

A		GENERAL DATA*		
Sr.No.	Particulars		Figures	
1	Area		3.08 lakh Sq. km.	
	Population			
2	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)	82.90 per cent	
6	Infant mortality **(per 1000 live births) (All India Average = 50 per 1000 live births)		25	
7	Life Expectancy at birth **(All India Average = 63.5 years)		67.2 years	
	Gini Coefficient ****			
8	a.	Rural (All India = 0.29)	0.24	
	b.	Urban (All India = 0.38)	0.38	
9	Gross State Domestic Product (GSDP) 2012-13 at current price		1372644 crore	
10	Per capita GSDP CAGR (2003-04 to 2012-13)		Maharashtra	14.83 per cent
			General Category States	14.94 per cent
11	GSDP CAGR (2003-04 to 2012-13)		Maharashtra	16.73 per cent
			General Category States	16.37 per cent
12	Population growth (2003-04 to 2012-13) (as per Census 2001)		Maharashtra	16.00 per cent
			General Category States	13.22 per cent

B		FINANCIAL DATA#		
Particulars		2003-04 to 2011-12		2003-04 to 2012-13
CAGR		General Category States	Maharashtra	Maharashtra
		(In per cent)		
a.	of Revenue Receipts	17.48	17.07	17.16
b.	of Own Tax Revenue	17.44	16.88	17.01
c.	of Non Tax Revenue	12.64	10.98	12.18
d.	of Total Expenditure	14.15	13.20	12.94
e.	of Capital Expenditure	16.83	10.24	8.72
f.	of Revenue Expenditure on Education	16.85	15.50	15.26
g.	of Revenue Expenditure on Health	15.35	13.88	14.40
h.	of Salary and Wages	14.18	13.50	13.33
i.	of Pension	18.36	18.87	17.75

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round)

** Infant Mortality rate (Economic Survey 2012-13)

*** Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2011-12

**** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), Gini co-efficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher

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

Fiscal Responsibility and Budgetary Management Act and Rules

(Reference: Paragraph 1.1; Page 2)

MAHARASHTRA FISCAL RESPONSIBILITY AND BUDGETARY MANAGEMENT ACT, 2005

The State Government has enacted the Maharashtra Fiscal Responsibility and Budget Management (MFRBM) 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 Maharashtra 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 MFRBM 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 Maharashtra 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 MFRBM (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 3 *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 MFRBMR (Amendment) Rules, 2012. However, there were no changes 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 2011. 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.
- The revenue balance continues to be adverse due to the upward revision of salaries on the basis of the Sixth Pay Commission. Fiscal deficit will be maintained at three *per cent* of GSDP so as to avoid a disruptive squeeze on plan expenditure. The medium term objective would be to consolidate economic growth with consequent high growth in revenues and channellise public expenditure for human resource development and infrastructure development. At the same time, it has been ensured that public investment in Agriculture, Human Development and Infrastructure is not squeezed and the State GSDP would grow around nine *per cent* in real terms over the next three years.
- The State Government has developed its own Fiscal Correction Path 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.

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	
A	STATE REVENUE ACCOUNT						
1	States Own Tax Revenue	59106.30	73495.65	83686.07	93945.98	105412.63	119554.95
2	States own Non-Tax Revenue	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 to 6)	19451.38	24670.13	28087.02	30608.34	33358.81	36525.48
8	Total Revenue Receipts (3+7)	86910.29	107159.23	121503.92	134869.00	149705.00	167670.00
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 (Govt 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	Total Revenue Expdr (9+10)	94916.17	112846.87	121445.71	134832.00	149449.00	165932.50
17	Salaries+Pension+Interest (11+12+13)	56229.62	70340.55	77732.13	89724.72	98651.05	106095.73
18	as % 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	CONSOLIDATED REVENUE ACCOUNT						
1	Interest payments(Off-Budget Debt)	727.50	536.45	508.87	500.00	500.00	490.00
2	Consolidated Revenue Deficit (19-B 1)	(-) 8733.38	(-) 6224.09	(-) 450.66	(-) 463.00	(-) 244.00	1247.50
C	CONSOLIDATED DEBT						
1	Outstanding debt and liability incl off budget	181447.00	205689.00	226926.00	253449.48	283154.48	316424.08
2	Total Outstanding guarantees of which guarantee on account of borrowings and SPV borrowings	17319.55	15040.87	14992.00	14678.00	14222.00	13982.00
D	CAPITAL ACCOUNT						
1	Capital Outlay	17428.66	18823.27	22438.91	26099.06	29473.42	34491.99
2	Disbursement of Loans and Adv	1261.06	1108.59	898.72	982.94	1061.58	1148.51
3	Recoveries of Loans and Adv	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 (19+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
	GSDP at current prices	901330	1029621	1184064	1326152	1485290	1663525

Source: Information received from Government

Time series data on
State Government Finances

(Reference: Paragraph 1.3; Page 9)

(₹ in crore)							
	2008-09	2009-10	2010-11	2011-12	2012-13		
(1)	(2)	(3)	(4)	(5)	(6)		
Part A: Receipts							
1. Revenue Receipts	81270.68	86910.29	105867.82	121286.14***	142947.23		
(i) Tax Revenue (own resources)	52029.94(64)	59106.34(68)	75027.10(71)	87608.46 (72)	103448.58 (72)		
Taxes on Agricultural Income	0	0	0	0 (0)	0.00 (0)		
Taxes on Sales, Trade, etc.	30680.53(59)	32676.02(55)	42482.72(57)	50596.36 (58)	60079.72 (58)		
State Excise	4433.76(8)	5056.63(9)	5961.85(8)	8605.47 (10)	9297.11 (9)		
Taxes on Vehicles	2220.22(4)	2682.30(5)	3532.90(5)	4137.42 (5)	5027.42 (5)		
Stamps and Registration fees	8287.63(16)	10773.65(18)	13515.99(18)	14407.49 (16)	17548.25 (17)		
Land Revenue	546.22(1)	714.04(1)	1094.98(1)	963.81 (1)	1074.02 (1)		
Taxes on Goods and Passengers	891.95(2)	976.60(2)	599.88(1)	574.25 (1)	690.74 (1)		
Other Taxes	4969.63(10)	6227.10(10)	7838.78(10)	8323.66 (9)	9731.32 (9)		
(ii) Non-tax Revenue	9789.94(12)	8352.61(10)	8225.04(8)	8167.70 (7)	9984.40 (7)		
(iii) State's share of Union taxes and duties	8018.41(10)	8248.11(9)	11419.78(11)	13343.34 (11)	15191.92 (11)		
(iv) Grants-in-aid from GOI	11432.39(14)	11203.23(13)	11195.90(10)	12166.64 (10)	14322.33 (10)		
2. Miscellaneous Capital Receipts	18.01	25.07	17.28	455.83	0.00		
3. Recoveries of Loans and Advances	560.21	514.84	640.09	558.74	862.85		
4. Total revenue and Non-debt capital receipts (1 + 2 + 3)	81848.90	87450.20	106525.19	122300.71	143810.08		
5. Public Debt Receipts	20709.02	21564.42	20739.78	24452.56	21725.12		
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20323.44	20812.20	19919.86	24146.19	20974.33		
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	385.58	752.22	819.92	306.37	750.79		
6. Appropriation from Contingency Fund	400.00	600.00	0.00	1000.00	725.00		
7. Inter State settlement	0.00	0.00	0.00	0.00	0.00		
8. Total receipts in the Consolidated Fund (4+5+6+7)	102957.92	109614.62	127264.97	147753.27	166260.20		
9. Contingency Fund Receipts	708.94	351.93	853.00	511.20	875.00		
10. Public Accounts receipts	37356.22	44071.51	48406.32	53389.38	47059.63		
11. Total receipts of the State (8+9+10)	141023.08	154038.06	176524.29	201653.85	214194.83		
Part B: Expenditure							
12. Revenue expenditure (Per cent of 15)	75693.92(79)	94915.97(84)	106459.38(85)	123554.19 (87)	138735.98 (88)		
Plan	12408.31(16)	16736.93(18)	16927.59(16)	22035.04 (18)	24530.08 (18)		
Non-Plan	63285.61(84)	78179.04(82)	89531.79(84)	101519.15 (82)	114205.90 (82)		
General Services (incl. Interests payments)	26584.71(35)	32070.96(34)	37704.23(36)	42852.88 (35)	47665.67 (34)		
Social Services	31052.20(41)	41004.66(43)	48282.06(45)	54812.21 (44)	62038.97 (45)		
Economic Services	16813.24(22)	20371.94(21)	19285.36(18)	24868.75 (20)	27550.82 (20)		
Grants-in-aid and Contribution	1243.77(2)	1468.41(2)	1187.73(1)	1020.35 (1)	1480.52 (1)		
13. Capital Expenditure (Per cent of 15)	18873.21(20)	17428.66(15)	17963.37(14)	17879.54 (12)	17397.98 (11)		
Plan	12775.78(68)	14668.30(84)	15654.05(87)	15031.38 (84)	15094.60 (87)		
Non-Plan	6097.43(32)	2760.36(16)	2309.32(13)	2848.16 (16)	2303.38 (13)		
General Services	459.26(2)	712.01(4)	541.49(3)	795.91 (4)	901.69 (5)		
Social Services	2064.67(11)	1478.86(9)	1240.71(7)	2096.95 (12)	1823.98 (11)		
Economic Services	16349.28(87)	15237.79(87)	16181.17(90)	14986.68 (84)	14672.31 (84)		

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

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

Lower rounding

Appendix - 1.5 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
14. Disbursement of Loans and Advances (Per cent of 15)	1280.59(1)	1261.08(1)	959.08(1)	836.28 (1)	1415.94(1)
15. Total Expenditure (12+13+14)	95847.72	113605.71	125381.83	142270.01	157549.90
16. Repayments of Public Debt	3220.77	3825.39	4773.61	6458.35	6652.52
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2800.24	3398.45	4290.63	5837.92	5959.59
Net transactions under Ways and Means Advances and Overdrafts	0.00	0.00	0	0.00	0.00
Loans and Advances from Government of India [§]	420.53	426.94	482.98	620.43	692.93
17. Appropriation to Contingency Fund	650.00	350.00	850.00	500.00	875.00
18. Total disbursement out of Consolidated Fund (15+16+17)	99718.49	117781.10	131005.44	149228.36	165077.42
19. Contingency Fund disbursements	401.93	603.00	11.20	1000.00	734.62
20. Public Account disbursements	30506.56	31721.02	39557.62	46962.93	35511.03
21. Total disbursement by the State (18+19+20)	130626.98	150105.12	170574.26	197191.29	201323.07
Part C: Deficits					
22. Revenue Deficit(-)/Surplus (+) (1-12)	5576.76	(-) 8005.68	(-) 591.56	(-) 2438.28[@]	4211.25
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-) 13998.82	(-) 26155.51	(-) 18856.64	(-) 20139.53[@]	(-) 13739.82
24. Primary Deficit (-)/Surplus (+) (23-25)	(-) 1699.51	(-) 12045.01	(-) 3208.67	(-) 2634.90[@]	5335.82
Part D : Other Data					
25. Interest Payments (included in revenue expenditure)	12299.31	14110.50	15647.97	17504.63	19075.64
26. Financial Assistance to local bodies etc.	35668.96	44,589.32	47,646.45	55,363.01	63767.90
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	21	nil	nil	nil	8
Overdraft availed (days)	nil	nil	nil	nil	nil
28. Interest on WMA/Overdraft	0.67	0.00	0.00	0.00	0.22
29. Gross State Domestic Product (GSDP)	692749^C	901330^C	1068327^C	1199548^C	1372644^D
30. Outstanding Fiscal liabilities (year-end)	179262	203165	229569	255756	281434
31. Outstanding guarantees (year-end) (including interest)	51470.55	42683.10	15040.87	13,977.44[#]	9245.72
32. Maximum amount guaranteed (year-end)	88371.06	73958.00	44413.93	28139.20	41352.75
33. Number of incomplete projects	144	209	233	614^{&}	782^{&}
34. Capital blocked in incomplete projects	5341.74	5632.95	5699.76	43681.43^{&}	62,152.25^{&}
<i>Source: Finance accounts of the respective years</i>					

§ Includes Ways and Means Advances from GoI

D Advance estimates as furnished by Directorate of Economics and Statistics, Government of Maharashtra

C Based on Economic Survey of Maharashtra

@ Excludes write of central loans (₹ 170.23 crore) from the Revenue Receipts

& Includes incomplete projects of Maharashtra Krishna Vikas Development Corporation, Konkan Irrigation Development Corporation, Vidarbha Irrigation Development Corporation, Tapi Irrigation Development Corporation and Godavari Marathwada Irrigation Development Corporation

differs from closing balance of last year (2011-12) owing to updated information furnished by State Government

Appendix - 1.5 (concl.d.)

	(1)	(2)	(3)	(4)	(5)	(6)
Part E: Fiscal Health Indicators						
I Resource Mobilization						
Own Tax revenue/GSDP	7.51	6.56	7.29	7.02	7.54	
Own Non-Tax Revenue/GSDP	1.41	0.93	0.80	0.65	0.73	
Central Transfers/GSDP	1.16	0.92	1.11	1.11	1.11	
II Expenditure Management						
Total Expenditure/GSDP	13.8	12.6	12.2	11.40	11.5	
Total Expenditure/Revenue Receipts	117.9	130.7	118.4	117.30	110.2	
Revenue Expenditure/Total Expenditure	79.0	83.5	84.9	86.84	88.1	
Expenditure on Social Services/Total Expenditure	34.6	37.4	39.5	40.00	40.5	
Expenditure on Economic Services/Total Expenditure	34.6	31.3	28.3	28.01	26.8	
Capital Expenditure/Total Expenditure	19.7	15.3	14.3	12.57	11.0	
Capital Expenditure on Social and Economic Services/Total Expenditure.	19.2	14.7	13.9	12.01	10.5	
III Management of Fiscal Imbalances						
Revenue deficit (surplus)/GSDP	0.8	(-) 0.9	(-) 0.1	(-) 0.2	0.3	
Fiscal deficit/GSDP	(-) 2	(-) 2.9	(-) 1.8	(-) 1.6	(-) 1.0	
Primary Deficit (surplus) /GSDP	(-) 0.2	(-) 1.3	(-) 0.3	(-) 0.2	0.4	
Revenue Deficit(surplus) /Fiscal Deficit	0	30.6	3.1	(-) 11.4	(-) 30.6	
Primary Revenue Deficit (surplus)/GSDP	2.7	0.7	1.5	1.3	1.7	
IV Management of Fiscal Liabilities						
Fiscal Liabilities/GSDP	25.9	22.5	22.3	20.5	20.50	
Fiscal Liabilities/RR	220.6	233.8	216.8	210.9	196.9	
Primary deficit (surplus) <i>vis-à-vis</i> quantum spread (%)#	(-) 10.82	(-) 29.56	(-) 13.98	(-) 11.13	28.46	
Debt Redemption (Principal +Interest)/ Total Debt Receipts	75.8	74.08#	87.71	87.19	103.47	
V Other Fiscal Health Indicators						
Return on Investment	0.13	0.13	0.06	0.04	0.05	
Balance from Current Revenue (₹ in crore)	9984	9562	8345	10331	20339	
Financial Assets/Liabilities	0.8	0.8	0.8	0.8	0.8	

Figures differs from previous year due to correction

Abstract of Receipts and Disbursements
for the year 2012-13

(Reference: Paragraph 1.1.1 Page 2)

(₹ in crore)										
Receipts					Disbursements					
2011-12			2012-13	2011-12			Non-Plan	Plan	Total	2012-13
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SECTION-A : REVENUE										
121286.14	I	Revenue receipts	142947.23	123554.19	I	Revenue expenditure	114205.90	24530.08	138735.98	138735.98
87608.46		Tax revenue	103448.58	42852.88		General services	47058.81	606.86	47665.67	
				54812.21		Social services	46869.64	15169.33	62038.97	
8167.70		Non-tax revenue	9984.40	29878.81		Education, Sports, Art and Culture	31991.71	1864.88	33856.59	
				5001.63		Health and Family Welfare	4036.13	1899.64	5935.77	
13343.34		State's share of Union Taxes	15191.92	7437.80*		Water Supply, Sanitation, Housing and Urban Development	2679.05	4434.87	7113.92	
				47.50		Information and Broadcasting	50.78	6.23	57.01	
1723.10		Non-Plan grants	4675.86	5116.63		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2419.56	3997.08	6416.64	
				720.67		Labour and Labour Welfare	537.13	193.05	730.18	
6380.06		Grants for State Plan Scheme	5630.13	6541.07		Social Welfare and Nutrition	5090.42	2764.09	7854.51	
				68.10		Others	64.86	9.49	74.35	
4063.48		Grants for Central and Centrally sponsored Plan Schemes	4016.34	24868.75		Economic Services	18944.11	8606.71	27550.82	
				6145.21		Agriculture and Allied Activities	4338.81	2879.12	7217.93	
				2524.49		Rural Development	1755.33	2643.92	4399.25	
				43.86		Special Areas Programmes	0.45	47.68	48.13	
				2700.52		Irrigation and Flood Control	1923.91	649.84	2573.75	
				5526.72		Energy	5183.25	287.55	5470.80	
				2545.82		Industry and Minerals	2520.97	79.13	2600.10	
				4199.24		Transport	3125.47	1090.87	4216.34	
				67.31		Science, Technology and Environment	0.06	72.00	72.06	
				1115.58		General Economic Services	95.88	856.61	952.49	
				1020.35		Grants-in-aid and Contributions	1333.34	147.18	1480.52	
2268.05	II	Revenue deficit carried over to Section B		0.00	II	Revenue Surplus carried over to Section B				4211.25

* Higher rounding

Lower rounding

Note: Revenue Receipts of 2011-12 include ₹ 170.23 crore, the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Government by the Ministries of Finance written off as per the recommendation of the ThFC

Appendix - 1.6 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SECTION B									
31509.39	III.	Opening Cash balance including Permanent Advances and Cash Balance Investment	35971.95	0	III.	Opening Overdraft from RBI			0
455.83	IV.	Miscellaneous Capital receipts	0.00	17879.54	IV.	Capital Outlay	2303.38	15094.60	17397.98
				795.91		General Services	88.91	812.78	901.69
				2096.95		Social Services	148.30	1675.68	1823.98
				154.82		Education, Sports, Art and Culture	0.00	166.01	166.01
				405.06		Health and Family Welfare	0.00	460.47	460.47
				449.19		Water Supply, Sanitation, Housing and Urban Development	152.12	226.99	379.11
				877.75		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	580.35	580.35
				81.02		Social Welfare and Nutrition	(-)3.82	96.85	93.03
				129.11		Others	0.00	145.01	145.01
				14986.68		Economic Services	2066.16	12606.15	14672.31
				1235.56		Agriculture and Allied Activities	317.41	1115.56	1432.97
				870.62		Rural Development	0.00	804.37	804.37
				72.96		Special Area Programme	0.00	66.76	66.76
				8031.14		Irrigation and Flood Control	1403.62	5821.94	7225.56
				1861.98		Energy	0.00	1933.91	1933.91
				4.85		Industry and Minerals	(-) 0.01	2.25	2.24
				2812.88		Transport	262.02	2857.06	3119.08
				96.69		General Economic Services	83.12	4.30	87.42
				0		Science Technology and Environment	0.00	0.00	0
558.74	V	Recoveries of Loans and Advances	862.85	836.28	V	Loans and Advances disbursed			1415.94
183.20		From Power Projects	208.84	187.62		For Power Projects		426.67	
213.26		From Government Servants	220.07	212.17		To Government Servants		318.45	
162.28		From others	433.94	436.49		To Others		670.82	
0	VI	Revenue surplus brought down	4211.25	2268.05	VI	Revenue deficit brought down			0.00

* Higher rounding

Appendix - 1.6 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
24452.56	VII. Public Debt receipts		21725.12	6458.35	VII. Repayment of Public Debt				6652.52
	External debt	0			External debt			0	
24146.19	Internal debt other than Ways and Means Advances and Overdraft	20974.33		5837.92	Internal debt other than Ways and Means Advances and Overdraft			5959.59	
0	Net transactions under Ways and Means Advances including Overdraft	0		0	Net transactions under Ways and Means Advances including Overdraft			0	
306.37	Loans and Advances from Central Government	750.79		620.43	Repayment of Loans and Advances to Central Government			692.93	
1000	VIII. Appropriation from Contingency Fund		725	500	VIII. Appropriation to Contingency Fund				875
511.20	IX. Contingency Fund		875.00	1000	IX. Contingency Fund				734.62
53389.38	X. Public Account receipts		47059.63	46962.93	X. Public Account disbursements				35511.02
4449.03	Small Savings and Provident Funds	4759.89		2188.66	Small Savings and Provident Funds			2572.25	
3052.51	Reserve Funds	4960.13		1653.02	Reserve Funds			2983.70	
(-) 1491.27	Suspense and Miscellaneous	(-) 11307.73		17.97	Suspense and Miscellaneous			(-) 11407.70	
21834.84	Remittances	21989.52		22090.59	Remittances			21147.11	
25544.27	Deposits and Advances	26657.82		21012.69	Deposits and Advances			20215.66	
	XI. Closing Overdraft from Reserve Bank of India			35971.95	XI. Cash Balance at end				48843.72
				0.14	- Cash in Treasuries			0.14	
	XII. Inter State Settlement		0	(-)368.47	- Deposits with Reserve Bank			(-) 194.42	
				33.55	- Local Remittances			55.10	
				3.89	- Departmental Cash Balance			4.61	
				0.47	- Permanent Advances			0.49	
				25884.62	- Cash Balance Investment			36621.16	
				10417.75	- Investment of earmarked balances			12356.64	
111877.10	Total		111430.80	111877.10	Total				111430.80

Source: Finance Accounts of the respective years

Summarised financial position of the Government of Maharashtra as on 31 March 2013

(Reference: Paragraphs 1.9.1; Page 42)

		(₹ in crore)	
As on 31.03.2012	LIABILITIES	As on 31.03.2013	
176622.00	Internal Debt		191636.74
89804.12	Market Loans bearing interest	106128.39	
21.74	Market Loans not bearing interest	21.56	
1386.52	Loans from LIC	1136.52	
85409.62	Loans from other institutions	84350.27	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
8772.04	Loans and Advances from Central Government		8829.91
6.73	Pre 1984-85 Loans	6.73	
82.18	Non-Plan Loans	76.04	
8682.93	Loans for State Plan Schemes	8747.14	
0.17*	Loans for Central Plan Schemes	0.00	
0.03	Loans for Centrally Sponsored Plan Schemes	0.00	
0	Ways and Means Advances	0.00	
500.00	Contingency Fund		640.38
16971.84	Small Savings, Provident funds etc.		19159.48
32497.71	Deposits		38939.73
20892.02	Reserve Funds		22868.45
8334.80	Suspense and Miscellaneous Balances		8434.76
1441.20	Remittances		2283.61
266031.61	TOTAL		292793.06
As on 31.03.2012	ASSETS	As on 31.03.2013	
155936.62	Gross Capital Outlay on Fixed Assets		173334.29
83016.00	Investments in shares of Companies, Corporations etc.	90677.84	
72920.62	Other Capital Outlay	82656.45	
20186.63	Loans and Advances		20739.72
5384.43	Loans for Power Projects	5602.26	
13753.09	Other Development Loans	13989.97	
1049.11	Loans to Government servants	1147.49	
12.32	Advances		12.18
35971.95	Cash		48843.72
0.14	Cash in Treasuries	0.14	
(-) 368.47	Deposits with Reserve Bank	(-) 194.42	
33.55	Local remittances	55.10	
3.89	Departmental Cash Balance	4.61	
0.47	Permanent Advances	0.49	
25884.62	Cash Balance Investments	36621.16	
10417.75	Investment of earmarked balances	12356.64	
54440.66	Deficit on Government Accounts		50379.72
2268.05	(i) Revenue Surplus of the Current Year	(-) 4211.25	
0.00	(ii) Pro forma correction	0.31	
(-) 500.01	(iii) Amount closed to Government Accounts	150.00	
52672.62	Accumulated deficit upto 31 March 2008	54440.66	
(-) 516.57	Capital Receipts		(-) 516.57
(-) 60.74 [§]	Upto previous year	(-) 516.57	
(-) 455.83	During the year	0.00	
266031.61	TOTAL		292793.06

Source: Finance Accounts of the respective years

Explanatory Notes for Appendices 1.5, 1.6 and 1.7.

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 1.7, 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 ₹ 13.24 crore (credit) 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 ₹ 13.24 crore

* Higher rounding

§ differs by ₹ 0.28 crore due to proforma correction

Statement of funds transferred by Government of India directly to State implementing agencies

(Reference: Paragraph 1.2.2; Page 8)

(₹ in crore)				
GoI Scheme	Implementing Agency	Funds released by Government of India		
		2011-12	2012-13	Increase(+)/ Decrease (-)
(1)	(2)	(3)	(4)	(5)
DRDA- Administration (75:25)	District Rural Development Agency	32.93	14.34	(-) 18.59
Indira Awas Yojana (75:25)		533.71	508.71	(-)25.00
Swaranajayanti Gram Swarajgar Yojana (75:25)		315.38	267.18	(-) 48.20
National Rural Employment Guarantee Scheme (100:00)		1040.44	1573.24	532.80
Integrated Watershed Management Programme (92:08)		418.78	522.91	104.13
Sarva Shiksha Abhiyan(60:40)	Maharashtra Prathamik Shikshan Parishad	1179.63	1068.81	(-) 110.82
Micro Irrigation (80:20)	Vasantrao Naik State Agriculture Extension	....	41.01	41.01
Swaranajayanti Shahari Rojgar Yojana(75:25)	State Urban Development Agency	54.06	102.72	48.66
Pradhan Mantri Gram Sadak Yojana (100:00)	Maharashtra Rural Roads Development Agency	796.01	0	(-) 796.01
Accelerated Rural Water Supply Scheme(100:00)	State Water and Sanitation Mission	718.36	1061.71	343.35
Central Rural Sanitation Scheme(100:00)		58.00	124.09	66.09
National Rural Health Mision (85:15)	State Health Society Maharashtra	1152.65	833.85	(-) 318.80
National Rural Health Mision(NRHM) Central Sector(100:00)		1.19	1.00	(-) 0.19
National Rural Health Mision(NRHM) Central Sector (100:00)	International Institute for Population Sciences	28.5	14.72	(-) 13.78
Hospitals and Dispensaries (Under NRHM) (100:00)	State Health Society Maharashtra	8.8	11.93	3.13
National Programme for Prevention and Control of Fluorosis (100:00)		5.86	4.80	(-) 1.06
Development and Upgradation of Ayush Institutes/Colleges (100:00)		1	0.00	(-) 1.00
National AIDS Control Programme including STD Control (100:00)	Maharashtra State AIDS Control Society	47.22	44.10	(-) 3.12
	Mumbai Districts AIDS Control Society	15.81	12.63	(-) 3.18
Tobacco Control (100:00)	International Institute for Population Sciences	....	....	....
MPs Local Area Development Scheme (100:00)	District Collector, Maharashtra.	191.5	359.50	168.00
Medicinal Plants (100:00)	Maharashtra State Horticulture and Medicinal Plants Board	3.27	0.00	(-) 3.27
Poultry Venture Capital Fund(100:00)	National Bank for Agriculture and Rural Development	8.56	19.65	11.09
Crime and Criminal Tracking Network and System (100:00)	Maharashtra State Police Housing Welfare Corporation Ltd.	13.18	0.00	(-) 13.18
National Project for Cattle and Buffalo Breeding (100:00)	Maharashtra Livestock Development Board	10	7.06	(-) 2.94
Special Package for 31 Suicide Prone Districts (100:00)	Maharashtra Livestock Development Board	....	0.00	....
Adult Education and Skill Development Scheme (100:00)	State Literacy Mission Authority, Maharashtra	0.09	5.00	4.91
Assistance to State for Developing Export Infrastructure and Allied Activities (ASIDE) (100:00)	Maharashtra Industrial Development Corporation Ltd	....	....	....
National Afforestation and Eco Development Board (100:00)	Agriculture Finance Corporation Ltd.	4.76	0.72	(-) 4.04
Grid Interactive Renewable Power MNRE (100.00)	The Maharashtra State Co-operative Bank Limited	26.13	25.71	(-) 0.42

Appendix - 1.8 (concl.d.)

(₹ in crore)				
GoI Scheme	Implementing Agency	Funds released by Government of India		
		2011-12	2012-13	Increase(+)/ Decrease (-)
(1)	(2)	(3)	(4)	(5)
Handlooms (100:00)	Maharashtra State Handloom Corporation Ltd.	....	....	....
National Horticulture Mission (85:15)	Maharashtra State Horticulture and Medicinal Plants Board	93.99	128.20	34.21
	National Horticulture Research and Development Foundation	9.76	7.77	(-) 1.99
	National Research Centre for Citrus	4.20	0.00	(-) 4.20
Development of Market Infrastructure Grading and Standardisation (100:00)	National Bank for Agriculture and Rural Development	219.64	151.00	(-) 68.64
Development of Market Infrastructure Grading and Standardisation (100:00)	Maharashtra State Agricultural Marketing Board	0.00	6.32	6.32
Gramin Bhandar Yojana/ Rural Godowns (100:00)	National Bank for Agriculture and Rural Development	....	237.00	237.00
Dairy Venture Capital Fund (100:00)	National Bank for Agriculture and Rural Development	....	....	....
Integrated Development of Small Ruminant and Rabbits (100:00)	National Bank for Agriculture and Rural Development	4	8.46	4.46
Establishment of Poultry Estates (100:00)	National Bank for Agriculture and Rural Development	0.08	0.00	(-)0.08
National Bamboo Mission (100:00)	Director of Social Forestry Maharashtra State	....	....	....
Pollution Abatement (100:00)	Maharashtra Pollution Control Board	1.91	0.00	(-)1.91
Development and Strengthening of infrastructure facilities for production and distribution of quality Seeds (100:00)	Maharashtra State Seeds Corporation Ltd.	2.5	1.22	(-)1.28
	Maharashtra State Seeds Certification Agency	0.00	1.20	1.20
National Food Security Mission (100:00)	Maharashtra State Seeds Corporation Ltd.	4.88	0.00	(-)4.88
	Maharashtra Small Farmers Agri. Business Consortium	136.85	241.82	104.97
Off Grid DRPS	Maharashtra Energy Development Agency	0.00	2.41	2.41
	National Bank for Agriculture and Rural Development	0.00	50.10	50.10
Piggery Development	National Bank for Agriculture and Rural Development	0.00	10.00	10.00
Priyadarshini Scheme	National Bank for Agriculture and Rural Development	0.00	11.48	11.48
Product/Infrastructure Development for Destinations and Circuits	Maharashtra Tourism Development Corporation Ltd.	0.00	6.52	6.52
Total		7143.63	7488.89	345.26

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

Department-wise profile of ongoing projects

(Reference: Paragraph 1.8.1.2; Page 38)

(₹ in crore)						
Department	No. of ongoing projects	Initial Budgeted cost	Revised total Cost	Cost overrun	Cumulative actual expenditure as on 31.3.2013	
PWD	Buildings	11	20.44	NA-I(B)/NA-II(C)	0.00	38.20
		29	118.03	0	0	121.47
		17	95.65	0	0	51.81
	Housing	1	2.18	0	NA	4.89
	Roads	51	680.91	NA-I(B)/NA-II(C)	0.00	105.16
		15	6.66			54.03
		11	29.32			68.21
	Bridges	24	70.37	NA-I(B)/NA-II(C)	0.00	36.30
		13	6.95			14.18
		9	12.48			19.57
	Total	181	1042.99	0	0	513.82

Source : Appendix X of Finance Accounts 2012-13

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

NA – Information awaited from department

Appendix 1.10

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)
AGRICULTURE, ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES DEPARTMENT											
Mumbai Region											
1	Greater Mumbai Milk Scheme, Worli	1947	2011-12	2850.51	1897.72	67.89	4169.38	(-3394.59)	299.30	(-3095.29)	(-108.59)
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	2011-12	2664.51	1522.37	47.48	2785.85	(-2380.59)	279.77	(-2100.82)	(-78.84)
4	Central Dairy, Goregaon	1951	2011-12	7002.80	783.69	34.11	2718.10	(-7805.14)	735.29	(-7069.85)	(-100.96)
5	Unit Scheme, Mumbai	1950	2011-12	2672.43	1757.98	55.23	0.00	62.31	280.61	342.92	12.83
6	Agricultural Scheme, Mumbai	1950	2011-12	1070.48	753.58	15.45	0.00	(-298.99)	112.40	(-186.59)	(-17.43)
7	Electrical Scheme, Mumbai	1950	2011-12	657.76	12.34	0.62	0.00	(-482.00)	69.06	(-412.94)	(-62.78)
8	Water Supply Scheme, Mumbai	1950	2011-12	1538.88	742.97	15.98	0.00	(-435.84)	161.58	(-274.26)	(-17.82)
9	Cattle Feed Scheme, Mumbai	1950	2011-12	127.49	19.65	0.61	0.00	(-123.65)	13.39	(-110.26)	(-86.49)
10	Cattle Breeding and Rearing Farm, Palghar	1979	2011-12	146.96	55.99	1.21	28.31	(-85.58)	15.43	(-70.15)	(-47.73)
11	Dairy Project, Dapchari	1960	2011-12	1051.79	450.04	21.42	42.87	(-835.52)	110.44	(-725.08)	(-68.94)
12	Government Milk Scheme., Govt. Bhiwandi	1987	2011-12	122.92	27.62	1.99	65.00	(-109.27)	12.91	(-96.36)	(-78.39)
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2011-12	59.35	12.13	1.05	0.00	(-38.41)	6.23	(-32.18)	(-54.22)
14	Government Milk Scheme., Khopoli	1966	2011-12	186.56	141.80	10.02	904.66	(-82.12)	19.59	(-62.53)	(-33.52)
15	Government Milk Scheme., Mahad	1966	2010-11	113.75	82.75	1.84	0.00	(-54.80)	11.94	(-42.86)	(-37.68)
16	Government Milk Scheme., Chiplun	1966	2011-12	209.51	70.73	6.10	34.54	(-173.52)	22.00	(-151.52)	(-72.32)
17	Government Milk Scheme., Ratnagiri	1965	2011-12	168.95	111.92	3.84	266.35	(-1464.60)	17.74	(-1446.86)	(-856.38)
18	Government Milk Scheme., Kankavali	1966	2011-12	275.60	159.80	10.27	248.48	(-157.66)	28.94	(-128.72)	(-46.71)
	TOTAL	--		21181.87	8668.08	301.38	12135.61	(-17859.97)	2224.09	(-15635.88)	(-73.82)
Pune Region											
19	Government Milk Scheme., Pune	1950	2011-12	1055.19	414.45	38.58	1035.93	(-1158.81)	110.79	(-1048.02)	(-99.32)
20	Government Milk Scheme., Mahabaleshwar	1966	2011-12	176.69	43.51	2.46	204.42	(-84.47)	18.55	(-65.92)	(-37.31)
21	Government Milk Scheme., Satara	1979	2011-12	1378.64	297.96	9.37	352.97	(-551.13)	144.76	(-406.37)	(-29.48)
22	Government Milk Scheme., Miraj	1961	2011-12	3248.67	462.56	0.32	395.68	(-2232.71)	341.11	(-1891.60)	(-58.23)
23	Government Milk Scheme., Solapur	1960	2011-12	198.77	29.82	1.89	66.83	(-263.41)	20.87	(-242.54)	(-122.02)
	TOTAL			6057.96	1248.30	58.62	2055.83	(-4290.53)	636.08	(-3654.45)	(-60.32)
Nashik Region											
24	Government Milk Scheme., Nashik	1960	2011-12	247.91	87.27	4.35	174.59	(-332.94)	26.03	(-306.91)	(-123.80)
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2011-12	44.16	13.35	0.02	0.36	(-64.90)	4.64	(-60.26)	(-136.46)
26	Government Milk Scheme., Ahmednagar	1969	2011-12	606.24	140.94	9.69	377.46	(-645.22)	63.66	(-581.56)	(-95.93)
27	Government Milk Scheme., Chalisgaon	1969	2011-12	181.16	19.22	0.40	0.00	(-94.78)	19.02	(-75.76)	(-41.82)
28	Government Milk Scheme., Dhule	1961	2011-12	864.25	238.03	11.35	481.67	(-457.34)	90.75	(-366.59)	(-42.42)
	TOTAL			1943.72	498.81	25.81	1034.08	(-1595.18)	204.10	(-1391.08)	(-71.57)

Appendix - 1.10 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aurangabad Region											
29	Government Milk Scheme., Aurangabad	1962	2011-12	611.30	255.11	7.90	415.49	(-906.88)	64.19	(-842.69)	(-137.85)
30	Government Milk Scheme., Udgir	1971	2011-12	1414.04	586.32	2131.01	972.06	(-1345.86)	148.47	(-1197.39)	(-84.68)
31	Government Milk Scheme., Beed	1976	2011-12	1879.60	548.91	11.43	1935.72	(-879.59)	197.36	(-682.23)	(-36.30)
32	Government Milk Scheme., Nanded	1977	2011-12	334.32	106.38	5.25	205.53	(-511.76)	35.10	(-476.66)	(-142.58)
33	Government Milk Scheme, Bhoom	1978	2011-12	585.40	144.70	6.37	1253.95	(-355.13)	61.47	(-293.66)	(-50.16)
34	Government Milk Scheme, Parbhani	1979	2011-12	392.93	68.63	3.37	669.06	(-393.63)	41.26	(-352.37)	(-89.68)
	TOTAL			5217.59	1710.05	2165.33	5451.81	(-4392.85)	547.85	(-3845.00)	(-73.69)
Amravati Region											
35	Government Milk Scheme., Amravati	1962	2011-12	947.84	898.47	6.38	518.90	(-337.91)	99.52	(-238.39)	(-25.15)
36	Government Milk Scheme., Akola	1962	2011-12	1383.08	462.48	0.00	165.87	(-691.27)	145.22	(-546.05)	(-39.48)
37	Government Milk Scheme., Yavatmal	2000	2011-12	356.62	193.64	6.09	204.36	(-172.89)	37.45	(-135.44)	(-37.98)
38	Government Milk Scheme., Nandura	1979	2011-12	201.49	63.14	2.40	188.62	(-180.65)	21.16	(-159.49)	(-79.16)
	TOTAL			2889.03	1617.73	14.87	1077.75	(-1382.72)	303.35	(-1079.37)	(-181.77)
Nagpur Region											
39	Government Milk Scheme., Nagpur	1958	2011-12	719.01	101.43	3.20	1710.67	(-743.60)	75.50	(-668.10)	(-92.92)
40	Government Milk Scheme., Wardha	1976	2011-12	785.23	32.00	1.18	356.89	(-249.78)	77.10	(-172.68)	(-21.99)
41	Government Milk Scheme., Chandrapur	1979	2011-12	0.00	92.69	4.02	1364.28	(-107.83)	0.00	(-107.83)	0.00
42	Government Milk Scheme., Gondia	1979	2011-12	925.39	113.60	2.39	929.52	(-380.20)	97.17	(-283.03)	(-30.58)
	TOTAL			2429.63	339.72	10.79	4361.36	(-1481.41)	249.77	(-1231.64)	(-50.69)
Land Development Bulldozer Scheme											
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
	TOTAL			182.24	79.16	4.52	52.38	(-100.50)	24.25	(-76.25)	(-41.84)
Revenue and Forest Department											
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1926	1985-86	1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
	TOTAL			1857.85	15.27	9.27	826.24	383.32	170.74	554.06	29.82
Food, Civil Supplies and Consumer Protection Department											
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)
	TOTAL			146635.78	533.26	51.11	253216.73	(-12035.16)	11467.57	9003.73	0.83

Source: Proforma Accounts

Active and Inoperative Reserve Funds

(Reference: Paragraph 1.9.3; Page 44)

(₹ in crore)				
Classification	Opening balance	Receipt	Payment	Closing Balance
Inoperative Reserve Funds				
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
TOTAL	29.01	0	0	29.01
Active Reserve Funds				
8115-103 - Depreciation Reserve Fund - Road Transport Department Depreciation Fund	0.67	(-)0.48	(-)0.07	0.26
8121-109 - General Insurance Fund	403.43	172.14	312.68	262.89
8222 - Sinking Funds	10392.43	1938.83	0.00	12331.26
8229-101-Dev. Fund for Edu.- Liabrary fund	43.27	78.41	78.38	43.30
8229-119 - Employment Guarantee Fund	9681.33	357.00	117.40	9920.93
Fund for Development schemes-Cotton price Fluctuation Fund	8.94	0.00	0.00	8.94
Consumer Protection Fund	9.95	0.39	0.04	10.30
Maharashtra Mining Development Fund	288.96	105.66	171.40	223.22
8235-200 - Other funds - Special fund for compensatory Afforestation	38.34	0.00	0.00	38.34
TOTAL	20867.32	2651.95	679.83	22839.44

Source: Notes to Accounts, Finance Accounts (Vol-I)

Appendix 1.12

Statement showing details of Government investments and accumulated losses in Government Companies as of September 2013

(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	Loss making companies having accumulated losses
			Equity	Loans outstanding		
A. Working Government Companies						
AGRICULTURE and ALLIED						
1	Maharashtra State Farming Corporation Limited	2010-11	2.75	128.85	(-)13.88	(-)173.20
2	The Maharashtra Fisheries Development Corporation Limited	2006-07	4.04	1.10	(-)0.31	(-)5.70
Sector wise total			6.79	129.95	(-)14.19	(-)178.90
FINANCE						
3	Maharashtra State Handlooms Corporation Limited	2012-13	84.45	20.08	(-)1.39	(-)114.16
4	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited	2011-12	10.00	-	(-)0.58	(-)0.84
Sector wise total			94.45	20.08	(-)1.97	(-)115.00
INFRASTRUCTURE						
5	Development Corporation of Konkan Limited	2005-06	8.81	5.92	(-)0.41	(-)12.57
6	Maharashtra State Road Development Corporation Limited	2010-11	773.56	-	(-)257.49	(-)3097.00
Sector wise total			782.37	5.92	(-)257.90	(-)3109.57
POWER						
7	MSEB Holding Company Limited	2011-12	15101.44	6578.01	(-)192.83	(-)3653.34
8	Maharashtra Power Development Corporation Limited	2011-12	-	-	(-)0.12	(-)1012.31
9	Maharashtra State Electricity Distribution Company Limited	2011-12	0.05	445.42	(-)1.75	(-)4649.14
Sector wise total			15101.49	7023.43	(-)194.70	(-)9314.79
SERVICES						
10	Mumbai Metro Rail Corporation Limited	2011-12	-	-	(-)0.18	(-)0.19
Sector wise total			0.00	0.00	(-)0.18	(-)0.19
Total A (All sector wise working Government companies)			15985.10	7179.38	(-)468.94	(-)12718.45

Appendix - 1.12 (concl.)

(₹ in crore)						
Sr. No	Sector and name of the company	Period of accounts	State Government		Net profit/ loss	Loss making companies having accumulated losses
			Equity	Loans outstanding		
B. Non-working companies						
AGRICULTURE and ALLIED						
11	Dairy Development Corporation of Marathwada Limited	2011-12	0.20	–	(-)0.0006	(-)3.08
12	Ellora Milk Products Limited	2011-12	–	–	(-)0.0007	(-)1.52
13	Vidarbha Quality Seeds Limited	2012-13	–	–	(-)0.0006	(-)0.39
Sector wise total			0.20	0.00	(-)0.0019	(-)4.99
FINANCE						
14	Kolhapur Chitranagri Mahamandal Limited	1997-98	3.24	0.13	(-)0.17	(-)1.47
Sector wise total			3.24	0.13	(-)0.17	(-)1.47
INFRASTRUCTURE						
15	Development Corporation of Vidarbha Limited	2011-12	7.17	8.37	(-)0.39	(-)14.43
16	The Maharashtra Land Development Corporation Limited	2011-12	3.00	46.90	(-)0.0001	(-)20.01
17	Maharashtra Rural Development Corporation Limited	2011-12	0.05	–	(-)0.0003	(-)0.05
Sector wise total			10.22	55.27	(-)0.39	(-)34.49
MANUFACTURING						
18	Maharashtra Electronics Corporation Limited	2012-13	9.69	57.72	(-)18.99	(-)281.84
19	Maharashtra State Textile Corporation Limited	2012-13	236.16	173.91	(-)37.53	(-)885.41
20	Sahyadri Glass Works Limited	1993-94	–	–	(-)0.41	(-)9.22
21	The Gondwana Paints and Minerals Limited	2012-13	–	–	(-)0.0005	(-)1.34
22	The Pratap Spinning, Weaving and Manufacturing Company Limited	2012-13	–	–	(-)0.006	(-)63.86
Sector wise total			245.85	231.63	(-)56.94	(-)1241.67
MISCELLANEOUS						
23	Vidarbha Tanneries Limited	2012-13	–	–	(-)0.0005	(-)1.17
Sector wise total			0.00	0.00	(-)0.0005	(-)1.17
Total B (All sector wise non-working Government companies)			259.51	287.03	(-)57.50	(-)1283.79
Grand Total (A + B)			16244.61	7466.41	(-)526.44	(-)14002.24
<i>Information received from Principal Accountant General (Audit)-III, Mumbai</i>						

Appendix 1.13

Statement showing the outcome of analysis of budgetary assumptions 2012-13

(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
Revenue Receipts	136712	142947	6235	4.56
<i>of which</i>				
Tax Revenue	93295	103449	10154	10.88
<i>Taxes on Sales, Trade etc.</i>	53362	60080	6718	12.59
<i>State excise</i>	9450	9297	(-)153	(-)1.62
<i>Taxes on vehicles</i>	4200	5027	827	19.69
<i>Stamps and Registration fees</i>	15730	17548	1818	11.56
<i>Taxes on Goods and Passenger</i>	894	691	(-)203	(-)22.71
<i>Land Revenue</i>	1601	1074	(-)527	(-)32.92
<i>Taxes and duties on electricity</i>	4810	5896	1086	22.58
<i>Other taxes</i>	3248	3836	588	18.1
Non Tax Revenue	10886	9984	(-)902	(-)8.29
<i>Interest Receipts</i>	1326	2464	1138	85.82
<i>Miscellaneous General Services</i>	396	318	(-)78	(-)19.7
<i>Non-ferrous Mining and Metallurgical Industries</i>	2406	2038	(-)368	(-)15.3
<i>Other Non-Tax Revenue</i>	6758	5164	(-)1594	(-)23.59
Share of Union Taxes and Duties	15729	15192	(-)537	(-)3.41
Grants-in-aid from GoI	16802	14322	(-)2480	(-)14.76
Revenue Expenditure	136559	138736	2177	1.59
<i>of which</i>				
General Services	49557	47666	(-)1891	(-)3.82
<i>Administrative services</i>	14698	12472	(-)2226	(-)15.14
<i>Pension and Miscellaneous General Services</i>	11435	11649	214	1.87
<i>Appropriation for reduction or avoidance of debt/ transfer to RF</i>	1244	1244	0	0
<i>Interest Payments</i>	18523	19076	553	2.99
<i>Fiscal Services</i>	2181	1959	(-)222	(-)10.18
<i>Organs of State</i>	1476	1266	(-)210	(-)14.23
Social Services	62007	62039	32	0.05
<i>Education, Sports, Art and Culture</i>	33403	33857	454	1.36
<i>Social Welfare and Nutrition</i>	5668	7855	2187	38.59
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	6414	6417	3	0.05
<i>Health and Family Welfare</i>	6169	5936	(-)233	(-)3.78
<i>Water Supply, Sanitation, Housing and Urban Development</i>	9409	7114	(-)2295	(-)24.39
<i>Information and Broadcasting</i>	52	57	5	9.62
<i>Labour and Labour Welfare</i>	804	730	(-)74	(-)9.2
<i>Others</i>	88	73	(-)15	(-)17.05

Appendix - 1.13 (concl.)

1	2	3	4 (3-2)	5
Economic Services	23928	27551	3623	15.14
<i>Agriculture and Allied Services</i>	6940	7218	278	4.01
<i>Rural Development</i>	2968	4399	1431	48.21
<i>Special Area Programme</i>	44	48	4	9.09
<i>Irrigation and Flood Control</i>	2861	2574	(-)287	(-)10.03
<i>Energy</i>	3709	5471	(-)1762	(-)47.51
<i>Industry and Minerals</i>	1851	2600	749	40.46
<i>Transport and Communication</i>	4238	4216	(-)22	(-)0.52
<i>Science, Technology and Environment</i>	79	72	(-)7	(-)8.86
<i>General Economic Services</i>	1238	953	(-)285	(-)23.02
Grants-in-aid and Contributions	1067	1480	413	38.71
Capital expenditure	22444	17398	(-)5046	(-)22.48
<i>Irrigation and Flood Control</i>	8159	7226	(-)933	(-)11.44
<i>Transport and Communication</i>	3091	3119	28	0.91
<i>Energy</i>	2148	1934	(-)214	(-)9.96
<i>Health and Family Welfare</i>	504	460	(-)44	(-)8.73
<i>Education, Sports, Art and Culture</i>	163	166	3	1.84
<i>Water Supply, Sanitation, Housing and Urban Development</i>	264	379	115	43.56
<i>Rural Development</i>	2935	804	(-)2131	(-)72.61
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	1853	580	(-)1273	(-)68.7
<i>Others</i>	3327	2730	(-)597	(-)17.94
Revenue surplus (+)/ deficits (-)	152	4211	4059	2670.39
Fiscal Deficits (-)	(-)23066	(-)13740	9326	(-)40.43
Primary surplus (+)/ deficits (-)	4543	5336	793	17.46

Source: Finance Accounts and Budget documents

Details of grant released, disbursed and utilized

(Reference: Paragraph 1.3.5; Page 15)

(₹ in crore)					
Sr.No.		Name of the grant/Purpose	(2010-13)		
			Amount to be released as per recommendation of the XIII FC	Actual Release	Amount for which UC is submitted
1		Local Bodies			
	a)	Basic Grants to PRIs	1799.56	1882.74	913.95
	b)	General Performance Grant to PRIs	679.18	720.70	107.48
	c)	Forfeited grants to PRIs	0	76.66	29.23
	d)	Special Area Basic Grants to PRIs	23.70	23.70	5.92
	e)	Special Area Performance Grant to PRIs	11.80	7.90	0
		Total	2514.24	2711.70	1056.58
	f)	Basic Grants to ULBs	1040.03	1087.97	593.08
	g)	General Performance and Forfeited Grant to ULBs	392.50	272.11	97.97
		Total	1432.53	1522.46	691.05
2		Disaster Relief			
	a)	State Disaster Response Fund	1046.68	863.66	863.66
	b)	Capacity Building	15.00	10.00	10.00
		Total	1061.68	873.66	873.66
3		Improving outcome grants			
	a)	Improvement in Justice Delivery	325.59	162.80	38.70
	b)	Incentive for issuing UIDs	190.44	31.74	0
	c)	Improvement of Statistical Systems at State and District Level	21.00	7.00	0.02
	d)	Employee and Pension Database	10.00	2.50	2.50
	e)	District Innovation Fund	17.50	17.50	0
	f)	Infant Mortality	0	133.08	0
		Total	564.53	354.62	41.22
4		Environment Related Grants			
	a)	Forest	154.80	154.80	152.74
	b)	Water Sector Management	184.00	184.00	184.00
	c)	Renewable Energy ¹	0	0	0
		Total	338.80	338.80	336.74
5		Elementary Education	420.00	420.00	420.00
6		Roads and Bridges	974.00	974.00	311.07
7		State Specific Grants			
	i)	Construction of Anganwadi Centres	150.00	150.00	60.59
	ii)	Anti-Sea Erosion Measures	102.50	102.50	51.25
	iii)	Development of roads in hilly areas	100.00	100.00	36.26
	iv)	Police Training	111.50	111.50	48.66
	v)	Heritage Conservation	50.00	0	0
	vi)	Upgradation and Improvement of Prison	30.00	15.22	2.83
	vii)	Food Testing Labs	16.00	8.00	0
	viii)	Strengthening of ITIs	57.50	28.75	0
		Total	617.50	515.97	199.59
		GRAND TOTAL	7923.28	7711.21	3929.91

¹ No allocation was finalised until March 2013

Appendix 1.15

Details of grant received less than that recommended till 2013

(Reference: Paragraph 1.3.5; Page 15)

(₹ in crore)					
Sr. No	Name of the grant/ Purpose	Condition for release of subsequent instalment	Details of grant received less than that recommended till 2013		Reasons/Remarks
			Year from which the grant was recommended	Amount	
Local Bodies (PRIs)					
1	Special Area Performance Grant to PRIs	No conditions were stipulated. The grant was to be released by GoI from 2011-12 as per guidelines.	2010-11	3.90	Compliance to conditions was sent only in May 2011 though it was to be given by March 2011.
Local Bodies (ULBs)					
2	General Performance Grant to UDD	Submission of UCs of the earlier releases.	2012-13 (2 nd instalment)	130.84	Non submission of UCs.
Disaster Relief					
3	State Disaster Response Fund	On confirmation of accounting procedure.	2012-13 (2 nd instalment)	183.02	The GoI did not release the grant till March 2013. It was released only in May 2013.
4	Grant for Capacity Building under RFD	Submission of Perspective Plan approved by SEC and submission of UCs for the grants released.	2012-13	5.00	Delay in submission of UCs.
Total				188.02	
Improving Grants					
5	Grant for Improvement of Law and Justice	Utilisation of 50 per cent of 1 st instalment and formation of State Litigation Policy.	2011-12 (2 nd instalment)	54.26	Total grant due for release was ₹ 325.59 crore of which, only ₹ 162.80 crore was released during 2010-12 due to non-formulation of the State Litigation Policy.
			2012-13	108.53	
6	Incentive for issuing UID	To be released on a reimbursement basis based on various criteria <i>i.e.</i> mainly by identifying the BPL population.	2 nd instalment for 2010-11 onwards	158.70	₹ 31.74 crore already released could not be utilized as the GoI did not give clear guidelines regarding utilisation of the amount released.
7	Improvement of Statistical System	Achievement of milestones and utilization of at least 2/3 rd of the first instalment.	2011-12 and 2012-13	14.00	Total grant due for release was ₹ 21 crore of which, ₹ seven crore was released. The amount utilized was only ₹ 0.02 crore and the desired milestone was not achieved.
8	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. The UC for ₹ 2.50 crore was submitted only in June 2013.
Total				342.99	
State Specific Grants					
9a)	Heritage Conservation	To be released from 2011-12 on submission of action plan duly approved by HLMC and subsequent releases on utilization of at least 2/3 rd of 1 st instalment released.	2012-13	50.00	The GoI did not release the grant (₹ 50 crore) till March 2013 due to delay in submission of action plan. The GoI released the grant for ₹ 25 crore in August 2013.
b)	Upgradation and improvement of prisons			14.78	Of the total ₹ 30 crore, only ₹ 15.22 crore was released of which, ₹ 2.83 crore was utilized.
c)	Food Testing Labs			8.00	No UCs were submitted.
d)	Strengthening of ITIs			28.75	No UCs were submitted.
Total				101.53	
Grand Total				767.28	

Source: Information furnished by Departments

Appendix 1.16

Details of releases made by DMA from the retained amount

(Reference: Paragraph 1.3.5.2; Page 15)

(₹ in crore)			
Sr. No.	Particulars	Amount of release	Purpose of release
01	Latur Corporation	0.49	Deposit in High Court towards compensation for acquiring land for road development schemes. (Newly formed Municipal Corporation)
02	Udgir Municipal Council	0.30	Solid Waste management
03	Pune/DMA	7.00	Computerization of the office of the DMA
04	Ichalkaranji Municipal Council	2.00	Treatment of jaundice, construction of Intensive Care Unit, purchase of machinery (automatic chlorinator for water purification)
05	Arni Corporation	0.48	No specific reasons recorded. (Newly formed Municipal Corporation)
	TOTAL	10.27	

Rate of guarantee fees applicable to Co-operative institution

(Reference: Paragraph 1.9.4.2; Page 45)

Co-operative institutions	Rate	With effect from
Institutions dealing with cotton procurement scheme and consumer co-operative institutions dealing with scheme of distribution of essential commodities	₹ 0.50 per ₹ 100 <i>per annum</i>	1 November 1988
Institutions dealing with agricultural credit to weaker section co-operatives of handloom weavers and marketing co-operatives dealing with foodgrains procurements programme	Exempted	--
Institutions serving small and marginal farmers, landless labourers, economically weaker sections of society and scheduled castes and scheduled tribes	₹ 0.50 per ₹ 100 <i>per annum</i>	1 April 1997
Institutions defaulting in the repayment of loans and interest	₹ four per ₹ 100 <i>per annum</i> for guarantees given	1 April 1997
Co-operatives entitled to the concessional rate	₹ one per ₹ 100 <i>per annum</i>	1 April 1997

Difference in the balances of Government guarantees given to Cooperative Sugar Factories carried forward to the next year

(Reference: Paragraph 1.9.4.2; Page 48)

(₹ in crore)								
Year	Opening balance	Additions during the year	Reduction in guarantees due to repayment of loan	Invoked during the year		Closing balance	Guarantee fee	
				Discharged	Not Discharged		Receivable	Received/ Percentage received
1	2	3	4	5	6	7	8	9
2009-10	2236.61	100.51	237.98	—	—	2067.61 (161)	282.66	13.01 (4.6%)
2010-11	3433.99	375.65	631.75	—	—	3177.89 (162)	251.31	13.91 (5.53%)
2011-12	1663.38	209.42	276.60	12.83	—	1596.20 (109)	390.09	14.86 (3.8%)
2012-13	Figures not furnished by the Department							

1. Figures as reported by Sugar Commissioner, Pune
2. Figures include both Principal and interest
3. Figures in parentheses in column no. 7 indicate total number of sugar factories at the end of the year
4. Figures are reproduced from the reports furnished by the Sugar Commissioner to GoM. Audit could not vouch for its arithmetic accuracy

Details of difference in the amount of guarantee

(Reference: Paragraph 1.9.4.2; Page 48)

(₹ in crore)										
Sr. No.	Name of CSF	Amount guaranteed as per guarantee deed			Amount guaranteed as intimated by the office of Sugar Commissioner			Difference in the amount		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1	Rajgad, Bhor	4.50	0.53	5.03	4.10	0	4.10	0.40	0.53	0.93
2	Sant Damji, Mangalveda	9.20	1.18	10.38	9.20	0	9.20	0	1.18	1.18
3	Swami Samarth, Akalkot	8.70	1.05	9.75	24.30	7.70	32.00	(-) 15.6	(-) 6.65	(-) 22.25
4	Appasaheb Nalavde, Gadinglaj	6.90	0.89	7.79	6.90	0.47	7.37	0	0.42	0.42
5	Mohanrao Shinde, Miraj	8.00	0.84	8.84	28.80	23.99	52.79	(-) 20.80	(-) 23.15	(-) 43.95
6	V. K. Patil, Shreerampur	8.50	1.09	9.59	40.85	3.46	44.31	(-) 32.35	(-) 2.37	(-) 34.72
7	Agusti, Akola	9.00	1.12	10.12	16.02	1.08	17.10	(-) 7.02	0.04	(-) 6.98
8	Niphad, Niphad	11.38	0.96	12.34	45.46	2.95	48.41	(-) 34.08	(-) 1.99	(-) 36.07
9	Ganesh, Nashik	8.80	1.08	9.88	12.53	0.93	13.46	(-) 3.73	0.15	(-) 3.58
10	Nashik, Nashik	5.13	0.39	5.52	14.88	1.51	16.39	(-) 9.75	(-) 1.12	(-) 10.87
11	Ambejogai, Ambejogai	8.00	0.98	8.98	9.51	0	9.51	(-) 1.51	(-) 0.98	(-) 2.49
12	Vasant, Pusad	7.00	0.88	7.88	0.23	0.69	0.92	6.77	0.19	6.96

Appendix 1.20

Details of guarantees given by Social Justice and Special Assistance Department

(Reference: Paragraph 1.9.4.2; Page 48)

(₹ in crore)								
Sr No	Name of the State Corporation	National Corporation which provided loan	Amount of Government guarantee	Loans taken by the State Corporations	Loans disbursed by the State Corporations	Percentage of recovery to loans advanced	Additional guarantee sought by State Corporations	Additional guarantee agreed upon
1	Mahatma Phule Backward Class Development Corporation	NSFDC	42.92	87.32	60.48	18.66	70.00	35.00
		NSKFDC	5.00				95.00	47.5
2	Loksahir Annabau Sate corporation	NSFDC	50.00	42.29	36.20	4.46	50.00	25.00
3	Sant Rohitdas Leather Udyog and Development Corporation	NSFDC	15.00	54.85	39.52	13.04	40.00	20.00
4	Vasandrao Naik corporation	NBFDC	20.00	23.00	23.00	4.00	60.00	30.00
5	Maharashtra State Other Backward Class	NBFDC	50.00	63.90	59.22	22.00	150.00	75.00
6	Maharashtra State Handicapped Development Corporation	NHFDC	55.00	21.28	19.03	86.00	90.00	90.00
Total			237.92	292.64	237.45		555.00	322.50

Source: Information furnished by Social Justice Department

Appendix 1.21

Guarantee fees and penal interest recoverable from institutions

(Reference: Paragraph 1.9.4.2; Page 46, 49)

(₹ in crore)								
Sr. No.	Name of the Institution	Principal ²	Interest	Period	Guarantee fee received	Guarantee fee receivable ³ (including interest component)	Penal interest ⁴	Total
1	2	3	4	5	6	7	8	9
(A) Co-operation, Marketing and Textile Department								
1	Cooperative Sugar Factories (SSKs)	4267.02	1465.38	2008-09	0.38	28.28	31.68	59.96
		4267.02	1465.38	2009-10		28.66	25.22	53.88
		4298.96	1468.10	2010-11		28.84	18.45	47.29
		2168.41	1009.48	2011-12	2.27	13.62	5.45	19.07
		2168.41	1009.48	2012-13		15.89	2.54	18.43
		Sub total				2.65	115.29	83.34	198.63
2	Maharashtra State Co-operative Cotton Growers Marketing Federation Limited	7639.79	591.27	2008-09		41.16	46.09	87.25
		7639.79	591.27	2009-10		41.16	36.22	77.38
		335.00	44.66	2010-11		1.90	1.21	3.11
		335.00	201.34	2011-12	1.57	1.11	0.44	1.55
		335.00	201.34	2012-13		2.68	0.43	3.11
		Sub total				1.57	88.01	84.39	172.40
3	Maharashtra State Co-operative Marketing Federation	25.00	8.67	2008-09		0.17	0.19	0.36
		25.00	8.67	2009-10		0.17	0.15	0.32
		318.00		2010-11		1.59	1.02	2.61
		212.79		2011-12	8.58	(-) 7.52	(-) 3.01	(-) 10.53
		212.79		2012-13		1.06	0.17	1.23
		Sub total				8.58	(-) 4.53	(-) 1.48	(-) 6.01
4	Maharashtra State Oilseeds Growers Marketing Federation Ltd	14.15	24.97	2008-09		0.20	0.22	0.42
		14.15	24.97	2009-10		0.20	0.17	0.37
		14.15	24.97	2010-11		0.20	0.13	0.33
		14.15	24.97	2011-12		0.20	0.08	0.28
		14.15	24.97	2012-13		0.20	0.03	0.23
		Sub total				0.00	1.00	0.63	1.63
TOTAL					12.80	199.77	166.88	366.65

² Loan, interest and details of recovery of guarantee fee were taken from Finance Accounts for computation of guarantee fee receivable

³ Guarantee fee is calculated on the loan and interest amount outstanding at the beginning of the year as no repayment details were available

⁴ Penal interest is calculated @16 per cent on the outstanding guarantee fee for the first three months from the date of due (i.e., 1 April and 1 October of every year) and @24 per cent for the remaining period

Appendix - 1.21 (contd.)

1	2	3	4	5	6	7	8	9	
(B) Water Resources Department									
5	Maharashtra Krishna Valley Development Corporation	5648.80	3253.31	2008-09	1968.67	0.00	0.00	0.00	
		1121.78	398.53	2009-10		30.41	26.76	57.17	
		1094.78	267.19	2010-11		27.24	17.43	44.67	
		1094.73	136.03	2011-12		24.62	9.85	34.47	
		1094.73	136.03	2012-13		24.62	3.94	28.56	
Sub total				1968.67	106.89	57.98	164.87		
(C) Agriculture, Animal Husbandry, Dairy Development and Fisheries Department									
6	Maharashtra Agricultural Industries Development Corporation			2008-09		0.00	0.00	0.00	
		450.00	7.50	2009-10		18.30	16.10	34.40	
		600.00	7.50	2010-11		24.30	15.55	39.85	
		260.00		2011-12		10.40	4.16	14.56	
		260.00		2012-13	4.70	5.70	0.91	6.61	
Sub total				4.70	58.70	36.72	95.42		
(D) Industries, Energy and Labour Department									
	Maharashtra State Electricity Board (Erstwhile)	11255.35	2663.66	2008-09	47.80	0.00	0.00	0.00	
		11255.35	2663.66	2009-10	19.39	9.15	8.05	17.20	
		11255.35	2663.66	2010-11		12.15	7.78	19.93	
				2011-12		5.20	2.08	7.28	
				2012-13		0.50	0.08	0.58	
Sub total				67.19	27.00	17.99	44.99		
7	Maharashtra State Electricity Transmission Co			2008-09		230.58	258.25	488.83	
				2009-10		258.99	227.91	486.90	
				2010-11		278.38	178.16	456.54	
		423.44	76.54	2011-12		10.00	4.00	14.00	
		423.44	76.54	2012-13		10.00	1.60	11.60	
Sub total				0.00	787.95	669.92	1457.87		
8	Maharashtra State Power Generation Co			2008-09		0.00	0.00	0.00	
				2009-10	20.85	(-) 20.85	(-) 18.35	(-) 39.20	
		872.73	342.73	2010-11	78.92	(-) 54.61	(-) 34.95	(-) 89.56	
		678.46	263.79	2011-12	21.71	(-) 2.87	(-) 1.15	(-) 4.02	
		678.46	263.79	2012-13		18.85	3.02	21.87	
Sub total				121.48	(-) 59.48	(-) 51.43	(-) 110.91		
9	Maharashtra State Electricity Distribution Co			2008-09	11.66	(-) 11.66	(-) 13.06	(-) 24.72	
				2009-10		0.00	0.00	0.00	
				2010-11		0.00	0.00	0.00	
		609.00		2011-12	60.85	(-) 48.67	(-) 19.47	(-) 68.14	
		609.00		2012-13		12.18	1.95	14.13	
Sub total				72.51	(-) 48.15	(-) 30.58	(-) 78.73		
	MSEB ⁵	TOTAL				261.18	680.32	587.92	1268.24
10	Ratnagiri Gas and Power Private Ltd			2008-09		0.00	0.00	0.00	
		750.00		2009-10		15.00	13.20	28.20	
		750.00		2010-11		15.00	9.60	24.60	
		210.00		2011-12		4.20	1.68	5.88	
		210.00		2012-13		4.20	0.67	4.87	
Sub total				0.00	38.40	25.15	63.55		
TOTAL				261.18	718.72	613.07	1331.79		

⁵ Erstwhile Maharashtra State Electricity Board had been divided into separate entities viz. Maharashtra State Electricity Transmission Company, Maharashtra State Power Generation Company and Maharashtra State Electricity Distribution Company. Since details of division of loans among different entities are not available, a consolidate figure has been mentioned under MSEB

Appendix - 1.21 (concl.)

1	2	3	4	5	6	7	8	9
(E) Planning Department								
11	Maharashtra Irrigation Finance Company Limited	2897.75	833.51	2008-09		74.63	83.58	158.21
		2897.75	833.51	2009-10		74.63	65.67	140.30
		798.25	833.51	2010-11		32.64	20.89	53.52
		690.13	428.69	2011-12	97.64	(-) 75.26	(-) 30.11	(-) 105.37
		690.13	428.69	2012-13		22.38	3.58	25.96
		Sub total				97.64	129.00	143.61	272.61
(F) Urban Development Department								
12	Jalgaon Municipal Corporation	121.31		2008-09		2.43	2.72	5.14
		120.77		2009-10		2.42	2.13	4.54
				2010-11		0.00	0.00	0.00
		118.66	76.24	2011-12		3.90	1.56	5.46
		118.66	76.24	2012-13		3.90	0.62	4.52
		Sub total				0.00	12.64	7.03	19.66
(G) Water Supply and Sanitation Department								
13	Maharashtra Jeevan Pradhikaran (MJP)	396.96	564.38	2008-09	2.02	17.21	19.27	36.48
		522.40	690.06	2009-10		24.25	21.34	45.59
		328.99	503.50	2010-11	29.48	(-) 12.83	(-) 8.21	(-) 21.04
		1061.03	668.24	2011-12	26.70	7.89	3.15	11.04
		1061.03	668.24	2012-13		34.59	5.53	40.12
		Sub total				58.20	71.11	41.08	112.19
(H) Public Works Department								
14	Maharashtra State Road Development Corporation (MSRDC) ⁶	1837.92	1388.15	2009-10		64.52	56.78	121.30
		1837.92	1388.15	2010-11	4.54	59.98	38.39	98.37
		2286.76		2011-12	4.98	40.76	16.30	57.06
		2286.76		2012-13		45.74	7.32	53.06
		Sub total				9.52	211.00	118.79
Grand-Total					2412.71	1534.86	1203.13	2738.00

⁶ In respect of Maharashtra State Road Development Corporation (MSRDC), non-recovery of guarantee fee up to the year 2008-09 was pointed out in the Audit Report (State Receipts) for the year ended 31 March 2010. Hence, guarantee fee is not computed for the year 2008-09

Appendix 1.22

Statement showing Government guarantee given to Cooperative Sugar Factories as on 31 March 2013 even though the factories defaulted in repayment of loans in preceding years (Reference: Paragraph 1.9.4.2; Page 51)

Sr. No.	Name of Unit	Details of default in preceding years	Type of loan sanctioned	Sanctioned loan amount (₹ in lakh)	Date of default	Date of GR sanctioning the guarantee	Date on which guarantee deeds executed by the Government
R.O. Nagpur							
1.	ShiramBabdeo	30-06-2001 in W.C.T.	Cane D.	183.58	31-07-2001	02-01-2002	18-06-2002
			M.T. Special	225.06	30-06-2004	30-10-2002	—
			splcc 02-03	110.00	31-03-2003	30-10-2002	—
2.	Wainganga Bhandara	31-07-2001 in Cane Development loan	M.T.	350.00	31-03-2004	20-03-2002	5-07-2002
			W.C.T.L.	113.78	31-12-2003	15-01-2004	30-03-2005
			splcc 03-04	55.00	30-06-2004	25-11-2003	—
			M.T. Spl.	159.63	30-06-2004	29-10-2002	—
3.	S.W.B. DeshmukhWardha	30-06-2007 in splcc 06-07 and ST. 06-07	MT. EX.	151.45	31-12-2010	03-06-2008	—
			splcc 07-08	251.00	30-06-2008	13-09-2007	—
R.O. Aurangabad							
4.	Gangapur, Aurangabad	31-12-2003 in W.C.T.L.	spl.cc 05-06	200.00	31-03-2006	30-09-2005	—
5.	Dr. V.V. Patil SSK, Beed	31-12-2003 in WCTL-RRTL	MT. EX.	406.20	31-12-2010	03-06-2008	—
			splcc 06-07	251.00	30-06-2007	08-09-2006	—
6.	S.P. Nilengekar	30-06-2007 in ST. 06-07	MT. EX.	391.95	31-12-2010	03-06-2008	—
			splcc 07-08	251.00	30-06-2008	13-09-2007	—
7.	Kannad SSK	30-06-2007 in splcc 06-07 and ST 06-07	splcc 07-08	251.00	30-06-2008	13-09-2007	—
R.O. Kolhapur							
8.	Ninaidevi, Sangli	31-03-2005 in WCTL-RRTL	MT. EX.	65.59	31-12-2010	3-06-2008	—
			splcc 06-07	190.00	30-06-2007	8-09-2006	—
			splcc. 07-08	190.00	30-06-2008	13-09-2007	—
			ST 06-07	120.00	30-06-2007	29-11-2006	—
R.O. Nanded							
9.	NrusinhaParbhani	28-04-2005 in L.T.	MTEX.	185.63	31-12-2010	3-06-2008	—
			splcc 07-08	251.00	30-06-2008	14-11-2007/ 3-01-2008	—
10.	Jai Ambica	30-06-2004 in W.C.T.L. and M.T. Spl.	splcc 06-07	251.00	30-06-2006	08-09-2006	—
			MT. EX.	256.17	30-06-2010	03-06-2008	—
Units in liquidation							
R.O. Nagpur							
11.	Shankar Yeotmal	30-06-1995 in M.T.	M.T. Spl.	188.82	30-06-2004	29-10-2002	—
			splcc 02-03	130.00	31-03-2003	18-10-2002	—
			Cane D.	183.46	31-07-2001	02-01-2002	18-06-2002
12.	Ambadevi	31-07-2001 in Cane Dev.	M.T. Spl.	25.00	30-06-2004	30-10-2002	—
			Splcc 02-03	170.00	30-06-2004	30-10-2002	—
13.	Jai Kisan- Yeotmal	30-06-1995 in M.T.	WCTL	824.16	30-06-2008	22-04-2004	—
			MT. Spl.	221.19	30-06-2004	29-10-2002	—
			Splcc 03-04	85.00	31-03-2004	25-11-2003/ 4-12-2003	—
			Cane D	200.00	31-07-2001	2-01-2002	18-06-2002

Appendix - 1.22 (concl.)

Sr. No.	Name of Unit	Details of default in preceding years	Type of loan sanctioned	Sanctioned loan amount (₹ in lakh)	Date of default	Date of GR sanctioning the guarantee	Date on which guarantee deeds executed by the Government
14.	SudhakarraoNaik	30-06-2001 in Cane Dev.	M.T. Spl.	119.80	30-06-2004	30-10-2002	—
			splcc 03-04	85.00	31-03-2004	25-11-2003/ 04-12-2003	—
			W.C.T.L.	714.11	31-12-2003	15-01-2004	30-03-2005
R.O. Aurangabad							
15.	Jijamata SSK Buldhana	30-06-2000 in WCT.	Cane Dev.	200.00	31-12-2001	02-01-2002	18-06-2002
R.O. Nanded							
16.	BalaghatLatur	31-03-2001 in M.T. Gap.	M.T. Spl.	171.81	30-06-2004	29-10-2002	—
			spl.cc. 02-03	170.00	31-03-2003	18-10-2002	—
17.	Shetkari, Kilar	30-06-2004 in M.T. Spl.	Spl.cc. 05-06	163.00	31-03-2006	30-09-2005	—
			ST 06-07	100.00	30-06-2007	29-11-2006	—
Total				8611.39			

Source: Information furnished by CMTD

Cane D : Cane Development
M. T. Spl : Medium Term Special
Splcc : Special Cash Credit
WCTL : Working Capital Term Loan
M.T. EX : Medium term Excise
RRTL : Re. Restructuring Term Loan
M.T. : Medium Term Gap

Appendix 1.23

Statement showing details of adjustment of ad-hoc grants against invocation claims

(Reference: Paragraph 1.9.4.2; Page 51)

(₹ in lakh)						
Sr. No.	Name of CSF	Date of release of amount	Ad-hoc grant released	Amount of invocation claim as per MSCB		Amount actually adjusted
				Principal	Interest	
1	Akola Distt. S.S.K. Ltd., Akola	31-03-2011	17000.00	1724.26	952.47	2676.73
2	Ambadevi S.S.K. Ltd., Anjangao Surji			1403.28	383.11	1786.39
3	RamGanesh Gadkari S.S.K. Ltd., Saoner			1846.12	751.32	2597.44
4	Nrusinha S.S.K. Ltd., Parvani				298.21	298.21
5	Balaghat S.S.K. Ltd., Latur				833.03	833.03
	Total		17000.00	4973.66	3218.14	8191.80
6	Shankar S.S.K. Ltd., Yavatmal	31-03-2012	5000.00	149.41	45.74	nil
7	Shankar S.S.K. Ltd., Nanded			215.62	--	nil
8	Ambadevi S.S.K. Ltd., Amravati.			37.17	14.83	nil
9	Ram Ganesh Gadkari S.S.K. Nagpur			5.03	7.02	nil
10	Wainganga S.S.K. Bhandara			235.00	--	nil
11	Nrusinha S.S.K. Ltd., Parvani			1576.37	692.85	nil
12	Jarandeshwar S.S.K. Ltd., Satara				1571.68	nil
13	Balaghat S.S.K. Ltd., Latur			449.25	--	nil
	Total		5000.00	2667.85	2332.12	nil
	Grand total		22000.00			

Source: Information furnished by CMTD

Appendix 1.24

Statement showing the details of 34 CSFs gone under liquidation up to the end of March 2013 (Reference: Paragraph 1.9.4.2; Page 52)

(₹ in lakh)						
Sr. No.	Name of CSFs	Date of registration	Date of liquidation	Outstanding Govt. dues	Outstanding State Share Capital	Outstanding Govt. guarantee fees
1	Shri Datt, Tal. Panhala, Dist. Kolhapur	25/03/68	16/08/06	1132.38	348.78	285.07
2	Parshuram, Tal. Chiplun, Dist. Ratnagiri	02/10/70	07/06/95	NA	5.74	NA
3	Tasgaon Taluka, Tal. Tasgaon, Dist. Sangli	28/05/90	21/08/10	290.92	635.23	0.48
4	Saswadmali, Dist. Solapur	12/02/87	NA	NA	0.00	NA
5	Jagdamba, Tal. Karjat, Dist. Ahmednagar	17/10/70	19/11/05	1208.54	30.02	0.00
6	Parner Taluka, Dist. Ahmednagar	24/06/82	16/05/05	1208.54	290.55	0.00
7	Nagar taluka, Tal. Walvi, Dist. Ahmednagar	19/06/97	27/02/12	255.79	1440.00	312.20
8	Girna, Tal. Malegaon, Dist. Nasik	08/08/55	06/06/97	341.26	NA	75.00
9	K.K.Wagh, Tal. Niphad, Dist. Nasik	06/10/73	16/08/06	NA	59.00	NA
10	Vinayak, Parsoda, Tal. Vijapur, Dist. Aurangabad	22/07/69	02/02/02	NA	106.38	NA
11	Bhageshwari, Tal. Partur, Dist. Jalna	11/06/90	21/10/05	283.29	1662.50	98.02
12	Panchrakan, Tal. Sakri, Dist. Dhule	14/05/66	15/05/02	63.75	25.00	NA
13	Sanjay, Vijaynagar, Dist. Dhule	29/07/81	01/04/98	774.90	286.50	NA
14	Sindhkheda, Dist. Dhule	29/08/89	02/05/02	2184.89	920.92	NA
15	Kalambar division, Tal. Kandhar, Dist. Nanded	23/03/66	19/01/06	1194.06	---	76.88
16	Godhavari Mannar, Tal. Biloli, Dist. Nanded	09/05/76	04/08/07	1681.77	193.00	NA
17	Shankar, Tal. Bekar, Dist. Nanded	10/04/84	22/05/06	501.84	370.00	19.61
18	Shetkari, Tal. Ausa, Dist. Latur	06/06/69	28/09/07	245.96	NA	21.73
19	BalaghatShetkari, Tal. Ahemdpur, Dist. Latur	25/06/90	12/05/06	34.75	1333.00	61.21
20	Marathwada, Tal. Kalamnuri, Dist. Hingoli	11/07/69	14/05/02	NA	160.00	NA
21	Godavari Dudhana, Dist. Parbhani	12/12/75	02/05/02	574.59	180.06	NA
22	Barashiv Hanuman, Tal. Audanagnath, Dist. Parbhani	01/08/96	30/06/06	1486.36	1330.00	321.29
23	Shetkari, Tal. Chandurrailway, Dist. Amravati	15/03/84	02/05/02	1185.67	530.30	22.68
24	Amba, Anjangaon Surji, Dists. Amravati	23/09/88	10/03/06	19.76	1200.00	2.41
25	Kondeshwar, Dist. Amravati	NA	25/05/09	155.80	1200.00	7.60
26	Jijmata, Duserbeed, Tal. Sindhkhedraja, Dist, Buldhana	21/07/69	02/05/02	1836.95	60.00	4.51
27	Shivshakti Adivasi, Dist. Buldhana	16/11/88	23/12/05	283.99	1200.00	NA
28	Balaji, Tal. Risod, Dist. Akola	22/03/85	22/05/02	394.82	498.88	NA
29	Akola Zilla, Sakali, Dist. Akola	26/04/89	15/01/13	307.68	1062.50	8.46
30	Shankar, Dist. Yavatmal.	15/07/89	07/11/06	3043.02	870.00	166.05
31	Sudhakar Rao Naik, Tal. Pusad, Dist. Yawatmal	02/07/90	25/09/06	977.74	1049.75	200.37
32	Jaikisan, Tal. Dharva, Dist. Yawatmal	16/05/89	22/08/06	3365.83	905.32	88.62
33	Vainganga, Tal. Mohadi, Dist. Bandhara	09/11/84	19/01/13	1767.83	510.25	78.77
34	Mahatma, Tal. Selu, Dist. Wardha	05/03/84	19/01/13	188.09	449.36	24.62
Total				26990.77	18913.04	1875.58

Source: Information furnished by the Commissioner of Sugar, Pune

NA : Not Available.

Conversion of guarantee fee to interest free loan

(Reference: Paragraph 1.9.4.2; Page 50)

(₹ in lakh)					
Sr. No.	Name of Sugar Factory	Year of outstanding guarantee fees	Amount of outstanding guarantee fee	Amount repaid upto 31 March 2013	Amount Outstanding
1	Sahyadri CSF, Satara	1999-2000	58.96	58.96	0.00
2	Loknete Baburao Patil CSF, Solapur	1999-2000	131.50	131.50	0.00
3	Chandrabhaga CSF, Solapur	1999-2000	61.50	30.44	31.06
4	Sharad CSF, Kolapur	1999-2000	375.37	14.70	360.67
5	Sonhira CSF, Sangli	1999-2000	167.32	15.25	152.07
6	Shethkari CSF, Sangli	2000-2001	188.75	72.74	116.01
7	Nira Bhima CSF, Pune	1999-2000	313.68	0.00	313.68
8	Bima Shankar CSF, Pune	1999-2000	385.32	0.00	385.32
9	Pratapgad CSF, Satara	2000-2001	292.88	0.00	292.88
10	Sadashivrao Mandalik CSF, Kolapur	1999-2000	65.16	0.00	65.16
11	Udaysingh Gaikwad CSF, Kolapur	1999-2000	353.66	0.00	353.66
Sub Total			2394.10	323.59	2070.51
12	Vasantdada, Sangli		98.62	0.00	98.62
13	Mohanrao Shinde, Sangli		176.52	0.00	176.52
14	Ganesh, Ahmednagar		22.64	0.00	22.64
15	Mahakali, Sangli		23.28	0.00	23.28
Sub Total			321.06	0.00	321.06
GRAND TOTAL			2715.16	323.59	2391.57

Statement showing the position of Accounting framework and Auditing arrangements in PPP works agreement

(Reference: Paragraph 1.8.2; Page 39)

Sr. No.	Name of Work	Access to books of accounts	Remarks
1	Development of Plot at CTS No. 825/1 (PT) and 825/2 of village-Ambivali, Andheri West Mumbai	No Provision	Reply from Government regarding non-provision of Accounting framework and Auditing arrangements was awaited
2	Development of Govt Plot at Ghatkopar CTS194/B	No Provision	
3	Development of Plot CTS No.141-A at Mudran Kamgar nagar, Ambivali, Andheri (West) and Plot No. 627 at Chunabhatti	No Provision	
4	Development of Plot at Chembur CTS 469-A	No Provision	
5	Construction of Central Library Building on plot CTS No. 4094/1 at Kalina University Campus, Santacruz (East), Mumbai	No Provision	
6	Four laning and Improvement of Pune Shirur Ahmadnagar Road, SH-60 KM. 10/600 to 64/00	No Provision	Audit Comment No. 16 (IV) of the Statement of Facts sent to the State Government

Statement of various grants/appropriations where savings were more than ₹ 10 crore each and more than 20 per cent of the total provisions

(Reference: Paragraph 2.3.1; Page 75)

(₹ in crore)					
Sr. No.	Grant number	Name of the grant/appropriation	Total grants/appropriations	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	A-2	Elections (Revenue -Voted)	124.51	30.85	24.78
2	A-4	Secretariat and Miscellaneous General Services (Revenue -Voted)	384.13	91.58	23.84
3	A-7	Civil Aviation (Revenue -Voted)	343.54	98.60	28.70
4	A-8	Census, Surveys and Statistics (Revenue- Voted)	92.27	80.66	87.42
5	B-2	State Excise (Revenue -Voted)	201.21	91.25	45.35
6	B-8	Flood Control Projects (Revenue- Voted)	57.68	13.71	23.77
7	B-10	Capital Expenditure on Economic Services (Revenue -Voted)	762.94	160.75	21.07
8	C-4	Secretariat and Other General Services (Revenue -Voted)	139.06	99.34	71.44
9	D-10	Capital Expenditure on Fisheries (Capital -Voted)	54.82	14.69	26.80
10	E-3	Secretariat and Other Social Services (Revenue -Voted)	303.61	77.01	25.36
11	F-2	Urban Development and Other Advance Services (Revenue- Voted)	5847.90	1609.44	27.52
12	F-3	Secretariat and Other Social Services (Revenue- Voted)	52.90	12.33	23.31
13	F-7	Loans for Urban Development (Loans and Advances- Voted)	91.28	62.35	68.31
14	G-2	Other Fiscal and Miscellaneous Services (Revenue- Voted)	2272.09	2200.97	96.87
15	G-8	Public Debt and Inter State Settlement (Loans and Advances- Charged)	8794.69	2534.30	28.82
16	H-8	Capital Expenditure on Public Works Administrative and Functional Buildings (Capital- Voted)	1213.37	367.39	30.28
17	H-9	Capital Outlay on Removal of Regional Imbalance (Capital- Voted)	202.54	58.31	28.79
18	I-7	Loans to Government Servants etc. (Loans and Advances- Voted)	74.83	37.77	50.47
19	J-1	Administration of Justice (Revenue- Voted)	1115.52	260.05	23.31
20	K-2	Interest Payment (Revenue- Charged)	60.00	23.20	38.67
21	K-7	Industries (Revenue- Charged)	171.40	65.74	38.35
22	L-7	Capital Expenditure on Rural Development (Capital- Voted)	855.06	286.00	33.45
23	M-3	Secretariat and Other Economic Services (Revenue- Voted)	53.12	13.77	25.92
24	N-4	Capital Expenditure on Social Services (Capital- Voted)	1023.75	508.86	49.71
25	O-1	District Administration (Revenue- Voted)	361.33	112.03	31.00
26	O-4	Other Rural Development Programmes (Revenue- Voted)	55.95	55.85	99.82
27	O-8	Tourism (Revenue- Voted)	158.50	40.26	25.40
28	O-10	Capital Outlay on Other Rural Development Programmes (Capital- Voted)	2886.27	2156.94	74.73
29	O-11	Capital Outlay on Hill Areas (Capital- Voted)	85.50	18.74	21.92
30	O-17	District Plan- Raigad (Capital- Voted)	41.66	24.50	58.81
31	Q-1	Interest Payments (Revenue- Charged)	39.06	13.03	33.36
32	Q-3	Housing (Renenu- Voted)	1740.16	676.78	38.89
33	S-4	Capital Outlay on Medical and Public Health (Capital- Voted)	66.25	14.84	22.40
34	T-6	Capital Expenditure on Tribal Areas Development Sub-Plan (Capital- Voted)	1523.66	824.93	54.14
35	V-3	Capital Expenditure on Social Services (Capital- Voted)	193.81	42.69	22.03
36	V-5	Capital Expenditure on Economic Services (Capital- Voted)	259.03	180.14	69.54
37	W-6	Secretariat- Social Services (Revenue- Voted)	34.05	13.69	40.21
38	X-3	Capital Expenditure on Social Services (Capital- Voted)	75.10	15.03	20.01
39	ZA-1	Secretariat and Other Social Services (Revenue- Voted)	39.70	10.61	26.73
40	ZC-1	Parliament/ State/Union Territory Legislatures (Revenue- Voted0)	127.24	27.79	21.84
41	ZD-2	Art and Culture (Revenue- Voted)	141.93	61.01	42.99
42	ZD-5	Art and Culture (Capital- Voted)	12.00	11.63	96.92
TOTAL			32133.42	13099.41	1743.05

Source: Appropriation Accounts

List of grants with savings of ₹ 100 crore and above

(Reference: Paragraph 2.3.1; Page 75)

(₹ in crore)						
Sr. No.	Number and name of the grant	Original provision	Supple-mentary provision	Total	Actual expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue - Voted						
1	B01 Police Administration	7715.82	331.40	8047.22	7284.49	762.73
2	C01 Revenue and District Administration	1334.54	19.62	1354.16	1171.83	182.33
3	D03 Agriculture Services	3024.26	800.57	3824.83	3206.53	618.30
4	E02 General Education	28332.21	757.78	29089.99	27997.85	1092.14
5	F02 Urban Development And Other Advance Services	5797.04	50.87	5847.91	4238.46	1609.45
6	G02 Other Fiscal And Miscellaneous Services	2271.09	1.00	2272.09	71.12	2200.97
7	G06 Pensions and Other Retirement Benefits	10831.03	817.42	11648.45	11459.94	188.51
8	H05 Roads And Bridges	2839.28	417.05	3256.33	2696.92	559.41
9	H06 Public Works And Administrative and Functional Buildings.	1788.11	362.95	2151.06	1923.80	227.26
10	I03 Irrigation, Power and Other Economic Services	2313.07	88.58	2401.65	2021.23	380.42
11	J01 Administration of Justice	1018.74	96.77	1115.51	855.47	260.04
12	K06 Energy	3567.37	1932.05	5499.42	5335.03	164.39
13	K07 Industries	1792.33	919.89	2712.22	2601.83	110.39
14	L03 Rural Development Programmes	2922.32	930.43	3852.75	3174.39	678.36
15	N03 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	5661.49	540.57	6202.06	5685.71	516.35
16	O01 District Administration	361.33	0.00	361.33	249.30	112.03
17	O03 Rural Employment	888.37	300.00	1188.37	1077.60	110.77
18	Q03 Housing	1740.16	0.00	1740.16	1063.38	676.78
19	R01 Medical and Public Health	4355.20	187.65	4542.85	4137.42	405.43
20	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	2796.21	373.18	3169.39	2700.46	468.93
21	V02 Co-operation	626.96	124.97	751.93	625.26	126.67
22	W03 Technical Education	1205.15	273.92	1479.07	1376.25	102.82
23	Y02 Water Supply and Sanitation	734.66	35.79	770.45	621.86	148.59
Capital - Voted						
24	B10 Capital Expenditure on Economic Services	554.30	208.64	762.94	602.19	160.75
25	L07 Capital Expenditure on Rural Development	705.06	150.00	855.06	569.06	286.00
26	M04 Capital Expenditure on Food	4164.31	50.00	4214.31	3638.65	575.66
27	N04 Capital Expenditure on Social Services	928.75	95.00	1023.75	514.89	508.86
28	O-10 Capital Outlay on other Rural Development	2830.28	55.98	2886.26	729.33	2156.93
29	T06 Capital Expenditure on Tribal Areas Development Sub-Plan	1520.91	2.75	1523.66	698.73	824.93
30	V05 Capital Expenditure on Economic Services	109.03	150.00	259.03	78.90	180.13
Capital - Charged						
31	G08 Public Debt and Inter State Settlement	8794.69	0.00	8794.69	6260.39	2534.30
Revenue - Charged						
32	E01 Interest Payments	1003.82	1.48	1005.30	877.95	127.35
	Total	114527.89	10076.31	124604.20	105546.22	19057.98

Source: Appropriation Accounts

Appendix 2.3

List of grants indicating persistent savings of more than ₹ 100 crore during 2008-13

(Reference: Paragraph 2.3.2; Page 76)

(₹ in crore)						
Sr. No.	Number and name of the grant	Amount of savings (Per cent to total grant)				
		2008-09	2009-10	2010-11	2011-12	2012-13
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue - Voted						
1	D03-Agriculture Services	284.77 (17.09)	215.96 (10.03)	388.56 (14.66)	199.42 (7.05)	618.29 (16.17)
2	F02-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)
3	G02-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)
4	Q03-Housing	1228.61 (66.27)	1564.67 (61.52)	1039.17 (56.49)	882.50 (47.65)	676.78 (38.89)
5	T05-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)
Capital - Voted						
6	O-10 Capital Outlay on Other Rural Development Programmes*	987.61 (68.26)	11590.54 (96.13)	1769.54 (71.86)	2643.39 (77.43)	2156.94 (74.73)
7	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)

Source: Appropriation Accounts

* This grant was 0-9 till 2010-11 and renumbered as 0-10 from 2011-12

Statement showing excess over provisions during 2012-13
requiring regularisation

(Reference: Paragraph 2.3.3; Page 76)

(₹ in crore)				
Sr. No.	Number and title of the Voted grant / Charged appropriations	Total grant	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)
Voted Grants				
1	C-6 Relief on account of Natural Calamities	4284.25	5096.61	812.36
2	H-3 Housing	465.27	468.81	3.54
3	O-5 Hill Areas	47.64	47.67	0.03
4	O-14 District Plan- Mumbai City (Revenue Section)	44.03	47.91	3.88
5	O-18 District Plan- Ratnagiri (Revenue Section)	89.82	91.58	1.76
6	O-19 District Plan- Sindhudurg (Capital Section)	36.93	36.95	0.02
7	O-20 District Plan- Pune (Revenue Section)	203.41	211.48	8.07
8	O-21 District Plan- Satara (Revenue Section)	131.80	135.50	3.70
9	O-22 District Plan- Sangli (Capital Section)	40.08	45.54	5.46
10	O-23 District Plan- Solapur (Capital Section)	52.61	57.23	4.62
11	O-24 District Plan- Kolhapur (Capital Section)	57.65	63.12	5.47
12	O-25 District Plan- Nashik (Capital Section)	63.32	73.25	9.93
13	O-26 District Plan- Dhule (Revenue Section)	78.85	79.42	0.57
14	O-27 District Plan- Jalgaon (Capital Section)	63.18	63.98	0.80
15	O-28 District Plan- Ahmednagar (Capital Section)	50.54	55.52	4.98
16	O-29 District Plan- Nandurbar (Capital Section)	16.81	16.98	0.17
17	O-30 District Plan- Aurangabad (Capital Section)	33.69	34.80	1.11
18	O-30 District Plan- Aurangabad (Revenue Section)	131.31	132.42	1.11
19	O-31 District Plan- Jalna (Revenue Section)	90.15	91.26	1.11
20	O-32 District Plan- Parbhani (Revenue Section)	66.92	66.93	0.01
21	O-33 District Plan- Nanded (Revenue Section)	120.49	129.28	8.79
22	O-34 District Plan- Beed (Revenue Section)	110.22	114.13	3.91
23	O-35 District Plan- Latur (Revenue Section)	102.80	103.71	0.91
24	O-35 District Plan- Latur (Capital Section)	28.93	29.56	0.63
25	O-36 District Plan- Osmanabad (Revenue Section)	85.43	86.76	1.33
26	O-37 District Plan- Hingoli (Capital Section)	19.74	20.42	0.68
27	O-38 District Plan- Nagpur (Revenue Section)	119.26	121.29	2.03
28	O-40 District Plan- Bhandara (Revenue Section)	59.48	60.21	0.73
29	O-41 District Plan- Chandrapur (Revenue Section)	80.10	84.38	4.28
30	O-42 District Plan- Gadchiroli (Capital Section)	24.22	29.66	5.44
31	O-43 District Plan- Gondia (Capital Section)	15.33	16.09	0.76
32	O-45 District Plan- Akola (Revenue Section)	65.92	70.41	4.49
33	O-46 District Plan- Yavatmal (Revenue Section)	130.46	135.80	5.34
34	O-47 District Plan- Buldhana (Revenue Section)	104.02	105.22	1.20
Charged Appropriation				
35	C-7 Forest	0.005	0.01	0.005
36	G-3 Interest Payment and Debt Servicing	18248.58	18313.85	65.27
37	W-1 Interest Payments	109.42	134.69	25.27
38	W-7 Revenue Expenditure on Removal of Regional Imbalances	7.42	11.77	4.35
39	X-2 Secretariat - Social Services	2.62	2.67	0.05
	TOTAL	25482.705	26486.87	1004.165

Source: Appropriation Accounts

Statement showing excess over provisions of previous years requiring regularization

(Reference: Paragraph 2.3.4; Page 76)

(₹ in crore)			
Years	Number of grants / appropriation	Grant / appropriation Numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts / Audit Reports
(1)	(2)	(3)	(4)
2006-07	16/13	B-5, B-10, C-10, C-3, C-5, C-6, C-7, D-1, D-2A, D-14, F-3, G-7, H-1, H-5, H-6, H-7, K-6, L-1, L-8, M-4, N-3, Q-1, T-1, T-2, T-3, T-8, U-1, Y-7, ZA-2	956.30
2007-08	11/11	C-3, C-5, C-6, C-7, D-2, D-4, F-2, H-3, H-6, H-11, K-Nil, L-1, L-5, M-4, Q-1, Q-4, T-2, U-1, U-3, Y-4, ZC-1	587.41
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-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-3, 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
Total	170/49		7389.85

Source: Appropriation Accounts

Statement showing expenditure incurred without provisions during 2012-13

(Reference: Paragraph 2.3.5; Page 76)

(₹ in crore)			
Sr.No.	Grant/appropriation number	Head of Account	Amount of expenditure without budget provision
Revenue and Forests Department			
1	C-6	2245-01-101 (93) (06)	0.72
2	C-6	2245-01-101 (91) (04)	0.31
3	C-6	2245-02-101 (93) (07)	0.16
4	C-6	2245-02-101 (91) (04)	2.52
Finance Department			
5	G-2	2075-800 (00) (01)	0.01
Public Works Department			
6	H-6	2059-80-799 (00) (03)	0.21
7	H-6	2059-80-052	2.35
Water Resources Department			
8	I-5	4701-80-001 (03) (01)	3.23
9	I-5	4701-80-052 (02) (a)	0.99
10	I-5	4711-03-103 (a) (01)	0.38
11	I-5	4711-03-103 (a) (02)	0.0053
12	I-5	4711-03-103 (a) (03)	0.01
13	I-5	4711-03-103 (a) (04)	0.12
Industries, Energy and Labour Department			
14	K-7	2853-02-102 (00) (05)	2.09
Rural Development and Water Conservation Department			
15	L-3	2702-80-799 (00) (03)	0.001
Social Justice and Special Assistance Department			
16	N-3	2225-03-102 (01) (03)	5.00
17	N-3	2225-80-800 (01) (01)	0.0038
Planning Department			
18	O-14	2203-107 (00) (07)	0.87
19	O-19	4250-211 (36) (02)	0.07
20	O-25	2205-105(42)(03)	0.0001
21	O-30	2225-03-800(47)(02)	3.35
22	O-35	4250-201(52)(03)	0.26
Co-operation, Marketing and Textiles Department			
23	V-5	6425-108 (01) (03)	50.00
	Total		72.6602 i.e. 72.66

Source: Appropriation Accounts

Statement of cases where supplementary provisions (₹ 10 lakh or more in each case) proved unnecessary (Reference: Paragraph 2.3.6; Page 77)

(₹ in lakh)						
Sr. No.	Appropriation number	Name of the appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A - Revenue – Voted						
1	A-2	Elections	10451.22	9366.24	1084.98	2000.00
2	A-4	Secretariat and Miscellaneous General Services	38004.88	29255.34	8749.54	408.28
3	A-5	Social Services	14278.96	12643.46	1635.50	53.00
4	A-8	Census, Surveys and Statistics	7671.38	1160.93	6510.45	1555.23
5	B-1	Police Administration	771582.45	728449.17	43133.28	33139.67
6	B-3	Transport Administration	92909.55	92262.82	646.73	2217.32
7	B-4	Secretariat and Other General Services	3266.40	2583.84	682.56	38.64
8	B-5	Jails	18224.90	17921.59	303.31	1445.00
9	C-1	Revenue and District Administration	133453.89	117183.47	16270.42	1962.35
10	C-4	Secretariat and Other General Services	13760.49	3972.37	9788.12	145.71
11	D-4	Animal Husbandry	73083.60	67026.32	6057.28	1160.53
12	D-6	Fisheries	11187.84	10407.52	780.32	106.35
13	D-7	Secretariat and Other Economic Services	1393.52	1204.40	189.12	20.02
14	E-2	General Educaiton	2833220.78	2799784.55	33436.23	75778.44
15	E-3	Secretariat and Other Social Services	29584.66	22659.84	6924.82	776.02
16	F-2	Urban Development and Other Advance Services	579703.84	423846.09	155857.75	5086.50
17	G-2	Other Fiscal and Miscellaneous Services	227109.05	7112.05	219997.00	100.00
18	G-5	Treasury and Accounts Administration	20225.23	18913.22	1312.01	415.01
19	G-7	Social Security and Welfare	3870.34	3780.08	90.26	160.58
20	H-8	Roads and Bridges	283928.00	269691.88	14236.12	41705.23
21	I-3	Irrigation, Power and Other Economic Services	231307.31	202122.96	29184.35	8857.57
22	I-4	Secretariat- Economic Services	1897.28	1592.53	304.75	100.00
23	J-1	Administration of Justice	101874.46	85547.14	16327.32	9677.27
24	K-4	Labour and Employment	14032.06	12405.20	1626.86	54.93
25	K-8	Secretariat- Economic Services	1116.90	1021.02	95.88	14.00
26	L-2	District Administration	215575.78	213286.12	2289.66	4574.27
27	L-4	Secretariat- Economic Services	1784.14	1652.41	131.73	21.50
28	M-3	Secretariat and Other Economic Services	5004.94	3935.08	1069.86	307.45
29	O-8	Tourism	13850.02	11824.43	2025.59	2000.00
30	O-43	District Plan- Gondiya	5966.88	5799.02	167.86	37.52
31	Q-4	Secretariat- Economic Services	554.47	538.27	16.20	92.77
32	R-1	Medical and Public Health	435520.32	413742.38	21777.94	18764.98
33	R-2	Secretariat- Social Services	938.21	928.02	10.19	236.93
34	S-1	Medical and Public Health	146936.37	146836.18	100.19	9400.26
35	T-2	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	97817.71	97794.43	23.28	1211.49
36	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	279621.38	270046.15	9575.23	37318.09
37	V-2	Co-Operation	62696.34	62526.01	170.33	12496.89
38	X-1	Social Security and Nutrition	265962.72	260546.73	5415.99	2706.08
39	W-6	Secretariat- Social Services	2233.67	2035.66	198.01	1171.47

Appendix - 2.7 (concl'd.)

(₹ in lakh)						
Sr. No.	Appropriation number	Name of the appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40	Y-2	Water Supply and Sanitation	73465.83	62186.49	11279.34	3578.61
41	ZD-1	Secretariat and Other Social Services	520.74	393.62	127.12	21.60
42	ZD-2	Art and Culture	13334.43	8091.92	5242.51	858.89
43	ZE-1	Minorities Development	22193.57	20587.15	1606.42	2557.61
44	ZF-1	Secretariat- General Services	608.35	567.17	41.18	12.00
45	A-1	Governor and Council of Ministers	992.39	903.09	89.30	42.93
46	C-1	Revenue and District Administration	8.31	5.49	2.82	17.56
Revenue – Charged						
47	D-1	Interest Payments	3168.92	2658.54	510.38	28.70
48	E-1	Interest Payments	100382.40	87794.68	12587.72	147.64
49	I-1	Interest Payments	20204.25	20173.22	31.03	50.68
50	J-1	Administration of Justice	15823.38	14848.10	975.28	1686.96
51	N-1	Interest Payments	1406.87	1198.86	208.01	179.66
52	Q-1	Interest Payments	3881.92	2602.95	1278.97	23.63
53	T-1	Interest Payments	1693.02	1514.68	178.34	654.94
54	U-1	Interest Payments	400.74	375.22	25.52	75.59
B – Capital (Voted)						
55	C-10	Capital Expenditure on Economic Services	13792.13	12182.49	1609.64	1023.36
56	D-9	Capital Expenditure on Animal Husbandry Services	1235.00	844.54	390.46	47.51
57	H-7	Capital Expenditure on Social Services and Economic Services	225373.28	197064.59	28308.69	14200.06
58	H-8	Capital Expenditure on Public Works Administrative and Functional Buildings	108724.12	84598.32	24125.80	12613.19
59	H-9	Capital Outlay on Removal of Regional Imbalance	14511.00	14423.29	87.71	5742.99
60	K-11	Capital Expenditure on Energy	201414.79	196428.00	4986.79	3319.64
61	L-7	Capital Expenditure on Rural Development	70506.26	56906.21	13600.05	15000.01
62	M-4	Capital Expenditure on Food	416431.26	363864.61	52566.65	5000.00
63	N-4	Capital Expenditure on Social Services	92875.00	51489.48	41385.52	9500.00
64	O-10	Capital Outlay on Other Rural Development Programmes	283028.34	72933.16	210095.18	5598.42
65	S-4	Capital Outlay on Medical and Public Health	6225.00	5141.08	1083.92	400.00
66	T-6	Capital Expenditure on Tribal Areas Development Sub-plan	152090.63	69872.83	82217.80	275.05
67	V-3	Capital Expenditure on Social Services	15286.37	15111.16	175.21	4094.15
68	V-5	Capital Expenditure on Economic Services	10903.40	7889.85	3013.55	15000.01
69	Y-6	Capital Expenditure on Economic and Social Services	17633.87	17358.31	275.56	638.72
B – Capital – Charged						
70	I-6	Internal Debt of the State Government	39722.04	39722.02	0.02	53.65
TOTAL					379761.11 <i>i.e 3797.61 crore</i>	

Source: Appropriation Accounts

Statement of various grants/appropriation where supplementary provisions proved insufficient by more than ₹ one crore each

(Reference: Paragraph 2.3.6; Page 77)

(₹ in crore)							
Sr. No.	Grant number	Name of the grant	Original provision	Supple-mentary	Total	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	C-6	Relief on Account of Natural Calamities	1041.12	3243.13	4284.25	5096.61	812.36
2	G-3	Interest payments and Debt servicing	17638.90	609.69	18248.59	18313.85	65.26
3	H-3	Housing	244.63	220.64	465.27	468.81	3.54
4	O-18	District Plan- Ratnagiri (Revenue Section)	89.23	0.59	89.82	91.58	1.76
5	O-24	District Plan- Kolhapur (Capital Section)	57.65	0.0001	57.6501	63.12	5.4699
6	O-31	District Plan- Jalna (Revenue Section)	90.15	0.0001	90.1501	91.26	1.1099
7	O-33	District Plan- Nanded (Revenue Section)	120.19	0.30	120.49	129.28	8.79
8	O-34	District Plan- Beed (Revenue Section)	105.01	5.21	110.22	114.13	3.91
9	O-36	District Plan- Osmanabad (Revenue Section)	81.28	4.15	85.43	86.76	1.33
10	O-41	District Plan- Chandrapur (Revenue Section)	79.10	1.00	80.1	84.38	4.28
11	O-45	District Plan- Akola (Revenue Section)	65.93	0.0001	65.9301	70.41	4.4799
12	O-46	District Plan- Yavatmal (Revenue Section)	130.46	0.0001	130.4601	135.80	5.3399
13	O-47	District Plan- Buldhana (Revenue Section)	98.27	5.75	104.02	105.22	1.20
14	W-1	Interest payments	108.06	1.36	109.42	134.69	25.27
Total			19949.98	4091.8204	24041.8004	24985.90	944.0996 <i>i.e. 944.10</i>

Source: Appropriation Accounts

Statement showing excess/unnecessary/insufficient re-appropriation of funds

(Reference: Paragraph 2.3.7; Page 77)

(₹ in crore)					
Sl. No.	Grant/ Ap-propriation number	Grant/appropriation description	Head of Account	Re-appropri-ation	Final Excess (+)/ Saving(-)
(1)	(2)	(3)	(4)	(5)	(6)
1	A-4	Secretariat and Miscellaneous General Services	2052-090 (00) (11)	(-) 9.68	(+) 5.08
2	A-5	Social Services	2235-60-102 (00) (01)	(-) 39.33	(+) 26.98
3	A-8	Census, Surveys and Statistics	3454-01-001 (00) (01)	(+) 15.55	(-) 80.66
4	B-1	Police Administration	2055-001 (00) (01)	(+) 18.09	(-) 9.03
5	C-1	Revenue and District Administration	2053-093 (01) (02)	(-) 15.99	(+) 14.03
6	C-1	Revenue and District Administration	2053-093 (01) (04)	(-) 2.60	(+) 1.53
7	C-1	Revenue and District Administration	2053-093 (01) (06)	(-) 3.81	(+) 2.98
8	C-1	Revenue and District Administration	2053-094 (03) (05)	(-) 11.33	(+) 6.16
9	C-1	Revenue and District Administration	2029-103 (01) (01)	(+) 1.47	(-) 1.07
10	C-5	Other Social Services	2235-02-104 (00) (03)	(-) 0.67	(+) 1.79
11	C-6	Relief on Account of Natural Calamities	2245-01-102 (92) (01)	(-) 0.0001	(+) 100.89
12	C-6	Relief on Account of Natural Calamities	2245-02-101 (91) (04)	(-) 10.00	(+) 2.52
13	C-7	Forest	2406-01-001 (01) (02)	(+) 1.78	(-) 3.87
14	C-7	Forest	2406-01-101 (02) (02)	(-) 2.81	(+) 1.55
15	C-7	Forest	2406-01-105 (01) (03)	(-) 5.32	(+) 1.81
16	C-7	Forest	2406-01-101 (12) (01)	(+) 17.70	(-) 1.95
17	C-7	Forest	2406-01-101 (03) (01)	(+) 7.02	(-) 4.76
18	D-1	Interest Payments	2049-03-104 (00) (01)	(+) 6.94	(-) 5.39
19	D-3	Agriculture Services	2401-001 (00) (01)	(-) 68.31	(+) 11.41
20	D-3	Agriculture Services	2401-001 (00) (02)	(-) 44.57	(+) 17.57
21	D-3	Agriculture Services	2401-001 (00) (07)	(-) 9.80	(+) 6.40
22	D-3	Agriculture Services	2401-103 (00) (01)	(-) 1.90	(+) 2.40
23	E-1	Interest Payments	2049-03-104 (02) (03)	(+) 6.04	(-) 17.74
24	G-3	Interest Payments and Debt Servicing	2049-01-200	(-) 16.44	(+) 8.33
25	G-3	Interest Payments and Debt Servicing	2049-04-101	(+) 8.13	(-) 9.91
26	H-6	Public Works and Administrative and Functional Buildings	2217-80-001 (53) (01)	(-) 0.86	(+) 3.16
27	H-6	Public Works and Administrative and Functional Buildings	2217-80-001 (44) (02)	(-) 1.14	(+) 2.42
28	H-8	Capital Expenditure on Public Works Administrative and Functional Buildings	4225-01-277 (00) (01)	(-) 43.48	(+) 4.27
29	I-5	Capital Expenditure on Irrigation	4701-80-001 (01) (13)	(-) 4.38	(+) 3.17
30	I-5	Capital Expenditure on Irrigation	4701-80-001 (01) (14)	(-) 6.47	(+) 1.55
31	J-1	Administration of Justice	2014-108 (00) (01)	(-) 14.52	(+) 7.29
32	J-1	Administration of Justice	2014-107 (00) (01)	(-) 14.11	(+) 11.17
33	J-1	Administration of Justice	2014-105 (01) (02)	(-) 18.50	(+) 10.21
34	J-1	Administration of Justice	2014-114 (00) (02)	(-) 2.32	(+) 1.71

Appendix - 2.9 (contd.)

(₹ in crore)					
Sl. No.	Grant/ Appropriation number	Grant/appropriation description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
(1)	(2)	(3)	(4)	(5)	(6)
35	J-1	Administration of Justice	2014-105 (02) (01)	(-) 134.47	(+) 45.21
36	J-1	Administration of Justice	2014-106 (00) (01)	(-) 0.74	(+) 2.55
37	J-1	Administration of Justice	2014-114 (00) (03)	(-) 0.48	(+) 2.13
38	J-1	Administration of Justice	2014-102 (09) (01)	(-) 6.66	(+) 1.00
39	J-1	Administration of Justice	2014-102 (02) (01)	(-) 12.60	(+) 3.66
40	J-1	Administration of Justice	2014-102 (03) (01)	(-) 13.74	(+) 6.59
41	L-3	Rural Development Programmes	2702-80-001 (01) (03)	(-) 13.04	(+) 1.32
42	L-3	Rural Development Programmes	3054-04-196 (00) (01)	(+) 198.10	(-) 1.05
43	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-03-102 (01) (03)	(-) 14.20	(+) 5.00
44	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-01-227 (01) (13)	(-) 7.44	(+) 1.26
45	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-03-102 (01) (02)	(+) 0.60	(-) 10.40
46	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2235-02-101 (08) (01)	(-) 6.19	(+) 2.63
47	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-01-227 (08) (01)	(+) 47.33	(-) 2.90
48	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-03-227 (02) (16)	(-) 0.30	(+) 2.07
49	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2235-02-101 (08) (02)	(-) 6.14	(+) 9.52
50	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2235-02-101 (08) (04)	(-) 1.98	(+) 3.79
51	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2235-104 (08) (07)	(-) 1.25	(+) 2.20
52	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225-800 (06) (02)	(-) 0.0001	(+) 1.05
53	O-20	District Plan- Pune	2505-60-702 (37) (01)	(-) 8.27	(+) 4.92
54	O-23	District Plan- Solapur	4250-201 (40) (04)	(+) 0.05	(-) 1.23
55	R-1	Medical and Public Health	2210-06-001 (01) (04)	(-) 6.07	(+) 4.21
56	R-1	Medical and Public Health	2211-003 (01) (02)	(-) 3.45	(+) 1.10
57	R-1	Medical and Public Health	2211-101 (01) (01)	(-) 46.51	(+) 5.36
58	R-1	Medical and Public Health	2210-01-101 (06) (24)	(+) 16.39	(-) 2.89
59	R-1	Medical and Public Health	2210-06-001 (02) (08)	(-) 2.34	(+) 9.38
60	S-1	Medical and Public Health	2210-01-001 (00) (01) and (00) (04)	(-) 41.23	(+) 1.26
61	S-1	Medical and Public Health	2210-01-110 (02) (15)	(+) 0.19	(-) 1.35
62	S-1	Medical and Public Health	2210-01-110 (01) (03) and (03) (04)	(-) 6.67	(+) 3.83
63	S-1	Medical and Public Health	2210-01-110 (02) (11) and (04) (09)	(-) 2.22	(+) 1.30
64	S-1	Medical and Public Health	2210-05-105 (03) (01) and (04) (01)	(+) 0.73	(-) 2.93

Appendix - 2.9 (concl.d.)

(₹ in crore)					
Sl. No.	Grant/ Appropriation number	Grant/appropriation description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
(1)	(2)	(3)	(4)	(5)	(6)
65	S-1	Medical and Public Health	2210-05-105 (03) (07) and (04) (09)	(-) 10.69	(+) 4.32
66	S-1	Medical and Public Health	2210-01-110 (01) (01) and (03) (01)	(+) 6.77	(-) 1.43
67	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	2225-02-796 (01) (15)	(-) 64.45	(+) 31.02
68	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	2225-02-796 (01) (53)	(-) 5.45	(+) 1.08
69	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	2225-02-796 (01) (50)	(+) 0.22	(-) 1.00
70	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	2225-02-796 (02) (09)	(-) 2.91	(+) 3.21
71	V-5	Capital Expenditure on Economic Services	6425-108 (01) (03)	(-) 200.00	(+) 50.00
72	W-1	Interest Payments	2049-03-104 (00) (04)	(-) 0.78	(+) 2.47
73	W-3	Technical Education	2203-104 (01) (01) and (02) (01)	(+) 0.16	(-) 11.47
74	Y-2	Water Supply and Sanitation	2215-01-196 (01) (05)	(-) 3.61	(+) 5.18
75	ZE-1	Minorities Development	2235-02-200 (01) (20)	(+) 2.83	(-) 4.55

Source: Appropriation Accounts

Appendix 2.10

Statement showing surrender of funds in excess of actual savings (₹ 50 lakh or more) (Reference: Paragraph 2.3.9; Page 78)

(₹ in crore)						
Sr. No	Grant Number	Name of the grant / appropriation	Total grant	Savings	Amount surrendered	Amount surrendered in excess
1	A-4	Secretariat and Miscellaneous General Services	384.13	91.58	97.60	6.02
2	A-5	Social Services	143.32	16.89	43.75	26.86
3	B-3	Transport Administration	951.27	28.64	29.29	0.65
4	C-1	Revenue and District Administration	1354.16	182.33	194.50	12.17
5	C-2	Stamps and Registration	226.55	1.02	79.47	78.45
6	C-5	Other Social Services	22.18	1.21	2.73	1.52
7	C-12	Loans to Government Servants <i>etc</i>	80.56	2.99	31.50	28.51
8	D-3	Agriculture Services	3824.83	618.29	667.47	49.18
9	G-8	Public Debt and Inter State Settlement	8794.69	2534.30	2608.50	74.20
10	H-8	Capital Expenditure on Public Works Administrative and Functional Buildings	1213.37	367.39	368.22	0.83
11	I-3	Irrigation, Power and Other Economic Services	2401.65	380.42	404.62	24.20
12	J-1	Administration of Justice (Voted)	1115.52	260.05	333.69	73.64
13	J-1	Administration of Justice (Charged)	175.10	26.62	35.07	8.45
14	K-7	Industries	2712.22	110.39	112.22	1.83
15	K-11	Capital Expenditure on Energy	2047.34	83.06	342.49	259.43
16	M-4	Capital Expenditure on Food	4214.31	575.67	880.91	305.24
17	N-1	Interest Payments	15.87	3.88	4.80	0.92
18	N-2	Secretariat and Other Social Services	491.09	91.98	94.38	2.40
19	N-3	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6202.06	516.35	543.53	27.18
20	O-16	District Plan- Thane (Revenue Section)	156.67	3.08	3.67	0.59
21	O-17	District Plan- Raigad (Revenue Section)	78.73	0.36	4.37	4.01
22	R-1	Medical and Public Health	4542.85	405.43	416.26	10.83
23	S-1	Medical and Public Health	1563.37	95.00	103.40	8.40
24	T-2	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	990.29	12.35	16.57	4.22
25	T-5	Revenue Expenditure on Tribal Areas Development Sub-Plan	3169.39	468.93	495.72	26.79
26	T-6	Capital Expenditure on Tribal Areas Development Sub-Plan	1523.66	824.93	825.98	1.05
27	V-5	Capital Expenditure on Economic Services	259.03	180.14	230.14	50.00
28	W-4	Art and Culture	726.17	20.09	23.70	3.61
29	X-1	Social Security and Nutrition	2686.69	81.22	100.28	19.06
30	Y-2	Water Supply and Sanitation	770.44	148.58	150.71	2.13
31	Y-6	Capital Expenditure on Economic and Social Services	182.73	9.14	9.67	0.53
32	ZD-4	Tourism	229.04	25.84	28.15	2.31
TOTAL			53249.28	8168.15	9283.36	1115.21

Source: Appropriation Accounts

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

(Reference: : Paragraph 2.3.10; Page 79)

(₹ in crore)			
Sr. No.	Grant Number	Name of grant	Savings
1	A-8	Census, Surveys and Statistics	80.66
2	D-1	Interest Payments	5.39
3	E-1	Interest Payments	127.35
4	G-6	Pensions and Other Retirement Benefits (Voted)	188.51
5	G-6	Pensions and Other Retirement Benefits (Charged)	0.81
6	J-2	Secretariat and Other Social and Economic Services (Charged)	0.0026
7	J-4	Capital Outlay on Public Works	0.20
8	O-15	District Plan- Mumbai Suburban (Revenue Section)	3.02
9	O-15	District Plan- Mumbai Suburban (Capital Section)	0.79
10	O-20	District Plan- Pune (Capital Section)	2.79
11	O-21	District Plan- Satara (Capital Section)	3.66
12	O-31	District Plan- Jalna (Capital Section)	2.29
13	O-32	District Plan- Parbhani (Capital Section)	0.05
14	O-33	District Plan- Nanded (Capital Section)	8.23
15	O-39	District Plan- Wardha (Revenue Section)	0.25
16	O-39	District Plan- Wardha (Capital Section)	2.06
17	O-41	District Plan- Chandrapur (Capital Section)	4.32
18	O-42	District Plan- Gadchiroli (Revenue Section)	5.44
19	O-44	District Plan- Amravati (Capital Section)	1.19
20	O-45	District Plan- Akola (Capital Section)	4.51
21	O-48	District Plan- Washim (Capital Section)	0.04
22	T-8	Loans for Tribal Area Development Sub-Plan	0.35
23	ZC-1	Parliament/State/Union Territory Legislatures (Charged)	0.20
Total			442.1126 i.e. 442.11

Source: Appropriation Accounts

Appendix 2.12

Statement showing details of savings of ₹ one crore and above not surrendered (Reference: Paragraph 2.3.10; Page 79)

					(₹ in crore)
Sr. No.	Grant Number	Name of grant / appropriation	Savings	Surrender	Savings which remained to be surrendered
1	B-1	Police Administration	762.73	692.78	69.95
2	B-2	State Excise	91.25	89.95	1.3
3	B-10	Capital Expenditure and Economic Services	160.75	158.76	1.99
4	C-7	Forest	95.51	83.92	11.59
5	D-5	Dairy Development	42.39	39.66	2.73
6	E-2	General Education	1092.15	1076.62	15.53
7	E-3	Secretariat and Other Social Services	77.01	75.63	1.38
8	G-1	Sales Tax Administration	44.24	42.50	1.74
9	H-5	Roads and Bridges	559.41	482.30	77.11
10	H-6	Public Works and Administrative and Functional Buildings	227.26	220.53	6.73
11	I-5	Capital Expenditure on Irrigation	1237.32	1215.98	21.34
12	J-2	Secretariat and Other Social and Economic Services	8.31	0.74	7.57
13	L-1	Interest Payments	59.77	1.94	57.83
14	L-2	District Administration	68.64	7.98	60.66
15	L-3	Rural Development Programmes	678.36	673.48	4.88
16	O-3	Rural Employment	110.77	90.55	20.22
17	O-10	Capital Outlay on Other Rural Development Programmes	2156.94	2152.32	4.62
18	O-14	District Plan- Mumbai City (Capital Section)	1.62	0.0096	1.6104
19	O-17	District Plan- Raigad (Capital Section)	24.50	20.50	4
20	O-18	District Plan- Ratnagiri (Capital Section)	1.88	0.0001	1.8799
21	O-22	District Plan- Sangli (Revenue Section)	5.70	0.01	5.69
22	O-23	District Plan- Solapur (Revenue Section)	4.84	0.03	4.81
23	O-24	District Plan- Kolhapur (Revenue Section)	6.28	0.0064	6.2736
24	O-25	District Plan- Nashik (Revenue Section)	9.89	0.03	9.86
25	O-27	District Plan- Jalgaon (Revenue Section)	1.63	0.51	1.12
26	O-28	District Plan- Ahmednagar (Revenue Section)	4.79	0.01	4.78
27	O-36	District Plan- Osmanabad (Capital Section)	1.36	0.02	1.34
28	O-37	District Plan- Hingoli (Revenue Section)	1.47	0.0078	1.4622
29	O-38	District Plan- Nagpur (Capital Section)	1.78	0.25	1.53
30	O-43	District Plan- Gondiya (Revenue Section)	2.05	0.94	1.11
31	O-44	District Plan- Amravati (Revenue Section)	1.44	0.0035	1.4365
32	O-46	District Plan- Yavatmal (Capital Section)	5.73	0.0055	5.7245
33	O-47	District Plan- Buldhana (Capital Section)	2.38	0.03	2.35
34	W-3	Technical Education	102.83	91.12	11.71
35	ZC-1	Parliament/State/Union Territory Legislatures	27.79	20.57	7.22
36	ZE-1	Minorities Development	41.64	36.22	5.42
TOTAL			7722.41	7275.9129	446.4971 i.e. 446.50

Source: Appropriation Accounts

Appendix 2.13

Statement showing cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2013 (Reference: Paragraph 2.3.10; Page 79)

				(₹ in crore)
Sr. No.	Grant Number	Major Head		Amount of Surrender
1.	2.	3.		4.
Revenue Head				
1	B01	2055	Police	689.29
2	B02	2039	State Excise	32.23
3	B03	2041	Taxes on Vehicles	24.15
4	B05	2056	Jails	17.44
5	B07	3001	Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisations	19.99
6	B08	2711	Flood Control and Drainage	13.71
7	C06	2245	Relief on account of Natural Calamities	62.51
8	D03	2401	Crop Husbandry	667.47
9	D04	2403	Animal Husbandry	72.36
10	D05	2404	Dairy Development	40.09
11	F02	2217	Urban Development	1608.13
12	F03	2230	Labour and Employment	10.90
13	F04	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	15.20
14	G01	2040	Taxes on Sales	41.03
15	G02	2070	Other Administrative Services	1790.08
16	G02	2075	Miscellaneous General Services	409.28
17	G05	2054	Treasury and Accounts Administration	16.89
18	J01	2014	Administration of Justice	368.76
19	K02	2049	Interest Payments	23.20
20	K04	2230	Labour and Employment	17.32
21	K06	2801	Power	106.19
22	K06	2810	Non-Conventional Sources of Energy-	58.20
23	K07	2851	Village and Small Industries	28.59
24	K07	2853	Non-ferrous Mining and Metallurgical Industries	149.33
25	L03	2501	Special Programmes for Rural Development	36.69
26	L03	2505	Rural Employment	59.15
27	L03	2515	Other Rural Development Programmes	97.41
28	L03	2702	Minor Irrigation	172.60
29	L03	3054	Roads and Bridges	198.00
30	M03	3451	Secretariat -Economic Services	13.69
31	N02	2216	Housing	85.27
32	N03	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	404.42
33	N03	2235	Social Security and Welfare	139.17
34	O03	2505	Rural Employment	90.63
35	O04	2515	Other Rural Development Programmes	55.82
36	O07	3451	Secretariat -Economic Services	24.33
37	O08	3452	Tourism	40.23
38	Q01	2049	Interest Payments	13.03
39	Q03	2216	Housing	676.75
40	R01	2210	Medical and Public Health	129.78
41	T02	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.18
42	T05	2210	Medical and Public Health	25.62
43	T05	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	296.97
44	T05	2230	Labour and Employment	24.06
45	T05	2236	Nutrition	15.97
46	T05	2401	Crop Husbandry	11.02
47	T05	2406	Forestry and Wild Life	18.69

Appendix - 2.13 (concl'd.)

				(₹ in crore)
Sr. No.	Grant Number	Major Head		Amount of Surrender
1.	2.	3.		4.
48	T05	2425	Co-operation	10.88
49	T05	2505	Rural Employment	13.94
50	T05	2702	Minor Irrigation	25.73
51	T05	2801	Power	13.97
52	T05	3054	Roads and Bridges	18.04
53	V02	2425	Co-operation	23.56
54	V02	2851	Village and Small Industries	27.50
55	W02	2202	General Education	30.18
56	W03	2203	Technical Education	91.12
57	W04	2230	Labour and Employment	18.12
58	W06	2251	Secretariat - Social Services	13.62
59	X01	2235	Social Security and Welfare	20.62
60	X01	2236	Nutrition	79.66
61	Y02	2215	Water Supply and Sanitation	157.06
62	ZA01	2230	Labour and Employment	10.16
63	ZC01	2011	Parliament / State/ Union Territory Legislatures	20.57
64	ZD02	2205	Art and Culture	60.97
65	ZD04	3452	Tourism	28.15
66	ZE01	2235	Social Security and Welfare	35.27
Capital Head				
67	B10	4055	Capital Outlay on Police	88.32
68	B10	4070	Capital Outlay on other Administrative Services	70.45
69	F07	6217	Loans for Urban Development	62.35
70	G08	6003	Internal Debt of the State Government	2608.50
71	K11	4801	Capital Outlay on Power Projects	265.34
72	K11	6801	Loans for Power Projects	77.15
73	L07	4402	Capital Outlay on Soil and Water Conservation	263.14
74	L07	4702	Capital Outlay on Minor Irrigation	15.32
75	M04	4408	Capital Outlay on Food Storage and Warehousing	880.91
76	N04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	476.75
77	N04	6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	30.51
78	O10	4515	Capital Outlay on other Rural Development Programmes	2151.84
79	O17	5054	Capital Outlay on Roads and Bridges	18.38
80	T06	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	734.36
81	T06	4406	Capital Outlay on Forestry and Wild Life	10.39
82	T06	4702	Capital Outlay on Minor Irrigation	22.15
83	T06	5054	Capital Outlay on Roads and Bridges	21.95
84	V03	4425	Capital Outlay on Co-operation	38.05
85	V05	6425	Loans for Co-operation	223.42
86	X03	4236	Capital Outlay on Nutrition	15.00
87	ZD05	4202	Capital Outlay on Education, Sports, Art and Culture	11.63
Total				17712.85

Source: Appropriation Accounts

Statement showing Cases of drawal from Contingency Fund where the expenditure was foreseeable

(Reference: Paragraph: 2.6., Page 88)

Sr. No.	Sanction No. and Date	Department/Grant No./Major Head	Purpose for which drawn	Amount Sanctioned (₹. in crore)
(1)	(2)	(3)	(4)	(5)
1	CNF 20.12/8/BUD-14/ Dt-04.07.12	General Administration Department A-4/2070	Expenditure for disbursement of funds for repairs/maintenance of Auxiliary power unit (APU) of Citation 560 XLS VT-VDD aircraft	1.20
2	CNF 20.12/26/BUD-8/ Dt-14.12.12	Higher and Technical Education Department W-2/2202	Funds to Indian History Congress Parishad for conference from 28th to 30th December 2012 at Mumbai	2.00
3	CNF 20.13/32/BUD-11/ Dt-29.01.13	Home Department B-1/2055	Expenses on purchase of arms and ammunitions for State Police Force	9.12
4	CNF 20.13/33/BUD-11/ Dt-29.01.13	Home Department B-1/2055	Expenditure on office work, overtime fees, awards, computer expenses and various purposes in respect of office of Director General of Police	4.74
5	CNF 20.13/34/BUD-11/ Dt.30.01.13	Home Department B-1/2055	Expenditure for purchase of arms and ammunitions for the State Police Force	0.65
6	CNF 20.13/35/BUD-11/ Dt.31.01.13	Home Department B-1/2055	Funds required towards travel expenses of the Police commissioner	10.00
7	CNF 20.13/36/BUD-11/ Dt.31.01.13	Home Department B-1/2055	Expenses on awards, telephone, electricity and water charges, computer expenses and police vehicles in respect of office of Director General of Police	0.52
8	CNF 20.13/38/BUD-11/ Dt.01.02.13	Home Department B-1/2055	Grant required for payment of Rent for Helicopter to M/s Pawanhans Helicopter Ltd, Mumbai for Anti-naxalite drive at Gadchiroli	8.08
9	CNF 20.13/44/BUD-17/ Dt.21.02.13	Housing Department Q-4/3451	Additional provision to fulfill the expenditure on special drive of Deemed Conveyance and to make awareness among people across Maharashtra	0.50

Source: Appropriation Accounts

Statement showing department-wise breakup of outstanding utilisation certificates

(Reference: Paragraph 3.1; Page 93)

Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	21852	3494.88
2	Co-operation, Marketing and Textiles	1643	5800.92
3	Employment and Self-Employment	22	42.44
4	Environment	13	9.11
5	Finance	27	1.05
6	Food, Civil Supplies and Consumer Protection	67	2.77
7	General Administration	314	260.37
8	Higher and Technical Education	2357	9211.86
9	Home	1529	1753.54
10	Housing	126	863.09
11	Industries, Energy and Labour	580	334.15
12	Law and Judiciary	1048	31.69
13	Maharashtra Legislature Secretariat	132	14.23
14	Marathi Language Division	7	1.48
15	Medical Education and Drugs	364	76.21
16	Minority Development	745	289.97
17	Planning	20819	6512.55
18	Public Health	4244	1292.69
19	Public Works	679	376.46
20	Revenue and Forests	17661	2748.54
21	Rural Development and Water Conservation	14256	7279.89
22	School Education and Sports	12206	17179.85
23	Social Justice and Special Assistance	14867	5574.45
24	Tourism and Cultural Affairs	393	334.93
25	Tribal Development	13585	4953.84
26	Urban Development	3598	12660.56
27	Water Resources	499	21.50
28	Water Supply and Sanitation	3510	975.59
29	Women and Child Development	12663	802.12
	Total	149806	82900.73

Source : Information received from PrAG (A&E)-I, Maharashtra, Mumbai, Pay and Accounts Office, Mumbai and AG (A&E)-II, Maharashtra, Nagpur

Appendix 3.2

Statement showing performance of the autonomous bodies

(Reference: : Paragraph: 3.3, Page 94)

Sr. No.	Name of the Body	Period of entrustment	Year up to which accounts were rendered	Delay in submission of accounts (Accounts received on)	Period of delay (in months)	Period up to which SAR is issued	Placement of SAR in the Legislature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai.	01.04.08 to 31.03.13	2011-12	04/07/12 to 16/08/12	Nil	2010-11	2010-11 20/12/12
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai.	01.04.09 to 31.03.14	2011-12	18/12/12	6 months	2010-11	No provision for presentation in MMRDA's Act.
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai.	01.04.07 to 31.03.12	2010-11	-	-	2010-11	2007-08 15/01/11
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune.	01.04.06 to 31.03.11	2010-11	19/01/12	7 months	2010-11	2009-10 22/12/11
5	Konkan Irrigation Development Corporation (KIDC), Thane.	01.04.08 to 31.03.13	2010-11	06/06/12	11 months	2010-11	2009-10 16/04/12
6	Maharashtra Maritime Board (MMB), Mumbai.	01.04.11 to 31.03.16	2010-11	12/04/12	9 months	2010-11	2004-05 17/12/06
7	Maharashtra State Commission for Women MSCW), Mumbai.	01.04.08 to 31.03.13	2011-12	26/03/13	9 months	2010-11	2009-10 16/04/13
8	Maharashtra Pollution Control Board (MPCB), Mumbai.	01.04.08 to 31.03.13	2010-11	20/10/12	15 months	2009-10	2004-05 April 2008
9	Slum Rehabilitation Authority (SRA), Mumbai.	01.04.06 to 31.03.11 01.04.11 to 31.03.16	2010-11 2011-12	19/01/12 29/12/12	7 months 6 months	2010-11	2010-11 21/12/12
10	Maharashtra Water Resources Regulatory authority (MWRAA), Mumbai	01.04.10 to 31.03.15	2010-11 2011-12	24/11/11 17/08/12	5 months 2 months	2010-11	2010-11 25-07-12
11	Rajiv Gandhi Science and Technology Commission (RGSTC), Mumbai.	01.04.10 onwards till its existence	2011-12	28/01/13	7 months	2010-11	2005-06 to 2010-11 21-04-12
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01.04.07 to 31.03.12	2010-11 2011-12	19/10/12 26/02/13	16 months 8 months	2009-10	2008-09 15-12-10

Appendix - 3.2 (concl.)

Sr. No.	Name of the Body	Period of entrust-ment	Year up to which accounts were rendered	Delay in submission of accounts (Accounts received on)	Period of delay (in months)	Period up to which SAR is issued	Placement of SAR in the Legislature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13	Maharashtra State Legal Services Authority (MSLSA), Mumbai	Section 19(2) of the CAGs (DPC) Act 1971	2008-09	–	–	2008-09	Yet to be presented to the Legislature
14	Maharashtra State Commission for Protection of Child Rights (MCPCR)	Section 19(2) of the CAGs (DPC) Act 1971 First audit	2011-12	21/12/2012	6 months	–	–
15	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003	2009-10	03/10/2013		2009-10	2008-09 08/08/2011
16.	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01.04.13 upto 31.03.17	2011-12	01/07/13	12 months	2010-11	2008-09 24-12-10
17	Vidharba Irrigation Development Corporation (VIDC), Nagpur	01.04.12 upto 31.03.17	2010-11	31/11/12	17 months	2009-10	2008-09 01-04-11
18	Godawari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	01.04.09 to 31.03.14 01.04.14 upto 31.03.17	2010-11	–	–	2010-11	2009-10 12-07-12

Source: Information obtained from the respective autonomous bodies

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

(Reference: Paragraph 3.4; Page 95)

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)
Agriculture, Animal Husbandry, Dairy Development and Fisheries				
Mumbai Region				
1	Greater Mumbai Milk Scheme., Worli	2011-12	47.65	
2	Milk Transport Scheme, Worli	2006-07	2.34	*
3	Mother Dairy, Kurla	2011-12	3.96	
4	Central Dairy, Goregaon	2011-12	78.61	
5	Unit Scheme, Mumbai	2011-12	29.08	
6	Agricultural Scheme, Mumbai	2011-12	9.93	
7	Electrical Scheme, Mumbai	2011-12	4.32	
8	Water Supply Scheme, Mumbai	2011-12	10.24	
9	Cattle Feed Scheme, Mumbai	2011-12	1.80	
10	Cattle Breeding and Rearing Farm., Palghar	2011-12	1.89	
11	Dairy Project, Dapchari	2011-12	14.27	
12	Government Milk Scheme, Bhiwandi	2011-12	1.18	
13	Government Milk Chilling Centre, Saralgaon, Thane	2011-12	0.43	
14	Government Milk Scheme, Khopoli	2011-12	1.93	
15	Government Milk Scheme, Mahad	2010-11	1.34	
16	Government Milk Scheme, Chiplun	2011-12	44.41	
17	Government Milk Scheme, Ratnagiri	2011-12	15.60	
18	Government Milk Scheme, Kankavali	2011-12	2.99	
Pune Region				
19	Government Milk Scheme., Pune	2011-12	15.67	
20	Government Milk Scheme, Mahabaleshwar	2011-12	1.72	
21	Government Milk Scheme., Satara	2011-12	13.19	
22	Government Milk Scheme., Miraj	2011-12	34.02	
23	Government Milk Scheme, Solapur	2011-12	3.18	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2011-12	11.06	
25	Government Milk Scheme, Wardha	2011-12	9.49	
26	Government Milk Scheme, Chandrapur	2011-12	-3.68	
27	Government Milk Scheme, Gondia	2011-12	13.01	

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

Appendix - 3.3 (concl.)

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)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2011-12	12.23	
29	Government Milk Scheme, Udgir	2011-12	28.33	
30	Government Milk Scheme, Beed	2011-12	21.05	
31	Government Milk Scheme, Nanded	2011-12	6.69	
32	Government Milk Scheme, Bhoom	2011-12	8.11	
33	Government Milk Scheme, Parbhani	2011-12	7.86	
Nashik Region				
34	Government Milk Scheme, Nashik	2011-12	4.15	
35	Government Milk Scheme, Dhule	2011-12	0.75	
36	Government Milk Scheme, Chalisgaon	2011-12	7.85	
37	Government Milk Scheme, Ahmednagar	2011-12	2.18	
38	Government Milk Scheme, Wani	2011-12	11.07	
Amravati Region				
39	Government Milk Scheme, Amravati	2011-12	14.94	
40	Government Milk Scheme, Akola	2011-12	16.82	
41	Government Milk Scheme, Yavatmal	2011-12	4.57	
42	Government Milk Scheme, Nandura	2011-12	2.83	
Agriculture Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	^
44	Land Development by Bulldozer Scheme, Aurangabad	1998-99	21.93	
45	Land Development by Bulldozer Scheme, Amravati	1995-96	0.01	
46	Land Development by Bulldozer Scheme, Nagpur	1996-97	2.18	
Revenue and Forests Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	^
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2011-12	637.89	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2011-12	828.46	
	Total		1934.92	

Source: Proforma Accounts

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

Statement showing department wise/duration-wise break-up of cases of misappropriation, defalcation etc.

(Reference: Paragraph 3.5; Page 95)

							(₹ in lakhs)
Name of the Department	Upto 5 years	5-10 yrs.	10-15 yrs.	15-20 yrs.	20-25 yrs.	25 yrs. and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	0 (0)	1 (0.2)	4 (4.08)	3 (4.75)	13 (29.06)	41 (5.7)	62 (43.79)
Co-operation and Textile	0 (0)	2 (0)	1 (10.83)	19 (0)	1 (0)	3 (0)	26 (10.83)
Finance	0 (0)	2 (44.19)	1 (13.89)	19 (370.64)	1 (0.7)	3 (2.29)	26 (431.71)
Food, Civil Supplies and Consumer Protection	1 (4.97)	0 (0)	1 (3.05)	2 (14.69)	4 (11.46)	2 (2.09)	10 (36.26)
General Administration	1 (0.16)	0 (0)	0 (0)	0 (0)	1 (1.29)	0 (0)	2 (1.45)
Higher and Technical Education	0 (0)	0 (0)	1 (29.65)	2 (290.84)	0 (0)	0 (0)	3 (320.49)
Home	1 (423.58)	2 (4.56)	1 (7.6)	1 (0.2)	4 (8.29)	7 (2.33)	16 (446.56)
Housing	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (0.11)	2 (0.11)
Industries, Energy and Labour	1 (0.94)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0.94)
Law and Judiciary	2 (0.63)	2 (0.25)	0 (0)	0 (0)	0 (0)	0 (0)	4 (0.88)
Medical Education and Drugs	0 (0)	1 (1.29)	1 (7.96)	0 (0)	0 (0)	3 (7.17)	5 (16.42)
Planning Department	2 (0.29)	4 (0.2)	1 (0.13)	0 (0)	0 (0)	0 (0)	7 (0.62)
Public Health	2 (1251.45)	1 (1274.06)	6 (38.93)	0 (0)	1 (4.59)	7 (5.14)	17 (2574.17)
Public Works	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	3 (5.54)	3 (5.54)
Revenue and Forests	1 (0)	0 (0)	4 (5.34)	0 (0)	6 (8.25)	19 (8.25)	30 (21.84)
Rural Development and Water Conservation	0 (0)	0 (0)	4 (2.92)	5 (147.68)	3 (66.68)	13 (7.45)	25 (224.73)
School Education and Sports	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (2.02)	1 (2.02)
Social Justice and Special Assistance	0 (0)	0 (0)	0 (0)	2 (6.27)	0 (0)	0 (0)	2 (6.27)
Tourism and Cultural Affairs Dept.	0 (0)	0 (0)	0 (0)	0 (0)	1 (75.02)	5 (3.35)	6 (78.37)
Water Resources	5 (2.13)	11 (4.53)	1 (0.34)	1 (2.34)	1 (2.37)	0 (0)	19 (11.71)
Water Supply and Sanitation Dept.	3 (3.13)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	3 (3.13)
TOTAL	19 (1687.28)	24 (1329.28)	26 (124.72)	35 (837.41)	35 (207.71)	106 (51.44)	245 (4237.84)

Source: Information from respective Departments, Pay and Accounts Office, Mumbai, Accountant General (Audit)-II, Nagpur
 Figures in parantheses indicate amount

Statement showing department/category-wise details
in respect of losses to Government due to theft,
misappropriation / loss of Government material
(Reference: : Paragraph: 3.5, Page 95)

(₹ 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	3	3.96	59	39.83	62	43.79
Co-operation, Marketing and Textiles	0	0	1	10.83	1	10.83
Finance	1	13.89	25	417.82	26	431.71
Food, Civil Supplies and Consumer Protection	1	4.97	9	31.29	10	36.26
General Administration	0	0	2	1.45	2	1.45
Higher and Technical Education	0	0	3	320.49	3	320.49
Home	1	4.24	15	442.32	16	446.56
Housing	0	0	2	0.11	2	0.11
Industries, Energy and Labour	0	0	1	0.94	1	0.94
Law and Judiciary	2	0.25	2	0.63	4	0.88
Medical Education and Drugs	0	0	5	16.42	5	16.42
Planning	7	0.62	0	0	7	0.62
Public Health	0	0	17	2574.17	17	2574.17
Public Works	0	0	3	5.54	3	5.54
Revenue and Forests	2	3.44	28	18.4	30	21.84
Rural Development and Water Conservation	0	0	25	224.73	25	224.73
School Education and Sports	0	0	1	2.02	1	2.02
Social Welfare and Cultural Affairs	0	0	2	6.27	2	6.27
Tourism and Cultural Affairs	0	0	6	78.37	6	78.37
Water Resource	7	3.59	12	8.12	19	11.71
Water Supply and Sanitation Dept.	3	3.13	0	0	3	3.13
Total	27	38.09	218	4199.75	245	4237.84

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

Statement showing pending Detailed Contingent Bills for the years up to 2012-13

(Reference: Paragraph 3.8; Page 97)

Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1.	Agriculture, Animal Husbandry, Dairy Development and Fisheries	2041	43.70
2.	Co-operation, Marketing and Textiles	37	0.27
3.	Employment and Self Employment	13	0.51
4.	Environment	3	0.01
5.	Finance	155	7.42
6.	Food, Civil Supplies and Consumer Protection	57	0.46
7.	General Administration	631	70.61
8.	Higher and Technical Education	363	9.44
9.	Home	1066	618.19
10.	Housing	1297	10.35
11.	Industries, Energy and Labour	270	13.05
12.	Law and Judiciary	277	4.93
13.	Maharashtra Legislature Secretariat	11	0.03
14.	Marathi Language Division	6	0.07
15.	Medical Education and Drugs	1317	9.94
16.	Planning	157	5.29
17.	Public Health	221	113.06
18.	Public Works	75	0.49
19.	Revenue and Forests	1472	41.25
20.	Rural Development and Water Conservation	909	11.24
21.	School Education and Sports	196	2.40
22.	Social Justice and Special Assistance	628	19.75
23.	Tourism and Cultural Affairs	281	12.36
24.	Trade, Commerce and Mining	253	3.42
25.	Tribal Development	105	0.88
26.	Urban Development	19	0.39
27.	Water Resources	7	0.01
28.	Water Supply and Sanitation	21	0.08
29.	Women and Child Development	65	0.63
	GRAND TOTAL	11953	1000.23

Source : Information received from PrAG (A&E)-I, Maharashtra, Mumbai, Pay and Accounts Office, Mumbai and AG (A&E)-II, Maharashtra, Nagpur

Details of Sub head (Schemes) booked under 800 for the year 2012-13

(Reference: Paragraph 3.6; Page 96)

Major Head	Sub Major Head	Minor Head	Sub head description	Amount (₹ in crore)
(i) Other Receipts				
0235	01	800	800(020)(01)(11)-Receipts transferred from Government Insurance Fund as surplus balance	151.34
0045	00	800	800(01)(11)-Education Cess	110.45
1475	00	800	800(00)(03)-Compensation for the other land	96.63
0202	01	800	800(01)(02)-Recoveries of overpayment	86.89
			Total	445.31
(ii) Other Expenditure				
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licencee for reduction in Agriculture and Powerloom Tariff	4929.09
2401	00	800	800(00)(09)-Financial Assistance under Rashtriya Krishi Vikas Yojana (Schemes in Five Year Plan) (100 Percent Centrally Sponsored Scheme)	1058.59
4801	02	800	800(01)(07)-Capital Investment in Koradi TSP Extension	684.00
5054	04	800	800(ii)(1)-Ordinary Major Works	563.89
2701	80	800	800(iii)-(i) Interest	539.97
5054	04	800	800(8)-Work Executed Through Loan Assistance From NABARD Major Works	400.07
2216	03	800	800(01)(03)-Rajiv Gandhi Rural Housing Scheme No.1	345.24
2216	03	800	800(00)(01)-Gharkul Yojana for Scheduled Castes and Nav Boudh People.(Rural)(S.C.P)	320.00
4801	05	800	800(00)(02)-Gaathan Feeder Separation Scheme and Infrastructure Development	285.09
2701	80	800	800(11)(01)-World Bank Assisted Maharashtra Water Sector Improvement Project	227.39
2801	80	800	800(00)(04)-Grants-in-aid to MSEB Holding Company Limited	223.29
4801	02	800	800(00)(05)-Capital Investment in Bhusaval TPS Expansion	186.02
4801	02	800	800(00)(08)-Capital Investment in Chandrapur Thermal Extension Project	185.73
2801	05	800	800(00)(06)-Grants-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pumpsets/Rural Electrification	150.08

Appendix - 3.7 (concl.d.)

Major Head	Sub Major Head	Minor Head	Sub head description	Amount (₹ in crore)
2401	00	800	800(00)(03)-Grants to Zilla Parishads under section 123 of the Maharashtra Z.P. and Panchayat Samities Act 1961 (Local Sector) (Adjusted with W and M) (State Share)SPS Spl Component. Plan Assitt to farm families under Scheduled Caste Sub Plan to bring them above poverty line	144.04
4070	00	800	800(00)(05)-Grants-in-aid to Maharashtra State Police Housing and Welfare Corporation	104.31
4070	00	800	800(00)(11)-Office Building for police department. Grant in aid to Maharashtra State Housing and welfare corporation	101.10
2075	00	800	800(00)(06)-Late Yashwantrao Chavan Centenary Celebration	99.65
3001	00	800	800(00)(02)-Participation of State Government in Railway Project	80.00
5054	04	800	800(ii) (2)-Ordinary Establishment Charges	78.38
2216	80	800	800(00)(02)-Payment to Maharashtra Housing and Area Development Authority as Government contribution to Bombay Building Repairs and Reconstruction Fund	69.82
4551	60	800	800(00)(01)-Special Development Programme for Hilly Areas	66.76
4236	80	800	800(00)(01)-Construction of Anganwadi Centres as per recommendation of the 13th Finance Commission	60.00
			Total	10902.51

Source: Finance Accounts

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 minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Terms	Description
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt
Debt 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, e.g. 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 atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year

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>

Appendix - 4.1 (concl.)

Terms	Description
Merit goods	Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc</i>
Absorptive capacity	Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place <i>etc</i> so that the state is able to effectively achieve targeted outcomes

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
DCRF	Debt Consolidation and Relief Facility
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