

| A GENERAL DATA* |                                                                                       |                         |
|-----------------|---------------------------------------------------------------------------------------|-------------------------|
| Sr. No.         | Particulars                                                                           | Figures                 |
| 1               | Area                                                                                  | 3.08 lakh sq. km.       |
| 2               | Population                                                                            |                         |
| a.              | As per 2001 Census                                                                    | 9.69 crore              |
| b.              | 2009-10                                                                               | 11.03 crore             |
| 3               | Density of Population (All India Density = 325 persons per sq. Km.)                   | 315 persons per sq. km. |
| 4               | Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)               | 35.7 per cent           |
| 5               | Literacy (2001) (All India Average = 64.8 per cent)                                   | 76.9 per cent           |
| 6               | Infant mortality (per 1000 live births) (All India Average = 53 per 1000 live births) | 33                      |
| 7               | Life Expectancy at birth (All India Average = 63.5 years)                             | 67.2 years              |
| 8               | Gini Coefficient                                                                      |                         |
| a.              | Rural (All India = 0.30)                                                              | 0.31                    |
| b.              | Urban (All India = 0.37)                                                              | 0.37                    |
| 9               | Gross State Domestic Product (GSDP) 2009-10 at current price                          | 8,31,971 crore          |
| 10              | GSDP CAGR (2000-01 to 2009-10)                                                        | 14.18 per cent          |
| 11              | Per capita GSDP CAGR (2000-01 to 2009-10)                                             | 12.54 per cent          |
| 12              | GSDP CAGR (2000-01 to 2008-09) Maharashtra                                            | 13.56 per cent          |
| 13              | General Category States                                                               | 12.54 per cent          |
| 14              | AGR Population (2000-01 to 2009-10) Maharashtra                                       | 13.87 per cent          |
| 15              | General Category States                                                               | 13.42 per cent          |

| B FINANCIAL DATA**                          |                         |               |                    |
|---------------------------------------------|-------------------------|---------------|--------------------|
| Particulars                                 | 2000-01 to 2008-09      |               | 2000-01 to 2009-10 |
| CAGR                                        | General Category States | Maharashtra   | Maharashtra        |
|                                             |                         | (In per cent) |                    |
| a. of Revenue Receipts                      | 14.40                   | 13.47         | 12.73              |
| b. of Own Tax Revenue                       | 13.59                   | 12.89         | 12.97              |
| c. of Non Tax Revenue                       | 12.08                   | 7.24          | 4.55               |
| d. of Total Expenditure                     | 12.38                   | 11.15         | 11.95              |
| e. of Capital Expenditure                   | 21.41                   | 19.75         | 16.34              |
| f. of Revenue Expenditure on Education      | 9.33                    | 7.23          | 10.01              |
| g. of Revenue Expenditure on Health         | 8.95                    | 8.68          | 9.78               |
| h. of Salary and Wages (2001-02 to 2009-10) | 9.37                    | 10.06         | 12.36              |
| i. of Pension                               | 12.03                   | 11.73         | 12.51              |

\* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Survey of Maharashtra 2009-10, Infant Mortality rate (SRS Bulletin October 2009), Density of population (Office of the Registrar General and Census Commissioner of India, Ministry of Home Affairs) and Literacy (Office of the Registrar General of India, Ministry of Home Affairs).

\*\* Financial data is based on Finance Accounts of the State Government.

**Part A - Structure of Government Accounts :**

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

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

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

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

**PART B - LAYOUT OF FINANCE ACCOUNTS**

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

## MAHARASHTRA FISCAL RESPONSIBILITY AND BUDGETARY MANAGEMENT (FRBM) 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. (Considering the overall slowdown in the economy, the GoI had allowed the States to increase their fiscal deficit to as much as to 3.5 *per cent* of their GSDP).

**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. MTFPS presents three years rolling targets, assumptions underlying the fiscal indicators and assessment of sustainability relating mainly to (i) balance between revenue receipts and revenue expenditure and (ii) the use of capital receipts for generating productive assets.
- The effect of revision of salaries of employees' consequent to the report of the Sixth Pay Commission is reflected in the Budget Estimates for 2009-10. This has seriously disturbed the revenue balance. To avoid a squeeze on plan expenditure, it would be necessary to resort to more borrowing. The attempt is to ensure that the growth momentum in the economy is maintained and even increased, even though this may mean increased public expenditure. The medium term objective would be to revert back to the trajectory of high economic growth with consequent high growth in revenues and low deficits. At the same time, it has been ensured that public investment in Agriculture, Human Development and Infrastructure is not squeezed and it is expected that the economy soon reverts to its high growth path.

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 2004-05 to 2009-10 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder.

Outcome Indicators of the State's own  
Fiscal Correction Path

(Reference : Paragraph 1.1; Page 1)

(₹ in crore)

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

Time series data on  
State Government Finances

(Reference : Paragraph 1.5; Page 6)

(₹ in crore)

|                                                                   | 2005-06             | 2006-07             | 2007-08             | 2008-09             | 2009-10             |
|-------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Part A: Receipts</b>                                           |                     |                     |                     |                     |                     |
| <b>1. Revenue Receipts</b>                                        | <b>48438.29</b>     | <b>62195.38</b>     | <b>79583.15</b>     | <b>81270.68</b>     | <b>86910.29</b>     |
| (i) Tax Revenue                                                   | 33540.24(69)        | 40099.25(64)        | 47528.45(60)        | 52029.94(64)        | 59106.34(68)        |
| Taxes on Agricultural Income                                      | —                   | —                   | 0.05(00)            | 0                   | 0                   |
| Taxes on Sales, Trade, etc.                                       | 19676.73(59)        | 24130.72(60)        | 26752.80(54)        | 30680.53(59)        | 32676.02(55)        |
| State Excise                                                      | 2823.85(08)         | 3300.70(08)         | 3963.05(08)         | 4433.76(08)         | 5056.63(09)         |
| Taxes on Vehicles                                                 | 1309.11(04)         | 1841.06(05)         | 2143.10(04)         | 2220.22(04)         | 2682.30(05)         |
| Stamps and Registration fees                                      | 5265.86(16)         | 6415.72(16)         | 8549.57(17)         | 8287.63(16)         | 10773.65(18)        |
| Land Revenue                                                      | 428.97(01)          | 484.17(01)          | 512.22(01)          | 546.22(01)          | 714.04(01)          |
| Taxes on Goods and Passengers                                     | 504.63(01)          | 224.48(01)          | 388.27(01)          | 891.95(02)          | 976.60(02)          |
| Other Taxes                                                       | 3531.09(11)         | 3702.40(09)         | 5219.39(11)         | 4969.63(10)         | 6227.10(10)         |
| (ii) Non-tax Revenue                                              | 5935.05(12)         | 7518.24(12)         | 16947.97(21)        | 9789.94(12)         | 8352.61(10)         |
| (iii) State's share of Union taxes and duties                     | 4982.00(11)         | 6022.76(10)         | 7597.18(10)         | 8018.41(10)         | 8248.11(09)         |
| (iv) Grants-in-aid from GOI                                       | 3981.00(08)         | 8555.13(14)         | 7509.55(09)         | 11432.39(14)        | 11203.23(13)        |
| <b>2. Miscellaneous Capital Receipts</b>                          | <b>—</b>            | <b>0.11</b>         | <b>0.00</b>         | <b>18.01</b>        | <b>25.07</b>        |
| <b>3. Recoveries of Loans and Advances</b>                        | <b>551.25</b>       | <b>50.70</b>        | <b>732.59</b>       | <b>560.21</b>       | <b>514.84</b>       |
| <b>4. Total revenue and Non-debt capital receipts (1 + 2 + 3)</b> | <b>48989.54</b>     | <b>62246.19</b>     | <b>80315.74</b>     | <b>81848.90</b>     | <b>87450.20</b>     |
| <b>5. Public Debt Receipts</b>                                    | <b>19973.70</b>     | <b>11891.69</b>     | <b>11807.66</b>     | <b>20709.02</b>     | <b>21564.42</b>     |
| Internal Debt (excluding Ways and Means Advances and Overdrafts)  | 19483.51            | 11393.65            | 11478.45            | 20323.44            | 20812.20            |
| Net transactions under Ways and Means Advances and Overdraft      | —                   | —                   | 0.00                | 0.00                | 0.00                |
| Loans and Advances from Government of India <sup>§</sup>          | 490.19              | 498.04              | 329.21              | 385.58              | 752.22              |
| <b>6. Appropriation from Contingency Fund</b>                     | <b>1050.00</b>      | <b>1850.00</b>      | <b>350.00</b>       | <b>400</b>          | <b>600.00</b>       |
| <b>7. Inter State settlement</b>                                  | <b>—</b>            | <b>—</b>            | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>8. Total receipts in the Consolidated Fund (4+5+6+7)</b>       | <b>70013.24</b>     | <b>75987.88</b>     | <b>92473.40</b>     | <b>102957.92</b>    | <b>109614.62</b>    |
| <b>9. Contingency Fund Receipts</b>                               | <b>1954.52</b>      | <b>1288.57</b>      | <b>405.36</b>       | <b>708.94</b>       | <b>351.93</b>       |
| <b>10. Public Accounts receipts</b>                               | <b>27145.89</b>     | <b>30640.21</b>     | <b>19785.69</b>     | <b>37356.22</b>     | <b>44071.51</b>     |
| <b>11. Total receipts of the State (8+9+10)</b>                   | <b>99113.65</b>     | <b>107916.66</b>    | <b>112664.45</b>    | <b>141023.08</b>    | <b>154038.06</b>    |
| <b>Part B: Expenditure</b>                                        |                     |                     |                     |                     |                     |
| <b>12. Revenue expenditure (Per cent of 15)</b>                   | <b>52279.85(78)</b> | <b>61385.28(83)</b> | <b>64780.05(84)</b> | <b>75693.92(79)</b> | <b>94915.97(84)</b> |
| Plan                                                              | 5231.70(10)         | 8235.08(13)         | 10275.43(16)        | 12408.31(16)        | 16736.93(18)        |
| Non-Plan                                                          | 47048.15(90)        | 53150.20(87)        | 54504.62(84)        | 63285.61(84)        | 78179.04(82)        |
| General Services (incl. Interests payments)                       | 21696.50(41)        | 25106.29(41)        | 23846.42(37)        | 26584.71(35)        | 32070.96(34)        |
| Social Services                                                   | 19917.19(38)        | 23558.86(38)        | 26773.05(41)        | 31052.20(41)        | 41004.66(43)        |
| Economic Services                                                 | 9314.71(18)         | 11703.04(19)        | 13236.89(20)        | 16813.24(22)        | 20371.94(21)        |
| Grants-in-aid and Contribution                                    | 1351.45(03)         | 1017.09(02)         | 923.69(02)          | 1243.77(02)         | 1468.41(02)         |
| <b>13. Capital Expenditure (Per cent of 15)</b>                   | <b>10078.44(16)</b> | <b>10092.18(14)</b> | <b>11489.61(15)</b> | <b>18873.21(20)</b> | <b>17428.66(15)</b> |
| Plan                                                              | 6800.45(67)         | 7982.28(79)         | 9466.93(82)         | 12775.78(68)        | 14668.30(84)        |
| Non-Plan                                                          | 3277.99(33)         | 2109.90(21)         | 2022.68(18)         | 6097.43(32)         | 2760.36(16)         |
| General Services                                                  | 70.74(01)           | 242.63(02)          | 341.62(03)          | 459.26(02)          | 712.01(04)          |
| Social Services                                                   | 1247.19(12)         | 872.15(09)          | 742.54(06)          | 2064.67(11)         | 1478.86(09)         |
| Economic Services                                                 | 8760.51(87)         | 8977.40(89)         | 10405.45(91)        | 16349.28(87)        | 15237.79(87)        |

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

<sup>§</sup> Includes Ways and Means Advances from Gol.

## Appendix - 1.5 (contd.)

|                                                                            | (₹ in crore)        |                     |                     |                     |                   |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
|                                                                            | 2004-05             | 2005-06             | 2006-07             | 2007-08             | 2008-09           |
| 14. Disbursement of Loans and Advances<br>(Per cent of 15)                 | 4261.62(6)          | 2321.62(3)          | 1225.16(1)          | 1280.59(1)          | 1261.08(1)        |
| 15. Total (12+13+14)                                                       | 66619.91            | 73799.08            | 77494.82            | 95847.72            | 113605.71         |
| 16. Repayments of Public Debt                                              | 2056.71             | 2041.92             | 2745.48             | 3220.77             | 3825.39           |
| Internal Debt (excluding Ways and Means<br>Advances and Overdrafts)        | 1531.22             | 1639.15             | 2332.80             | 2800.24             | 3398.45           |
| Net transactions under Ways and Means<br>Advances and Overdrafts           | —                   | —                   | 0.00                | 0.00                | 0.00              |
| Loans and Advances from Government<br>of India <sup>§</sup>                | 525.49              | 402.77              | 412.68              | 420.53              | 426.94            |
| 17. Appropriation to Contingency Fund                                      | 1850.00             | 1050.00             | 350.00              | 650.00              | 350.00            |
| 18. Total disbursement out of Consolidated<br>Fund (15+16+17)              | 70526.62            | 76891.00            | 80590.30            | 99718.49            | 117781.10         |
| 19. Contingency Fund disbursements                                         | 1288.57             | 1905.36             | 408.94              | 401.93              | 603.00            |
| 20. Public Account disbursements                                           | 24383.17            | 26974.70            | 27618.79            | 30506.56            | 31721.02          |
| 21. Total disbursement by the State (18+19+20)                             | 96198.36            | 105771.06           | 108618.03           | 130626.98           | 150105.12         |
| <b>Part C : Deficits</b>                                                   |                     |                     |                     |                     |                   |
| 22. Revenue Deficit(-) / Surplus (+) (1-12)                                | (-)3841.56          | 810.10              | 14803.10            | 5576.76             | (-)8005.68        |
| 23. Fiscal Deficit (-) / Surplus (+) (4-15)                                | (-)17630.37         | (-)11552.89         | 2820.92             | (-)13998.82         | (-)26155.51       |
| 24. Primary Deficit (-) / Surplus (+) (23-25)                              | (-)8283.13          | 102.78              | 15024.93            | (-)1699.51          | (-)12045.01       |
| <b>Part D : Other Data</b>                                                 |                     |                     |                     |                     |                   |
| 25. Interest Payments<br>(included in revenue expenditure)                 | 9347.24             | 11655.67            | 12204.01            | 12299.31            | 14110.50          |
| 26. Arrears of Revenue<br>(percentage of Tax and Non-tax revenue)          | 15347.47<br>(39)    | 30836.47<br>(65)    | 24444.32<br>(38)    | 34185.26<br>(55)    | 38,361.87<br>(57) |
| 27. Financial Assistance to local bodies etc.                              | 27387.69            | 26852.22            | 28289.67            | 35668.96            | 44,589.32         |
| 28. Ways and Means Advances/Overdraft<br>availed (days)                    |                     |                     |                     |                     |                   |
| Ways and Means availed (days)                                              | 21                  | 42                  | 25                  | 21                  | Nil               |
| Overdraft availed (days)                                                   | 20                  | Nil                 | Nil                 | Nil                 | Nil               |
| 29. Interest on WMA/Overdraft                                              | 9.04                | 3.12                | 3.18                | 0.67                | 0.00              |
| 30. Gross State Domestic Product (GSDP)                                    | 432413 <sup>c</sup> | 509356 <sup>c</sup> | 590995 <sup>c</sup> | 692749 <sup>d</sup> | 831971            |
| 31. Outstanding Fiscal liabilities (year end)                              | 142491              | 157039              | 158114              | 179262              | 203165            |
| 32. Outstanding guarantees (year end) <sup>A</sup><br>(including interest) | 66238.82            | 63509.49            | 58275.62            | 51470.55            | 42683.10          |
| 33. Maximum amount guaranteed (year end)                                   | 86725.14            | 87777.56            | 84163.83            | 88371.06            | 73958.00          |
| 34. Number of incomplete projects                                          | 158                 | 96                  | 122                 | 144                 | 209               |
| 35. Capital blocked in incomplete projects                                 | 5239.74             | 4039.37             | 5560.27             | 5341.74             | 5,632.95          |

<sup>§</sup> Includes Ways and Means Advances from Gol.

<sup>c</sup> Based on Economic Survey of Maharashtra.

<sup>d</sup> Advance estimates as furnished by Directorate of Economics and Statistics, Government of Maharashtra.

<sup>A</sup> As per Finance Accounts of respective year.

## Appendix - 1.5 (concl.)

|                                                                           | (₹ in crore) |                |                |         |         |
|---------------------------------------------------------------------------|--------------|----------------|----------------|---------|---------|
|                                                                           | 2004-05      | 2005-06        | 2006-07        | 2007-08 | 2008-09 |
| <b>Part E: Fiscal Health Indicators</b>                                   |              |                |                |         |         |
| <b>I. Resource Mobilization</b>                                           |              |                |                |         |         |
| Own Tax revenue/GSDP                                                      | 7.76         | 7.87           | 8.04           | 7.5     | 7.1     |
| Own Non-Tax Revenue/GSDP                                                  | 1.37         | 1.48           | 2.87           | 1.4     | 1.0     |
| Central Transfers/GSDP                                                    | 1.15         | 1.18           | 1.29           | 1.1     | 1.0     |
| <b>II. Expenditure Management</b>                                         |              |                |                |         |         |
| Total Expenditure/GSDP                                                    | 15.4         | 14.5           | 13.1           | 13.8    | 13.7    |
| Total Expenditure/Revenue Receipts                                        | 137.5        | 118.7          | 97.4           | 117.9   | 130.7   |
| Revenue Expenditure/Total Expenditure                                     | 78.5         | 83.2           | 83.6           | 79.0    | 83.5    |
| Expenditure on Social Services/<br>Total Expenditure                      | 31.8         | 33.1           | 35.5           | 34.6    | 37.4    |
| Expenditure on Economic Services/<br>Total Expenditure                    | 27.1         | 28             | 30.5           | 34.6    | 31.3    |
| Capital Expenditure/Total Expenditure                                     | 15.1         | 13.7           | 14.8           | 19.7    | 15.3    |
| Capital Expenditure on Social and<br>Economic Services/Total Expenditure. | 15.0         | 13.3           | 14.4           | 19.2    | 14.7    |
| <b>III. Management of Fiscal Imbalances</b>                               |              |                |                |         |         |
| Revenue deficit (surplus)/GSDP                                            | -0.9         | 0.2            | 2.5            | 0.8     | -1.0    |
| Fiscal deficit/GSDP                                                       | -4.1         | -2.3           | 0.5            | -2      | -3.1    |
| Primary Deficit (surplus) /GSDP                                           | -1.9         | 0              | 2.5            | -0.2    | -1.4    |
| Revenue Deficit/Fiscal Deficit                                            | -21.8        | 0 <sup>1</sup> | 0 <sup>2</sup> | 0       | 30.6    |
| Primary Revenue Balance/GSDP                                              | 1.4          | 2.5            | 4.7            | 2.7     | 0.8     |
| <b>IV. Management of Fiscal Liabilities</b>                               |              |                |                |         |         |
| Fiscal Liabilities/GSDP                                                   | 33           | 30.8           | 26.8           | 25.7    | 24.4    |
| Fiscal Liabilities/RR                                                     | 294.1        | 252.5          | 198.7          | 220.6   | 233.8   |
| Primary deficit vis-à-vis quantum spread                                  | 19406        | 14160          | -2006          | 18713   | 10757   |
| Debt Redemption<br>(Principal +Interest)/Total Debt Receipts              | 65.7         | 89.8           | 173.0          | 75.8    | 83.17   |
| <b>V. Other Fiscal Health Indicators</b>                                  |              |                |                |         |         |
| Return on Investment                                                      | 0.01         | 0.02           | 0.28           | 0.13    | 0.13    |
| Balance from Current Revenue<br>(₹ in crore)                              | -600         | 4505           | 20238          | 9984    | 9562    |
| Financial Assets/Liabilities                                              | 0.6          | 0.6            | 0.7            | 0.8     | 0.8     |

@ GSDP figures communicated by the Government adopted.

<sup>1</sup> There was revenue surplus.

<sup>2</sup> There was revenue surplus and fiscal surplus.

Abstract of Receipts and Disbursements  
for the year 2009-10

(Reference : Paragraph 1.2; Page 1)

(₹ in crore)

| Receipts                   |                                                         |          |          | Disbursements |                                                                          |          |          |          |          |
|----------------------------|---------------------------------------------------------|----------|----------|---------------|--------------------------------------------------------------------------|----------|----------|----------|----------|
| 2008-09                    |                                                         |          | 2009-10  | 2008-09       |                                                                          | Non-Plan | Plan     | Total    | 2009-10  |
| <b>SECTION-A : REVENUE</b> |                                                         |          |          |               |                                                                          |          |          |          |          |
| 81270.68                   | I. Revenue receipts                                     |          | 86910.29 | 75693.92      | I. Revenue expenditure                                                   | 78179.04 | 16736.93 | 94915.97 | 94915.97 |
| 52029.94                   | Tax revenue                                             | 59106.34 |          | 26584.71      | General services                                                         | 31857.42 | 213.54   | 32070.96 |          |
|                            |                                                         |          |          | 31052.20      | Social services                                                          | 29604.93 | 11399.73 | 41004.66 |          |
| 9789.94                    | Non-tax revenue                                         | 8352.61  |          | 16446.81      | Education, Sports, Art and Culture                                       | 21192.21 | 1015.61  | 22207.82 |          |
|                            |                                                         |          |          | 3105.46       | Health and Family Welfare                                                | 2801.11  | 894.62   | 3695.73  |          |
| 8018.41                    | State's share of Union Taxes                            | 8248.11  |          | 4460.23       | Water Supply, Sanitation, Housing and Urban Development                  | 1326.13  | 5612.46  | 6938.59  |          |
|                            |                                                         |          |          | 30.55         | Information and Broadcasting                                             | 39.08    | 0.65     | 39.73    |          |
| 2832.15                    | Non-Plan grants                                         | 3706.97  |          | 3200.50       | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 1799.28  | 2346.04  | 4145.32  |          |
|                            |                                                         |          |          | 527.59        | Labour and Labour Welfare                                                | 398.32   | 200.71   | 599.03   |          |
| 6682.96                    | Grants for State Plan Scheme                            | 5396.09  |          | 3236.67       | Social Welfare and Nutrition                                             | 2001.13  | 1323.88  | 3325.01  |          |
|                            |                                                         |          |          | 44.39         | Others                                                                   | 47.67    | 5.76     | 53.43    |          |
| 1917.28                    | Grants for Central and Centrally sponsored Plan Schemes | 2100.17  |          | 16813.24      | Economic Services                                                        | 15343.75 | 5028.19  | 20371.94 |          |
|                            |                                                         |          |          | 6402.75       | Agriculture and Allied Activities                                        | 5237.96  | 1222.22  | 6460.18  |          |
|                            |                                                         |          |          | 1980.01       | Rural Development                                                        | 971.58   | 1521.58  | 2493.16  |          |
|                            |                                                         |          |          | 31.20         | Special Areas Programmes                                                 | 0.41     | 27.66    | 28.07    |          |
|                            |                                                         |          |          | 1939.26       | Irrigation and Flood Control                                             | 1684.50  | 655.04   | 2339.54  |          |
|                            |                                                         |          |          | 2807.60       | Energy                                                                   | 3975.00  | 162.84   | 4137.84  |          |
|                            |                                                         |          |          | 682.59        | Industry and Minerals                                                    | 960.27   | 38.23    | 998.50   |          |
|                            |                                                         |          |          | 2691.01       | Transport                                                                | 2375.50  | 851.31   | 3226.81  |          |
|                            |                                                         |          |          | 41.98         | Science, Technology and Environment                                      | 0.09     | 72.18    | 72.27    |          |
|                            |                                                         |          |          | 236.84        | General Economic Services                                                | 138.44   | 477.13   | 615.57   |          |
|                            |                                                         |          |          | 1243.77       | Grants-in-aid and Contributions                                          | 1372.94  | 95.47    | 1468.41  |          |
|                            | II. Revenue deficit carried over to Section B           |          | 8005.68  | 5576.76       | II. Revenue Surplus carried over to Section B                            |          |          |          | 0.00     |

# Appendix - 1.6 (contd.)

(₹ in crore)

| Receipts  |                                                                                    |        |          | Disbursements |                                                                          |          |          |          |          |
|-----------|------------------------------------------------------------------------------------|--------|----------|---------------|--------------------------------------------------------------------------|----------|----------|----------|----------|
| 2008-09   |                                                                                    |        | 2009-10  | 2008-09       |                                                                          | Non-Plan | Plan     | Total    | 2009-10  |
| SECTION B |                                                                                    |        |          |               |                                                                          |          |          |          |          |
| 11230.32  | III. Opening Cash balance including Permanent Advances and Cash Balance Investment |        | 21626.42 | 0             | III. Opening Overdraft from RBI                                          |          |          |          | 0        |
| 18.01     | IV. Miscellaneous Capital receipts                                                 |        | 25.07    | 18873.21      | IV. Capital Outlay                                                       | 2760.36  | 14668.30 | 17428.66 | 17428.66 |
|           |                                                                                    |        |          | 459.26        | General Services                                                         | 329.45   | 382.56   | 712.01   |          |
|           |                                                                                    |        |          | 2064.67       | Social Services                                                          | 353.73   | 1125.13  | 1478.86  |          |
|           |                                                                                    |        |          | 387.10        | Education, Sports, Art and Culture                                       | 0        | 176.83   | 176.83   |          |
|           |                                                                                    |        |          | 340.00        | Health and Family Welfare                                                | 0        | 215.59   | 215.59   |          |
|           |                                                                                    |        |          | 496.60        | Water Supply, Sanitation, Housing and Urban Development                  | 355.27   | 280.98   | 636.25   |          |
|           |                                                                                    |        |          | 682.19        | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0        | 310.82   | 310.82   |          |
|           |                                                                                    |        |          | 55.23         | Social Welfare and Nutrition                                             | -1.54    | 62.51    | 60.97    |          |
|           |                                                                                    |        |          | 103.55        | Others                                                                   | 0        | 78.40    | 78.40    |          |
|           |                                                                                    |        |          | 16349.28      | Economic Services                                                        | 2077.18  | 13160.61 | 15237.79 |          |
|           |                                                                                    |        |          | 1301.23       | Agriculture and Allied Activities                                        | 914.22   | 589.27   | 1503.49  |          |
|           |                                                                                    |        |          | 467.44        | Rural Development                                                        | 0        | 600.76   | 600.76   |          |
|           |                                                                                    |        |          | 47.73         | Special Area Programme                                                   | 0        | 52.14    | 52.14    |          |
|           |                                                                                    |        |          | 11267.36      | Irrigation and Flood Control                                             | 900.63   | 7115.89  | 8016.52  |          |
|           |                                                                                    |        |          | 898.30        | Energy                                                                   | 0        | 1707.41  | 1707.41  |          |
|           |                                                                                    |        |          | 14.44         | Industry and Minerals                                                    | -0.04    | 6.12     | 6.08     |          |
|           |                                                                                    |        |          | 2159.18       | Transport                                                                | 176.09   | 3083.15  | 3259.24  |          |
|           |                                                                                    |        |          | 193.60        | General Economic Services                                                | 86.28    | 5.87     | 92.15    |          |
|           |                                                                                    |        |          | 0             | Science Technology and Environment                                       | 0        | 0        | 0        |          |
| 560.21    | V. Recoveries of Loans and Advances                                                |        | 514.84   | 1280.59       | V. Loans and Advances disbursed                                          |          |          |          | 1261.08  |
| 88.40     | From Power Projects                                                                | 80.63  |          | 314.80        | For Power Projects                                                       |          |          | 294.31   |          |
| 166.12    | From Government Servants                                                           | 187.65 |          | 264.90        | To Government Servants                                                   |          |          | 237.37   |          |
| 305.69    | From others                                                                        | 246.56 |          | 700.89        | To Others                                                                |          |          | 729.40   |          |
| 5576.76   | VI. Revenue surplus brought down                                                   |        | 0.00     | 0.00          | VI. Revenue deficit brought down                                         |          |          |          | 8005.68  |

## Appendix - 1.6 (concl.)

(₹ in crore)

| Receipts                   |                                                                    |          |                 | Disbursements   |                                                                    |          |      |          |                 |
|----------------------------|--------------------------------------------------------------------|----------|-----------------|-----------------|--------------------------------------------------------------------|----------|------|----------|-----------------|
| 2008-09                    |                                                                    |          | 2009-10         | 2008-09         |                                                                    | Non-Plan | Plan | Total    | 2009-10         |
| <b>SECTION-A : REVENUE</b> |                                                                    |          |                 |                 |                                                                    |          |      |          |                 |
| <b>20709.02</b>            | <b>VII. Public Debt receipts</b>                                   |          | <b>21564.42</b> | <b>3220.77</b>  | <b>VII. Repayment of Public Debt</b>                               |          |      |          | <b>3825.39</b>  |
| 0.00                       | External debt                                                      | 0        |                 | 0.00            | External debt                                                      |          |      | 0        |                 |
| 20323.44                   | Internal debt other than Ways and Means Advances and Overdraft     | 20812.20 |                 | 2800.24         | Internal debt other than Ways and Means Advances and Overdraft     |          |      | 3398.45  |                 |
| <sup>B</sup>               | Net transactions under Ways and Means Advances including Overdraft | 0.00     |                 | <sup>B</sup>    | Net transactions under Ways and Means Advances including Overdraft |          |      | 0.00     |                 |
| 385.58                     | Loans and Advances from Central Government                         | 752.22   |                 | 420.53          | Repayment of Loans and Advances to Central Government              |          |      | 426.94   |                 |
| <b>400.00</b>              | <b>VIII. Appropriation from Contingency Fund</b>                   |          | <b>600.00</b>   | <b>650.00</b>   | <b>VIII. Appropriation to Contingency Fund</b>                     |          |      |          | <b>350.00</b>   |
| <b>708.94</b>              | <b>IX. Contingency Fund</b>                                        |          | <b>351.93</b>   | <b>401.93</b>   | <b>IX. Contingency Fund</b>                                        |          |      |          | <b>603.00</b>   |
| <b>37356.22</b>            | <b>X. Public Account receipts</b>                                  |          | <b>44071.51</b> | <b>30506.56</b> | <b>X. Public Account disbursements</b>                             |          |      |          | <b>31721.02</b> |
| 2219.81                    | Small Savings and Provident Funds                                  | 3308.73  |                 | 1416.35         | Small Savings and Provident Funds                                  |          |      | 1518.54  |                 |
| 2427.79                    | Reserve Funds                                                      | 2559.11  |                 | 810.30          | Reserve Funds                                                      |          |      | 1684.07  |                 |
| 3132.02                    | Suspense and Miscellaneous                                         | 4165.71  |                 | -14.56          | Suspense and Miscellaneous                                         |          |      | 145.27   |                 |
| 18138.83                   | Remittances                                                        | 19887.80 |                 | 18096.95        | Remittances                                                        |          |      | 17724.63 |                 |
| 11437.77                   | Deposits and Advances                                              | 14150.16 |                 | 10197.52        | Deposits and Advances                                              |          |      | 10648.51 |                 |
| <b>0.00</b>                | <b>XI. Closing Overdraft from Reserve Bank of India</b>            |          | <b>0.00</b>     | <b>21626.42</b> | <b>XI. Cash Balance at end</b>                                     |          |      |          | <b>25559.36</b> |
| <b>0.00</b>                | <b>XII. Inter State Settlement</b>                                 |          | <b>0.00</b>     | 1.16            | Cash in Treasuries                                                 |          |      | 0.21     |                 |
|                            |                                                                    |          |                 | -721.83         | Deposits with Reserve Bank                                         |          |      | -863.47  |                 |
|                            |                                                                    |          |                 | 177.88          | Local Remittances                                                  |          |      | 182.83   |                 |
|                            |                                                                    |          |                 | 32.81           | Departmental Cash Balance                                          |          |      | 136.70   |                 |
|                            |                                                                    |          |                 | 0.46            | Permanent Advances                                                 |          |      | 0.46     |                 |
|                            |                                                                    |          |                 | 17022.33        | Cash Balance Investment                                            |          |      | 19762.99 |                 |
|                            |                                                                    |          |                 | 5113.61         | Investment of earmarked balances                                   |          |      | 6339.64  |                 |
| <b>76559.48</b>            | <b>Total</b>                                                       |          | <b>88754.19</b> | <b>76559.48</b> | <b>Total</b>                                                       |          |      |          | <b>88754.19</b> |

<sup>B</sup> Represents receipt ₹ 903.74 crore and disbursement ₹ 903.74 crore.

## Summarised financial position of the Government of Maharashtra as on 31 March 2010

(Reference : Paragraphs 1.9.1; Page 26)

|                  |                                                               | (₹ in crore) |                  |
|------------------|---------------------------------------------------------------|--------------|------------------|
| As on 31.03.2009 | LIABILITIES                                                   |              | As on 31.03.2010 |
| <b>125270.76</b> | <b>Internal Debt</b>                                          |              | <b>142684.50</b> |
| 45391.02         | Market Loans bearing interest                                 | 59900.19     |                  |
| 22.23            | Market Loans not bearing interest                             | 22.11        |                  |
| 1832.85          | Loans from LIC                                                | 1578.06      |                  |
| 78024.66         | Loans from other institutions                                 | 81184.14     |                  |
| —                | Ways and Means Advances/Overdrafts from Reserve Bank of India | —            |                  |
| <b>8423.87</b>   | <b>Loans and Advances from Central Government</b>             |              | <b>8749.16</b>   |
| 6.73             | Pre 1984-85 Loans                                             | 6.73         |                  |
| 100.73           | Non-Plan Loans                                                | 94.60        |                  |
| 8100.20          | Loans for State Plan Schemes                                  | 8445.99      |                  |
| 6.76             | Loans for Central Plan Schemes                                | 5.93         |                  |
| 209.45           | Loans for Centrally Sponsored Plan Schemes                    | 195.91       |                  |
| —                | Ways and Means Advances                                       | 0            |                  |
| <b>398.07</b>    | <b>Contingency Fund</b>                                       |              | <b>147.00</b>    |
| <b>10899.21</b>  | <b>Small Savings, Provident funds etc.</b>                    |              | <b>12689.39</b>  |
| <b>18203.58</b>  | <b>Deposits</b>                                               |              | <b>21702.86</b>  |
| <b>16464.27</b>  | <b>Reserve Funds</b>                                          |              | <b>17339.31</b>  |
| <b>6927.77</b>   | <b>Suspense and Miscellaneous Balances</b>                    |              | <b>10948.09</b>  |
| <b>15.69</b>     | <b>Remittances</b>                                            |              | <b>2178.85</b>   |
| <b>186603.22</b> | <b>TOTAL</b>                                                  |              | <b>216439.16</b> |
| As on 31.03.2009 | ASSETS                                                        |              | As on 31.03.2010 |
| <b>102627.40</b> | <b>Gross Capital Outlay on Fixed Assets</b>                   |              | <b>120058.58</b> |
| 56386.38         | Investments in shares of Companies, Corporations etc.         | 64192.68     |                  |
| 46241.02         | Other Capital Outlay                                          | 55865.90     |                  |
| <b>18846.38</b>  | <b>Loans and Advances</b>                                     |              | <b>19590.09</b>  |
| 5241.61          | Loans for Power Projects                                      | 5455.29      |                  |
| 12634.78         | Other Development Loans                                       | 13115.09     |                  |
| 969.99           | Loans to Government servants                                  | 1019.71      |                  |
| <b>10.71</b>     | <b>Advances</b>                                               |              | <b>8.33</b>      |
| <b>21626.42</b>  | <b>Cash</b>                                                   |              | <b>25559.36</b>  |
| 1.16             | Cash in Treasuries                                            | 0.21         |                  |
| -721.83          | Deposits with Reserve Bank                                    | -863.47      |                  |
| 177.88           | Local remittances                                             | 182.83       |                  |
| 32.81            | Departmental Cash Balance                                     | 136.70       |                  |
| 0.46             | Permanent Advances                                            | 0.46         |                  |
| 17022.33         | Cash Balance Investments                                      | 19762.99     |                  |
| 5113.61          | Investment of earmarked balances                              | 6339.64      |                  |
| <b>43510.43</b>  | <b>Deficit on Government Accounts</b>                         |              | <b>51265.98</b>  |
| -5576.76         | (i) Revenue Deficit of the Current Year                       | 8005.68      |                  |
| 0                | (ii) Pro forma correction                                     | 0            |                  |
| 249.95           | (iii) Other adjustments                                       | -250.13      |                  |
| 48837.24         | Accumulated deficit upto 31 March 2009                        | 43510.43     |                  |
| <b>-18.12</b>    | <b>Capital Receipts</b>                                       |              | <b>-43.18</b>    |
| -0.11            | Upto previous year                                            | -18.12       |                  |
| -18.01           | During the year                                               | -25.06       |                  |
| <b>186603.22</b> | <b>TOTAL</b>                                                  |              | <b>216439.16</b> |

**Explanatory Notes for Appendices 1.5, 1.6 and 1.7**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.7, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 1.07 crore (debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is mainly due to (1) Misclassification by Treasury ₹ 0.06 Crore (Debit), (2) misclassification by Agency Banks ₹ 1.39 Crore (Debit) and (3) unadjusted advices of ₹ 0.38 Crore (Credit).

## Actual vis-à-vis Budget Estimates – 2009-10

(Reference : Paragraph 1.3; Page 3)

(₹ in crore)

|                                                                                 | Budget Estimates | Actuals | Increase(+)/<br>Decrease (-) | Increase (+)/<br>Decrease(-) (In %) |
|---------------------------------------------------------------------------------|------------------|---------|------------------------------|-------------------------------------|
| 1                                                                               | 2                | 3       | 4 (3-2)                      | 5                                   |
| <b>Revenue Receipts</b>                                                         |                  |         |                              |                                     |
| <i>of which</i>                                                                 | 89061            | 86910   | -2151                        | -2.42                               |
| <b>Tax Revenue</b>                                                              | 50985            | 59106   | 8121                         | 15.93                               |
| <i>Taxes on Sales, Trade etc.</i>                                               | 27006            | 32676   | 5670                         | 21.00                               |
| <i>State excise</i>                                                             | 4800             | 5057    | 257                          | 5.35                                |
| <i>Taxes on vehicles</i>                                                        | 2600             | 2682    | 82                           | 3.15                                |
| <i>Stamps and Registration fees</i>                                             | 9600             | 10774   | 1174                         | 12.23                               |
| <i>Taxes on Goods and Passenger</i>                                             | 665              | 977     | 312                          | 46.92                               |
| <i>Land Revenue</i>                                                             | 770              | 714     | -56                          | -7.27                               |
| <i>Taxes and duties on electricity</i>                                          | 3000             | 3289    | 289                          | 9.63                                |
| <i>Other taxes</i>                                                              | 2544             | 2937    | 393                          | 15.45                               |
| <b>Non Tax Revenue</b>                                                          | 13894            | 8353    | -5541                        | -39.88                              |
| <i>Interest Receipts</i>                                                        | 1114             | 1342    | 228                          | 20.47                               |
| <i>Miscellaneous General Services</i>                                           | 7319             | 1069    | -6250                        | -85.39                              |
| <i>Non-ferrous Mining and Metallurgical Industries</i>                          | 102              | 1467    | 1365                         | 1338.24                             |
| <i>Other Non Tax Revenue</i>                                                    | 5359             | 4475    | -884                         | -16.50                              |
| <b>Share of Union Taxes and Duties</b>                                          | 8569             | 8248    | -321                         | -3.75                               |
| <b>Grants-in-aid from GOI</b>                                                   | 15613            | 11203   | -4410                        | -28.25                              |
| <b>Revenue Expenditure</b>                                                      |                  |         |                              |                                     |
| <i>of which</i>                                                                 | 96184            | 94916   | -1268                        | -1.32                               |
| <b>General Services</b>                                                         | 35108            | 32071   | -3037                        | -8.65                               |
| <i>Administrative services</i>                                                  | 9947             | 8173    | -1774                        | -17.83                              |
| <i>Pension and Miscellaneous General Services</i>                               | 7722             | 6229    | -1493                        | -19.33                              |
| <i>Appropriation for reduction or avoidance of debt/transfer to RF</i>          | 92               | 832     | 740                          | 804.35                              |
| <i>Interest Payments</i>                                                        | 14351            | 14110   | -241                         | -1.68                               |
| <i>Fiscal Services</i>                                                          | 967              | 1578    | 611                          | 63.19                               |
| <i>Organs of State</i>                                                          | 1198             | 1149    | -49                          | -4.09                               |
| <b>Social Services</b>                                                          | 30255            | 41005   | 10750                        | 35.53                               |
| <i>Education, Sports, Art and Culture</i>                                       | 19284            | 22208   | 2924                         | 15.16                               |
| <i>Social Welfare and Nutrition</i>                                             | 2207             | 3325    | 1118                         | 50.66                               |
| <i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i> | 2170             | 4145    | 1975                         | 91.01                               |
| <i>Health and Family Welfare</i>                                                | 3167             | 3696    | 529                          | 16.70                               |
| <i>Water Supply, Sanitation, Housing and Urban Development</i>                  | 2843             | 6939    | 4096                         | 144.07                              |
| <i>Information and Broadcasting</i>                                             | 34               | 40      | 6                            | 17.65                               |
| <i>Labour and Labour Welfare</i>                                                | 497              | 599     | 102                          | 20.52                               |
| <i>Others</i>                                                                   | 53               | 53      | 0                            | 0.00                                |

## Appendix - 1.8 (concl.)

(₹ in crore)

|                                                                | Budget<br>Estimates | Actuals          | Increase(+)/<br>Decrease (-) | Increase (+)/<br>Decrease(-) (In %) |
|----------------------------------------------------------------|---------------------|------------------|------------------------------|-------------------------------------|
| 1                                                              | 2                   | 3                | 4 (3-2)                      | 5                                   |
| <b>Economic Services</b>                                       | <b>29807</b>        | <b>20372</b>     | <b>-9435</b>                 | <b>-31.65</b>                       |
| <i>Agriculture and Allied Services</i>                         | 6095                | 6460             | 365                          | 5.99                                |
| <i>Rural Development</i>                                       | 16228               | 2493             | -13735                       | -84.64                              |
| <i>Special Area Programme</i>                                  | 14                  | 28               | 14                           | 100.00                              |
| <i>Irrigation &amp; Flood Control</i>                          | 1771                | 2340             | 569                          | 32.13                               |
| <i>Power</i>                                                   | 2394                | 4138             | 1744                         | 72.85                               |
| <i>Industry &amp; Minerals</i>                                 | 635                 | 999              | 364                          | 57.32                               |
| <i>Transport and Communication</i>                             | 2136                | 3227             | 1091                         | 51.08                               |
| <i>Science, Technology and Environment</i>                     | 60                  | 72               | 12                           | 20.00                               |
| <i>General Economic Services</i>                               | 474                 | 615              | 141                          | 29.75                               |
| <b>Grants-in-aid and Contributions</b>                         | <b>1014</b>         | <b>1468</b>      | <b>454</b>                   | <b>44.77</b>                        |
| <b>Capital expenditure</b>                                     | <b>18816</b>        | <b>17429</b>     | <b>-1387</b>                 | <b>-7.37</b>                        |
| <i>Irrigation &amp; Flood Control</i>                          | 3058                | 8017             | 4959                         | 162.16                              |
| <i>Transport and Communication</i>                             | 1469                | 3259             | 1790                         | 121.85                              |
| <i>Power</i>                                                   | 576                 | 1707             | 1131                         | 196.35                              |
| <i>Health and Family Welfare</i>                               | 136                 | 216              | 80                           | 58.82                               |
| <i>Education, Sports, Art and Culture</i>                      | 111                 | 177              | 66                           | 59.46                               |
| <i>Water Supply, Sanitation, Housing and Urban Development</i> | 415                 | 636              | 221                          | 53.25                               |
| <i>Rural Development</i>                                       | 11732               | 601              | -11131                       | -94.88                              |
| <i>Others</i>                                                  | 1319                | 2816             | 1497                         | 113.50                              |
| <b>Revenue surplus (+) / deficits (-)</b>                      | <b>(-) 7123</b>     | <b>(-) 8006</b>  | <b>- 883</b>                 | <b>- 12.40</b>                      |
| <b>Fiscal Deficits (-)</b>                                     | <b>(-) 26562</b>    | <b>(-) 26155</b> | <b>407</b>                   | <b>1.53</b>                         |
| <b>Primary surplus (+) / deficits (-)</b>                      | <b>(-) 12211</b>    | <b>(-) 12045</b> | <b>166</b>                   | <b>1.36</b>                         |

# Statement of Funds transferred by Government of India directly to State implementing agencies

(Reference : Paragraph 1.4.2; Page 6)

(₹ in crore)

| GOI Scheme                                                          | Implementing Agency                                       | Government of India releases |
|---------------------------------------------------------------------|-----------------------------------------------------------|------------------------------|
| DRDA – Administration (75:25)                                       |                                                           | 22.48                        |
| Indira Awas Yojana (75:25)                                          |                                                           | 470.89                       |
| Swaranajayanti Gram Swarojgar Yojana (75:25)                        | District Rural Development Agency                         | 236.62                       |
| National Rural Employment Guarantee Scheme (100:00)                 |                                                           | 242.65                       |
| Integrated Watershed Management Programme (92:08)                   |                                                           | 193.87                       |
| Sarva Shiksha Abhiyan (60:40)                                       | Maharashtra Prathamik Shikshan Parishad                   | 564.32                       |
| Micro Irrigation (80:20)                                            | Agriculture Technology Management Agency                  | 107.07                       |
| Swaranajayanti Shahari Rojgar Yojana (75:25)                        | State Urban Development Agency                            | 80.76                        |
| Pradhan Mantri Gram Sadak Yojana (100:00)                           | Maharashtra Rural Roads Development Agency                | 299.18                       |
| Accelerated Rural Water Supply Scheme (100:00)                      | State Water and Sanitation Mission                        | 656.16                       |
| Central Rural Sanitation Scheme (100:00)                            |                                                           | 98.94                        |
| National Rural Health Mission (85:15)                               | State Health Society Maharashtra                          | 659.31                       |
| National Rural Health Mission (NRHM ) Central Sector (100:00)       |                                                           | 1.42                         |
| National Rural Health Mission (NRHM ) Central Sector (100:00)       | International Institute for Population Sciences           | 8.80                         |
| Hospitals and Dispensaries (Under NRHM) (100:00)                    |                                                           | 0.27                         |
| National Programme for Prevention and Control of Fluorosis (100:00) | State Health Society Maharashtra                          | 0.50                         |
| Development and Upgradation of Ayush Institutes/Colleges (100:00)   |                                                           | 10.03                        |
| National AIDS Control Programme including STD Control (100:00)      | Maharashtra State AIDS Control Society                    | 23.68                        |
|                                                                     | Mumbai Districts AIDS Control Society                     | 12.50                        |
| Tobacco Control (100:00)                                            | International Institute for Population Sciences           | 1.50                         |
| MPs Local Area Development Scheme (100:00)                          | District Collector, Maharashtra                           | 159.00                       |
| Medicinal Plants (100:00)                                           | Maharashtra State Horticulture and Medicinal Plants Board | 1.05                         |
| Poultry Venture Capital Fund (100:00)                               | National Bank for Agriculture and Rural Development       | 16.00                        |
| Crime and Criminal Tracking Network and System (100:00)             | Maharashtra State Police Housing Welfare Corporation Ltd. | 5.93                         |
| National Project for Cattle and Buffalo Breeding (100:00)           | Maharashtra Livestock Development Board                   | 6.79                         |

## Appendix - 1.9 (concl.)

(₹ in crore)

| GOI Scheme                                                                                                           | Implementing Agency                                       | Government of India releases |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------|
| Special Package for 31 suicide Prone Districts (100:00)                                                              | Maharashtra Livestock Development Board                   | 18.65                        |
| Adult Education and Skill Development Scheme (100:00)                                                                | State Literacy Mission Authority, Maharashtra             | 17.82                        |
| Assistance to State for Developing Export Infrastructure and Allied Activities (ASIDE) (100:00)                      | Maharashtra Industrial Development Corporation Ltd.       | 101.03                       |
| National Afforestation and Eco Development Board (100:00)                                                            | Agriculture Finance Corporation Ltd.                      | 1.38                         |
| Grid Interactive Renewable Power MNRE                                                                                | The Maharashtra State Co-operative Bank Limited           | 15.15                        |
| Handlooms (100:00)                                                                                                   | Maharashtra State Handloom Corporation Ltd.               | 1.37                         |
| National Horticulture Mission (85:15)                                                                                | Maharashtra State Horticulture and Medicinal Plants Board | 91.73                        |
|                                                                                                                      | National Horticulture Research and Development Foundation | 8.19                         |
|                                                                                                                      | National Research Centre for Citrus.                      | 0.50                         |
| Development of Market Infrastructure Grading and Standardisation (100:00)                                            | National Bank for Agriculture and Rural Development       | 38.56                        |
| Gramin Bhandar Yojana (100:00)                                                                                       |                                                           | 55.90                        |
| Dairy Venture Capital Fund (100:00)                                                                                  |                                                           | 10.00                        |
| Integrated Development of Small Ruminant and Rabbits (100:00)                                                        |                                                           | 3.00                         |
| Establishment of Poultry States (100:00)                                                                             |                                                           | 2.07                         |
| National Bamboo Mission (100:00)                                                                                     | Director of Social Forestry Maharashtra State             | 1.87                         |
| Pollution Abatement (100:00)                                                                                         | Maharashtra Pollution Control Board                       | 2.90                         |
| Development and Strengthening of infrastructure facilities for production and distribution of quality Seeds (100:00) | Maharashtra State Seeds Corporation Ltd.                  | 11.15                        |
| National Food Security Mission (100:00)                                                                              | Maharashtra State Seeds Corporation Ltd.                  | 0.57                         |
|                                                                                                                      | Maharashtra Small Farmers Agri. Business Consortium       | 107.98                       |
|                                                                                                                      | <b>Total</b>                                              | <b>4369.52</b>               |

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

(Reference : Paragraph 1.8.4; Page 23)

| (₹ in lakh)                                                                      |                               |                      |                    |                         |                                  |                                       |                  |                        |                     | (in %)              |                         |
|----------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|-------------------------|----------------------------------|---------------------------------------|------------------|------------------------|---------------------|---------------------|-------------------------|
| Sr. No.                                                                          | Name of the Undertaking       | Year of commencement | Period of accounts | Mean Government Capital | Block Assets at depreciated cost | Depreciation provided during the year | Turnover         | Net Profit(+)/Loss (-) | Interest on Capital | Total Return (9+10) | % age return on capital |
| (1)                                                                              | (2)                           | (3)                  | (4)                | (5)                     | (6)                              | (7)                                   | (8)              | (9)                    | (10)                | (11)                | (12)                    |
| <b>AGRICULTURE, ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES DEPARTMENT</b> |                               |                      |                    |                         |                                  |                                       |                  |                        |                     |                     |                         |
| <b>Mumbai Region</b>                                                             |                               |                      |                    |                         |                                  |                                       |                  |                        |                     |                     |                         |
| 1                                                                                | G. M. M. S., Worli            | 1947                 | 2008-09            | 3,080.01                | 1,938.12                         | 58.00                                 | 9,385.31         | -2,023.95              | 323.40              | -1,700.55           | -55.21                  |
| 2                                                                                | Milk Transport Scheme, Worli  | 1951                 | 2006-07            | 261.62                  | 65.19                            | 9.27                                  | 872.07           | 0.00                   | 27.47               | 27.47               | 10.50                   |
| 3                                                                                | Mother Dairy, Kurla           | 1975                 | 2008-09            | 2,034.97                | 1,362.79                         | 55.26                                 | 5,335.12         | -926.72                | 213.67              | -713.05             | -35.04                  |
| 4                                                                                | Central Dairy, Goregaon       | 1951                 | 2008-09            | 3,296.56                | 756.43                           | 36.18                                 | 3,896.96         | -1,296.21              | 346.14              | -950.07             | -28.82                  |
| 5                                                                                | Unit Scheme, Mumbai           | 1950                 | 2008-09            | 1,445.10                | 1,180.31                         | 41.35                                 | 924.76           | 344.06                 | 151.74              | 495.80              | 34.31                   |
| 6                                                                                | Agricultural Scheme, Mumbai   | 1950                 | 2008-09            | 347.68                  | 413.93                           | 7.97                                  | 567.65           | 105.68                 | 36.51               | 142.19              | 40.90                   |
| 7                                                                                | Electrical Scheme, Mumbai     | 1950                 | 2008-09            | 502.67                  | 14.61                            | 0.84                                  | 364.89           | -376.21                | 52.78               | -323.43             | -64.34                  |
| 8                                                                                | Water Supply Scheme, Mumbai   | 1950                 | 2008-09            | 1,436.73                | 570.81                           | 13.20                                 | 388.99           | -153.08                | 150.86              | -2.22               | -0.15                   |
| 9                                                                                | Cattle Feed Scheme, Mumbai    | 1950                 | 2008-09            | 26.45                   | 21.48                            | 0.61                                  | 92.28            | 55.86                  | 2.78                | 58.64               | 221.70                  |
| 10                                                                               | C. B. R. F., Palghar          | 1979                 | 2009-10            | 229.13                  | 58.49                            | 1.35                                  | 18.69            | -116.78                | 24.06               | -92.72              | -40.47                  |
| 11                                                                               | Dairy Project, Dapchari       | 1960                 | 2008-09            | 1,004.34                | 517.91                           | 21.42                                 | 66.06            | -723.30                | 105.46              | -617.85             | -61.52                  |
| 12                                                                               | G. M. S., Govt. Bhiwandi      | 1987                 | 2008-09            | 29.19                   | 30.06                            | 1.79                                  | 262.66           | -9.76                  | 3.07                | -6.69               | -22.92                  |
| 13                                                                               | GMCC, Saralgaon (Dist.:Thane) | 1978                 | 2008-09            | 59.55                   | 16.03                            | 1.28                                  | 14.82            | -31.75                 | 6.25                | -25.50              | -42.82                  |
| 14                                                                               | G. M. S., Khopoli             | 1966                 | 2008-09            | 144.57                  | 160.23                           | 9.67                                  | 823.31           | -14.60                 | 15.18               | 0.58                | 0.40                    |
| 15                                                                               | G. M. S., Mahad               | 1966                 | 2008-09            | 109.50                  | 86.22                            | 1.92                                  | 9.32             | -42.84                 | 11.50               | -31.34              | -28.62                  |
| 16                                                                               | G. M. S., Chiplun             | 1966                 | 2007-08            | 124.56                  | 80.90                            | 4.93                                  | 213.45           | -103.77                | 13.08               | -90.69              | -72.81                  |
| 17                                                                               | G. M. S., Ratnagiri           | 1965                 | 2008-09            | 128.45                  | 70.04                            | 3.33                                  | 204.25           | -1,023.27              | 13.49               | -1,009.78           | -786.13                 |
| 18                                                                               | G. M. S., Kankavali           | 1966                 | 2008-09            | 239.52                  | 207.31                           | 18.99                                 | 265.24           | -129.36                | 25.15               | -104.21             | -43.51                  |
| <b>TOTAL</b>                                                                     |                               |                      |                    | <b>14,500.60</b>        | <b>7,550.86</b>                  | <b>287.36</b>                         | <b>23,705.83</b> | <b>-6,466.00</b>       | <b>1,522.59</b>     | <b>-4,943.42</b>    | <b>-34.09</b>           |
| <b>Pune Region</b>                                                               |                               |                      |                    |                         |                                  |                                       |                  |                        |                     |                     |                         |
| 19                                                                               | G. M. S., Pune                | 1950                 | 2008-09            | 953.34                  | 370.72                           | 18.06                                 | 1,905.32         | -791.57                | 100.10              | -691.47             | -72.53                  |
| 20                                                                               | G. M. S., Mahabaleshwar       | 1966                 | 2008-09            | 141.86                  | 43.20                            | 1.81                                  | 187.38           | -75.97                 | 14.89               | -61.08              | -43.06                  |
| 21                                                                               | G. M. S., Satara              | 1979                 | 2008-09            | 1,217.75                | 308.39                           | 8.87                                  | 848.97           | -368.16                | 127.86              | -240.30             | -19.73                  |
| 22                                                                               | G. M. S., Miraj               | 1961                 | 2008-09            | 5,425.03                | 570.28                           | 35.59                                 | 2,947.44         | -2,233.91              | 569.63              | -1,664.28           | -30.68                  |
| 23                                                                               | G. M. S., Solapur             | 1960                 | 2008-09            | 198.52                  | 51.57                            | 3.59                                  | 103.08           | -242.65                | 20.84               | -221.81             | -111.73                 |
| <b>TOTAL</b>                                                                     |                               |                      |                    | <b>7,936.50</b>         | <b>1,344.16</b>                  | <b>67.92</b>                          | <b>5,992.19</b>  | <b>-3,712.26</b>       | <b>833.32</b>       | <b>-2,878.94</b>    | <b>-36.27</b>           |
| <b>Nashik Region</b>                                                             |                               |                      |                    |                         |                                  |                                       |                  |                        |                     |                     |                         |
| 24                                                                               | G. M. S., Nashik              | 1960                 | 2008-09            | 257.06                  | 72.14                            | 4.08                                  | 581.62           | -291.03                | 26.99               | -264.04             | -102.72                 |
| 25                                                                               | GMS, Wani (Dist.: Nashik)     | 1978                 | 2008-09            | 40.62                   | 13.32                            | 0.27                                  | 156.15           | -48.59                 | 4.27                | -44.32              | -109.11                 |
| 26                                                                               | G. M. S., Ahmednagar          | 1969                 | 2009-10            | 1,371.80                | 159.85                           | 9.67                                  | 12.21            | -647.17                | 144.04              | -503.13             | -36.68                  |
| 27                                                                               | G. M. S., Chalisgaon          | 1969                 | 2008-09            | 166.02                  | 4.67                             | 0.40                                  | 0.00             | -82.52                 | 17.43               | -65.09              | -39.21                  |
| 28                                                                               | G. M. S., Dhule               | 1961                 | 2008-09            | 1,627.98                | 256.56                           | 11.81                                 | 1,457.82         | -454.49                | 170.94              | -283.55             | -17.42                  |
| <b>TOTAL</b>                                                                     |                               |                      |                    | <b>3,463.48</b>         | <b>506.54</b>                    | <b>26.23</b>                          | <b>2,207.80</b>  | <b>-1,523.80</b>       | <b>363.67</b>       | <b>-1,160.13</b>    | <b>-33.50</b>           |

## Appendix - 1.10 (concl'd.)

| 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 | (₹ in lakh)        |                         | (in %)              |                     |                         |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|--------------------|-------------------------|----------------------------------|---------------------------------------|--------------------|-------------------------|---------------------|---------------------|-------------------------|
|                                                                      |                                                                                                |                      |                    |                         |                                  |                                       | Turnover           | Net Profit(+)/ Loss (-) | Interest on Capital | Total Return (9+10) | % age return on capital |
| (1)                                                                  | (2)                                                                                            | (3)                  | (4)                | (5)                     | (6)                              | (7)                                   | (8)                | (9)                     | (10)                | (11)                | (12)                    |
| <b>Aurangabad Region</b>                                             |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 29                                                                   | G. M. S., Aurangabad                                                                           | 1962                 | 2008-09            | 398.69                  | 278.45                           | 9.04                                  | 692.05             | -486.78                 | 41.86               | -444.92             | -111.60                 |
| 30                                                                   | G. M. S., Udgir                                                                                | 1971                 | 2008-09            | 860.98                  | 671.57                           | 34.37                                 | 567.17             | -949.50                 | 90.40               | -859.10             | -99.78                  |
| 31                                                                   | G. M. S., Beed                                                                                 | 1976                 | 2008-09            | 5,892.85                | 600.62                           | 18.44                                 | 2,688.94           | -1,322.61               | 618.75              | -703.86             | -11.94                  |
| 32                                                                   | G. M. S., Nanded                                                                               | 1977                 | 2008-09            | 411.24                  | 111.14                           | 5.31                                  | 1.98               | -174.25                 | 43.18               | -131.07             | -31.87                  |
| 33                                                                   | G. M. S., Bhoom                                                                                | 1978                 | 2008-09            | 1,421.72                | 153.22                           | 4.52                                  | 6.00               | -390.19                 | 149.28              | -240.91             | -16.94                  |
| 34                                                                   | G. M. S., Parbhani                                                                             | 1979                 | 2008-09            | 450.24                  | 70.84                            | 2.89                                  | 1.67               | -382.34                 | 47.28               | -335.06             | -74.42                  |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>9,435.72</b>         | <b>1,885.84</b>                  | <b>74.57</b>                          | <b>3,957.81</b>    | <b>-3,705.67</b>        | <b>990.75</b>       | <b>-2,714.92</b>    | <b>-28.77</b>           |
| <b>Amravati Region</b>                                               |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 35                                                                   | G. M. S., Amravati                                                                             | 1962                 | 2008-09            | 219.28                  | 165.18                           | 3.70                                  | 389.49             | -179.82                 | 23.02               | -156.80             | -71.51                  |
| 36                                                                   | G. M. S., Akola                                                                                | 1962                 | 2008-09            | 2,427.29                | 563.95                           | 0.00                                  | 1,074.94           | -1,097.20               | 254.87              | -842.33             | -34.70                  |
| 37                                                                   | G. M. S., Yavatmal                                                                             | 2000                 | 2008-09            | 292.54                  | 222.13                           | 0.00                                  | 44.59              | -130.86                 | 30.72               | -100.14             | -34.23                  |
| 38                                                                   | G. M. S., Nandura                                                                              | 1979                 | 2008-09            | 228.16                  | 177.74                           | 35.59                                 | 326.21             | -160.50                 | 23.96               | -136.54             | -59.84                  |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>3,167.27</b>         | <b>1,129.00</b>                  | <b>39.29</b>                          | <b>1,835.23</b>    | <b>-1,568.38</b>        | <b>332.57</b>       | <b>-1,235.81</b>    | <b>-39.02</b>           |
| <b>Nagpur Region</b>                                                 |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 39                                                                   | G. M. S., Nagpur                                                                               | 1958                 | 2008-09            | 836.95                  | 124.16                           | 7.66                                  | 2,138.58           | -507.39                 | 87.88               | -419.51             | -50.12                  |
| 40                                                                   | G. M. S., Wardha                                                                               | 1976                 | 2008-09            | 539.41                  | 34.54                            | 1.28                                  | 62.36              | -166.50                 | 56.64               | -109.86             | -20.37                  |
| 41                                                                   | G. M. S., Chandrapur                                                                           | 1979                 | 2007-08            | 13.49                   | 112.14                           | 11.22                                 | 1,218.45           | -22.14                  | 1.42                | -20.72              | -153.60                 |
| 42                                                                   | G. M. S., Gondia                                                                               | 1979                 | 2008-09            | 711.61                  | 109.89                           | 2.31                                  | 1,349.49           | -343.36                 | 74.72               | -268.64             | -37.75                  |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>2,101.46</b>         | <b>380.73</b>                    | <b>22.47</b>                          | <b>4,768.88</b>    | <b>-1,039.39</b>        | <b>220.66</b>       | <b>-818.73</b>      | <b>-38.96</b>           |
| <b>Agricultural Animal Husbandry Dairy Development and Fisheries</b> |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 43                                                                   | L.D.B.S. Pune                                                                                  | 1944                 | 1994-95            | 144.26                  | 77.47                            | 4.52                                  | 46.75              | -72.83                  | 18.75               | -54.08              | -37.49                  |
| 44                                                                   | L.D.B.S. Aurangabad                                                                            | 1960                 | 1998-99            | 32.99                   | 1.05                             | 0.00                                  | 2.02               | -23.42                  | 4.78                | -18.64              | -56.50                  |
| 45                                                                   | L.D.B.S. Amravati                                                                              | 1965                 | 1995-96            | 2.82                    | 0.41                             | 0.00                                  | 1.80               | -4.46                   | 0.40                | -4.06               | -143.97                 |
| 46                                                                   | L.D.B.S. Nagpur                                                                                | 1996                 | 1996-97            | 2.17                    | 0.23                             | 0.00                                  | 1.81               | 0.21                    | 0.32                | 0.53                | 24.42                   |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>182.24</b>           | <b>79.16</b>                     | <b>4.52</b>                           | <b>52.38</b>       | <b>-100.50</b>          | <b>24.25</b>        | <b>-76.25</b>       | <b>-41.84</b>           |
| <b>Revenue and Forest Department</b>                                 |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 47                                                                   | Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills & Timber Depot | 1926                 | 1985-86            | 1,857.85                | 15.27                            | 9.27                                  | 826.24             | 383.32                  | 170.74              | 554.06              | 29.82                   |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>1,857.85</b>         | <b>15.27</b>                     | <b>9.27</b>                           | <b>826.24</b>      | <b>383.32</b>           | <b>170.74</b>       | <b>554.06</b>       | <b>29.82</b>            |
| <b>Food, Civil Supplies and Consumer Protection Department</b>       |                                                                                                |                      |                    |                         |                                  |                                       |                    |                         |                     |                     |                         |
| 48                                                                   | Procurement and Distribution and Price Control Scheme in Mumbai and Thane Rationing Area       | 1959                 | 2008-09            | 42,150.74               | 134.72                           | 11.41                                 | 19,917.55          | -2,318.87               | 2,307.04            | -11.83              | 9.66                    |
| 49                                                                   | Procurement and Distribution and Price Control Scheme in Mofussil Area                         | 1957                 | 2008-09            | 54,818.98               | 446.53                           | 36.90                                 | 1,34,142.53        | -4,219.66               | 5,202.12            | 392.52              | 0.72                    |
| <b>TOTAL</b>                                                         |                                                                                                |                      |                    | <b>96,969.72</b>        | <b>581.25</b>                    | <b>48.31</b>                          | <b>1,54,060.08</b> | <b>6,538.53</b>         | <b>7,509.16</b>     | <b>380.69</b>       | <b>10.38</b>            |

Statement of various grants/appropriation where saving was more than ₹ 10 crore each and more than 20 *per cent* of the total provision  
(Reference : Paragraph 2.3.1; Page 38)

(₹ in crore)

| Sr. No. | Grant No. | Name of the Grant / Appropriation                                                             | Total. Grant / Appropriation | Savings  | Percentage |
|---------|-----------|-----------------------------------------------------------------------------------------------|------------------------------|----------|------------|
| (1)     | (2)       | (3)                                                                                           | (4)                          | (5)      | (6)        |
| 1       | A-2       | Election (Revenue - Voted)                                                                    | 528.43                       | 103.38   | 20         |
| 2       | A-4       | Secretariat and Miscellaneous General Services (Revenue - Voted)                              | 212.16                       | 75.66    | 36         |
| 3       | A-5       | Social Services (Revenue - Voted)                                                             | 138.30                       | 35.63    | 26         |
| 4       | A-7       | Civil Aviation (Revenue - Voted)                                                              | 263.85                       | 54.58    | 21         |
| 5       | B-7       | Economic Services (Revenue - Voted)                                                           | 264.31                       | 216.29   | 82         |
| 6       | B-9       | Capital Expenditure on Economic Services (Capital - Voted)                                    | 966.62                       | 451.32   | 47         |
| 7       | C-4       | Secretariat and other General Services (Revenue - Voted)                                      | 58.81                        | 40.22    | 68         |
| 8       | C-10      | Capital Expenditure and other Economic Services (Capital - Voted)                             | 66.71                        | 15.08    | 23         |
| 9       | C-12      | Loans to Government Servants <i>etc.</i> (Loans & Advances - Voted)                           | 68.27                        | 23.32    | 34         |
| 10      | D-5       | Dairy Development (Revenue - Voted)                                                           | 785.41                       | 209.59   | 27         |
| 11      | D-6       | Fisheries (Revenue - Voted)                                                                   | 169.55                       | 60.60    | 36         |
| 12      | D-11      | Capital Expenditure on Fisheries (Capital - Voted)                                            | 58.06                        | 19.88    | 34         |
| 13      | E-4       | Capital Expenditure on Education, Sports, Art and Culture (Capital - Voted)                   | 60.00                        | 24.50    | 41         |
| 14      | F-6A      | Loans for Urban Development (Loans & Advances - Voted)                                        | 235.77                       | 135.45   | 57         |
| 15      | G-2       | Other Fiscal and Miscellaneous Services (Revenue - Voted)                                     | 4734.74                      | 4640.25  | 98         |
| 16      | G-8       | Public Debt and Inter State Settlement (Loans and Advances - Charged)                         | 6053.64                      | 3004.59  | 50         |
| 17      | H-8       | Capital Expenditure on Public Works Administrative and Functional Buildings (Capital - Voted) | 652.09                       | 181.45   | 28         |
| 18      | H-9       | Capital Outlay on Removal of Regional Imbalance (Capital - Voted)                             | 82.09                        | 19.91    | 24         |
| 19      | H-10      | Internal Debt of the State Government (Loans and Advances - Charged)                          | 203.32                       | 66.95    | 33         |
| 20      | H-11      | Loans to Government Servants <i>etc.</i> (Loans & Advances - Voted)                           | 32.49                        | 11.09    | 34         |
| 21      | I-7       | Loans to Government Servants <i>etc.</i> (Loans & Advances - Voted)                           | 66.63                        | 33.42    | 50         |
| 22      | K-2       | Interest Payments (Revenue - Charged)                                                         | 86.60                        | 23.83    | 28         |
| 23      | K-11      | Capital Expenditure on Energy (Capital - Voted)                                               | 1922.59                      | 563.46   | 29         |
| 24      | L-3       | Rural Development Programmes (Revenue - Voted)                                                | 2244.51                      | 457.94   | 20         |
| 25      | O-4       | Other Rural Development Programmes (Revenue - Voted)                                          | 14935.67                     | 14935.61 | 100        |
| 26      | O-9       | Capital Outlay and other Rural Development Programmes (Capital - Voted)                       | 12056.92                     | 11590.54 | 96         |
| 27      | Q-3       | Housing (Revenue - Voted)                                                                     | 2543.32                      | 1564.67  | 62         |
| 28      | V-1       | Interest Payments (Revenue - Charged)                                                         | 71.21                        | 25.52    | 36         |
| 29      | V-2       | Co-operation (Revenue - Voted)                                                                | 3000.56                      | 731.59   | 24         |
| 30      | V-3       | Capital Expenditure on Other Social Services (Capital - Voted)                                | 224.91                       | 59.27    | 26         |
| 31      | V-4       | Internal Debt (Loans and Advances - Charged)                                                  | 145.30                       | 32.36    | 22         |
| 32      | W-1       | Interest Payments (Revenue - Charged)                                                         | 81.31                        | 18.29    | 22         |
| 33      | W-7       | Revenue Expenditure on Removal of Regional Imbalance (Revenue - Voted)                        | 24.23                        | 16.46    | 68         |
| 34      | X-1       | Social Security and Nutrition (Revenue - Voted)                                               | 1756.18                      | 410.00   | 23         |
| 35      | Y-2       | Water Supply and Sanitation (Revenue - Voted)                                                 | 715.44                       | 151.07   | 21         |
| 36      | ZD-4      | Tourism (Revenue - Voted)                                                                     | 229.54                       | 62.36    | 27         |

## Expenditure incurred without Provision during 2009-10

(Reference : Paragraph 2.3.4; Page 40)

(₹ in crore)

| Sr. No.                                                                          | Grant/ Appropriation No. | Head of Account     | Amount of expenditure without budget provision | Reasons / Remarks                                                                                                   |
|----------------------------------------------------------------------------------|--------------------------|---------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>REVENUE AND FORESTS DEPARTMENT</b>                                            |                          |                     |                                                |                                                                                                                     |
| 1.                                                                               | C-6                      | 2245-05-101(01)(03) | 182.1                                          | Reasons for incurring the expenditure without provision have not been intimated (August 2010).                      |
| <b>AGRICULTURE, ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES DEPARTMENT</b> |                          |                     |                                                |                                                                                                                     |
| 2                                                                                | D-3                      | 2401-113(00)(10)    | 0.0017                                         | Reasons for incurring expenditure without provision have not been intimated (August 2010).                          |
| <b>URBAN DEVELOPMENT DEPARTMENT</b>                                              |                          |                     |                                                |                                                                                                                     |
| 3                                                                                | F-2                      | 3606-502            | 171.25                                         | Due to clearance of outstanding debit balance under suspense account in respect of aid, materials received in kind. |
| <b>INDUSTRIES, ENERGY AND LABOUR DEPARTMENT</b>                                  |                          |                     |                                                |                                                                                                                     |
| 4                                                                                | K-6                      | 3606-502            | 220.83                                         | Due to clearance of outstanding debit balance under suspense account in respect of aid, materials received in kind. |
| <b>RURAL DEVELOPMENT AND WATER CONSERVATION DEPARTMENT</b>                       |                          |                     |                                                |                                                                                                                     |
| 5                                                                                | L-3                      | 3606-502            | 6.34                                           | Due to clearance of outstanding debit balance under suspense account in respect of aid, materials received in kind. |
| 6                                                                                | L-5                      | 3604-200(01)(01)    | 12.07                                          | Reasons for incurring expenditure without provision have not been intimated (August 2010).                          |
| <b>PLANNING DEPARTMENT</b>                                                       |                          |                     |                                                |                                                                                                                     |
| 7                                                                                | O-16                     | 2401-113(36)(01)    | 0.02                                           | Reasons for incurring expenditure without provision have not been intimated (August 2010).                          |
| 8                                                                                | O-17                     | 2210-06-800(35)(03) | 0.28                                           | - do -                                                                                                              |
| 9                                                                                | O-21                     | 5054-01-337(39)(02) | 1.58                                           | - do -                                                                                                              |
| 10                                                                               | O-23                     | 4711-01-103(41)(01) | 0.04                                           | - do -                                                                                                              |
| 11                                                                               | O-26                     | 4059-01-051(44)(01) | 0.12                                           | - do -                                                                                                              |
| 12                                                                               | O-26                     | 4059-01-051(44)(02) | 0.02                                           | - do -                                                                                                              |
| 13                                                                               | O-26                     | 4059-01-051(44)(03) | 0.0012                                         | - do -                                                                                                              |
| 14                                                                               | O-40                     | 5054-04-800(58)(01) | 3.14                                           | - do -                                                                                                              |
| 15                                                                               | O-40                     | 5054-04-800(58)(02) | 0.49                                           | - do -                                                                                                              |
| 16                                                                               | O-40                     | 5054-04-800(58)(03) | 0.08                                           | - do -                                                                                                              |
| 17                                                                               | O-41                     | 2202-03-104(59)(01) | 0.03                                           | - do -                                                                                                              |
| 18                                                                               | O-41                     | 5054-04-800(59)(03) | 0.04                                           | - do -                                                                                                              |
| 19                                                                               | O-45                     | 2210-01-800(63)(03) | 0.20                                           | - do -                                                                                                              |
| 20                                                                               | O-45                     | 2235-02-200(63)(08) | 0.05                                           | - do -                                                                                                              |
| 21                                                                               | O-45                     | 2403-101(63)(01)    | 0.05                                           | - do -                                                                                                              |
| 22                                                                               | O-46                     | 2210-01-110(64)(03) | 0.02                                           | - do -                                                                                                              |
| 23                                                                               | O-46                     | 2235-02-101(64)(01) | 0.04                                           | - do -                                                                                                              |
| 24                                                                               | O-46                     | 2235-02-101(64)(01) | 2.49                                           | - do -                                                                                                              |
| <b>TRIBAL DEVELOPMENT DEPARTMENT</b>                                             |                          |                     |                                                |                                                                                                                     |
| 25                                                                               | T-5                      | 3054-04-337(42)(01) | 0.13                                           | - do -                                                                                                              |
| <b>HIGHER AND TECHNICAL EDUCATION DEPARTMENT</b>                                 |                          |                     |                                                |                                                                                                                     |
| 26                                                                               | W-4                      | 2230-01-195(02)(02) | 0.08                                           | - do -                                                                                                              |
| 27                                                                               | W-4                      | 2230-03-003(02)(08) | 0.02                                           | - do -                                                                                                              |
| 28                                                                               | W-4                      | 2230-03-003(02)(09) | 0.02                                           | - do -                                                                                                              |
| <b>Total</b>                                                                     |                          |                     | <b>601.53</b>                                  |                                                                                                                     |

Source: Appropriation Accounts

Excess over provision of previous years  
requiring regularisation

(Reference : Paragraph 2.3.5; Page 40)

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

## Appendix - 2.3 (contd.)

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

## Appendix - 2.3 (contd.)

| Years   | No. of Grant/<br>Appropriation | Grant/Appropriation<br>No. | Amount of<br>Excess (₹) | Stage of consideration by Public<br>Accounts Committee (PAC) |
|---------|--------------------------------|----------------------------|-------------------------|--------------------------------------------------------------|
| (1)     | (2)                            | (3)                        | (4)                     | (5)                                                          |
|         |                                | K-5                        | 83852                   | Yet to be regularized by PAC.                                |
|         |                                | K-6                        | 4400807992              | - do -                                                       |
|         |                                | L-2                        | 205426979               | - do -                                                       |
|         |                                | L-4                        | 2702                    | - do -                                                       |
|         |                                | M-3                        | 3540120                 | - do -                                                       |
|         |                                | O-2                        | 183515                  | - do -                                                       |
|         |                                | O-4                        | 4980772                 | - do -                                                       |
|         |                                | O-7                        | 153582852               | - do -                                                       |
|         |                                | Q-2                        | 219985                  | - do -                                                       |
|         |                                | T-4                        | 17464                   | - do -                                                       |
|         |                                | W-4                        | 30402792                | - do -                                                       |
|         |                                | Y-4                        | 3683348                 | - do -                                                       |
|         |                                | M-4                        | 6006511954              | - do -                                                       |
|         | APPROPRIATIONS-15              | A-1                        | 18770                   | - do -                                                       |
|         |                                | B-1                        | 10352768                | - do -                                                       |
|         |                                | C-3                        | 10932733                | - do -                                                       |
|         |                                | C-5                        | 335062                  | - do -                                                       |
|         |                                | C-7                        | 12625                   | - do -                                                       |
|         |                                | D-3                        | 125618                  | - do -                                                       |
|         |                                | I-3                        | 2036373                 | - do -                                                       |
|         |                                | L-1                        | 510375721               | - do -                                                       |
|         |                                | Q-1                        | 35994848                | - do -                                                       |
|         |                                | S-1                        | 245600                  | - do -                                                       |
|         |                                | T-1                        | 106255                  | - do -                                                       |
|         |                                | U-1                        | 5231295                 | - do -                                                       |
|         |                                | V-2                        | 712765                  | - do -                                                       |
|         |                                | ZC-1                       | 1844454                 | - do -                                                       |
|         |                                | F-5                        | 19997285                | - do -                                                       |
| 2006-07 | GRANTS - 16                    | C-5                        | 46596360                | - do -                                                       |
|         |                                | C-6                        | 2515203526              | - do -                                                       |
|         |                                | D-2A                       | 449949040               | - do -                                                       |
|         |                                | F-3                        | 9361552                 | - do -                                                       |
|         |                                | G-7                        | 1620980                 | - do -                                                       |
|         |                                | H-5                        | 738273424               | - do -                                                       |
|         |                                | K-6                        | 2839351966              | - do -                                                       |
|         |                                | T-2                        | 35211855                | - do -                                                       |
|         |                                | T-3                        | 28411                   | - do -                                                       |
|         |                                | ZA-2                       | 59242                   | - do -                                                       |
|         |                                | B-10                       | 14297771                | - do -                                                       |
|         |                                | D-14                       | 110000                  | - do -                                                       |
|         |                                | H-7                        | 524720439               | - do -                                                       |
|         |                                | L-8                        | 1565326                 | - do -                                                       |
|         |                                | M-4                        | 2008837000              | - do -                                                       |
|         |                                | T-8                        | 243642                  | - do -                                                       |

## Appendix - 2.3 (contd.)

| Years   | No. of Grant/<br>Appropriation | Grant/Appropriation<br>No. | Amount of<br>Excess (₹) | Stage of consideration by Public<br>Accounts Committee (PAC) |
|---------|--------------------------------|----------------------------|-------------------------|--------------------------------------------------------------|
| (1)     | (2)                            | (3)                        | (4)                     | (5)                                                          |
|         | APPROPRIATIONS-13              | B-5                        | 108756                  | Yet to be regularized by PAC.                                |
|         |                                | C-3                        | 255329                  | - do -                                                       |
|         |                                | C-7                        | 836804                  | - do -                                                       |
|         |                                | D-1                        | 17824876                | - do -                                                       |
|         |                                | H-1                        | 374                     | - do -                                                       |
|         |                                | H-6                        | 135818                  | - do -                                                       |
|         |                                | L-1                        | 274409535               | - do -                                                       |
|         |                                | N-3                        | 28023                   | - do -                                                       |
|         |                                | Q-1                        | 76780199                | - do -                                                       |
|         |                                | T-1                        | 1327548                 | - do -                                                       |
|         |                                | U-1                        | 5324459                 | - do -                                                       |
|         |                                | C-10                       | 75000                   | - do -                                                       |
|         |                                | Y-7                        | 432974                  | - do -                                                       |
| 2007-08 | GRANTS - 11                    | C-5                        | 62079297                | - do -                                                       |
|         |                                | C-6                        | 445611160               | - do -                                                       |
|         |                                | D-2                        | 673401                  | - do -                                                       |
|         |                                | F-2                        | 2104594132              | - do -                                                       |
|         |                                | H-3                        | 458440547               | - do -                                                       |
|         |                                | Q-4                        | 136195                  | - do -                                                       |
|         |                                | T-2                        | 20774356                | - do -                                                       |
|         |                                | U-3                        | 37507                   | - do -                                                       |
|         |                                | Y-4                        | 4406253                 | - do -                                                       |
|         |                                | H-11                       | 7686                    | - do -                                                       |
|         |                                | M-4                        | 1182395857              | - do -                                                       |
|         | APPROPRIATIONS-11              | C-3                        | 126535                  | - do -                                                       |
|         |                                | C-5                        | 491078                  | - do -                                                       |
|         |                                | C-7                        | 80386                   | - do -                                                       |
|         |                                | D-4                        | 86659                   | - do -                                                       |
|         |                                | H-6                        | 39153821                | - do -                                                       |
|         |                                | L-1                        | 443750922               | - do -                                                       |
|         |                                | L-5                        | 378158                  | - do -                                                       |
|         |                                | Q-1                        | 80752194                | - do -                                                       |
|         |                                | U-1                        | 5850836                 | - do -                                                       |
|         |                                | ZC-1                       | 5654417                 | - do -                                                       |
|         |                                | K-Nil                      | 1018594000              | - do -                                                       |
| 2008-09 | GRANTS-38                      | B-5                        | 14187647                | - do -                                                       |
|         |                                | B-7                        | 607                     | - do -                                                       |
|         |                                | C-2                        | 72163408                | - do -                                                       |
|         |                                | E-2                        | 1829578086              | - do -                                                       |
|         |                                | G-6                        | 1380562696              | - do -                                                       |
|         |                                | H-3                        | 458133965               | - do -                                                       |
|         |                                | H-5                        | 439774327               | - do -                                                       |
|         |                                | J-3                        | 42647                   | - do -                                                       |

## Appendix - 2.3 (concl.)

| Years | No. of Grant/<br>Appropriation | Grant/Appropriation<br>No. | Amount of<br>Excess (₹) | Stage of consideration by Public<br>Accounts Committee (PAC) |
|-------|--------------------------------|----------------------------|-------------------------|--------------------------------------------------------------|
| (1)   | (2)                            | (3)                        | (4)                     | (5)                                                          |
|       |                                | M-3                        | 3982209                 | Yet to be regularized by PAC.                                |
|       |                                | O-13                       | 530766                  | - do -                                                       |
|       |                                | O-14                       | 20546552                | - do -                                                       |
|       |                                | O-45                       | 11750460                | - do -                                                       |
|       |                                | S-1                        | 46554919                | - do -                                                       |
|       |                                | V-2                        | 170517885               | - do -                                                       |
|       |                                | X-2                        | 380480                  | - do -                                                       |
|       |                                | F-7                        | 4133100                 | - do -                                                       |
|       |                                | M-4                        | 17598850677             | - do -                                                       |
|       |                                | O-17                       | 3471801                 | - do -                                                       |
|       |                                | O-18                       | 28230152                | - do -                                                       |
|       |                                | O-19                       | 55559836                | - do -                                                       |
|       |                                | O-20                       | 38705381                | - do -                                                       |
|       |                                | O-21                       | 56593321                | - do -                                                       |
|       |                                | O-23                       | 14951912                | - do -                                                       |
|       |                                | O-25                       | 12844989                | - do -                                                       |
|       |                                | O-26                       | 2207194                 | - do -                                                       |
|       |                                | O-27                       | 233252                  | - do -                                                       |
|       |                                | O-30                       | 7492261                 | - do -                                                       |
|       |                                | O-31                       | 55668412                | - do -                                                       |
|       |                                | O-33                       | 6805131                 | - do -                                                       |
|       |                                | O-34                       | 10345469                | - do -                                                       |
|       |                                | O-35                       | 17934817                | - do -                                                       |
|       |                                | O-36                       | 11700694                | - do -                                                       |
|       |                                | O-37                       | 24221725                | - do -                                                       |
|       |                                | O-39                       | 14788507                | - do -                                                       |
|       |                                | O-41                       | 4507239                 | - do -                                                       |
|       |                                | O-42                       | 3276120                 | - do -                                                       |
|       |                                | O-44                       | 5243494                 | - do -                                                       |
|       |                                | O-47                       | 22346527                | - do -                                                       |
|       | APPROPRIATIONS-9               | C-1                        | 623063                  | - do -                                                       |
|       |                                | D-1                        | 9390504                 | - do -                                                       |
|       |                                | G-3                        | 343882038               | - do -                                                       |
|       |                                | H-6                        | 12536412                | - do -                                                       |
|       |                                | L-1                        | 54124670                | - do -                                                       |
|       |                                | L-5                        | 591                     | - do -                                                       |
|       |                                | S-1                        | 163771                  | - do -                                                       |
|       |                                | U-1                        | 5638640                 | - do -                                                       |
|       |                                | K-Nil                      | 1018594000              | - do -                                                       |
| Total |                                |                            | 90555329569             |                                                              |
| i.e.  |                                |                            | ₹ 9055.53 crore         |                                                              |

Excess over provisions during 2009-10  
requiring regularisation

(Reference : Paragraph 2.3.6; Page 41)

(₹ in crore)

| Sl. No.             | Number and title of the Voted Grant/ Charged Appropriations | Total grant | Expenditure | Excess  |
|---------------------|-------------------------------------------------------------|-------------|-------------|---------|
| <b>Voted Grants</b> |                                                             |             |             |         |
| 1                   | B-1 Police Administration                                   | 4755.01     | 4832.32     | 77.31   |
| 2                   | C-2 Stamps and Registration                                 | 94.61       | 105.31      | 10.70   |
| 3                   | C-5 Other Social Services                                   | 18.61       | 19.93       | 1.32    |
| 4                   | D-8 Capital Expenditure on Agriculture Services             | 1.50        | 1.50        | 0.0018  |
| 5                   | H-3 Housing                                                 | 293.99      | 362.22      | 68.23   |
| 6                   | I-4 Secretariat – Economic Services                         | 10.26       | 10.71       | 0.45    |
| 7                   | K-5 Social Security and Welfare                             | 0.15        | 0.44        | 0.29    |
| 8                   | K-6 Energy                                                  | 4182.40     | 4282.63     | 100.23  |
| 9                   | M-4 Capital Expenditure on Food                             | 4010.96     | 5079.63     | 1068.67 |
| 10                  | O-13 District Plan – Mumbai City                            | 15.80       | 16.28       | 0.48    |
| 11                  | O-14 District Plan – Mumbai Suburban                        | 18.53       | 21.79       | 3.26    |
| 12                  | O-15 District Plan – Thane                                  | 31.10       | 31.63       | 0.53    |
| 13                  | O-16 District Plan – Raigad                                 | 41.27       | 42.52       | 1.25    |
| 14                  | O-17 District Plan – Ratnagiri                              | 56.33       | 56.38       | 0.05    |
| 15                  | O-18 District Plan – Sindhudurg                             | 34.15       | 35.90       | 1.75    |
| 16                  | O-19 District Plan – Pune                                   | 56.16       | 60.30       | 4.14    |
| 17                  | O-21 District Plan – Sangli                                 | 35.91       | 37.67       | 1.76    |
| 18                  | O-22 District Plan – Solapur (Revenue Section)              | 111.77      | 116.67      | 4.90    |
| 19                  | O-22 District Plan – Solapur (Capital Section)              | 30.74       | 32.16       | 1.42    |
| 20                  | O-23 District Plan – Kolhapur                               | 35.94       | 36.33       | 0.39    |
| 21                  | O-24 District Plan – Nashik                                 | 85.86       | 89.38       | 3.52    |
| 22                  | O-25 District Plan – Dhule                                  | 36.52       | 38.08       | 1.56    |
| 23                  | O-26 District Plan – Jalgaon (Revenue Section)              | 104.09      | 105.46      | 1.37    |
| 24                  | O-26 District Plan – Jalgaon (Capital Section)              | 23.01       | 23.74       | 0.73    |
| 25                  | O-28 District Plan – Nandurbar                              | 5.59        | 5.67        | 0.08    |
| 26                  | O-29 District Plan – Aurangabad                             | 13.88       | 15.39       | 1.50    |
| 27                  | O-30 District Plan – Jalna                                  | 22.50       | 24.55       | 2.05    |
| 28                  | O-31 District Plan – Parbhani                               | 14.10       | 16.74       | 2.64    |
| 29                  | O-32 District Plan – Nanded                                 | 8.53        | 15.29       | 6.76    |
| 30                  | O-33 District Plan – Beed                                   | 31.09       | 39.84       | 8.75    |

## Appendix - 2.4 (concl.)

(₹ in crore)

| Sl. No.                      | Number and title of the Voted Grant/ Charged Appropriations  | Total grant     | Expenditure     | Excess         |
|------------------------------|--------------------------------------------------------------|-----------------|-----------------|----------------|
| 31                           | O-34 District Plan – Latur (Revenue Section)                 | 56.12           | 57.03           | 0.91           |
| 32                           | O-34 District Plan – Latur (Capital Section)                 | 18.71           | 19.37           | 0.66           |
| 33                           | O-35 District Plan – Osmanabad                               | 15.45           | 21.60           | 6.15           |
| 34                           | O-36 District Plan – Hingoli                                 | 8.97            | 9.78            | 0.81           |
| 35                           | O-38 District Plan – Wardha                                  | 17.13           | 18.01           | 0.88           |
| 36                           | O-39 District Plan – Bhandara                                | 13.87           | 14.02           | 0.15           |
| 37                           | O-40 District Plan – Chandrapur                              | 11.43           | 12.70           | 1.27           |
| 38                           | O-41 District Plan – Gadchiroli                              | 8.45            | 8.58            | 0.13           |
| 39                           | O-42 District Plan – Gondia                                  | 9.22            | 11.46           | 2.24           |
| 40                           | O-43 District Plan – Amravati                                | 19.36           | 19.99           | 0.63           |
| 41                           | O-44 District Plan – Akola                                   | 37.90           | 40.71           | 2.82           |
| 42                           | O-45 District Plan – Yavatmal                                | 20.19           | 20.48           | 0.29           |
| 43                           | O-46 District Plan – Buldhana                                | 29.49           | 30.32           | 0.83           |
| 44                           | O-47 District Plan – Washim                                  | 10.52           | 11.70           | 1.18           |
| 45                           | ZC-2 Social Security and Welfare                             | 0.05            | 0.48            | 0.43           |
| <b>Charged Appropriation</b> |                                                              |                 |                 |                |
| 46                           | C-6 Natural Calamities                                       | 0.70            | 182.48          | 181.78         |
| 47                           | H-6 Public Works and Administrative and Functional Buildings | 3.15            | 4.36            | 1.21           |
| 48                           | K-11A Internal Debt                                          | 0.0001          | 101.86          | 101.86         |
| 49                           | L-1 Interest Payments                                        | 306.72          | 343.12          | 36.40          |
| 50                           | O-3 Rural Employment                                         | 359.50          | 359.53          | 0.03           |
| 51                           | U-1 Interest Payments                                        | 1.46            | 2.29            | 0.83           |
| <b>Total</b>                 |                                                              | <b>15128.75</b> | <b>16846.33</b> | <b>1717.58</b> |

Source: Appropriation Accounts

# Statement of cases where supplementary provision (₹10 lakh or more in each case) proved unnecessary (Reference : Paragraph 2.3.7; Page 41)

(₹ in lakhs)

| Sr. No.                    | Appropriation No. | Name of the Appropriation                       | Original Provision | Actual Expenditure | Saving out of Original Provision | Supplementary Provision  |
|----------------------------|-------------------|-------------------------------------------------|--------------------|--------------------|----------------------------------|--------------------------|
| (1)                        | (2)               | (3)                                             | (4)                | (5)                | (6)                              | (7)                      |
| <b>A - Revenue – Voted</b> |                   |                                                 |                    |                    |                                  |                          |
| 1                          | A-5               | Social Services                                 | 117.74             | 102.66             | 15.08                            | 20.56                    |
| 2                          | C-1               | Revenue and District Administration             | 806.84             | 785.76             | 21.08                            | 95.08                    |
| 3                          | C-4               | Secretariat and Other General Services          | 29.04              | 18.59              | 10.45                            | 29.77                    |
| 4                          | D-6               | Fisheries                                       | 132.36             | 108.96             | 23.40                            | 37.19                    |
| 5                          | F-4               | Compensation and Assignments                    | 58127.06           | 56070.44           | 2056.62                          | 16.50                    |
| 6                          | G-5               | Treasury and Accounts Administration            | 12888.82           | 12328.61           | 560.21                           | 163.06                   |
| 7                          | H-4               | Secretariat and Other Economic Services         | 2778.82            | 2682.32            | 96.50                            | 255.45                   |
| 8                          | J-1               | Administration of Justice                       | 54409.32           | 51137.83           | 3271.49                          | 2006.70                  |
| 9                          | K-3               | Stationery and Printing                         | 11376.77           | 10946.54           | 430.23                           | 507.00                   |
| 10                         | L-5A              | Inland Water Transport                          | 0.01               | 0                  | 0.01                             | 300.00                   |
| 11                         | O-1               | District Administration                         | 9883.34            | 9326.91            | 556.43                           | 4973.33                  |
| 12                         | O-4               | Other Rural Development Programmes              | 1493557.43         | 6.05               | 1493551.38                       | 10.00                    |
| 13                         | O-8               | Census, Survey and Statistics                   | 2368.04            | 2312.80            | 55.24                            | 1125.29                  |
| 14                         | O-33              | District Plan – Beed                            | 5297.03            | 4984.18            | 312.85                           | 997.25                   |
| 15                         | O-35              | District Plan – Osmanabad                       | 3912.37            | 3804.68            | 107.69                           | 558.60                   |
| 16                         | V-2               | Co-operation                                    | 282556.90          | 226897.24          | 55659.66                         | 17499.30                 |
| 17                         | W-2               | General Education                               | 175432.54          | 169534.47          | 5898.07                          | 5198.52                  |
| 18                         | ZA-1              | Secretariat and Other Social Services           | 2942.06            | 2569.63            | 372.43                           | 162.33                   |
| 19                         | ZC-1              | Parliament/State/Union Territory Legislature    | 6666.87            | 5458.70            | 1208.17                          | 15.16                    |
| 20                         | ZD-1              | Secretariat and Other Social Services           | 305.35             | 270.77             | 34.56                            | 100.02                   |
| <b>Revenue – Charged</b>   |                   |                                                 |                    |                    |                                  |                          |
| 21                         | G-3               | Interest Payment and Debt Servicing             | 13554.01           | 13431.02           | 122.99                           | 160.89                   |
| 22                         | H-1               | Interest Payments                               | 9454.61            | 8756.21            | 698.40                           | 125.00                   |
| 23                         | J-1               | Administration of Justice                       | 12531.27           | 10762.31           | 1768.96                          | 774.89                   |
| <b>B - Capital (Voted)</b> |                   |                                                 |                    |                    |                                  |                          |
| 24                         | D-9               | Capital Expenditure on Animal Husbandry         | 117.52             | 62.87              | 54.65                            | 422.00                   |
| 25                         | H-9               | Capital Outlay on Removal of Regional Imbalance | 6924.88            | 6218.16            | 706.72                           | 1284.00                  |
| 26                         | J-4               | Capital Outlay on Public Works                  | 54.99              | 50.00              | 4.99                             | 206.28                   |
| 27                         | J-5               | Loans to Government Servants etc.               | 1157.99            | 914.67             | 243.32                           | 120.00                   |
| 28                         | O-9               | Capital Outlay on Other Rural Development       | 1172857.64         | 46637.50           | 1126220.14                       | 32833.89                 |
| 29                         | O-11              | Capital Expenditure on Economic Services        | 9079.27            | 8632.69            | 446.58                           | 605.46                   |
| 30                         | O-37              | District Plan – Nagpur                          | 3687.19            | 3671.36            | 15.83                            | 18.52                    |
| 31                         | O-44              | District Plan – Akola                           | 1861.56            | 1617.86            | 243.70                           | 65.00                    |
| 32                         | R-5               | Loans to Government Servants etc.               | 1946.95            | 1759.48            | 187.47                           | 59.85                    |
| 33                         | T-8               | Loans for Tribal Area Development Sub-plan      | 37.90              | 23.92              | 13.98                            | 10.90                    |
| 34                         | H-10              | Internal Debt of the State Government           | 14358.64           | 13636.43           | 722.21                           | 5973.00                  |
| <b>Total</b>               |                   |                                                 |                    |                    |                                  | <b>76730.79</b>          |
|                            |                   |                                                 |                    |                    |                                  | <b>i.e. 767.31 crore</b> |

Statement of various grants/appropriation  
where supplementary provision proved  
insufficient by more than ₹ 1 crore each  
(Reference : Paragraph 2.3.7; Page 41)

(₹ in Crore)

| Sr. No | Grant No. | Name of the Grant                                        | Original Provision | Supple-mentary | Total   | Expenditure | Excess |
|--------|-----------|----------------------------------------------------------|--------------------|----------------|---------|-------------|--------|
| (1)    | (2)       | (3)                                                      | (4)                | (5)            | (6)     | (7)         | (8)    |
| 1      | B-1       | Police Administration                                    | 4196.05            | 558.97         | 4755.02 | 4832.32     | 77.30  |
| 2      | C-2       | Stamps and Registration                                  | 91.51              | 3.10           | 94.61   | 105.31      | 10.70  |
| 3      | C-5       | Other Social Services                                    | 6.79               | 11.82          | 18.61   | 19.93       | 1.32   |
| 4      | H-6       | Public Works and Administrative and Functional Buildings | 2.26               | 0.89           | 3.15    | 4.36        | 1.21   |
| 5      | K-6       | Energy                                                   | 2351.87            | 1830.53        | 4182.40 | 4282.63     | 100.23 |
| 6      | O-16      | District Plan – Raigad                                   | 27.83              | 13.44          | 41.27   | 42.52       | 1.25   |
| 7      | O-18      | District Plan – Sindhudurg                               | 22.65              | 11.50          | 34.15   | 35.90       | 1.75   |
| 8      | O-19      | District Plan – Pune                                     | 55.94              | 0.23           | 56.17   | 60.30       | 4.13   |
| 9      | O-22      | District Plan – Solapur                                  | 78.45              | 33.32          | 111.77  | 116.67      | 4.90   |
| 10     | O-24      | District Plan – Nasik                                    | 61.51              | 24.35          | 85.86   | 89.38       | 3.52   |
| 11     | O-25      | District Plan – Dhule                                    | 26.74              | 9.78           | 36.52   | 38.08       | 1.56   |
| 12     | O-26      | District Plan – Jalgaon                                  | 81.30              | 22.79          | 104.09  | 105.46      | 1.37   |
| 13     | O-30      | District Plan – Jalna                                    | 22.27              | 0.23           | 22.50   | 24.55       | 2.05   |
| 14     | O-32      | District Plan – Nanded                                   | 8.33               | 0.20           | 8.53    | 15.29       | 6.76   |
| 15     | O-40      | District Plan – Chandrapur                               | 11.39              | 0.04           | 11.43   | 12.70       | 1.27   |
| 16     | O-44      | District Plan – Akola                                    | 27.91              | 9.99           | 37.90   | 40.71       | 2.81   |
| Total  |           |                                                          | 7072.80            | 2531.18        | 9603.98 | 9826.11     | 222.13 |

Excess / Unnecessary / Insufficient  
Reappropriation of Funds

(Reference : Paragraph 2.3.8; Page 41)

(₹ in Crore)

| Sl. No. | Grant/ Appropriation No. | Grant / Appropriation Description                        | Head of Account            | Reappropriation | Final Excess (+) / Saving (-) |
|---------|--------------------------|----------------------------------------------------------|----------------------------|-----------------|-------------------------------|
| (1)     | (2)                      | (3)                                                      | (4)                        | (5)             | (6)                           |
| 1       | B-1                      | Police Administration                                    | 2055-101(00)(01)           | (+)4.93         | (-)3.14                       |
| 2       | B-1                      | Police Administration                                    | 2055-109(00)(01)           | (-)4.84         | (+)19.65                      |
| 3       | B-1                      | Police Administration                                    | 2055-109(00)(02)           | (+)2.28         | (-)1.07                       |
| 4       | B-1                      | Police Administration                                    | 2055-101(00)(04)           | (-)7.51         | (+)1.18                       |
| 5       | B-1                      | Police Administration                                    | 2055-108(02)(02)           | (-)6.14         | (+)1.24                       |
| 6       | B-9                      | Capital Expenditure on Economic Services                 | 4055-800(00)(04)           | (-)172.44       | (+)20.84                      |
| 7       | C-1                      | Revenue and District Administration                      | 2053-093(01)               | (+)8.89         | (-)3.06                       |
| 8       | C-1                      | Revenue and District Administration                      | 2053-094(02)               | (+)7.65         | (-)2.58                       |
| 9       | C-5                      | Other Social Services                                    | 2235-02-104(00)(03)        | (-)4.50         | (+)6.38                       |
| 10      | C-6                      | Natural Calamities                                       | 2245-02-101(03)(04)        | (+)10.35        | (-)19.18                      |
| 11      | C-6                      | Natural Calamities                                       | 2245-02-101(01)(01)        | (-)4.03         | (+)2.83                       |
| 12      | C-6                      | Natural Calamities                                       | 2245-05-101(00)(04)        | (-)153.56       | (+)67.38                      |
| 13      | C-6                      | Natural Calamities                                       | 2245-01-102(00)(01)        | (-)1.72         | (+)16.68                      |
| 14      | C-6                      | Natural Calamities                                       | 2245-05-101(01)(01)        | (-)488.50       | (+)488.51                     |
| 15      | C-7                      | Forest                                                   | 2406-01-101(01)(01)        | (-)22.19        | (+)3.36                       |
| 16      | C-7                      | Forest                                                   | 2406-02-110(00)(01)        | (-)2.37         | (+)1.53                       |
| 17      | D-3                      | Agriculture Services                                     | 2415-01-120(00)(04) & (09) | (-)17.27        | (+)7.66                       |
| 18      | D-3                      | Agriculture Services                                     | 2401-001(00)(02)           | (+)1.36         | (-)6.29                       |
| 19      | D-3                      | Agriculture Services                                     | 2401-001(00)(01)           | (+)21.29        | (-)6.26                       |
| 20      | D-5                      | Dairy Development                                        | 2404-201(00)(02)           | (-)89.22        | (+)9.78                       |
| 21      | D-6                      | Fisheries                                                | 2405-103(01)(05)           | (-)9.99         | (+)2.10                       |
| 22      | E-1                      | Interest Payments                                        | 2049-03-104(02)(03)        | (-)1.77         | (+)11.90                      |
| 23      | E-3                      | Secretariat and other Social Services                    | 2204-104(00)(01)           | (-)4.00         | (+)6.41                       |
| 24      | H-5                      | Roads and Bridges                                        | 3054-03-103(02)(01)        | (-)40.00        | (+)9.24                       |
| 25      | H-6                      | Public Works and Administrative and Functional Buildings | 2059-80-001(29)(02)        | (+)2.14         | (-)1.01                       |
| 26      | I-5                      | Capital Expenditure on Irrigation                        | 4701-80-190(02)(02)        | (+)373.43       | (-)9.22                       |
| 27      | K-11                     | Capital Expenditure on Energy                            | 6801-190(00)(01)           | (-)2.85         | (+)58.44                      |
| 28      | M-4                      | Capital Expenditure on Food                              | 4408-01-101(02)(01)        | (-)731.52       | (+)73.54                      |
| 29      | M-4                      | Capital Expenditure on Food                              | 4408-01-101(02)(02)        | (+)461.26       | (-)35.71                      |
| 30      | O-3                      | Rural Employment                                         | 2505-60-001(01)(03)        | (+)11.90        | (-)13.53                      |
| 31      | O-3                      | Rural Employment                                         | 2505-60-001(01)(02)        | (+)36.30        | (-)2.71                       |
| 32      | O-7                      | Secretariat – Economic Services                          | 3451-090(04)(01)           | (-)100.00       | (+)1.15                       |
| 33      | O-5                      | Hill Areas                                               | 2551-01-101(00)(02)        | (-)2.57         | (+)1.58                       |
| 34      | O-9                      | Capital Outlay on Other Rural Development Programmes     | 4515-102(00)(01)           | (-)70.06        | (+)66.95                      |
| 35      | O-33                     | District Plan – Beed                                     | 2202-02-191(51)(07)        | (-)2.45         | (+)1.45                       |
| 36      | O-33                     | District Plan – Beed                                     | 2210-06-800(51)(06)        | (-)2.26         | (+)1.32                       |
| 37      | O-33                     | District Plan – Beed                                     | 5054-04-800(51)(01)        | (+)10.07        | (-)2.78                       |
| 38      | O-33                     | District Plan – Beed                                     | 5054-04-800(51)(02)        | (+)1.10         | (-)1.29                       |
| 39      | R-1                      | Medical and Public Health                                | 2210-06-101(01)(05)        | (-)27.11        | (+)2.53                       |

## Appendix - 2.7 (concl.d.)

| (₹ in Crore) |                          |                                                         |                              |                 |                               |
|--------------|--------------------------|---------------------------------------------------------|------------------------------|-----------------|-------------------------------|
| Sl. No.      | Grant/ Appropriation No. | Grant / Appropriation Description                       | Head of Account              | Reappropriation | Final Excess (+) / Saving (-) |
| (1)          | (2)                      | (3)                                                     | (4)                          | (5)             | (6)                           |
| 40           | R-1                      | Medical and Public Health                               | 2210-06-101(01)(10)          | (-)3.39         | (+)2.96                       |
| 41           | R-1                      | Medical and Public Health                               | 2210-06-101(01)(53)          | (-)4.07         | (+)1.05                       |
| 42           | R-1                      | Medical and Public Health                               | 2210-01-102(01)(04)          | (-)4.29         | (+)1.35                       |
| 43           | R-1                      | Medical and Public Health                               | 2210-01-110-6(06)(21)        | (-)3.63         | (+)1.65                       |
| 44           | R-1                      | Medical and Public Health                               | 2210-06-001(01)(09)          | (+)1.40         | (-)2.24                       |
| 45           | R-1                      | Medical and Public Health                               | 2210-06-001(01)(05)          | (-)4.58         | (+)1.57                       |
| 46           | R-1                      | Family Welfare                                          | 2211-001(01)(03)             | (-)1.90         | (+)1.30                       |
| 47           | R-1                      | Medical and Public Health                               | 2210-01-110(05)(01)&(06)(09) | (+)5.25         | (-)2.66                       |
| 48           | S-1                      | Medical and Public Health                               | 2210-06-102(01)(01)&(02)     | (-)5.50         | (+)1.99                       |
| 49           | S-1                      | Medical and Public Health                               | 2210-01-110(02)(15)          | (+)1.89         | (-)3.28                       |
| 50           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2225-02-796(02)(11)          | (-)19.56        | (+)16.97                      |
| 51           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2225-03-796(01)(01)          | (-)19.52        | (+)13.61                      |
| 52           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2236-02-796(01)(01)          | (-)20.71        | (+)8.65                       |
| 53           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2702-01-796(01)(01)          | (-)2.88         | (+)2.50                       |
| 54           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2702-80-796(01)(04)          | (-)3.70         | (+)3.27                       |
| 55           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2702-02-796(01)(36)          | (-)8.75         | (+)3.07                       |
| 56           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2225-02-796(02)(18)          | (-)16.86        | (+)10.49                      |
| 57           | T-5                      | Revenue Expenditure on Tribal Area Development Sub-plan | 2702-01-796(01)(02)          | (-)3.81         | (+)8.22                       |
| 58           | T-6                      | Capital Expenditure on Tribal Area Development Sub-plan | 4702-01-796(01)(07)          | (-)2.56         | (+)1.61                       |
| 59           | T-6                      | Capital Expenditure on Tribal Area Development Sub-plan | 4701-796(01)(01)             | (-)23.54        | (+)64.54                      |
| 60           | T-6                      | Capital Expenditure on Tribal Area Development Sub-plan | 4702-796-190(01)(10)         | (-)46.79        | (+)47.04                      |
| 61           | T-6                      | Capital Expenditure on Tribal Area Development Sub-plan | 4702-796-190(01)(11)         | (-)21.96        | (+)36.88                      |
| 62           | T-6                      | Capital Expenditure on Tribal Area Development Sub-plan | 4702-796-190(01)(12)         | (-)6.11         | (+)6.11                       |
| 63           | V-3                      | Capital Expenditure on Social Services                  | 4425-108(04)(01)             | (-)5.00         | (+)7.33                       |
| 64           | V-3                      | Capital Expenditure on Social Services                  | 4425-108(04)(02)             | (-)12.71        | (+)15.74                      |
| 65           | V-3                      | Capital Expenditure on Social Services                  | 6425-108(01)(03)             | (-)100.00       | (+)100.00                     |
| 66           | W-4                      | Art and Culture                                         | 2230-03-003(02)(05)          | (-)13.12        | (+)5.11                       |
| 67           | W-4                      | Art and Culture                                         | 2230-03-003(02)(01)          | (+)6.36         | (-)4.63                       |
| 68           | W-9                      | Revenue Expenditure on Removal of Regional Imbalances   | 7610-201(00)(01)             | (-)6.47         | (+)4.40                       |
| 69           | X-1                      | Social Security and Nutrition                           | 2236-02-101(04)(01)          | (-)46.01        | (+)10.21                      |
| 70           | X-1                      | Social Security and Nutrition                           | 2236-02-101(01)(06)          | (-)14.41        | (+)5.33                       |
| 71           | X-1                      | Social Security and Nutrition                           | 2236-02-101(01)(07)          | (-)16.16        | (+)5.04                       |
| 72           | X-1                      | Social Security and Nutrition                           | 2236-02-102(02)(03)          | (+)5.23         | (-)2.62                       |
| 73           | X-1                      | Social Security and Nutrition                           | 2235-02-103(03)(10)          | (+)15.23        | (-)2.59                       |
| 74           | X-1                      | Social Security and Nutrition                           | 2236-02-101(03)(01)          | (-)135.91       | (+)4.23                       |
| 75           | X-1                      | Social Security and Nutrition                           | 2235-02-104(01)(01)          | (+)2.26         | (-)1.21                       |
| 76           | Y-2                      | Water Supply and Sanitation                             | 2215-01-102(02)(16)          | (-)8.45         | (+)10.34                      |
| 77           | ZE-1                     | Social Security and Welfare                             | 2235-02-200(01)(06)          | (-)15.66        | (+)3.00                       |
| 78           | ZE-1                     | Social Security and Welfare                             | 2235-02-200(00)(17)          | (+)13.38        | (-)13.38                      |

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

(Reference : Paragraph 2.3.10; Page 41)

(₹ in Crore)

| Sr. No. | Grant No. | Name of the Grant/ Appropriation                                         | Total Grant | Saving  | Amount Surrendered | Amount Surrendered in excess |
|---------|-----------|--------------------------------------------------------------------------|-------------|---------|--------------------|------------------------------|
| (1)     | (2)       | (3)                                                                      | (4)         | (5)     | (6)                | (7)                          |
| 1       | B-1       | Police Administration                                                    | 1.82        | 0.50    | 1.06               | 0.56                         |
| 2       | B-2       | State Excise                                                             | 68.21       | 5.25    | 6.00               | 0.75                         |
| 3       | B-3       | Transport Administration                                                 | 930.00      | 36.04   | 38.02              | 1.98                         |
| 4       | B-5       | Jails                                                                    | 128.30      | 4.53    | 8.25               | 3.72                         |
| 5       | C-6       | Natural Calamities                                                       | 1347.04     | 230.97  | 762.46             | 531.49                       |
| 6       | C-7       | Forest                                                                   | 737.70      | 125.26  | 132.27             | 7.01                         |
| 7       | C-10      | Capital Expenditure on Economic Services                                 | 66.71       | 15.08   | 15.99              | 0.91                         |
| 8       | D-5       | Dairy Development                                                        | 785.41      | 209.60  | 223.49             | 13.89                        |
| 9       | D-6       | Fisheries                                                                | 169.55      | 60.60   | 62.07              | 1.47                         |
| 10      | E-1       | Interest Payments                                                        | 602.89      | 51.83   | 53.59              | 1.76                         |
| 11      | F-2       | Urban Development and Other Advance Services                             | 4994.15     | 328.65  | 430.36             | 101.71                       |
| 12      | G-5       | Treasury and Accounts Administration                                     | 130.52      | 7.23    | 7.85               | 0.62                         |
| 13      | H-5       | Roads and Bridges                                                        | 2962.20     | 364.73  | 518.22             | 153.49                       |
| 14      | I-3       | Irrigation, Power and Other Economic Services                            | 2135.55     | 180.55  | 200.98             | 20.43                        |
| 15      | L-5       | Compensation and Assignments                                             | 360.71      | 58.85   | 67.14              | 8.29                         |
| 16      | N-3       | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 3834.58     | 142.46  | 217.20             | 74.74                        |
| 17      | N-4       | Capital Expenditure on Social Services                                   | 604.15      | 222.72  | 223.51             | 0.79                         |
| 18      | O-5       | Hill Areas                                                               | 39.80       | 12.14   | 13.71              | 1.57                         |
| 19      | R-1       | Medical and Public Health                                                | 2700.28     | 183.31  | 249.03             | 65.72                        |
| 20      | S-4       | Capital Outlay on Medical and Public Health                              | 121.20      | 41.83   | 45.37              | 3.54                         |
| 21      | T-5       | Revenue Expenditure on Tribal Area Development                           | 1603.18     | 200.34  | 251.51             | 51.17                        |
| 22      | T-6       | Capital Expenditure on Tribal Area Development                           | 906.89      | 97.35   | 254.76             | 157.41                       |
| 23      | V-2       | Co-operation                                                             | 3000.56     | 731.59  | 744.71             | 13.12                        |
| 24      | V-5       | Capital Expenditure on Economic Services                                 | 398.25      | 30.60   | 130.62             | 100.02                       |
| 25      | W-9       | Loans to Government Servants etc.                                        | 18.27       | 4.07    | 8.95               | 4.88                         |
| Total   |           |                                                                          | 28647.92    | 3346.08 | 4667.12            | 1321.04                      |

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

(Reference : Paragraph 2.3.11; Page 42)

| (₹ in Crore)     |           |                                                   |               |
|------------------|-----------|---------------------------------------------------|---------------|
| Sr. No.          | Grant No. | Name of Grant                                     | Saving        |
| <b>I - GRANT</b> |           |                                                   |               |
| 1                | A-2       | Elections                                         | 103.38        |
| 2                | D-13      | Loans for Housing                                 | 0.02          |
| 3                | G-6       | Pensions and Other Retirement Benefits (Voted)    | 192.42        |
| 4                | G-6       | Pensions and Other Retirement Benefits (Charged)  | 8.03          |
| 5                | K-1       | Other Administrative Services                     | 2.35          |
| 6                | K-2       | Interest Payments                                 | 23.83         |
| 7                | L-4       | Secretariat – Economic Services                   | 1.16          |
| 8                | L-5A      | Inland Water Transport                            | 3.00          |
| 9                | L-9       | Loans to Government Servants <i>etc.</i>          | 1.58          |
| 10               | O-13      | District Plan – Mumbai City (Revenue Section)     | 4.44          |
| 11               | O-14      | District Plan – Mumbai Suburban (Revenue Section) | 6.73          |
| 12               | O-15      | District Plan – Thane (Revenue Section)           | 6.19          |
| 13               | O-16      | District Plan – Raigad (Capital Section)          | 8.24          |
| 14               | O-17      | District Plan – Ratnagiri (Capital Section)       | 4.09          |
| 15               | O-18      | District Plan – Sindhudurg (Revenue Section)      | 0.93          |
| 16               | O-19      | District Plan – Pune (Revenue Section)            | 2.98          |
| 17               | O-21      | District Plan – Sangli (Revenue Section)          | 2.56          |
| 18               | O-23      | District Plan – Kolhapur (Revenue Section)        | 1.20          |
| 19               | O-24      | District Plan – Nasik (Capital Section)           | 3.78          |
| 20               | O-25      | District Plan – Dhule (Capital Section)           | 2.24          |
| 21               | O-27      | District Plan – Ahmednagar (Revenue Section)      | 0.18          |
| 22               | O-27      | District Plan – Ahmednagar (Capital Section)      | 0.19          |
| 23               | O-29      | District Plan – Aurangabad (Revenue Section)      | 2.26          |
| 24               | O-32      | District Plan – Nanded (Revenue Section)          | 9.49          |
| 25               | O-35      | District Plan – Osmanabad (Revenue Section)       | 6.66          |
| 26               | O-37      | District Plan – Nagpur (Revenue Section)          | 1.58          |
| 27               | O-67      | District Plan – Nagpur (Capital Section)          | 0.34          |
| 28               | O-38      | District Plan – Wardha (Revenue Section)          | 4.38          |
| 29               | O-39      | District Plan – Bhandara (Revenue Section)        | 1.70          |
| 30               | O-40      | District Plan – Chandrapur (Revenue Section)      | 2.31          |
| 31               | O-41      | District Plan – Gadchiroli (Revenue Section)      | 1.87          |
| 32               | O-42      | District Plan – Gondia (Revenue Section)          | 2.68          |
| 33               | O-44      | District Plan – Akola (Capital Section)           | 3.09          |
| 34               | O-45      | District Plan – Yavatmal (Revenue Section)        | 4.64          |
| 35               | O-46      | District Plan – Buldhana (Revenue Section)        | 4.00          |
| 36               | W-8       | Capital Outlay on other Social Services           | 1.29          |
| <b>Total</b>     |           |                                                   | <b>425.81</b> |

# Appendix 2.10

## Details of saving of ₹ 1 crore and above not surrendered (Reference : Paragraph 2.3.11; Page 42)

| (₹ in Crore) |           |                                                                                 |          |           |                                         |
|--------------|-----------|---------------------------------------------------------------------------------|----------|-----------|-----------------------------------------|
| Sr. No.      | Grant No. | Name of Grant / Appropriation                                                   | Saving   | Surrender | Saving which remained to be surrendered |
| (1)          | (2)       | (3)                                                                             | (4)      | (5)       | (6)                                     |
| 1            | A-5       | Social Services                                                                 | 35.63    | 30.61     | 5.02                                    |
| 2            | B-7       | Economic Services                                                               | 216.29   | 183.04    | 33.25                                   |
| 3            | B-10      | Loans to Government Servants <i>etc.</i>                                        | 2.75     | 1.50      | 1.25                                    |
| 4            | C-1       | Revenue and District Administration                                             | 116.16   | 107.77    | 8.39                                    |
| 5            | C-12      | Loans to Government Servants <i>etc.</i>                                        | 23.32    | 21.11     | 2.21                                    |
| 6            | D-3       | Agriculture Services                                                            | 215.96   | 209.56    | 6.40                                    |
| 7            | D-4       | Animal Husbandary                                                               | 18.82    | 16.90     | 1.92                                    |
| 8            | E-2       | General Education                                                               | 997.53   | 788.46    | 209.07                                  |
| 9            | F-5       | Capital Expenditure on Social Services                                          | 5.77     | 1.03      | 4.74                                    |
| 10           | F-6A      | Loans for Urban Development                                                     | 135.45   | 39.89     | 95.56                                   |
| 11           | G-1       | Sales Tax Administration                                                        | 29.34    | 25.44     | 3.90                                    |
| 12           | H-6       | Public Works and Administrative and Functional Buildings                        | 228.15   | 219.99    | 8.16                                    |
| 13           | H-8       | Capital Expenditure on Public Works and Administrative and Functional Buildings | 181.45   | 177.22    | 4.23                                    |
| 14           | I-5       | Capital Expenditure on Irrigation                                               | 1032.96  | 1017.36   | 15.60                                   |
| 15           | J-1       | Administration of Justice                                                       | 52.78    | 49.42     | 3.36                                    |
| 16           | J-4       | Capital Outlay on Public Works                                                  | 2.11     | 0.64      | 1.47                                    |
| 17           | K-7       | Industries                                                                      | 6.81     | 5.53      | 1.28                                    |
| 18           | K-11      | Capital Expenditure on Energy                                                   | 563.46   | 461.60    | 101.86                                  |
| 19           | L-3       | Rural Development Programmes                                                    | 457.94   | 445.59    | 12.35                                   |
| 20           | N-1       | Interest Payments                                                               | 6.27     | 0.92      | 5.35                                    |
| 21           | N-2       | Secretariat and Other Social Services                                           | 128.67   | 127.46    | 1.21                                    |
| 22           | O-1       | District Administration                                                         | 55.30    | 9.91      | 45.39                                   |
| 23           | O-3       | Rural Employment                                                                | 180.70   | 151.42    | 29.28                                   |
| 24           | O-4       | Other Rural Development Programmes                                              | 14935.61 | 0.07      | 14935.54                                |

## Appendix - 2.10 (concl.)

| (₹ in Crore) |           |                                                                          |          |            |                                         |
|--------------|-----------|--------------------------------------------------------------------------|----------|------------|-----------------------------------------|
| Sr. No.      | Grant No. | Name of Grant / Appropriation                                            | Saving   | Surrender  | Saving which remained to be surrendered |
| (1)          | (2)       | (3)                                                                      | (4)      | (5)        | (6)                                     |
| 25           | O-7       | Secretariat – Economic Services                                          | 817.03   | 361.94     | 455.09                                  |
| 26           | O-9       | Capital Outlay on Other Rural Development Programmes                     | 11590.54 | 11582.80   | 7.74                                    |
| 27           | O-30      | District Plan – Jalna (Revenue Section)                                  | 2.43     | 0.15       | 2.28                                    |
| 28           | O-31      | District Plan – Parbhani (Revenue Section)                               | 3.52     | 0.49       | 3.03                                    |
| 29           | O-33      | District Plan – Beed (Revenue Section)                                   | 13.10    | 1.19       | 11.91                                   |
| 30           | O-36      | District Plan – Hingoli (Revenue Section)                                | 1.16     | 0.07       | 1.09                                    |
| 31           | O-43      | District Plan – Amravati (Revenue Section)                               | 3.28     | 1.52       | 1.76                                    |
| 32           | Q-1       | Interest Payments                                                        | 36.69    | 0.0037     | 36.69                                   |
| 33           | Q-3       | Housing                                                                  | 1564.67  | 1364.66    | 200.01                                  |
| 34           | R-5       | Loans to Government Servants <i>etc.</i>                                 | 2.47     | 0.82       | 1.65                                    |
| 35           | S-1       | Medical and Public Health                                                | 84.20    | 81.79      | 2.41                                    |
| 36           | T-2       | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 74.14    | 11.94      | 62.20                                   |
| 37           | V-3       | Capital Expenditure on Social Services                                   | 59.27    | 46.90      | 12.37                                   |
| 38           | W-1       | Interest Payments                                                        | 18.29    | 17.29      | 1.00                                    |
| 39           | W-2       | General Education                                                        | 110.97   | 107.46     | 3.51                                    |
| 40           | W-3       | Technical Education                                                      | 27.29    | 22.16      | 5.13                                    |
| 41           | W-4       | Art and Culture                                                          | 85.36    | 76.05      | 9.31                                    |
| 42           | W-7       | Revenue Expenditure on removal of Regional Imbalances                    | 16.46    | 3.67       | 12.79                                   |
| 43           | X-1       | Social Security and Nutrition                                            | 410.00   | 359.86     | 50.14                                   |
| 44           | Y-2       | Water Supply and Sanitation                                              | 151.07   | 139.09     | 11.98                                   |
| 45           | ZC-1      | Parliament / State / Union Territory Legislatures                        | 12.23    | 6.00       | 6.23                                    |
| 46           | ZD-2      | Art and Culture                                                          | 20.03    | 17.38      | 2.65                                    |
| 47           | ZD-4      | Tourism                                                                  | 62.36    | 60.98      | 1.38                                    |
| 48           | ZE-1      | Social Security and Welfare                                              | 27.13    | 25.88      | 1.25                                    |
| Total        |           |                                                                          | 34822.92 | 18382.5337 | 16440.39                                |

# Appendix 2.11

## Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010 (Reference : Paragraph 2.3.11; Page 42)

| (₹ in Crore) |           |                                                                                                      |                     |
|--------------|-----------|------------------------------------------------------------------------------------------------------|---------------------|
| Sr. No.      | Grant No. | Major Head                                                                                           | Amount of Surrender |
| (1)          | (2)       | (3)                                                                                                  | (4)                 |
| 1            | A04       | 2052 Secretariat – General Services                                                                  | 16.72               |
| 2            | A04       | 2059 Public Works                                                                                    | 48.86               |
| 3            | A05       | 2251 Secretariat – Social Services                                                                   | 17.62               |
| 4            | A07       | 3053 Civil Aviation                                                                                  | 54.58               |
| 5            | B03       | 2041 Taxes on Vehicles                                                                               | 37.49               |
| 6            | B07       | 3001 Indian Railways – Policy Formulation, Direction, Research and Other Miscellaneous Organisations | 146.08              |
| 7            | B07       | 3051 Ports and Light Houses                                                                          | 36.96               |
| 8            | B09       | 4055 Capital Outlay on Police                                                                        | 409.95              |
| 9            | B09       | 5055 Capital Outlay on Road Transport                                                                | 14.59               |
| 10           | B09       | 4070 Capital Outlay on other Administrative Services                                                 | 54.04               |
| 11           | C01       | 2053 Revenue and District Administration                                                             | 14.08               |
| 12           | C01       | 2029 Revenue and District Administration                                                             | 62.56               |
| 13           | C06       | 2245 Relief on account of Natural Calamities                                                         | 762.79              |
| 14           | C07       | 2406 Forest                                                                                          | 43.19               |
| 15           | C12       | 7610 Loans to Government Servants <i>etc.</i>                                                        | 17.75               |
| 16           | D03       | 2401 Crop Husbandry                                                                                  | 179.72              |
| 17           | D03       | 2415 Agricultural Research and Education                                                             | 22.03               |
| 18           | D06       | 2405 Fisheries                                                                                       | 62.08               |
| 19           | D11       | 4405 Capital Outlay on Fisheries                                                                     | 11.55               |
| 20           | E01       | 2049 Interest Payments                                                                               | 53.59               |
| 21           | E02       | 2202 General Education                                                                               | 775.60              |
| 22           | E03       | 2204 Sports and Youth Services                                                                       | 21.65               |
| 23           | E04       | 4202 Capital Outlay on Education, Sports, Art and Culture                                            | 24.50               |
| 24           | F02       | 2217 Urban Development                                                                               | 194.15              |
| 25           | F04       | 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions                    | 20.16               |
| 26           | F06A      | 6217 Loans for Urban Development                                                                     | 39.89               |
| 27           | G08       | 6003 Internal Debt of the State Government                                                           | 3000.00             |
| 28           | G01       | 2040 Taxes on Sales                                                                                  | 22.72               |
| 29           | H05       | 3054 Roads and Bridges                                                                               | 689.62              |
| 30           | H06       | 2059 Public Works and Administrative and Functional Buildings                                        | 217.08              |
| 31           | H07       | 5054 Capital Expenditure on Social Services and Economic Services                                    | 344.41              |

## Appendix - 2.11 (contd.)

| (₹ in Crore) |           |                                                                                                 |                     |
|--------------|-----------|-------------------------------------------------------------------------------------------------|---------------------|
| Sr. No.      | Grant No. | Major Head                                                                                      | Amount of Surrender |
| (1)          | (2)       | (3)                                                                                             | (4)                 |
| 32           | H08       | 4059 Capital Expenditure on Social Services and Economic Services                               | 21.42               |
| 33           | H08       | 4405 Capital Expenditure on Social Services and Economic Services                               | 42.27               |
| 34           | H08       | 4250 Capital Expenditure on Social Services and Economic Services                               | 21.58               |
| 35           | H08       | 4202 Capital Expenditure on Social Services and Economic Services                               | 81.23               |
| 36           | H10       | 6003 Internal Debt                                                                              | 59.73               |
| 37           | I03       | 2701 Irrigation, Power and Other Economic Services                                              | 148.63              |
| 38           | I05       | 4702 Capital Expenditure on Irrigation                                                          | 43.00               |
| 39           | I05       | 4701 Capital Expenditure on Irrigation                                                          | 1825.47             |
| 40           | I05       | 4801 Capital Expenditure on Irrigation                                                          | 116.92              |
| 41           | I07       | 7610 Loans to Government Servants <i>etc.</i>                                                   | 21.80               |
| 42           | J01       | 2014 Administration of Justice                                                                  | 74.38               |
| 43           | K04       | 2230 Labour and Employment                                                                      | 15.30               |
| 44           | K06       | 2801 Power                                                                                      | 142.15              |
| 45           | K11       | 4801 Capital Outlay on Power Projects                                                           | 405.15              |
| 46           | K11       | 6801 Loans for Power Projects                                                                   | 17.85               |
| 47           | L03       | 2501 Special Programmes for Rural Development                                                   | 30.56               |
| 48           | L03       | 2505 Rural Employment                                                                           | 116.02              |
| 49           | L03       | 2515 Other Rural Development Programmes                                                         | 159.81              |
| 50           | L03       | 2702 Minor Irrigation                                                                           | 31.02               |
| 51           | L05       | 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions               | 47.14               |
| 52           | L07       | 4402 Capital Outlay on Soil and Water Conservation                                              | 388.97              |
| 53           | L07       | 4702 Capital Outlay on Minor Irrigation                                                         | 12.28               |
| 54           | M04       | 4408 Capital Outlay on Food Storage and Warehousing                                             | 270.25              |
| 55           | N02       | 2216 Housing                                                                                    | 127.21              |
| 56           | N03       | 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes                   | 156.90              |
| 57           | N03       | 2235 Social Security and Welfare                                                                | 58.46               |
| 58           | N04       | 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 215.39              |
| 59           | O03       | 2505 Rural Employment                                                                           | 151.42              |
| 60           | O05       | 2551 Hill Areas                                                                                 | 13.71               |
| 61           | O07       | 3451 Secretariat – Economic Services                                                            | 106.31              |
| 62           | O08       | 3454 Census, Surveys and Statistics                                                             | 11.81               |
| 63           | O09       | 4515 Capital Outlay on other Rural Development Programmes                                       | 11582.80            |

## Appendix - 2.11 (concl.)

| (₹ in Crore) |           |                                                                                                 |                     |
|--------------|-----------|-------------------------------------------------------------------------------------------------|---------------------|
| Sr. No.      | Grant No. | Major Head                                                                                      | Amount of Surrender |
| (1)          | (2)       | (3)                                                                                             | (4)                 |
| 64           | O11       | 5465 Investments in General Financial and Trading Institutions                                  | 10.00               |
| 65           | Q03       | 2216 Housing                                                                                    | 1364.58             |
| 66           | R01       | 2210 Medical and Public Health                                                                  | 209.01              |
| 67           | R01       | 2211 Family Welfare                                                                             | 38.92               |
| 68           | R03       | 4210 Capital Outlay on Medical and Public Health                                                | 18.42               |
| 69           | S01       | 2210 Medical and Public Health                                                                  | 81.79               |
| 70           | S04       | 4210 Capital Outlay on Medical and Public Health                                                | 45.37               |
| 71           | T02       | 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes                   | 11.94               |
| 72           | T05       | 2210 Medical and Public Health                                                                  | 12.98               |
| 73           | T05       | 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes                   | 132.55              |
| 74           | T05       | 2230 Labour and Employment                                                                      | 30.58               |
| 75           | T05       | 2236 Nutrition                                                                                  | 19.92               |
| 76           | T05       | 2702 Minor Irrigation                                                                           | 25.27               |
| 77           | T06       | 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 41.42               |
| 78           | T06       | 4701 Capital Outlay on Major and Medium Irrigation                                              | 64.54               |
| 79           | T06       | 4702 Capital Outlay on Minor Irrigation                                                         | 104.63              |
| 80           | T06       | 5054 Capital Outlay on Roads and Bridges                                                        | 33.06               |
| 81           | V02       | 2425 Co-operation                                                                               | 730.03              |
| 82           | V03       | 4425 Capital Outlay on Co-operation                                                             | 16.58               |
| 83           | V05       | 6425 Loans for Co-operation                                                                     | 91.25               |
| 84           | V05       | 6851 Loans for Village and Small Industries                                                     | 10.18               |
| 85           | W01       | 2049 Interest Payments                                                                          | 17.29               |
| 86           | W02       | 2202 General Education                                                                          | 107.48              |
| 87           | W03       | 2203 Technical Education                                                                        | 22.17               |
| 88           | W04       | 2230 Labour and Employment                                                                      | 74.54               |
| 89           | X01       | 2235 Social Security and Welfare                                                                | 53.93               |
| 90           | X01       | 2236 Nutrition                                                                                  | 305.93              |
| 91           | Y02       | 2215 Water Supply and Sanitation                                                                | 112.94              |
| 92           | ZD02      | 2205 Art and Culture                                                                            | 17.38               |
| 93           | ZD04      | 3452 Tourism                                                                                    | 60.98               |
| 94           | ZE01      | 2235 Social Security and Welfare                                                                | 25.72               |
| Total        |           |                                                                                                 | 27824.33            |

# Appendix 2.12

## Cases of drawal from Contingency Fund where the expenditure was foreseeable (Reference : Paragraph 2.4; Page 43)

(₹ in crore)

| Sr. No. | Sanction No. & date            | Deptt. / Grant No. / Major Head                               | Purpose for which drawn                                                                                                                           | Amount sanctioned |
|---------|--------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| (1)     | (2)                            | (3)                                                           | (4)                                                                                                                                               | (5)               |
| 1       | CNF 11.09/1BUD-14 dt. 4.4.09   | General Administration Department A-7/3053                    | Expenditure related to Construction of International Airport at Pune                                                                              | 20.00             |
| 2       | CNF 11.09/7BUD-14 dt. 18.5.09  | Industries, Energy & Labour Department K-7/2852               | Payment on Account of Pension to employees of Chitali Distillery Ltd.                                                                             | 0.27              |
| 3       | CNF 11.09/8BUD-12 dt. 27.5.09  | Public Works Department H-8/4059                              | Construction of Judicial Academy and Residential Building in Thane District                                                                       | 7.50              |
| 4       | CNF 11.09/12BUD-11 dt. 6.7.09  | Law & Judiciary Department J-1/2014                           | Salary and Establishment of Maharashtra Judicial Meditation Centre & Training Institute                                                           | 2.00              |
| 5       | CNF 11.09/15BUD-8 dt. 24.7.09  | School Education and Sports Department E-3/2204               | Provision made for organization of Common Wealth Youth Games                                                                                      | 2.00              |
| 6       | CNF 11.09/16BUD-8 dt. 5.8.09   | Higher & Technical Education Department W-3/2203              | Salary expenditure of Teaching, non-teaching posts created for Government Engineering College at Avasari, Taluka Ambegaon, District Pune.         | 0.50              |
| 7       | CNF 11.09/17BUD-14 dt. 7.8.09  | General Administration Department A-4/2059                    | Expenditure for renovation work of Smarak of Shahaji Raje Bhosale at Ellora, Dist Aurangabad                                                      | 1.50              |
| 8       | CNF 11.09/18BUD-8 dt. 11.8.09  | School Education & Sports Department E-3/2204                 | Provision for expenses on Development Work for Common Wealth Youth Games 2008 at Pune                                                             | 7.95              |
| 9       | CNF 11.09/19BUD-12 dt. 21.8.09 | Public Works Department H-8/4202                              | Provision for Construction of various works in Rest House for students at Government Engineering College, Avasari, Taluka Ambegaon, District Pune | 14.38             |
| 10      | CNF 11.09/23BUD-6 dt. 25.8.09  | Revenue and Forests Department C-6/2245                       | Expenses to install project for combating Water Scarcity problem                                                                                  | 40.00             |
| 11      | CNF 11.09/27BUD-12 dt. 26.8.09 | Public Works Department H-5/3054                              | Expenditure for Construction of roads and Bridges                                                                                                 | 0.10              |
| 12      | CNF 11.09/30BUD-11 dt. 19.9.09 | Home Department B-1/2055                                      | Expenditure for installation of 64 cc Cameras for enhancement of Security measures of Mantralaya                                                  | 0.33              |
| 13      | CNF 11.09/31BUD-16 dt. 22.9.09 | Food Civil Supplies & Consumer Protection Department M-2/2408 | Funds required for circulation of necessary food grains                                                                                           | 60.00             |
| 14      | CNF 11.09/36BUD-14 dt. 9.10.09 | General Administration Department A-2/2015                    | Expenditure for Election purpose                                                                                                                  | 60.00             |
| 15      | CNF 11.09/49BUD-18 dt. 6.2.10  | General Administration Department A-4/2059                    | Construction of monument and statue of Sane Guruji                                                                                                | 1.50              |
| 16      | CNF 11.10/52BUD-13 dt. 23.2.10 | Co-operation, Marketing & Textile Department V-2/2425         | Expenditure for reserving stock of fertilizers for State Farmers                                                                                  | 6.27              |

## Statement showing department-wise breakup of outstanding Utilisation Certificates

(Reference : Paragraph 3.1; Page 45)

(₹ in Crore)

| Sr. No. | Department                                                     | Number of certificates | Amount   |
|---------|----------------------------------------------------------------|------------------------|----------|
| 1       | General Administration                                         | 1240                   | 207.33   |
| 2       | Home                                                           | 1122                   | 1208.19  |
| 3       | Revenue and Forests                                            | 14161                  | 1365.45  |
| 4       | Agriculture, Animal Husbandry, Dairy Development and Fisheries | 23753                  | 2303.92  |
| 5       | School Education and Sports                                    | 15490                  | 15110.94 |
| 6       | Urban Development                                              | 4312                   | 4958.00  |
| 7       | Finance                                                        | 1088                   | 320.51   |
| 8       | Public Works                                                   | 1122                   | 541.74   |
| 9       | Water Resources                                                | 1060                   | 39.52    |
| 10      | Law and Judiciary                                              | 401                    | 2.92     |
| 11      | Industries, Energy and Labour                                  | 2156                   | 150.79   |
| 12      | Rural Development and Water Conservation                       | 13171                  | 4904.75  |
| 13      | Food, Civil Supplies and Consumer Protection                   | 175                    | 33.81    |
| 14      | Social Justice and Special Assistance                          | 38187                  | 3146.51  |
| 15      | Planning                                                       | 14473                  | 3351.02  |
| 16      | Parliamentary Affairs                                          | 0                      | 0        |
| 17      | Housing                                                        | 153                    | 13.00    |
| 18      | Public Health                                                  | 7052                   | 1079.54  |
| 19      | Medical Education and Drugs                                    | 675                    | 69.58    |
| 20      | Tribal Development                                             | 9424                   | 2814.08  |
| 21      | Environment                                                    | 1                      | 0.09     |
| 22      | Co-operation Marketing and Textiles                            | 4198                   | 4779.70  |
| 23      | Higher and Technical Education                                 | 1798                   | 4233.60  |
| 24      | Women and Child Development                                    | 18983                  | 1042.53  |
| 25      | Water Supply and Sanitation                                    | 4448                   | 1656.05  |
| 26      | Employment and Self Employment                                 | 26                     | 34.25    |
| 27      | Trade, Commerce and Mining                                     | 1                      | 0.01     |
| 28      | Tourism and Cultural Affairs                                   | 6                      | 0.79     |
| 29      | Minorities Development                                         | 13                     | 170.63   |
| Total   |                                                                | 178689                 | 53539.25 |

## Statement showing performance of the autonomous bodies

(Reference : Paragraph 3.3; Page 46)

| Sr. No. | Name of the Body                                                          | Period of entrustment    | Year up to which accounts were rendered | Delay in submission of accounts                           | Period of delay                        | Period up to which SAR is issued | Placement of SAR in the legislature                                      |
|---------|---------------------------------------------------------------------------|--------------------------|-----------------------------------------|-----------------------------------------------------------|----------------------------------------|----------------------------------|--------------------------------------------------------------------------|
| (1)     | (2)                                                                       | (3)                      | (4)                                     | (5)                                                       | (6)                                    | (7)                              | (8)                                                                      |
| 1.      | Godavari Marathwada Irrigation Development Corporation (GMDC), Aurangabad | 01.04.2009 to 31.03.2014 | 2008-09                                 | <b>2008-09</b><br>Annual accounts received on 20 May 2010 | Ten months                             | 2007-08                          | <b>2004-05</b><br>Placed before legislature in winter session of 2008-09 |
| 2.      | Maharashtra Housing and Area Development Authority (MHADA), Mumbai.       | 01.04.08 to 31.03.13     | 2007-08                                 | Accounts received between 1/4/09 and 12/8/09              | Delay ranged between 9 mths & 13 mths. | 2006-07                          | <b>AR 2005-06</b><br>Presented on 16.09.2009                             |
| 3.      | Mumbai Region Development Authority (MMRDA), Mumbai.                      | 01.04.09 to 31.03.2014   | 2008-09                                 | Accounts received on 10/2/10                              | 7 mths                                 | 2007-08                          | Not presented in legislature as there is no provision in MMRDA s Act,    |
| 4.      | Maharashtra Jeevan Pradhikaran (MJP), Mumbai.                             | 01.04.2007 to 31.03.2012 | 2007-08                                 | Accounts received on 9/6/09                               | 11 mths                                | 2007-08                          | <b>AR 2006-07</b><br>presented on 26.02.08                               |
| 5.      | Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai.          | 01.04.2007 to 31.03.2012 | 2008-09                                 | Accounts were received on 8-09-09                         | 2 mths                                 | 2008-09                          | <b>2005-06</b><br>04.08.2008                                             |
| 6.      | Maharashtra Krishna Valley Development Corporation (MKVDC), Pune.         | 01.04.2006 to 31.03.2011 | 2008-09                                 | Accounts were received on 29/12/09                        | 6 mths                                 | 2007-08                          | <b>AR 2007-08</b><br>Presented on 31.3.2010                              |
| 7.      | Konkan Irrigation Development Corporation (KIDC), Thane.                  | 01.04.2008 to 31. 3.2013 | 2008-09                                 | 9-2-2010                                                  | 7 mths                                 | 2007-08                          | <b>AR 2007-08</b><br>presented on 31.3.10                                |
| 8.      | Maharashtra Maritime Board (MMB), Mumbai.                                 | 01.04.2006 to 31.03.2011 | 2007-08                                 | Accounts were received on 30.9.09                         | 15 mths                                | 2006-07                          | <b>2004-05</b><br>17.12.2006                                             |

## Appendix - 3.2 (concl.)

| Sr. No. | Name of the Body                                           | Period of entrustment                                                                                                 | Year up to which accounts were rendered | Delay in submission of accounts                         | Period of delay                            | Period up to which SAR is issued | Placement of SAR in the legislature                                      |
|---------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------|--------------------------------------------|----------------------------------|--------------------------------------------------------------------------|
| (1)     | (2)                                                        | (3)                                                                                                                   | (4)                                     | (5)                                                     | (6)                                        | (7)                              | (8)                                                                      |
| 9.      | Maharashtra State Commission for Women (MSCW), Mumbai.     | 01.04.2008 to 31.03.2013                                                                                              | 2007-08                                 | Approved accounts received on 9.1.09                    | 6 mths                                     | 2007-08                          | <b>2003-04</b><br>July 2007                                              |
| 10.     | Maharashtra Pollution Control Board (MPCB), Mumbai.        | 01.04.2008 to 31.03.2013                                                                                              | 2007-08                                 | Accounts were received on 12.1.10                       | 18 mths                                    | 2006-07                          | <b>2004-05</b><br>April 2008                                             |
| 11.     | 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 | 2007-08 to 2008-09                      | Accounts received on 11-03-10                           | Delay ranged from 8 months to 20 months    | 2006-07                          | Yet to be presented                                                      |
| 12.     | Maharashtra Water Resources Regulatory authority. (MWRAA)  | 2005-06 to 2009-10                                                                                                    | 2008-09                                 | Accounts were received on 16-02-10                      | 7 months                                   | 2007-08                          | <b>2005-06 to 2007-08</b><br>presented in April 2010                     |
| 13.     | Slum Rehabilitation Authority, Mumbai. (SRA)               | 1.4.2008 to 31.3.2011                                                                                                 | 2003-04 to 2006-07                      | Accounts were received on 12.6.09                       | Delay ranged between 23 months & 59 months | 2006-07                          | <b>AR 1996-97 to 1998-99</b><br>presented on 16.06.09                    |
| 14.     | Tapi Irrigation Development Corporation (TIDC), Jalgaon    | 01/4/2008 to 31/03/2013                                                                                               | 2008-09                                 | <b>2008-09</b><br>Accounts received on 25/02/2010       | Seven months                               | 2007-08                          | <b>2005-06 to 2007-08</b><br>Placed before legislature in April 2010     |
| 15.     | Vidharba Irrigation Development Corporation (VIDC), Nagpur | 01/04/2007 to 31/03/2012                                                                                              | 2007-08                                 | <b>2007-08</b><br>Annual accounts received on 18/2/2010 | Over one year and seven months             | 2006-07                          | <b>2004-05</b><br>Placed before legislature in winter session of 2008-09 |

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

(Reference : Paragraph 3.4; Page 46)

| Sr. No.                                                                          | Name of undertaking                                       | Accounts Finalised up to | Investment as per the last accounts (₹ in crore) | Remarks/Reasons for Delay in preparation of accounts |
|----------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------|--------------------------------------------------|------------------------------------------------------|
| (1)                                                                              | (2)                                                       | (3)                      | (4)                                              | (5)                                                  |
| <b>Agriculture, Animal Husbandry, Dairy Development and Fisheries Department</b> |                                                           |                          |                                                  |                                                      |
| <b>Mumbai Region</b>                                                             |                                                           |                          |                                                  |                                                      |
| 1                                                                                | Greater Mumbai Milk Scheme, Worli                         | 2008-09                  | 40.37                                            |                                                      |
| 2                                                                                | Milk Transport Scheme, Worli                              | 2006-07                  | 2.34                                             |                                                      |
| 3                                                                                | Mother Dairy, Kurla                                       | 2008-09                  | 23.84                                            |                                                      |
| 4                                                                                | Central Dairy, Goregaon                                   | 2008-09                  | 51.01                                            |                                                      |
| 5                                                                                | Unit Scheme, Mumbai                                       | 2008-09                  | 11.36                                            |                                                      |
| 6                                                                                | Agricultural Scheme, Mumbai                               | 2008-09                  | 2.88                                             |                                                      |
| 7                                                                                | Electrical Scheme, Mumbai                                 | 2008-09                  | 6.62                                             |                                                      |
| 8                                                                                | Water Supply Scheme, Mumbai                               | 2008-09                  | 11.24                                            |                                                      |
| 9                                                                                | Cattle Feed Scheme, Mumbai                                | 2008-09                  | 0.00                                             |                                                      |
| 10                                                                               | Cattle Breeding and Rearing Farm, Palghar                 | 2009-10                  | 2.07                                             |                                                      |
| 11                                                                               | Dairy Project, Dapchari                                   | 2008-09                  | 13.59                                            |                                                      |
| 12                                                                               | Government Milk Scheme, Bhiwandi                          | 2008-09                  | 0.46                                             |                                                      |
| 13                                                                               | Government Milk Chilling Centre, Saralgaon (Dist.: Thane) | 2008-09                  | 0.51                                             |                                                      |
| 14                                                                               | Government Milk Scheme, Khopoli                           | 2008-09                  | 1.46                                             |                                                      |
| 15                                                                               | Government Milk Scheme, Mahad                             | 2008-09                  | 1.26                                             |                                                      |
| 16                                                                               | Government Milk Scheme, Chiplun                           | 2007-08                  | 1.82                                             |                                                      |
| 17                                                                               | Government Milk Scheme, Ratnagiri                         | 2008-09                  | 10.93                                            |                                                      |
| 18                                                                               | Government Milk Scheme, Kankavali                         | 2008-09                  | 2.85                                             |                                                      |
| <b>Pune Region</b>                                                               |                                                           |                          |                                                  |                                                      |
| 19                                                                               | Government Milk Scheme, Pune                              | 2008-09                  | 13.36                                            |                                                      |
| 20                                                                               | Government Milk Scheme, Mahabaleshwar                     | 2008-09                  | 1.16                                             |                                                      |
| 21                                                                               | Government Milk Scheme, Satara                            | 2008-09                  | 13.98                                            |                                                      |
| 22                                                                               | Government Milk Scheme, Miraj                             | 2008-09                  | 60.69                                            |                                                      |
| 23                                                                               | Government Milk Scheme, Solapur                           | 2008-09                  | 3.08                                             |                                                      |
| <b>Nagpur Region</b>                                                             |                                                           |                          |                                                  |                                                      |
| 24                                                                               | Government Milk Scheme, Nagpur                            | 2008-09                  | 9.40                                             |                                                      |
| 25                                                                               | Government Milk Scheme, Wardha                            | 2008-09                  | 6.49                                             |                                                      |
| 26                                                                               | Government Milk Scheme, Chandrapur                        | 2007-08                  | 0.99                                             |                                                      |
| 27                                                                               | Government Milk Scheme, Gondia                            | 2008-09                  | 8.36                                             |                                                      |

## Appendix - 3.3 (concl.)

| Sr. No.                                                                         | Name of undertaking                                                                            | Accounts Finalised up to | Investment as per the last accounts (₹ in crore) | Remarks/Reasons for Delay in preparation of accounts |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------|------------------------------------------------------|
| (1)                                                                             | (2)                                                                                            | (3)                      | (4)                                              | (5)                                                  |
| <b>Aurangabad Region</b>                                                        |                                                                                                |                          |                                                  |                                                      |
| 28                                                                              | Government Milk Scheme, Aurangabad                                                             | 2008-09                  | 9.47                                             |                                                      |
| 29                                                                              | Government Milk Scheme, Udgir                                                                  | 2008-09                  | 28.36                                            |                                                      |
| 30                                                                              | Government Milk Scheme, Beed                                                                   | 2008-09                  | 67.69                                            |                                                      |
| 31                                                                              | Government Milk Scheme, Nanded                                                                 | 2008-09                  | 8.22                                             |                                                      |
| 32                                                                              | Government Milk Scheme, Bhoom                                                                  | 2008-09                  | 17.60                                            |                                                      |
| 33                                                                              | Government Milk Scheme, Parbhani                                                               | 2008-09                  | 6.46                                             |                                                      |
| <b>Nashik Region</b>                                                            |                                                                                                |                          |                                                  |                                                      |
| 34                                                                              | Government Milk Scheme, Nashik                                                                 | 2008-09                  | 5.14                                             |                                                      |
| 35                                                                              | Government Milk Scheme, Dhule                                                                  | 2008-09                  | 16.97                                            |                                                      |
| 36                                                                              | Government Milk Scheme, Chalisgaon                                                             | 2008-09                  | 19.64                                            |                                                      |
| 37                                                                              | Government Milk Scheme, Ahmednagar                                                             | 2009-10                  | 9.99                                             |                                                      |
| 38                                                                              | Government Milk Scheme, Wani                                                                   | 2008-09                  | 0.66                                             |                                                      |
| <b>Amravati Region</b>                                                          |                                                                                                |                          |                                                  |                                                      |
| 39                                                                              | Government Milk Scheme, Amravati                                                               | 2008-09                  | 4.39                                             |                                                      |
| 40                                                                              | Government Milk Scheme, Akola                                                                  | 2008-09                  | 27.05                                            |                                                      |
| 41                                                                              | Government Milk Scheme, Yavatmal                                                               | 2008-09                  | 3.41                                             |                                                      |
| 42                                                                              | Government Milk Scheme, Nandura                                                                | 2008-09                  | 2.98                                             |                                                      |
| <b>Agricultural Animal Husbandry Dairy Development and Fisheries Department</b> |                                                                                                |                          |                                                  |                                                      |
| 43                                                                              | Land Development by Bulldozer Scheme, Pune                                                     | 1994-95                  | 4.00                                             |                                                      |
| 44                                                                              | Land Development by Bulldozer Scheme, Aurangabad                                               | 1998-99                  | 21.93                                            |                                                      |
| 45                                                                              | Land Development by Bulldozer Scheme, Amravati                                                 | 1995-96                  | 0.01                                             |                                                      |
| 46                                                                              | Land Development by Bulldozer Scheme, Nagpur                                                   | 1996-97                  | 2.18                                             |                                                      |
| <b>Revenue and Forest Department</b>                                            |                                                                                                |                          |                                                  |                                                      |
| 47                                                                              | Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills & Timber Depot | 1985-86                  | 0.00                                             |                                                      |
| <b>Food, Civil Supplies and Consumer Protection Department</b>                  |                                                                                                |                          |                                                  |                                                      |
| 48                                                                              | Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area          | 2008-09                  | 463.33                                           |                                                      |
| 49                                                                              | Procurement, Distribution and Price Control Scheme in Mofussil Area                            | 2008-09                  | 618.95                                           |                                                      |

# Department wise/duration wise break-up of the cases of misappropriation, defalcation etc.

(Reference : Paragraph 3.5; Page 47)

(₹ in lakh)

| Name of the Department                                         | Upto 5 years           | 5-10 years             | 10-15 years            | 15-20 years            | 20-25 years           | 25 years and more     | TOTAL                    |
|----------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------|--------------------------|
| Agriculture, Animal Husbandry, Dairy Development and Fisheries | —                      | 6<br>(5.43)            | 3<br>(4.75)            | 13<br>(28.09)          | 26<br>(2.97)          | 16<br>(10.96)         | 64<br>(52.20)            |
| Finance                                                        | 1<br>(40.07)           | 1<br>(13.89)           | 2<br>(79.24)           | —                      | —                     | 2<br>(1.88)           | 6<br>(135.08)            |
| Food, Civil Supplies and Consumer Protection                   | —                      | 1<br>(3.05)            | 2<br>(14.69)           | 3<br>(9.94)            | —                     | 3<br>(2.21)           | 9<br>(29.89)             |
| General Administration                                         | —                      | —                      | —                      | 1<br>(1.29)            | —                     | —                     | 1<br>(1.29)              |
| Higher and Technical Education                                 | —                      | 2<br>(30.35)           | —                      | 1<br>(0.48)            | —                     | —                     | 3<br>(30.83)             |
| Home                                                           | 2<br>(423.91)          | 1<br>(7.6)             | 3<br>(3.83)            | 7<br>(6.5)             | —                     | 2<br>(0.47)           | 15<br>(442.31)           |
| Housing                                                        | —                      | —                      | —                      | —                      | —                     | 1<br>(0.08)           | 1<br>(0.08)              |
| Irrigation                                                     | 2<br>(0.91)            | 1<br>(0.34)            | —                      | 1<br>(0.7)             | —                     | —                     | 4<br>(1.95)              |
| Law and Judiciary                                              | 1<br>(0.34)            | 1<br>(0.64)            | —                      | —                      | —                     | —                     | 2<br>(0.98)              |
| Medical Education and Drugs                                    | —                      | —                      | —                      | —                      | 1<br>(0.15)           | 2<br>(7.02)           | 3<br>(7.17)              |
| Public Health                                                  | 1<br>(1.9)             | 6<br>(38.93)           | 1<br>(4.59)            | —                      | 2<br>(2.28)           | 5<br>(2.86)           | 15<br>(50.56)            |
| Public Works                                                   | 1<br>(1.08)            | —                      | —                      | —                      | —                     | —                     | 1<br>(1.08)              |
| Revenue and Forests                                            | 1<br>(0.66)            | 5<br>(4.88)            | 1<br>(0.08)            | 6<br>(3.54)            | 8<br>(10.16)          | 25<br>(7.87)          | 46<br>(27.19)            |
| Rural Development                                              | —                      | 1<br>(67.84)           | 1<br>(58.43)           | 5<br>(68.74)           | 1<br>(0.07)           | 11<br>(5.61)          | 19<br>(200.69)           |
| Social Welfare and Spl. Assistance                             | —                      | —                      | 2<br>(6.27)            | 2<br>(76.36)           | 3<br>(1.66)           | 1<br>(0.36)           | 8<br>(84.65)             |
| School Education and Sports                                    | —                      | —                      | —                      | —                      | —                     | 1<br>(2.02)           | 1<br>(2.02)              |
| Water Resources                                                | 3<br>(3.31)            | —                      | —                      | —                      | —                     | —                     | 3<br>(3.31)              |
| <b>TOTAL</b>                                                   | <b>12<br/>(472.18)</b> | <b>25<br/>(172.95)</b> | <b>15<br/>(171.88)</b> | <b>39<br/>(119.55)</b> | <b>41<br/>(93.38)</b> | <b>69<br/>(41.34)</b> | <b>201<br/>(1071.28)</b> |

Department / category wise details in respect of cases of loss to Government due to theft, misappropriation / loss of Government material  
(Reference : Paragraph 3.5; Page 47)

(₹ 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         |
| Agri. Animal Husbandry            | 2            | 0.52         | 62                                           | 51.69          | 64           | 52.21          |
| Finance                           | 1            | 13.89        | 5                                            | 121.19         | 6            | 135.08         |
| Food and Civil Supplies           | 0            | 0            | 9                                            | 29.89          | 9            | 29.89          |
| General Administration            | 0            | 0            | 1                                            | 1.29           | 1            | 1.29           |
| Higher & Technical                | 1            | 0.7          | 2                                            | 30.13          | 3            | 30.83          |
| Home                              | 0            | 0            | 15                                           | 442.31         | 15           | 442.31         |
| Housing & Spl. Assistance         | 0            | 0            | 1                                            | 0.08           | 1            | 0.08           |
| Irrigation                        | 1            | 0.51         | 3                                            | 1.44           | 4            | 1.95           |
| Law and Judiciary                 | 1            | 0.34         | 1                                            | 0.64           | 2            | 0.98           |
| Medical Education & Drugs         | 0            | 0            | 3                                            | 7.17           | 3            | 7.17           |
| Public Health                     | 0            | 0            | 15                                           | 50.57          | 15           | 50.57          |
| Public Works                      | 0            | 0            | 1                                            | 1.08           | 1            | 1.08           |
| Revenue and Forests               | 2            | 3.44         | 44                                           | 23.75          | 46           | 27.19          |
| Rural Development                 | 0            | 0            | 19                                           | 200.68         | 19           | 200.68         |
| School Education                  | 0            | 0            | 1                                            | 2.02           | 1            | 2.02           |
| Social Welfare & Cultural Affairs | 0            | 0            | 8                                            | 84.64          | 8            | 84.64          |
| Water Resources                   | 2            | 1.81         | 1                                            | 1.50           | 3            | 3.31           |
| <b>Total</b>                      | <b>10</b>    | <b>21.21</b> | <b>191</b>                                   | <b>1050.07</b> | <b>201</b>   | <b>1071.28</b> |

## Pending DC Bills for the years upto 2009-10

(Reference : Paragraph 3.10; Page 49)

| Sr. No. | Department                                                      | No. of AC Bills | Amount<br>(₹ in crore) |
|---------|-----------------------------------------------------------------|-----------------|------------------------|
| 1       | General Administration                                          | 3199            | 205.75                 |
| 2       | Home                                                            | 5465            | 617.02                 |
| 3       | Revenue and Forests                                             | 2413            | 321.11                 |
| 4       | Agriculture, Animal Husbandry, Dairy Development and Fisheries  | 4754            | 397.82                 |
| 5       | School Education and Sports                                     | 600             | 6.73                   |
| 6       | Urban Development                                               | 31              | 0.13                   |
| 7       | Finance                                                         | 254             | 5.07                   |
| 8       | Public Works                                                    | 25              | 0.33                   |
| 9       | Water Resources                                                 | 24              | 0.75                   |
| 10      | Law and Judiciary                                               | 1260            | 6.41                   |
| 11      | Industries, Energy and Labour                                   | 224             | 9.12                   |
| 12      | Rural Development and Water Conservation                        | 5282            | 84.76                  |
| 13      | Food, Civil Supplies and Consumer Protection                    | 69              | 0.97                   |
| 14      | Social Justice and Special Assistance                           | 634             | 14.64                  |
| 15      | Planning                                                        | 442             | 8.12                   |
| 16      | Parliamentary Affairs                                           | 2               | 0.0021                 |
| 17      | Housing                                                         | 121             | 0.57                   |
| 18      | Public Health                                                   | 787             | 25.07                  |
| 19      | Medical Education and Drugs                                     | 4861            | 118                    |
| 20      | Tribal Development                                              | 161             | 4.12                   |
| 21      | Environment                                                     | 8               | 0.01                   |
| 22      | Co-operation, Marketing and Textiles                            | 164             | 353.98                 |
| 23      | Higher and Technical Education                                  | 243             | 6.72                   |
| 24      | Women and Child Development                                     | 131             | 0.87                   |
| 25      | Water Supply and Sanitation                                     | 163             | 1.09                   |
| 26      | Employment and Self Employment                                  | 11              | 0.13                   |
| 27      | Maharashtra Legislature Secretariat                             | 6               | 0.38                   |
| 28      | Trade, Commerce and Mining                                      | 2               | 0.0046                 |
| 29      | Tourism and Cultural Affairs                                    | 86              | 0.89                   |
| 30      | Minorities Development                                          | 9               | 0.06                   |
| 31      | Departmentwise details not available (prior to computerisation) | 9371            | 49.11                  |
| Total   |                                                                 | 40802           | 2239.74                |

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

## Appendix - 4.1 (contd.)

| Terms                              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 agency          | State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Abhiyan and State Health Mission for National Rural Health Mission, etc.                                                                                    |
| Contingency Fund                   | Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution. |
| Consolidated fund of the State     | The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).                                                                                                                    |
| Contingent liability               | Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.                                                                                                                                                                                                                                                                                                                                         |
| Sinking Fund                       | A Fund into which the government sets aside money over time, in order to retire its debt.                                                                                                                                                                                                                                                                                                                                                                               |
| Guarantee Redemption Fund          | Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5th 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.                                                                                                                                                                                                                                                                                                                                                                                |

## Appendix - 4.1 (concl.d.)

| Terms                           | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Surrenders of unspent provision | Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Supplementary grants            | If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.                                                                                                                                                                                                                                                                                                                                                                 |
| Suspense and Miscellaneous      | Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.                                                                                                                                                                             |
| Public Accounts committee       | A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Block Grant                     | A block grant is a lump sum grant provided by the Government of India to the State Government, which are given considerable discretion in how the money is spent (with only general provisions as to the way it is to be spent)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Core public goods               | Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure <i>etc.</i> Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i> |
| Absorptive capacity             | Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place <i>etc.</i> so that the state is able to effectively achieve targeted outcomes.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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