<b>Total</b>		<b>18,814</b>	<b>100</b>

### 3.3.2 Trend of Sectoral Capital Expenditure over the past 5 years

(₹ in crore)

Sr.No.	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1.	General Services	459	712	541	796	902
2.	Social Services	2,065	1,479	1,241	2,097	1,824
3.	Economic Services	16,349	15,238	16,181	14,987	14,672
4.	Loans and Advances	1,281	1,261	959	836	1,416
<b>Total</b>		<b>20,154</b>	<b>18,690</b>	<b>18,922</b>	<b>18,716</b>	<b>18,814</b>

**Trend of Sectoral Distribution of Capital Expenditure**



### 3.4 Trend of expenditure (Revenue and Capital) in important sectors with reference to Budget Estimates

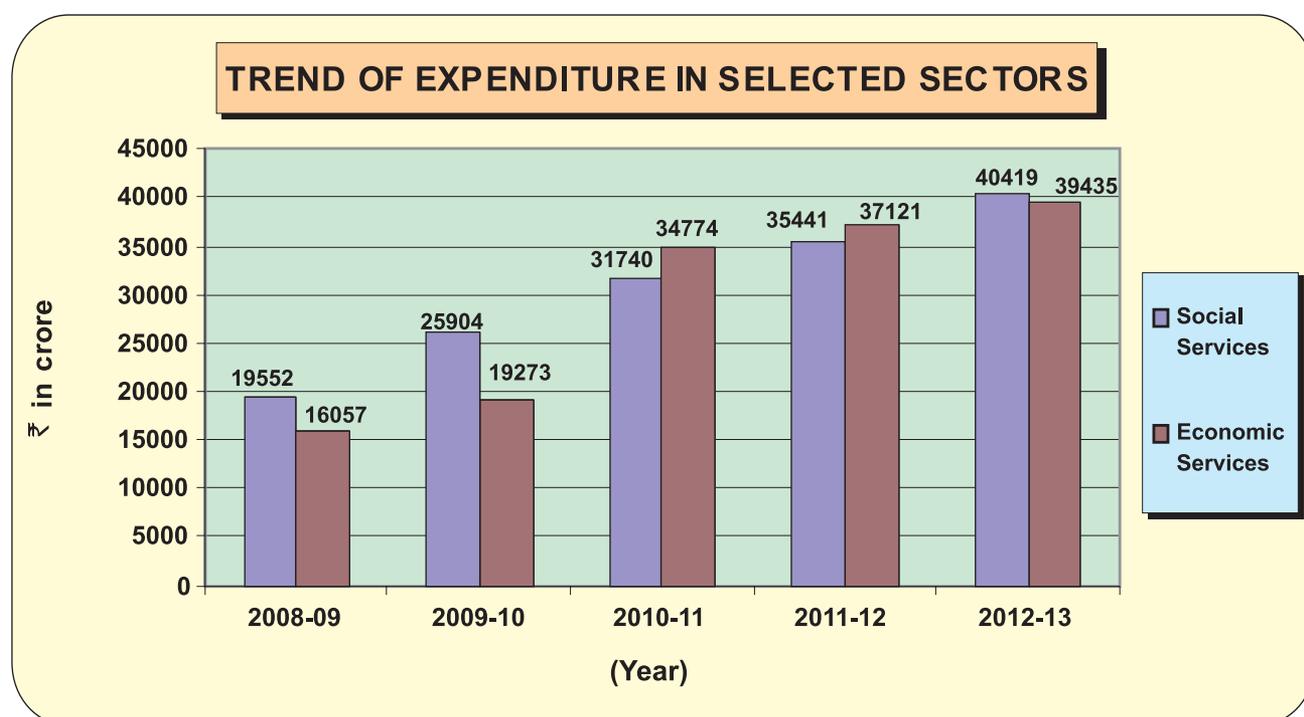
Trend of expenditure (Revenue and Capital) in some important sectors during 2008-2009 to 2012-2013 (5 years) is brought out below:

(₹ in crore)

Sector	2008-2009	% to B.E.	2009-2010	% to B.E.	2010-2011	% to B.E.	2011-2012	% to B.E.	2012-2013	% to B.E.	% to R.E.*
<b>A-Social Services-</b>											
i) Education	16,447	111	22,208	115	27,083	102	30,034	102	34,023	101	96
ii) Health and Family Welfare	3,105	108	3,696	117	4,657	110	5,407	110	6,396	96	96
<b>Social Services, Total</b>	<b>19,552</b>		<b>25,904</b>		<b>31,740</b>		<b>35,441</b>		<b>40,419</b>		
<b>B-Economic Services-</b>											
i) Agriculture	6,403	187	6,460	106	7,383	156	7,381	156	8,651	102	90
ii) Rural Development	1,980	65	2,493	15	3,019	76	3,395	76	5,204	88	116
iii) Irrigation & Flood Control	1,939	113	2,340	132	11,654	515	10,732	515	9,799	89	99
iv) Energy	2,808	117	4,138	173	5,749	216	7,389	216	7,405	126	93
v) Transport	2,691	129	3,227	151	5,927	222	7,012	222	7,336	100	98
vi) General Economic Services	236	104	615	130	1,042	83	1,212	83	1,040	78	80
<b>Economic Services, Total</b>	<b>16,057</b>		<b>19,273</b>		<b>34,774</b>		<b>37,121</b>		<b>39,435</b>		

**Note:** Expenditure figures from the year 2008-09 to 2009-10 represent only revenue expenditure. Expenditure for the year 2010-11 onwards includes revenue and capital.

\* Percentage to revised estimates has been given only for 2012-13.

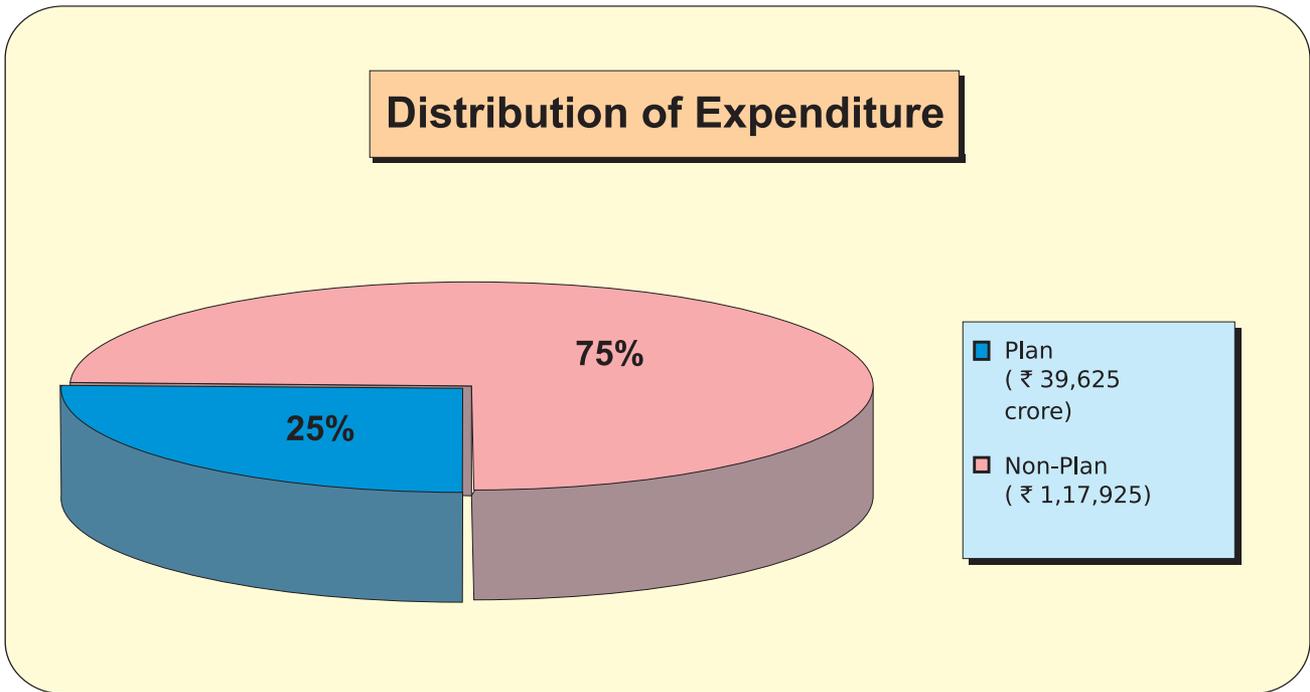


# CHAPTER - IV

## PLAN & NON-PLAN EXPENDITURE

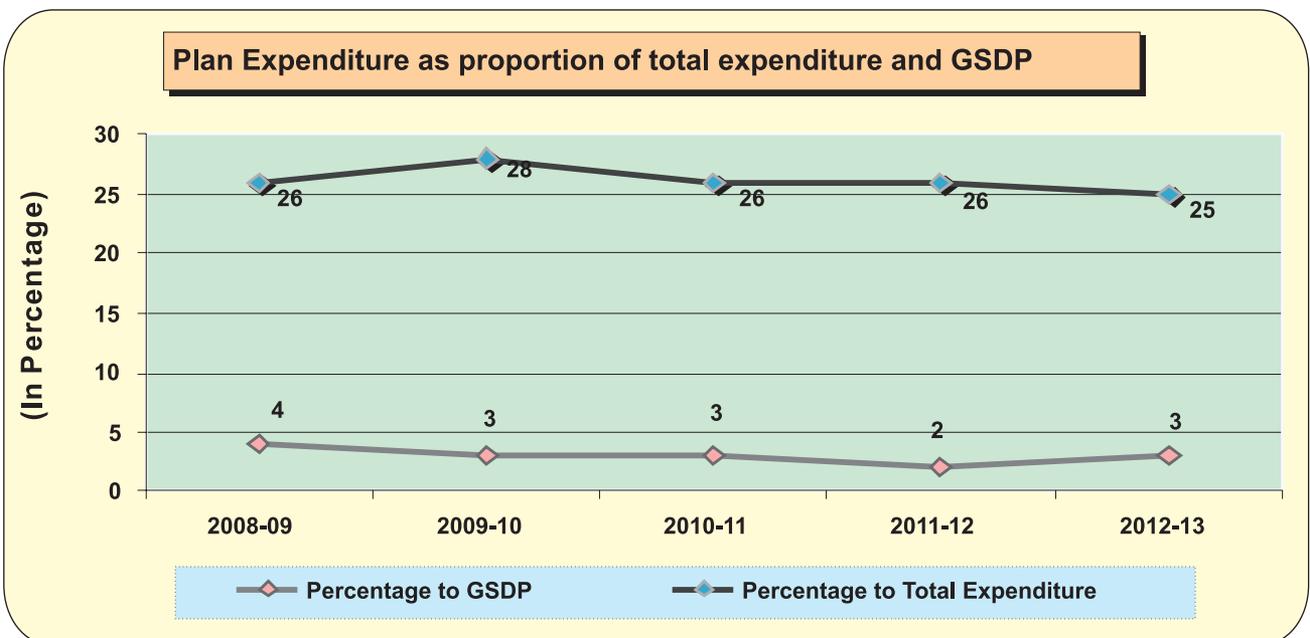
### 4.1 Distribution of Expenditure between Plan and Non-plan

(₹ in crore)



### 4.2 Plan Expenditure

During 2012-13, Plan Expenditure, representing 25 per cent of total disbursements, was ₹ 39,625 crore (₹ 31,614 crore under State Plan and ₹ 8,011 crore under Centrally Sponsored Plan Schemes).



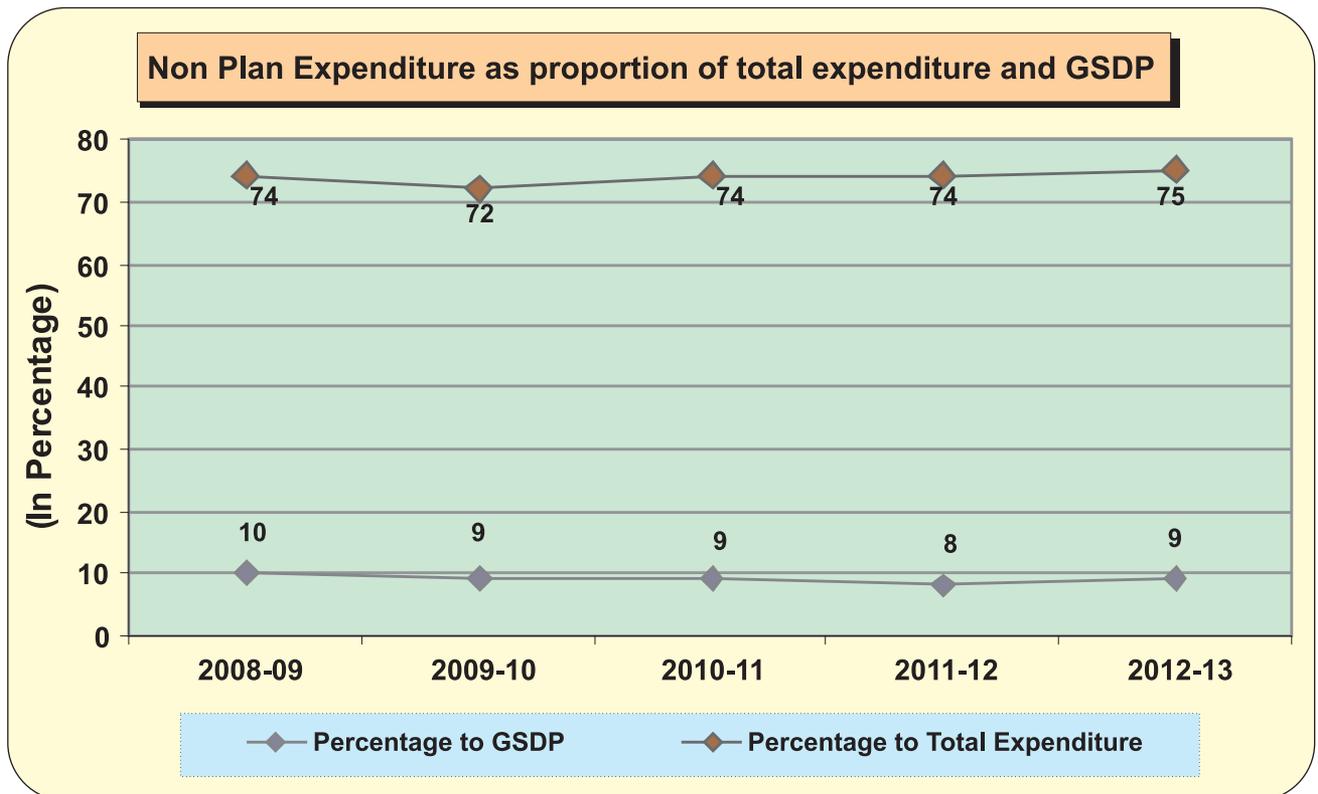
#### 4.2.1 Plan expenditure under Capital Account

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure	20,154	18,690	18,922	18,716	18,814
Capital Expenditure (Plan)	12,776	14,668	15,654	15,031	15,095
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	63	78	83	80	80

#### 4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2012-13, representing 75 per cent of total disbursements, was ₹ 1,17,925 crore (₹ 1,14,206 crore under Revenue and ₹ 3,719 crore under Capital).



# CHAPTER - V

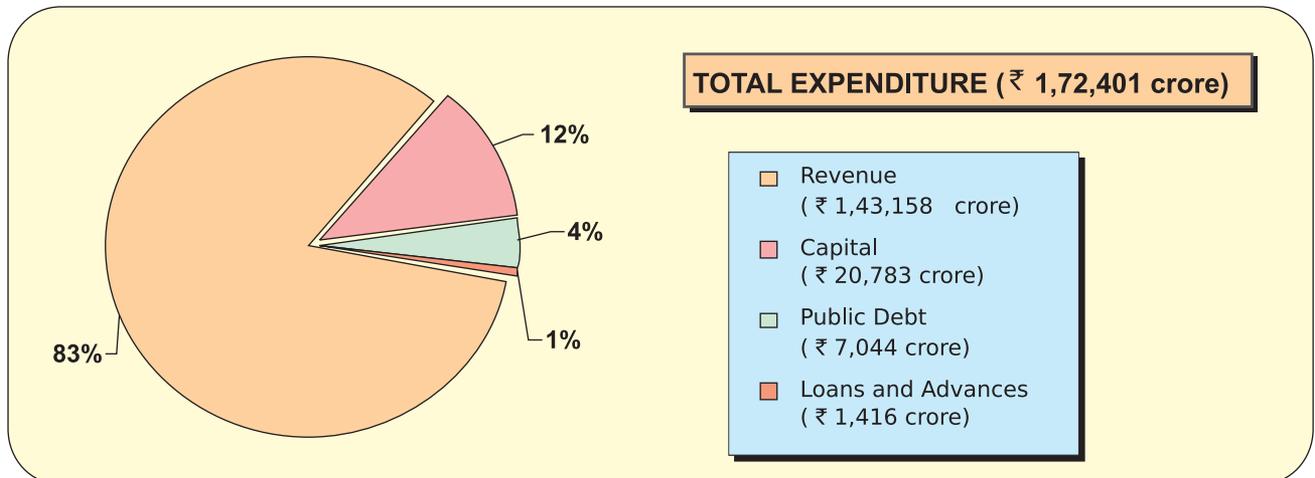
## APPROPRIATION ACCOUNTS

### 5.1 Summary of Appropriation Accounts for 2012-13

The Appropriation Accounts of the Government of Maharashtra for the year 2012-2013 present the accounts of sums expended in the year ended 31 March 2013, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

The actual gross expenditure during the year is ₹ 1,72,401 crore, comprising ₹ 1,43,158 crore of Revenue Expenditure, ₹ 20,783 crore of Capital Expenditure, ₹ 7,044 crore of Repayment of Public Debt and ₹ 1,416 crore of Loans and Advances by the State Government. There were saving/excess under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature as shown below:-

(₹ in crore)						
Sr. No.	Nature of expenditure	Original grant	Supplementary grant	Total	Expenditure	Saving (-) Excess (+)
<b>1.</b>	<b>Revenue</b>					
	Voted	1,19,338	14,892	1,34,230	1,21,537	-12,693
	Charged	21,007	890	21,897	21,621	-276
	<b>Total, Revenue</b>	<b>1,40,345</b>	<b>15,782</b>	<b>1,56,127</b>	<b>1,43,158</b>	<b>-12,969</b>
<b>2.</b>	<b>Capital</b>					
	Voted	26,563	1,157	27,720	20,778	-6,942
	Charged	2	3	5	5	....
	<b>Total, Capital</b>	<b>26,565</b>	<b>1,160</b>	<b>27,725</b>	<b>20,783</b>	<b>-6,942</b>
<b>3.</b>	<b>Public Debt</b>					
	Charged	9,598	1	9,599	7,044	-2,555
	<b>Total, Public Debt</b>	<b>9,598</b>	<b>1</b>	<b>9,599</b>	<b>7,044</b>	<b>-2,555</b>
<b>4.</b>	<b>Loans and Advances</b>					
	Voted	1,509	195	1,704	1,416	-288
	Charged	....	....	....	....	....
	<b>Total, Loans and Advances</b>	<b>1,509</b>	<b>195</b>	<b>1,704</b>	<b>1,416</b>	<b>-288</b>
	<b>Total</b>	<b>1,78,017</b>	<b>17,138</b>	<b>1,95,155</b>	<b>1,72,401</b>	<b>-22,754</b>



## 5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2008-09	-16,781	+20	-2,021	-1,294	-20,076
2009-10	-29,223	-14,030	-3,006	-414	-46,673
2010-11	-14,482	-4,134	-3,034	-279	-21,929
2011-12	-11,119	-6,841	-2,897	-298	-21,155
2012-13	-12,969	-6,942	-2,555	-288	-22,754

## 5.3 Significant Savings

### 5.3.1 Persistent Saving

Grant with persistent and significant savings during the last five years are given below:

(₹ in crore)

Sr. No.	No. and Name of the grant	Amount of saving (Per cent to total grant)				
		2008-09	2009-10	2010-11	2011-12	2012-13
<b>Revenue -Voted</b>						
1.	A-2 Elections	13.67 (13.70)	103.38 (19.56)	47.73 (30.02)	21.94 (18.62)	30.85 (24.78)
2.	A-4 Secretariat and Miscellaneous General Services	19.89 (10.72)	75.66 (35.66)	29.16 (13.97)	123.83 (38.04)	91.58 (23.84)
3.	A-5 Social Services	39.97 (28.58)	35.63 (25.76)	22.00 (17.23)	33.67 (20.59)	16.89 (11.78)
4.	B-3 Transport Administration	10.40 (1.34)	36.03 (3.87)	17.35 (3.13)	23.06 (3.16)	28.64 (3.01)
5.	C-1 Revenue and District Administration	48.31 (7.62)	116.16 (12.88)	173.43 (16.22)	147.45 (12.97)	182.33 (13.46)
6.	C-7 Forest	23.51 (4.36)	125.26 (16.98)	95.77 (11.15)	36.82 (4.08)	95.51 (9.03)
7.	D-3 Agriculture Services	284.77 (17.09)	215.96 (10.03)	388.56 (14.66)	199.42 (7.05)	618.29 (16.17)
8.	D-4 Animal Husbandry	10.12 (2.98)	18.82 (4.27)	29.10 (5.49)	113.98 (16.97)	72.18 (9.72)
9.	D-5 Dairy Development	102.94 (13.19)	209.60 (26.79)	208.69 (28.94)	174.20 (24.62)	42.39 (6.40)
10.	E-3 Secretariat and Other Social Services	35.03 (19.78)	23.14 (12.02)	30.71 (12.60)	66.68 (35.03)	77.01 (25.36)
11.	F-2 Urban Development and Other Advance Services	665.63 (19.78)	328.65 (6.58)	613.20 (13.56)	1050.60 (19.40)	1609.44 (27.52)
12.	G-1 Sales Tax Administration	59.14 (20.50)	29.34 (8.87)	29.91 (8.64)	25.51 (6.52)	44.24 (10.58)
13.	G-2 Other Fiscal and Miscellaneous Services	10436.74 (98.34)	4640.25 (98.00)	1624.95 (95.98)	2305.18 (96.93)	2200.97 (96.87)
14.	H-6 Public Works and Administrative and Functional Buildings	51.16 (4.13)	228.15 (13.95)	133.57 (7.74)	116.42 (6.93)	227.26 (10.56)
15.	I-3 Irrigation, Power and Other Economic Services	14.26 (0.83)	180.55 (8.45)	239.37 (10.68)	262.48 (10.76)	380.42 (15.84)
16.	J-1 Administration of Justice	10.90 (2.82)	52.78 (9.36)	172.89 (19.94)	128.01 (13.36)	260.05 (23.31)
17.	L-3 Rural Development Programmes	379.93 (22.03)	457.94 (20.40)	20.05 (1.19)	392.15 (16.63)	678.36 (17.61)
18.	O-3 Rural Employment	221.79 (28.00)	180.70 (19.04)	66.99 (10.25)	32.72 (3.68)	110.77 (9.32)

Sr. No.	No. and Name of the grant	Amount of saving (Per cent to total grant)				
		2008-09	2009-10	2010-11	2011-12	2012-13
<b>Revenue - Voted</b>						
19.	O-7 Secretariat - Economic Services	128.86 (38.17)	817.03 (95.60)	597.69 (87.13)	36.00 (31.35)	23.43 (17.24)
20.	Q-3 Housing	1228.61 (66.27)	1564.67 (61.52)	1039.17 (56.49)	882.50 (47.65)	882.50 (47.65)
21.	T-2 Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes	16.07 (2.91)	7.14 (9.67)	27.69 (3.36)	27.53 (2.99)	12.35 (1.25)
22.	T-5 Revenue Expenditure on Tribal Areas Development Sub-plan	188.26 (13.24)	200.34 (12.50)	860.32 (32.39)	693.72 (24.15)	468.93 (14.80)
23.	W-2 General Education	28.05 (1.76)	110.97 (6.14)	59.97 (2.16)	13.96 (0.51)	30.03 (0.77)
24.	W-4 Art and Culture	12.48 (3.20)	85.36 (14.87)	17.51 (3.13)	46.96 (8.00)	20.09 (2.77)
25.	X-1 Social Security and Nutrition	150.60 (0.14)	410.00 (23.35)	338.43 (17.19)	143.92 (5.96)	81.22 (3.02)
26.	Y-2 Water Supply and Sanitation	67.01 (11.47)	151.08 (21.12)	19.75 (3.30)	38.25 (5.03)	148.58 (19.28)
27.	ZD-2 Art and Culture	11.29 (16.66)	20.03 (19.03)	35.30 (25.29)	58.27 (40.33)	61.01 (42.99)
<b>Revenue - Charged</b>						
28.	J-1 Administration of Justice	18.69 (17.69)	25.44 (19.12)	35.51 (22.03)	14.80 (9.63)	26.62 (15.20)
29.	K-2 Interest Payments	15.17 (17.52)	23.83 (27.52)	32.17 (37.14)	19.55 (30.07)	32.20 (38.67)
<b>Capital - Voted</b>						
30.	C-10 Capital Expenditure on Economic Services	18.90 (16.35)	15.08 (22.60)	22.21 (22.15)	14.54 (10.86)	26.33 (17.77)
31.	H-7 Capital Expenditure on Social Services and Economic Services	16.26 (1.26)	375.79 (13.70)	70.83 (3.92)	245.36 (11.75)	425.09 (17.74)
32.	H-8 Capital Expenditure on Public Works and Administrative and Functional Buildings	45.38 (9.56)	181.45 (27.83)	208.33 (30.69)	324.97 (30.48)	367.39 (30.28)
33.	H-9 Capital outlay on Removal of Regional Imbalance	33.82 (16.28)	19.91 (24.25)	28.74 (25.80)	60.55 (31.51)	58.31 (28.79)
<b>Capital - Voted</b>						
34.	I-5 Capital Expenditure on Irrigation	16.45 (0.14)	1,032.96 (11.13)	331.91 (3.47)	813.03 (8.98)	1237.32 (14.41)
35.	I-7 Loans to Government Servants, etc.	13.27 (22.74)	33.42 (50.16)	31.54 (46.36)	41.86 (55.94)	37.77 (50.47)
36.	K-11 Capital Expenditure on Power Project	454.16 (32.05)	563.46 (29.31)	238.86 (12.06)	626.97 (28.44)	83.06 (4.06)
37.	L-7 Capital Expenditure on Rural Development	36.42 (10.56)	470.84 (61.91)	204.96 (33.08)	91.04 (14.97)	286.00 (33.45)
38.	T - 6 Capital Expenditure on Tribal Areas Development Sub-Plan	156.04 (15.94)	97.35 (10.73)	339.30 (37.05)	474.41 (33.95)	824.93 (54.14)
39.	V-3 Capital Expenditure on Social Services	32.42 (12.32)	59.27 (26.35)	49.23 (31.72)	62.77 (34.96)	42.69 (22.03)
40.	V-5 Capital Expenditure on Economic Services	36.16 (10.83)	30.60 (7.68)	87.69 (18.16)	44.74 (18.07)	180.14 (69.54)
<b>Capital - Charged</b>						
41.	G-8 Public Debt and Inter State Settlement	2098.77 (38.38)	3004.59 (49.63)	3014.75 (42.92)	2895.60 (33.79)	2534.30 (28.82)

The persistent saving indicates deficiency in preparation of Budget estimates or budgetary control in the departments.

### 5.3.2 Unnecessary Supplementary Grants

During 2012-13, Supplementary grants totaling ₹ 3,804 crore (2 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. The cases of supplementary provision of ₹ 10 lakh or more proved unnecessary are given below:

(₹ in lakh)

Sr. No.	Appropriation No.	Name of the Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>A - Revenue - Voted</b>						
1.	A02	Elections	10451.22	9366.24	-1084.98	2000.00
2.	A04	Secretariat and Miscellaneous General Services	38004.88	29255.34	-8749.54	408.28
3.	A05	Social Services	14278.96	12643.46	-1635.50	53.00
4.	A08	Census Surveys and Statistics	7671.38	1160.93	-6510.45	1555.23
5.	B01	Police Administration	771582.45	728449.17	-43133.28	33139.67
6.	B03	Transport Administration	92909.55	92262.82	-646.73	2217.32
7.	B04	Secretariat and Other General Services	3266.40	2583.84	-682.56	38.64
8.	B05	Jails	18224.90	17921.59	-303.31	1445.00
9.	C01	Revenue and District Administration	133453.89	117183.47	-16270.42	1962.35
10.	C04	Secretariat and Other General Services	13760.49	3972.37	-9788.12	145.71
11.	D04	Animal Husbandry	73083.60	67026.32	-6057.28	1160.53
12.	D06	Fisheries	11187.84	10407.52	-780.32	106.35
13.	D07	Secretariat and other Economic Services	1393.52	1204.40	-189.12	20.02
14.	E02	General Education	2833220.78	2799784.55	-33436.23	75778.44
15.	E03	Secretariat and Other Social Services	29584.66	22659.84	-6924.82	776.02
16.	F02	Urban Development And Other Advance Services	579703.84	423846.09	-155857.75	5086.50
17.	G02	Other Fiscal And Miscellaneous Services	227109.05	7112.05	-219997.00	100.00
18.	G05	Treasury And Accounts Administration	20225.23	18913.22	-1312.01	415.01
19.	G07	Social Security And Welfare	3870.34	3780.08	-90.26	160.58
20.	H05	Roads And Bridges	283928.00	269691.88	-14236.12	41705.23
21.	I03	Irrigation, Power and Other Economic Services	231307.31	202122.96	-29184.35	8857.57
22.	I04	Secretariat-Economic Services	1897.28	1592.53	-304.75	100.00

Sr. No.	Appropriation No.	Name of the Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>A - Revenue - Voted</b>						
23.	J01	Administration of Justice	101874.46	85547.14	-16327.32	9677.27
24.	K04	Labour and Employment	14032.06	12405.20	-1626.86	54.93
25.	K08	Secretariat - Economic Services	1116.90	1021.02	-95.88	14.00
26.	L02	District Administration	215575.78	213286.12	-2289.66	4574.27
27.	L04	Secretariat-Economic Services	1784.14	1652.41	-131.73	21.50
28.	M03	Secretariat and Other Economic Services	5004.94	3935.08	-1069.86	307.45
29.	O08	Tourism	13850.02	11824.43	-2025.59	2000.00
30.	O43	District Plan - Gondiya	5966.88	5799.02	-167.86	37.52
31.	Q04	Secretariat - Economic Services	554.47	538.27	-16.20	92.77
32.	R01	Medical and Public Health	435520.32	413742.38	-21777.94	18764.98
33.	R02	Secretariat - Social Services	938.21	928.02	-10.19	236.93
34.	S01	Medical and Public Health	146936.37	146836.18	-100.19	9400.26
35.	T02	Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes	97817.71	97794.43	-23.28	1211.49
36.	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	279621.38	270046.15	-9575.23	37318.09
37.	V02	Co-operation	62696.34	62526.06	-170.28	12496.89
38.	W06	Secretariat - Social Services	2233.67	2035.66	-198.01	1171.47
39.	X01	Social Security and Nutrition	265962.72	260546.73	-5415.99	2706.08
40.	Y02	Water Supply and Sanitation	73465.83	62186.49	-11279.34	3578.61
41.	ZD01	Secretariat and Other Social Services	520.74	393.62	-127.12	21.60
42.	ZD02	Art and Culture	13334.43	8091.92	-5242.51	858.89
43.	ZE01	Social Security and Welfare	22193.57	20587.15	-1606.42	2557.61
44.	ZF01	Secretariat - General Services	608.35	567.17	-41.18	12.00
<b>Revenue - Charged</b>						
45.	A01	Governor and Council of Ministers	992.39	903.09	-89.30	42.93
46.	C01	Revenue and District Administration	8.31	5.49	-2.82	17.56
47.	D01	Interest Payments	3168.92	2658.54	-510.38	28.70
48.	E01	Interest Payments	100382.40	87794.68	-12587.72	147.64
49.	I01	Interest payments	20204.25	20173.22	-31.03	50.68
50.	J01	Administration of Justice	15823.38	14848.10	-975.28	1686.96
51.	N01	Interest Payments	1406.87	1198.86	-208.01	179.66
52.	Q01	Interest Payments	3881.92	2602.96	-1278.96	23.63
53.	T01	Interest Payments	1693.02	1514.68	-178.34	654.94

Sr. No.	Appropriation No.	Name of the Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>B - Capital - Voted</b>						
54.	U01	Interest Payments	400.74	375.22	-25.52	75.59
55.	C10	Capital Expenditure on Economic Services	13792.13	12182.49	-1609.64	1023.36
56.	D09	Capital Expenditure on Animal Husbandry	1235.00	844.54	-390.46	47.51
57.	H07	Capital Expenditure on Social Services and Economic Services	225373.28	197064.59	-28308.69	14200.06
58.	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	108724.12	84598.32	-24125.80	12613.19
59.	H09	Capital Outlay on Removal of Regional Imbalance	14511.00	14423.29	-87.71	5742.99
60.	K11	Capital Expenditure on Energy	201414.79	196428.00	-4986.79	3319.64
61.	L07	Capital Expenditure on Rural Development	70506.26	56906.21	-13600.05	15000.01
62.	M04	Capital Expenditure on Food	416431.26	363864.61	-52566.65	5000.00
63.	N04	Capital Expenditure on Social Services	92875.00	51489.48	-41385.52	9500.00
64.	O10	Capital Outlay on Other Rural Development Programmes	283028.34	72933.16	-210095.18	5598.42
65.	S04	Capital outlay on Medical and Public Health	6225.00	5141.08	-1083.92	400.00
66.	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	152090.63	69872.83	-82217.80	275.05
67.	V03	Capital Expenditure on Social Services	15286.37	15111.16	-175.21	4094.15
68.	V05	Capital Expenditure on Economic Services	10903.40	7889.86	-3013.55	15000.01
69.	Y06	Capital Expenditure on Economic and Social Services	17633.87	17358.31	-275.56	638.72
<b>Capital - Charged</b>						
70.	I06	Internal Debt of the State Government	39722.04	39722.02	-0.02	53.65



# CHAPTER - VI

## ASSETS AND LIABILITIES

### 6.1 Assets

The existing form of accounts does not depict the value of Government assets like land, buildings, etc, except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the extent quantified by the interest rate and Maturity Profile of existing loans.

#### 6.1.1 Investments and Returns

Total investments as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹ 90,678 crore at the end of 2012-2013. Dividends received during the year were ₹ 47 crore (i.e. 0.05 per cent).

Investments in PSUs increased by ₹ 7,662 crore and there was a increase in dividend income of ₹ 17 crore.

The increase in investments of ₹ 7,662 crore during 2012-13 was mainly due to increased capital contributions to Godavari Marathwada Irrigation Development Corporation (₹ 1,426 crore), Konkan Irrigation Development Corporation (₹ 651 crore), Maharashtra Krishna Valley Development Corporation (₹ 1,531 crore), Tapi Irrigation Development Corporation (₹ 450 crore), Vidarbha Irrigation Development Corporation (₹ 2,677 crore), Maharashtra State Road Transport Corporation (₹ 262 crore), Maharashtra Water Conservation Development Corporation (₹ 176 crore) and Mahatma Phule Backward Class Development Corporation Limited, Mumbai (₹ 120 crore) as compared to the previous year.

#### 6.1.2 Cash balance and investment of Cash Balances

(₹ in crore)

Particulars	As on 31 <sup>st</sup> March 2012	As on 31 <sup>st</sup> March 2013	Increase (+)/ Decrease(-)
<b>General Cash Balance</b>	(-) 335	(-) 139	196
<b>Cash with the departmental officers</b>	4	5	1
<b>Investments from cash balances</b>	25,885	36,621	10,736
<b>Investment from Earmarked balances-</b>	10,418	12,356	1,938
a. General and other Reserve Funds	11	11	-
b. Sinking Fund	10,393	12,331	1,938
c. Funds for Development of Milk supply	1	1	-
d. Other Development and Welfare Funds	13	13	-
<b>Total Cash Balances</b>	35,972	48,843	12,871
<i>Interest realized</i>	1,316	2,411	1,095

- The interest received on investment of cash balances was 4.74 per cent during 2012-13 while interest paid by Government on its borrowings during the year was 7.13 per cent.

- The State Government's cash balances of ₹ 48,843 crore at the end of current year showed an increase by 35 per cent (₹ 12,471 crore) over the previous year.
- The State Government maintained the required minimum cash balance of ₹ 5.58 crore with the Reserve Bank during 2012-13 for 357 days and availed itself of the special ways and means advances for eight days.
- The closing cash balance according to the Reserve Bank of India was ₹ 181.18 crore (debit) against the general cash balance of ₹ 194.42 crore (credit) reflected in State Government Accounts. The difference of ₹ 13.24 crore (credit) is under reconciliation.
- Investments held in the Cash Balance Investment Account as on 31st March 2013 were ₹ 36,621.15 crore. The details are as under:-
  - (i) Government of India Treasury Bills ₹ 36,620.46 crore
  - (ii) Other State Government Securities less than ₹ 1 crore
  - (iii) Other Investments ₹ 0.69 crore

### 6.1.3 Loans and Advances by the State Government

The total loans and advances made by the State Government during 2012-13 were ₹ 1416 crore. The outstanding total loans and advances to be recovered from Government Corporations/ Companies, non-Government Institutes, Local bodies, etc. at the end of 2012-13 were ₹ 20,740 crore.

Information as regards recoveries in arrears in respect of principal and interest was to be furnished by 15th July 2013 by the Government Department have not been received from all 30 Departments.

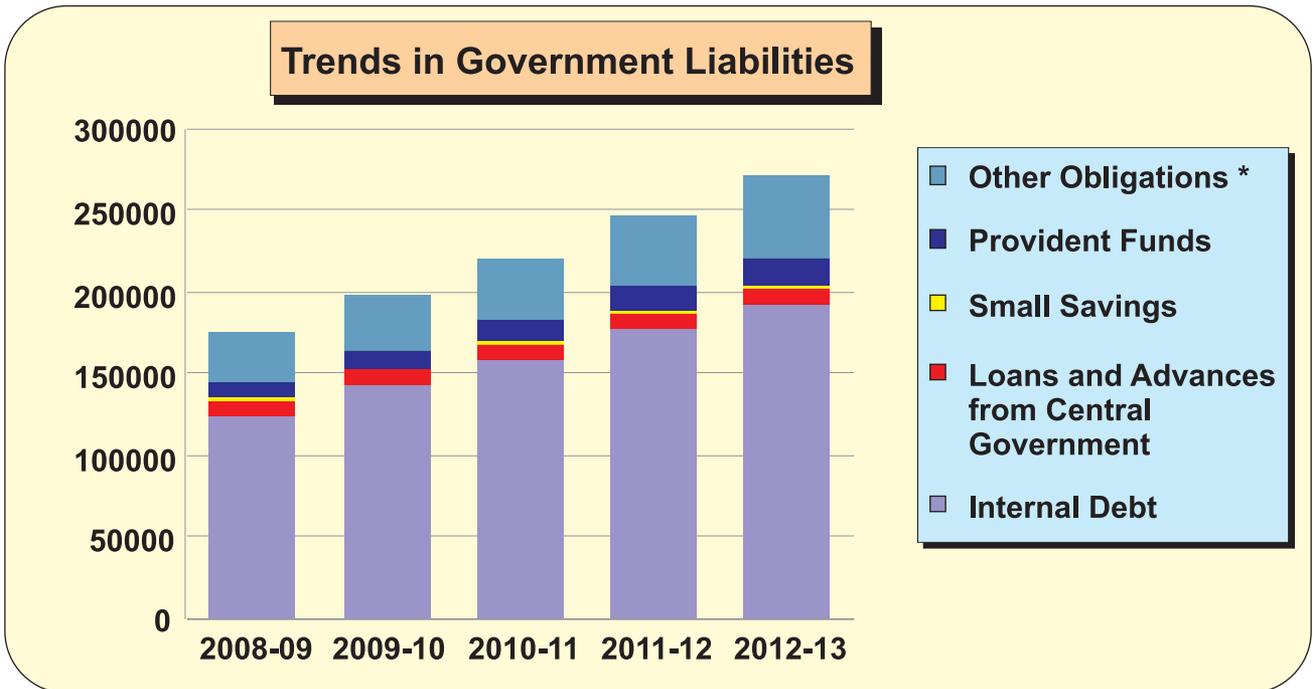
## 6.2 Debts and Liabilities

Liabilities of the State Government increased by ₹ 23,740 crore from ₹ 2,45,338 crore in 2011-12 to ₹ 2,69,078 crore during 2012-13. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 15,073 crore i.e. from ₹ 1,85,394 crore in 2011-12 to ₹ 2,00,467 crore at the end of the current year. Article 293 of the Constitution of India empowers the State Government to borrow, within the territory of India, on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. However, no law under Article 293 of the Constitution has been passed by the Legislature laying down the limits within which Government may borrow on the security of the Consolidated Fund of the State. Details of the Public Debt and total liabilities of the State Government are as under:-

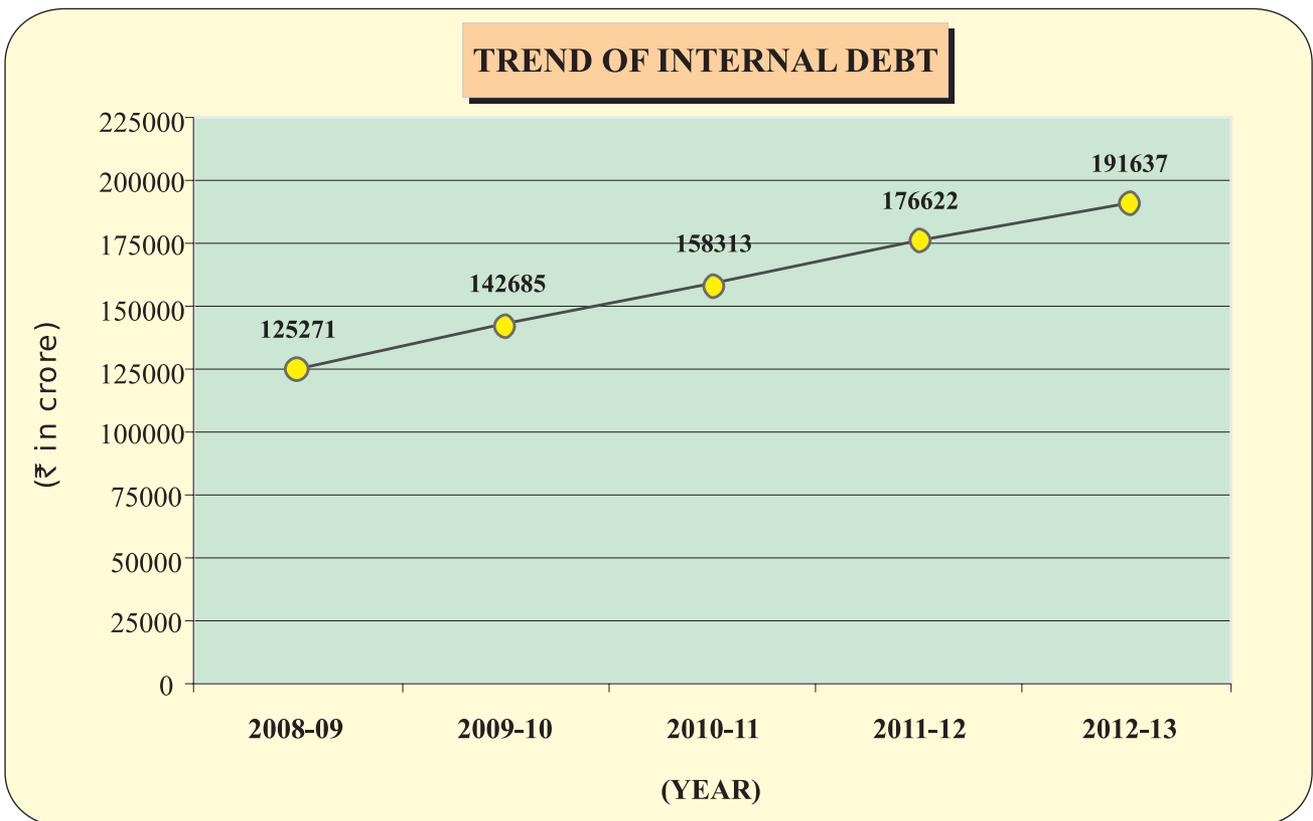
(₹ in crore)					
Year	2008-09	2009-10	2010-11	2011-12	2012-13
Internal Debt	1,25,271	1,42,685	1,58,313	1,76,622	1,91,637
Loans and Advances from Central Government	8,424	8,749	9,086	8,772	8,830
Total Public Debt *	1,33,695(19)	1,51,434(17)	1,67,399(16)	1,85,394(15)	2,00,467(15)
Small Savings	1,433	1,551	1,741	1,952	2,146
Provident Funds	9,466	11,138	12,971	15,020	17,014
Other Obligations	29,554	32,703	38,839	42,972	49,452
Total Liabilities *	1,74,148(25)	1,96,826(22)	2,20,950(21)	2,45,338(20)	2,69,078(20)
GSDP	6,92,749	9,01,330	10,68,327	11,99,548	13,72,644

\* Figures in brackets represent percentage to GSDP.

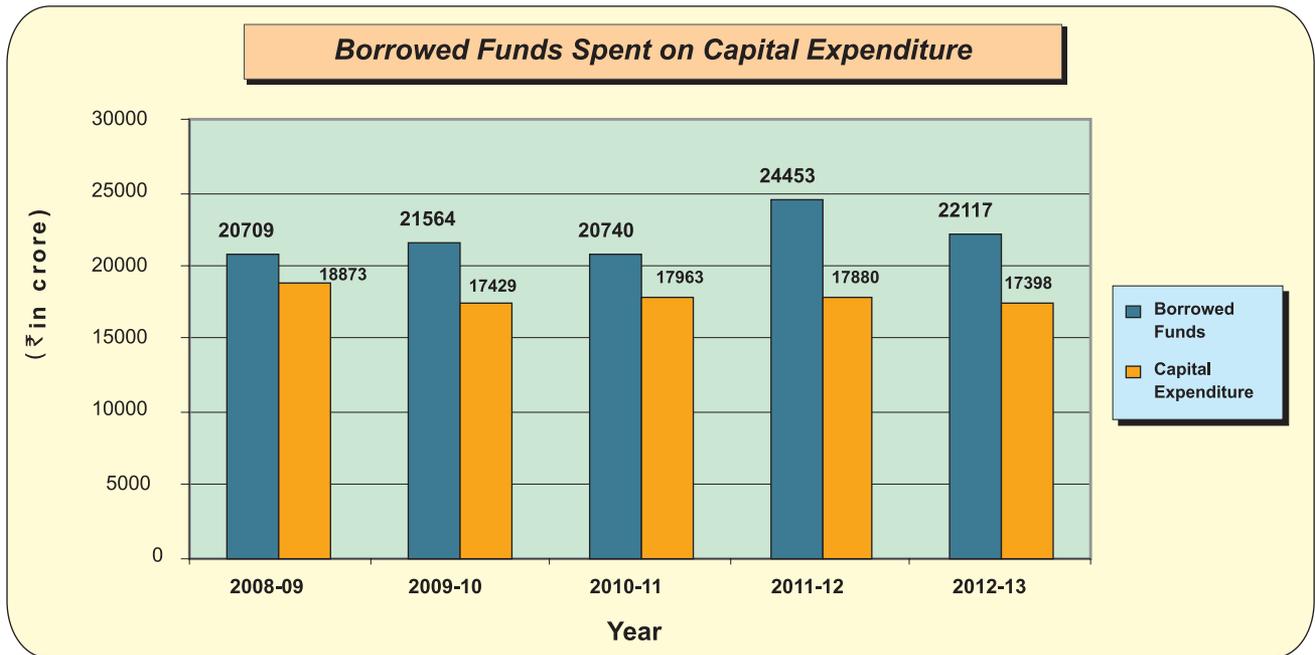
The trend of increase in Internal Debt of the State Government is as under:-



\* Includes interest and non-interest bearing obligations such as local funds, other earmarked funds, etc.



### 6.3 Proportion of borrowed funds spent on Capital Expenditure



It is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest.

The State Government, however, did not utilize the borrowings fully for capital expenditure. The less spending was in the range of 3 per cent to 27 per cent during last five years.

Further cent per cent of the Internal debt of ₹ 21,366 crore raised during 2012-2013 was used for discharge of debt obligations (₹ 6,351 crore) and payment of interest (₹ 15,145 crore) thereon.

### 6.4 Guarantees (Contingent Liabilities)

The position of guarantees given by the State Government for the repayment of loans, including interest, raised by Statutory Corporations, Government Companies, Co-operative Societies, etc. is given below:-

(₹ in crore)

Year	Amount Guaranteed (Principal only at the end of the year)	Amount outstanding	
		Principal	Interest
2008-2009	56,908	38,547	12,924
2009-2010	47,422	31,870	10,813
2010-2011	27,069	11,586*	3,455*
2011-2012	28,139	11,586*	3,455*
2012-2013	24,812	6,743	2,502

Information about outstanding guarantee was awaited from the institutions. Year-wise information awaited is as follows:-

- 2008-2009 - 45 institutions.
- 2009-2010 - 33 institutions.
- 2010-2011 - 01 institution.
- 2011-2012 - All institutions.
- 2012-2013 - 03 institutions

- Same for 2011-12 as the details were not furnished by the Government for that year.



# CHAPTER - VII

## OTHER ITEMS

### 7.1 Contingency Fund

Contingency Fund of the State is designed to meet contingencies. The following details indicate the extent of use of this Fund during last five years:-

Component	2008-09	2009-10	2010-11	2011-12	2012-13
Number of sanctions from Contingency Fund	90	59	62	43	48
Total amount withdrawn from Contingency Fund (₹ in crore)	879	143	187	531	355
Withdrawals from Contingency Fund as a percentage to total Budget Provision	1	< 1	< 1	1	< 1

### 7.2 Financial assistance to Local Bodies and others

During past five years, Grants-in-aid to local bodies, etc., has increased from ₹ 35,669 crore in 2008-09 to ₹ 62,352 crore in 2012-13. Details of Grants-in-aid for the past five years are as under:-

(₹ in crore)

Institutions	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	8,215	11,638	11,482	13,845	20,167
Municipal Corporations and Municipalities	1,652	1,709	4,350	4,871	4,346
Zilla Parishads and Other Panchayati Raj Institutions	10,502	11,727	13,261	14,295	16,444
Development Agencies	1,915	299	187	277	247
Hospital and Other Charitable Institutions	674	1,065	1,085	1,313	1,792
Other Institutions	12,711	18,151	17,281	20,762 (A)	19,356 (B)
<b>Total</b>	<b>35,669</b>	<b>44,589</b>	<b>47,646</b>	<b>55,363</b>	<b>62,352</b>
Assistance as per percentage of Net Revenue Expenditure	47	47	45	45	45

(A) Includes Education, Sports, Art and Culture: ₹ 5,136 crore, Social Welfare and Nutrition : ₹ 2,888 crore, Agriculture and Allied Activities : ₹ 2,300 crore, Welfare of SC,ST and OBC : ₹ 1,596 crore, Administrative Services : ₹ 1,159 crore and Housing : ₹ 1,020 crore.

(B) Includes Education, Sports, Art and Culture: ₹ 1,578 crore, Social Welfare and Nutrition : ₹ 4,337 crore, Agriculture and Allied Activities : ₹ 2,969 crore, Welfare of SC,ST and OBC : ₹ 1,891 crore, Administrative Services : ₹ 1,271 crore and Housing : ₹ 1,267 crore.

### 7.3 Rush of Expenditure

The Financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Accounts during March 2013 ranging from 53 to 100 *per cent* of the total expenditure during the year indicates a tendency to utilize the budget at the close of the financial year. The flow of expenditure during the four quarters of 2012-13 in the above mentioned heads was as below :

(₹ in crore)

Head of Account	Description	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Total	During March 2013	Percentage of expenditure in March 2013 to total expenditure of the year
2075	Miscellaneous General Services	10	17	16	134	177	117	66
2204	Sports and Youth Services	20	25	53	163	261	133	51
4217	Capital Outlay on Urban Development	....	....	....	171	171	166	97
4236	Capital Outlay on Nutrition	....	....	....	60	60	60	100
4402	Capital Outlay on Soil and Water Conservation	37	21	190	501	749	407	54
4425	Capital Outlay on Co-operation	5	2	5	148	160	148	93
6216	Loans for Housing	....	....	....	1	1	1	100
6217	Loans for Urban Development	....	....	2	45	47	39	83
6401	Loans for Crop Husbandry	....	....	....	5	5	5	100

## 7.4 Reconciliation of Accounts

Unless there is one Controlling Officer for one grant, the scientific reconciliation between the figures of Expenditure/Receipts booked in the Accountant General Offices and Departmental records is impossible. Following 3 Departments have not sent the list of Controlling Officers responsible for reconciliation for the year 2012-13.

1. Parliamentary Affairs Department
2. Housing Department
3. Environment Department

The expenditure to the extent of ₹ 40,780.46 crore (27.88 *per cent*) remained un-reconciled till August 2013. Also there was delay in the reconciliation of the account by the Departmental Authorities.

No Administrative Department of the Government has reconciled the receipts booked in the Service heads as well as Loan heads of accounts except the Major Heads 0029-Land Revenue, 0030-Stamps and Registration Fees, 0035-Taxes on Immovable Property other than Agricultural Land, 0041-Taxes on Vehicles, 0049-Interest Receipts, 0070-Other Administrative Services, 0075-Miscellaneous General Services, 0210-Medical and Public Health, 0215-Water Supply and Sanitation, 0220-Information and Publicity, 0404-Dairy Development, 0406-Forestry and Wild Life, 0408-Food, Storage and Warehousing, 0551- Hill Areas, 0702-Minor Irrigation, 0853-Non-ferrous Mining and Metallurgical Industries, 1053-Civil Aviation and 97.08 *per cent* of the receipts had remained un-reconciled till August 2013.

## 7.5 Rendition of Accounts by Treasuries

Treasuries, Public Works Divisions, Forest Divisions, Dairy Development Officers, District Supply Officers (Food) and Commissioner, State Excise, Mumbai render initial accounts to the offices of the Principal Accountant General/Accountant General (Accounts & Entitlements). The general Monthly Civil Accounts of State Government is prepared on the basis of the transactions recorded in the initial accounts along with inter Government transactions taking place in other State Governments in India and also outside India.

During the year 2012-13, 2 Accounts of Public Works Divisions could not be accounted in the concerned Monthly Civil Accounts, due to delay in receipt. However they were included in the subsequent month's Civil Accounts.

Similarly, 93 Accounts of Dairy Development Department, 11 Accounts of the State Excise Department and 355 compiled Accounts of District Supply Officers (Food) were incorporated in the subsequent months due to their late receipt. The delay in receipt ranged from 1 month to 3 months. However, all the Monthly Accounts which were in arrears as on March 2013 were received and incorporated before the closure of Annual Accounts for 2012-13.

## 7.6 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money through Abstract Contingent Bills. As per the Maharashtra Treasury Rules, 1968, the DDOs are to submit Detailed Contingent Bills (Vouchers in support of final expenditure) within 30 days to the Office of the Accountants General and Pay & Accounts Officer, Mumbai.

The fact that to the end of 31st March 2013, 11,953 bills for ₹ 1,000 crore including 1314 bills for ₹ 377 crore relating to 2012-13, were outstanding. To the extent of non receipt of Detailed Contingent Bills, the expenditure shown during the year cannot be vouched as final.

## 7.7 Utilisation Certificates for Grants-in-aid given by the Government-

The Bombay Financial Rules, 1959 provide that for the grants provided for specific purposes, utilization certificates (UCs) should be obtained by the departmental officers from the grantee institutions and after verification, the UCs should be forwarded to the offices of the Accountants General and Pay & Accounts Office, Mumbai, within 12 months from the dates of their sanction.

The position of outstanding UCs as on 31.03.2013 was as under-

Year	Number of UCs awaited	Amount involved (₹ in crore)
Up to 2010-11	105730	45,008
2011-12	14284	11,737
2012-13	29792	26,156
<b>Total</b>	<b>149806</b>	<b>82,901</b>

## 7.8 Commitments on account of incomplete Capital Works

During the year 2012-2013, Capital Expenditure of ₹ 652.37 crore was incurred on various projects taken up by the Engineering Departments. The information in respect of abandoned projects is awaited.

## 7.9 Open Market Borrowings

As on 31 March 2012, the Cash Balance Investment Account of the State Government was ₹ 25,884.62 crore. During the year, the State Government raised open market loans to the tune of ₹ 17,499.85 crore at interest rates ranging from 8.54 *per cent* to 8.91 *per cent*. The closing Cash Balance Investment Account as on 31 March 2013 was ₹ 36,621.16 crore.



