



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

# ACCOUNTS AT A GLANCE

2014 - 2015



ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENT)

MAHARASHTRA

## P R E F A C E

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

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

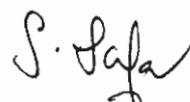
The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts.

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

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

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

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



(SAYANTANI Jafa)  
ACCOUNTANT GENERAL (A&E) - I,  
MAHARASHTRA

PLACE: Mumbai

DATE : 23 December 2015



(iii)

## Our Vision, Mission and Core Values

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

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

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

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

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

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



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# CHAPTER – I

## OVERVIEW

### 1.1 Introduction

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

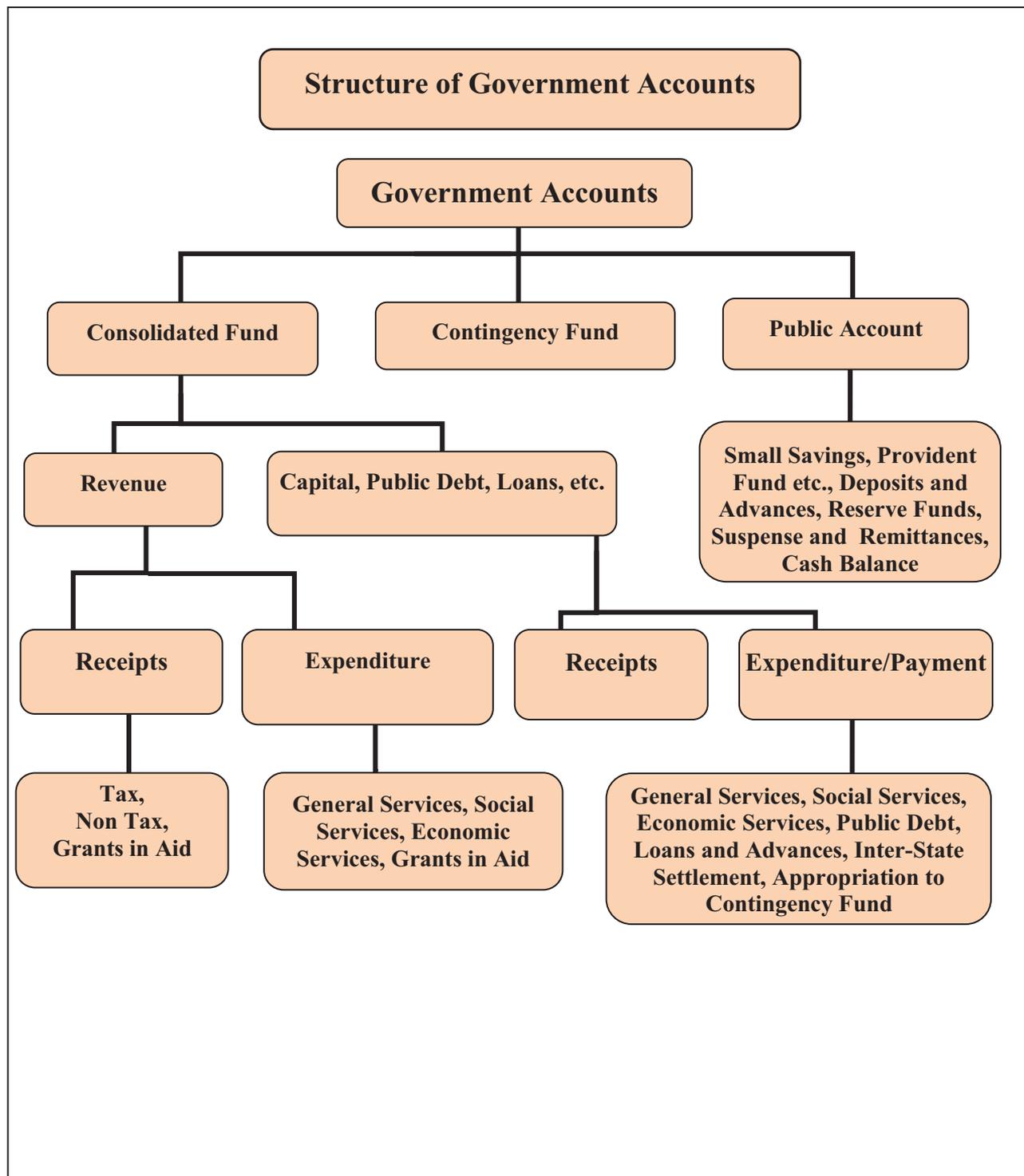
The Finance Accounts of Government of Maharashtra presents the financial position of the State along with details of receipts and disbursements of the Government for the year. The Appropriation Accounts presents the sums expended in the year against the provisions specified in the schedules appended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

### 1.2 Structure of the Government Accounts

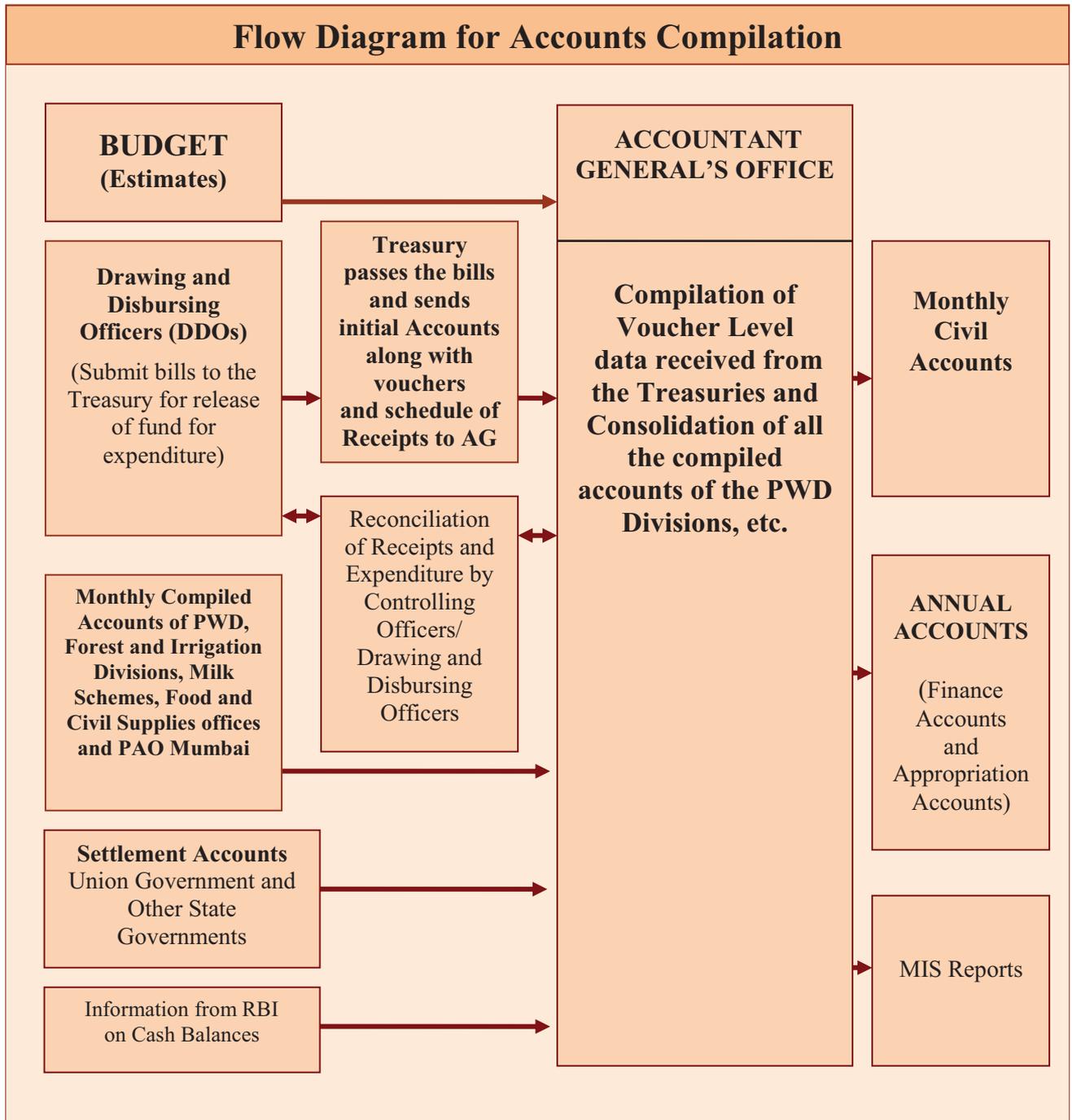
#### 1.2.1 *The Government accounts are kept in three parts:*

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

## 1.2.2 The pictorial representation of Structure of Government Accounts



### 1.2.3 *Compilation of Accounts*



### 1.2.4 *Presentation of Annual Accounts and Audit Reports to the State Legislature*

Annual Accounts viz., Finance Accounts and Appropriation Accounts of the Government of Maharashtra are being presented to the State Legislature. Audit Reports of the Comptroller and Auditor General of India on these accounts are being presented separately.

### 1.3 Finance Accounts

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

#### 1.3.1 Receipts and Disbursements

Receipts and Disbursements of the Government of Maharashtra as depicted in the Finance Accounts for 2014-15 are given below:-

( ₹ in crore )

<b>Receipts</b> (Total :1,98,217)	<b>Revenue</b> (1,65,415)	Tax Revenue	1,32,694*
		Non Tax Revenue	12,581
		Grants-in-aid	20,140
	<b>Capital</b> (32,802)	Recovery of Loans and Advances	975
		Borrowings and other Liabilities	31,827 <sup>#</sup>
		Other Capital Receipts	....
<b>Disbursements</b> (Total :1,98,217)	<b>Revenue Expenditure</b>		1,77,553
	<b>Capital Expenditure</b>		19,523
	<b>Loans and Advances disbursed</b>		1,141

\* Includes ₹ 17,630 crore on account of 'Share of Union Taxes/Duties'

<sup>#</sup> This differs from Statement No.6 - Statement of Borrowing and Other Liabilities of the Finance Accounts (2014-15) as this is arrived at considering net of Public Debt, Appropriation to Contingency Fund, Contingency Fund, Public Account and Opening and Closing Cash Balances, etc.

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

Though there is no assurance for completeness of the details, the funds so transferred during the year as captured from Central Plan Scheme Monitoring System portal of the Controller General of Accounts is ₹ 6,938 crore.

#### 1.3.2 Funds borrowed /Loans discharged

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

( ₹ in crore )

<b>Loans raised</b> (₹ 76,939)	Internal Debt	35,184
	Government of India Loan	542
	Other obligations	41,213
<b>Loans Discharged</b> (₹ 50,998)	Internal Debt	14,295
	Government of India Loan	886
	Other obligations	35,817

The interest paid by the State during the year is ₹ 23,965 crore.

## **1.4 Appropriation Accounts**

Appropriation Accounts bring out the Grant/Appropriation wise expenditure of the State Government against amounts voted by the State Legislature and amounts charged on the Consolidated Fund. Appropriation Accounts are supplementary to the Finance Accounts. It comprises 27 Charged Appropriations, 171 Voted Grants and 50 combined (charged and voted) provisions.

### **1.4.1 Provision vis-a-vis expenditure**

Appropriation Accounts 2014-2015 show disbursements aggregating ₹ 2,22,093 crore against the aggregate budget provision of ₹ 2,61,541 crore, resulting in saving of ₹ 39,448 crore against Grants and Appropriations. This disbursement do not include the amount of ₹ 4,350 crore appropriated to the Contingency Fund by way of Ordinance. The corpus of the Contingency Fund was temporarily increased thrice during 2014-2015 under Maharashtra Contingency Fund (Amendment) Ordinance. The ordinance ceased to operate on expiry of six weeks from the re-assembling of the Legislature as no act was passed to the effect within that time.

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

Recoveries adjusted as reduction of expenditure amounted to ₹ 8,695 crore reflecting an increase of ₹ 3,287 crore vis-a-vis budget estimates ( ₹ 5,408 crore).

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

The gross expenditure of ₹ 2,22,093 crore during the year, includes ₹ 382 crore drawn on Abstract Contingent (AC) Bills and ₹ 32,351 crore as Grants-in-aid Bills, out of which, AC bills valuing ₹ 262 crore are outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills and Utilisation Certificates for ₹ 18,209 crore are pending from the Drawing & Disbursing Officers concerned.

**1.4.4. Funds in Personal Deposit Accounts** During 2014-15, ₹ 16,811 crore was credited to Personal Deposit (PD) Accounts (including receipts from other sources) under the Public Accounts, which are maintained by designated Administrators for specific purposes. Normally, unspent balances of the funds drawn from the Consolidated Fund and kept in the PD Accounts are to be transferred back to the Consolidated Fund at the end of the financial year.

Out of 2659 PD accounts with balances of ₹ 9,726 crore, only 2145 accounts (81 per cent) were reconciled by the Administrators with the Treasury.

## 1.5 Sources and Application of Funds

### 1.5.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances/Overdraft to enable State Governments to maintain their minimum cash balance/liquidity. When there is a shortfall in the agreed minimum cash balance (₹ 5.58 crore for Maharashtra) with RBI on any day, the deficiency is made good by special and ordinary ways and means advances/overdrafts from RBI. During 2014-15, the Government of Maharashtra resorted to special drawing facility for three days, as detailed below :-

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<i>i) Number of days on which minimum balance was maintained by obtaining Ways and Means Advances</i>	....	....	8	5	3
<i>(ii) Number of days on which overdraft was taken</i>	....	....	....	....	....

### 1.5.2 Fund flow Statement

The State had a Revenue deficit of ₹ 12,138 crore and a Fiscal Deficit of ₹ 31,827 crore. The Fiscal Deficit constituted 16 *per cent* of total expenditure. The deficit was met from Public Debt (₹ 20,546 crore), increase in balances of Public Account (₹ 9,228 crore), Contingency Fund (₹ 10 crore) and decrease in cash balance at the end of the year (₹ 2,043 crore).

Around 38 *per cent* of the revenue receipts (₹ 1,65,415 crore) of the State Government was spent on committed expenditure like salaries & wages (₹ 24,499 crore), interest payments (₹ 23,965 crore) and pensions (₹ 14,258 crore).

### 1.5.3 Sources and Application of Funds

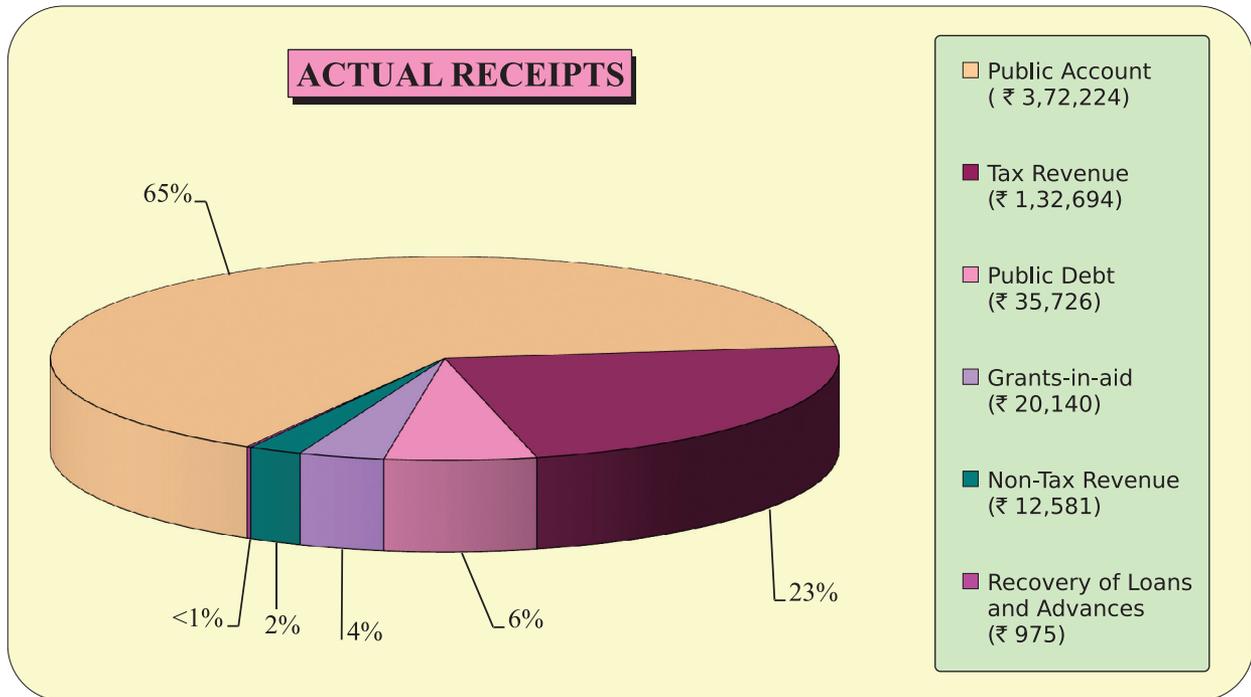
(₹ in crore)

	Particulars	Amount
	Opening Cash Balance as on 01.04.2014	(-)222
	Revenue Receipts	1,65,415
	Miscellaneous Capital Receipts	....
	Recovery of Loans and Advances	975
	Public Debt	35,726
<b>SOURCES</b>	Small Savings, Provident Fund & Others	4,643
	Reserves and Sinking Funds	5,909
	Deposits received	30,662
	Civil advances recovered	587
	Suspense Account	3,06,241
	Remittances	24,182
	<b>TOTAL :</b>	<b>5,74,118</b>

	Revenue Expenditure	1,77,553
	Capital Expenditure	19,523
	Loans given	1,141
	Repayment of Public Debt	15,180
	Small Savings, Provident Funds & Others	3,383
	Reserves and Sinking Fund	6,183
<b>APPLICATION</b>	Deposits refunded/utilized	26,251
	Civil advances given	587
	Suspense Account	3,02,396
	Remittances	24,197
	Contingency Fund	-10
	Closing Cash Balance as on 31.03.2015	(-)2,266
	<b>TOTAL :</b>	<b>5,74,118</b>

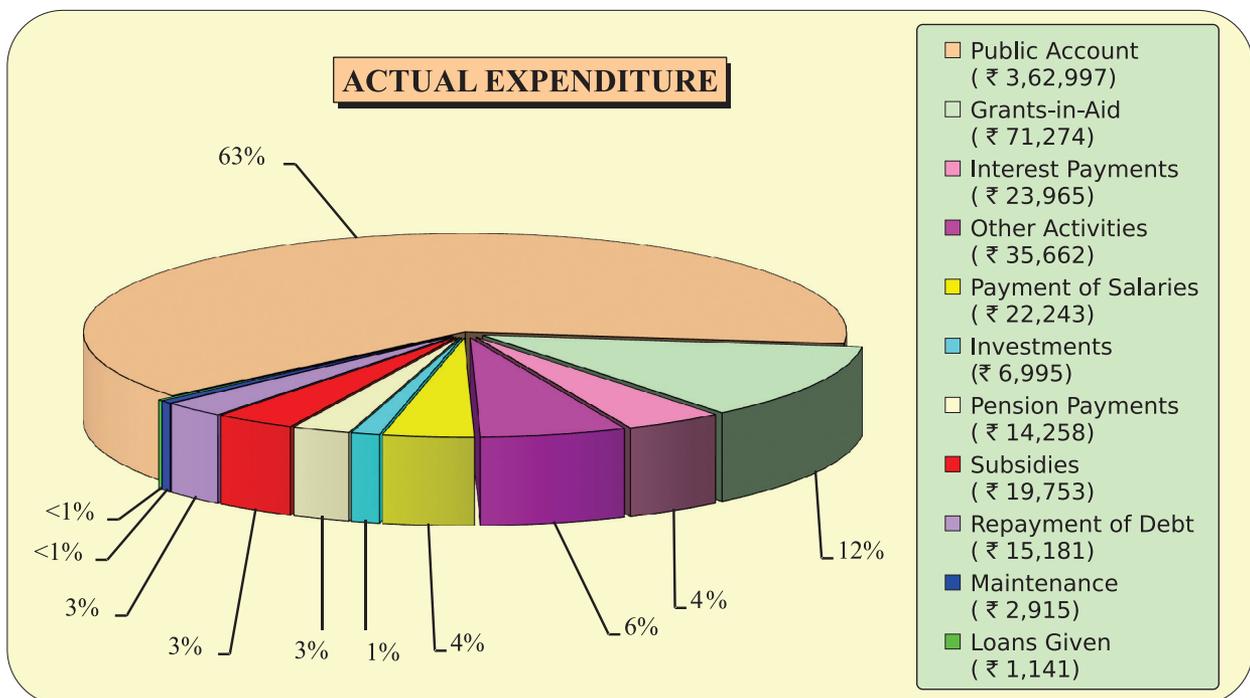
### 1.5.4 Where the Rupee came from\*

(₹ in crore)



### 1.5.5 Where the Rupee went\*

(₹ in crore)



\* Excluding opening and closing cash balances.

## 1.6 Highlights of Accounts

(₹ in crore)

SR. No.	Head	B.E. 2014-2015	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP
1.	Tax Revenue	138853	132694	96	8
2.	Non-Tax Revenue	13509	12581	93	1
3.	Grants-in-aid & Contributions received	27958	20140	72	1
4.	Revenue Receipts ( 1+2+3 )	<b>180320</b>	<b>165415</b>	<b>92</b>	<b>10</b>
5.	Recovery of Loans and Advances	1036	975	94	0
6.	Other Receipts	0	0	0	0
7.	Borrowings & Other Liabilities	30965	31827 <sup>#</sup>	103	2
8.	Capital Receipts ( 5+6+7 )	<b>32001</b>	<b>32802</b>	<b>103</b>	<b>2</b>
9.	Total Receipts ( 4+8 )	<b>212321</b>	<b>198217</b>	<b>93</b>	<b>12</b>
10.	Non-Plan Expenditure (NPE) (11+13)	<b>145281</b>	<b>150664</b>	<b>104</b>	<b>9</b>
11.	NPE on Revenue Account	141354	146245	103	9
12.	NPE on Interest Payments out of 11	23805	23965	101	1
13.	NPE on Capital Account *	3927	4419	113	0
14.	Plan Expenditure (PE) (15+16)	<b>67040</b>	<b>47553</b>	<b>71</b>	<b>3</b>
15.	PE on Revenue Account	43069	31308	73	2
16.	PE on Capital Account	23971	16245	68	1
17.	Total Expenditure (10+14)	<b>212321</b>	<b>198217</b>	<b>93</b>	<b>12</b>
18.	Revenue Expenditure (11+15)	<b>184423</b>	<b>177553</b>	<b>96</b>	<b>11</b>
19.	Capital Expenditure ( 13+16) *	<b>27898</b>	<b>20664</b>	<b>74</b>	<b>1</b>
20.	Revenue Deficit (18-4)	<b>4103</b>	<b>12138</b>	<b>296</b>	<b>1</b>
21.	Fiscal Deficit 17-(4+5+6)= 7	<b>30965</b>	<b>31827</b>	<b>103</b>	<b>2</b>

\* Includes Loans and Advances of ₹1,141 crore disbursed.

The final figures are not available in respect of GSDP for 2014-2015. Hence the figures have been compared with the advance estimates of GSDP of ₹ 16,86,695 crore, as furnished by the Directorate of Economics and Statistics, Government of Maharashtra.

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

### 1.6.1 Receipts and Disbursements :

The summarized position of the Receipts and Disbursements during 2014-15 :

(₹ in crore)

Total Receipt		Percentage to total	Total Disbursements		Percentage to total
Revenue Receipts	1,65,415	83.45	Revenue Disbursements	1,77,553	89.58
Capital Receipts	32,802	16.55	Capital Disbursements (*)	20,664	10.42
<b>Total :</b>	<b>1,98,217</b>	<b>100.00</b>		<b>1,98,217</b>	<b>100.00</b>

(\*) Includes disbursement of Loans and Advances of ₹ 1,141 crore

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

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

#### 1.7.1 Fiscal Management and Stability

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

### ***1.7.2 The major fiscal targets of the State***

- **Revenue Deficit/Surplus -**

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

- **Fiscal Deficit-**

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

### ***1.7.3 Achievements of Targets***

- **Revenue Deficit-**

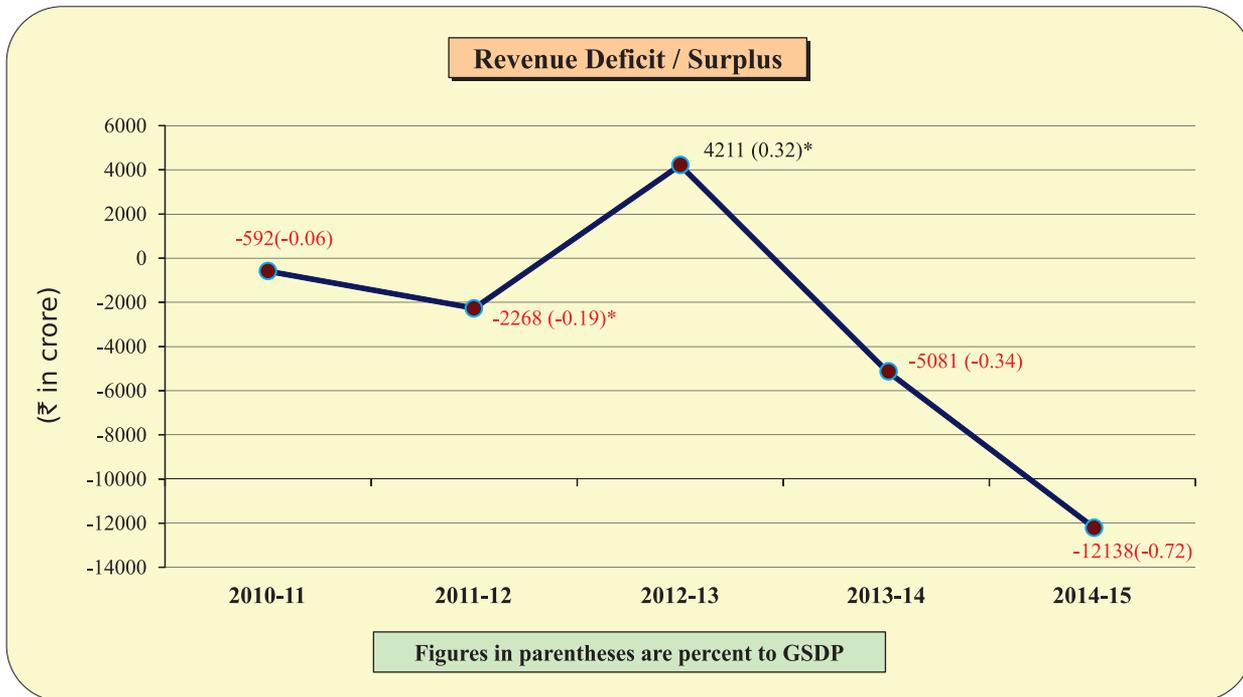
The State could not achieve the target this year, as the Revenue Deficit is ₹ 12,138 crore as per the Accounts.

During 2014-15, 'Grants-in-aid' of ₹ 297.39 crore in 3 cases and 'Subsidies' of ₹ 4.69 crore in one case, released by the State Government had been classified/booked under Capital expenditure heads instead of revenue expenditure heads. If this is reckoned Revenue expenditure would be more by ₹ 302.08 crore and the Revenue Deficit would increase to that extent.

- **Fiscal Deficit-**

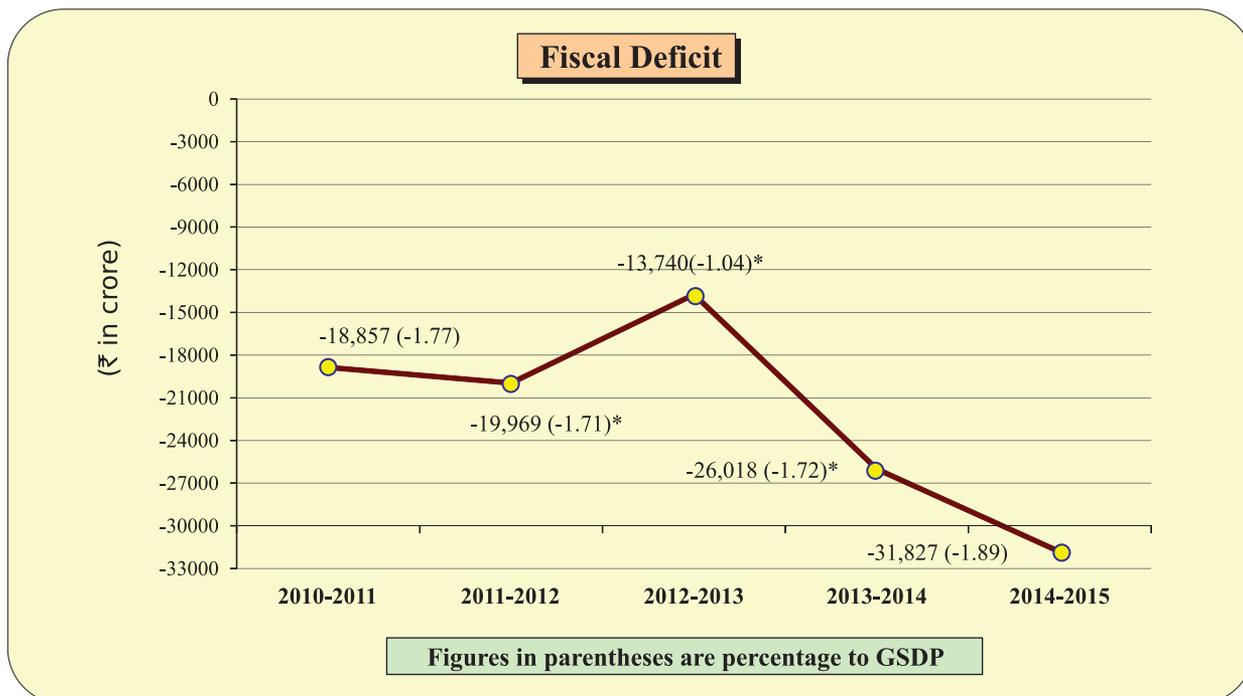
The fiscal deficit of the State for the year is within the target with ₹ 31,827 crore which works out to 1.89 *per cent* of GSDP (₹ 16,86,695 crore – An Advance estimate by the Directorate of Economics and Statistics Government of Maharashtra)

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



\* Differs from previous years due to revision in GSDP figures

### 1.7.5 Trend of Fiscal Deficit



\* Differs from previous years due to revision in GSDP figures



## CHAPTER – II

### R E C E I P T S

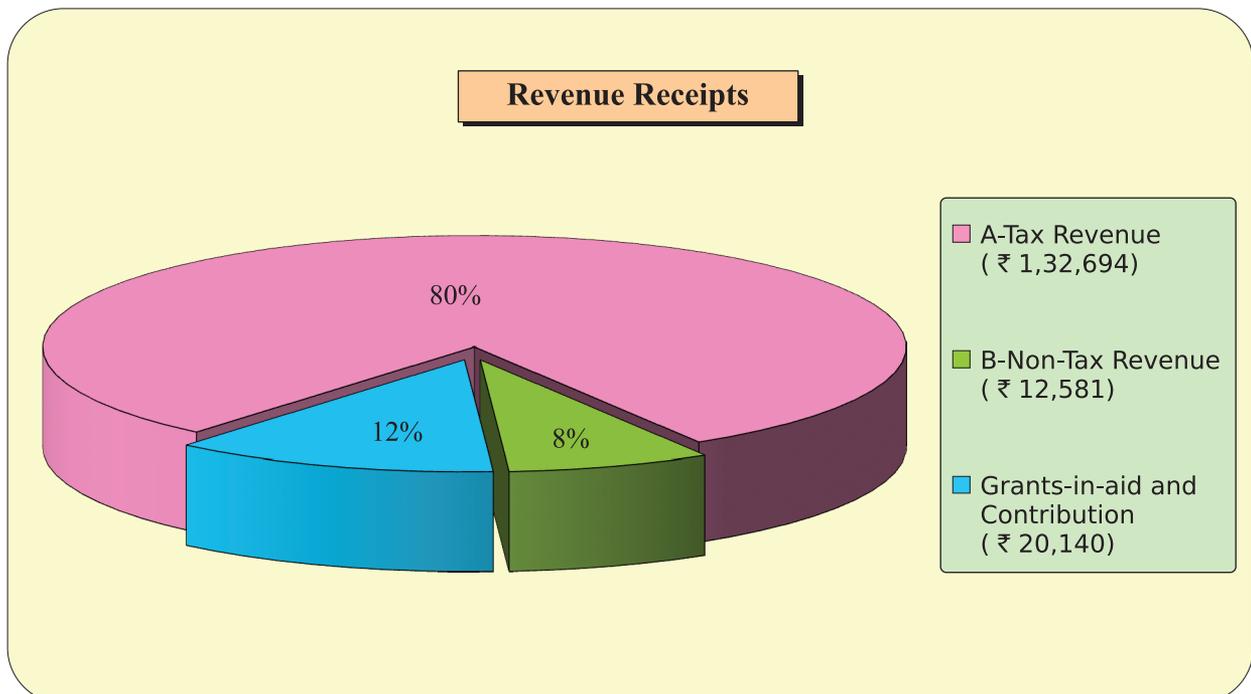
#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2014-15 were ₹ 1,65,415 crore.

##### 2.1.1 Revenue Receipts

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

(₹ in crore)



## 2.2 Revenue Receipt Components

### 2.2.1 Revenue Receipts:

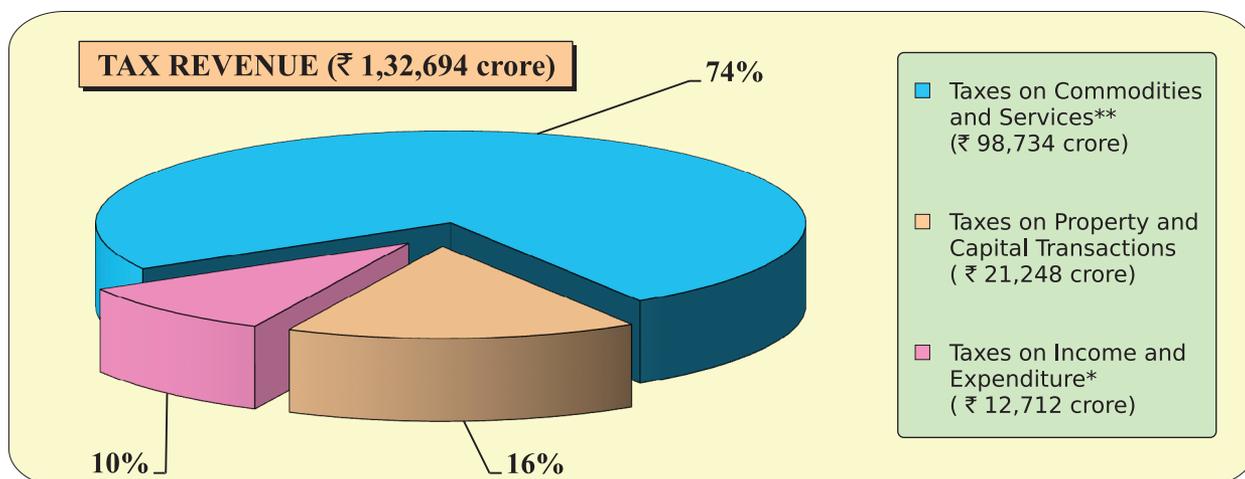
Tax Revenue of ₹ 1,32,694 crore and Non-Tax Revenue of ₹ 12,581 crore formed eight per cent and one per cent respectively of the GSDP. Major contributor to the revenue was Taxes on Sales, Trades, etc (₹ 67,466 crore) (ratio to GSDP – 1:25 ).

Net tax receipts (₹ 1,32,694 crore) during the year was less than the budget estimates (₹ 1,38,853 crore) by ₹ 6,159 crore, mainly on account of less collection under Taxes and Duties on Electricity (₹ 2,151 crore), Taxes on Sales, Trades, etc (₹ 1,623 crore), Service Tax (₹ 940 crore), Land Revenue (₹ 595 crore), Taxes on Goods and Passengers (₹ 511 crore), etc.

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

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

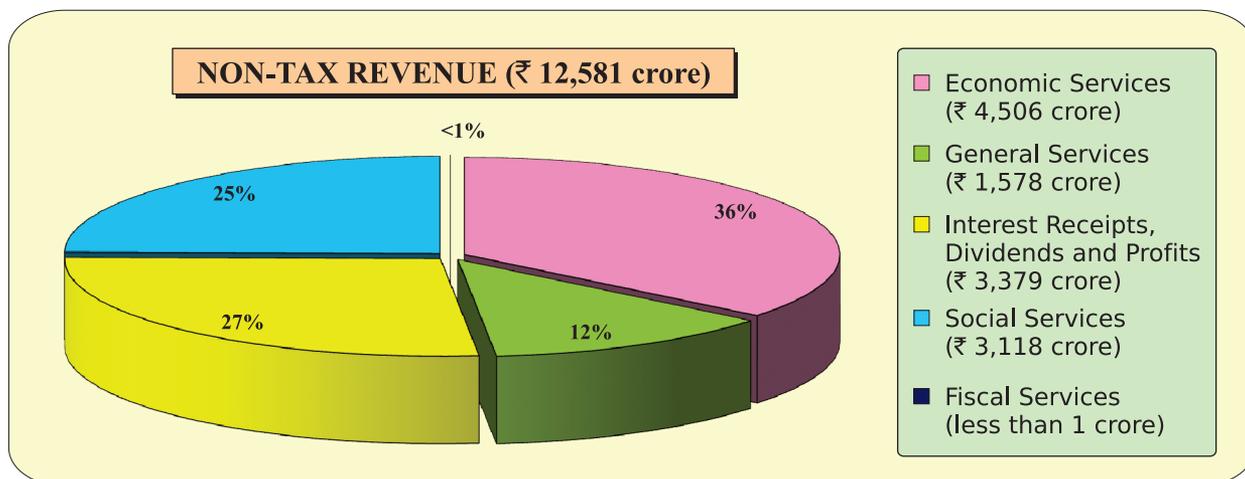
Components	Actuals	₹ in crore)	
		Percentage to total Revenue	Percentage to Sub-total
<b>A –Tax Revenue</b>			
Taxes on Income and Expenditure*	12,712	8	(10)
Taxes on Property and Capital Transactions	21,248	13	(16)
Taxes on Commodities and Services**	98,734	59	(74)
<b>Total, Tax Revenue</b>	<b>1,32,694</b>	<b>80</b>	<b>100</b>
<b>B-Non-tax Revenue</b>			
Fiscal Services	....#	....	....
Interest Receipts, Dividends and Profits	3,379	2	(27)
General Services	1,578	1	(12)
Social Services	3,118	2	(25)
Economic Services	4,506	3	(36)
<b>Total, Non-Tax Revenue</b>	<b>12,581</b>	<b>8</b>	<b>100</b>
<b>C – Grants-in-aid and Contributions</b>	<b>20,140</b>	<b>12</b>	
<b>TOTAL REVENUE RECEIPTS</b>	<b>1,65,415</b>	<b>100.00</b>	



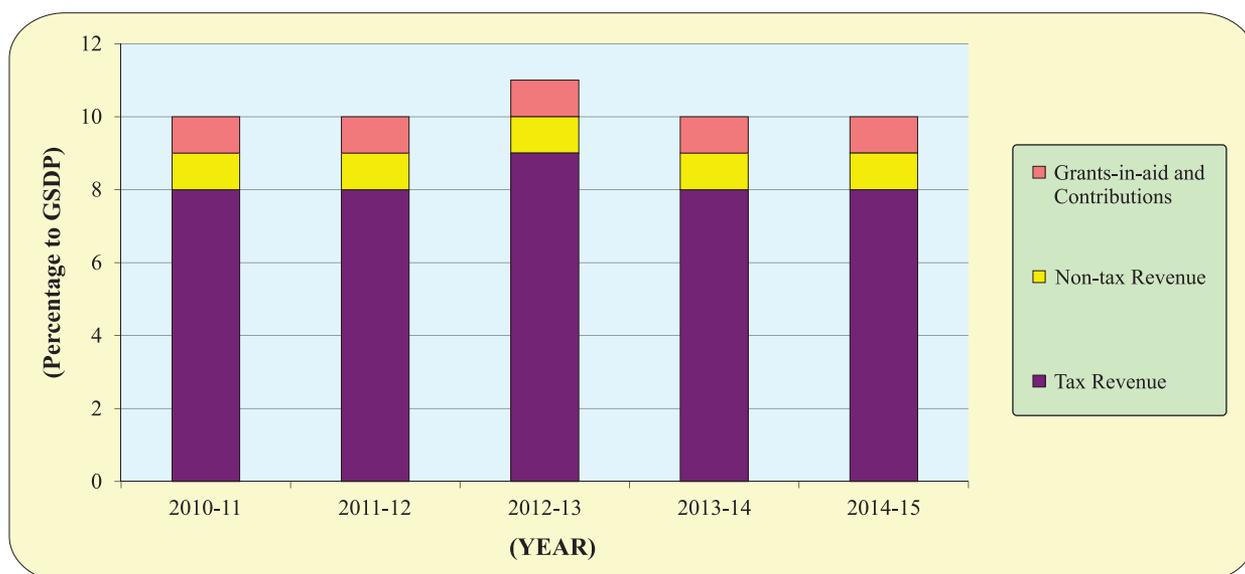
\* Share of Income Tax received from Union Government ₹10,537 crore.

\*\* Receipts on account of Taxes on Sales, Trades, etc. were ₹67,466 crore

# Less than ₹ one crore.



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



### 2.4 Sector-wise Tax Revenue

(₹ in crore)

Components	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	8,508	9,726	10,685	11,417	12,712
Taxes on Property and Capital Transactions	14,620	15,392	18,632	19,780	21,248
Taxes on Commodities and Services	63,319	75,834	89,324	94,031	98,734
<b>Total Tax Revenue</b>	<b>86,447</b>	<b>1,00,952</b>	<b>1,18,641</b>	<b>1,25,228</b>	<b>1,32,694</b>

Tax Revenue of the State increased by ₹ 7,466 crore (six per cent) over the previous year. The increase over previous year was mainly due to more collection of 'Value Added Tax', 'Taxes on Sales, Trade, etc. (₹ 4,936 crore), more collection of excise duties on wines and spirits manufactured in India and licence fees for sale of foreign liquor under State Excise (₹ 1,296 crore) etc.

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

(₹ in crore)

Year	Total Tax Revenue	State Share of Union Taxes	State's own Tax Revenue	
			Amount (2-3)	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2010-11	86,447	11,420	75,027	7.0
2011-12	1,00,952	13,343	87,609	7.0
2012-13	1,18,641	15,192	1,03,449	7.8
2013-14	1,25,228	16,630	1,08,598	7.2*
2014-15	1,32,694	17,630	1,15,064	6.8

\* *Varies from previous year due to adoption of revised GSDP*

State's own tax revenue collection with reference to GSDP showed an increasing trend from 7 per cent in 2010-11 to 7.8 per cent in 2012-13. However, it decreased to 7.2 per cent in 2013-14 and further decreased to 6.8 per cent in 2014-15.

## 2.6 Trend of Revenue Receipts

(₹ in crore)

Components	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenue	86,447 (8)	1,00,952 (9)	1,18,641 (9)	1,25,228 (8)	1,32,694 (8)
Non-tax Revenue	8,225 (1)	8,168 (1)	9,984 (1)	11,352 (1)	12,581 (1)
Grants-in-aid and Contributions	11,196 (1)	12,166 (1)	14,322 (1)	13,242 (1)	20,140 (1)
Total Revenue Receipts	1,05,868 (10)	1,21,286 (10)	1,42,947 (11)	1,49,822 (10)	1,65,415 (10)
GSDP	10,49,150 <sup>#</sup>	11,70,121 <sup>#</sup>	13,22,222 <sup>#</sup>	15,10,132 <sup>#</sup>	16,86,695*

Note : Figures in parentheses represent percentage to GSDP

# Revised GSDP

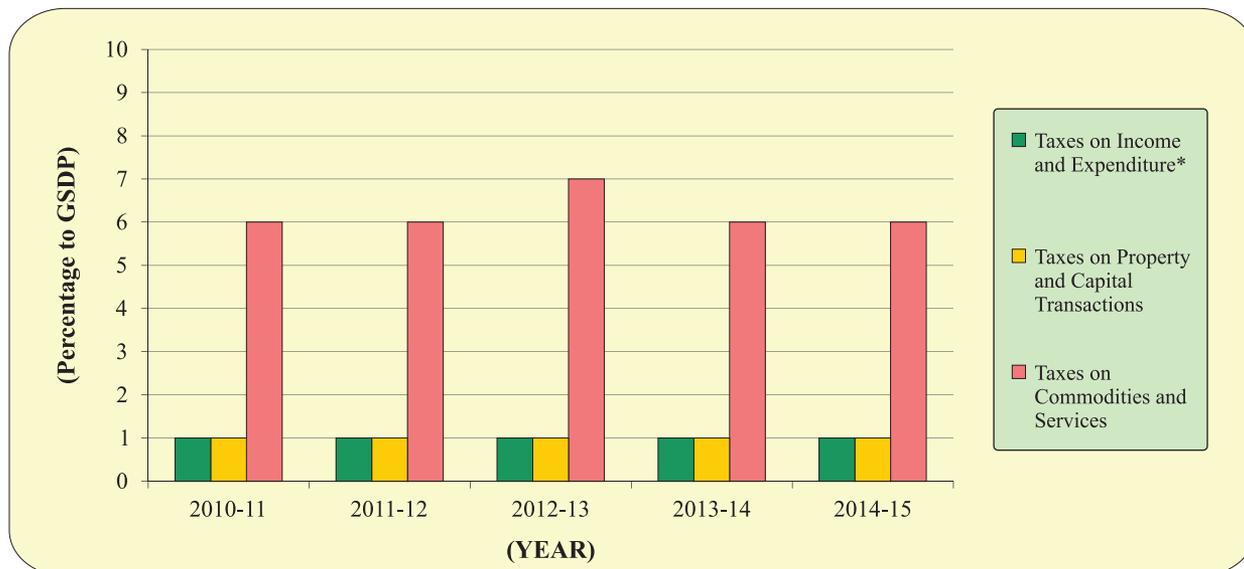
\* Provisional (Advance Estimates)

**2.6.1** Revenue receipts showed an increasing trend, the rate of growth of Revenue receipts increased from five per cent in 2013-14 to ten per cent in 2014-15.

The increase in growth rate of ten per cent was the net effect of increase in Non-Tax Revenue by 11 per cent, Tax-Revenue by six per cent and grants-in-aid from Government of India by 52 per cent.

**2.6.2** The Grants-in-aid from Government of India increased by 52 *per cent* from ₹ 13,242 crore in 2013-14 to ₹ 20,140 crore in 2014-15. The increase was mainly under Grants for Centrally Sponsored Schemes and State/Union Territory Plan Schemes.

## 2.7 Trend of Major Taxes in proportion to GSDP



\* Primarily net proceeds of Central Share to the State

## 2.8 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	4,463	5,236	5,457	5,578	6,147
Taxes on Income other than Corporation Tax	2,359	2,660	3,267	3,673	4,389
Taxes on Wealth	9	20	9	15	17
Customs	1,997	2,307	2,525	2,706	2,847
Union Excise Duties	1,453	1,493	1,716	1,912	1,608
Service Tax	1,139	1,588	2,218	2,702	2,596
Other Taxes and Duties on Commodities and Services	....	39	....	44	26
<b>State Share of Union Taxes</b>	<b>11,420</b>	<b>13,343</b>	<b>15,192</b>	<b>16,630</b>	<b>17,630</b>
<b>Total Tax Revenue</b>	<b>86,447</b>	<b>1,00,952</b>	<b>1,18,641</b>	<b>1,25,228</b>	<b>1,32,694</b>
<b>% of Union Taxes to Total Tax Revenue</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

Central tax transfers increased by six *per cent* from ₹ 16,630 crore in 2013-14 to ₹ 17,630 crore in 2014-15. The increase was mainly under Taxes on Income other than Corporation Tax (₹ 716 crore).

## 2.9 Efficiency of tax collection

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

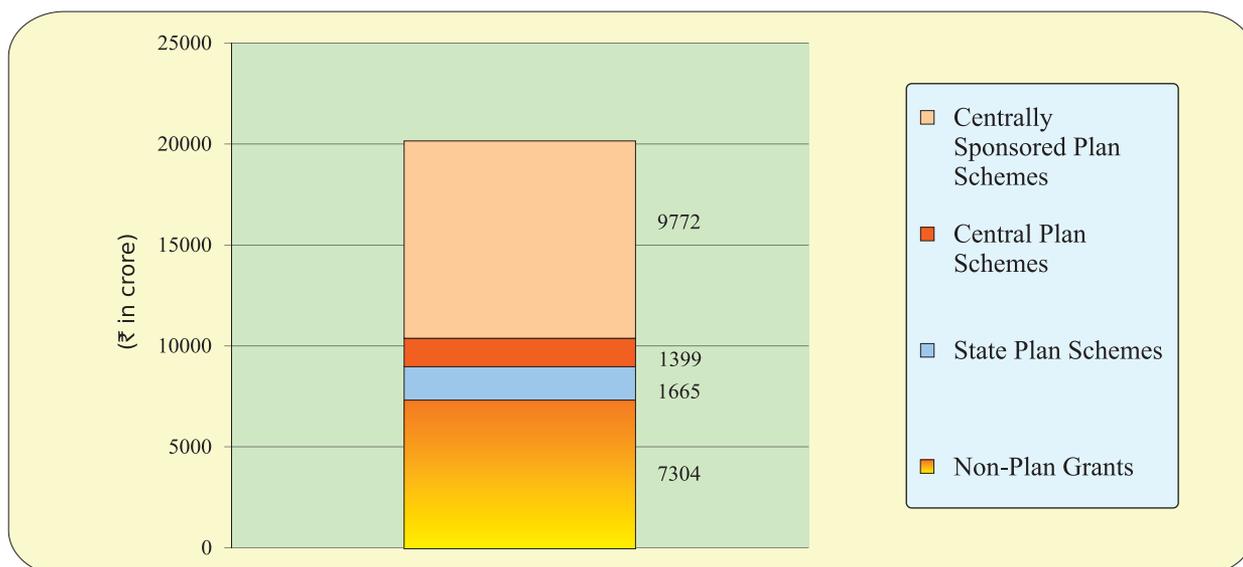
(₹ in crore)

Sr. No.	Head of Revenue	Year	Gross Collection	Expenditure on Collection	Percentage of expenditure to Gross Collection
1.	Sales Tax/VAT	2012-13	60,080	353	0.59
		2013-14	62,530	394	0.63
		2014-15	67,466	460	0.68
2.	State Excise	2012-13	9,297	110	1.18
		2013-14	10,101	105	1.04
		2014-15	11,397	119	1.04
3.	Taxes on Vehicles	2012-13	5,027	915	18.20
		2013-14	5,096	1480	29.04
		2014-15	5,405	1626	30.08

As compared to the previous year, percentage of expenditure on collection of taxes has marginally increased in case of taxes on vehicles and remained same in respect of State Excise.

## 2.10 Grants-in-aid

Grants-in-aid represent assistance from the Government of India and it comprises, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes and State Non-plan Grants. Total receipts during 2014-15 under Grants-in-aid were ₹ 20,140 crore as shown below:-



The State Government has actually received ₹ 20,140 crore (115 per cent of B.E) under Grants-in-aid and Contributions as against the Budget Estimate of ₹ 17,545 crore.

## 2.11 Capital Receipts:

Compared to the revised estimates (₹ 32,001 crore), there was an overall increase of ₹ 801 crore in Capital Receipts (₹ 32,802 crore). This was mainly under Public Account (₹ 240.85 crore).



## CHAPTER – III

### EXPENDITURE

#### 3.1 Introduction

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

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

#### 3.2 Revenue expenditure

##### 3.2.1 Gross Revenue Expenditure against Budget Provision:

Gross Revenue Expenditure of ₹ 1,82,707 crore for 2014-15 fell short of budget estimates by ₹ 28,781 crore due to less disbursement of ₹ 7,714 crore under Plan Expenditure and ₹ 21,067 crore under Non-plan Expenditure.

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

(₹ in crore)

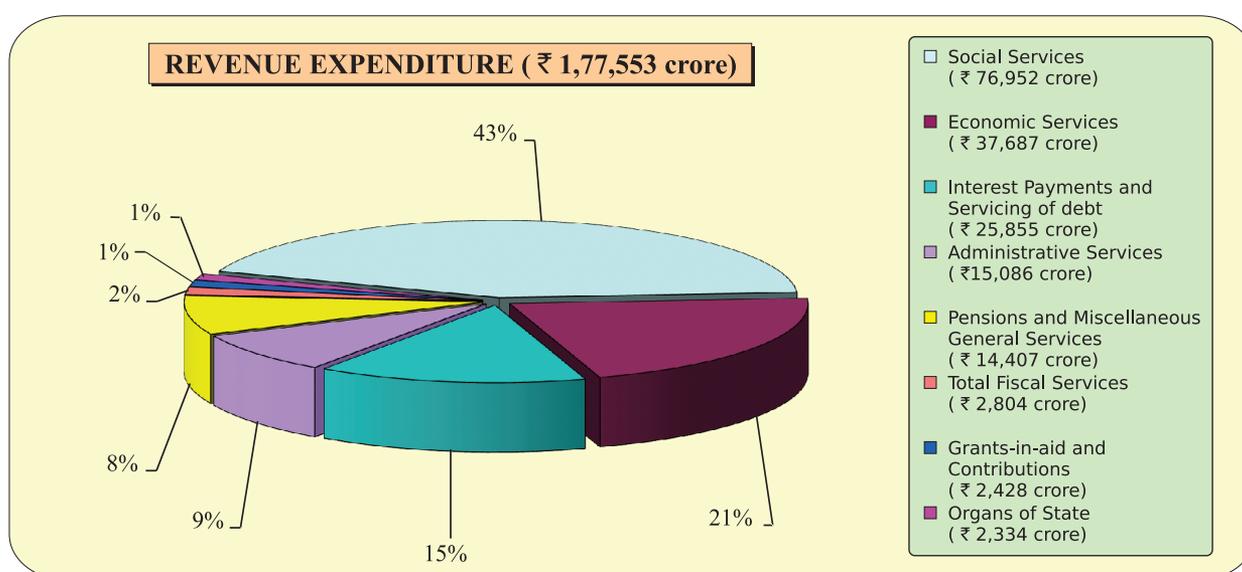
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Budget Estimates (BE)</b>	1,24,129	1,37,705	1,56,127	1,75,679	2,11,488
<b>Expenditure</b>	1,09,646	1,26,586	1,43,158	1,59,108	1,82,707
<b>Gap</b>	14,483	11,119	12,968	16,571	28,781
<b>Percentage of gap over BE</b>	12	8	8	9	14

### 3.2.2 Sectoral Distribution of expenditure\*

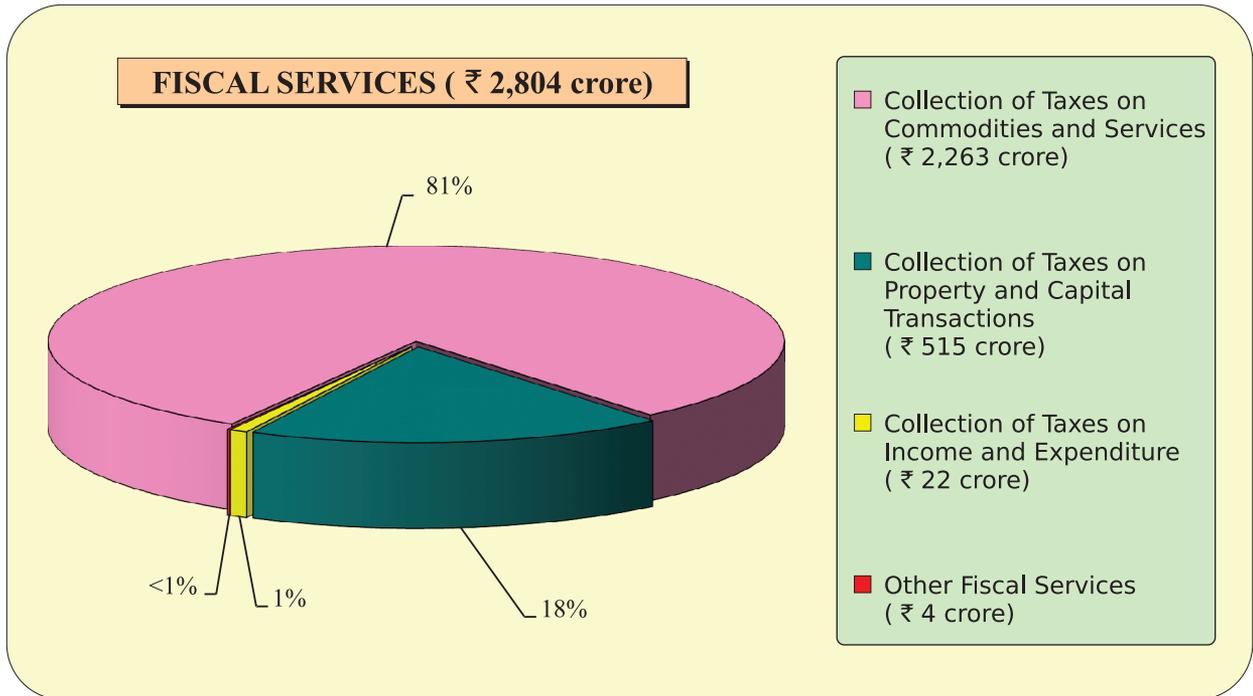
(₹ in crore)

Components	Amount	Percentage to the Total Revenue Expenditure	Percentage to Total Fiscal Services
<b>A. Fiscal Services</b>			
(i) Collection of Taxes on Income and Expenditure	22	....	1
(ii) Collection of Taxes on Property and Capital Transactions	515	....	18
(iii) Collection of Taxes on Commodities and Services	2,263	2	81
(iv) Other Fiscal Services	4	....	....
<b>Total- Fiscal Services</b>	<b>2,804</b>	<b>2</b>	<b>100</b>
<b>B. Organs of State</b>	2,334	1	
<b>C. Interest payments and servicing of debt</b>	25,855	15	
<b>D. Administrative Services</b>	15,086	9	
<b>E. Pensions and Miscellaneous General Services</b>	14,407	8	
<b>F. Social Services</b>	76,952	43	
<b>G. Economic Services</b>	37,687	21	
<b>H. Grants-in-aid and Contributions</b>	2,428	1	
<b>Total Expenditure (Revenue Account)</b>	<b>1,77,553</b>	<b>100</b>	

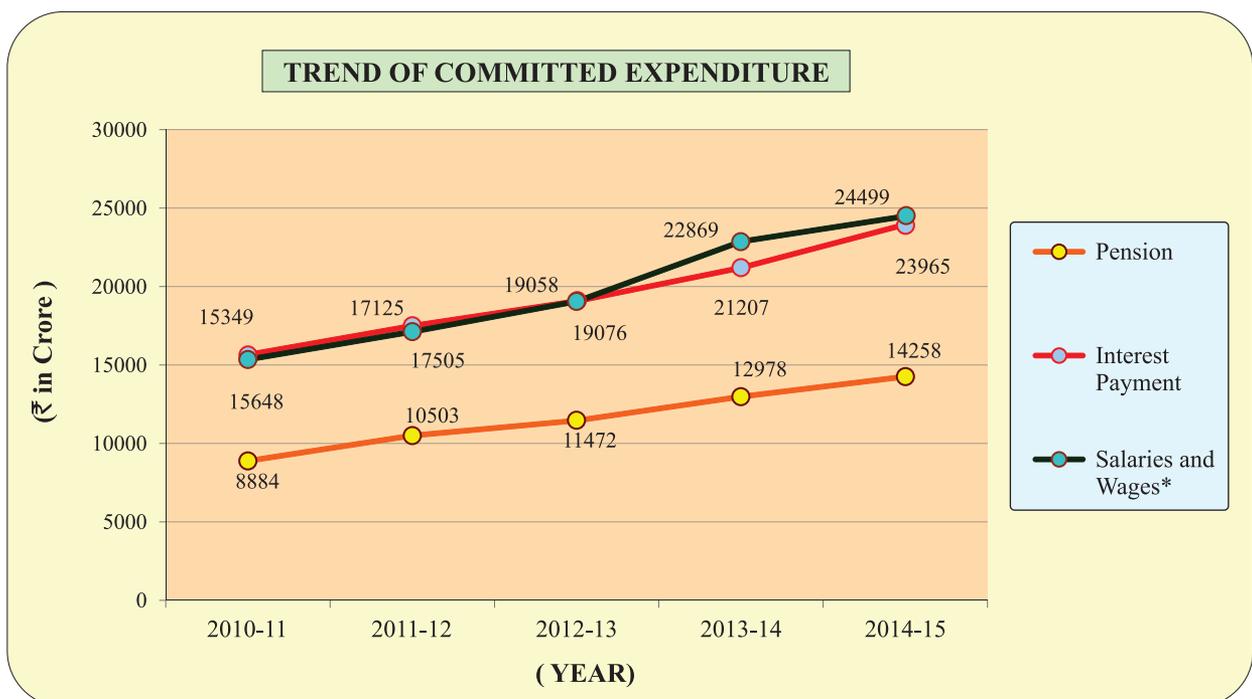
\* Figures shown are net expenditure



Revenue expenditure (₹ 1,77,553 crore) constituted 90 per cent of the total expenditure as against 88 per cent during the previous year.



### 3.2.3 Trend in Committed Expenditure



\* Does not include Grants-in-aid towards Salary.

(₹ in crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Committed Expenditure</b>	40,596	46,604	51,381	57,054	62,722
<b>Revenue Expenditure</b>	1,06,459	1,23,554	1,38,736	1,54,902	1,77,553
<b>Percentage of Committed expenditure to Revenue Expenditure</b>	38	38	37	37	35
<b>Revenue Receipt</b>	1,05,868	1,21,286	1,42,947	1,49,822	1,65,415
<b>Percentage of Committed expenditure to Revenue Receipt</b>	38	38	36	38	38

### 3.2.4 Trend in Revenue Expenditure

Trends in Revenue expenditure during the five years from 2010-2011 to 2014-15 are given below:-

(₹ in crore)

Year	Revenue Expenditure	Total Expenditure	GSDP	Percentage increase over previous year		Percentage of Total Expenditure To GSDP
				Revenue Expenditure	Total Expenditure	
<b>2010-2011</b>	1,06,459	1,25,382	10,49,150*	12	10	12
<b>2011-2012</b>	1,23,554	1,42,270	11,70,121*	16	13	12
<b>2012-2013</b>	1,38,736	1,57,550	13,22,222*	12	11	12
<b>2013-2014</b>	1,54,902	1,76,568	15,10,132*	12	12	12
<b>2014-2015</b>	1,77,553	1,98,217	16,86,695#	15	12	12

\* Revised GSDP

# Provisional Estimates

The over all increase in revenue expenditure during 2014-15 compared to 2010-11 (5 years) was ₹ 71,094 crore.

Growth in major areas of Revenue expenditure is shown in the following table-

(₹ in crore)

Areas of Expenditure	2010-2011	2011-12	2012-13	2013-14	2014-15	Percentage increase (+) /decrease(-) in 2014-2015 over Previous year
Interest Payments and Servicing of Debt	16,549	18,513	20,320	22,799	25,855	+13
Pension and Miscellaneous General Services	8,957	10,581	11,649	13,162	14,407	+9
Administrative Services	10,340	10,848	12,472	14,008	15,086	+8
Agriculture and Allied Activities	7,383	6,145	7,218	7,821	8,567	+10
Energy	5,749	5,527	5,471	5,726	10,891	+90

### 3.3 Capital Disbursements

#### 3.3.1 Gross capital expenditure against Budget Provision

The Gross Capital Disbursements during the year fell short of Budget Provision by ₹ 10,667 crore. The less disbursement was mainly under capital outlay (₹ 14,062 crore).

#### 3.3.2 Sectoral distribution of Capital Expenditure\*

During 2014-15, 81 per cent of the Capital Expenditure (₹ 16,700 crore) was made on Economic Services – ₹ 7,011 crore on Irrigation and Flood Control, ₹ 3,700 crore on Transport, ₹ 3,457 crore on Agriculture and Allied Activities and ₹ 1,342 crore on energy as given below:

(₹ in crore)

Sr.No.	Sector	Amount	Percentage to total capital expenditure
1.	<b>Economic Services-</b> Agriculture, Rural Development Irrigation, Co-operation, Energy, Industries, Transport, etc.	16,700	81
2.	<b>Social Services-</b> Education, Health & Family Welfare Water Supply, Welfare of SC/ST, etc.	1,958	9
3.	<b>General Services-</b> Police, Stationery and Printing, Public Works etc.	865	4
4.	Loans and Advances disbursed	1,141	6
<b>Total</b>		<b>20,664</b>	<b>100</b>

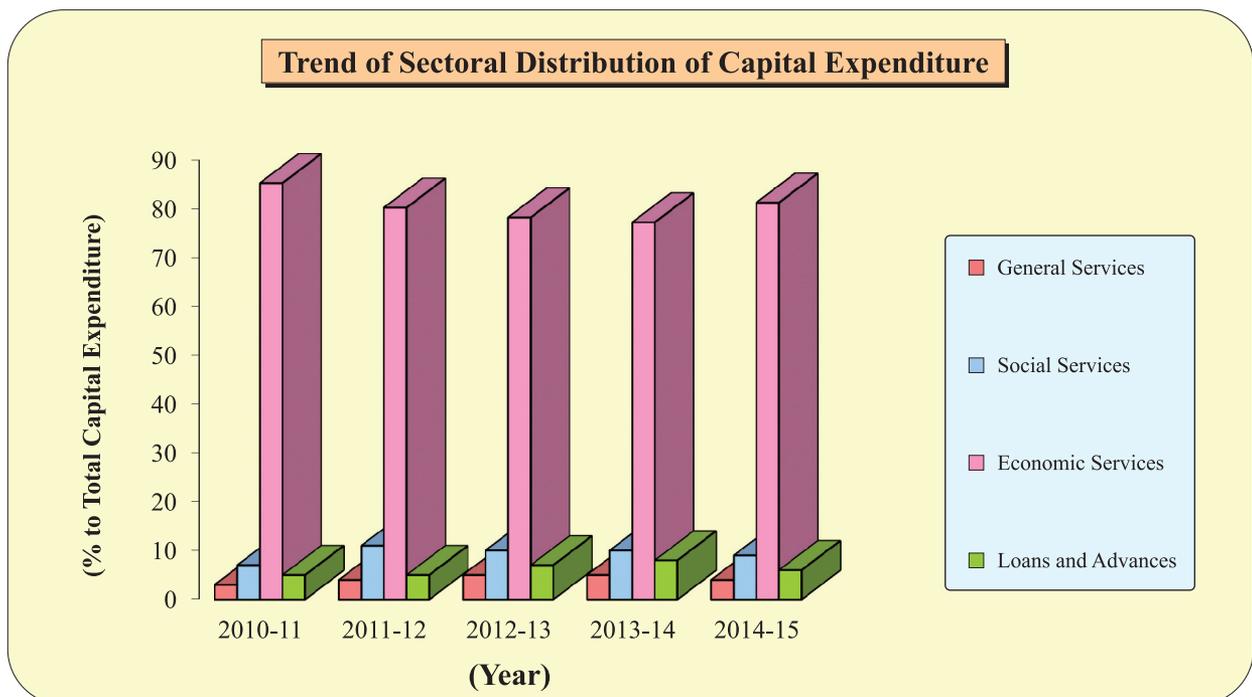
\* Figures shown are net expenditure

### 3.3.3 Trend of Sectoral Capital Expenditure over the past 5 years\*

(₹ in crore)

Sr.No.	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services	541	796	902	1,039	865
2.	Social Services	1,241	2,097	1,824	2,274	1,958
3.	Economic Services	16,181	14,987	14,672	16,708	16,700
4.	Loans and Advances	959	836	1,416	1,645	1,141
<b>Total</b>		<b>18,922</b>	<b>18,716</b>	<b>18,814</b>	<b>21,666</b>	<b>20,664</b>

\* Figures shown are net expenditure



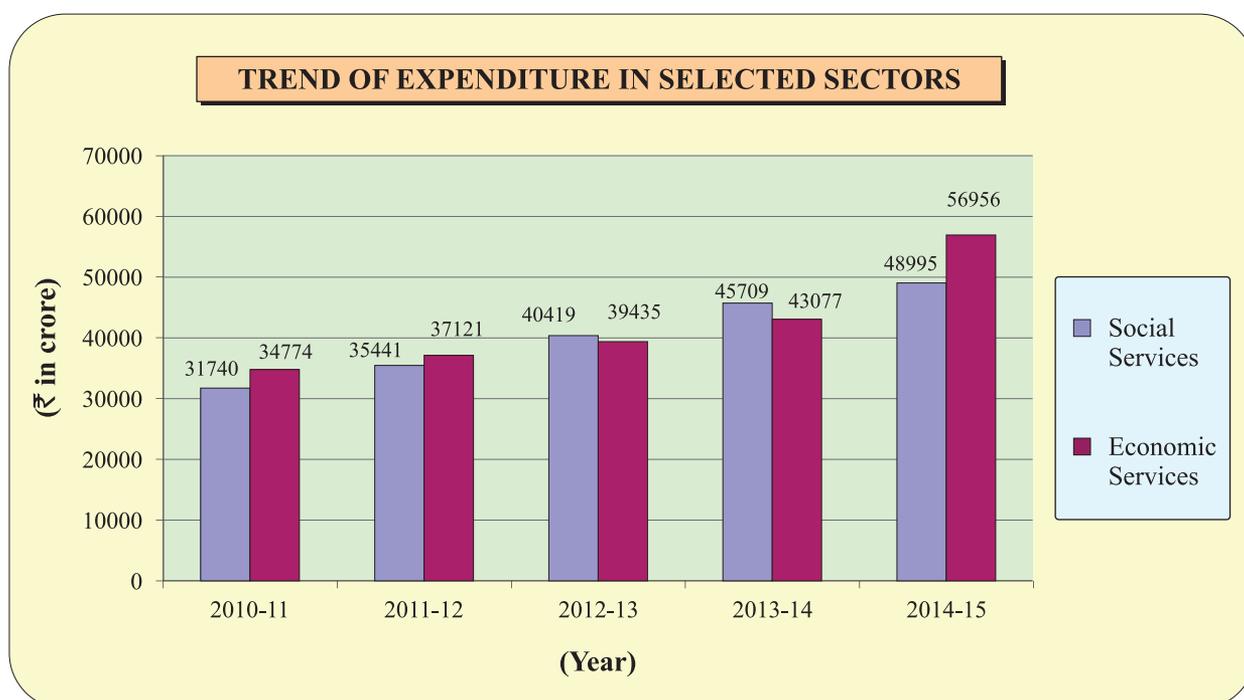
### 3.4 Trend of expenditure (Revenue and Capital) in important sectors with reference to Budget Estimates

Trend of expenditure (Revenue and Capital) in some important sectors during 2010-2011 to 2014-2015 is brought out below:

(₹ in crore)

Sector	2010-2011	% to B.E.	2011-2012	% to B.E.	2012-2013	% to B.E.	2013-2014	% to B.E.	2014-2015	% to B.E.	% to R.E.*
<b>A-Social Services-</b>											
i) Education	27,083	102	30,034	102	34,023	101	38,340	97	40,021	96	102
ii) Health and Family Welfare	4,657	110	5,407	110	6,396	96	7,369	100	8,974	88	114
<b>Social Services, Total</b>	<b>31,740</b>		<b>35,441</b>		<b>40,419</b>		<b>45,709</b>		<b>48,995</b>		
<b>B- Economic Services-</b>											
i) Agriculture	7,383	156	7,381	156	8,651	102	9,388	103	16,587	134	160
ii) Rural Development	3,019	76	3,395	76	5,204	88	3,933	61	7,339	40	163
iii) Irrigation and Flood Control	11,654	515	10,732	515	9,799	89	10,628	90	9,584	101	80
iv) Energy	5,749	216	7,389	216	7,405	126	8,389	122	12,834	108	166
v) Transport	5,927	222	7,012	222	7,336	100	9,317	125	9,520	119	96
vi) General Economic Services	1,042	83	1,212	83	1,040	78	1,422	72	1,092	87	84
<b>Economic Services, Total</b>	<b>34,774</b>		<b>37,121</b>		<b>39,435</b>		<b>43,077</b>		<b>56,956</b>		

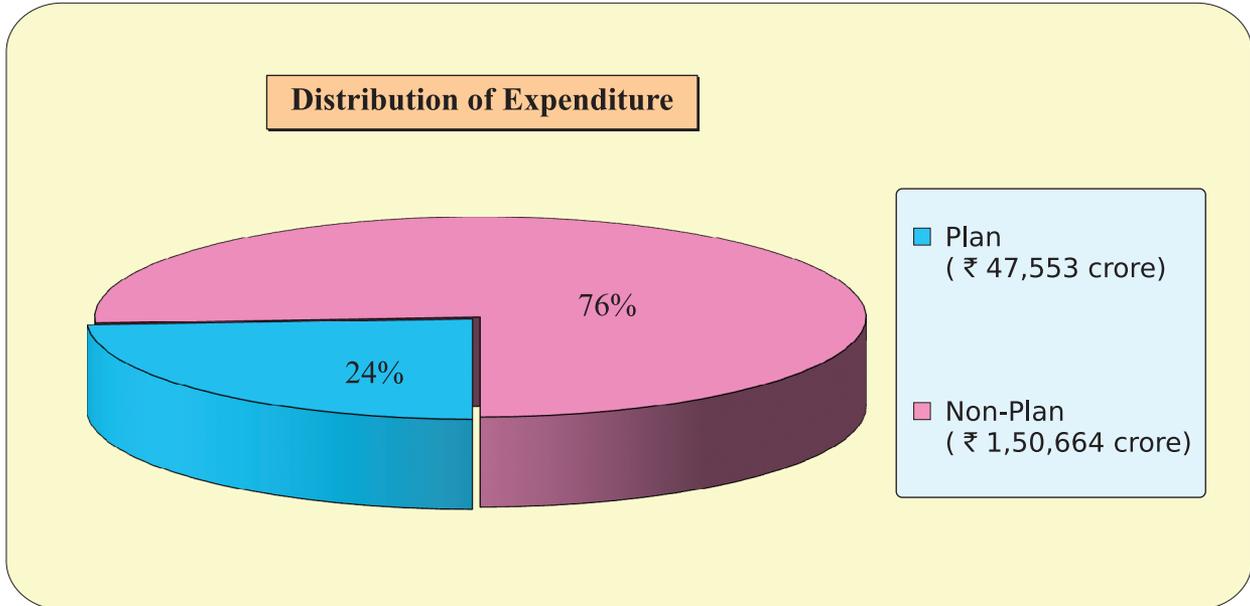
\* Percentage to revised estimates has been given only for 2014-15.



## CHAPTER - IV

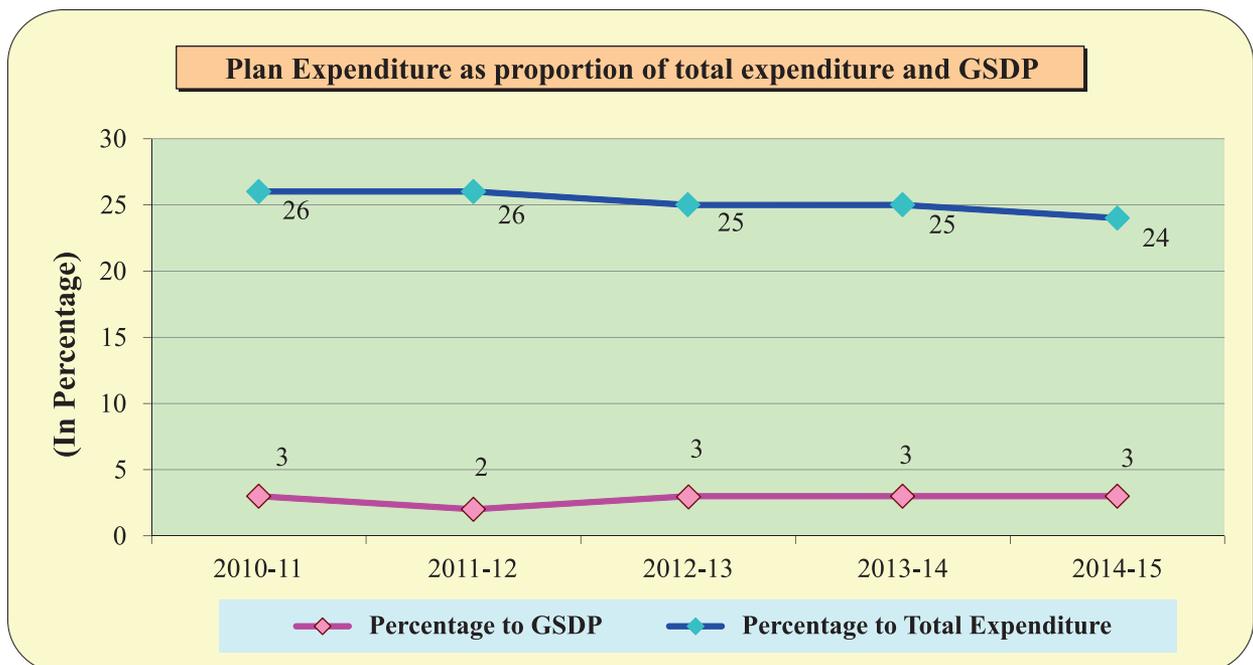
### PLAN & NON-PLAN EXPENDITURE

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



#### 4.2 Plan Expenditure

During 2014-15, Plan Expenditure, representing 24 *per cent* of total disbursements, was ₹ 47,553 crore (₹ 32,436 crore under State Plan and ₹ 15,117 crore under Centrally Sponsored Plan Schemes).



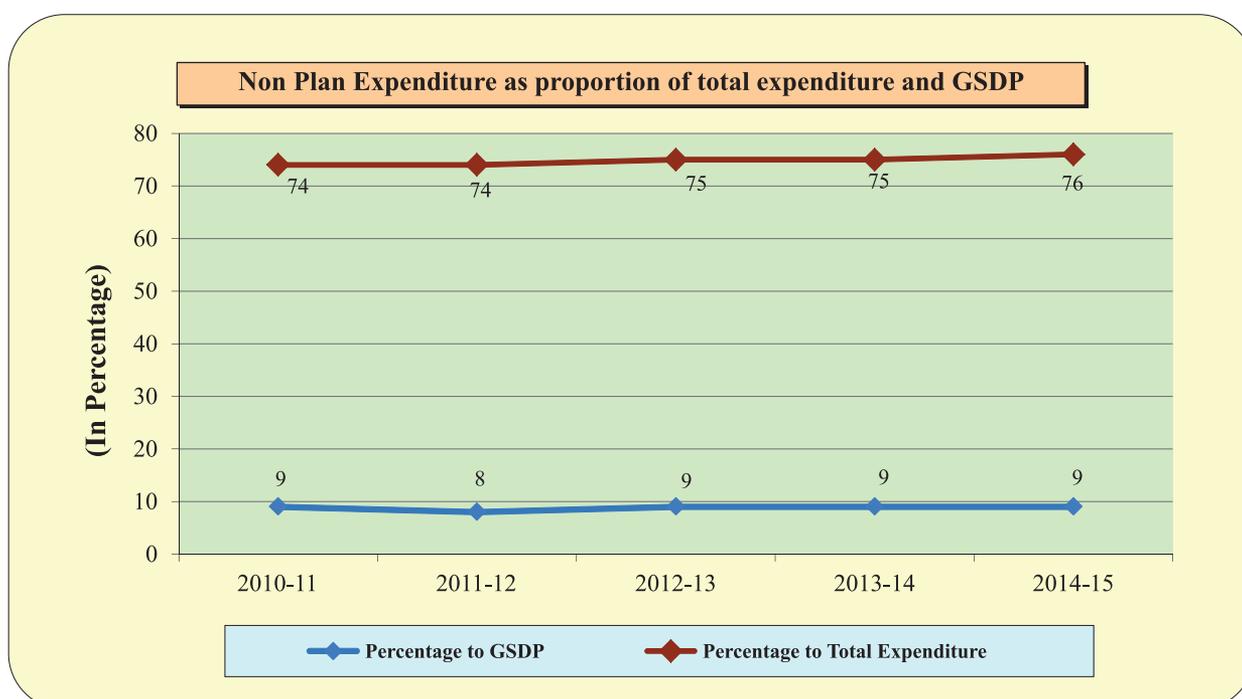
### 4.2.1 Plan expenditure under Capital Account

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Capital Expenditure	18,922	18,716	18,814	21,666	20,664
Capital Expenditure (Plan)	15,654	15,031	15,095	17,682	16,245
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	83	80	80	82	79

### 4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2014-15, representing 76 per cent of total disbursements, was ₹ 1,50,664 crore (₹ 1,46,245 crore under Revenue and ₹ 4,419 crore under Capital).



## CHAPTER - V

### APPROPRIATION ACCOUNTS

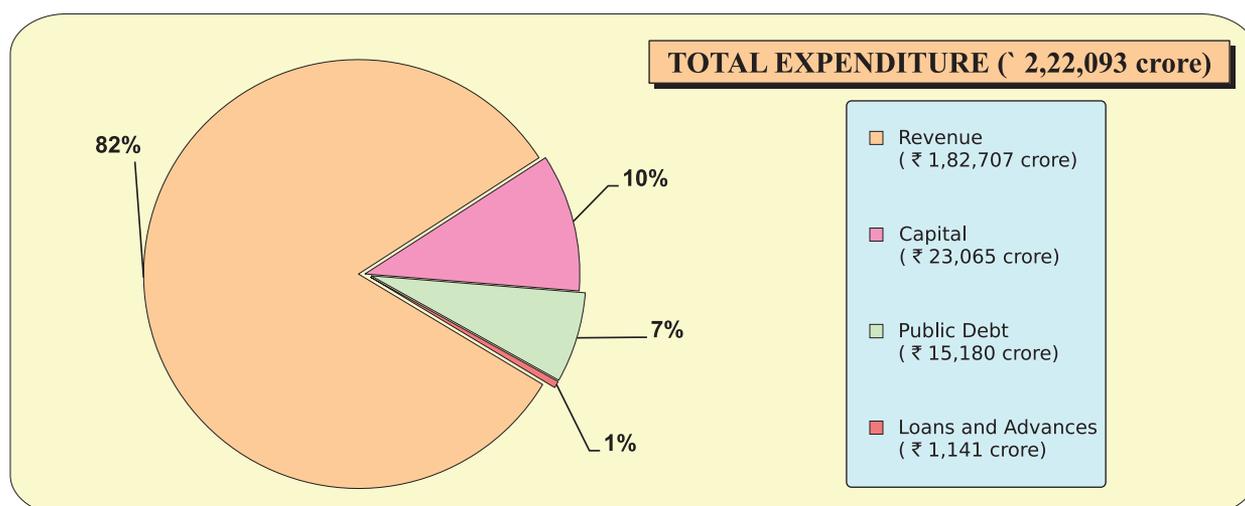
#### 5.1 Summary of Appropriation Accounts for 2014-15

The Appropriation Accounts of the Government of Maharashtra for the year 2014-2015 present the accounts of sums expended in the year ended 31 March 2015, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

The actual gross expenditure during the year is ₹ 2,22,093 crore, comprising ₹ 1,82,707 crore of Revenue Expenditure, ₹ 23,065 crore of Capital Expenditure, ₹ 15,180 crore of Repayment of Public Debt and ₹ 1,141 crore of Loans and Advances by the State Government. There were saving/excess under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature as shown below:-

(₹ in crore)

Sr. No.	Nature of expenditure	Original grant	Supplementary grant	Total	Expenditure	Saving (-) Excess (+)
<b>1.</b>	<b>Revenue</b>					
	Voted	1,61,351	22,699	1,84,050	1,55,720	-28,330
	Charged	26,775	662	27,437	26,987	-450
	<b>Total, Revenue</b>	<b>1,88,126</b>	<b>23,361</b>	<b>2,11,487</b>	<b>1,82,707</b>	<b>-28,780</b>
<b>2.</b>	<b>Capital</b>					
	Voted	28,616	8,507	37,123	23,062	-14,061
	Charged	4	....	4	3	-1
	<b>Total, Capital</b>	<b>28,620</b>	<b>8,507</b>	<b>37,127</b>	<b>23,065</b>	<b>-14,062</b>
<b>3.</b>	<b>Public Debt</b>					
	Charged	11,736	165	11,901	15,180	+3,279
	<b>Total, Public Debt</b>	<b>11,736</b>	<b>165</b>	<b>11,901</b>	<b>15,180</b>	<b>+3,279</b>
<b>4.</b>	<b>Loans and Advances</b>					
	Voted	983	43	1,026	1,141	+115
	Charged	....	....	....	....	....
	<b>Total, Loans and Advances</b>	<b>983</b>	<b>43</b>	<b>1,026</b>	<b>1,141</b>	<b>+115</b>
	<b>Total</b>	<b>2,29,465</b>	<b>32,076</b>	<b>2,61,541</b>	<b>2,22,093</b>	<b>-39,448</b>



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

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2010-11	-14,482	-4,134	-3,034	-279	-21,929
2011-12	-11,119	-6,841	-2,897	-298	-21,155
2012-13	-12,969	-6,942	-2,555	-288	-22,754
2013-14	-16,571	-9,366	-1,721	+32	-27,626
2014-15	-28,780	-14,062	+3,279	+115	-39,448

## 5.3 Significant Savings

### 5.3.1 Persistent Saving

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

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of Savings (Percent to total grants)				
		2010-11	2011-12	2012-13	2013-14	2014-15
	<b>Revenue Voted</b>					
1.	A04-Secretariat and Miscellaneous General Services	29.16 (13.97)	123.83 (38.04)	91.58 (23.84)	25.62 (7.32)	65.79 (19.84)
2.	A05-Social Services	22.00 (17.23)	33.67 (20.59)	16.89 (11.78)	20.79 (13.88)	19.28 (12.57)
3.	A07-Civil Aviation	12.90 (15.24)	65.54 (17.18)	98.60 (28.70)	88.21 (19.99)	141.29 (44.75)
4.	B01-Police Administration	418.05 (6.63)	476.99 (7.16)	762.73 (9.48)	945.88 (10.32)	1250.17 (12.28)
5.	B03-Transport Administration	17.35 (3.13)	23.06 (3.16)	28.64 (3.01)	630.03 (29.74)	54.17 (3.19)
6.	B07-Economic Services	51.81 (52.16)	23.63 (18.23)	21.12 (13.45)	53.75 (54.34)	73.57 (40.45)
7.	C01-Revenue and District Administration	173.43 (16.22)	147.45 (12.97)	182.33 (13.46)	219.70 (14.46)	304.46 (19.15)
8.	C07-Forest	95.77 (11.15)	36.82 (4.08)	95.51 (9.03)	32.04 (2.83)	224.57 (15.61)
9.	D03-Agriculture Services	388.56 (14.66)	199.42 (7.05)	618.29 (16.17)	571.55 (14.58)	839.80 (17.04)
10.	D04-Animal Husbandry	29.10 (5.49)	113.98 (16.97)	72.18 (9.72)	40.13 (5.24)	60.62 (7.27)
11.	D05-Dairy Development	208.69 (28.94)	174.20 (24.62)	42.39 (6.40)	69.25 (9.92)	118.91 (21.05)

Sr. No.	Number and name of the grant	Amount of Savings (Percent to total grants)				
		2010-11	2011-12	2012-13	2013-14	2014-15
	<b>Revenue Voted</b>					
12.	E02-General Education	1698.14 (6.92)	1340.98 (5.01)	1092.15 (3.75)	1094.41 (3.39)	1639.51 (4.67)
13.	E03-Secretariat and Other Social Services	30.71 (12.60)	66.68 (21.22)	77.01 (25.36)	156.12 (34.83)	272.81 (64.26)
14.	G01-Sales Tax Administration	29.91 (8.65)	25.51 (6.52)	44.24 (10.58)	86.36 (17.22)	122.34 (20.26)
15.	I03-Irrigation,Power and Other Economic Services	234.84 (10.50)	261.09 (10.71)	380.42 (15.84)	405.87 (15.46)	340.75 (14.94)
16.	J01-Administration of Justice	172.89 (19.94)	128.01 (13.36)	260.05 (23.31)	254.45 (20.89)	536.97 (34.42)
17.	K07-Industries	105.63 (11.32)	121.93 (4.80)	110.39 (4.07)	408.20 (14.14)	73.64 (2.57)
18.	L03-Rural Development Programmes	20.05 (1.19)	392.15 (16.63)	678.36 (17.61)	1316.67 (29.15)	1844.17 (26.63)
19.	N02-Secretariat and Other Social Services	10.46 (1.58)	139.72 (15.82)	91.98 (18.73)	76.03 (19.18)	107.31 (25.77)
20.	N03-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	869.50 (16.72)	694.33 (13.01)	516.35 (8.33)	741.64 (9.11)	1395.91 (15.65)
21.	O01-District Administration	571.91 (97.93)	183.40 (36.13)	112.03 (31.00)	111.14 (37.99)	68.05 (32.45)
22.	O03-Rural Employment	66.99 (10.25)	32.72 (3.68)	110.77 (9.32)	200.83 (24.86)	844.82 (36.47)
23.	O07-Secretariat-Economic Services	597.69 (87.13)	36.00 (31.35)	23.43 (17.24)	88.57 (50.16)	38.88 (21.96)
24.	Q03-Housing	1039.17 (56.49)	882.50 (47.65)	676.78 (38.89)	742.99 (46.33)	979.95 (67.35)
25.	R01-Medical and Public Health	142.66 (4.51)	153.25 (4.22)	405.43 (8.92)	117.90 (2.40)	2552.99 (29.50)
26.	S01-Medical and Public Health	69.82 (5.39)	134.82 (9.74)	95.00 (6.08)	118.07 (6.60)	139.84 (7.03)
27.	T02-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	27.69 (3.36)	27.53 (2.99)	12.35 (1.25)	29.72 (2.70)	106.65 (8.92)
28.	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	860.32 (32.39)	693.72 (24.15)	468.93 (14.80)	511.09 (14.47)	1114.16 (23.83)
29.	V02-Co-operation	13.56 (1.66)	64.11 (8.29)	126.67 (16.85)	157.26 (16.05)	82.97 (8.70)
30.	W02-General Education	59.97 (2.16)	13.96 (0.51)	30.03 (0.77)	321.52 (6.20)	91.55 (2.15)
31.	W04-Art and Culture	17.51 (3.13)	46.96 (8.00)	20.09 (2.77)	11.30 (1.52)	84.34 (10.82)

Sr. No.	Number and name of the grant	Amount of Savings (Percent to total grants)				
		2010-11	2011-12	2012-13	2013-14	2014-15
	<b>Revenue Voted</b>					
32.	X01-Social Security and Nutrition	338.43 (17.19)	143.92 (5.96)	81.22 (3.02)	343.27 (11.82)	516.86 (15.35)
33.	Y02-Water Supply and Sanitation	19.75 (3.30)	38.25 (5.03)	148.58 (19.28)	228.08 (29.91)	866.08 (42.25)
34.	ZC01-Parliament / State/Union Territory Legislatures	13.29 (11.77)	18.37 (13.87)	27.79 (21.84)	37.05 (27.98)	47.99 (36.71)
35.	ZD02-Art and Culture	35.30 (25.30)	58.27 (40.34)	61.01 (42.99)	36.97 (24.58)	64.45 (39.96)
	<b>Revenue Charged</b>					
36.	J01-Administration of Justice	35.51 (22.03)	14.80 (9.63)	26.62 (15.20)	37.27 (18.24)	17.66 (8.97)
	<b>Capital Voted</b>					
37.	H07-Capital Expenditure on Social Services and Economic Services	70.83 (3.92)	245.36 (11.75)	425.09 (17.74)	783.06 (19.84)	380.93 (14.43)
38.	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	208.33 (30.69)	324.97 (30.48)	367.39 (30.28)	488.03 (34.86)	542.74 (38.04)
39.	H09-Capital Outlay on Removal of Regional Imbalance	28.74 (25.80)	60.55 (31.50)	58.31 (28.79)	78.48 (31.17)	64.50 (44.24)
40.	I05-Capital Expenditure on Irrigation	331.91 (3.47)	813.03 (8.98)	1237.32 (14.41)	1548.29 (16.25)	2993.76 (28.80)
41.	I07-Loans to Government Servants, etc.	31.54 (46.37)	41.86 (55.95)	37.77 (50.47)	44.79 (59.86)	29.48 (54.46)
42.	K11-Capital Expenditure on Energy	238.86 (12.06)	626.97 (28.44)	83.06 (4.06)	504.58 (16.27)	286.54 (16.83)
43.	L07-Capital Expenditure on Rural Development	204.96 (33.08)	91.04 (14.97)	286.00 (33.45)	892.10 (62.94)	1596.83 (64.62)
44.	N04-Capital Expenditure on Social Services	395.81 (49.56)	675.12 (52.41)	508.86 (49.71)	610.73 (55.75)	1007.96 (69.12)
45.	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	339.30 (37.05)	474.41 (33.95)	824.93 (54.14)	177.04 (13.41)	731.39 (39.07)
46.	V03-Capital Expenditure on Social Services	49.23 (31.72)	62.77 (34.96)	42.69 (22.03)	26.10 (25.95)	123.82 (27.61)
47.	V05-Capital Expenditure on Economic Services	87.69 (18.16)	44.74 (18.07)	180.14 (69.54)	68.75 (49.47)	29.46 (32.98)

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

### 5.3.2 Unnecessary Supplementary Grants

During 2014-15, Supplementary grants totaling ₹ 12,587 crore (6 per cent of total expenditure) proved to be unnecessary in view of significant savings at the end of the year even against original allocations. The cases of supplementary provision of ₹ 10 crore or more proved unnecessary are given below:

Statement of cases where supplementary provision proved unnecessary (₹ in crore)						
Sr. No.	Grant No.	Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary provision
		<b>A-Revenue Voted</b>				
1.	A-04	Secretariat and Miscellaneous General Services	281.12	265.83	15.30	50.50
2.	B-01	Police Administration	10001.07	8929.14	1071.93	178.24
3.	B-02	State Excise	119.17	118.65	0.52	12.11
4.	B-03	Transport Administration	1683.33	1643.04	40.29	13.88
5.	B-05	Jails	213.10	206.39	6.71	19.99
6.	C-01	Revenue and District Administration	1578.08	1285.26	292.82	11.64
7.	C-04	Secretariat and Other General Services	96.34	36.55	59.79	13.08
8.	C-07	Forest	1321.34	1213.93	107.40	117.17
9.	D-04	Animal Husbandry	810.19	773.17	37.03	23.60
10.	E-02	General Education	34534.74	33465.15	1069.60	569.91
11.	E-03	Secretariat and Other Social Services	360.96	151.73	209.23	63.58
12.	F-02	Urban Development and Other Advance Services	5032.74	4515.09	517.65	1075.18
13.	F-03	Secretariat and Other Social Services	218.32	218.30	0.02	62.91
14.	G-01	Sales Tax Administration	507.76	481.65	26.10	96.23
15.	G-05	Treasury and Accounts Administration	245.84	211.38	34.47	17.76
16.	H-03	Housing	264.60	245.65	18.95	65.54
17.	H-06	Public Works and Administrative and Functional Buildings.	2445.53	2036.06	409.47	69.87
18.	I-03	Irrigation, Power and Other Economic Services	2111.22	1939.85	171.37	169.38
19.	J-01	Administration of Justice	1191.40	1023.18	168.22	368.75
20.	K-04	Labour and Employment	166.75	150.21	16.54	11.33
21.	L-03	Rural Development Programmes	5234.79	5080.32	154.47	1689.70

Sr. No.	Grant No.	Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Saving out of Original Provision	Supplementary provision
		<b>A-Revenue Voted</b>				
22.	N-03	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8069.41	7524.97	544.44	851.47
23.	O-03	Rural Employment	2089.26	1471.36	617.90	226.92
24.	O-09	Census, Survey and Statistics	49.00	46.33	2.67	14.31
25.	Q-03	Housing	1230.01	475.05	754.95	225.00
26.	R-01	Medical and Public Health	7283.51	6100.41	1183.10	1369.90
27.	S-01	Medical and Public Health	1875.24	1849.72	25.52	114.32
28.	T-05	Revenue Expenditure on Tribal Areas Development Sub-Plan	4116.87	3561.39	555.48	558.68
29.	W-02	General Education	4219.86	4164.51	55.35	36.20
30.	W-03	Technical Education	1737.34	1616.74	120.59	140.61
31.	W-04	Art and Culture	766.66	695.45	71.21	13.12
32.	X-01	Social Security and Nutrition	3171.27	2849.42	321.86	195.01
33.	ZD-02	Art and Culture	130.12	96.83	33.30	31.16
		<b>B-Revenue Charged</b>				
34.	L-01	Interest Payments	818.21	808.39	9.82	22.38
		<b>C-Capital Voted</b>				
35.	A-09	Capital Outlay on Public Works	7.00	3.60	3.40	103.00
36.	G-08	Capital Outlay on Other Administrative Services	54.88	0.00	54.88	25.00
37.	H-08	Capital Expenditure On Public Works Administrative and Functional Buildings	924.67	883.90	40.77	501.97
38.	I-05	Capital Expenditure on Irrigation	7571.93	7402.12	169.81	2823.95
39.	L-07	Capital Expenditure on Rural Development	2358.65	874.42	1484.23	112.60
40.	O-10	Capital Outlay on Other Rural Development Programmes	5867.26	826.51	5040.75	245.35
41.	R-03	Capital Expenditure on Medical and Public Health	10.01	9.08	0.93	18.80
42.	T-06	Capital Expenditure on Tribal Areas Development Sub-Plan	1640.02	1140.44	499.59	231.80
43.	V-05	Capital Expenditure on Economic Services	64.26	59.88	4.38	25.08
		<b>TOTAL</b>	<b>122473.83</b>	<b>106451.05</b>	<b>16022.81</b>	<b>12586.98</b>



# CHAPTER - VI

## ASSETS AND LIABILITIES

### 6.1 Assets

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

#### 6.1.1 Investments and Returns

Total investments as share capital in Public Sector Undertakings (PSUs) stood at ₹ 1,10,672 crore at the end of 2014-2015. Dividends received during the year were ₹ 28 crore (i.e. 0.03 per cent of the investment).

Investments in PSUs increased by ₹ 8,804 crore and income from dividend increased by ₹ 8 crore.

The increase in investments of ₹ 8,804 crore during 2014-15 was mainly in capital contributions to Vidarbha Irrigation Development Corporation (₹ 2,961 crore), Godavari Marathwada Irrigation Development Corporation (₹ 1,423 crore), Maharashtra Krishna Valley Development Corporation (₹ 1,167 crore), Maharashtra State Power Generation Corporation Limited (₹ 621 crore), Tapi Irrigation Development Corporation (₹ 546 crore), Konkan Irrigation Development Corporation (₹ 502 crore), Maharashtra Water Conservation Development Corporation (₹ 490 crore) and Maharashtra State Road Transport Corporation (₹ 286 crore).

#### Cash balance and investment of Cash Balances

(₹ in crore)

Particulars	As on 31 <sup>st</sup> March 2014	As on 31 <sup>st</sup> March 2015	Increase (+)/ Decrease(-)
<b>General Cash Balance</b>	(-) 222	(-) 2,265	(-)2,043
<b>Cash with the departmental officers</b>	5	6	(+1)
<b>Investments from cash balances</b>	31,621	32,996	(+1,375)
<b>Investment from Earmarked balances-</b>	15,479	18,911	(+3,432)
a. General and other Reserve Funds	11	11	--
b. Sinking Fund	15,454	18,886	(+3,432)
c. Funds for Development of Milk supply	1	1	--
d. Other Development and Welfare Funds	13	13	--
<b>Total Cash Balances</b>	46,883	49,648	(+2,765)
<i>Interest realized</i>	4,667	4,095	(-)572

- The interest received on investment of cash balances was 12.41 per cent during 2014-15 while interest paid by Government on its borrowings during the year was 7.50 per cent.

- The State Government's cash balances of ₹ 49,648 crore at the end of current year showed increase by six *per cent* (₹ 2,765 crore) over the previous year.
- The State Government maintained the required minimum cash balance of ₹ 5.58 crore with the Reserve Bank during 2014-15 for 360 days and availed itself of the special ways and means advances for three days.
- Investments held in the Cash Balance Investment Account as on 31st March 2015 were ₹ 32,996 crore. The details are as under:-
  - (i) *Government of India Treasury Bills* ₹ 32,995 crore
  - (ii) *Other State Government Securities* less than ₹ 1 crore
  - (iii) *Other Investments* ₹ 1 crore

### 6.1.2 Loans and Advances by the State Government

The total loans and advances made by the State Government during 2014-15 were ₹ 1,141 crore. The outstanding total loans and advances to be recovered from Government Corporations/ Companies, non-Government Institutes, Local bodies, etc. at the end of 2014-15 were ₹ 21,822 crore.

Information as regards recoveries in arrears in respect of principal and interest to be furnished by 15th July 2015 by the Government Department have not been received from all 30 Departments.

### 6.2 Debts and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. However, no limits in this regard have been laid by the State Legislature.

Liabilities of the State Government increased by ₹ 25,941 crore from ₹ 2,93,805 crore in 2013-14 to ₹ 3,19,746 crore during 2014-15. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 20,546 crore i.e. from ₹ 2,16,909 crore in 2013-14 to ₹ 2,37,455 crore at the end of the current year. Details of the Public Debt and total liabilities of the State Government are as under:-

(₹ in crore)

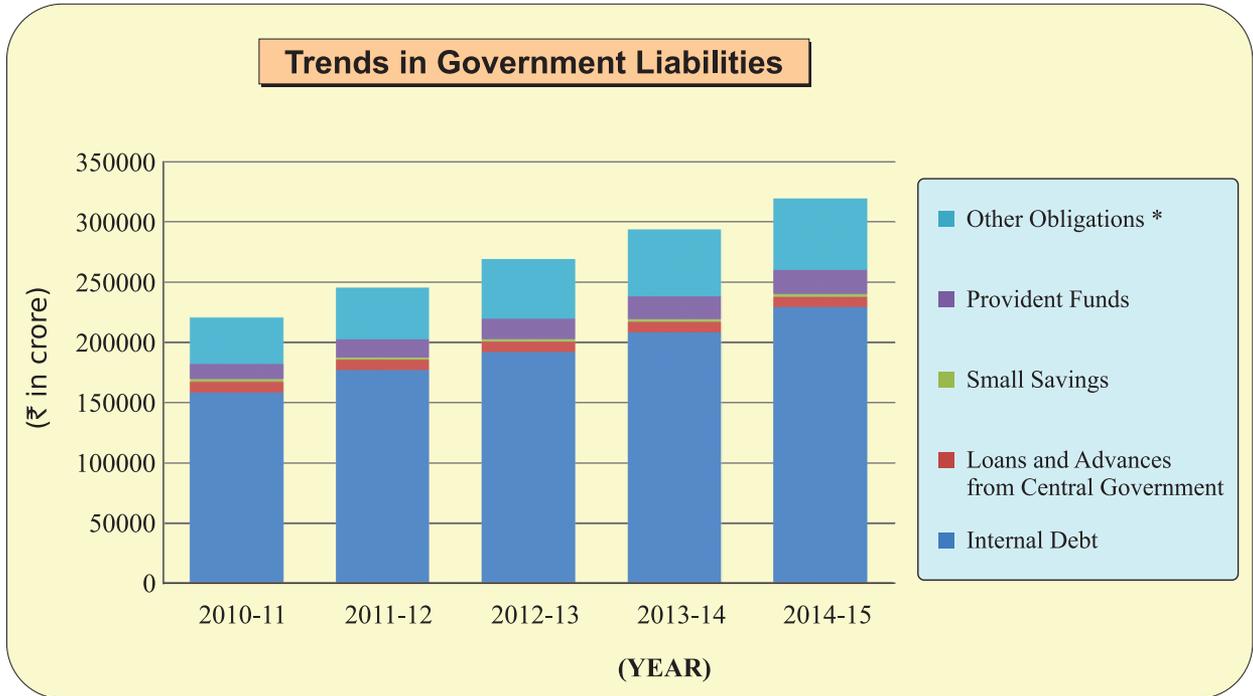
Year	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Internal Debt</b>	1,58,313	1,76,622	1,91,637	2,08,016	2,28,906
<b>Loans and Advances from Central Government</b>	9,086	8,772	8,799	8,893	8,549
<b>Total Public Debt *</b>	1,67,399(16)	1,85,394(15)	2,00,436(15)	2,16,909(15)	2,37,455(14)
<b>Small Savings</b>	1,741	1,952	2,146	2,343	2,495
<b>Provident Funds</b>	12,971	15,020	17,014	18,710	19,818
<b>Other Obligations</b>	38,839	42,972	49,452	55,843	59,978
<b>Total Liabilities *</b>	2,20,950(21)	2,45,338(21)	2,69,048(20)	2,93,805(19)	3,19,746(19)
<b>GSDP</b>	10,49,150 <sup>#</sup>	11,70,121 <sup>#</sup>	13,22,222 <sup>#</sup>	15,10,132 <sup>#</sup>	16,86,695 <sup>§</sup>

\* Figures in brackets represent percentage to GSDP

<sup>#</sup> Revised GSDP

<sup>§</sup> Provisional (Advance Estimates)

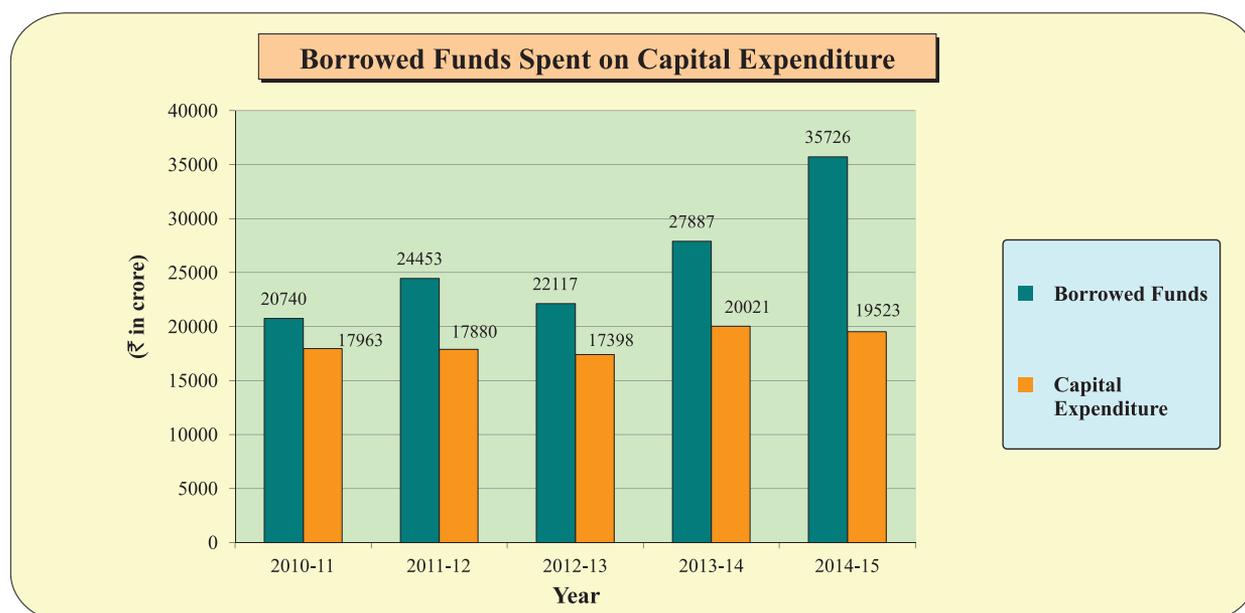
**The trend of increase in Internal Debt of the State Government is as under:-**



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



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



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

The State Government, however, did not utilize the borrowings fully for capital expenditure. The less spending was in the range of 13 per cent to 45 per cent during last five years.

Further the Internal debt of ₹ 35,184 crore raised during 2014-2015 was mainly used for discharge of debt obligations (₹ 14,295 crore) and payment of interest ₹ 19,001 crore) thereon.

### 6.4 Guarantees (Contingent Liabilities)

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

(₹ in crore)

Year	Amount Guaranteed (Principal only at the end of the year)	Amount outstanding	
		Principal	Interest
2010-2011	27,069	11,586*	3,455*
2011-2012	28,139	11,586*	3,455*
2012-2013	24,812	6,743	2,502
2013-2014	19,975	5,462	1,772
2014-2015	22,286	5,882	2,118

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

- 2010-2011 - 01 institution
- 2011-2012 - All institutions
- 2012-2013 - 03 institutions
- 2013-2014 - 08 institutions
- 2014-2015 - 12 institutions

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



## CHAPTER - VII

### OTHER ITEMS

#### 7.1 Contingency Fund

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

Component	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Number of sanctions from Contingency Fund</b>	62	43	48	18	11
<b>Total amount withdrawn from Contingency Fund (₹ in crore)</b>	187	531	355	761	559
<b>Withdrawals from Contingency Fund as a percentage to total Budget Provision</b>	< 1	1	< 1	< 1	< 1

#### 7.2 Financial assistance to Local Bodies and other institutions

During past five years, Grants-in-aid to local bodies, educational institution, etc., has increased from ₹ 47,646 crore in 2010-11 to ₹ 72,711 crore in 2014-15. Details of Grants-in-aid for the past five years are as under:-

(₹ in crore)

Institutions	2010-11	2011-12	2012-13	2013-14	2014-15
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	11,482	13,845	20,167	22,293	24,177
Municipal Corporations and Municipalities	4,350	4,871	4,346	5,125	5,172
Zilla Parishads and Other Panchayati Raj Institutions	13,261	14,295	16,444	18,184	18,769
Development Agencies	187	277	247	251	906
Hospital and Other Charitable Institutions	1,085	1,313	1,792	2,196	3,678
Other Institutions	17,281	20,762	19,356	18,356 (A)	20,009 (B)
<b>Total</b>	<b>47,646</b>	<b>55,363</b>	<b>62,352</b>	<b>66,405</b>	<b>72,711</b>
Assistance as per percentage of Net Revenue Expenditure	45	45	45	43	41

(A) Includes Education, Sports, Art and Culture: ₹ 1,876 crore, Social Welfare and Nutrition : ₹ 5,601 crore, Agriculture and Allied Activities : ₹ 1,288 crore, Welfare of SC,ST and OBC : ₹ 1,962 crore, Administrative Services : ₹ 1,258 crore and Housing : ₹ 709 crore.

(B) Includes Education, Sports, Art and Culture: ₹ 1,394 crore, Social Welfare and Nutrition : ₹ 7,175 crore, Agriculture and Allied Activities : ₹ 825 crore, Welfare of SC,ST and OBC : ₹ 2,098 crore, Administrative Services : ₹ 1,392 crore and Housing : ₹ 914 crore.

### 7.3 Rush of Expenditure

The Financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain Heads of Accounts during March 2015 ranged between 50 *per cent* and 100 *per cent* of the total expenditure of the year which indicates a tendency to utilize the budget at the close of the financial year. The trend of expenditure during the last quarter and month of March of 2014-15 in the above mentioned heads was as below :

(₹ in crore)

Sr. No.	Grant Number	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2015	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	B-10	4055 - Capital Outlay on Police	21.22	21.22	100.00	21.22	100.00
2.	T-02	2425 - Co-Operation	57.08	57.08	100.00	57.08	100.00
3.	T-06	4210 - Capital Outlay on Medical and Public Health	29.26	29.26	100.00	29.26	100.00
4.	X-03	4236 - Capital Outlay on Nutrition	23.73	23.73	100.00	23.73	100.00
5.	N-04	6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	111.66	107.68	96.43	107.68	96.44
6.	V-03	4425 - Capital Outlay on Co-Operation	284.09	266.75	93.90	266.75	93.90
7.	K-07	2853 - Non-ferrous Mining and Metallurgical Industries	179.83	167.29	93.03	165.41	91.98
8.	T-06	4402 - Capital Outlay on Soil and Water Conservation	79.87	78.99	98.89	65.93	82.55
9.	T-05	2236 - Nutrition	24.30	21.45	88.26	19.62	80.74
10.	T-06	4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	167.26	147.31	88.07	133.21	79.64
11.	O-41	2217 - Urban Development	26.78	24.28	90.64	20.15	75.24
12.	T-05	3054 - Roads and Bridges	184.33	153.73	83.40	137.53	74.61
13.	T-05	2215 - Water Supply and Sanitation	76.41	58.81	76.98	56.80	74.34
14.	O-16	4402 - Capital Outlay on Soil and Water Conservation	30.97	30.59	98.76	21.76	70.26
15.	O-20	4515 - Capital Outlay on Other Rural Development Programme	22.19	15.71	70.80	14.96	67.42
16.	I-06	6003 - Internal Debt of State Government	301.32	225.88	74.96	202.96	67.35
17.	C-12	7610 - Loan to Government Servants etc.	53.25	43.65	81.98	35.66	66.97
18.	ZE-01	2235 - Social Security and Welfare	115.33	82.10	71.18	77.21	66.95
19.	O-01	2053 - District Administration	138.96	96.51	69.45	91.39	65.77
20.	O-46	2235 - Social Security and Welfare	21.96	14.24	64.83	14.24	64.85

Sr. No.	Grant Number	Major Head	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2015	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
21.	O-33	2215 - Water Supply and Sanitation	28.40	18.37	64.69	18.37	64.68
22.	O-21	2702 - Minor Irrigation	20.00	12.80	64.00	12.80	64.00
23.	O-21	3054 - Roads and Bridges	33.31	21.31	63.97	21.31	63.97
24.	I-03	2702 - Minor Irrigation	52.55	38.16	72.62	32.77	62.37
25.	H-03	2216 - Housing	245.65	161.66	65.81	152.32	62.01
26.	O-38	3451 - Secretariat-Economic Services	23.34	18.76	80.35	14.44	61.87
27.	O-28	2215 - Water Supply and Sanitation	32.90	19.90	60.48	19.90	60.49
28.	T-05	2702 - Minor Irrigation	70.75	44.97	63.56	41.62	58.83
29.	T-05	2403 - Animal Husbandry	22.23	17.31	77.84	13.00	58.48
30.	A-04	2070 - Other Administrative Services	59.15	40.55	68.55	33.89	57.30
31.	L-05	3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	1134.19	782.81	69.02	643.30	56.72
32.	T-05	2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1836.05	1266.19	68.96	1013.65	55.21
33.	O-23	2702 - Minor Irrigation	20.37	15.71	77.10	11.15	54.74
34.	O-23	3054 - Roads and Bridges	22.05	12.05	54.65	12.05	54.65
35.	T-05	2210 - Medical and Public Health	160.32	111.03	69.26	83.81	52.28
36.	Y-02	2215 - Water Supply and Sanitation	733.22	546.75	74.57	380.29	51.87
37.	O-23	2217 - Urban Development	29.90	21.87	73.13	15.44	51.64
38.	O-24	2215 - Water Supply and Sanitation	22.59	11.89	52.63	11.55	51.13
39.	H-05	3054 - Roads and Bridges	3604.84	2290.82	63.55	1840.72	51.06
40.	C-10	4701 - Capital Outlay on Major and Medium Irrigation	31.08	19.39	62.37	15.78	50.78
41.	O-16	2515 - Other Rural Development Programme	60.53	30.98	51.18	30.71	50.74

## 7.4 Reconciliation of Accounts

Nomination of Controlling Officer for each grant, is a pre-requisite for both reconciliation between the figures of Expenditure and Receipts between the figures as per Departmental records and amount booked in the Accountant General Offices. Following three Departments have not sent the list of Controlling Officers responsible for reconciliation for the year 2014-15.

- (i) Parliamentary Affairs Department
- (ii) Housing Department
- (iii) Environment Department

The Expenditure to the extent of ₹ 47,565 crore (27 per cent) of 2014-15 remained un-reconciled till August 2015. Also there was delay in the reconciliation of the accounts by the Departmental Authorities.

62 per cent of the receipts of 2014-15 had remained un-reconciled till August 2015. No Administrative Department of the Government has reconciled the receipts booked in the Service heads as well as Loan heads of accounts except the Major Heads 0029-Land Revenue, 0030-Stamps and Registration Fees, 0041-Taxes on Vehicles, 0049-Interest Receipts, 0070-Other Administrative Services, 0075-Miscellaneous General Services, 0210-Medical and Public Health, 0215-Water Supply and Sanitation, 0220-Information and Publicity, 0404-Dairy Development, 0406-Forestry and Wild Life, 0408-Food, Storage and Warehousing, 0551- Hill Areas, 0702-Minor Irrigation, 0853-Non-ferrous Mining and Metallurgical Industries.

### **7.5 Rendition of Accounts by Treasuries**

Treasuries, Pay and Accounts Office, Mumbai, Public Works Divisions, Forest Divisions, Dairy Development Offices, District Supply Offices (Food) and Commissioner, State Excise, Mumbai render initial accounts to the offices of Accountant General (A&E), Mumbai/Accountant General (A&E), Nagpur. The Monthly Civil Accounts of State Government is prepared on the basis of the transactions recorded in these initial accounts along with inter Government transactions taking place in other States Government in India and also outside India.

### **7.6 Abstract Contingent (AC) Bills**

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money through Abstract Contingent Bills. The DDOs are to submit the Detailed Contingent Bills (Vouchers in support of final expenditure) for the amount so drawn through AC bills within 30 days to the Office of the Accountants General/Pay and Accounts Office, Mumbai.

The fact that to the end of March 2015, 5,457 AC bills valuing ₹ 1,001 crore including 1,647 AC bills for ₹ 262 crore drawn during to 2014-15 remained outstanding for want of DC bills. To the extent of non receipt of Detailed Contingent Bills, the expenditure shown during the year cannot be vouched as final.

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

The departmental officers should obtain the Utilisation Certificates (UCs) from the grantee institutions and after verification, the UCs should be forwarded to the offices of the Accountants General/Pay and Accounts Office, Mumbai, within 12 months or the period specified in the sanction order.

The position of pending UCs as on 31 March 2015 was as under:

<b>Year</b>	<b>Number of UCs awaited</b>	<b>Amount involved (₹ in crore)</b>
Up to 2012-13	60,920	35,632
2013-14	5,390	7,308
2014-15	15,567	18,209
<b>Total</b>	<b>81,877</b>	<b>61,149</b>





