

APPENDICES

State Profile

(Reference: Profile of Maharashtra; Page 1)

A GENERAL DATA

Sr. No.	Particulars	Maharashtra figures
1	Area	3.08 lakh sq. km.
2	Population	
	a As per 2001 Census	9.69 crore
	b As per 2011 Census	11.24 crore
3	a Density of Population* (as per 2001 census) (All India Density = 325 persons per sq. km.)	315 persons per sq. km.
	b Density of Population* (as per 2011 census) (All India Density = 382 persons per sq. km.)	365 persons per sq. km.
4	Population Below Poverty Line** (BPL) (All India Average = 29.5 per cent)	20.0 per cent
5	a Literacy* (2001) (All India Average = 64.8 per cent)	76.88 per cent
	b Literacy* (2011) (All India Average = 73.0 per cent)	82.34 per cent
6	Infant mortality *** (per 1000 live births) (All India Average = 40 per 1000 live births)	24
7	Life Expectancy at birth **** (All India Average = 67.5 years)	71.3 years
8	Gini Coefficient ⁵ (A measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and <i>vice versa</i>)	
	a Rural (All India = 0.29)	0.27
	b Urban (All India = 0.38)	0.41
9	Gross State Domestic Product ⁵ (GSDP) 2014-15 at current price	1686695
10	Per capita GSDP CAGR (2005-06 to 2014-15)	
	Maharashtra	13.22 per cent
	General Category States	13.86 per cent
11	GSDP CAGR (2005-06 to 2014-15)	
	Maharashtra	14.81 per cent
	General Category States	15.44 per cent
12	Population growth [@] (2005-06 to 2014-15)	
	Maharashtra	13.35 per cent
	General Category States	12.76 per cent

B FINANCIAL DATA[#]

Particulars	CAGR		Growth during 2014-15	
	2005-06 to 2013-14		over 2013-14	
	GCS	Maharashtra	GCS	Maharashtra
(in per cent)				
a of Revenue Receipts	15.76	15.16	16.10	10.41
b of Own Tax Revenue	15.32	15.82	10.51	5.95
c of Non-Tax Revenue	13.53	8.44	10.07	10.83
d of Total Expenditure	15.23	12.96	19.32	12.26
e of Capital Expenditure	14.61	8.96	21.87	(-) 2.48
f of Revenue Expenditure on Education	17.10	17.17	14.55	3.81
g of Revenue Expenditure on Health	16.20	15.69	28.73	24.67
h of Salary and Wages	15.23	14.11	11.75	7.13
i of Pension	18.70	18.54	12.43	9.87

* Census Info India 2011 Final population Totals

** Report of the expert group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014)

*** SRS Bulletin of September 2014

**** Economic Survey of Maharashtra 2014-15

& http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf⁵ Central Statistical Office[@] Population Projections for India and States 2001-2026 (revised December 2006) Report of The Technical Group on Population Projections[#] 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 (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
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 Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Accounts
14	Detailed Statement of Revenue and Capital Receipts by Minor heads
15	Detailed Statement of Revenue Expenditure by Minor heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the State Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Balances

Source: Finance Accounts

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

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

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

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

- The State Government shall maintain a revenue surplus in 2011-12 and thereafter.
- The fiscal deficit of the State Government shall not exceed 3 *per cent* of GSDP in 2010-11 and thereafter.
- The State Government shall maintain the outstanding debt to GSDP up to 26.3 *per cent* in 2010-11, 26.1 *per cent* in 2011-12, 25.8 *per cent* in 2012-13, 25.5 *per cent* in 2013-14 and 25.3 *per cent* in 2014-15.

The MFRBMR were further amended in March 2012 and was renamed as Fiscal Responsibility and Budgetary Management (Amendment) Rules, 2012. However, there were no 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 June 2014. MTFPS presents three years rolling targets, assumptions underlying the fiscal indicators and assessment of sustainability relating mainly to (i) balance between revenue receipts and revenue expenditure and (ii) the use of capital receipts for generating productive assets.
- As per MTFPS 2014-15, the Government is continuously committed to improve its spending pattern qualitatively and quantitatively. It has been focused to provide both the balanced sectoral and regional development. The present policy of balanced sectoral allocation to achieve both growth and improvement in Human Development Index would continue. The State has been optimally utilising its borrowing option mainly for the infrastructural development. Borrowings would be contained well within the limit set by the Central Government. As the guarantees given to sugar factories and textile mills have been invoked in recent past, the Government will scrutinize any future such proposals more carefully and would like to catalyse investment in infrastructure and agro-business. Budget 2014-15 reflects an attempt being made to gradually curtail non-productive non-plan revenue expenditure and to move towards revenue surplus status. At the same time, it is to be ensured that public investment in Agriculture, Human Development and Infrastructure is not squeezed.
- The State Government has developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2007-08 to 2018-19 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Source: Budget 2014-15

Outcome indicators of the State's own Fiscal Correction Path

(Reference: Paragraph 1.1; Page 2)

(₹ in crore)

Item	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	RE	BE	Projections	Projections	Projections
A STATE REVENUE ACCOUNT						
1 States Own Tax Revenue (SOTR)	108640.60	119007.93	130634.71	148923.57	169772.87	193541.07
2 States own Non-Tax Revenue (NONTR)	11351.97	13519.70	20664.87	21698.11	22783.02	23922.17
3 SOTR + NONTR (1+2)	119992.57	132527.63	151299.58	170621.68	192555.89	217463.24
4 Share in Central Taxes	16587.80	17606.98	29061.95	36897.00	42631.00	49317.00
5 Plan Grants	7708.86	22058.43	11975.82	11975.82	11975.82	11975.82
6 Non-plan Grants	5532.58	8600.85	5893.15	5893.15	5893.15	5893.15
7 Total Central Transfer (4+5+6)	29829.24	48266.26	46930.92	54765.97	60499.97	67185.97
8 Total Revenue Receipts (3+7)	149821.81	180793.89	198230.50	225387.65	253055.86	284649.21
9 Plan Revenue Expenditure	25906.74	40593.69	47478.95	52290.09	57589.92	66645.65
10 Non-Plan Revenue Expenditure	128995.68	154083.63	154508.94	173667.98	197016.99	217285.33
11 Salary Expenditure	56928.16	61682.27	73437.66	85061.21	98529.34	109407.23
12 Pension	15186.23	17663.41	19929.09	24313.49	29662.46	34111.83
13 Interest Payments (Government Debt)	21207.00	24283.25	27662.56	29361.01	32394.20	35791.38
Subsidies - Total (14+15)	12440.78	20588.59	14687.27	15421.63	16192.72	17002.35
14 Subsidies - General	7165.26	10088.59	9724.58	10210.81	10721.35	11257.42
15 Subsidies - Power	5275.52	10500.00	4962.69	5210.82	5471.37	5744.93
16 Total Revenue Expenditure (9+10)	154902.42	194677.32	201987.89	225958.07	254606.91	283930.98
17 Salaries+ Pension+ Interest (11+12+13)	93321.39	103628.93	121029.31	138735.71	160586.00	179310.44
18 as percentage of Revenue Receipts (17/8)	62.29	57.32	61.05	61.55	63.46	62.99
19 Revenue Surplus/Deficit (8-16)	(-5080.61)	(-13883.43)	(-3757.39)	(-570.42)	(-1551.05)	718.23
B CONSOLIDATED REVENUE ACCOUNT						
1 Interest payments(Off-Budget Debt)	0.00	0.00	0.00	0.00	0.00	0.00
2 Consolidated Revenue Deficit (A19-B1)	(-5080.61)	(-13883.43)	(-3757.39)	(-570.42)	(-1551.05)	718.23
C CONSOLIDATED DEBT						
1 Outstanding debt and liability inclusive of off-budget	269355.42	302577.99	333159.97	367012.61	404927.56	447392.31
2 Total outstanding guarantees of which guarantee on account of borrowings and Special Purpose Vehicle borrowings	7709.31	6500.31	6200.31	6000.31	5700.31	5500.31
D CAPITAL ACCOUNT						
1 Capital Outlay	20020.45	23342.23	27104.23	33386.10	36501.14	43291.66
2 Disbursement of Loans and advances	1645.09	1055.29	969.84	1049.89	1073.67	1162.77
3 Recoveries of Loans and advances	728.03	1034.90	1098.45	1153.37	1211.04	1271.59
4 Other Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00
E1 Fiscal Deficit (A19+D1+D2-D3-D4)	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
E2 Gross Fiscal Deficit (E1+B1)	26018.12	37246.05	30733.01	33853.03	37914.82	42464.61
GSDP at current prices	1510132	1686695	1889098	2115790	2369685	2654047

Source: Information received from Finance Department, Government of Maharashtra

Abstract of Receipts and Disbursements for the year 2014-15 as compared to 2013-14

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts				Disbursements						
2013-14			2014-15	2013-14			Non-Plan	Plan	Total	2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SECTION-A : REVENUE										
149821.81	Revenue receipts		165415.46	154902.42	Revenue expenditure	146244.84	31308.28	177553.12	177553.12	
108597.96	Tax revenue	115063.90		53979.27	General services	60156.61	329.16	60485.77		
				70879.08	Social services	57705.59	19246.90	76952.49		
11351.97	Non-tax revenue	12580.89		38237.81	Education, Sports, Art and Culture	37233.21	2462.50	39695.71		
				6815.96	Health and Family Welfare	4793.31	3703.93	8497.24		
16630.43	State's share of Union Taxes	17630.03		6951.52*	Water Supply, Sanitation, Housing and Urban Development	2705.34	4723.36	7428.70		
				67.82	Information and Broadcasting	52.30	69.47	121.77		
5532.58	Non-Plan grants	7304.07		7951.38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3215.89	4880.77	8096.66		
				767.40	Labour and Labour Welfare	583.02	312.28	895.30		
3683.57	Grants for State Plan Scheme	1665.45		9995.61	Social Welfare and Nutrition	9047.58	3064.15	12111.73		
				91.58	Others	74.94	30.44	105.38		
4025.30*	Grants for Central and Centrally sponsored Plan Schemes	11171.12		27991.32	Economic Services	26086.66	11599.91	37686.57		
				7821.23	Agriculture and Allied Activities	4622.14	3945.23	8567.37		
				3129.98	Rural Development	2035.76	4136.03	6171.79		
				33.36*	Special Areas Programmes	0.55	32.73	33.28		
				2741.80	Irrigation and Flood Control	2071.03	415.79	2486.82		
				5726.12	Energy	10545.01	346.16	10891.17		
				2548.56	Industry and Minerals	2774.66	119.06	2893.72		
				4729.06	Transport	3825.94	1730.03	5555.97		
				83.73	Science, Technology and Environment	0.07	77.30	77.37		
				1177.48	General Economic Services	211.50	797.58	1009.08		
				2052.75	Grants-in-aid and Contributions	2295.98	132.31	2428.29		
5080.61	Revenue deficit carried over to Section B		12137.66		Revenue Surplus carried over to Section B	0.00	0.00	0.00		

* Higher rounding

Appendix 1.5 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
SECTION-B :										
48843.72	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		46883.46		III	Opening Overdraft from RBI			0.00
0	IV	Miscellaneous Capital receipts		0.00	20020.45	IV	Capital Outlay	3278.80	16244.67	19523.47
				1038.52			General Services	186.77	678.54	865.31
				2273.94			Social Services	156.25	1801.57	1957.82
				102.24			Education, Sports, Art and Culture	0.00	95.81	95.81
				553.00			Health and Family Welfare	0.00	469.54	469.54
				714.76			Water Supply, Sanitation, Housing and Urban Development	160.87	305.81	466.68
				705.99			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	751.92	751.92
				76.24			Social Welfare and Nutrition	(-4.62)	59.43	54.81
				121.71			Others	0.00	119.06	119.06
				16707.99			Economic Services	2935.78	13764.56	16700.34
				1464.36			Agriculture and Allied Activities	1624.15	1833.01	3457.16
				802.87			Rural Development	0.00	934.88*	934.88
				71.11			Special Area Programme	0.00	63.71	63.71
				7878.52			Irrigation and Flood Control	961.61	6049.63	7011.24
				1658.59			Energy	0.00	1342.35	1342.35
				0.39			Industry and Minerals	(-0.01)	116.22	116.21
				4588.08			Transport	286.05	3413.80	3699.85
				244.07			General Economic Services	63.98	10.96	74.94
				0.00			Science Technology and Environment	0	0	0
728.03	V	Recoveries of Loans and Advances		975.08	1645.10	V	Loans and Advances disbursed			1140.54
215.40		From Power Projects	446.09		1004.41		For Power Projects			589.67
238.37		From Government Servants	249.23		328.54		To Government Servants			306.27
274.26		From others	279.76		312.15		To Others			244.60
0	VI	Revenue surplus brought down		0.00		VI	Revenue deficit brought down			12137.66

* Higher rounding

Appendix 1.5 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
26734.80	VII Public Debt receipts		29373.28	10261.86	VII Repayment of Public Debt				8827.78
0.00	External debt	0.00		0.00	External debt			0.00	
25770.33	Internal debt other than Ways and Means Advances and Overdraft	28831.02		9391.09	Internal debt other than Ways and Means Advances and Overdraft			7941.54	
0.00	Net transactions under Ways and Means Advances including Overdraft	0.00		0.00	Net transactions under Ways and Means Advances including Overdraft			0.00	
964.47	Loans and Advances from Central Government	542.26		870.77	Repayment of Loans and Advances to Central Government			886.24	
1350	VIII Appropriation from Contingency Fund	2350	2350	850	VIII Appropriation to Contingency Fund			4350	4350
859.62	IX Contingency Fund	4360	4360	1360	IX Contingency Fund			2350	2350
64020.19	X Public Account receipts		83021.94	56434.88	X Public Account disbursements				68985.90
4868.46	Small Savings and Provident Funds	4642.54		2974.67	Small Savings and Provident Funds			3382.99	
5540.03	Reserve Funds	5908.54		2798.46	Reserve Funds			2750.84	
(-)2693.61	Suspense and Miscellaneous	17039.01		11.79	Suspense and Miscellaneous			11817.00	
23958.08	Remittances	24182.45 [#]		25074.86	Remittances			24196.78	
32347.23	Deposits and Advances	31249.40		25575.10	Deposits and Advances			26838.29	
	XI Closing Overdraft from Reserve Bank of India			46883.46	XI Cash Balance at end				49648.41
				0.17	Cash in Treasuries			0.04	
	XII Inter State Settlement	0		(-)277.04	Deposits with Reserve Bank			(-)2323.40	
				54.88	Local Remittances			57.88	
				4.76	Departmental Cash Balance			5.65	
				0.50	Permanent Advances			0.57	
				31620.91	Cash Balance Investment			32996.05	
				15479.28	Investment of earmarked balances			18911.62	
142536.36	Total		166963.76	142536.36	Total				166963.76

Source: Finance accounts of respective years

[#] Lower rounding

Outcome of analysis of budgetary assumptions during 2014-15

(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	180320	165415	(-)14905	(-)8.27
<i>of which</i>				
Tax Revenue	118640	115064	(-)3576	(-)3.01
<i>Taxes on Sales, Trade etc.</i>	69090	67466	(-)1624	(-)2.35
<i>State excise</i>	11500	11397	(-)103	(-)0.90
<i>Taxes on vehicles</i>	5250	5405	155	2.95
<i>Stamps and Registration fees</i>	19426	19959	533	2.74
<i>Taxes on Goods and Passengers</i>	1098	587	(-)511	(-)46.54
<i>Land Revenue</i>	1867	1272	(-)595	(-)31.87
<i>Taxes and duties on electricity</i>	6501	4350	(-)2151	(-)33.09
<i>Other taxes</i>	3908	4628	720	18.42
Non-Tax Revenue	13509	12581	(-)928	(-)6.87
<i>Interest Receipts</i>	2974	3351	377	12.68
<i>Miscellaneous General Services</i>	414	450	36	8.70
<i>Non-ferrous Mining and Metallurgical Industries</i>	2767	2336	(-)431	(-)15.58
<i>Other Non-Tax Revenue</i>	7354	6444	(-)910	(-)12.37
Share of Union Taxes and Duties	20213	17630	(-)2583	(-)12.78
Grants-in-aid from GoI	27958	20140[#]	(-)7818	(-)27.96
Revenue Expenditure	184423	177553	(-)6870	(-)3.73
<i>of which</i>				
General Services	62469	60486	(-)1983	(-)3.17
<i>Administrative services</i>	16649	15086	(-)1563	(-)9.39
<i>Pension and Miscellaneous General Services</i>	14671	14407	(-)264	(-)1.80
<i>Appropriation for reduction or avoidance of debt/ transfer to RF</i>	1890	1890	0	0
<i>Interest Payments</i>	23805	23965	160	0.67
<i>Fiscal Services</i>	2945	2804	(-)141	(-)4.79
<i>Organs of State</i>	2509	2334	(-)175	(-)6.97
Social Services	77184	76952	(-)232	(-)0.30
<i>Education, Sports, Art and Culture</i>	41280	39696	(-)1584	(-)3.84
<i>Social Welfare and Nutrition</i>	6913	12112	5199	75.21
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	9471	8096 [#]	(-)1375	(-)14.52
<i>Health and Family Welfare</i>	9643	8497	(-)1146	(-)11.88
<i>Water Supply, Sanitation, Housing and Urban Development</i>	8590	7429	(-)1161	(-)13.52
<i>Information and Broadcasting</i>	84	122	38	45.24
<i>Labour and Labour Welfare</i>	1057	895	(-)162	(-)15.33
<i>Others</i>	146	105	(-)41	(-)28.08

[#] Lower rounding

Appendix 1.6 (concl.)

1	2	3	4 (3-2)	5
Economic Services	42649	37687	(-4962)	(-11.63)
<i>Agriculture and Allied Services</i>	8604	8567	(-37)	(-0.43)
<i>Rural Development</i>	12436	6172	(-6264)	(-50.37)
<i>Special Area Programme</i>	45	33	(-12)	(-26.67)
<i>Irrigation and Flood Control</i>	2600	2487	(-113)	(-4.35)
<i>Energy</i>	9417	10891	1474	15.65
<i>Industry and Minerals</i>	3008	2894	(-114)	(-3.79)
<i>Transport and Communication</i>	5269	5556	287	5.45
<i>Science, Technology and Environment</i>	81	78*	(-3)	(-3.70)
<i>General Economic Services</i>	1189	1009	(-180)	(-15.14)
Grants-in-aid and contributions	2121	2428	307	14.47
Capital expenditure	26915	19523	(-7392)	(-27.46)
<i>Irrigation and Flood Control</i>	6912	7011	99	1.43
<i>Transport and Communication</i>	2743	3700	957	34.89
<i>Energy</i>	2163	1342	(-821)	(-37.96)
<i>Health and Family Welfare</i>	562	469#	(-93)	(-16.55)
<i>Education, Sports, Art and Culture</i>	226	96	(-130)	(-57.52)
<i>Water Supply, Sanitation, Housing and Urban Development</i>	289	467	178	61.59
<i>Rural Development</i>	6004	935	(-5069)	(-84.43)
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	2377	752	(-1625)	(-68.36)
<i>Others</i>	5639	4751	(-888)	(-15.75)
Revenue surplus (+)/deficit (-)	(-4103)	(-12138)	(-8035)	195.83
Fiscal surplus (+)/deficit (-)	(-) 30965	(-)31827	(-)862	2.78
Primary surplus (+)/deficit (-)	(-)7161	(-)7862	(-)701	9.79

Source: Finance Accounts and Budget for 2014-15

Lower rounding

* Higher rounding

Time series data on State Government Finances

(Reference: Paragraph 1.3; Page 7)

	(₹ in crore)									
	2010-11		2011-12		2012-13		2013-14		2014-15	
(1)	(2)		(3)		(4)		(5)		(6)	
Part A: Receipts										
1. Revenue Receipts	105867.82		121286.14¹		142947.23		149821.81		165415.46	
(i) Tax Revenue	75027.10	(71)	87608.46	(72)	103448.58	(72)	108597.96	(72)	115063.90	(69)
Taxes on Agricultural Income	0	(0)	0	(0)	0	(0)	0	(0)	0	(0)
Taxes on Sales, Trade, etc.	42482.72	(57)	50596.36	(58)	60079.72	(58)	62530.03	(58)	67466.29	(59)
State Excise	5961.85	(8)	8605.47	(10)	9297.11	(9)	10101.12	(9)	11397.08	(10)
Taxes on Vehicles	3532.90	(5)	4137.42	(5)	5027.42	(5)	5095.92	(5)	5404.97	(5)
Stamps and Registration fees	13515.99	(18)	14407.49	(16)	17548.25	(17)	18675.98	(17)	19959.29	(17)
Land Revenue	1094.98	(1)	963.81	(1)	1074.02	(1)	1088.85	(1)	1272.38	(1)
Taxes on Goods and Passengers	599.88	(1)	574.25	(1)	690.74	(1)	1240.68	(1)	586.56	(0)
Other Taxes	7838.78	(10)	8323.66	(9)	9731.32	(9)	9865.38	(9)	8977.33	(8)
(ii) Non-tax Revenue	8225.04	(8)	8167.70	(7)	9984.40	(7)	11351.97	(8)	12580.89	(8)
(iii) State's share of Union taxes and duties	11419.78	(11)	13343.34	(11)	15191.92	(11)	16630.43	(11)	17630.03	(11)
(iv) Grants-in-aid from GoI	11195.90	(10)	12166.64	(10)	14322.33	(9)	13241.45	(9)	20140.64	(12)
2. Miscellaneous Capital Receipts	17.28		455.83		0		0		0	
3. Recoveries of Loans and Advances	640.09		558.74		862.85		728.03		975.08	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	106525.19		122300.71		143810.08		150549.84		166390.54	
5. Public Debt Receipts	20739.78		24452.56		21725.12		26734.80		29373.28	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	19919.86		24146.19		20974.33		25770.33		28831.02	
Net transactions under Ways and Means Advances and Overdraft	0		0		0		0		0	
Loans and Advances from Government of India ²	819.92		306.37		750.79		964.47		542.26	
6. Appropriation from Contingency Fund	0		1000.00		725.00		1350.00		2350.00	
7. Inter-State settlement	0		0		0		0		0	
8. Total receipts in the Consolidated Fund (4+5+6+7)	127264.97		147753.27		166260.20		178634.64		198113.82	
9. Contingency Fund Receipts	853.00		511.20		875.00		859.62		4360.00	
10. Public Account receipts	48406.32		53389.38		47059.63		64020.19		83021.94	
11. Total receipts of the State (8+9+10)	176524.29		201653.85		214194.83		243514.45		285495.76	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	106459.38	(85)	123554.19	(87)	138735.98	(88)	154902.42	(88)	177553.12	(89)
Plan	16927.59	(16)	22035.04	(18)	24530.08	(18)	25910.34	(17)	31308.28	(18)
Non-Plan	89531.79	(84)	101519.15	(82)	114205.90	(82)	128992.08	(83)	146244.84	(82)
General Services (incl. Interest payments)	37704.23	(36)	42852.88	(35)	47665.67	(34)	53979.27	(35)	60485.77	(34)
Social Services	48282.06	(45)	54812.21	(44)	62038.97	(45)	70879.08	(46)	76952.49	(43)
Economic Services	19285.36	(18)	24868.75	(20)	27550.82	(20)	27991.32	(18)	37686.57	(21)
Grants-in-aid and Contribution	1187.73	(1)	1020.35	(1)	1480.52	(1)	2052.75	(1)	2428.29	(1)
13. Capital Expenditure (per cent of 15)	17963.37	(14)	17879.54	(12)	17397.98	(11)	20020.45	(11)	19523.47	(10)
Plan	15654.05	(87)	15031.38	(84)	15094.60	(87)	17681.42	(88)	16244.67	(83)
Non-Plan	2309.32	(13)	2848.16	(16)	2303.38	(13)	2339.03	(12)	3278.80	(17)
General Services	541.49	(3)	795.91	(4)	901.69	(5)	1038.52	(5)	865.31	(4)
Social Services	1240.71	(7)	2096.95	(12)	1823.98	(10)	2273.94	(11)	1957.82	(10)
Economic Services	16181.17	(90)	14986.68	(84)	14672.31	(84)	16707.99	(83)	16700.34	(86)

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

¹ Includes ₹ 170.23 crore, the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Governments by the Ministries other than Ministry of Finance written off as per recommendation of the ThFC

² Includes Ways and Means Advances

Appendix 1.7 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
14. Disbursement of Loans and Advances (per cent of 15)	959.08 (1)	836.28 (1)	1415.94 (1)	1645.10 (1)	1140.54 (1)
15. Total (12+13+14)	125381.83	142270.01	157549.90	176567.97	198217.13
16. Repayments of Public Debt	4773.61	6458.35	6652.52	10261.86	8827.78
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4290.63	5837.92	5959.59	9391.09	7941.54
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India ³	482.98	620.43	692.93	870.77	886.24
17. Appropriation to Contingency Fund	850.00	500.00	875.00	850.00	4350.00
18. Total disbursement out of Consolidated Fund (15+16+17)	131005.44	149228.36	165077.42	187679.83	211394.91
19. Contingency Fund disbursements	11.20	1000.00	734.62	1360.00	2350.00
20. Public Account disbursements	39557.62	46962.93	35511.03	56434.89	68985.90
21. Total disbursement by the State (18+19+20)	170574.26	197191.29	201323.07	245474.72	282730.81
Part C: Deficits					
22. Revenue Deficit(-)/Surplus (+) (1-12)	(-)591.56	(-)2438.05⁴	4211.25	(-)5080.61	(-)12137.66
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)18856.64	(-)20139.53⁴	(-)13739.82	(-)26018.13	(-)31826.59
24. Primary Deficit (-)/Surplus (+) (23-25)	(-)3208.67	(-)2634.90⁴	5335.82	(-)4811.09	(-)7861.85
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	15647.97	17504.63	19075.64	21207.04	23964.74
26. Financial Assistance to local bodies etc.	47646.45	55363.01	63767.90	68049.83	72710.98
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	nil	nil	8	5	42 days
Overdraft availed (days)	nil	nil	nil	nil	nil
28. Interest on WMA/Overdraft	0	0	0.22	0.40	5.12
29. Gross State Domestic Product (GSDP)	1049150	1170121⁵	1322222⁵	1510132⁵	1686695⁵
30. Outstanding Fiscal liabilities (year-end)	220950	245318	269077	293805	319746
31. Outstanding guarantees (year-end)⁶ (including interest)	15040.87	13977.44⁷	9245.72	7234.57	7999.45
32. Maximum amount guaranteed (year-end)	44413.93	28139.20	41352.75	32247.11	34563.60
33. Number of ongoing projects	233	614	782	753	592
34. Capital blocked in ongoing projects	5699.76	43681.43	62152.25	62145.87	65146.79⁸

³ Includes Ways and Means Advances from GoI

⁴ Excludes write-off of Central Loans (₹ 170.23 crore) from the Revenue Receipts

⁵ GSDP figures have been revised

⁶ As per Finance Accounts of respective years

⁷ Differs from closing balance for the year 2011-12 owing to updated information furnished by State Government

⁸ (Also refer Appendix 1.10)

Appendix 1.7 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.15	7.45	7.81	7.36	6.82
Own Non-Tax Revenue/GSDP	0.78	0.69	0.75	0.77	0.75
Central Transfers/GSDP	1.09	1.14	1.15	1.13	1.05
II Expenditure Management					
Total Expenditure/GSDP	12.00	12.10	11.90	12.00	11.80
Total Expenditure/Revenue Receipts	118.40	117.30	110.20	117.90	119.80
Revenue Expenditure/Total Expenditure	84.90	86.84	88.10	87.70	89.60
Expenditure on Social Services/Total Expenditure	39.50	40.00	40.50	41.40	38.80
Expenditure on Economic Services/Total Expenditure	28.30	28.01	26.80	25.30	27.40
Capital Expenditure/Total Expenditure	14.30	12.57	11.00	11.30	9.80
Capital Expenditure on Social and Economic Services/Total Expenditure.	13.90	12.01	10.50	10.80	9.40
III Management of Fiscal Imbalances					
Revenue deficit/GSDP	(-)0.60	(-)0.20	0.30	(-)0.30	(-)0.70
Fiscal deficit/GSDP	(-)1.80	(-)1.70	(-)1.04	(-)1.70	(-)1.90
Primary Deficit (surplus)/GSDP	(-)0.30	(-)0.20	0.50	(-)0.40	(-)0.50
Revenue Deficit (surplus)/Fiscal Deficit	3.10	12.10	(-)30.60	19.50	38.10
Primary Revenue Deficit (surplus)/GSDP	1.50	1.30	(-)0.40	1.00	0.70
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	21.10	21.00	20.40	19.50	19.00
Fiscal Liabilities/RR	208.70	202.30	188.20	196.10	193.30
Primary deficit <i>vis-à-vis</i> quantum spread (percentage)	(-)14.77	(-)11.56	36.87	(-)26.81	(-)68.97
Debt Redemption (Principal +Interest)/ Total Debt Receipts	87.71	87.19	103.47	103.24	112.85
V Other Fiscal Health Indicators					
Return on Investment	0.06	0.04	0.05	0.02	0.03
Balance from Current Revenue (₹ in crore)	8345	10331	20332	14713	8224
Financial Assets/Liabilities	0.80	0.80	0.80	0.80	0.80
<i>Source: Finance Accounts of respective years</i>					

Details of grants released, disbursed and utilised

(Reference: Paragraph 1.3.4.3; Page 14)

(₹ in crore)

Sr. No	Name of the grant/purpose	2010-15		
		Amount to be released by GoI as per recommendation of ThFC	Actual release by GoI	Actual utilisation/ Amount for which UC is submitted by GoM
1	Local bodies			
a	Basic grants to PRIs	3595.17	3643.04	2535.61
b	General performance grant to PRIs	1903.43	1567.75	817.40
c	Forfeited grants to PRIs	0.00	318.09	71.79
d	Special Area basic grants to PRIs	39.40	39.50	22.49
e	Special area performance grant to PRI	27.60	23.45	11.41
	Total	5565.60	5591.83	3458.70
f	Basic grants to ULBs	2077.71	2105.21	1259.15
g	General performance grant to ULBs	1100.00	441.55	466.31
h	Forfeited grant to ULBs	0.00	358.08	
	Total	3177.71	2904.84	1725.46
2	Disaster relief			
a	State Disaster Response Fund	1834.60	1834.61	1046.75
b	Capacity building	25.00	20.00	15.00
	Total	1859.60	1854.61	1061.75
3	Improving outcome grants			
a	Improvement in justice delivery	542.65	207.54	118.98
b	Incentive for issuing UIDs	317.40	76.58	31.74
c	Improvement of statistical systems at State and district level	35.00	14.00	5.58
d	Employee and pension data base	10.00	2.50	2.50
e	District Innovation Fund	35.00	17.50	0.00
f	Infant mortality	0.00	367.61	0.00
	Total	940.05	685.73	158.80
4	Environment Related grants			
a	Forest	309.60	309.60	230.58
b	Water sector management	368.00	368.00	Not applicable*
c	Renewable energy	0.00	961.03	0.00
	Total	677.60	1638.63	230.58
5	Elementary Education	744.00	744.00	743.93
6	Roads and bridges	2103.00	2103.00	Not applicable*
7	State Specific Needs			
a	Construction of anganwadi centres	300.00	150.00	97.44
b	Anti-sea erosion measures	205.00	153.75	102.50
c	Development of roads in hilly areas	200.00	150.00	136.39
d	Police training	223.00	200.70	161.49
e	Heritage conservation	100.00	50.00	16.67
f	Upgradation and improvement of prison	60.00	30.37	25.40
g	Food Testing Labs	32.00	16.00	7.91
h	Strengthening of ITIs	115.00	57.50	21.79
	Total	1235.00	808.32	569.59
	GRAND TOTAL	16302.56	16330.96	7948.81

Source: Information furnished by Finance Department

* UC is not mandatory as per ThFC guidelines

Details of grants received less/more than that recommended by Thirteenth Finance Commission till 2015

(Reference: Paragraph 1.3.4.3; Page 14)

(₹ in crore)

Sr. No	Name of the grant/ Purpose	Condition for release of subsequent instalment	Details of grant received less/more than that recommended by ThFC till 2015			Net shortfall/excess	
			Year from which grant was recommended	Amount of short release	Amount of excess release/release without provision	Shortfall	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1a)	Local bodies (PRI)						
	Basic grants to PRIs	Submission of UC of the earlier releases	2010-11	6.17	----		
			2011-12	----	54.23		
			2012-13	----	35.12		
			2013-14	----	18.88		
			2014-15	54.19	----		
	Total			60.36	108.23	----	47.87
	General performance grant to PRI	Submission of UC of the earlier releases and submission of certificates regarding fulfilment of conditionalities	2011-12	----	18.07		
			2012-13	----	23.45		
			2013-14	----	12.60		
			2014-15	389.80	----		
	Total			389.80	54.12	335.68	----
	Forfeited grants to PRIs		2011-12	----	80.10		
			2012-13	----	109.54		
			2013-14	----	128.45		
	Total			----	318.09	----	318.09
	Special area basic grant to PRI		2014-15	----	0.10		
	Total			----	0.10	----	0.10
	Special area performance grant to PRI	No condition is stipulated. (To be released by GoI from 2011-12 as per guidelines)	2014-15	4.15	----		
	Total			4.15	----	4.15	----
	Total PRI			454.31	480.54	339.83	366.06
1b)	Local bodies (ULB)						
	Basic grants to ULB	Submission of UC of the earlier releases	2010-11	3.63	----		
			2011-12	----	31.32		
			2012-13	----	20.25		
			2013-14	----	10.92		
			(2 nd instalment) 2014-15	31.36	----		
	Total			34.99	62.49	----	27.5
	General performance grant to ULB	Submission of UC of the earlier releases	2011-12	----	10.45		
			2012-13	130.84	----		
			2013-14	155.16	----		
			2014-15	382.90	----		
	Total			668.90	10.45	658.45	----
	Forfeited grant to ULB		2011-12	----	58.32		
			2012-13	----	104.06		
			2013-14	----	195.70		
	Total			----	358.08	----	358.08
	Total ULB			703.89	431.02	658.45	385.58

Appendix 1.9 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2	Disaster Relief						
	SDRF	Confirmation of accounting procedure	2013-14	----	0.01		
			2014-15	----	----		
	Total			----	0.01	----	0.01
	Capacity Building	Submission of perspective plan approved by SEC and submission of UCs for the grants released	2013-14	----	----		
			2014-15	5.00			
	Total			5.00	----	5.00	----
	Total Disaster relief			5.00	0.01	4.99	----
3	Improving outcome Grants						
	Improvement in Justice delivery	Formation of State Litigation Policy, Utilisation of the 100% of I instalment and 60% utilisation of II instalment	2010-11	----	0.01		
			2011-12	37.77	----		
			2012-13	86.25	----		
			2013-14	102.57	----		
			2014-15	108.53	----		
	Total			335.12	0.01	335.11	----
	Incentive for issuing UID	To be released on a reimbursement basis based on various criteria i.e. mainly by identifying the BPL population.	2010-11	31.74	----		
			2011-12	63.48	----		
			2012-13	63.48	----		
			2013-14	63.48	----		
			2014-15	18.64	----		
	Total			240.82	----	240.82	----
	Improvement of statistical systems at State and District level	Achievement of milestones and utilization of atleast 2/3rd of the first instalment	2010-11	7.00	----		
			2011-12	----	7.00		
			2012-13	7.00	----		
			2013-14	7.00	----		
			2014-15	7.00	----		
	Total			28.00	7.00	21.00	----
	Employee and Pension database	Completion of work in three years and submission of UC	Balance Grant	7.50	----	7.50	----
	District Innovation Fund	Submission of report in the prescribed format on the end use of the first instalment	Balance Grant	17.50	----	17.50	----
	Infant Mortality	Eligibility for grant will be based on SRS bulletins for relevant years	2012-13	----	133.08		
			2013-14	----	98.27		
			2014-15	----	136.26		
	Total			----	367.61	----	367.61
	Total Improving outcome Grants			628.94	374.62	621.93	367.61

Appendix 1.9 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
4	Environment related grants							
	Renewable energy		2014-15	---	961.03	----	961.03	
	Total Environment related grants				961.03		961.03	
5	State specific grants							
	Construction of Anganwadi centres	To be released from 2011-12 on submission of action plan duly approved by HLMC and subsequent releases on utilization of at least 2/3rd of 1st instalment released	2013-14	75.00	----			
			2014-15	75.00	----			
			Total	150.00		----	150.00	----
	Anti-sea erosion measures		2013-14	----	----			
			2014-15	51.25	----			
			Total	51.25		----	51.25	----
	Development of roads in hilly areas		2014-15	50.00	----		50.00	----
	Police training		2014-15	22.30	----		22.30	----
	Heritage conservation		2013-14	25.00	----			
			2014-15	25.00	----			
			Total	50.00		----	50.00	----
	Upgradation and improvement of prison		2011-12	----	0.22			
			2012-13	----	0.15			
			2013-14	15.00	----			
			2014-15	15.00	----			
	Total		30.00		0.37	29.63	----	
	Food testing Labs	2012-13	----	----				
		2013-14	8.00	----				
		2014-15	8.00	----				
	Total		16.00		----	16.00	----	
	Strengthening of ITIs	2012-13	----	----				
		2013-14	28.75	----				
		2014-15	28.75	----				
	Total		57.50		----	57.50	----	
	Total State specific grants			427.05	0.37	426.68	----	
	GRAND TOTAL			2219.19	2247.59	2051.88	2080.28	

Source: Information furnished by Finance Department

Profile of ongoing projects of Public Works Department

(Reference: Paragraph 1.8.1.2; Page 38)

(₹ in crore)

Department		No. of incomplete projects	Initial budgeted cost	Revised total cost	Cost overrun	Cumulative actual expenditure as on 31 March 2015
PWD	Buildings	9	40.94	NA-I(B)	0.00	20.01
		14	34.97	-	0.00	68.51
	Housing	-	-	-	-	-
	Roads	11	51.35	NA-I(B)/NA-II(C)	0.00	19.32
		26	60.89	-	0.00	108.91
	Bridges	9	31.13	NA-I(B)/NA-II(C)	0.00	17.09
		8	10.62	-	0.00	10.71
Total		77	229.90		0.00	244.55

Source: Appendix IX of Finance Accounts 2014-15

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

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

Details of Government investments and accumulated losses in Government Companies as of September 2015

(Reference: Paragraph 1.8.2; Page 38)

(₹ in crore)

Sr. No.	Sector and name of the Company	Period of accounts	State Government		Net profit/loss for the year	Accumulated loss of loss making companies
			Equity	Loans outstanding		
A. Working Government Companies						
AGRICULTURE AND ALLIED						
1	Maharashtra State Farming Corporation Limited.	2013-14	2.75	128.85	(-7.00)	(-208.15)
Sector-wise total			2.75	128.85	(-7.00)	(-208.15)
FINANCE						
2	Maharashtra State Handlooms Corporation Limited	2013-14	86.27	20.08	(-4.09)	(-118.24)
Sector-wise total			86.27	20.08	(-4.09)	(-118.24)
INFRASTRUCTURE						
3	Development Corporation of Konkan Limited	2013-14	8.81	5.92	(-0.80)	(-14.51)
4	Maharashtra State Road Development Corporation Limited	2011-12	773.56	-	(-173.16)	(-3271.16)
5	Mihan India Limited	2013-14	-	-	(-31.95)	(-27.44)
Sector-wise total			782.37	5.92	(-205.91)	(-3313.11)
MANUFACTURING						
6	Maharashtra State Power looms Corporation Limited	2012-13	12.77	0.20	(-0.76)	(-10.91)
Sector-wise total			12.77	0.20	(-0.76)	(-10.91)
POWER						
7	MSEB Holding Company Limited	2013-14	15101.44	6578.01	(-155.23)	(-3962.65)
8	Maharashtra Power Development Corporation Limited	2013-14	-	-	(-0.06)	(-1012.47)
9	Maharashtra State Electricity Distribution Company Limited	2013-14	327.67	223.07	(-1166.64)	(-5946.99)
Sector-wise total			15429.11	6801.08	(-1321.93)	(-10922.11)
SERVICES						
10	Mahatourism Corporation Limited	2013-14	-	-	(-0.01)	(-0.07)
11	Mumbai Metro Rail Corporation Limited	2013-14	0.05	-	(-0.44)	(-0.73)
Sector-wise total			0.05	-	(-0.45)	(-0.80)
Total A (All sector-wise working Government companies)			16313.32	6956.13	(-1540.14)	(-14573.32)

Appendix 1.11 (concl.)

Sr. No.	Sector and name of the Company	Period of accounts	State Government		Net profit/loss for the year	Accumulated loss of loss making companies
			Equity	Loans outstanding		
B. Working Statutory Corporations						
SERVICE						
12	Maharashtra State Road Transport Corporation	2013-14	3326.77	200.00	(-)572.65	(-)1294.33
Total B (All sector wise working Statutory Corporations)			3326.77	200.00	(-)572.65	(-)1294.33
C. Non-working Government Companies						
AGRICULTURE AND ALLIED						
13	Dairy Development Corporation of Marathwada Limited	2013-14	–	–	(-)0.0005	(-)3.09
14	Ellora Milk Products Limited	2013-14	–	–	(-)0.001	(-)1.52
15	Parbhani Krishi Go-samvardhan Limited	2013-14	–	–	(-)0.03	(-)1.01
Sector-wise total				0.00	(-)0.03	(-)5.62
FINANCE						
16	Kolhapur Chitranagri Mahamandal Limited	1998-99	3.24	0.13	(-)0.14	(-)1.61
Sector-wise total			3.24	0.13	(-)0.14	(-)1.61
MANUFACTURING						
17	Maharashtra Electronics Corporation Limited	2013-14	9.69	57.72	(-)13.64	(-)295.48
18	Maharashtra State Textile Corporation Limited	2013-14	236.15	–	(-)37.89	(-)916.42
19	Sahyadri Glass Works Limited	1993-94	–	–	(-)0.41	(-)9.22
20	The Gondwana Paints and Minerals Limited	2013-14	–	–	(-)0.0006	(-)1.34
21	The Pratap Spinning, Weaving and Manufacturing Company Limited	2013-14	–	–	(-)0.01	(-)63.87
Sector-wise total			245.84	57.72	(-)51.95	(-)1286.33
Total C (All sector wise non-working Government Companies)			249.08	57.85	(-)52.12	(-)1293.56
Grand Total (A+B+C)			19889.17	7213.98	(-)2164.91	(-)17161.21

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

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

(Reference: Paragraph 1.8.2.1; Page 39)

Sr. No.	Name of the Undertaking	Year of commencement	Period of accounts	Mean Government Capital	Block Assets at depreciated cost	Depreciation provided during the year	Turnover	Net Profit (+)/ Loss (-)	Interest on Capital	Total Return (9+10)	Percentage 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	2013-14	6679.90	1804.48	70.63	4740.04	(-)13413.23	701.39	(-)12711.84	(-)190.30
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	2013-14	2383.18	1403.60	56.40	3573.00	(-)2416.82	250.23	(-)2166.59	(-)90.91
4	Central Dairy, Goregaon	1951	2013-14	10049.67	672.53	38.89	2498.29	(-)2845.46	1055.22	(-)1790.24	(-)17.81
5	Unit Scheme, Mumbai	1950	2013-14	2606.12	2355.32	69.70	0.00	520.51	273.64	794.15	30.47
6	Agricultural Scheme, Mumbai	1950	2013-14	958.43	890.20	18.92	0.00	(-)163.96	100.64	(-)63.32	(-)6.61
7	Electrical Scheme, Mumbai	1950	2013-14	578.33	11.12	0.61	0.00	(-)545.54	60.72	(-)484.82	(-)83.83
8	Water Supply Scheme, Mumbai	1950	2013-14	1362.12	852.04	37.61	0.00	(-)476.99	143.02	(-)333.97	(-)24.52
9	Cattle Feed Scheme, Mumbai	1950	2013-14	(-)22.72	18.43	0.61	0.00	374.09	(-)2.39	371.70	(-)1636.00
10	Cattle Breeding and Rearing Farm, Palghar	1979	2013-14	124.54	50.96	0.01	0.00	(-)86.25	13.08	(-)73.17	(-)58.75
11	Dairy Project, Dapchari	1960	2013-14	1171.90	408.40	20.82	24.66	(-)1109.97	123.05	(-)986.92	(-)84.22
12	Government Milk Scheme, Bhiwandi	1987	2013-14	3.98	25.05	1.28	46.15	(-)61.98	12.47	(-)49.51	(-)1243.97
13	Government Milk Chilling Centre, Saralgaon (Dist.: Thane)	1978	2013-14	19.19	11.61	0.26	0.00	(-)18.51	2.01	(-)16.50	(-)85.98
14	Government Milk Scheme, Khopoli	1966	2013-14	301.30	128.22	9.40	628.71	(-)140.98	31.64	(-)109.34	(-)36.29
15	Government Milk Scheme, Mahad	1966	2013-14	103.29	78.11	1.56	0.24	(-)49.80	10.85	(-)38.95	(-)37.71
16	Government Milk Scheme, Chiplun	1966	2013-14	287.38	65.78	4.97	0.00	(-)211.80	30.18	(-)181.62	(-)63.20
17	Government Milk Scheme, Ratnagiri	1965	2013-14	379.02	103.82	3.57	347.36	(-)192.82	39.80	(-)153.02	(-)40.37
18	Government Milk Scheme, Kankavali	1966	2012-13	263.20	173.33	15.07	248.48	(-)95.01	27.64	(-)67.37	(-)25.60
	TOTAL	---		27510.45	9118.00	356.58	12979.00	(-)20934.52	2900.66	(-)18033.86	(-)65.55
Pune Region											
19	Government Milk Scheme, Pune	1950	2013-14	663.71	377.55	17.92	0.00	(-)1207.80	69.69	(-)1138.11	(-)171.48
20	Government Milk Scheme, Mahabaleshwar	1966	2013-14	211.49	41.57	2.95	0.00	(-)93.59	22.21	(-)71.39	(-)33.75
21	Government Milk Scheme, Satara	1979	2013-14	630.68	293.63	4.34	555.14	(-)454.27	66.22	(-)388.04	(-)61.53
22	Government Milk Scheme, Miraj	1961	2013-14	4812.47	453.24	25.04	0.00	(-)1576.19	505.31	(-)1070.88	(-)22.25
23	Government Milk Scheme, Solapur	1960	2013-14	199.59	27.01	1.73	1.58	(-)280.72	20.96	(-)259.76	(-)130.15
	TOTAL			6517.94	1193	51.98	556.72	(-)3612.57	684.39	(-)2928.18	(-)44.92
Nashik Region											
24	Government Milk Scheme, Nashik	1960	2013-14	208.91	76.73	3.50	184.27	(-)396.12	21.94	(-)374.18	(-)179.11
25	Government Milk Scheme, Wani (Dist.: Nashik)	1978	2013-14	41.94	13.52	0.02	68.27	(-)53.53	4.40	(-)49.13	(-)117.14
26	Government Milk Scheme, Ahmednagar	1969	2013-14	328.86	124.02	8.94	0.00	(-)611.37	34.53	(-)576.84	(-)175.41
27	Government Milk Scheme, Chalisgaon	1969	2013-14	178.31	16.44	1.39	0.00	(-)97.70	18.72	(-)78.98	(-)44.29
28	Government Milk Scheme, Dhule	1961	2013-14	1073.75	216.51	8.36	75.97	(-)416.62	112.74	(-)303.88	(-)28.30
	TOTAL			1831.77	447.22	22.21	328.51	(-)1575.34	192.33	(-)1383.01	(-)75.50

Appendix 1.12 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aurangabad Region											
29	Government Milk Scheme, Aurangabad	1962	2013-14	1462.21	239.41	7.24	639.56	(-)803.14	153.53	(-)649.61	(-)44.43
30	Government Milk Scheme, Udgir	1971	2013-14	3319.20	661.08	28.05	1291.12	(-)1623.10	348.52	(-)1274.58	(-)38.40
31	Government Milk Scheme, Beed	1976	2013-14	3238.04	552.11	16.64	2187.80	(-)1007.87	339.99	(-)667.88	(-)20.63
32	Government Milk Scheme, Nanded	1977	2013-14	1173.53	99.33	4.73	924.16	(-)560.29	123.22	(-)437.07	(-)37.24
33	Government Milk Scheme, Bhoom	1978	2013-14	1637.11	131.48	6.02	0.00	(-)552.74	171.90	(-)380.84	(-)23.26
34	Government Milk Scheme, Parbhani	1979	2013-14	886.12	63.32	2.77	857.58	(-)465.68	93.04	(-)372.64	(-)42.05
	TOTAL			11716.21	1746.73	65.45	5900.22	(-)5012.82	1230.20	(-)3782.62	(-)32.29
Amravati Region											
35	Government Milk Scheme, Amravati	1962	2013-14	1076.28	888.06	6.38	368.41	(-)450.69	113.01	(-)337.68	(-)31.37
36	Government Milk Scheme, Akola	1962	2013-14	1456.62	466.60	18.53	281.16	(-)829.65	152.95	(-)676.70	(-)46.46
37	Government Milk Scheme, Yavatmal	2000	2013-14	440.44	189.09	5.67	68.27	(-)83.38	46.25	(-)37.13	(-)8.43
38	Government Milk Scheme, Nandura	1979	2012-13	186.91	59.20	0.18	113.93	(-)142.45	19.63	(-)122.82	(-)65.71
	TOTAL			3160.25	1602.95	30.76	831.77	(-)1506.17	331.84	(-)1174.33	(-)37.16
Nagpur Region											
39	Government Milk Scheme, Nagpur	1958	2013-14	0.00	1098.11	7.31	2079.55	(-)941.05	0.00	(-)941.05	0.00
40	Government Milk Scheme, Wardha	1976	2013-14	1092.13	30.12	1.11	568.57	(-)282.23	114.67	(-)167.56	(-)15.34
41	Government Milk Scheme, Chandrapur	1979	2013-14	0.00	85.97	3.45	1546.96	(-)198.54	0.00	(-)198.54	0.00
42	Government Milk Scheme, Gondia	1979	2013-14	2563.80	108.62	2.57	0.00	(-)784.10	269.20	(-)514.90	(-)20.08
	TOTAL			3655.93	1322.82	14.44	4195.08	(-)2205.92	383.87	(-)1822.05	(-)49.84
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 Pengigundam 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			1,857.85	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	(-)567.59	(-)0.38

Source: Proforma Accounts

Summarised financial position of the Government of Maharashtra as on 31 March 2015

(Reference: Paragraph 1.9.1; Page 42)

(₹ in crore)

As on 31/03/2014	Liabilities	As on 31/03/2015	
208015.98	Internal Debt		228905.46
125231.62	Market Loans bearing interest	147494.98	
81.61	Market Loans not bearing interest	81.09	
926.59	Loans from LIC	716.76	
81776.16	Loans from other institutions	80612.63	
--	Ways and Means Advances/Overdrafts from Reserve Bank of India	--	
8893.22	Loans and Advances from Central Government		8549.25
6.73	Pre 1984-85 Loans	6.73	
70.03	Non-Plan Loans	64.13	
8816.46	Loans for State Plan Schemes	8478.39	
0	Loans for Central Plan Schemes	0	
0	Loans for Centrally Sponsored Plan Schemes	0	
0	Ways and Means Advances	0	
140.00	Contingency Fund		2150.00
21053.26	Small Savings, Provident Funds etc.		22312.81
45711.47	Deposits		50122.29
25610.02	Reserve Funds		28767.72
5729.47	Suspense and Miscellaneous Balances		10951.33
1166.83	Remittances		1152.50
316320.25	TOTAL		352911.36
As on 31/03/2014	Assets	As on 31/03/2015	
193355.05	Gross Capital Outlay on Fixed Assets		212878.51
101867.20	Investments in shares of Companies, Corporations etc.	110671.69	
91487.85	Other Capital Outlay	102206.82	
21656.78	Loans and Advances		21822.25
6391.27	Loans for Power Projects	6534.85	
14027.85	Other Development Loans	13992.70	
1237.66	Loans to Government servants	1294.70	
11.79	Advances		11.50
46883.46	Cash		49648.41
0.17	Cash in Treasuries	0.04	
(-277.04)	Deposits with Reserve Bank	(-2323.40)	
54.88	Local remittances	57.88	
4.76	Departmental Cash Balance	5.65	
0.5	Permanent Advances	0.57	
31620.91	Cash Balance Investments	32996.05	
15479.28	Investment of earmarked balances	18911.62	
54929.99	Deficit on Government Accounts		69067.51
5080.61	(i) Revenue deficit of the current year	12137.66	
(-0.06)	(ii) Proforma correction	(-0.15)	
(-499.90)	(iii) Amount closed to Government Accounts	2000.00	
50349.34	Accumulated deficit upto 31 March 2014	54930.00	
(-516.82)	Capital Receipts		(-516.82)
(-516.82)	Upto previous year	(-516.82)	
0.00	During the year	0.00	
316320.25	TOTAL		352911.36

Source: Finance Accounts of respective years

Explanatory Notes for Appendices 1.5 ,1.7 and 1.13

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 1.13**, 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 ₹ 30.81 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 difference" of ₹ 30.81 crore.

Active and Inoperative Reserve Funds

(Reference: Paragraph 1.9.3; Page 44)

(₹ in crore)

Classification	Opening balance	Receipts	Payments	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 Fund	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	0.26	0	0	0.26
8121 - 109 - General Insurance Fund	182.46	204.77	247.52	139.71
8222 - Sinking Funds	15453.89	3432.34	0	18886.23
8229-101 - Dev. Fund for Edu.- Library Fund	43.30	86.72	86.71	43.31
8229-119 - Employment Guarantee Fund	9619.83	0	232.42	9387.41
Fund for Development schemes-Cotton price Fluctuation Fund	8.94	0	0	8.94
Consumer Protection Fund	10.77	0.56	0.04	11.29
Maharashtra Mining Development Fund	223.22	214.12	214.12	223.22
8235-200 - Other Funds - Special Fund for compensatory Afforestation	38.34	0	0	38.34
TOTAL	25581.01	3938.51	780.81	28738.71

Source: Finance Accounts 2014-15

Grants/appropriations closed with excess over provisions during 2014-15 requiring regularisation

(Reference: Paragraph 2.3.1; Page 59)

(₹ in crore)

Sr. No.	Name and title of the Voted grant/Charged appropriation	Total grant	Expenditure	Excess
Voted Grants (Revenue Section)				
1	C05 Other Social Services	30.37	33.54	3.17
2	O15 District Plan - Mumbai Suburban	150.26	150.29	0.03
3	O17 District Plan - Raigad	88.81	91.93	3.12
4	O20 District Plan - Pune	238.82	245.82	7.00
5	O21 District Plan - Satara	165.96	190.64	24.68
6	O25 District Plan - Nasik	193.95	199.18	5.23
7	O29 District Plan - Nandurbar	35.59	41.60	6.01
8	O30 District Plan - Aurangabad	146.52	160.52	14.00
9	O31 District Plan - Jalna	101.45	103.79	2.34
10	O33 District Plan - Nanded	139.41	145.41	6.00
11	O35 District Plan - Latur	117.16	119.32	2.16
12	O36 District Plan - Osmanabad	99.25	101.29	2.04
13	O37 District Plan - Hingoli	53.58	53.95	0.37
14	O38 District Plan - Nagpur	154.68	163.52	8.84
15	O40 District Plan - Bhandara	60.90	62.99	2.09
16	O41 District Plan - Chandrapur	118.14	124.01	5.87
17	O43 District Plan - Gondia	66.29	66.48	0.19
18	O45 District Plan - Akola	80.65	92.43	11.78
Voted Grants (Capital Section)				
19	M04 Capital Expenditure on Food	4778.35	5122.63	344.28
20	O18 District Plan - Ratnagiri	42.84	43.20	0.36
21	O23 District Plan - Solapur	56.13	59.71	3.58
22	O27 District Plan - Jalgaon	81.11	90.07	8.96
23	O28 District Plan - Ahmednagar	61.85	73.03	11.18
24	O34 District Plan - Beed	47.89	48.15	0.26
25	O42 District Plan - Gadchiroli	21.99	29.98	7.99
26	O44 District Plan - Amravati	62.37	62.41	0.04
27	O46 District Plan - Yavatmal	44.97	47.90	2.93
28	O47 District Plan - Buldhana	50.27	53.36	3.09
29	O48 District Plan - Washim	17.04	17.62	0.58
Charged Appropriation				
30	ZC01 Parliament/State/Union Territory Legislatures (Revenue Section)	0.96	0.99	0.03
31	G09 Public Debt and Inter State Settlement (Capital Section)	11200.42	14523.28	3322.86
32	I06 Internal Debt (Capital Section)	294.66	301.32	6.66
TOTAL		18802.64	22620.36	3817.72

Source: Appropriation Accounts 2014-15

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

(Reference: Paragraph 2.3.1.1; Page 59)

(₹ in crore)

Years	Number of grants/ appropriations	Grant/appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports
2009-10	42/6	B-1, C-2, C-5, C-6, D-8, H-3, H-6, I-4, K-5, K-6, K-11A, L-1, M-4, O-3, O-13, O-14, O-15, O-16, O-17, O-18, O-19, O-21, O-22, O-23, O-24, O-25, O-26, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-38, O-39, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, U-1, ZC-2	1717.58
2010-11	35/7	A-3, C-1, C-2, C-5, C-11, E-1, F-5, F-6, H-3, K-6, O-13, O-14, O-15, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-37, O-38, O-39, O-41, O-44, O-45, O-46, O-47, U-1, W-3, ZA-2	466.91
2011-12	28/3	C-2, C-11, G-3, H-3, K-5, K-8, L-1, O-14, O-19, O-20, O-21, O-22, O-24, O-26, O-27, O-29, O-30, O-31, O-35, O-36, O-38, O-39, O-41, O-42, O-43, O-45, O-46, O-47, W-7, X-2	1272.28
2012-13	33/5	C-6, C-7, G-3, H-3, O-5, O-14, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-34, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-45, O-46, O-47, W-1, W-7, X-2	1004.17
2013-14	36/3	C-2, C-11, G-6, I-1, I-6, L-2, O-15, O-16, O-17, O-18, O-19, O-20, O-21, O-22, O-23, O-24, O-25, O-26, O-27, O-28, O-29, O-30, O-31, O-32, O-33, O-35, O-36, O-37, O-38, O-40, O-41, O-42, O-43, O-44, O-45, O-46, O-47, O-48, W-7,	604.64
TOTAL	174/24		5065.58

Source: Appropriation Accounts of respective years

Persistent excess over provision (at sub-head level)

(Reference: Paragraph 2.3.1.2; Page 59)

(₹ in lakh)

Sr. No.	Grant	MJH	SMH	MNH	SCH	SBH	Sub-head Description	V/C	2012-13	2013-14	2014-15
1	G03	2049	01	101		218	Maharashtra State Development Loan	C	44051.35	6012.06	0.21
2	G06	2071	01	115		59	Leave Encashment Benefits	V	4553.93	36589.79	4.42
3	I03	2701	80	800		414	S.E. & Administrator CADA Aurangabad	V	2772.36	1009.83	279.13
4	R01	2210	06	101		93	B.C.G. Vaccination and T.B. Control Programme Centrally Sponsored Scheme (Central Share)	V	1047.35	1978.64	1007.46
5	G06	2071	01	105		23	Family Pensions sanctioned under section III of the New Pension Rules, 1950 - For Service after 1st April 1936	V	2070.59	527.62	0.04
6	W04	2230	03	003		569	Expansion of Industrial Training Institutes Intake Capacity	V	18.34	274.26	1090.42
7	C05	2235	02	104		319	Director D.D. Chawls	V	164.25	205.05	676.18
8	I05	4701	80	001	B	911	R and R ON C.R.T. ESTT/ S.E. MECH. Circle (CP) Nagpur	V	294.92	363.27	340.06
9	C02	2030	01	102		004	Settlement Commissioner and Director of Land Records (M.S.) Pune, NLRMP 25% CSS (75% state share)	V	518.45	194.34	16.11
10	G06	2071	01	109		53	State Aided Non-Government Technical and Technological Colleges and Polytechnics	V	501.92	123.38	14.17
11	J01	2014	00	114		31	Maharashtra State Legal Services Authority	V	164.90	260.00	208.16
12	W02	2202	02	105		29	Government Colleges of Education.	V	0.22	391.95	118.73
13	W03	2203	00	105		265	Establishment of New Government Polytechnics	V	58.61	313.03	96.05
14	O35	5054	04	800		504	Establishment Charges	V	91.58	90.62	92.42
15	O38	4059	01	51		197	Major Works-District Administration	V	0.01	65.93	52.45
16	J01	2014	00	111		26	Official Assignee	V	24.35	30.89	48.71
17	C06	2245	01	101		008	Director D.D. Chawls	V	30.86	11.08	45.72

Source: Appropriation Accounts of respective years

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

(Reference: Paragraph 2.3.1.3; Page 60)

(₹ in crore)

Sr. No.	Grant Number	Name of grant	Original provision	Supplementary provision	Total	Expenditure	Excess
Revenue Voted							
1	C05	Other Social Services	15.63	14.74	30.3700	33.54	3.1700
2	O17	District Plan - Raigad	88.81	0.0001	88.8101	91.93	3.1199
3	O21	District Plan - Satara	157.96	8.00	165.9600	190.64	24.6800
4	O25	District Plan - Nasik	193.95	0.0001	193.9501	199.18	5.2299
5	O30	District Plan - Aurangabad	146.52	0.0001	146.5201	160.52	13.9999
6	O41	District Plan - Chandrapur	118.14	0.0001	118.1401	124.01	5.8699
Capital Voted							
7	M04	Capital Expenditure on Food	2270.61	2507.75	4778.3600	5122.63	344.2700
Capital Charged							
8	G09	Public Debt and Inter State Settlement	11035.05	165.37	11200.4200	14523.28	3322.8600
TOTAL			14026.67	2695.8604	16722.5304	20445.73	3723.1996
							(i.e. 3723.20)

Source: Appropriation Accounts 2014-15

Rush of expenditure during the last quarter and last month of 2014-15

(Reference: Paragraph 2.3.3; Page 60)

Sr. No.	Grant Number	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2015	
				Amount (₹ in crore)	Percentage of total expenditure	Amount (₹ in crore)	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	O01	2053 District Administration	138.96	96.51	69.45	91.39	65.77
2	A04	2070 Other Administrative Services	59.15	40.55	68.55	33.89	57.30
3	T05	2210 Medical and Public Health	160.32	111.03	69.26	83.81	52.28
4	O24	2215 Water Supply and Sanitation	22.59	11.89	52.63	11.55	51.13
5	O28	2215 Water Supply and Sanitation	32.90	19.90	60.49	19.90	60.49
6	O33	2215 Water Supply and Sanitation	28.40	18.37	64.68	18.37	64.68
7	T05	2215 Water Supply and Sanitation	76.41	58.81	76.97	56.80	74.34
8	Y02	2215 Water Supply and Sanitation	733.22	546.75	74.57	380.29	51.87
9	O23	2217 Urban Development	29.90	21.87	73.14	15.44	51.64
10	O41	2217 Urban Development	26.78	24.28	90.66	20.15	75.24
11	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1836.05	1266.19	68.96	1013.65	55.21
12	O46	2235 Social Security and Welfare	21.96	14.24	64.85	14.24	64.85
13	ZE01	2235 Social Security and Welfare	115.33	82.10	71.19	77.21	66.95
14	H03	2216 Housing	245.65	161.66	65.81	152.32	62.01
15	T05	2236 Nutrition	24.30	21.45	88.27	19.62	80.74
16	T05	2403 Animal Husbandry	22.23	17.31	77.87	13.00	58.48
17	T02	2425 Co-operation	57.08	57.08	100.00	57.08	100.00
18	O16	2515 Other Rural Development Programme	60.53	30.98	51.18	30.71	50.74
19	I03	2702 Minor Irrigation	52.55	38.16	72.62	32.77	62.36
20	O21	2702 Minor Irrigation	20.00	12.80	64.00	12.80	64.00
21	O23	2702 Minor Irrigation	20.37	15.71	77.12	11.15	54.74
22	T05	2702 Minor Irrigation	70.75	44.97	63.56	41.62	58.83
23	K07	2853 Non-ferrous Mining and Metallurgical Industries	179.83	167.29	93.03	165.41	91.98

Appendix 2.5 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
24	H05	3054 Roads and Bridges	3604.84	2290.82	63.55	1840.72	51.06
25	O21	3054 Roads and Bridges	33.31	21.31	63.97	21.31	63.97
26	O23	3054 Roads and Bridges	22.05	12.05	54.65	12.05	54.65
27	T05	3054 Roads and Bridges	184.33	153.73	83.40	137.53	74.61
28	O38	3451 Secretariat-Economic Services	23.34	18.76	80.38	14.44	61.87
29	L05	3604 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	1134.19	782.81	69.02	643.30	56.72
30	B10	4055 Capital Outlay on Police	21.22	21.22	100.00	21.22	100.00
31	T06	4210 Capital Outlay on Medical and Public Health	29.26	29.26	100.00	29.26	100.00
32	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	167.26	147.31	88.07	133.21	79.64
33	X03	4236 Capital Outlay on Nutrition	23.73	23.73	100.00	23.73	100.00
34	O16	4402 Capital Outlay on Soil and Water Conservation	30.97	30.59	98.77	21.76	70.26
35	T06	4402 Capital Outlay on Soil and Water Conservation	79.87	78.99	98.90	65.93	82.55
36	V03	4425 Capital Outlay on Co-operation	284.09	266.75	93.90	266.75	93.90
37	O20	4515 Capital Outlay on Other Rural Development Programme	22.19	15.71	70.80	14.96	67.42
38	C10	4701 Capital Outlay on Major and Medium Irrigation	31.08	19.39	62.39	15.78	50.77
39	N04	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	111.66	107.68	96.44	107.68	96.44
40	C12	7610 Loans to Government Servants etc.	53.57	43.84	81.84	35.84	66.90
41	I06	6003 Internal Debt of State Government	301.32	225.88	74.96	202.96	67.36

Source: Appropriation Accounts, Monthly Civil Accounts for March 2015, Information from Accountant General (Accounts and Entitlements)-I Maharashtra, Mumbai and Accountant General (Audit)-II, Nagpur

Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions

(Reference: Paragraph 2.3.4; Page 60)

(₹ in crore)

Sr. No.	Grant Number	Name of the grant/appropriation	Total grants/appropriations	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	A03	Public Service Commission (Revenue - Charged)	44.57	10.31	23
2	A04	Secretariat and Miscellaneous General Services (Revenue - Voted)	331.62	65.79	20
3	A06	Information and Publicity (Revenue - Voted)	173.55	55.80	32
4	A07	Civil Aviation (Revenue - Voted)	315.70	141.29	45
5	A08	Census, Surveys and Statistics (Revenue - Voted)	284.46	284.46	100
6	A09	Capital Outlay on Public Works (Capital - Voted)	110.00	106.40	97
7	B04	Secretariat and Other General Services (Revenue - Voted)	42.24	12.07	29
8	B07	Economic Services (Revenue - Voted)	181.87	73.57	40
9	B10	Capital Expenditure on Economic Services (Capital - Voted)	1068.09	467.00	44
10	C04	Secretariat and Other General Services (Revenue - Voted)	109.42	72.87	67
11	C12	Loans to Government Servants <i>etc.</i> (Capital - Voted)	79.05	25.48	32
12	D05	Dairy Development (Revenue - Voted)	564.84	118.91	21
13	E03	Secretariat and Other Social Services (Revenue - Voted)	424.55	272.81	64
14	E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture. (Capital - Voted)	94.50	93.50	99
15	F02	Urban Development and Other Advance Services (Revenue - Voted)	6107.92	1592.83	26
16	F03	Secretariat and Other Social Services (Revenue - Voted)	281.23	62.93	22
17	G01	Sales Tax Administration (Revenue - Voted)	603.99	122.34	20
18	G02	Other Fiscal and Miscellaneous Services (Revenue - Voted)	293.35	153.76	52
19	G05	Treasury and Accounts Administration (Revenue - Voted)	263.60	52.23	20
20	G08	Capital Outlay on Other Administrative Services (Capital - Voted)	79.88	79.88	100
21	H03	Housing (Revenue - Voted)	330.14	84.49	26
22	H04	Secretariat and Other Economic Services (Revenue - Voted)	46.66	11.67	25
23	H08	Capital Expenditure on Public Works Administrative and Functional Buildings (Capital - Voted)	1426.65	542.74	38
24	H09	Capital Outlay on Removal of Regional Imbalance (Capital - Voted)	145.78	64.50	44
25	I05	Capital Expenditure on Irrigation (Capital - Voted)	10395.88	2993.76	29
26	I07	Loans to Government Servants <i>etc.</i> (Capital - Voted)	54.14	29.48	54
27	J01	Administration of Justice (Revenue - Voted)	1560.15	536.97	34
28	J02	Secretariat and Other Social and Economic Services (Revenue - Voted)	75.20	19.39	26
29	K10	Capital Expenditure on Industries (Capital - Voted)	150.93	35.77	24
30	L03	Rural Development Programmes (Revenue - Voted)	6924.49	1844.17	27
31	L07	Capital Expenditure on Rural Development (Capital - Voted)	2471.25	1596.83	65
32	M03	Secretariat and Other Economic Services (Revenue - Voted)	67.43	21.40	32

Appendix 2.6 (concl'd.)

(1)	(2)	(3)	(4)	(5)	(6)
33	N02	Secretariat and Other Social Services (Revenue - Voted)	416.47	107.31	26
34	N04	Capital Expenditure on Social Services (Capital - Voted)	1458.29	1007.96	69
35	O01	District Administration (Revenue - Voted)	209.69	68.05	32
36	O03	Rural Employment (Revenue - Voted)	2316.18	844.82	36
37	O04	Other Rural Development Programmes (Revenue - Voted)	6289.08	6289.03	100
38	O05	Hill Areas (Revenue - Voted)	43.84	11.11	25
39	O07	Secretariat-Economic Services (Revenue - Voted)	177.01	38.88	22
40	O08	Tourism (Revenue - Voted)	49.72	32.52	65
41	O09	Census, Survey and Statistics (Revenue - Voted)	63.31	16.97	27
42	O10	Capital Outlay on Other Rural Development Programmes (Capital - Voted)	6112.61	5286.10	86
43	O11	Capital Outlay on Hill Areas (Capital - Voted)	90.50	26.79	30
44	O14	District Plan - Mumbai City (Capital - Voted)	31.77	19.49	61
45	O21	District Plan - Satara (Capital - Voted)	62.04	24.69	40
46	O30	District Plan - Aurangabad (Capital - Voted)	58.48	15.66	27
47	O45	District Plan - Akola (Capital - Voted)	29.35	14.60	50
48	Q03	Housing (Revenue - Voted)	1455.01	979.95	67
49	R01	Medical and Public Health (Revenue - Voted)	8653.41	2552.99	30
50	R03	Capital Expenditure on Medical and Public Health (Capital - Voted)	28.81	19.73	68
51	S04	Capital outlay on Medical and Public Health (Capital - Voted)	47.50	43.05	91
52	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan (Revenue - Voted)	4675.55	1114.16	24
53	T06	Capital Expenditure on Tribal Areas Development Sub-Plan (Capital - Voted)	1871.83	731.39	39
54	V01	Interest Payments (Revenue - Charged)	100.00	51.72	52
55	V03	Capital Expenditure on Social Services (Capital - Voted)	448.37	123.82	28
56	V04	Internal Debt of State Government	180.00	36.98	21
57	V05	Capital Expenditure on Economic Services (Capital - Voted)	89.34	29.46	33
58	W08	Capital Outlay on Other Social Services (Capital - Voted)	36.09	26.80	74
59	W09	Loans to Government Servants, etc. (Capital - Voted)	37.26	11.54	31
60	Y02	Water Supply and Sanitation (Revenue - Voted)	2049.69	866.08	42
61	Y06	Capital Expenditure on Economic and Social Services (Capital - Voted)	236.51	57.67	24
62	ZA01	Secretariat and Other Social Services (Revenue - Voted)	48.79	18.61	38
63	ZC01	Parliament/State/Union Territory Legislatures (Revenue - Voted)	130.71	47.99	37
64	ZD02	Art and Culture (Revenue - Voted)	161.28	64.45	40
65	ZD04	Tourism (Revenue - Voted)	270.79	68.95	25
66	ZE01	Minorities Development (Revenue - Voted)	319.55	98.04	31
		TOTAL	73351.96	32392.76	44

Source: Appropriation Accounts 2014-15

Grants closed with savings of ₹ 100 crore and above

(Reference: Paragraph 2.3.4; Page 60)

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage (7)/(5)*100
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Revenue - Voted						
1	A07 Civil Aviation	315.70	0	315.70	174.42	141.28	44.75
2	A08 Census, Surveys and Statistics	0	284.46	284.46	0	284.46	100.00
3	B01 Police Administration	10001.07	178.24	10179.31	8929.14	1250.17	12.28
4	C01 Revenue and District Administration	1578.08	11.64	1589.72	1285.26	304.46	19.15
5	C07 Forest	1321.34	117.17	1438.51	1213.93	224.58	15.61
6	D03 Agriculture Services	3858.51	1068.77	4927.28	4087.48	839.80	17.04
7	D05 Dairy Development	564.84	0	564.84	445.93	118.91	21.05
8	E02 General Education	34534.74	569.91	35104.65	33465.15	1639.50	4.67
9	E03 Secretariat and Other Social Services	360.96	63.58	424.54	151.73	272.81	64.26
10	F02 Urban Development and Other Advance Services	5032.74	1075.18	6107.92	4515.09	1592.83	26.08
11	F04 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	934.39	499.14	1433.53	1181.70	251.83	17.57
12	G01 Sales Tax Administration	507.76	96.23	603.99	481.65	122.34	20.26
13	G02 Other Fiscal and Miscellaneous Services	293.35	0	293.35	139.59	153.76	52.42
14	G06 Pensions and Other Retirement Benefits	14434.61	0	14434.61	14233.40	201.21	1.39
15	H05 Roads and Bridges	2731.83	1448.67	4180.50	3604.82	575.68	13.77
16	H06 Public Works and Administrative and Functional Buildings	2445.53	69.87	2515.40	2036.06	479.34	19.06
17	I03 Irrigation, Power and Other Economic Services	2111.22	169.38	2280.60	1939.85	340.75	14.94
18	J01 Administration of Justice	1191.40	368.75	1560.15	1023.18	536.97	34.42
19	L02 District Administration	2644.62	414.85	3059.47	2839.17	220.30	7.20
20	L03 Rural Development Programmes	5234.79	1689.70	6924.49	5080.32	1844.17	26.63
21	N02 Secretariat and Other Social Services	416.27	0.20	416.47	309.16	107.31	25.77
22	N03 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8069.41	851.47	8920.88	7524.97	1395.91	15.65
23	O03 Rural Employment	2089.26	226.92	2316.18	1471.36	844.82	36.47
24	O04 Other Rural Development Programmes	6289.08	0	6289.08	0.05	6289.03	100.00

Appendix 2.7 (concl'd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	Q03 Housing	1230.01	225.00	1455.01	475.05	979.96	67.35
26	R01 Medical and Public Health	7283.51	1369.90	8653.41	6100.41	2553	29.50
27	S01 Medical and Public Health	1875.24	114.32	1989.56	1849.72	139.84	7.03
28	T02 Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes	1196.23	0	1196.23	1089.58	106.65	8.92
29	T05 Revenue Expenditure on Tribal Areas Development Sub-Plan	4116.87	558.68	4675.55	3561.39	1114.16	23.83
30	W03 Technical Education	1737.34	140.61	1877.95	1616.74	261.21	13.91
31	X01 Social Security and Nutrition	3171.27	195.01	3366.28	2849.42	516.86	15.35
32	Y02 Water Supply and Sanitation	1137.41	912.28	2049.69	1183.61	866.08	42.25
Revenue - Charged							
33	G03 Interest Payments and Debt Servicing	22983.17	524.46	23507.63	23272.95	234.68	1.00
Capital - Voted							
34	A09 Capital Outlay on Public Works	7.00	103.00	110.00	3.60	106.40	96.73
35	B10 Capital Expenditure on Economic Services	1066.83	1.26	1068.09	601.09	467.00	43.72
36	H07 Capital expenditure on Social Services and Economic Services	1526.90	1112.58	2639.48	2258.55	380.93	14.43
37	H08 Capital Expenditure on Public Works Administrative and Functional Buildings.	924.67	501.97	1426.64	883.90	542.74	38.04
38	I05 Capital Expenditure on Irrigation	7571.93	2823.94	10395.87	7402.12	2993.75	28.80
39	K11 Capital Expenditure on Energy	1702.27	0	1702.27	1415.73	286.54	16.83
40	L07 Capital Expenditure on Rural Development	2358.65	112.60	2471.25	874.42	1596.83	64.62
41	N04 Capital Expenditure on Social Services	1458.29	0	1458.29	450.33	1007.96	69.12
42	O10 Capital Outlay on Other Rural Development Programmes	5867.26	245.35	6112.61	826.51	5286.10	86.48
43	T06 Capital Expenditure on Tribal Areas Development Sub-Plan	1640.02	231.80	1871.82	1140.44	731.38	39.07
44	V03 Capital Expenditure on Social Services	70.52	377.85	448.37	324.56	123.81	27.61
TOTAL		175886.89	18754.74	194641.63	154313.53	40328.10	20.72

Source: Appropriation Accounts 2014-15

Grants closed with savings of more than ₹ 100 crore persistently during 2010-15

(Reference: Paragraph 2.3.4.1; Page 61)

(₹ in crore)

Sr. No.	Number and Name of the Grant	V/C	Amount of savings (per cent to total grants)				
			2010-11	2011-12	2012-13	2013-14	2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue-Voted							
1	B01-Police Administration	V	418.05 (6.63)	476.99 (7.16)	762.73 (9.48)	945.88 (10.32)	1250.17 (12.28)
2	C01-Revenue and District Administration	V	173.43 (16.22)	147.45 (12.97)	182.33 (13.46)	219.70 (14.46)	304.46 (19.15)
3	D03-Agriculture Services	V	388.56 (14.66)	199.42 (7.05)	618.29 (16.17)	571.55 (14.58)	839.80 (17.04)
4	E02-General Education	V	1698.14 (6.92)	1340.98 (5.01)	1092.15 (3.75)	1094.41 (3.39)	1639.51 (4.67)
5	I03-Irrigation, Power and Other Economic Services	V	234.84 (10.50)	261.09 (10.71)	380.42 (15.84)	405.87 (15.46)	340.75 (14.94)
6	J01-Administration of Justice	V	172.89 (19.94)	128.01 (13.36)	260.05 (23.31)	254.45 (20.89)	536.97 (34.42)
7	N03-Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	V	869.50 (16.72)	694.33 (13.01)	516.35 (8.33)	741.64 (9.11)	1395.91 (15.65)
8	Q03-Housing	V	1039.17 (56.49)	882.50 (47.65)	676.78 (38.89)	742.99 (46.33)	979.95 (67.35)
9	R01-Medical and Public Health	V	142.66 (4.51)	153.25 (4.22)	405.43 (8.92)	117.90 (2.40)	2552.99 (29.50)
10	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	V	860.32 (32.39)	693.72 (24.15)	468.93 (14.80)	511.09 (14.47)	1114.16 (23.83)
Capital-Voted							
11	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	V	208.33 (30.69)	324.97 (30.48)	367.39 (30.28)	488.03 (34.86)	542.74 (38.04)
12	I05-Capital Expenditure on Irrigation	V	331.91 (3.47)	813.03 (8.98)	1237.32 (14.41)	1548.29 (16.25)	2993.76 (28.80)
13	N04-Capital Expenditure on Social Services	V	395.81 (49.56)	675.12 (52.41)	508.86 (49.71)	610.73 (55.75)	1007.96 (69.12)
14	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	V	339.30 (37.05)	474.41 (33.95)	824.93 (54.14)	177.04 (13.41)	731.39 (39.07)

Source: Appropriation Accounts 2014-15

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

(Reference: Paragraph 2.3.4.2; Page 61)

(₹ in crore)

Sr. No.	Appropriation number	Name of the appropriation	Original	Actual expenditure	Savings out of original provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
1	A04	Secretariat and Miscellaneous General Services	281.12	265.83	15.29	50.50
2	B01	Police Administration	10001.07	8929.14	1071.93	178.24
3	B02	State Excise	119.17	118.65	0.52	12.11
4	B03	Transport Administration	1683.33	1643.04	40.29	13.88
5	B05	Jails	213.10	206.39	6.71	19.99
6	C01	Revenue and District Administration	1578.08	1285.26	292.82	11.64
7	C04	Secretariat and Other General Services	96.34	36.55	59.79	13.08
8	C07	Forest	1321.34	1213.93	107.41	117.17
9	D04	Animal Husbandry	810.19	773.17	37.02	23.60
10	E02	General Education	34534.74	33465.15	1069.59	569.91
11	E03	Secretariat and Other Social Services	360.96	151.73	209.23	63.58
12	F02	Urban Development and Other Advance Services	5032.74	4515.09	517.65	1075.18
13	F03	Secretariat and Other Social Services	218.32	218.30	0.02	62.91
14	G01	Sales Tax Administration	507.76	481.65	26.11	96.23
15	G05	Treasury and Accounts Administration	245.84	211.38	34.46	17.76
16	H03	Housing	264.60	245.65	18.95	65.54
17	H06	Public Works and Administrative and Functional Buildings.	2445.53	2036.06	409.47	69.87
18	I03	Irrigation, Power and Other Economic Services	2111.22	1939.85	171.37	169.38
19	J01	Administration of Justice	1191.40	1023.18	168.22	368.75
20	K04	Labour and Employment	166.75	150.21	16.54	11.33
21	L03	Rural Development Programmes	5234.79	5080.32	154.47	1689.70
22	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8069.41	7524.97	544.44	851.47
23	O03	Rural Employment	2089.26	1471.36	617.90	226.92
24	O09	Census, Survey and Statistics	49.00	46.33	2.67	14.31
25	Q03	Housing	1230.01	475.05	754.96	225.00
26	R01	Medical and Public Health	7283.51	6100.41	1183.10	1369.90
27	S01	Medical and Public Health	1875.24	1849.72	25.52	114.32
28	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	4116.87	3561.39	555.48	558.68
29	W02	General Education	4219.86	4164.51	55.35	36.20
30	W03	Technical Education	1737.34	1616.74	120.60	140.61
31	W04	Art and Culture	766.66	695.45	71.21	13.12
32	X01	Social Security and Nutrition	3171.27	2849.42	321.85	195.01
33	ZD02	Art and Culture	130.12	96.83	33.29	31.16

Appendix 2.9 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Charged						
34	L01	Interest Payments	818.21	808.39	9.82	22.38
Capital-Voted						
35	A09	Capital Outlay on Public Works	7.00	3.60	3.40	103.00
36	G08	Capital Outlay on Other Administrative Services	54.88	0	54.88	25.00
37	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	924.67	883.90	40.77	501.97
38	I05	Capital Expenditure on Irrigation	7571.93	7402.12	169.81	2823.95
39	L07	Capital Expenditure on Rural Development	2358.65	874.42	1484.23	112.60
40	O10	Capital Outlay on Other Rural Development Programmes	5867.26	826.51	5040.75	245.35
41	R03	Capital Expenditure on Medical and Public Health	10.01	9.08	0.93	18.80
42	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	1640.02	1140.44	499.58	231.80
43	V05	Capital Expenditure on Economic Services	64.26	59.88	4.38	25.08
TOTAL			122473.83	106451.05	16022.78	12586.98

Source: Appropriation Accounts 2014-15

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2015

(Reference: Paragraph 2.3.4.3; Page 62)

(₹ in crore)

Sr. No.	Grant Number	Major Head	Amount Surrendered
(1)	(2)	(3)	(4)
Revenue Section			
1	A02	2015 Elections	28.15
2	A04	2052 Secretariat - General Services	18.50
3	A04	2070 Other Administrative Services	11.47
4	A05	2235 Social Security and Welfare	10.09
5	A06	2220 Information and Publicity	45.93
6	A07	3053 Civil Aviation	62.54
7	A08	3454 Census, Surveys and Statistics	284.46
8	B01	2055 Police	1302.40
9	B01	2070 Other Administrative Services	21.94
10	B02	2039 State Excise	13.09
11	B03	2041 Taxes on Vehicles	48.36
12	B05	2056 Jails	26.71
13	B07	3001 Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisations	15.19
14	B07	3051 Ports and Light Houses	58.38
15	C06	2245 Relief on account of Natural Calamities	1466.57
16	D03	2401 Crop Husbandry	732.66
17	D03	2402 Soil and Water Conservation	17.19
18	D03	2415 Agricultural Research and Education	88.03
19	E01	2049 Interest Payments	25.52
20	E02	2202 General Education	1622.28
21	E03	2204 Sports and Youth Services	206.22
22	E03	2235 Social Security and Welfare	48.47
23	E03	2251 Secretariat - Social Services	17.56
24	F02	2217 Urban Development	1430.18
25	F03	2230 Labour and Employment	60.88
26	F04	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	226.56
27	G01	2040 Taxes on Sales	111.01
28	G02	2070 Other Administrative Services	100.87
29	G02	2075 Miscellaneous General Services	52.17
30	G03	2049 Interest Payments	79.89
31	G05	2054 Treasury and Accounts Administration	52.16

Appendix 2.10 (contd.)

(1)	(2)	(3)	(4)
32	J01	2014 Administration of Justice	568.52
33	K03	2058 Stationery and Printing	11.95
34	K04	2230 Labour and Employment	21.26
35	K06	2801 Power	32.87
36	K06	2810 Non-Conventional Sources of Energy	13.12
37	K07	2851 Village and Small Industries	17.77
38	K07	2853 Non-ferrous Mining and Metallurgical Industries	56.29
39	L01	2049 Interest Payments	14.60
40	L02	2053 District Administration	209.07
41	L03	2501 Special Programmes for Rural Development	89.35
42	L03	2505 Rural Employment	10.47
43	L03	2515 Other Rural Development Programmes	800.85
44	L03	2702 Minor Irrigation	140.37
45	L03	3054 Roads and Bridges	520.16
46	M02	2408 Food, Storage and Warehousing	27.02
47	M03	3451 Secretariat -Economic Services	18.42
48	N02	2216 Housing	91.55
49	N03	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1251.91
50	N03	2235 Social Security and Welfare	114.55
51	O01	2053 District Administration	66.35
52	O03	2505 Rural Employment	844.84
53	O04	2515 Other Rural Development Programmes	6289.03
54	O05	2551 Hill Areas	11.49
55	O07	3451 Secretariat -Economic Services	40.34
56	O08	3452 Tourism	32.52
57	O09	3454 Census, Surveys and Statistics	17.00
58	Q03	2216 Housing	979.80
59	R01	2210 Medical and Public Health	2496.54
60	R01	2211 Family Welfare	53.71
61	S01	2210 Medical and Public Health	140.34
62	T02	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	103.65
63	T05	2210 Medical and Public Health	132.96
64	T05	2215 Water Supply and Sanitation	84.74

Appendix 2.10 (contd.)

(1)	(2)	(3)	(4)
65	T05	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	395.30
66	T05	2235 Social Security and Welfare	16.00
67	T05	2236 Nutrition	12.53
68	T05	2406 Forestry and Wild Life	23.17
69	T05	2425 Co-operation	10.93
70	T05	2501 Special Programmes for Rural Development	60.48
71	T05	2505 Rural Employment	17.69
72	T05	2702 Minor Irrigation	30.52
73	T05	2801 Power	14.82
74	V02	2425 Co-operation	32.02
75	V02	2435 Other Agricultural Programmes	23.43
76	V02	2851 Village and Small Industries	25.31
77	W01	2049 Interest Payments	33.39
78	W02	2202 General Education	100.02
79	W03	2203 Technical Education	270.66
80	W04	2230 Labour and Employment	72.67
81	X01	2235 Social Security and Welfare	201.18
82	X01	2236 Nutrition	303.84
83	Y02	2215 Water Supply and Sanitation	784.49
84	ZA01	2230 Labour and Employment	18.00
85	ZC01	2011 Parliament/State/Union Territory Legislatures	15.87
86	ZD02	2205 Art and Culture	64.26
87	ZD04	3452 Tourism	67.87
88	ZE01	2235 Social Security and Welfare	88.96
Capital Section			
89	A09	4059 Capital Outlay on Public Works	106.40
90	B10	4055 Capital Outlay on Police	425.81
91	B10	4070 Capital Outlay on other Administrative Services	46.70
92	B11	7610 Loans to Government Servants <i>etc.</i>	17.94
93	E04	4202 Capital Outlay on Education, Sports, Art and Culture	93.50
94	G08	4070 Capital Outlay on other Administrative Services	79.88
95	G09	6004 Loans and Advances from the Central Government	28.15
96	K10	4875 Capital Outlay on Other Industries	35.00
97	K11	4801 Capital Outlay on Power Projects	296.05

Appendix 2.10 (concl.)

(1)	(2)	(3)	(4)
98	L07	4402 Capital Outlay on Soil and Water Conservation	93.04
99	L07	4702 Capital Outlay on Minor Irrigation	16.19
100	M04	4408 Capital Outlay on Food, Storage and Warehousing	799.03
101	N04	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	936.13
102	N04	4235 Capital Outlay on Social Security and Welfare	42.27
103	N04	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	37.12
104	O10	4515 Capital Outlay on other Rural Development Programmes	5271.19
105	O10	5452 Capital Outlay on Tourism	14.32
106	O11	4551 Capital Outlay on Hill Areas	26.74
107	O14	4210 Capital Outlay on Medical and Public Health	16.95
108	R03	4210 Capital Outlay on Medical and Public Health	19.65
109	T06	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	558.75
110	T06	4702 Capital Outlay on Minor Irrigation	83.63
111	T06	5054 Capital Outlay on Roads and Bridges	59.81
112	V03	4425 Capital Outlay on Co-operation	16.62
113	W08	4202 Capital Outlay on Education, Sports, Art and Culture	22.06
114	W09	7610 Loans to Government Servants <i>etc.</i>	10.81
115	Y06	4215 Capital Outlay on Water Supply and Sanitation	52.37
		TOTAL	35478.36

Source: Appropriation Accounts 2014-15

Rush of expenditure (detail of selected grants) during the last month of 2014-15

(Reference: Paragraph 2.4.2; Page 63)

Sr. No	Sub-Head	Sub-head description	Total Expenditure	Expenditure incurred in March	Percentage of expenditure incurred in March
			(₹ in crore)		
Grant H-5 Roads and Bridges					
1	305403102 00653	Ordinary Major/Minor Works – Major work	1.48	0.80	54.05
2	305403103 06127	Repairs to Communications in State Sector	0.02	0.02	100.00
3	305404800 A01653	Central Road fund (Allocation)	53.54	35.84	66.94
4	305405337 05053	Road Works	0.55	0.55	100.00
5	305480001 05263	Direction and Administration (Inter account Transfer-Establishment charges transferred prorata from 2059-Public Works)	111.55	111.55	100.00
6	305480052 05463	Inter account Transfer-Tools and Plants Charges transferred prorata from 2059-Public Works	3.72	3.72	100.00
7	305480190 07131	Assistance, to Maharashtra State Road Development Corporation Ltd.	50.60	50.60	100.00
8	305480190 19831	Financial assistance for the project undertaken by Maharashtra State Road Development Corporation Limited.	85.50	85.50	100.00
9	305480190 24653	National Highway Public Private Partnership Project Revolving Fund (Common Items)	21.01	18.15	86.39
10	305480797 02463	Transfer to Reserve Fund and Deposit Account Transfer of grants for Road Construction to the Deposit Head Subvention from Central Road Fund	258.18	258.18	100.00
11	305480797 23431	Works under ThFC Grants.	601.23	341.78	56.85
12	305480800 02550	Annual Contribution (a) The Indian Road Congress, New Delhi	0.03	0.03	100.00
13	305480800 02950	Participation in Seminars, Conference etc.	0.02	0.02	100.00
14	305480800 23653	ThFC Grants-Development of Roads in difficult areas.	58.27	42.02	72.11
Grant L-3 Rural Development Programme					
15	2515-198 (00)(02)	GIA to Gram Panchayat for various development schemes as per recommendations of ThFC (General Basic Grant)	643.49	349.17	54.26
16	2515-198 (00)(07)	Konkan Tourism Development Programme	9.33	9.33	100.00
17	3054-338 (02)(02)	Grant for road joining and road strengthening under Pradhan Mantri Gram Sadak Yojana (Backward/Tribal/Naxalite affected area)	14.50	14.50	100.00
18	2515-197 (00)(01)	GIA to Panchayat Samitis for various development schemes as per the recommendations of ThFC (General Basic Grant)	183.85	99.76	54.26
19	2515-101 (01)(02)	Financial Assistance to Village Panchayats in Backward and Adivasi areas	0.21	0.14	66.67
20	2235-104 (00)(01)	Payments against Deposit Linked Insurance Scheme	3.10	1.65	53.23
21	2515-101 (01)(04)	Incentives to ZP, Panchayat Samitis and Village Panchayats for best performance in the execution of special programmes and Gram Abhiyan	2.91	2.91	100.00
22	2515-101 (01)(05)	GIA to Zilla Parishads for construction of ZP Residential Buildings	6.75	6.75	100.00
23	2515-196 (00)(01)	GIA to ZPs for various development schemes as per the recommendations of ThFC (General Basic Grant)	91.93	49.88	54.26
24	2810-101 (01)(01)	Setting up of Gobar Gas Plants	16.56	16.00	96.62
25	2415-120 (P) (03)(01) &(03)	GIA to Yashwantrao Chavan Academy of Development Administration (YASHADA)	3.83	2.33	60.84

Source: VLC section O/o the Accountant General (Accounts and Entitlement), Mumbai and Nagpur

Cases of drawal from Contingency Fund where the expenditure was foreseeable

(Reference: Paragraph 2.5; Page 66)

Sr. No.	Sanction number and date	Department/Grant Number/Major Head	Purpose for which drawn	Amount sanctioned (₹ in crore)
1	CNF-2014/3 Budget-8 dated 30.08.2014	School Education & Sports Department E-4/4202	Provision for construction of Memorial of Hindkesari Pahalwan Late Shri Maruti Mane at his birthplace Kavathepiran, Dist. Sangli	1.00
2	CNF-2014/5 Budget-13 dated 20.11.2014	Co-operation, Marketing & Textile Department	Provision for various administrative expenses for the Office of State Co-operative Election Authority	0.22
3	CNF-2014/10 Budget-16 dated 10.02.2015	Urban Development Department	Provision for expenses of Enquiry Committee regarding allotment of flats under discretionary quota	0.25
TOTAL				1.47

Source: Contingency Fund sanction orders from respective departments

Meagre utilisation of funds drawn from the Contingency Fund

(Reference: Paragraph 2.5; Page 66)

(₹ in crore)

Sr. No.	Sanction number and date	Department/Grant Number/ Major Head	Amount sanctioned	Amount utilized (percentage)
1	CNF-2014/1 Budget-6 date 5.04.2014	Revenue and Forest Department C-6/ 2245-Relief on account of natural calamities	850.00	104.18 (12.26)
2	CNF-2014/2 Budget-6 date 13.05.2014	Revenue and Forest Department C-6/ 2245-Relief on account of natural calamities	1500.00	103.11 (6.87)
3	CNF-2014/3 Budget-8 date 30.08.2014	School Education and Sports Department E-4/ 4202-Capital outlay on Education, Sports, Art and Culture	1.00	0.00
4	CNF-2014/5 Budget-13 date 20.11.2014	Co-operation, Marketing and Textile Department V-2/ 2070-Other Administrative Services	0.22	0.16 (72.73)
5	CNF-2014/6 Budget-13 date 24.11.2014	Revenue and Forest Department C-10/ 4406-Capital outlay on Forestry and Wildlife	10.00	0.00
6	CNF-2014/7 Budget-6 date 19.01.2015	Revenue and Forest Department C-7/ 2406-Forestry and Wildlife	3.00	2.88 (96.00)
7	CNF-2014/8 Budget-10 date 29.01.2015	Water Resource Department I-5/ 4701-Capital outlay on Major and Medium Irrigation	0.03	0.00
8	CNF-2014/9 Budget-6 date 2.02.2015	Revenue and Forest Department C-6/ 2245-Relief on account of natural calamities	2000.00	343.23 (17.16)
9	CNF-2014/10 Budget-16 date 10.02.2015	Urban Development Department F-3/ 2251-Secretariat - Social Services	0.25	0.19 (76.00)

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

Inoperative Personal Ledger Account

(Reference: Paragraph 2.7.3; Page 68)

Sr. No.	Name of Treasury	No. of accounts non-operative for one or more than one year	Balance as on 31 March 2015 (₹ in crore)
1	Ahmednagar	6	0.02
2	Akola	3	0.03
3	Amravati	11	15.44
4	Aurangabad	12	(-) 0.25
5	Beed	6	0.08
6	Bhandara	2	0.35
7	Buldhana	85	13.54
8	Chandrapur	10	0.80
9	Dhule	88	0.22
10	Gadchiroli	7	0.58
11	Gondia	28	0.02
12	Hingoli	25	0.05
13	Jalna	5	0.11
14	Jalgaon	5	0.03
15	Kolhapur	107	0.77
16	Latur	1	0.00
17	Mumbai City and Suburban	16	2.23
18	Nagpur	2	0.59
19	Nanded	27	0.36
20	Nandurbar	69	0.12
21	Osmanabad	2	0.42
22	Parbhani	7	0.07
23	Pune	56	0.25
24	Raigad	71	1.15
25	Ratnagiri	24	0.07
26	Sangli	186	1.22
27	Satara	31	0.20
28	Sindhudurg	1	0.00
29	Solapur	260	1.14
30	Thane	13	5.13
31	Wardha	10	0.05
32	Washim	10	0.03
33	Yavatmal	25	1.00
	Grand Total	1211	45.82

Source: Information obtained from Accountant General (Accounts and Entitlement)-I, Mumbai, Accountant General (Audit)-II, Nagpur and Pay and Accounts office, Mumbai

Department-wise breakup of outstanding utilisation certificates

(Reference: Paragraph 3.1; Page 71)

Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	9903	1860.88
2	Co-operation, Marketing and Textiles	666	5140.48
3	Employment and Self-Employment	18	42.44
4	Environment	38	22.93
5	Finance	77	0.41
6	Food, Civil Supplies and Consumer Protection	36	0.27
7	General Administration	178	299.21
8	Higher and Technical Education	946	1715.83
9	Home	1585	1991.60
10	Housing	34	7.60
11	Industries, Energy and Labour	711	464.99
12	Law and Judiciary	325	9.96
13	Maharashtra Legislature Secretariat	39	3.39
14	Marathi Language	7	1.54
15	Medical Education and Drugs	53	83.81
16	Minority Development	540	320.54
17	Planning	15701	6456.24
18	Public Health	1245	1598.93
19	Public Works	349	146.64
20	Revenue and Forests	10457	3522.80
21	Rural Development and Water Conservation	5616	2759.88
22	School Education and Sports	6255	8263.96
23	Social Justice and Special Assistance	7532	2145.76
24	Tourism and Cultural Affairs	270	449.69
25	Tribal Development	11936	5113.35
26	Urban Development	3823	17922.18
27	Water Resources	27	0.27
28	Water Supply and Sanitation	1506	556.46
29	Women and Child Development	2004	246.83
	TOTAL	81877	61148.87

Source: Finance Accounts 2014-15

Delay in submission of accounts/ audit reports by Autonomous bodies

(Reference: Paragraph 3.3; Page 72)

Sr. No.	Name of the Body	Period of Entrustment/ Audit under section of CAG's DPC Act 1971	Year up to which accounts were rendered	Due date of submission of accounts to audit	Delay in submission of accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2013-14 2014-15	June 2014 June 2015	18/09/2014 07/09/2015	03 02	2013-14	SAR 2011-12 and 2012-13 presented on 24/12/2014
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2014 to 31/03/2019/ Section 20(1)	2012-13 2013-14	June 2013 June 2014	12/09/2014 12/09/2014	14 02	2013-14	No provision for presentation in MMRDA's Act
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	1/04/2012 to 31/03/2017/ Section 20(1)	2012-13 2013-14	June 2013 June 2014	08/08/2014 30/06/2015	13 12	2012-13	SAR 2010-11 presented on 16/12/2014
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2011 to 31/03/2016/ Section 19(3)	2012-13 2013-14	June 2013 June 2014	25/10/2013 04/08/2015	04 13	2012-13	SAR 2012-13 presented on 22/12/2014
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2013 to 31/03/2018/ Section 19(3)	2013-14	June 2014	14/11/2014	04	2013-14	SAR 2011-12 presented on 22/12/2014 and SAR 2012-13 presented on 29/07/2015
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2011 to 31/03/2016 Section 20(1)	2013-14	June 2014	20/05/2015	11	2012-13	SAR 2004-05 presented on 17/12/2006
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2013 to 31/03/2018/ Section 19(3)	2013-14	June 2014	21/05/2015	11	2013-14	SAR 2012-13 presented on 30/03/2015
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2013 to 31/03/2018/ Section 20(1)	2013-14	June 2014	11/03/2015	08	2012-13	SAR 2004-05 presented in April 2008
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2011 to 31/03/2016/ Section 20(1)	2013-14	June 2014	17/01/2015	07	2013-14	SAR 2012-13 presented on 14/06/2014
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2015 to 31/03/2020/ Section 20(1)	2013-14 2014-15	June 2014 June 2015	30/07/2014 03/07/2015	01 Nil	2013-14	SAR 2012-13 presented on 22/12/2014 and SAR 2013-14 presented on 24/07/2015
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence/ Section 19(3)	2013-14 2014-15	June 2014 June 2015	24/07/2014 16/06/2015	01 Nil	2013-14	SAR 2005-06 to 2010-11 presented on 21/04/2012
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2012 to 31/03/2017/ Section 20(1)	2011-12	June 2012	26/02/2013	08	2011-12	SAR 2008-09 presented on 15/12/2010

Appendix 3.2 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	The audit of State District Legal Services Authorities have been taken under Section 19(2) of the CAGs (DPC) Act 1971	2008-09	June 2009	11/03/2010	08	2008-09	Yet to be presented
14	Maharashtra Commission for Protection of Child Rights (MCPCR)	The audit has been taken up as per Sn 19(2) of CAG's (DPC) Act 1971	2013-14 2014-15	June 2014 June 2015	13/01/2015 11/08/2015	06 01	2013-14	SAR 2008-09 to 2011-12 are yet to be presented
15	Maharashtra State Human Rights Commission (MSHRC)	The audit has been taken under section 19(2) of the CAG's (DPC) Act 1971 read with rule 35(2) of the protection of Human Rights Act, 1993	2002-03 to 2013-14	June of each year	26/12/2014	06 months to 138 months	2002-03	-
16	Maharashtra State Minorities Commission (MSMC)	The audit has been taken under section 19(3) of the CAG's (DPC) Act 1971 read with section 12(3) of State Minorities Commission Act, 2004	2005-06 to 2007-08	Audit entrusted from December 2011	14/01/2015	36	2007-08	-
17	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2014-15	July 2015	17/08/2015	01	2013-14	SAR for the year 2009-10 placed in the legislature on 12/06/2014
18	Tapi Irrigation Development Corporation (TIDC), Jalgaon	Up-to 31/03/2018 Section 19	2012-13	June 2013	26/11/2014	17	2012-13	SAR for the year 2011-12 placed in legislature on 19/12/2014
19	Vidharba Irrigation Development Corporation (VIDC), Nagpur	Up-to 31/03/2017 Section 19	2012-13	June 2013	11/11/2014	16	2012-13	SAR for the year 2010-11 placed in legislature on 22/12/2014
20	Godawari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	Up-to 31/03/2014 Section 19	2012-13	June 2013	08/09/2014	14	2012-13	SAR for the year 2011-12 placed in legislature on 22/12/2014
21	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	Entrustment awaited	2011-12	30/06/2012	28/03/2014	-	-	-

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

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

(Reference: Paragraph 3.4; Page 72)

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	2013-14	124.83	
2	Milk Transport Scheme, Worli	2006-07	2.34	Closed vide Government Order dated 17 July 2008
3	Mother Dairy, Kurla	2013-14	32.68	
4	Central Dairy, Goregaon	2013-14	92.16	
5	Unit Scheme, Mumbai	2013-14	24.61	
6	Agricultural Scheme, Mumbai	2013-14	10.02	
7	Electrical Scheme, Mumbai	2013-14	8.08	
8	Water Supply Scheme, Mumbai	2013-14	15.39	
9	Cattle Feed Scheme, Mumbai	2013-14	(-)3.04	
10	Cattle Breeding and Rearing Farm, Palghar	2013-14	1.57	
11	Dairy Project, Dapchari	2013-14	17.19	
12	Government Milk Scheme, Bhiwandi	2013-14	1.54	
13	Government Milk Chilling Centre, Saralgaon, Thane	2013-14	0.28	
14	Government Milk Scheme, Khopoli	2013-14	2.84	
15	Government Milk Scheme, Mahad	2013-14	1.23	
16	Government Milk Scheme, Chiplun	2013-14	2.32	
17	Government Milk Scheme, Ratnagiri	2013-14	5.21	
18	Government Milk Scheme, Kankavali	2012-13	2.99	
Pune Region				
19	Government Milk Scheme, Pune	2013-14	12.43	
20	Government Milk Scheme, Mahabaleshwar	2013-14	1.24	
21	Government Milk Scheme, Satara	2013-14	7.05	
22	Government Milk Scheme, Miraj	2013-14	17.92	
23	Government Milk Scheme, Solapur	2013-14	3.23	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2013-14	1.24	
25	Government Milk Scheme, Wardha	2013-14	10.73	
26	Government Milk Scheme, Chandrapur	2013-14	(-) 6.88	
27	Government Milk Scheme, Gondia	2013-14	29.21	

Appendix 3.3 (concl.)

(1)	(2)	(3)	(4)	(5)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2013-14	20.31	
29	Government Milk Scheme, Udgir	2013-14	40.00	
30	Government Milk Scheme, Beed	2013-14	32.66	
31	Government Milk Scheme, Nanded	2013-14	12.32	
32	Government Milk Scheme, Bhoom	2013-14	14.30	
33	Government Milk Scheme, Parbhani	2013-14	18.61	Accounts for 2012-13 were yet to be received
Nashik Region				
34	Government Milk Scheme, Nashik	2013-14	4.16	
35	Government Milk Scheme, Dhule	2013-14	11.31	
36	Government Milk Scheme, Chalisgaon	2013-14	2.17	
37	Government Milk Scheme, Ahmednagar	2013-14	7.32	
38	Government Milk Scheme, Wani	2013-14	0.67	
Amravati Region				
39	Government Milk Scheme, Amravati	2013-14	12.37	
40	Government Milk Scheme, Akola	2013-14	17.56	
41	Government Milk Scheme, Yavatmal	2013-14	5.67	
42	Government Milk Scheme, Nandura	2012-13	2.51	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	These are sick units with no operations. Hence they have stopped preparing accounts
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 Forest Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	These are sick units with no operations. Hence they have stopped preparing accounts
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2010-11	637.89	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2010-11	828.46	
	TOTAL		2114.82	

Source: Proforma Accounts

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

(Reference: Paragraph 3.5; Page 73)

(₹ in lakh)

Name of the Department	Upto 5 years	5-10yrs	10-15 yrs	15-20 yrs	20-25 yrs	25 yrs and more	TOTAL
Agriculture, Animal Husbandry, Dairy Development and Fisheries	5 (18.87)	5 (0.09)	4 (3.89)	6 (11.87)	4 (3.30)	56 (33.96)	80 (71.98)
Co-operation, Marketing and Textile	0 (0.00)	0 (0.00)	0 (10.83)	1 (0.53)	0 (0.00)	0 (0.00)	2 (11.36)
Finance	0 (0.00)	0 (0.00)	3 (58.08)	19 (370.64)	1 (0.70)	5 (2.87)	28 (432.29)
Food, Civil Supplies and Consumer Protection	1 (4.97)	0 (0.00)	1 (3.05)	0 (0.00)	5 (19.68)	3 (8.56)	10 (36.26)
General Administration	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	2 (2.58)	2 (2.58)
Higher and Technical Education	0 (0.00)	0 (0.00)	1 (29.65)	0 (0.00)	2 (290.84)	0 (0.00)	3 (320.49)
Home	4 (4.56)	3 (428.38)	6 (18.15)	3 (9.69)	6 (17.65)	8 (5.97)	30 (484.40)
Housing	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.07)	1 (0.07)
Industries, Energy and Labour	1 (0.94)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (0.94)
Law and Judiciary	2 (0.79)	2 (0.28)	1 (0.01)	1 (0.04)	0 (0.00)	0 (0.00)	6 (1.12)
Marathi Language	1 (2.69)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.69)
Medical Education and Drugs	0 (0.00)	2 (4.82)	0 (0.00)	1 (7.96)	0 (0.00)	2 (7.02)	5 (19.80)
Planning	2 (0.29)	4 (0.46)	4 (0.27)	1 (0.00)	0 (0.00)	0 (0.00)	11 (1.02)
Public Health	3 (1369.01)	3 (1313.53)	12 (3528.49)	1 (1.19)	1 (4.59)	3 (4.35)	23 (6219.16)
Public Works	1 (0.00)	1 (0.00)	1 (0.00)	3 (0.57)	6 (1.15)	9 (8.22)	20 (9.94)
Revenue and Forest	3 (0.96)	2 (63.74)	4 (5.34)	0 (0.00)	1 (0.08)	27 (16.65)	37 (86.77)
Rural Development and Water Conservation	0 (0.00)	0 (0.00)	5 (3.27)	6 (150.84)	3 (100.47)	7 (7.14)	21 (261.72)
School Education and Sports	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	1 (2.02)	1 (2.02)
Social Justice and Special Assistance	1 (48.00)	0 (0.00)	0 (0.00)	2 (6.27)	0 (0.00)	4 (87.92)	7 (142.19)
Tribal Development	3 (9.43)	3 (0.23)	0 (0.00)	1 (3.28)	0 (0.00)	0 (0.00)	7 (12.94)
Water Resources	26 (18.72)	31 (23.87)	5 (1.28)	0 (0.00)	3 (5.03)	3 (0.61)	68 (49.51)
Water Supply and Sanitation	2 (2.65)	2 (4.05)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	4 (6.70)
TOTAL	55 (1481.88)	58 (1839.45)	47 (3662.31)	45 (562.88)	32 (443.49)	131 (185.94)	368 (8175.95)

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

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

(Reference: Paragraph 3.5; Page 73)

(₹ 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	6	5.74	74	66.24	80	71.98
Co-operation, Marketing and Textiles	1	0.53	1	10.83	2	11.36
Finance	1	13.89	27	418.40	28	432.29
Food, Civil Supplies and Consumer Protection	1	4.97	9	31.28	10	36.25
General Administration	0	0.00	2	2.58	2	2.58
Higher and Technical Education	0	0.00	3	320.49	3	320.49
Home	1	4.25	29	480.15	30	484.40
Housing	0	0.00	1	0.07	1	0.07
Industries, Energy and Labour	0	0.00	1	0.94	1	0.94
Law and Judiciary	4	0.57	2	0.56	6	1.13
Marathi Language	0	0	1	2.69	1	2.69
Medical Education and Drugs	0	0	5	19.80	5	19.80
Planning	10	0.89	1	0.13	11	1.02
Public Health	1	0.03	22	6219.12	23	6219.15
Public Works	1	0	19	9.94	20	9.94
Revenue and Forest	3	3.44	34	83.33	37	86.77
Rural Development and Water Conservation	2	3.51	19	258.21	21	261.72
School Education and Sports	0	0	1	2.03	1	2.03
Social Justice and Special Assistance	0	0	7	142.19	7	142.19
Tribal Development	2	1.8	5	11.14	7	12.94
Water Resources	52	20.62	16	28.89	68	49.51
Water Supply and Sanitation	4	6.70	0	0	4	6.70
TOTAL	89	66.94	279	8109.01	368	8175.95

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

Details of sub-heads (schemes) booked under Minor Head 800 for the year 2014-15

(Reference: Paragraph 3.6; Page 73)

Major Head	Sub Major Head	Minor Head	Sub-head description	Amount (₹ in crore)
(i) Other receipts				
0801	01	800	800(24)(01)-Receipts from MSEDCL	190.39
6216	80	800	Loans to Co-operative Housing Societies of Government Servants, Zilla Parishad Employees	76.09
			TOTAL	266.48
(ii) Other expenditure				
2801	05	800	800(00)(01)-Subsidy to the Distribution/Transmission Licensee for reduction in Agriculture and Power loom Tariff (three years)	10499.61
5054	04	800	800(8)-Work Executed Through Loan Assistance From NABARD Major Works (three years)	595.38
4801	02	800	800(01)(07)-Capital Investment in Koradi TSP Extension	436.60
4801	05	800	800(00)(02)-Gaothan Feeder Separation Scheme and Infrastructure Development (three years)	255.00
2801	05	800	800(00)(06)-Grant-in-aid to Maharashtra State Power Distribution Company Limited for Removal of Regional Imbalance of Agriculture Pumpsets/Rural Electrification (three years)	150.00
4801	02	800	800(00)(08)-Capital Investment in Chandrapur Thermal Extension Project (three years)	140.47
4551	60	800	800(00)(01)-Special Development Programme for Hilly Areas	63.71
4070	00	800	800(00)(05)-Grant-in-aid to Maharashtra State Police Housing and Welfare Corporation	52.67
			TOTAL	12193.44

Source: Finance Accounts 2014-15

Details of pending Detailed Contingent Bills up to 2014-15

(Reference: Paragraph 3.8; Page 74)

Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	446	13.33
2	Co-operation, Marketing and Textiles	28	0.24
3	Employment and Self Employment	12	0.02
4	Environment	3	0.01
5	Finance	104	3.82
6	Food, Civil Supplies and Consumer Protection	12	0.26
7	General Administration	1136	117.21
8	Higher and Technical Education	31	0.62
9	Home	923	735.56
10	Housing	7	0.01
11	Industries, Energy and Labour	115	5.98
12	Law and Judiciary	268	5.40
13	Maharashtra Legislature Secretariat	1	0.00
14	Marathi Language Division	10	0.01
15	Medical Education and Drugs	101	8.23
16	Parliament Affairs	1	0.00
17	Planning	235	11.62
18	Public Health	67	41.85
19	Public Works	7	0.06
20	Revenue and Forest	701	21.30
21	Rural Development and Water Conservation	654	8.09
22	School Education and Sports	142	3.67
23	Social Justice and Special Assistance	303	8.98
24	Tourism and Cultural Affairs	54	13.81
25	Tribal Development	38	0.08
26	Urban Development	11	0.02
27	Water Resources	3	0.01
28	Water Supply and Sanitation	8	0.01
29	Women and Child Development	36	0.97
Grand Total		5457	1001.17

Source : Finance Accounts 2014-15

Abstract Contingent Bills of ₹ one crore and more outstanding for more than four years

(Reference: Paragraph 3.8.1; Page 75)

Sr. No.	DDO Name	Voucher No.	Voucher Date	Amount drawn (₹ in crore)	Purpose
(1)	(2)	(3)	(4)	(5)	(6)
1	P.A. to Commissioner, State Intelligence Department, Maharashtra State, Mumbai	5697	31/03/2009	49.00	For purchasing speed boats for coastal security
2	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	3	04/02/2009	1.90	Purchase of AK 47 Rifles
3	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	2	04/02/2009	1.20	Purchase of 2173 Rifles
4	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	80	31/03/2009	1.33	Purchase of 135 computers
5	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	71	31/03/2009	2.36	Purchase of van marking charger
6	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	4973	31/03/2009	1.58	Purchase of GIS and GPS
7	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	4966	31/03/2009	1.74	Purchase of bomb suite
8	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	5445	31/03/2009	1.30	Purchase of Wood Furniture
9	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	1705	3/18/2010	2.00	Purchase of 7.62 SLR Rifles
10	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	9	29/03/2010	5.54	Purchase of SLR Rifles
11	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	3602	31/03/2010	2.10	Purchase of SLR Rifles
12	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	5856	31/03/2010	2.02	Purchase of arms & ammunition
13	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	3499	31/03/2010	1.50	Purchase of Multi Functional Belt
14	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	155	30/03/2011	2.99	Purchase of Scanner
15	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	75	31/03/2010	2.00	Purchase of Light van
16	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	104	31/03/2010	3.67	Purchase of Jeep
17	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	1	31/03/2010	1.10	Purchase of X ray scanner
18	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	164	31/03/2010	1.20	Purchase of 30 carriers
19	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	2	31/03/2010	4.76	Purchase of MSWAN

Appendix 3.8 (concl.)

(1)	(2)	(3)	(4)	(5)	(6)
20	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	52	31/03/2011	1.40	Purchase of bullet proof jacket
21	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	61	31/03/2011	4.83	Purchase of arms and ammunition
22	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	63	31/03/2011	1.56	Purchase of bullet proof jacket
23	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	65	31/03/2011	2.79	Purchase of arms and ammunition
24	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	73	31/03/2011	3.26	Purchase of arms and ammunition
25	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7218	31/03/2011	3.38	Purchase of patrolling shoes
26	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7136	31/03/2011	3.60	Purchase of cartridge SA-9 mm ball
27	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7125	31/03/2011	3.25	Purchase of arms and ammunition
28	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7143	31/03/2011	18.05	Purchase of bus troop carrier
29	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7145	31/03/2011	22.75	Purchase of mine protected vehicle
30	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7146	31/03/2011	10.72	Purchase of Tata Sumo
31	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7152	31/03/2011	2.02	Purchase of truck
32	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai		31/03/2011	6.00	Purchase of helicopter
33	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai		31/03/2011	2.97	Purchase of truck
34	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7224	31/03/2011	10.00	Purchase of GIS tracker system
35	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7107	31/03/2011	15.97	Purchase of 7.620 SLR
36	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7202	31/03/2011	2.06	System of application software connectivity
37	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7205	31/03/2011	4.99	Purchase of computer with printer
38	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7206	31/03/2011	9.31	Finger prints identification system
39	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7111	31/03/2011	13.00	Purchase of bullet proof jacket & helmet
40	Dy. Assistant Inspector General of Police (Accounts) Maharashtra State, Mumbai	7223	31/03/2011	4.00	Finger prints identification system

Source: Information furnished by Home Department

Details of Abstract Contingent bills drawn in the month of March and remitted into treasury

(Reference: Paragraph 3.8.4; Page 75)

Sr. No.	Abstract Contingent Bill			Purpose of drawing of AC bill	Expenditure	Balance remittance	
	Voucher No.	Date	Amount (₹ in crore)			Amount (₹ in crore)	Date
1	3499	30.03.2011	1.50	Purchase of multifunctional belt	Nil	1.50	11.03.2013
2	7224	31.03.2011	10.00	Purchase of GIS/GPS	Nil	10.00	19.06.2014
3	63	31.03.2011	1.56	Purchase of bullet proof jackets	Nil	1.56	20.06.2014
4	65	31.03.2011	2.79	Purchase of machineries and equipments	2.64	0.15	31.10.2012
5	7156	31.03.2011	1.00	Purchase of bullet proof jackets	Nil	1.00	20.06.2014
6	7147	31.03.2011	6.00	Purchase of helicopter on wet lease basis	5.99	0.01	11.11.2011
7	7202	31.03.2011	2.06	Purchase of 9 Application software connection system	0.004	2.056	19.06.2014
8	7206	31.03.2011	9.31	Purchase of Automated Finger Print Identification System	Nil	9.31	19.06.2014
9	7106	31.03.2011	10.72	Centralised purchase of arms and ammunition	Nil	10.72	05.12.2011
10	52	31.03.2011	1.40	Purchase of bullet proof jackets	Nil	1.40	20.06.2014
11	7223	31.03.2011	4.00	Purchase of Automatic Finger Print Identification System	Nil	4.00	19.06.2014
12	7111	31.03.2011	13.00	Purchase of bullet proof jacket and helmet	Nil	13.00	20.06.2014
13	7145	31.03.2011	22.75	Purchase of Mine Protect Vehicle	Nil	22.75	11.02.2012
14	73	31.03.2011	3.26	Purchase of arms and ammunition	Nil	3.26	31.10.2012
15	7225	31.03.2011	0.30	Purchase of Browser (Air Turbine Fuel)	Nil	0.30	19.06.2014
16	7224	31.03.2011	1.00	Purchase of Finger Print Identification System	Nil	1.00	19.06.2014
TOTAL			90.65		10.144	82.016	

Source: Information furnished by Home Department

Glossary of terms

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 State 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
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
Terms	Description
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 Shiksha Abhiyan and State Health Mission for National Rural Health Mission, <i>etc.</i>
Contingency Fund	Legislative 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 Legislative 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

Appendix 4.1 (contd.)

Terms	Description
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance, 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)

Appendix 4.1 (concl.)

Terms	Description
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure <i>etc.</i>
Merit goods	Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
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 and abbreviations

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

