

APPENDICES

Appendix 1.1*(Reference: Paragraph 1.1; Page 1)***General Data of Maharashtra**

Indicators	Year	Unit	Maharashtra	India
Geographical Area	2011	Lakh Sq. Km.	3.08	32.87
Population	2011	Crore	11.24	122.02
Decadal Population Growth Projection ^{\$}	2012-22	Percentage	10.35	12.12
Population Density	2011	Persons per sq. km.	365	382
	2022		408	418
Literacy Rate	2011	Percentage	82.34	73.0
Infant Mortality Rate	2020	Per 1,000 live births	16	28
Life Expectancy at birth	2015-19	Years	72.7	69.70
Population Below Poverty Line (BPL)	2011-12	Percentage	17.35	21.92
Gross Domestic Product ⁺	2021-22	₹ in crore	3197782	23664637
CAGR of GSDP	2012-22	Percentage	9.11	10.11
Per capita GSDP	2021-22	₹	255812.33	172912.92
CAGR of per capita GSDP	2012-22	Percentage	8.03	8.86

Source: Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation
Economic Survey of Maharashtra 2021-22

^{\$} Population Projections by National Commission on Population, Ministry of H&FW

Appendix 2.1
(Reference: Paragraph 2.2; Page 16)
Time series data on State Government Finances

(₹ in crore)

	2017-18		2018-19		2019-20		2020-21		2021-22	
Part A: Receipts										
1. Revenue Receipts	243653.56		278996.27		283189.58		269467.91		333311.57	
(i) Tax Revenue	167931.87	(69)	187436.37	(67)	188947.57	(67)	164254.98	(61)	220927.13	(66)
Taxes on Agricultural Income	-	-	-	-	-	-	0.02	(0)	0.01	(0)
State Goods and Service Tax	50063.00	(30)	82352.32	(44)	82601.59	(44)	69948.56	(43)	97304.89	(44)
Taxes on Sales, Trade, etc.	54893.51	(33)	35724.61	(19)	37785.54	(20)	33159.76	(20)	45924.13	(21)
State Excise	13449.65	(8)	15320.90	(8)	15428.34	(8)	15089.38	(9)	17220.71	(8)
Taxes on Vehicles	8665.38	(5)	8613.19	(5)	8467.20	(4)	6655.12	(4)	9080.16	(4)
Stamps and Registration fees	26441.82	(16)	28545.05	(15)	28706.55	(15)	25427.71	(15)	35593.58	(16)
Land Revenue	2309.86	(1)	2088.04	(1)	2154.55	(1)	2062.64	(1)	3064.66	(1)
Taxes on Goods and Passengers	984.01	(1)	837.05 [#]	-	773.39	(0)	13.30	(0)	393.53	(0)
Other Taxes	11124.64	(6)	13955.21	(8)	13030.41	(7)	11898.49	(7)	12345.46	(6)
(ii) Non-tax Revenue	16241.80	(7)	15843.57	(6)	14297.00	(5)	15975.46	(6)	19306.70	(6)
(iii) State's share of Union taxes and duties	37219.19	(15)	42054.20 [#]	(15)	36219.64	(13)	36504.01	(14)	54318.06	(16)
(iv) Grants-in-aid from GoI	22260.70	(9)	33662.13	(12)	43725.37	(15)	52733.46	(20)	38759.68	(12)
2. Miscellaneous Capital Receipts	-		-		-		-		-	
3. Recoveries of Loans and Advances	1778.01		1604.29		1614.87		1612.35		1178.88	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	245431.57		280600.56		284804.45		271080.26		334490.45	
5. Public Debt Receipts	48075.50		26025.21		57153.41		118515.91		90586.61	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	47907.68		25686.29		54459.30		72360.25		71863.03 [#]	
Net transactions under Ways and Means Advances and Overdraft	-		-		1757.61		31159.26		98.43	
Loans and Advances from Government of India ¹	167.82		338.92 [#]		936.50		14996.40		18625.15	
6. Appropriation from Contingency Fund	-		1528.00		7350.00		11500.00		0.00	
7. Inter-State settlement	-		-		-		-		-	
8. Total receipts in the Consolidated Fund (4+5+6+7)	293507.07		308153.77		349307.86		401096.17		425077.06	
9. Contingency Fund Receipts	-		3528.00		15350.00		10500.00		0.00	
10. Public Accounts receipts	81876.99		90664.57		119634.33		88531.23		119376.52	
11. Total receipts of the State (8+9+10)	375384.06		402346.34		484292.19		500127.40		544453.58	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	241571.07		267021.67		300305.21		310609.76		349685.89	
Plan	42088.59	(20)								
Non-Plan	171140.14	(81)								
General Services (incl. Interests payments)	78534.78	(33)	84764.50	(32)	100050.28	(33)	103853.75	(33)	121745.32	(35)
Social Services	93054.30	(38)	109390.99	(41)	122947.33	(41)	122023.44	(39)	142523.26	(41)
Economic Services	54189.03	(22)	52758.97	(20)	56043.43	(19)	64336.19	(21)	59454.77	(17)
Grants-in-aid and Contribution	15792.96	(7)	20107.21	(8)	21264.17	(7)	20396.38	(7)	25962.54	(7)
13. Capital outlay (per cent of 15)	26842.18		35049.05		36415.57		29686.70		46670.39	
General Services	1047.80	(4)	1533.27	(4)	1250.45	(3)	1496.39	(5)	2681.21	(6)
Social Services	2268.45	(8)	4341.15	(12)	4288.07	(12)	3593.24	(12)	4082.09	(9)
Economic Services	23525.93	(88)	29174.63	(83)	30877.05	(85)	24597.07	(83)	39907.09	(86)

Figures in parenthesis represent percentages (rounded) to total of each sub-heading
[#] Lower rounding

¹ includes Ways and Means Advances from GoI

Appendix 2.1 (contd...)

	(₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
14. Disbursement of Loans and Advances (per cent of 15)	979.29	1545.17	1969.86	2341.85	2436.03
15. Total (12+13+14)	269392.54	303615.89	338690.64	342638.31	398792.31
16. Repayments of Public Debt	15782.17	25116.49 [#]	24625.85	57586.54	36033.09
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14833.58	24190.22	21848.99	25456.27	34819.66
Net transactions under Ways and Means Advances and Overdrafts	-	0.00	1757.61	31159.26	98.43
Loans and Advances from Government of India ²	948.59	926.27 [#]	1019.25	971.01	1115.00
17. Appropriation to Contingency Fund	-	3528.00	16350.00	1500.00	0.00
18. Total disbursement out of Consolidated Fund (15+16+17)	285174.71	332260.38	378666.49	401724.85	36033.09
19. Contingency Fund disbursements	-	1528.00	16350.00	11500.00	0.00
20. Public Account disbursements	70490.24	89757.51	100329.25	74787.55	100533.18
21. Total disbursement by the State (18+19+20)	355664.95	423545.89	486345.74	488012.40	136566.27
Part C: Deficits					
22. Revenue Deficit (-)/Surplus (+) (1-12)	2082.49	11974.60	(-)17115.63	(-)41141.85	(-)16374.32
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-)23960.97	(-)23015.33	(-)53886.19	(-)71558.05	(-)64301.86
24. Primary Deficit (-)/Surplus (+) (23-25)	9057.46	11005.92	(-)20325.46	(-)34588.28	(-)24143.82
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	33018.43	34021.25	33560.73	36969.77	40158.04
26. Financial Assistance to local bodies etc.	101644.29	122562.51	134204.89	133781.27	154772.86
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	8	Nil	Nil	Nil	1
Overdraft availed (days)	Nil	Nil	91	91	0
28. Interest on WMA/Overdraft	1.13	-	0.35	15.74	0.01
29. Gross State Domestic Product (GSDP)	2352782	2567897 ⁺⁺⁺	2734552 ⁺⁺	2711685 ⁺	3197782 [§]
30. Outstanding Fiscal liabilities (year-end)	432414.91	436781.93	479899.14 ³	548176.45	606295.26 ⁴
31. Outstanding guarantees (year-end) (including interest)	26657.72	25134.86	41279.47	41775.48	51263.35
32. Maximum amount guaranteed (year-end)	37287.13	38378.26	58661.22	85717.46	81751.13

² Includes Ways and Means Advances from GoI

³ Proforma correction

⁴ The effective outstanding fiscal liabilities would be ₹ 5,92,512.90 crore as the Department of Expenditure, GoI has decided that GST compensation of ₹ 13,782.36 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

[#] Lower rounding

[§] Advance Estimate; + First Revised Estimate; ++ Second Revised Estimate; +++ Third Revised Estimate

Appendix 2.1 (concl...)					
	2017-18	2018-19	2019-20	2020-21	2021-22
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.14	7.27	6.91	6.06	6.91
Own Non-Tax Revenue/GSDP	0.69	0.62	0.52	0.59	0.60
Central Transfers/GSDP	2.53	2.95	2.92	3.29	2.91
II Expenditure Management					
Total Expenditure/GSDP	11.45	11.82	12.39	12.64	12.47
Total Expenditure/Revenue Receipts	110.56	108.82	119.60	127.15	119.65
Revenue Expenditure/Total Expenditure	89.67	87.95	88.67	90.65	87.69
Expenditure on Social Services/Total Expenditure	35.48	37.73	37.99	37.24	37.23
Expenditure on Economic Services/Total Expenditure	28.90	27.03	25.67	26.00	24.94
Capital Expenditure/Total Expenditure	9.96	11.54	10.75	8.66	11.70
Capital Expenditure on Social and Economic Services/Total Expenditure.	9.58	11.04	10.38	8.23	11.03
Education, Sports, Art and Culture /Total Expenditure	18.03	16.89	18.47	18.19	17.24
Health & Family Welfare/Total Expenditure	4.52	4.28	4.34	4.99	5.28
III Management of Fiscal Imbalances					
Revenue deficit /GSDP	0.09	0.47	(-)0.63	(-)1.52	(-) 0.51
Fiscal deficit/GSDP	(-)1.02	-0.90	(-)1.97	(-)2.64	(-)2.01
Primary Deficit (surplus) /GSDP	0.38	0.43	(-)0.74	(-)1.28	(-)0.76
Revenue Deficit (surplus)/Fiscal Deficit	(-)8.69	-52.03	31.76	57.49	25.46
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	18.38	17.01	17.55	19.77	18.53 ⁵
Fiscal Liabilities/RR	177.47	156.55	169.46	203.43	181.90
V Other Fiscal Health Indicators					
Return on Investment	0.05	0.18	0.03	0.23	0.05
Financial Assets/Liabilities	0.8	0.9	0.8	0.8	0.8
Source: Finance Accounts of respective years					

⁵ Arrived at after exclusion of ₹ 13,782.36 crore received as back to back loan under debt receipts from the total outstanding liabilities

Appendix 2.2						
<i>(Reference: Paragraph 2.3.2.2, 2.3.2.3; Page 21 & 24)</i>						
Fiscal priority of the State						
Ratio	2020-21			2021-22		
	All India	General States	Maharashtra	All India	General States	Maharashtra
TE/GSDP	16.90	18.54	12.87	16.51	15.84	12.47
RE/TE	86.65	65.07	90.65	85.30	85.59	87.69
CE/TE	13.33	34.93	9.35	14.70	14.41	12.31
TR/GSDP	19.32	16.18	13.47 ^s	19.09	18.23	13.29 ^s
RR/TR	66.04	86.94	75.18	71.40	71.38	78.43
CR/TR	33.96	13.03	24.82 ^s	28.60	28.62	21.57 ^s
SSE/TE	37.69	37.81	37.24	38.04	38.31	37.23
ESE/TE	28.36	28.48	26.00	28.30	28.44	24.94
TE Total Expenditure, RE Revenue Expenditure, CE Capital Expenditure, TR Total receipts, RR Revenue Receipts, CR Capital Receipts, SSE Social Sector Expenditure, ESE Economic Sector Expenditure						
Financial Data		2020-21 to 2021-22 Growth				
		All India	Average of General States		Maharashtra	
Revenue Receipts		24.81	25.60		23.69	
Own Tax Revenue		25.32	25.62		34.50	
Non-Tax Revenue		41.27	45.35		20.85	
State's share in Union Taxes & Duties		48.38	48.60		48.80	
Grants-in-Aid from Govt. of India		(-) ² 9.94	(-) ⁵ 5.37		(-) ²⁶ 5	
Total Receipts		15.42	15.57		18.56	
Revenue Expenditure		12.39	12.25		12.58	
Capital Expenditure		25.89	25.59		57.21	
Disbursement of Loans & Advances		2.32	1.22		4.02	
Total Expenditure		14.17	13.96		16.39	
Revenue Expenditure on Education		11.14	11.47		10.36	
Revenue Expenditure on Health & Family Welfare		19.52	19.71		20.82	
Revenue Expenditure on Salary & Wages		10.66	11.23		8.75	
Revenue Expenditure on Pension		13.43	11.88		19.22	
Revenue Expenditure on Subsidies		17.98	18.29		(-) ²⁸ 69	
^s Excluding Ways and Means/Overdraft						
Source: Finance Accounts of respective years						

Appendix 3.1 (Reference: Paragraph 3.1, Page 63) Glossary of important Budget related terms	
1.	‘Accounts’ or ‘actuals’ of a year - are the amounts of receipts and disbursements for the financial year beginning on <i>April 1st</i> and ending on <i>March 31st</i> following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2.	‘Administrative approval’ of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3.	‘Annual financial statement’ – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4.	‘Appropriation’ - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5.	‘Charged Expenditure’ - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6.	‘Consolidated Fund of India/ State’ - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7.	‘Contingency Fund’ is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8.	‘Controlling Officer (budget)’ - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9.	‘Drawing and Disbursing Officer’ (DDO) – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10.	‘Excess Grant’ – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11.	‘New Service’ – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12.	‘New Instrument of Service’ - means relatively large expenditure arising out of important expansion of an existing activity.
13.	‘Public Accounts’ - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14.	‘Reappropriation’ - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.

Appendix 3.1 (concl...)	
15.	'Revised Estimate' - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16.	'Supplementary Demands for Grants' - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
	a) Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
	b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. Technical Supplementary , after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
	c) Token Supplementary allows to utilize the savings within the same section of the grant.
17.	'Major Head' - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18.	'Sub-Major Head' - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19.	'Minor Head' - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.
20.	'Sub-Head' - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21.	'Major Work' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22.	'Minor Work' - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23.	'Modified Grant or Appropriation' - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24.	'Supplementary or Additional Grant or Appropriation' - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25.	'Schedule of New Expenditure' - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26.	'Token demand' - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2
(Reference: Paragraph 3.3.1, Page 65)

Grants/ Appropriation closed with excess supplementary provisions (₹ 10 crore and more) during 2021-22

(₹ in crore)

Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
Revenue Voted						
1	A05	Social Services	236.90	16.00	193.95	42.94
2	A06	Information and Publicity	327.67	31.41	127.77	199.91
3	B01	Police Administration	21401.74	349.56	17639.87	3761.87
4	B03	Transport Administration	3259.95	1150.00	2681.55	578.40
5	B07	Economic Services	831.28	100.00	774.96	56.32
6	C01	Revenue and District Administration	2928.39	50.42	2437.05	491.34
7	C07	Forest	3321.54	41.13	2349.75	971.79
8	D03	Agriculture Services	9256.77	856.00	7989.63	1267.15
9	D04	Animal Husbandry	1413.08	29.59	1192.25	220.82
10	D06	Fisheries	242.11	79.02	235.07	7.04
11	E02	General Education	60237.80	2888.19	56354.39	3883.41
12	E03	Secretariat and Other Social Services	480.45	33.00	246.94	233.51
13	F02	Urban Development and Other Advance Services	14147.46	578.69	11765.14	2382.32
14	F03	Secretariat and Other Social Services	279.03	33.91	248.30	30.72
15	H05	Roads and Bridges	5906.68	1560.25	5623.31	283.37
16	H06	Public Works and Administrative and Functional Buildings.	3190.92	263.18	2587.23	603.68
17	J01	Administration of Justice	2517.32	29.92	1955.73	561.60
18	L03	Rural Development Programmes	11681.92	2327.77	7274.40	4407.52
19	M02	Food Storage and Warehousing	2995.84	113.11	2753.16	242.68
20	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	12304.23	3784.47	11393.50	910.73
21	O03	Rural Employment	2900.79	100.00	1409.66	1491.13
22	S01	Medical and Public Health	4238.46	691.87	3971.25	267.21
23	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	9850.06	1210.22	6311.68	3538.38
24	W02	General Education	8856.76	40.00	7719.86	1136.90
25	Y02	Water Supply and Sanitation	5389.98	3000.00	2107.66	3282.32
26	ZA02	Social Security and Welfare	2637.89	68.75	1812.23	825.66
27	ZE01	Minorities Development	665.35	200.00	510.28	155.07
		TOTAL	191500.37	19626.46	159666.57	31833.79
Capital Voted						
28	B10	Capital Expenditure on Economic Services	2171.75	100.16	1795.30	376.45
29	F05	Capital Expenditure on Social Services	1315.95	617.80	933.75	382.20
30	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	3278.13	1260.89	1552.92	1725.21
31	I05	Capital Expenditure on Irrigation	14334.34	367.37	11303.64	3030.71
32	L07	Capital Expenditure on Rural Development	3983.92	200.00	3357.19	626.73
33	N04	Capital Expenditure on Social Services	466.10	133.82	387.70	78.40

Appendix 3.2 (concl...)						
Sr. No	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
34	O10	Capital Outlay on Other Rural Development Programmes	5733.45	673.33	1485.24	4248.21
35	V03	Capital Expenditure on Social Services	96.00	88.24	48.84	47.16
		Total	31379.64	3441.61	20864.58	10515.07
		GRAND TOTAL	222880.01	23068.07	180531.15	42348.86
Source: Appropriation Accounts 2021-22						

Appendix 3.3									
(Reference: Paragraph 3.3.3., Page 67)									
Unnecessary re-appropriation of funds during 2021-22									
(₹ in crore)									
Sr. No.	Grant	SBH	Description	Original	Supplementary	Re-app	Total	Actual	Saving
1	A02	201500103003	Preparation and Printing of Electoral Rolls	148.53	6.00	10.60	165.13	140.08	25.05
2	B01	205500003002	Police Training Schools	174.57	0.00	0.78	175.35	131.10	44.25
3	B01	205500001001	Inspectorate of Police	200.59	0.00	2.72	203.31	151.79	51.52
4	B05	205600101003	Central Jails	236.94	2.00	1.50	240.44	218.51	21.93
5	L03	305401196241	Purposive Grants to Zilla Parishads under section 182 of the Maharashtra Zilla Parishads and Panchayat Samitis Act 1961 for Repairs to Communications	446.40	252.50	85.00	783.90	641.19	142.71
6	L03	251500101005	Grant-in-aid to Zilla Parishads for Construction of Zilla Parishads Administrative Buildings	150.00	0.00	0.71	150.71	104.01	46.70
7	X01	223602101194	Integrated Child Development Service Scheme (Honorarium and Diet Expenses) (Additional State Share 100%)	416.59	350.21	5.25	772.05	745.11	26.94
8	ZC01	201102103007	Maharashtra Legislature Secretariat	78.75	0.88	1.78	81.41	62.08	19.33
Source: Appropriation Accounts 2021-22									

Appendix 3.4 (Reference: Paragraph 3.3.4; Page 68) Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions (₹ in crore)								
Sl. No.	Grant No.	Description	Original	Supplementary	Total provisions	Actual	Savings	Amount surrendered
Revenue (Voted)								
1	A04	Secretariat and Miscellaneous General Services	1161.72	1.88	1163.60	808.71	354.89	354.04
2	A05	Social Services	236.90	1600.00	252.90	193.95	58.94	98.14
3	A06	Information and Publicity	327.67	31.41	359.08	127.77	231.32	231.13
4	A07	Civil Aviation	576.05	0.00	576.05	193.2	382.85	382.85
5	B02	State Excise	221	6.85	227.85	180.94	46.91	46.41
6	B03	Transport Administration	3259.95	1150.00	4409.95	2681.55	1728.40	1728.15
7	B04	Secretariat and Other General Services	74.22	1.11	75.33	53.79	21.53	21.51
8	C04	Secretariat and Other General Services	68.28	0.50	68.78	47.92	20.85	21.27
9	C07	Forest	3321.54	41.13	3362.66	2349.75	1012.92	1036.96
10	D03	Agriculture Services	9256.77	856.00	10112.77	7989.63	2123.15	2122.15
11	D05	Dairy Development	489.53	1.57	491.1	357.72	133.38	135.41
12	D06	Fisheries	242.11	79.02	321.13	235.07	86.06	86.05
13	D07	Secretariat and other Economic Services	50.24	0.00	50.24	29.22	21.02	20.77
14	E03	Secretariat and Other Social Services	480.45	33.00	513.45	246.94	266.51	266.51
15	F02	Urban Development and Other Advance Services	14147.46	578.69	14726.15	11765.14	2961.01	5163.32
16	F03	Secretariat and Other Social Services	279.03	33.91	312.94	248.30	64.64	64.40
17	G02	Other Fiscal and Miscellaneous Services	2805.13	0.10	2805.23	258.92	2546.31	2546.26
18	G04	Secretariat - General Services	51.17	0.00	51.17	37.33	13.84	13.84
19	H03	Housing	371.08	250.00	621.08	462.39	158.68	178.43
20	H04	Secretariat and Other Economic Services	77.16	0.00	77.16	50.61	26.55	26.55
21	H06	Public Works and Administrative and Functional Buildings.	3190.92	263.18	3454.10	2587.23	866.86	866.07
22	I03	Irrigation, Power and Other Economic Services	2336.60	5.00	2341.60	1669.25	672.34	652.75
23	I04	Secretariat-Economic Services	62.18	0.00	62.18	38.46	23.72	23.72
24	J01	Administration of Justice	2517.32	29.92	2547.24	1955.73	591.52	590.66
25	J02	Secretariat and Other Social and Economic Services	169.08	0.00	169.08	128.85	40.22	40.20
26	K01	Other Taxes and Duties on Commodities and Services	73.70	0.00	73.70	54.86	18.84	18.83
27	K04	Labour and Employment	325.41	0.00	325.41	171.86	153.56	157.47
28	L03	Rural Development Programmes	11681.92	2327.77	14009.69	7274.4	6735.29	6748.11
29	L04	Secretariat-Economic Services	129.52	0.25	129.77	23.15	106.61	106.51
30	L05	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	542.31	0.00	542.31	348.98	193.33	193.35
31	M03	Secretariat and Other Economic Services	136.22	1.34	137.56	85.17	52.38	51.56
32	N02	Secretariat and Other Social Services	1027.41	0.00	1027.41	759.36	268.04	267.97

Appendix 3.4 (contd...)								
(₹ in crore)								
Sl. No.	Grant No.	Description	Original	Supplementary	Total provisions	Actual	Savings	Amount surrendered
33	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	12304.23	3784.47	16088.70	11393.50	4695.20	4869.15
34	O01	District Administration	1000.00	0.00	1000.00	745.30	254.70	254.70
35	O03	Rural Employment	2900.79	100.00	3000.79	1409.66	1591.13	1589.54
36	O04	Other Rural Development Programmes	100.12	0.00	100.12	0.06	100.06	100.06
37	O06	Other Scientific Research	88.31	0.00	88.31	61.82	26.49	26.49
38	O07	Secretariat-Economic Services	146.13	0.00	146.13	76.06	70.07	70.04
39	Q03	Housing	4535.16	0.67	4535.83	365.30	4170.53	4170.53
40	R01	Medical and Public Health	10825.06	6194.98	17020.04	13229.40	3790.63	3826.90
41	T02	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	101.34	0.00	101.34	61.35	39.99	40
42	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	9850.06	1210.22	11060.28	6311.68	4748.60	4751.21
43	U04	Ecology and Environment	466.45	0.00	466.45	49.42	417.03	417.03
44	W04	Art and Culture	396.25	8.15	404.40	297.71	106.69	30.76
45	Y02	Water Supply and Sanitation	5389.98	3000	8389.98	2107.66	6282.32	6281.93
46	Y04	Minor Irrigation	52.48	0.00	52.48	41.37	11.10	10.99
47	Y05	Secretariat-Economic Services	30.92	0.00	30.92	13.30	17.63	17.62
48	ZA02	Social Security and Welfare	2637.89	68.75	2706.64	1812.23	894.41	919.39
49	ZD02	Art and Culture	297.97	2.44	300.41	191.10	109.31	105.97
50	ZD04	Tourism	1477.00	0.00	1477.00	716.52	760.48	762.28
51	ZE01	Minorities Development	665.35	200.00	865.35	510.28	355.07	354.75
52	ZH03	Soil and Water Conservation	655.38	0.00	655.38	474.41	180.97	187.53
		Total	113610.92	20278.31	133889.22	83284.28	50604.88	53048.22
Capital (Voted)								
53	A09	Capital Outlay on Public Works	215.77	0.00	215.77	34.52	181.25	181.25
54	B10	Capital Expenditure on Economic Services	2171.75	100.16	2271.91	1795.30	476.61	440.34
55	B11	Loans to Government Servents, etc	94.04	0.00	94.04	52.01	42.03	39.03
56	C10	Capital Expenditure on Economic Services	1244.90	0.00	1244.90	924.55	320.35	320.23
57	C12	Loans to Government Servants, etc.	151.25	0.00	151.25	100.64	50.61	55.24
58	D09	Capital Expenditure on Animal Husbandry	186.34	3.23	189.57	63.75	125.82	136.69
59	F05	Capital Expenditure on Social Services	1315.95	617.80	1933.75	933.75	1000.00	1000.00
60	F07	Loans for Urban Development	2230.19	0.00	2230.19	1461.00	769.19	769.19
61	G08	Capital Outlay on Other Administrative Services	119.64	0.00	119.64	60.54	59.10	59.10
62	G10	Loans to Government Servants, etc.	50.96	0.00	50.96	35.47	15.49	15.10
63	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	3278.13	1260.89	4539.02	1552.92	2986.10	2970.02
64	H09	Capital Outlay on Removal of Regional Imbalance	65.83	0.00	65.83	19.31	46.52	46.52

Appendix -3.4 (concl...)								
(₹ in crore)								
Sl. No.	Grant No.	Description	Original	Supplementary	Total provisions	Actual	Savings	Amount surrendered
65	I05	Capital Expenditure on Irrigation	14334.34	367.37	14701.71	11303.64	3398.07	3583.46
66	K09	Capital Expenditure on Economic and Social Services	27.61	0.00	27.61	14.83	12.78	12.78
67	K10	Capital Expenditure on Industries	30.00	0.00	30.00	19.68	10.32	10.32
68	M04	Capital Expenditure on Food	13017.33	0.00	13017.33	9697.97	3319.36	3330.80
69	N04	Capital Expenditure on Social Services	466.10	133.82	599.92	387.70	212.22	212.22
70	O10	Capital Outlay on Other Rural Development Programmes	5733.45	673.33	6406.78	1485.24	4921.54	4919.43
71	R04	Loans for Family Welfare	64.91	0.00	64.91	44.32	20.59	20.59
72	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	883.60	0.00	883.60	475.18	408.42	408.42
73	V03	Capital Expenditure on Social Services	96.00	88.24	184.24	48.84	135.40	135.40
74	V05	Capital Expenditure on Economic Services	177.32	0.00	177.32	7.82	169.50	169.50
75	W08	Capital Outlay on Other Social Services	10.20	0.00	10.2	0.00	10.20	10.20
76	X03	Capital Expenditure on Social Services	0.14	36.89	37.03	0.14	36.89	36.89
77	Y06	Capital Expenditure on Economic and Social Services	34.48	560	594.48	380.29	214.2	214.15
78	ZC03	Loans to Government Servants, etc.	181.47	0.00	181.47	0.68	180.79	180.79
79	ZE02	Capital Outlay on Social Security and Welfare	25.50	75.00	100.5	60.3	40.20	40.20
80	ZH05	Capital Outlay on Soil and Water Conservation	2803.18	0.00	2803.18	2221.28	581.90	581.91
		Total	49010.38	3916.73	52927.11	33181.67	19745.45	19899.77
		Grand Total	162621.30	24195.04	186816.30	116466.00	70350.33	72947.99
Source: Appropriation Accounts 2021-22								

Appendix 3.5									
(Reference: Paragraph 3.3.4; Page 68)									
Grants/ Appropriation having large (savings above ₹ 100 crore) during the year 2021-22									
(₹ in crore)									
Sr. No.	Grant	Description	Original	Supple-mentary	Total	Actual	Saving	Surrender	Savings excluding Surrender
Revenue (Voted)									
1	A04	Secretariat and Miscellaneous General Services	1161.72	1.88	1163.60	808.71	354.89	354.04	0.85
2	A06	Information and Publicity	327.67	31.41	359.08	127.77	231.32	231.13	0.19
3	A07	Civil Aviation	576.05	0.00	576.05	193.2	382.85	382.85	0.00
4	B01	Police Administration	21401.74	349.56	21751.30	17639.87	4111.43	4157.40	(-)45.97
5	B03	Transport Administration	3259.95	1150.00	4409.95	2681.55	1728.40	1728.15	0.25
6	B07	Economic Services	831.28	100.00	931.28	774.96	156.32	156.32	0.00
7	C01	Revenue and District Administration	2928.39	50.42	2978.81	2437.05	541.76	543.85	(-)2.09
8	C07	Forest	3321.54	41.13	3362.66	2349.75	1012.92	1036.96	(-)24.04
9	D03	Agriculture Services	9256.77	856.00	10112.77	7989.63	2123.15	2122.15	1.00
10	D04	Animal Husbandry	1413.08	29.59	1442.67	1192.25	250.41	249.43	0.98
11	D05	Dairy Development	489.53	1.57	491.10	357.72	133.38	135.41	(-)2.03
12	E02	General Education	60237.8	2888.19	63125.99	56354.39	6771.60	6772.02	(-)0.42
13	E03	Secretariat and Other Social Services	480.45	33.00	513.45	246.94	266.51	266.51	0.00
14	F02	Urban Development and Other Advance Services	14147.46	578.69	14726.15	11765.14	2961.01	5163.32	(-)2202.31
15	F04	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	23874.56	331.95	24206.51	24070.07	136.45	136.72	(-)0.27
16	G02	Other Fiscal and Miscellaneous Services	2805.13	0.10	2805.23	258.92	2546.31	2546.26	0.05
17	H03	Housing	371.08	250.00	621.08	462.39	158.68	178.43	(-)19.75
18	H05	Roads and Bridges	5906.68	1560.25	7466.93	5623.31	1843.62	1194.19	649.43
19	H06	Public Works and Administrative and Functional Buildings.	3190.92	263.18	3454.10	2587.23	866.86	866.07	0.80
20	I03	Irrigation,Power and Other Economic Services	2336.60	5.00	2341.60	1669.25	672.34	652.75	19.59
21	J01	Administration of Justice	2517.32	29.92	2547.24	1955.73	591.52	590.66	0.86
22	K04	Labour and Employment	325.41	0.00	325.41	171.86	153.56	157.47	(-)3.91
23	K06	Energy	8430.00	2996.72	11426.72	10877.57	549.15	549.15	0.00
24	L02	District Administration	6420.37	559.03	6979.40	6483.59	495.81	498.50	(-)2.69
25	L03	Rural Development Programmes	11681.92	2327.77	14009.69	7274.4	6735.29	6748.11	(-)12.82
26	L04	Secretariat-Economic Services	129.52	0.25	129.77	23.15	106.61	106.51	0.10
27	L05	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	542.31	0.00	542.31	348.98	193.33	193.35	(-)0.02
28	M02	Food Storage and Warehousing	2995.84	113.11	3108.95	2753.16	355.79	355.38	0.41

Appendix 3.5 (contd...)									
Sr. No.	Grant	Description	Original	Supplementary	Total	Actual	Saving	Surrender	Savings excluding Surrender
29	N02	Secretariat and Other Social Services	1027.41	0.00	1027.41	759.36	268.04	267.97	0.07
30	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	12304.23	3784.47	16088.70	11393.50	4695.20	4869.15	(-)173.95
31	O01	District Administration	1000.00	0.00	1000.00	745.30	254.70	254.70	0.00
32	O03	Rural Employment	2900.79	100.00	3000.79	1409.66	1591.13	1589.54	1.59
33	O04	Other Rural Development Programmes	100.12	0.00	100.12	0.06	100.06	100.06	0.00
34	Q03	Housing	4535.16	0.67	4535.83	365.30	4170.53	4170.53	0.00
35	R01	Medical and Public Health	10825.06	6194.98	17020.04	13229.40	3790.63	3826.90	(-)36.27
36	S01	Medical and Public Health	4238.46	691.87	4930.33	3971.25	959.09	814.26	144.83
37	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	9850.06	1210.22	11060.28	6311.68	4748.60	4751.21	(-)2.61
38	U04	Ecology and Environment	466.45	0.00	466.45	49.42	417.03	417.03	0.00
39	V02	Co-operation	1414.89	1158.69	2573.58	2243.76	329.81	329.84	(-)0.03
40	W02	General Education	8856.76	40.00	8896.76	7719.86	1176.90	1176.95	(-)0.05
41	W03	Technical Education	1953.65	160.58	2114.23	1977.73	136.50	136.23	0.27
42	W04	Art and Culture	396.25	8.15	404.40	297.71	106.69	30.76	75.93
43	X01	Social Security and Nutrition	3800.82	1529.93	5330.75	4972.92	357.82	365.07	(-)7.25
44	Y02	Water Supply and Sanitation	5389.98	3000.00	8389.98	2107.66	6282.32	6281.93	0.39
45	ZA02	Social Security and Welfare	2637.89	68.75	2706.64	1812.23	894.41	919.39	(-)24.98
46	ZD02	Art and Culture	297.97	2.44	300.41	191.1	109.31	105.97	3.34
47	ZD04	Tourism	1477.00	0.00	1477	716.52	760.48	762.28	(-)1.80
48	ZE01	Minorities Development	665.35	200.00	865.35	510.28	355.07	354.75	0.32
49	ZG03	Welfare of Scheduled Castes	3464.94	2153.07	5618.01	4549.35	1068.66	1068.81	(-)0.15
50	ZH03	Soil and Water Conservation	655.38	0.00	655.38	474.41	180.97	187.53	(-)6.56
TOTAL			269619.7	34852.54	304472.2	235287	69185.23	70853.95	(-)1668.72
Capital (Voted)									
51	A09	Capital Outlay on Public Works	215.77	0.00	215.77	34.52	181.25	181.25	0.00
52	B10	Capital Expenditure on Economic Services	2171.75	100.16	2271.91	1795.30	476.61	440.34	36.27
53	C10	Capital Expenditure on Economic Services	1244.90	0.00	1244.90	924.55	320.35	320.23	0.11
54	D09	Capital Expenditure on Animal Husbandry	186.34	3.23	189.57	63.75	125.82	136.69	(-)10.87
55	F05	Capital Expenditure on Social Services	1315.95	617.80	1933.75	933.75	1000.00	1000.00	0.00
56	F07	Loans for Urban Development	2230.19	0.00	2230.19	1461.00	769.19	769.19	0.00
57	H07	Capital Expenditure on Social Services and Economic Services	11361.75	6865.00	18226.75	16532.74	1694.01	1683.34	10.66

Appendix 3.5 (concl...)									
Sr. No	Grant	Description	Original	Supple- mentary	Total	Actual	Saving	Surrender	Savings excluding Surrender
58	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	3278.13	1260.89	4539.02	1552.92	2986.10	2970.02	16.08
59	I05	Capital Expenditure on Irrigation	14334.34	367.37	14701.71	11303.64	3398.07	3583.46	(-)185.38
60	L07	Capital Expenditure on Rural Development	3983.92	200.00	4183.92	3357.19	826.73	826.73	0.00
61	M04	Capital Expenditure on Food	13017.33	0.00	13017.33	9697.97	3319.36	3330.80	(-)11.44
62	N04	Capital Expenditure on Social Services	466.10	133.82	599.92	387.70	212.22	212.22	0.00
63	O10	Capital Outlay on Other Rural Development Programmes	5733.45	673.33	6406.78	1485.24	4921.54	4919.43	2.11
64	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	883.60	0.00	883.60	475.18	408.42	408.42	0.00
65	V03	Capital Expenditure on Social Services	96.00	88.24	184.24	48.84	135.40	135.40	0.00
66	V05	Capital Expenditure on Economic Services	177.32	0.00	177.32	7.82	169.50	169.50	0.00
67	Y06	Capital Expenditure on Economic and Social Services	34.48	560	594.48	380.29	214.20	214.15	0.05
68	ZC03	Loans to Government Servants, etc.	181.47	0.00	181.47	0.68	180.79	180.79	0.00
69	ZH05	Capital Outlay on Soil and Water Conservation	2803.18	0.00	2803.18	2221.28	581.90	581.91	(-)0.01
TOTAL			63715.98	10869.83	74585.81	52664.36	21921.46	22063.87	(-)142.413
GRAND TOTAL			333335.70	45722.37	379058.00	287951.40	91106.69	92917.82	(-)1811.13

Source: Appropriation Accounts 2021-22

Appendix 3.6

(Reference: Paragraph 3.3.4.1; Page 69)

Grants which closed with savings of more than ₹ 100 crore persistently during 2017-18 to 2021-22

(₹ in crore)

Sr. No.	Number and Name of the grant	Amount of savings (per cent to total grants)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Voted						
1	A04-Secretariat and Miscellaneous General Services	135.51 (22.35)	462.38 (33.06)	527.27 (40.13)	650.59 (57.17)	354.89 (30.50)
2	B01-Police Administration	940.89 (7.59)	1,426.59 (10.43)	1,332.3 (7.56)	4,807.56 (23.59)	4,111.43 (18.9)
3	B03-Transport Administration	284.34 (15.4)	333.03 (15.94)	882.07 (33.85)	241.69 (7.62)	1,728.40 (39.19)
4	C01-Revenue and District Administration	515.56 (24.10)	638.25 (27.77)	580.62 (20.99)	689.09 (24.26)	541.76 (18.19)
5	C07-Forest	566.13 (21.41)	481.30 (17.06)	1,170.36 (36.11)	1,135.09 (36.38)	1,012.92 (30.12)
6	D03-Agriculture Services	1,562.01 (22.56)	1,790.18 (23.46)	2,342.02 (25.46)	3,116.51 (31.88)	2,123.15 (20.99)
7	D04-Animal Husbandry	204.62 (19.08)	161.51 (14.8)	316.28 (21.16)	343.18 (25.44)	250.41 (17.36)
8	E02-General Education	6,680.38 (14.31)	7,318.33 (14.81)	5,826.17 (9.95)	7,512.96 (12.69)	6,771.60 (10.73)
9	F02-Urban Development and Other Advance Services	4,228.31 (34.60)	4,016.56 (31.05)	5,818.92 (40.24)	8,916.7 (52.75)	2,961.01 (20.11)
10	G02-Other Fiscal and Miscellaneous Services	1,114.16 (91.85)	9,802.70 (96.69)	1,522.58 (87.86)	1,549.90 (85.28)	2,546.31 (90.77)
11	H06-Public Works and Administrative and Functional Buildings.	608.48 (22.97)	696.87 (25.83)	519.73 (17.73)	1,106.37 (35.02)	866.86 (25.10)
12	I03-Irrigation, Power and Other Economic Services	322.92 (16.79)	430.43 (21.4)	438.65 (19.84)	684.46 (29.69)	672.34 (28.71)
13	J01-Administration of Justice	377.90 (22.09)	348.81 (19.42)	361.54 (16.7)	635.1 (27)	591.52 (23.22)
14	L02-District Administration	255.88 (6.67)	592.72 (13.16)	305.69 (5.41)	365.68 (6.04)	495.81 (7.10)
15	L03-Rural Development Programmes	1,684.76 (24.39)	1,807.25 (22.2)	3,857.82 (35.61)	5,197.77 (42.30)	6,735.29 (48.08)
16	N02-Secretariat and Other Social Services	180.89 (19.98)	170.01 (20.84)	279.40 (37.53)	472.78 (25.67)	268.04 (26.09)
17	O03-Rural Employment	3,468.90 (67.50)	3,960.53 (76.99)	4,091.90 (79.62)	2,069.40 (76.15)	1,591.13 (53.02)
18	Q03-Housing	1,548.93 (90.76)	706.71 (51.29)	7,029.60 (98.36)	3,737.58 (83.55)	4,170.53 (91.95)
19	R01-Medical and Public Health	1,956.59 (18.35)	2,181.51 (20.18)	2,140.79 (18.47)	2,155.44 (16.7)	3,790.63 (22.27)
20	S01-Medical and Public Health	267.17 (10.15)	467.12 (14.17)	525.94 (13.51)	1,062.72 (22.63)	959.09 (19.45)
21	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	3,258.17 (50.05)	3,148.46 (44.69)	2,644.61 (33.83)	3,259.72 (35.04)	4,748.6 (42.93)
22	V02-Co-operation	18,554.10 (53.26)	5,523.66 (44.97)	14,176.42 (67.19)	1,430.45 (7.43)	329.81 (12.82)
23	W02-General Education	443.77 (7.22)	1,082.55 (16.3)	2,212.79 (27.44)	1,242.18 (15.06)	1,176.90 (13.23)
24	W03-Technical Education	186.90 (13.39)	155.72 (9.41)	231.25 (11.88)	837.55 (43.63)	136.50 (6.46)

Appendix 3.6 (concl...)

(₹ in crore)

Sr. No.	Number and Name of the grant	Amount of savings (per cent to total grants)				
		2017-18	2018-19	2019-20	2020-21	2021-22
25	X01-Social Security and Nutrition	395.97 (12.53)	670.22 (14.64)	912.04 (17.77)	1,146.99 (20.94)	357.82 (6.71)
26	Y02-Water Supply and Sanitation	2,059.43 (50.05)	2,436.60 (48.11)	4,562.6 (69.04)	3,625.97 (65.82)	6,282.32 (74.88)
27	ZE01-Minorities Development	121.45 (31.29)	268.18 (65.69)	308.28 (57.93)	415.20 (67.82)	355.07 (41.03)
Capital Voted						
28	B10-Capital Expenditure on Economic Services	537.53 (32.83)	595.83 (30.03)	861.15 (45.15)	1,112.33 (62.03)	476.61 (20.98)
29	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	939.15 (53.10)	780.94 (41.24)	1,202.08 (62.08)	1,407.91 (55.12)	2,986.10 (65.79)
30	I05-Capital Expenditure on Irrigation	1,731.05 (15.43)	859.41 (6.81)	1,872.33 (14.53)	4,508.03 (35.16)	3,398.07 (23.11)
31	L07-Capital Expenditure on Rural Development	2,081.61 (34.44)	1,020.95 (36.21)	1,371.47 (48.81)	1,700.48 (59.91)	826.73 (19.76)
32	M04-Capital Expenditure on Food	490.81 (11.68)	245.83 (5.45)	596.06 (9.13)	2,527.62 (22.28)	3,319.36 (25.50)
33	N04-Capital Expenditure on Social Services	509.49 (86.44)	917.63 (89.18)	205.78 (62.3)	248.13 (75.64)	212.22 (35.38)
34	O10-Capital Outlay on Other Rural Development Programmes	2,373.91 (75.19)	3,655.18 (80.74)	7,316.26 (88.95)	5,467.60 (84.91)	4,921.54 (76.82)
35	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	221.05 (27.53)	147.24 (15.95)	212.05 (30.51)	228.54 (26.99)	408.42 (46.22)

Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai

Appendix 3.7

(Reference: Paragraph 3.3.5.2; Page 70)

Excess expenditure remaining un-regularised

(₹ in crore)

Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised	Status of regularization
2017-18	B-01	Police Administration	0.10	Yet to be regularized
	C-09	Capital Expenditure on Other Administrative Services and on Social Services	0.47	Yet to be regularized
	C-11	Internal Debt of the State Government	0.005	Yet to be regularized
	D-01	Interest Payments	1.83	Yet to be regularized
	G-06	Pensions and Other Retirement Benefits	6.86	Yet to be regularized
	L-01	Interest Payments	9.34	Yet to be regularized
	O-22	District Plan-Ratnagiri	0.27	Yet to be regularized
	O-27	District Plan-Pune	0.03	Yet to be regularized
	O-31	District Plan-Sangli	0.0001	Yet to be regularized
	O-43	District Plan-Ahmednagar	0.0038	Yet to be regularized
	O-46	District Plan-Aurangabad	0.68	Yet to be regularized
	O-47	District Plan-Aurangabad	0.03	Yet to be regularized
	O-48	District Plan-Jalna	0.21	Yet to be regularized
	O-49	District Plan-Jalna	1.09	Yet to be regularized
	O-53	District Plan-Nanded	2.54	Yet to be regularized
	O-59	District Plan-Osmanabad	0.48	Yet to be regularized
	O-74	District Plan-Amaravati	0.30	Yet to be regularized
	O-81	District Plan-Buldhana	0.0019	Yet to be regularized
	T-02	Co-operation	21.88	Yet to be regularized
W-07	Revenue Expenditure on Removal of Regional Imbalance	1.03	Yet to be regularized	
15 Grants and 5 Appropriation			47.15	
2018-19	C-06	Relief on account of natural calamities	943.19	Yet to be regularized
	C-11	Internal debt of the State Government	0.0007	Yet to be regularized
	H-08	Capital Expenditure of Public Works Administrative and Functional Building	0.0001	Yet to be regularized
	L-01	Interest Payment	2.71	Yet to be regularized
	O-18	District Plan-Thane	0.0007	Yet to be regularized
	O-52	District Plan, Nanded	0.07	Yet to be regularized
	O-58	District Plan, Osmanabad	0.0022	Yet to be regularized
	O-68	District Plan, Chandrapur	0.16	Yet to be regularized
	O-78	District Plan, Yavatmal	0.03	Yet to be regularized
6 Grants and 3 Appropriation			946.16	
2019-20	C06	Relief on account of Natural Calamities	965.370	Yet to be regularized
	G01	Sales Tax Administration	0.049	Yet to be regularized
	K07	Industries	0.901	Yet to be regularised
	N01	Interest payment	0.008	Yet to be regularised
	O28	District Plan, Satara	0.004	Yet to be regularised
	S05	Loans to Govt Servants	11.846	Yet to be regularised
	U01	Interest Payment	0.109	Yet to be regularised
	3 Grants and 4 Appropriation			978.29

Appendix 3.7 (concl...)				
(₹ in crore)				
Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised	Status of regularization
2020-21	G-06	Pensions and Other Retirement Benefits.	420.01	Yet to be regularised
	O-18	District Plan-Thane	0.028	Yet to be regularised
	O-26	District Plan- Pune	0.011	Yet to be regularised
	O-31	District Plan- Sangli	0.003	Yet to be regularised
	O-47	District Plan-Aurangabad	0.005	Yet to be regularised
	O-77	District Plan-Akola	0.001	Yet to be regularised
	O-78	District Plan-Yavatmal	0.17	Yet to be regularised
	O-85	District Plan-Palghar	0.0004	Yet to be regularised
	T-01	Interest Payments	40.337	Yet to be regularised
			8 Grant and 1 Appropriation	460.57
		32 Grant and 13 Appropriation	2432.17	

Source: Appropriation Accounts of the respective years

Appendix 3.8 (Reference: Paragraph 3.5.2; Page 73) Rush of expenditure during the last quarter and last month of 2021-22 (₹ in crore)								
Sr. No.	Grant No.	Major Head	Grant Description	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2022	
					Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	C07	2406	Forest	1753.12	887.19	50.61	311.48	17.77
2	C10	4406	Capital Expenditure on Economic Services	893.46	573.44	64.18	494.07	55.30
3	E04	4202	Capital Outlay on Education, Sports, Art and Culture	142.62	142.62	100.00	142.62	100.00
4	F04	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1063.31	768.29	72.25	571.69	53.77
5	H03	2216	Housing	379.51	226.62	59.71	219.12	57.74
6	H07	4216	Capital Expenditure on Social Services and Economic Services	176.85	117.77	66.59	92.22	52.15
7	H07	5054	Capital Expenditure on Social Services and Economic Services	16298.94	9342.88	57.32	7900.76	48.47
8	H08	4059	Capital Expenditure On Public Works Administrative and Functional Buildings	838.41	619.99	73.95	500.49	59.70
9	H08	4210	Capital Expenditure On Public Works Administrative and Functional Buildings	664.54	492.28	74.08	422.27	63.54
10	I05	4801	Capital Expenditure on Irrigation	236.62	226.89	95.89	225.18	95.16
11	M02	2408	Food, Storage and Warehousing	2475.03	2158.62	87.22	1298.41	52.46
12	N03	2401	Crop Husbandry	167.29	161.86	96.75	130.1	77.77
13	N04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	136.08	128.74	94.61	128.74	94.61
14	N06	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2541.89	2078.2	81.76	1399.48	55.06
15	O02	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	295.25	280.25	94.92	275.11	93.18
16	O09	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	800.00	800.00	100.00	800.00	100.00

Appendix 3.8 (concl...)

(₹ in crore)

Sr. No.	Grant No.	Major Head	Grant Description	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2021	
					Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
17	O10	4515	Capital Outlay on other Rural Development Programmes	697.69	517.71	74.20	426.63	61.15
18	O11	4551	Capital Outlay on Hill Areas	115.34	112.05	97.15	99.94	86.65
19	O62	3451	Secretariat -Economic Services	142.46	116.55	81.81	101.17	71.02
20	S04	4210	Capital Outlay on Medical and Public Health	531.14	526.37	99.10	328.85	61.91
21	T05	3054	Roads and Bridges	262.97	250.95	95.43	247.94	94.29
22	T10	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	163.73	158.23	96.64	123.88	75.66
23	V02	2435	Other Agricultural Programmes	393.31	230.26	58.54	230.05	58.49
24	ZD04	3452	Tourism	582.06	551.78	94.8	445.51	76.54
25	ZE01	2235	Social Security and Welfare	360.63	330.52	91.65	324.15	89.88
26	ZH05	4402	Capital Outlay on Soil and Water Conservation	1995.53	1526.52	76.50	1212.52	60.76
Total				34107.78	23326.58			

Source: Information obtained from VLC of Pr. Accountant General (A&E)-I and Accountant General (A&E)-II, Maharashtra

Appendix 4.1			
<i>(Reference: Paragraph 4.5; Page 85)</i>			
Department-wise breakup of outstanding Utilisation Certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	740	405.67
2	Co-operation, Marketing and Textiles	173	701.77
3	Environment	60	98.16
4	Food, Civil Supplies and Consumer Protection	100	78.58
5	General Administration	66	10.57
6	Higher and Technical Education	36	76.03
7	Home	113	83.47
8	Housing	20	53.87
9	Industries, Energy and Labour	29	964.72
10	Law and Judiciary	38	5.37
11	Medical Education and Drugs	49	28.74
12	Minority Development	110	52.05
13	Planning	5116	4723.17
14	Public Health	201	247.91
15	Public Works	43	10.18
16	Revenue and Forests	556	601.96
17	Rural Development and Water Conservation	966	3029.19
18	School Education and Sports	1725	7750.21
19	Social Justice and Special Assistance	16	30.70
20	Soil and Water Conservation Department	1402	1677.40
21	Social Welfare, Cultural affairs and Sports	113	25.06
22	Tourism and Cultural Affairs	155	537.70
23	Tribal Development	1616	2220.48
24	Urban Development	760	13645.34*
25	Vimukta Jatis, Nomadic tribes OBC and SBC Welfare Department	120	192.66
26	Water Supply and Sanitation	124	630.91
27	Women and Child Development	610	49.96
	Total	15057	37931.83
*Higher Rounding			
Source : Finance Accounts 2021-22			

Appendix 4.2			
<i>(Reference: Paragraph 4.6; Page 87)</i>			
Details of pending Detailed Contingent Bills up to 2021-22			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Agriculture, Animal Husbandry, Dairy Development and Fisheries	3	0.01
2	Co-operation, Marketing and Textiles	24	0.23
3	Employment and Self Employment Department	2	0.02
4	Finance	41	3.13
5	Food Civil Supplies and Consumer protection	24	19.58
6	General Administration	276	137.58
7	Higher and Technical Education Department	24	0.99
8	Home	273	292.90
9	Housing	1	0
10	Industries, Energy and Labour	08	0.13
11	Law and Judiciary	64	0.98
12	Maharashtra Legislature	1	4.78
13	Marathi Language Division	3	0.09
14	Medical Education and Drugs	671	2418.19
15	Minorities Development	1	0
16	Planning	111	236.66
17	Public Health	204	1191.32
18	Public Works	1	0.03
19	Revenue and Forests	39	0.61
20	Rural Development and Water Conservation	52	0.82
21	School Education and Sports	16	1.14
22	Social Justice and Special Assistance	6	0.05
23	Skill Development Employment & enterprenursip	12	0.14
24	SocialWelfare cultural Affairs an sports Dept	3	0.01
25	Tourism and Cultural Affairs	8	1.89
26	Tribal Development	14	3.57
27	Urban Development	3	0.01
28	Water Resources	2	0.01
29	Women and Child Development	13	1.43
30	Vimukta Jatis, Nomadic tribes OBC and SBC Department	1	0.2
Grand Total		1901	4316.50
Source : Finance Accounts 2021-22			

Appendix 4.3

(Reference: Paragraph 4.13; Page 97)

Delay in submission of Accounts/Audit Reports by Autonomous Bodies

Sr. No.	Name of the Body	Period of Entrustment/ Audit under Section of CAG's DPC Act, 1971	Year up to which Accounts were rendered	Due date of submission of Accounts to audit	Delay in submission of Accounts		Period up to which SAR is issued	Placement of SAR in the Legislature
					Accounts received on	Period of delay (in months)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Maharashtra Housing and Area Development Authority (MHADA), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2020-21	June 2021	01/04/2022	09	2019-20	SAR 2018-19 and 2019-20 placed on 27/12/21 and 25/3/22 respectively.
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2019 to 31/03/2024 Section 20(1)	2020-21	June 2021	7/12/2021	05	2020-21	SAR 2018-19 placed on 2/3/21 and 19-20 placed on 27/12/21 respectively
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2017 to 31/3/2022 Section 20(1)	2017-18 2018-19	June 2018 June 2019	7/01/2022 7/01/2022	42 30	2016-17	SAR 15-16 presented on 6/07/2021 SAR 16-17 presented on 21/02/2022
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2016 to 31/03/2021 Section 19(3)	2018-19 2019-20	June 2019 June 2020	26/11/2021 26/11/2021	29 17	2019-20	SAR 2017-18 presented on 21/12/2018
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2018 to 31/03/2023 Section 19(3)	2018-19 2019-20	June 2019 June 2020	02/12/2021 02/12/2021	30 07	2019-20	SAR 2017-18 presented in Dec 2020
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2016 to 31/03/2021 Section 20(1)	2019-20	June 2020	24/5/2021	11	2016-17	SAR for 2015-16 presented on 27/11/2018
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2018 onwards Section 19(3)	2019-20	June 2020	30/11/2021	17	2019-20	SAR 2017-18 placed on 9/3/2021
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2019-20	June 2020	14/02/2022	19	2018-19	SAR 2017-18 placed on 04/03/2020
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2016 to 31/03/2021 Section 20(1)	2020-21	June 2021	06/01/2022	06	2019-20	SAR 2018-19 presented in July 21 and 2019-20 placed on 23/12/2021
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2020 to 31/03/2025 Section 20(1)	2016-17	June 2017	18/10/2017	04	2016-17	SAR 2016-17 presented on 27/03/2018
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence Section 19(3)	2020-21	June 2021	15/9/2021	03	2020-21	SAR 2019-20 presented on 28/12/2021

Appendix 4.3 (contd...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2017 to 31/03/2022 Section 20(1)	2018-19 2019-20	June 2019 June 2020	21/11/2019 23/07/2021	04 12	2018-19	SAR 2018-19 presented in Dec 2021
13	Maharashtra State Legal Services Authority (MSLSA) Mumbai	The audit of State District Legal services Authorities have been taken under Section 19(2) of the CAGs (DPC) Act 1971	2016-17	June 2017	10/11/2017	04	2016-17	SAR yet to be presented
14	Maharashtra State Commission for Protection of Child Rights (MSCPCR)	The audit has been taken up as per Section 19(2) of CAG's (DPC) Act 1971	2017-18	June 2018	22/02/2022	44	2016-17	SAR2015-16 and 2016-17 presented on 02/07/2019.
15	Maharashtra State Human rights commission (MSHRC)	The audit has been taken under section 19(2) of the CAG's (DPC) Act 1971 read with rule 35(2) of the protection of Human rights Act, 1993	2017-18	June 2018	11/9/2018	02	2017-18	SAR 2002-03 yet to be presented.
16	Maharashtra State Minorities Commission (MSMC)	The audit has been taken under section 19(3) of the CAG's (DPC) Act 1971 read with section 12(3) of Maharashtra State Minorities Commission Act, 2004	2013-14 2014-15 2015-16	June 2014 June 2015 June 2016	15/11/2021 15/11/2021 15/11/2021	90 78 65	2015-16	SAR from 2005-06 to 2009-10 placed in March 2022 2010-13 placed in July 21 2013-14 to 2015-16 placed in March 2022.
17	Maharashtra Building and other construction Workers Welfare Board (MBOCWWB)	Section 19(2) of the CAGs (DPC) Act 1971	2019-20	June 2020	23/06/2021	12	2019-20	SAR 2019-20 placed on 28/12/21

Appendix 4.3 (concl...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
18	Slum Rehabilitation Authority Pune & Pimpri Chinchwad Area, Pune	01/04/2016 to 31/03/2021 Section 20(1)	2017-18 2018-19 2019-20 2020-21	June 2018 June 2019 June 2020 June 2021	30/3/2022 30/3/2022 30/3/2022 30/3/2022	46 33 21 09	2016-17	SAR for the period 2011-12 to 2016-17 placed in Dec 2021.
19	Maharashtra Real Estate Regulatory Authority (MAHA RERA)	Section 19(2) of the CAGs (DPC) Act 1971	2020-21	June 2021	15/9/2021	03	2020-21	SAR for the year 2019-20 placed in the Legislature in March 2022.
20	Maharashtra Electricity Regulatory Commission (MERC)	Under Section 104 of the Electricity Act, 2003 read with section 20(1) of the DPC Act, 1971	2017-18 2018-19 2019-20 2020-21 2021-22	July 2018 July 2019 July 2020 July 2021 July 2022	19/07/2018 15/11/2019 29/12/2020 06/08/2021 15/07/2021	0 4 5 0 0	2020-21	SAR 2016-17 presented on 13/7/2018
21	Tapi Irrigation Development Corporation (TIDC), Jalgaon	01/04/2012 to 31/03/2023 Section 19 (3)	2019-20	June 2020	29/12/2021	18	2018-19	SAR for the year 2018-19 placed on 27/12/21
22	Vidharba Irrigation Development Corporation (VIDC), Nagpur	Upto 31/03/2022 Section 19(3)	2019-20	June 2020	30/12/21	18	2018-19	SAR for the year 2016-17 and 2017-18 placed in March 22 and SAR 2018-19 on 27/12/21
23	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	Upto 31/03/2024 Section 19(3) of DPC Act	2019-20	June 2020	23/02/2022	20	2018-19	SAR for 2016-17 placed in July 2021.
24	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	From 1/4/2001 under Sec19(3) of DPC act	2018-19	June 2019	1/09/2019	26	2018-19	SAR of 2014-15 placed in March 2018.
25	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	From 1/4/2011 under Sec20(1) of DPC act	2018-19	June 2019	04/08/2021	25	SAR for the period 2011-12 to 2016-17 issued	
26	Fee Regulatory Authority	18/3/2016 to 31/3/2021 under Sec20(1) of DPC act	2016-17	June 2017	12/10/17	3	2016-17	SRA 16-17 yet to be placed

* Admission Regulatory Authority (ARA) Maharashtra State Haj Committee excluded as entrustment of audit of Annual Accounts to this office is pending

Source: Information obtained from the Offices of Accountant General (Audit)-I, Mumbai; Accountant General (Audit), II, Nagpur;

Appendix 4.4				
<i>(Reference: Paragraph 4.14; Page 98)</i>				
Status of finalisation of Accounts and Government investments in Departmentally managed Commercial and Quasi-Commercial Undertakings				
Sr. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last Accounts (₹ in crore)	Remarks/Reasons for delay in preparation of Accounts
(1)	(2)	(3)	(4)	(5)
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
Mumbai Region				
1	Greater Mumbai Milk Scheme, Worli	2016-17	(-)11.67	
2	Milk Transport Scheme, Worli	2006-07	2.34	MTS Worli has been closed vide Government order dated 17/07/2008
3	Mother Dairy, Kurla	2016-17	31.47	
4	Central Dairy, Goregaon	2016-17	73.74	
5	Unit Scheme, Mumbai	2014-15	30.33	
6	Agricultural Scheme, Mumbai	2014-15	10.45	
7	Electrical Scheme, Mumbai	2014-15	5.16	
8	Water Supply Scheme, Mumbai	2014-15	15.57	
9	Cattle Feed Scheme, Mumbai	2014-15	(-)3.33	
10	Cattle Breeding and Rearing Farm, Palghar	2015-16	1.32	
11	Dairy Project, Dapchari	2016-17	16.25	
12	Government Milk Scheme, Bhiwandi	2015-16	0.61	
13	Government Milk Chilling Centre, Saralgaon, Thane	2015-16	0.21	
14	Government Milk Scheme, Khopoli	2016-17	2.69	
15	Government Milk Scheme, Mahad	2015-16	1.45	
16	Government Milk Scheme, Chiplun	2016-17	2.64	
17	Government Milk Scheme, Ratnagiri	2015-16	7.22	
18	Government Milk Scheme, Kankavali	2016-17	2.24	
Pune Region				
19	Government Milk Scheme, Pune	2019-20	(-)28.09	
20	Government Milk Scheme, Mahabaleshwar	2020-21	2.47	
21	Government Milk Scheme, Satara	2020-21	21.98	
22	Government Milk Scheme, Miraj	2018-19	20.42	
23	Government Milk Scheme, Solapur	2019-20	1.73	
Nagpur Region				
24	Government Milk Scheme, Nagpur	2014-15	1.25	
25	Government Milk Scheme, Wardha	2020-21	61.78	
26	Government Milk Scheme, Chandrapur	2018-19	(-)0.04	
27	Government Milk Scheme, Gondia	2019-20	42.87	

Appendix 4.4 (concl...)				
(1)	(2)	(3)	(4)	(5)
Aurangabad Region				
28	Government Milk Scheme, Aurangabad	2018-19	72.33	
29	Government Milk Scheme, Udgir	2017-18	39.48	
30	Government Milk Scheme, Beed	2020-21	82.54	
31	Government Milk Scheme, Nanded	2019-20	11.03	
32	Government Milk Scheme, Bhoom	2019-20	20.36	
33	Government Milk Scheme, Parbhani	2019-20	133.23	
Nashik Region				
34	Government Milk Scheme, Nashik	2019-20	3.52	
35	Government Milk Scheme, Wani	2019-20	0.23	
36	Government Milk Scheme, Ahmednagar	2020-21	1.84	
37	Government Milk Scheme, Chalisgaon	2017-18	1.82	
38	Government Milk Scheme, Dhule	2020-21	6.16	
Amravati Region				
39	Government Milk Scheme, Amravati	2016-17	18.68	
40	Government Milk Scheme, Akola	2016-17	21.69	
41	Government Milk Scheme, Yavatmal	2017-18	17.41	
42	Government Milk Scheme, Nandura	2017-18	5.95	
Agriculture, Animal Husbandry, Dairy Development and Fisheries Department				
43	Land Development by Bulldozer Scheme, Pune	1994-95	4.00	These are sick units with no operations. Hence they have stopped preparing Accounts
44	Land Development by Bulldozer Scheme, Aurangabad	1998-99	21.93	
45	Land Development by Bulldozer Scheme, Amravati	1995-96	0.01	
46	Land Development by Bulldozer Scheme, Nagpur	1996-97	2.18	
Revenue and Forests Department				
47	Allapalli and Pendigundam Forest Ranges of Forest Divisions including Saw mills and Timber Depot	1985-86	0.00	These are sick units with no operations. Hence they have stopped preparing Accounts
Food, Civil Supplies and Consumer Protection Department				
48	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2017-18	1172.41	
49	Procurement, Distribution and Price Control Scheme in Mofussil Area	2017-18	1679.12	
Total			3628.98	
Source: Proforma Accounts				

Appendix 4.5

(Reference: Paragraph 4.17, Page 100)

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

(₹ in lakhs)

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	4 (18.71)	4 (0.18)	2 (0.06)	0 (0)	3 (6.94)	29 (9.45)	42 (35.34)
Co-operation, Marketing and Textile	0 (0)	0 (0)	0 (0)	1 (0.53)	0 (0)	0 (0)	1 (0.53)
Finance	1 (0.16)	0 (0)	1 (40.07)	1 (13.89)	19 (370.64)	3 (1.52)	25 (426.28)
Food, Civil Supplies and Consumer Protection	0 (0)	0 (0)	0 (0)	0 (0)	2 (14.69)	6 (13.55)	8 (28.24)
General Administration	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (2.58)	2 (2.58)
Geology and Mining	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)
Higher and Technical Education	1 (1.39)	0 (0.00)	1 (0.49)	0 (0)	1 (290.37)	0 (0)	3 (292.25)
Home	3 (59.99)	3 (424.58)	4 (9.85)	1 (7.6)	5 (18.9)	5 (5.84)	21 (526.76)
Housing	1 (0.69)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0.07)	2 (0.76)
Industries, Energy and Labour	2 (27.68)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (27.68)
Law and Judiciary	5 (7.22)	4 (1.07)	1 (0.01)	0 (0)	1 (0.05)	0 (0)	11 (8.35)
Medical Education and Drugs	0 (0)	1 (3.53)		0 (0.00)	1 (7.96)	2 (7.02)	4 (18.51)
Marathi Language Department	1 10.52	0 0.00	0 0.00	0 0.00	1 52.35	0 0.00	2 62.87
Planning	1 0.03	2 (0.29)	4 0.46	3 0.27	2 0.00	0 0.00	12 1.05
Public Health	0 (0)	3 (158.90)	0 (0)	0 (0)	1 (1.19)	3 (6.89)	7 (166.99)
Public Works	0 (0)	1 (0)	1 (0.)	3 (0.57)	6 (1.16)	7 (3.75)	18 (5.48)
Revenue and Forests	0 0	3 64.38	1 0.32	4 31.75	0 0	22 14.6	30 (111.05)
Rural Development and Water Conservation	0 (0)	0 (0)	1 (0.35)	0 (0)	2 (61.59)	8 (70.47)	11 (132.41)
School Education and Sports	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	1 (2.02)	1 (2.02)
Social Justice and Special Assistance	0 (0)	0 0.00	0 0.00	0 0.00	0 0.00	4 (87.92)	4 (87.92)
Tribal Development	0 0.00	5 9.62	1 0.04	1 3.28	0 0.00	0 0.00	7 12.94
Water Resources	1 0.06	19 10.04	10 5.54	1 0.02	0 0.00	1 0	32 15.66
Water Supply and Sanitation	0 0.00	1 3.4	0 0.00	0 0.00	0 0.00	0 0.00	1 3.4
Mumbai Central Transport Commission	1 56.37	5 1.3	0 0	0 0	0 0	0 0	6 57.67
TOTAL	21 182.82	51 677.29	27 57.19	16 65.87	43 817.88	94 225.69	252 2026.74

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

Figures in parenthesis indicate the amount of misappropriation, loss, defalcation etc.

Appendix 4.6 (Reference : Paragraph 4.17; Page 100) Department-wise/category-wise details of losses to Government due to theft, misappropriation/loss of Government material (₹ in lakh)						
Name of the Department	Theft cases		Misappropriation/loss of Government material		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture, Animal Husbandry, Dairy Development and Fisheries	8	1.72	34	33.62	42	35.34
Co-operation, Marketing and Textiles	0	0.00	1	0.53	1	0.53
Finance	20	306.03	5	120.25	25	426.28
Food, Civil Supplies and Consumer Protection	0	0.00	8	28.24	8	28.24
General Administration	1	1.29	1	1.29	2	2.58
Geology and Mining	0	0.00	0	0.00	0	0.00
Higher and Technical Education	2	1.88	1	290.37	3	292.25
Home	4	57.40	17	469.36	21	526.76
Housing	1	0.69	1	0.07	2	0.76
Industries, Energy and Labour	2	27.68	0	0.00	2	27.68
Law and Judiciary	8	5.66	3	2.69	11	8.35
Maharashtra Legislative Secretariat	0	0.00	2	62.87	2	62.87
Medical Education and Drugs	1	3.53	3	14.98	4	18.51
Milk Supply Development	0	0.00	0	0.00	0	0.00
Planning	11	0.92	1	0.13	12	1.05
Public Health	0	0.00	7	166.99	7	166.99
Public Works	2	0.00	16	5.48	18	5.48
Revenue and Forests	5	31.75	25	79.30	30	111.05
Rural Development and Water Conservation	2	3.51	9	128.90	11	132.41
School Education and Sports	0	0.00	1	2.02	1	2.02
Social Justice and Special Assistance	0	0.00	4	87.92	4	87.92
Tribal Development	2	1.80	5	11.14	7	12.94
Water Resources	30	13.82	2	1.84	32	15.66
Water Supply and Sanitation	1	3.40	0	0.00	1	3.40
Mumbai Central Transport Commission	5	1.30	1	56.37	6	57.67
Total	105	462.38	147	1564.36	252	2026.74

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

Appendix 5.1					
<i>(Reference: Paragraph 5.2; Page 104)</i>					
Statement showing list of Public Sector Undertakings (PSUs) of Maharashtra under audit jurisdiction of CAG and status of their annual accounts as on 30 September 2022					
Sl. No.	Name of the PSUs	Date of Incorporation	Accounts finalised upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
A. Working Government Companies					
Power Sector PSUs					
1	Aurangabad Power Company Limited	June-07	2020-21	2021-22	1
2	Dhopave Coastal Power Limited	Mar-07	2021-22	Nil	0
3	Mahagenco Ash Management Services Limited	Aug-07	2021-22	Nil	0
4	M.S.E.B. Holding Company Limited	May-05	2020-21	2021-22	1
5	Maharashtra Power Development Corporation Limited	Dec-97	2021-22	Nil	0
6	Maharashtra State Electricity Distribution Company Limited	May-05	2020-21	2021-22	1
7	Maharashtra State Electricity Transmission Company Limited	May-05	2020-21	2021-22	1
8	Maharashtra State Power Generation Company Limited	May-05	2021-22	Nil	0
Non-Power Sector PSUs					
AGRICULTURE & ALLIED					
9	Forest Development Corporation of Maharashtra Limited	Feb-74	2020-21	2021-22	1
10	The Maharashtra Agro Industries Development Corporation Limited	Dec-65	2019-20	2020-21,2021-22	2
11	Maharashtra Insecticides Limited φ	May-84	2018-19	2019-20,2020-21, 2021-22	3
12	Maharashtra State Farming Corporation Limited φ	Mar-63	2018-19	2019-20,2020-21, 2021-22	3
13	Maharashtra State Seeds Corporation Limited	Apr-76	2020-21	2021-22	1
14	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	Aug-78	2020-21	2021-22	1
15	The Maharashtra Fisheries Development Corporation Limited φ	Feb-73	2015-16	2016-17,2017-18, 2018-19, 2019-20, 2020-21,2021-22	6
16	FDCM Essel World Gorewada Zoo Private Limited	Nov-18	2020-21	2021-22	1
17	Maharashtra Bamboo Promotion Foundation	Apr-19	2020-21	2021-22	1
18	Waghadi Nadi Punarujjeevan Foundation Limited φ	Jul-20	FAA	2020-21,2021-22	2

Appendix 5.1 (contd...)					
Sl. No.	Name of the PSUs	Date of Incorporation	Accounts finalised upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
FINANCE					
19	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit ϕ	Nov-1998	2010-11	2011-12,2012-13, 2013-14,2014-15, 2015-16,2016-17, 2017-18,2018-19, 2019-20,2020-21, 2021-22	11
20	Kolhapur Chitranagri Mahamandal Limited ϕ	Mar-1985	2003-04	2004-05,2005-06, 2006-07,2007-08, 2008-09,2009-10, 2010-11,2011-12, 2012-13,2013-14, 2014-15,2015-16, 2016-17,2017-18, 2018-19,2019-20, 2020-21,2021-22	18
21	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited ϕ	Jul-1985	2009-10	2010-11,2011-12, 2012-13,2013-14, 2014-15,2015-16, 2016-17,2017-18, 2018-19,2019-20, 2020-21,2021-22	12
22	Maharashtra Co-operative Development Corporation Limited	Aug-2001	2020-21	2021-22	1
23	Maharashtra Film, Stage and Cultural Development Corporation Limited ϕ	Sep-1977	2020-21	2021-22	1
24	Maharashtra Patbandhare Vittiya Company Limited ϕ	Dec-2002	2012-13	2013-14,2014-15, 2015-16,2016-17, 2017-18,2018-19, 2019-20,2020-21, 2021-22	9
25	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited ϕ	Apr-1999	2018-19	2019-20,2020-21,2021-22	3
26	Maharashtra Small Scale Industries Development Corporation Limited	Oct-1962	2019-20	2020-21,2021-22	2
27	Maharashtra State Handicapped Finance and Development Corporation Limited	Mar-2002	2012-13	2013-14,2014-15, 2015-16,2016-17, 2017-18,2018-19, 2019-20,2020-21, 2021-22	9
28	Maharashtra State Handlooms Corporation Limited	Oct-71	2021-22	Nil	0
29	Maharashtra Vikrikar Rokhe Pradhikaran Limited ϕ	Jun-2001	2017-18	2018-19,2019-20, 2020-21,2021-22	4
30	Mahatma Phule Backward Class Development Corporation Limited	Jul-78	2020-21	2021-22	1
31	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited ϕ	Oct-2000	2012-13	2013-14,2014-15, 2015-16,2016-17, 2017-18,2018-19, 2019-20,2020-21, 2021-22	9
32	Sant Rohidas Leather Industries & Charmakar Development Corporation Limited	May-1974	2018-19	2019-20,2020-21, 2021-22	3
33	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	Jan-1999	2018-19	2019-20,2020-21, 2021-22	3

Appendix 5.1 (contd...)					
Sl. No.	Name of the PSUs	Date of Incorporation	Accounts finalised upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
34	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal φ	Jun-2010	2018-19	2019-20,2020-21, 2021-22	3
35	Vasantrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited φ	Feb-1984	2013-14	2014-15,2015-16, 2016-17,2017-18, 2018-19,2019-20, 2020-21,2021-22	8
INFRASTRUCTURE					
36	Maharashtra State road Development Corporation Limited	Aug-66	2017-18	2018-19,2019-20, 2020-21,2021-22	4
37	City and Industrial Development Corporation of Maharashtra Limited	Mar-70	2019-20	2020-21,2021-22	2
38	Development Corporation of Konkan Limited	Dec-70	2020-21	2021-22	1
39	Maharashtra Airport Development Company Limited	Aug-02	2020-21	2021-22	1
40	MSRDC Infrastructure projects Limited	Dec-16	2020-21	2021-22	1
41	Maharashtra State Police Housing and Welfare Corporation Limited	Mar-74	2020-21	2021-22	1
42	Aurangabad industrial Township Limited	Dec-14	2020-21	2021-22	1
43	Maharashtra Urban Infrastructure Development Company Limited	Aug-02	2021-22	Nil	0
44	Maharashtra Urban Infrastructure Fund Trustee Company Limited	Aug-02	2021-22	Nil	0
45	MIHAN India Limited	Jun-09	2020-21	2021-22	1
46	Shivshahi Punarvasan Prkalp Limited	Sep-98	2018-19	2019-20,2020-21, 2021-22	3
47	Western Maharashtra Development Corporation Limited	Dec-70	2020-21	2021-22	1
48	Thane Creek Bridge Infrastructure Limited	Jan-18	2020-21	2021-22	1
49	Nagpur Mumbai Super Communication Expressway Limited	May-17	2020-21	2021-22	1
50	Mumbai Pune Expressway Limited	Apr-18	2020-21	2021-22	1
51	Versova Bandra Sea Link Limited	Apr-18	2020-21	2021-22	1
52	MSRDC Sea Link Limited	Oct-18	2020-21	2021-22	1
53	MSRDC Tunnels Limited	Sep-18	2020-21	2021-22	1
54	Maha Mumbai Metro (M3) Operation Corporation Limited	Jun-19	2021-22	Nil	0
55	Pune Purandar International Airport Limited	Sep-19	2020-21	2021-22	1
56	AITL AURIC Skill Foundation φ	Jan-20	FAA	2020-21, 2021-22	2
57	Mahasamridhi Renewable Energy Limited	Sep-20	2020-21	2021-22	1
MANUFACTURING					
58	Haffkine Ajintha Pharmaceuticals Limited	Apr-77	2020-21	2021-22	1
59	Haffkine Bio-Pharmaceutical Corporation Limited	Apr-74	2020-21	2021-22	1
60	Mahaguj Collieries Limited	Nov-06	2021-22	Nil	0
61	Maharashtra Petrochemicals Corporation Limited	Apr-81	2020-21	2021-22	1
62	Maharashtra State Mining Corporation Limited	Nov-73	2020-21	2021-22	1
63	Maharashtra State Powerlooms Corporation Limited	Feb-72	2020-21	2021-22	1

Appendix 5.1 (contd...)					
Sl. No.	Name of the PSUs	Date of Incorporation	Accounts finalised upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
64	Maha Tamil Collieries Limited	Aug-09	2020-21	2021-22	1
65	Maharashtra Tourism Development Corporation Limited	Jan-75	2017-18	2018-19,2019-20,2020-21,2021-22	4
66	Mahatourism Corporation Limited ϕ	May-09	2017-18	2018-19,2019-20,2020-21,2021-22	4
67	Nagpur Mass Transport Company ϕ Privated Limited	16.06.2008	2020-21	2021-22	1
MISCELLANEOUS					
68	Krupanidhi Limited	Dec-64	2019-20	2020-21,2021-22	2
69	Maharashtra Ex-Servicemen Corporation Limited	Mar-02	2018-19	2019-20,2020-21,2021-22	3
70	Maharashtra Information Technology Corporation Limited	Oct-17	2019-20	2020-21,2021-22	2
71	Mahila Arthik Vikas Mahamandal	Feb-75	2020-21	2021-22	1
72	Nagpur Flying Club Private Limited	Mar-07	2020-21	2021-22	1
73	Village Social Transformation Foundation	Jan-17	2021-22	Nil	0
74	Dr. Babasaheb Ambedkar Samata Pratishthan ϕ	Jul-17	2018-19	2019-20,2020-21,2021-22	3
75	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute	Jun-18	2020-21	2021-22	1
76	SPPU Research Park Foundation ϕ	Jan-19	FAA	2020-21,2021-22	2
77	SPPU Edutech Foundation ϕ	Mar-19	FAA	2020-21,2021-22	2
78	Mahatma Jyotiba Phule Research and Training Institute	Oct-19	2020-21	2021-22	1
B. Working Statutory corporations					
AGRICULTURE & ALLIED					
1	Maharashtra State Warehousing Corporation	Aug-57	2020-21	2021-22	1
2	Maharashtra Krishna Valley Development Corporation	Apr-96	2019-20	2020-21,2021-22	2
3	Konkan Irrigation Development Corporation	Jan-98	2020-21	2021-22	1
4	Vidarbha Irrigation Development Corporation	May-97	2019-20	2020-21,2021-22	2
5	Tapi Irrigation Development Corporation	Jan-98	2019-20	2020-21,2021-22	2
6	Maharashtra Water Conservation Corporation ϕ	Aug-00	2018-19	2019-20,2020-21,2021-22	3
7	Godavari Marathwada Irrigation Development Corporation	Oct-98	2019-20	2020-21,2021-22	2
FINANCE					
8	Maharashtra State Financial Corporation ϕ	Aug-62	2014-15	2015-16,2016-17,2017-18,2018-19,2019-20,2020-21,2021-22	7
INFRASTRUCTURE					
9	Maharashtra Industrial Development Corporation ϕ	Aug-62	2018-19	2019-20,2020-21,2021-22	3

Appendix 5.1 (concl...)					
Sl. No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
SERVICE					
10	Maharashtra State Road Transport Corporation	Jul-61	2019-20	2020-21,2021-22	2
C. Inactive Government companies					
AGRICULTURE & ALLIED					
1	Dairy Development Corporation of Marathwada Limited	Mar-74	2020-21	2021-22	1
2	Ellora Milk Products Limited	Feb-85	2020-21	2021-22	1
3	MAFCO Limited φ	Dec-70	2018-19	2019-20,2020-21, 2021-22	3
4	Parbhani Krishi Go-samvardhan Limited	Mar-77	2020-21	2021-22	1
INFRASTRUCTURE					
5	Development Corporation of Vidarbha Limited	Dec-70	2021-22	Nil	0
6	Maharashtra Land Development Corporation Limited	Jul-73	2020-21	2021-22	1
7	Maharashtra State Housing Corporation Limited	Oct-74	2019-20	2020-21,2021-22	2
8	Marathwada Development Corporation Limited	Aug-67	2020-21	2021-22	1
MANUFACTURING					
9	Godavari Garments Limited	Mar-77	2020-21	2021-22	1
10	Kinwat Roofing Tiles Limited	Mar-77	2020-21	2021-22	1
11	Maharashtra Electronics Corporation Limited φ	Jan-78	2017-18	2018-19,2019-20, 2020-21,2021-22	4
12	Maharashtra State Textile Corporation Limited	Sep-66	2020-21	2021-22	1
13	Marathwada Ceramic Complex Limited	Dec-77	2020-21	2021-22	1
14	The Pratap Spinning, Weaving and Manufacturing Company Limited	Aug-1966	2021-22	Nil	0
15	MSMC Adkoli Natural Resources Limited	Feb-10	2021-22	Nil	0
16	MSMC Warora Collieries Limited φ	Jul-10	2010-11	2011-12,2012-13, 2013-14,2014-15, 2015-16,2016-17, 2017-18,2018-19, 2019-20,2020-21, 2021-22	11
17	Leather Industries Corporation of Marathwada Limited	Mar-74	2020-21	2021-22	1

φ Did not finalised even a single account as on 30 September 2022.

Appendix 5.2 (Reference: Paragraph 5.2.2; Page 105) Summarised financial position and working results of PSUs as per latest finalized accounts as of 30 September 2022												
(₹ in crore)												
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
A. Working Government Companies												
AGRICULTURE & ALLIED												
1	Forest Development Corporation of Maharashtra Limited	2020-21	2021-22	103.12	88.48	210.69	323.12	0.00	1175.51	1175.51	852.39	2089.74
2	Maharashtra Agro Industries Development Corporation Limited	2019-20	2022-23	7.11	4.91	484.99	5.50	0.00	203.29	203.29	197.79	729.72
3	Maharashtra Insecticides Limited *	2018-19	2019-20	0.56	0.52	30.65	1.00	0.00	11.81	11.81	10.81	22.43
4	The Maharashtra State Farming Corporation Limited.	2018-19	2020-21	18.82	18.3	23.28	2.75	0.00	(173.68)	(173.68)	(176.43)	158.68
5	Maharashtra State Seeds Corporation Limited	2020-21	2021-22	28.34	21.32	446.76	4.18	5.00	385.70	380.70	366.29	741.86
6	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	2020-21	2021-22	2.19	1.59	36.18	5.97	0.00	13.24	13.24	7.27	58.13
7	Maharashtra Fisheries Development Corporation Limited	2015-16	2019-20	1.98	1.16	6.50	4.04	4.15	6.79	2.64	(1.40)	48.51
8	FDCM Essel World Gorewada Zoo Private Limited *	2020-21	2021-22	0.01	0.0066	0.40	0.10	0.00	0.10	0.104	0.00	21.93
9	Maharashtra Bamboo Promotion Foundation (•)	2020-21	2021-22	0.00	0.02	0.00	0.00	0.00	0.57	0.57	0.57	20.41

Appendix 5.2 (contd...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/ loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
10	Waghadi Nadi Punarjeevan Foundation Limited	FAA										
Sector wise total				162.13	136.31	1239.45	346.66	9.15	1623.33	1614.18	1257.29	3891.41
FINANCE												
11	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit	2010-11	2012-13	2.37	2.37	3.43	50.00	0.00	59.10	58.85	8.85	59.18
12	Kolhapur Chitranagri Mahamandal Limited	2003-04	2019-20	(0.10)	(0.1)	0.09	3.24	0.13	1.07	0.94	(2.30)	1.65
13	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited	2009-10	2014-15	2.19	2.19	1.55	118.35	25.94	107.69	81.75	(36.60)	116.65
14	Maharashtra Co-operative Development Corporation Limited	2020-21	2021-22	(8.40)	(8.4)	0.00	9.40	0.00	10.95	10.95	1.55	12.69
15	Maharashtra Film, Stage and Cultural Development Corporation Limited	2020-21	2021-22	29.42	19.01	57.02	12.30	0.56	231.54	230.98	218.68	267.24
16	Maharashtra Patbandhare Vittiya Company Limited ©	2012-13	2020-21	0.00	0.00	0.00	0.06	690.13	690.19	0.06	0.01	742.59
17	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	2018-19	2020-21	9.37	9.37	4.99	85.46	9.40	204.18	194.78	109.32	222.68
18	Maharashtra Small Scale Industries Development Corporation Limited	2019-20	2021-22	(1.55)	(1.67)	14.16	14.50	0.77	56.25	55.48	30.98	175.57
19	Maharashtra State Handicapped Finance & Development Corporation Limited	2012-13	2020-21	(0.58)	(0.58)	1.84	29.98	32.69	53.05	20.36	(9.62)	56.54

Appendix 5.2 (contd...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
20	Maharashtra State Handlooms Corporation Limited	2021-22	2022-23	(2.35)	(2.35)	5.66	90.61	0.00	(56.52)	(56.52)	(147.13)	20.51
21	Maharashtra Vikrikar Rokhe Pradhikaran Limited ©	2017-18	2019-20	0.00	0.00	0.00	0.05	0.00	0.45	0.45	0.40	4.3
22	Mahatma Phule Backward Class Development Corporation Limited	2020-21	2021-22	20.69	20.69	13.62	632.64	55.98	857.58	801.60	168.96	984.00
23	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	2012-13	2018-19	9.34	9.34	8.72	206.39	28.13	265.83	237.70	31.31	282.47
24	Sant Rohidas Leather Industries and Charmakar Development Corporation Limited	2018-19	2022-23	13.58	14.07	9.91	306.21	4.58	383.96	379.38	73.17	465.34
25	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	2018-19	2020-21	3.77	3.77	0.32	87.11	24.92	141.30	116.38	29.27	89.77
26	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited *	2018-19	2020-21	2.36	2.36	0.10	15.00	0.65	23.89	23.24	8.24	24.24
27	Vasantrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	2013-14	2016-17	6.25	6.25	6.56	169.01	26.54	164.85	138.31	(30.70)	173.76
Sector wise total				86.36	76.32	127.97	1830.31	900.42	3195.36	2294.69	454.39	3699.18
INFRASTRUCTURE												
28	Aurangabad Industrial Township Limited*	2020-21	2021-22	2.58	2.38	72.49	6122.45	0.00	6299.16	6299.16	176.71	6629.96
29	City & Industrial Development Corporation of Maharashtra Limited	2019-20	2020-21	0.05	0.035	0.05	3.95	4.69	11.02	6.33	2.38	12820.53

Appendix 5.2 (contd...)

(₹ in crore)

Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
30	Development Corporation of Konkan Limited	2020-21	2021-22	(0.34)	(0.34)	0.18	8.81	5.92	(1.19)	(7.11)	(15.92)	15.2
31	Maharashtra Airport Development Company Limited*	2020-21	2022-23	(9.58)	(9.58)	200.89	17.05	126.35	(444.92)	(571.27)	(588.32)	2379.82
32	MSRDC Infrastructure Projects Limited (Maharashtra Satara Kagal Infrastructure Limited)*	2020-21	2021-22	(0.01)	(0.0058)	0.00	0.05	0.00	0.00	0.0005	(0.05)	0.05
33	Maharashtra State Police Housing and Welfare Corporation Limited	2020-21	2021-22	22.81	17.28	33.24	7.96	853.75	927.97	74.22	66.26	3530.27
34	Maharashtra State Road Development Corporation Limited	2017-18	2021-22	(20.55)	(20.55)	708.91	773.56	4665.06	1716.95	(2948.11)	(3722.67)	9988.96
35	Maharashtra Urban Infrastructure Development Company Limited	2021-22	2022-23	0.12	0.11	0.50	0.49	0.00	9.12	9.12	8.63	19.02
36	Maharashtra Urban Infrastructure Fund Trustee Company Limited	2021-22	2022-23	(0.05)	(0.047)	0.00	0.10	0.05	0.12	0.07	(0.03)	0.12
37	Mihan India Limited*	2020-21	2021-22	(1.49)	(2.89)	40.05	20.00	0.00	39.64	39.64	19.64	154.15
38	Shivshahi Punarvasan Prakalp Limited	2018-19	2021-22	35.05	19.02	0.00	115.00	286.03	671.18	385.15	48.45	964.84
39	Western Maharashtra Development Corporation Limited	2020-21	2021-22	12.60	9.41	0.78	3.06	0.00	267.37	267.37	264.31	382.39
40	Thane Creek Bridge Infrastructure Limited*	2020-21	2021-22	(0.01)	(0.0059)	0.00	0.05	3.43	3.44	0.0073	(0.04)	3.44

Appendix 5.2 (contd...)

(₹ in crore)												
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
41	Nagpur Mumbai Super Communication Expressway Limited*	2020-21	2021-22	(0.04)	(0.0386)	0.00	12950.05	15342.38	28292.21	12949.83	(0.22)	31457.06
42	Mumbai Pune Expressway Limited*	2020-21	2021-22	(266.55)	(266.55)	733.39	250.05	218.50	(88.06)	(306.56)	(556.61)	8890.05
43	Versova Bandra Sea Link Limited*	2020-21	2021-22	(0.01)	(0.01)	0.00	0.05	0.00	(0.02)	(0.022)	(0.07)	606.03
44	MSRDC Sea Link Limited*	2020-21	2021-22	(228.09)	(228.09)	102.22	422.70	2632.79	2798.42	165.63	(257.07)	3054.85
45	MSRDC Tunnels Limited*	2020-21	2021-22	(0.02)	(0.0158)	0.00	0.05	1042.35	1042.34	(0.014)	(0.06)	1218.02
46	Maha Mumbai Metro (M3) Operation Corporation Limited ^φ	2021-22	2022-23	(1.35)	(1.5)	0.00	5.00	0.00	3.16	3.16	(1.84)	52.53
47	Pune Purandar International Airport Limited*	2020-21	2021-22	1.21	0.64	0.00	50.00	0.00	48.91	48.91	(1.09)	49
48	AITL AURIC Skill Foundation*	FAA										
49	Mahasamrudhhi Renewable Energy Limited*	2020-21	2021-22	(0.03)	(0.03)	0.00	0.05	0.00	0.02	0.02	(0.03)	0.05
Sector wise total				(453.68)	(480.78)	1892.70	20750.48	25181.30	41596.83	16415.53	(4557.65)	82216.34
MANUFACTURING												
50	Haffkine Ajintha Pharmaceuticals Limited*	2020-21	2021-22	(2.31)	(2.31)	2.41	0.18	26.01	2.08	(23.93)	(24.47)	5.62
51	Haffkine Bio-Pharmaceutical Corporation Limited	2020-21	2021-22	(20.74)	(20.28)	101.55	8.71	4.00	147.46	143.46	134.75	304.73
52	Mahaguj Collieries Limited*	2021-22	2022-23	(1.77)	(1.77)	0.00	0.05	68.02	54.27	(13.75)	(13.80)	54.56
53	Maharashtra Petrochemicals Corporation Limited	2020-21	2021-22	(0.81)	(0.81)	0.00	8.96	0.00	19.89	19.89	10.93	20.11
54	Maharashtra State Mining Corporation Limited	2020-21	2021-22	(1.79)	(1.79)	13.00	2.07	4.57	54.58	50.01	47.94	385.92

Appendix 5.2 (contd...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
55	Maharashtra State Powerlooms Corporation Limited	2020-21	2021-22	0.05	0.05	11.83	16.67	0.00	(1.24)	(1.24)	(17.91)	35.22
56	Maha Tamil Collieries Limited*	2020-21	2021-22	3.78	2.83	0.00	0.05	0.00	13.05	13.05	13.00	61.07
Sector wise total				(23.59)	(24.08)	128.79	36.69	102.60	290.09	187.49	150.44	867.23
SERVICE												
57	Maharashtra Tourism Development Corporation Limited	2017-18	2021-22	1.55	1.27	26.07	15.39	10.20	40.12	29.92	14.53	713.58
58	Mahatourism Corporation Limited*	2017-18	2018-19	(0.01)	(0.01)	0.00	0.05	0.00	(0.02)	(0.02)	(0.07)	0.01
59	Nagpur Mass Transport Company Private Limited *	2020-21	2021-22	0.10	0.073	0.00	2.00	0.00	2.69	2.69	0.69	2.89
Sector wise total				1.64	1.33	26.07	17.44	10.20	42.79	32.59	15.15	716.48
MISCELLANEOUS												
60	Krupanidhi Limited ♦ *	2019-20	2021-22	0.00	0.00	0.00	0.01	0.00	0.01	0.01	0.00	2.44
61	Maharashtra Ex-Servicemen Corporation Limited	2018-19	2021-22	14.81	14.81	255.21	14.95	0.00	126.08	126.08	111.13	195.09
62	Maharashtra Information Technology Corporation Limited	2019-20	2020-21	8.03	4.88	1,324.86	10.00	0.21	73.93	73.72	63.72	999.56
63	Mahila Arthik Vikas Mahamandal	2020-21	2021-22	1.43	0.00	0.00	3.86	0.00	25.46	25.46	11.52	92.55
64	Nagpur Flying Club	2020-21	2021-22	(0.03)	(0.027)	0.00	0.85	0.00	5.55	5.55	4.70	740.79
65	Village Social Transformation Foundation^	2021-22	2022-23	0.00	0.00	0.00	0.01	0.00	0.01	0.01	0.00	11.06
66	Babasaheb Ambedkar Samata Pratishthan (•)	2018-19	2019-20	0.00	0.00	0.00	0.00	0.00	(0.02)	(0.02)	(0.02)	2.25

Appendix 5.2 (contd...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
67	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute (•)	2020-21	2021-22	0.00	5.18	33.65	0.00	0.00	0.00	0.00	0.00	18.31
68	SPPU Research Park Foundation ^Φ	FAA										
69	SPPU Edutech Foundation Φ	FAA										
70	Mahatma Jyotiba Phule Research & Training Institute (•)	2020-21	2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.40
Sector wise total				24.24	24.84	1613.72	29.68	0.21	231.02	230.81	191.05	2097.45
POWER												
71	Aurangabad Power Company Limited*	2020-21	2021-22	0.01	(0.01)	0.00	0.05	6.32	0.12	(6.2)	(6.25)	0.12
72	Dhopave Coastal Power Limited *	2021-22	2022-23	0.00	0.00	0.00	0.05	8.26	0.00	(8.26)	(8.31)	8.29
73	Mahagenco Ash Management Services Limited *	2021-22	2022-23	(0.16)	(0.16)	0.00	0.05	0.00	(1.58)	(1.58)	(1.63)	0.16
74	M.S.E.B. Holding Company Limited	2020-21	2021-22	8.83	8.83	81.62	89216.21	0.00	87093.28	87093.28	(2122.93)	87411.85
75	Maharashtra Power Development Corporation Limited	2021-22	2022-23	(0.15)	(0.15)	0.00	0.45	1018.42	4.97	(1013.45)	(1013.90)	4.99
76	Maharashtra State Electricity Distribution Company Limited*	2020-21	2021-22	(1432.34)	(1321.60)	73,711.83	47723.98	35081.93	58167.76	23085.83	(24638.15)	146307.94
77	Maharashtra State Electricity Transmission Company Limited*	2020-21	2021-22	1688.14	1073.37	4,773.97	8984.97	4528.32	15934.68	11406.36	2421.39	25074.48
78	Maharashtra State Power Generation Company Limited*	2021-22	2022-23	(2103.61)	(1644.34)	22,184.00	25918.50	22211.18	39906.61	17695.43	(8223.07)	73129.43
Sector wise total				(1839.28)	(1884.05)	100751.42	171844.26	62854.43	201105.84	138251.41	(33592.85)	331937.26
Total A (All sector wise working Government companies)				(2042.18)	(2150.11)	105780.12	194855.52	89058.31	248085.27	159026.71	(36082.18)	425425.35

Appendix 5.2 (contd...)

(₹ in crore)

Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
B. Working Statutory corporations												
AGRICULTURE & ALLIED												
1	Maharashtra State Warehousing Corporation	2020-21	2021-22	110.74	71.83	407.61	8.71	0.00	535.08	535.08	0.00	1240.06
2	Maharashtra Krishna Valley Development Corporation ©	2019-20	2020-21	0.00	0.00	0.00	41201.23	236.72	41437.95	41201.23	0.00	41772.19
3	Konkan Irrigation Development Corporation	2020-21	2021-22	41.03	41.03	104.50	10938.02	0.00	11221.04	11221.04	283.02	11418.97
4	Vidarbha Irrigation Development Corporation	2019-20	2020-21	94.90	94.9	101.71	47901.44	0.00	48227.08	48227.08	308.41	49098.63
5	Tapi Irrigation Development Corporation ©	2019-20	2020-21	0.00	0.00	0.00	13071.45	0.00	13071.45	13071.45	0.00	13619.88
6	Godavari Marathwada Irrigation Development Corporation ©	2019-20	2021-22	0.00	0.00	0.00	23442.22	0.00	32646.20	32646.20	0.00	33362.96
7	Maharashtra Water Conservation Corporation	2018-19	2021-22	(62.79)	(62.79)	0.35	2323.27	0.00	2621.39	2621.39	298.12	2662.67
Sector wise total				183.88	144.97	614.17	138886.34	236.72	149760.19	149523.47	889.55	153175.36
FINANCE												
8	Maharashtra State Financial Corporation	2014-15	2015-16	(13.78)	(13.78)	9.29	62.64	350.17	(224.76)	(625.25)	(687.90)	806.47
Sector wise total				(13.78)	(13.78)	9.29	62.64	350.17	(224.76)	(625.25)	(687.90)	806.47
INFRASTRUCTURE												
9	Maharashtra Industrial Development Corporation	2018-19	2020-21	0.19	0.19	462.15	0.00	0.00	39.14	39.14	39.14	34621.22
Sector wise total				0.19	0.19	462.15	0.00	0.00	39.14	39.14	39.14	34621.22

Appendix 5.2 (contd...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
SERVICE												
10	Maharashtra State Road Transport Corporation	2019-20	2021-22	(716.14)	(716.14)	7,602.85	5267.79	200.00	148.56	(51.44)	(5319.23)	6662.75
Sector wise total				(716.14)	(716.14)	7602.85	5267.79	200.00	148.56	(51.44)	(5319.23)	6662.75
Total B (All sector wise working Statutory corporations)				(545.85)	(584.76)	8688.46	144216.77	786.89	149723.13	148885.92	(5078.44)	195265.80
Grand Total (A + B)				(2588.03)	(2734.87)	114468.58	339072.29	89845.20	397808.40	307912.63	(41160.62)	620691.15
C. Non- working Government companies												
AGRICULTURE & ALLIED												
1	Dairy Development Corporation of Marathwada Limited*	2020-21	2021-22	0.00	0.00	0.00	0.38	0.00	(2.75)	(2.75)	(3.13)	0.11
2	Ellora Milk Products Limited*	2020-21	2021-22	0.00	0.00	0.00	0.05	1.35	(0.13)	(1.48)	(1.53)	0.01
3	MAFCO Limited	2018-19	2019-20	0.11	0.091	0.00	5.04	0.00	5.49	5.49	0.45	6.03
4	Parbhani Krishi Go-sanvardhan Limited*	2020-21	2021-22	(0.03)	(0.033)	0.00	0.19	0.00	(1.05)	(1.05)	(1.24)	0.27
Sector wise total				0.08	0.06	0.00	5.66	1.35	1.56	0.21	(5.45)	6.42
INFRASTRUCTURE												
5	Development Corporation of Vidarbha Limited	2021-22	2022-23	(0.39)	(0.39)	0.00	7.17	8.37	(2.57)	(10.94)	(18.11)	4.34
6	The Maharashtra Land Development Corporation Limited	2020-21	2021-22	0.00	0.00	0.00	4.00	46.89	30.88	(16.01)	(20.01)	33.30
7	Maharashtra State Housing Corporation Limited	2019-20	2021-22	0.02	0.016	0.00	0.01	0.00	0.61	0.608	0.60	0.66
8	Marathwada Development Corporation Limited	2020-21	2021-22	0.34	0.31	0.00	10.17	48.15	47.60	(0.55)	(10.72)	0.52
Sector wise total				(0.03)	(0.06)	0.00	21.35	103.41	76.52	(26.89)	(48.24)	38.82

Appendix 5.2 (concl...)												
												(₹ in crore)
Sl. No.	Sector and Name of the PSU	Period of accounts	Year in which finalised	Net profit/loss (-) before dividend and tax	Net profit/loss (-) after interest and tax	Turnover	Paid-up capital	Loans outstanding at the end of year	Capital employed	Net worth	Accumulated profit (=)/ Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12	13
MANUFACTURING												
9	Godavari Garments Limited*	2020-21	2021-22	0.00	0.00	0.00	0.24	7.73	(0.27)	(8.00)	(8.24)	0.35
10	Kinwat Roofing Tiles Limited*	2020-21	2021-22	0.00	0.00	0.00	0.19	0.97	(0.06)	(1.03)	(1.22)	0.004
11	Maharashtra Electronics Corporation Limited	2017-18	2020-21	(21.50)	(21.50)	0.00	9.69	213.64	(176.24)	(389.88)	(399.57)	8.32
12	Maharashtra State Textile Corporation Limited	2020-21	2021-22	(37.71)	(37.71)	0.00	236.16	0.00	(969.76)	(969.76)	(1205.92)	90.69
13	Marathwada Ceramic Complex Limited*	2020-21	2021-22	0.00	0.00	0.00	0.68	6.60	0.05	(6.55)	(7.23)	0.14
14	MSMC Adkoli Natural Resources Limited *	2021-22	2022-23	(0.01)	(0.01)	0.00	0.01	0.00	(0.03)	(0.03)	(0.04)	0.0004
15	MSMC Warora Collieries Limited*	2010-11	2013-14	0.00	0.00	0.00	0.01	2.96	2.97	0.01	0.00	2.97
16	The Pratap Spinning, Weaving and Manufacturing Company Limited*	2021-22	2022-23	(0.01)	(0.01)	0.00	23.17	0.00	(40.75)	(40.75)	(63.92)	0.008
Sector wise total				(59.23)	(59.23)	0.00	270.15	231.90	(1184.09)	(1415.99)	(1686.14)	102.48
MISCELLANEOUS												
17	Leather Industries Corporation of Marathwada Limited*	2020-21	2021-22	(0.00)	(0.00)	0.00	0.64	6.09	0.08	(6.0114)	(6.67)	0.12
Sector wise total				(0.00)	(0.00)	0.00	0.64	6.09	0.08	(6.01)	(6.67)	0.12
Total C (All sector wise non- working Government Companies)				(59.18)	(59.24)	0.00	297.80	342.75	(1105.93)	(1448.68)	(1746.50)	147.84
Grand Total (A + B+C)				(2647.21)	(2794.11)	114468.58	339370.09	90187.95	396702.47	306463.94	(42907.12)	620838.99

Φ Government Controlled other Companies, *Subsidiary Companies, ♦Deficit is recoverable from shareholders hence there is no loss/accumulated loss, ©Expenditure is recouped from Government hence there is no profit /loss, (•) section 8 companies (Not for Profit and expenditure recouped from Government. ^ Expenditure recouped by way of grants.

Appendix 5.3 (Reference: Paragraph 5.4.3.3; Page 111)						
Statement showing list of PSUs having ICR ≥ 1 and IRC < 1 as on 31 March 2022						
(₹ in crore)						
Sl. No.	Name of PSUs	Interest	EBIT	Interest Coverage Ratio	ICR equal and more than 1	ICR less than 1
1	Maharashtra Agro Industries Development Corporation Limited	3.29	10.40	3.16	1	-
2	The Maharashtra State Farming Corporation Limited.	1.19	20.01	16.82	1	-
3	Maharashtra Fisheries Development Corporation Limited	0.14	2.12	15.14	1	-
4	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited	0.73	2.92	4.00	1	-
5	Maharashtra Patbandhare Vittiya Company Limited	82.9	82.90	1.00	1	-
6	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	1.47	10.84	7.37	1	-
7	Maharashtra Small Scale Industries Development Corporation Limited	0.0042	-1.55	-368.05	-	1
8	Maharashtra State Handicapped Finance & Development Corporation Limited	1.56	0.98	0.63	-	1
9	Maharashtra State Handlooms Corporation Limited	2.86	0.51	0.18	-	1
10	Maharashtra Vikrikar Rokhe Pradhikaran Limited	0.44	0.44	1.00	1	-
11	Mahatma Phule Backward Class Development Corporation Limited	3.06	23.75	7.76	1	-
12	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	0.65	9.99	15.37	1	-
13	Sant Rohidas Leather Industries and Charmakar Development Corporation Limited	1.04	14.62	14.06	1	-
14	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	0.88	4.65	5.28	1	-
15	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited	0.058	2.42	41.69	1	-
16	Vasantrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	0.79	7.04	8.91	1	-
17	Maharashtra Airport Development Company Limited	0.07	-9.51	-135.86	-	1
18	Maharashtra State Road Development Corporation Limited	293.33	272.78	0.93	-	1
19	Maharashtra Urban Infrastructure Development Company Limited	0.36	0.48	1.33	1	-
20	Mihan India Limited	0.067	-1.42	-21.24	-	1
21	Shivshahi Punarvasan Prakaalp Limited	21.19	56.24	2.65	1	-
22	Western Maharashtra Development Corporation Limited	0.3	12.90	43.00	1	-
23	Nagpur Mumbai Super Communication Expressway Limited	0.0014	-0.04	-26.57	-	1

Appendix 5.3 (concl...)						
24	Mumbai Pune Expressway Limited	259.64	-6.91	-0.03	-	1
25	MSRDC Sea Link Limited	179.24	-48.85	-0.27	-	1
26	Haffkine Bio-Pharmaceutical Corporation Limited	0.21	-20.53	-97.76	-	1
27	Maharashtra State Powerlooms Corporation Limited	0.01	0.06	5.60	1	-
28	Maharashtra Tourism Development Corporation Limited	0.27	1.82	6.74	1	-
29	Maharashtra Ex-Servicemen Corporation Limited	0.11	14.92	135.64	1	-
30	Maharashtra Information Technology Corporation Limited	73.15	81.18	1.11	1	-
31	Maharashtra State Electricity Distribution Company Limited	5685.82	4253.48	0.75	-	1
32	Maharashtra State Electricity Transmission Company Limited	495.88	2184.02	4.40	1	-
33	Maharashtra State Power Generation Company Limited	3510.79	1407.18	0.40	-	1
34	Maharashtra Krishna Valley Development Corporation	0.11	0.11	1.00	1	-
35	Maharashtra State Financial Corporation	0.001027	-13.78	-13416.72	-	1
36	Maharashtra Industrial Development Corporation φ	4.98	5.17	1.04	1	-
37	Maharashtra State Road Transport Corporation	4.09	-712.05	-174.10	-	1
38	MAFCO Limited	0.002	0.11	56.00	1	-
39	Maharashtra Electronics Corporation Limited	20.5	-1.00	-0.05	-	1
40	Maharashtra State Textile Corporation Limited	41.36	3.65	0.09	-	1
Grand Total		10692.54	7672.05	(13837.58)	24	16

Appendix 5.4 (Reference: Paragraph 5.5.3; Page 113)								
Statement showing list of PSUs having negative Net Worth as on 31 March 2022								
(₹ in crore)								
Sl. No	Name of PSUs	Year of latest finalised accounts	Paid -up capital ¹	Net Profit(+)/ loss(-) after tax	Accumulated Profit(+)/ loss (-)	Networth	State Govt equity as on 31 March 2022 ²	State Govt loan as on 31 March 2022 ³
i	ii	iii	iv	v	vi	vii	viii	ix
1	The Maharashtra State Farming Corporation Limited	2018-19	2.75	18.30	(176.43)	(173.68)	2.75	0
2	Maharashtra State Handlooms Corporation Limited	2021-22	90.61	(2.35)	(147.13)	(56.52)	88.71	23.29
3	Development Corporation of Konkan Limited	2020-21	8.81	(0.34)	(15.92)	(7.11)	8.81	5.92
4	Maharashtra State Road Development Corporation Limited	2017-18	773.56	(20.55)	(3722.67)	(2948.11)	773.56	179.02
5	Maharashtra State Powerlooms Corporation Limited	2020-21	16.67	0.05	(17.91)	(1.24)	17.57	0
6	Maharashtra Power Development Corporation Limited	2021-22	0.45	(0.15)	(1013.9)	(1013.45)	0.45	0
7	Maharashtra State Financial Corporation	2014-15	62.64	(13.78)	(687.9)	(625.25)	34.28	136.49
8	Maharashtra State Road Transport Corporation	2019-20	5267.79	(716.14)	(5319.23)	(51.44)	5399.03	200.00
9	Development Corporation of Vidarbha Limited	2021-22	7.17	(0.39)	(18.11)	(10.94)	7.17	8.37
10	The Maharashtra Land Development Corporation Limited	2020-21	4.00	0	(20.01)	(16.01)	3.00	46.89
11	Marathwada Development Corporation Limited	2020-21	10.17	0.31	(10.72)	(0.55)	10.17	48.16
12	Maharashtra Electronics Corporation Limited	2017-18	9.69	(21.5)	(399.57)	(389.88)	9.69	57.72
13	Maharashtra State Textiles Corporation Limited	2020-21	236.16	(37.71)	(1205.92)	(969.76)	236.15	173.91
	Total		6490.47	(794.25)	(12755.42)	(6263.94)	6591.34	879.77

¹ Information in respect of column no. iii to vii as per latest finalised accounts.

² Information in respect of column no. viii and ix as per information received from PSUs as on 30 September 2022.

Appendix 5.5				
<i>(Reference: Paragraph 5.5.4; Page 113)</i>				
Statement showing list of PSUs where Dividend were declared during the year 2019-20 to 2021-22				
(₹ in crore)				
Sl. No.	Name of PSU	2019-20	2020-21	2021-22
1	Forest Development Corporation of Maharashtra Limited	3.54	3.98	0.70
2	Maharashtra State Seeds Corporation Limited	0.50	0.50	0.42
3	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	-	0.03	0.19
4	Maharashtra Film, Stage and Cultural Development Corporation Limited	1.70	0.95	0.95
5	Maharashtra Urban Infrastructure Development Company Limited	-	0.05	0.03
6	Western Maharashtra Development Corporation Limited	0.77	11.29	0.47
7	Maharashtra Information Technology Corporation Limited	-	-	1.00
8	Maharashtra State Warehousing Corporation	3.62	2.10	3.80
Total		10.13	18.90	7.56

Appendix 5.6 (Reference: Paragraph 5.5.5 ; Page 114) Details of Return on Capital Employed (ROCE) of State PSUs for the three years ended 30 September 2022										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
A. Working Government Companies										
AGRICULTURE & ALLIED										
1	Forest Development Corporation of Maharashtra Limited	139.74	1103.88	12.66	47.89	1,112.79	4.30	103.12	1,175.51	8.77
2	Maharashtra Agro Industries Development Corporation Limited	2.16	194.64	1.11	8.34	198.59	4.20	10.40	203.29	5.12
3	Maharashtra Insecticides Limited	0.56	11.81	4.74	0.56	11.81	4.74	0.56	11.81	4.74
4	Maharashtra State Farming Corporation Ltd.	40.17	(191.98)	(20.92)	20.01	(173.68)	(11.52)	20.01	(173.68)	(11.52)
5	Maharashtra State Seeds Corporation Limited	42.10	325.66	12.93	34.70	356.45	9.73	28.34	385.70	7.35
6	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	2.58	11.03	23.39	1.46	11.84	12.33	2.19	13.24	16.54
7	Maharashtra Fisheries Development Corporation Limited	2.12	6.79	31.22	2.12	6.79	31.22	2.12	6.79	31.22
8	FDCM Essel World Gorewada Zoo Private Ltd	0.00	0.10	0.00	0.00	0.10	(1.22)	0.01	0.10	9.62
9	Maharashtra Bamboo Promotion Foundation	0.00	0.00	0.00	0.00	0.59	0.00	0.00	0.57	0.00
10	Waghadi Nadi Punarjeevan Foundation Limited ∞	-	-	-	-	-	-	-	-	-
Sector wise total		229.43	1461.93	15.69	115.08	1525.28	7.54	166.75	1,623.33	10.27
FINANCE										
11	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit	2.37	59.10	4.01	2.37	59.10	4.01	2.37	59.10	4.01
12	Kolhapur Chitranagri Mahamandal Limited	(0.10)	1.07	(9.35)	(0.10)	1.07	(9.35)	(0.10)	1.07	(9.35)
13	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited	2.92	107.69	2.71	2.92	107.69	2.71	2.92	107.69	2.71

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
14	Maharashtra Co-operative Development Corporation Limited	13.19	119.53	11.03	13.79	121.05	11.39	(8.40)	10.95	(76.71)
15	Maharashtra Film, Stage and Cultural Development Corporation Limited	40.99	185.72	22.07	29.42	231.54	12.71	29.42	231.54	12.71
16	Maharashtra Patbandhare Vittiya Company Limited	82.66	690.18	11.98	82.90	690.19	12.01	82.90	690.19	12.01
17	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	10.84	204.18	5.31	10.84	204.18	5.31	10.84	204.18	5.31
18	Maharashtra Small Scale Industries Development Corporation Limited	(1.61)	51.50	(3.13)	(0.23)	47.92	(0.48)	(1.55)	56.25	(2.75)
19	Maharashtra State Handicapped Finance & Development Corporation Limited	0.80	54.28	1.47	0.80	54.28	1.47	0.98	53.05	1.85
20	Maharashtra State Handlooms Corporation Limited	0.96	(23.89)	(4.02)	(0.81)	43.19	(1.88)	0.51	(56.52)	(0.90)
21	Maharashtra Vikrikar Rokhe Pradhikaran Limited	0.44	0.45	97.78	0.44	0.45	97.78	0.44	0.45	97.78
22	Mahatma Phule Backward Class Development Corporation Limited	46.03	871.05	5.28	56.15	770.01	7.29	23.75	857.58	2.77
23	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	9.99	265.83	3.76	9.99	265.83	3.76	9.99	265.83	3.76
24	Sant Rohidas Leather Industries and Charmakar Development Corporation Limited	17.79	355.36	5.01	18.43	387.90	4.75	14.62	383.96	3.81
25	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	4.76	129.71	3.67	5.74	129.71	4.43	4.65	141.3	3.29
26	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited	2.42	23.89	10.13	2.42	23.89	10.12	2.42	23.89	10.12
27	Vasantrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	7.04	164.85	4.27	7.04	164.85	4.27	7.04	164.85	4.27
Sector wise total		241.49	3260.50	7.41	242.11	3302.85	7.33	182.80	3195.36	5.72

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
INFRASTRUCTURE										
28	Aurangabad Industrial Township Limited	74.75	3735.84	2.00	23.61	4,771.68	0.49	2.58	6,299.16	0.04
29	City & Industrial Development Corporation of Maharashtra Limited	0.05	15.01	0.33	0.05	12.41	0.40	0.05	11.02	0.45
30	Development Corporation of Konkan Limited	(0.26)	(0.56)	(46.43)	(0.30)	(0.86)	34.88	(0.34)	(1.19)	(28.57)
31	Maharashtra Airport Development Company Limited	(230.07)	37.05	(620.97)	(92.07)	(380.63)	24.19	(9.51)	(444.92)	(2.14)
32	MSRDC Infrastructure Projects Limited(Maharashtra Satara Kagal Infrastructure Limited)	(0.01)	0.01	(76.92)	0.01	0.01	98.41	(0.01)	0.00	(1160.00)
33	Maharashtra State Police Housing and Welfare Corporation Limited	21.89	719.83	3.04	19.49	949.88	2.05	22.81	927.97	2.46
34	Maharashtra State Road Development Corporation Limited	139.90	(1626.26)	(8.60)	139.90	(1,626.26)	(8.60)	272.78	1,716.95	15.89
35	Maharashtra Urban Infrastructure Development Company Limited	0.66	8.46	7.80	0.55	8.82	6.24	0.48	9.12	5.26
36	Maharashtra Urban Infrastructure Fund Trustee Company Limited	0.00	0.11	0.27	0.00	0.11	2.60	(0.05)	0.12	(40.76)
37	Mihan India Limited	53.19	12.67	419.81	65.38	42.83	152.65	(1.42)	39.64	(3.59)
38	Shivshahi Punarvasan Prakalp Limited	40.49	866.84	4.67	40.49	866.84	4.67	56.24	671.18	8.38
39	Western Maharashtra Development Corporation Limited	13.21	70.35	18.78	256.33	277.62	92.33	12.9	267.37	4.82
40	Thane Creek Bridge Infrastructure Limited	(0.03)	0.02	(139.53)	(0.01)	1.28	(0.65)	(0.01)	3.44	(0.17)
41	Nagpur Mumbai Super Communication Expressway Limited	(0.14)	(3.07)	(4.56)	(0.04)	17,992.88	(0.00)	(0.04)	28,292.21	(0.00)
42	Mumbai Pune Expressway Limited	(0.04)	4583.26	(0.00)	147.47	8,081.33	1.82	(6.91)	(88.06)	7.85
43	Versova Bandra Sea Link Limited	(0.03)	0.02	(150.00)	(0.03)	(0.01)	254.55	(0.01)	(0.02)	(47.27)
44	MSRDC Sea Link Limited	(0.09)	(0.04)	(225.00)	(2.92)	2,431.86	(0.12)	(48.85)	2,798.42	(1.75)
45	MSRDC Tunnels Limited	(0.03)	0.02	(150.00)	(0.02)	0.00	(1000.00)	(0.02)	1,042.34	(0.00)
46	Maha Mumbai Metro (M3) Operation Corporation Limited	0.00	0.00	0.00	(0.02)	4.98	(0.31)	(1.35)	3.16	(42.72)

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
47	Pune Purandar International Airport Limited	0.00	0.00	0.00	0.67	48.27	1.39	1.21	48.91	2.47
48	AITL AURIC Skill Foundation ∞	-	-	-	-	-	-	-	-	-
49	Mahasamrudhhi Renewable Energy Limited	0.00	0.00	0.00	0.00	0.00	-	(0.03)	0.02	(123.21)
Sector wise total		113.45	8419.57	1.35	598.56	33483.04	1.79	300.52	41596.83	0.72
MANUFACTURING										
50	Haffkine Ajintha Pharmaceuticals Limited	(3.09)	2.21	(139.82)	(2.51)	3.05	(82.30)	(2.31)	2.08	(111.06)
51	Haffkine Bio-Pharmaceutical Corporation Limited	16.47	175.94	9.36	(5.26)	169.48	(3.10)	(20.53)	147.46	(13.92)
52	Mahaguj Collieries Limited	(2.69)	54.30	(4.95)	(2.32)	53.88	(4.31)	(1.77)	54.27	(3.26)
53	Maharashtra Petrochemicals Corporation Limited	0.03	21.72	0.14	(2.02)	20.69	(9.76)	(0.81)	19.89	(4.07)
54	Maharashtra State Mining Corporation Limited	3.69	54.44	6.78	2.41	56.48	4.27	(1.79)	54.58	(3.28)
55	Maharashtra State Powerlooms Corporation Limited	(0.57)	(2.71)	21.03	0.02	(1.59)	(1.19)	0.06	(1.24)	(4.52)
56	Maha Tamil Collieries Limited	3.10	7.95	38.99	3.22	10.22	31.51	3.78	13.05	28.97
Sector wise total		16.94	313.85	5.40	(6.47)	312.21	(2.07)	(23.37)	290.09	(8.06)
SERVICE										
57	Maharashtra Tourism Development Corporation Limited	1.09	38.68	2.82	1.09	38.68	2.82	1.82	40.12	4.54
58	Mahatourism Corporation Limited	(0.01)	(0.02)	50.00	(0.01)	(0.02)	35.00	(0.01)	(0.02)	(35.00)
59	Nagpur Mass Transport Company Private Limited	0.15	2.23	6.73	0.10	2.69	3.72	0.10	2.69	3.72
Sector wise total		1.23	40.89	3.01	1.18	41.35	2.86	1.91	42.79	4.47
MISCELLANEOUS										
60	Krupanidhi Limited	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
61	Maharashtra Ex-Servicemen Corporation Limited	11.63	98.75	11.78	13.92	111.27	12.51	14.92	126.08	11.83
62	Maharashtra Information technology Co. Ltd	0.00	0.00	0.00	42.47	70.26	60.45	81.18	73.93	109.81
63	Mahila Arthik Vikas Mahamandal	1.93	11.39	16.94	0.00	3.86	0.00	1.43	25.46	5.62

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
64	Nagpur Flying Club	0.32	3.18	10.06	(0.09)	3.08	(2.95)	(0.03)	5.55	(0.49)
65	Village Social Transformation Foundation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
66	Babasaheb Ambedkar Samata Pratishthan	0.00	(0.02)	0.00	0.00	(0.02)	0.00	0.00	(0.02)	0.00
67	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute	-	-	-	-	-	-	-	-	-
68	SPPU Research Park Foundation ∞	-	-	-	-	-	-	-	-	-
69	SPPU Edutech Foundation ∞	-	-	-	-	-	-	-	-	-
70	Mahatma Jyotiba Phule Research & Training Institute	-	-	-	-	-	-	-	-	-
Sector wise total		13.88	113.32	12.25	56.30	188.47	29.87	97.50	231.02	42.21
POWER										
71	Aurangabad Power Company Limited	(0.00)	0.10	(0.00)	0.00	0.11	0.00	0.01	0.12	5.25
72	Dhopave Coastal Power Limited	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00
73	Mahagenco Ash Management Services Limited	(0.07)	0.11	(63.64)	(0.07)	0.11	(63.64)	(0.16)	(1.58)	(10.13)
74	M.S.E.B. Holding Company Limited	8.56	86,766.29	0.01	2.90	87,019.05	0.00	8.83	87,093.28	0.01
75	Maharashtra Power Development Corporation Limited	(0.23)	4.79	(4.80)	(0.15)	4.84	(3.10)	(0.15)	4.97	(3.02)
76	Maharashtra State Electricity Distribution Company Limited	6,095.93	50,457.58	12.08	5,289.17	55,355.12	9.55	4,253.48	58,167.76	7.31
77	Maharashtra State Electricity Transmission Company Limited	1,284.34	15,379.09	8.35	1,029.51	15,121.87	6.81	2,184.02	15,934.68	13.71
78	Maharashtra State Power Generation Company Limited	2,839.23	41,447.31	6.85	3,789.28	41,053.61	9.23	1,407.18	39,906.61	3.53
79	Kharghar Vikroli Transmission Private Limited *	(0.79)	(0.74)	106.76	-	-	-	-	-	-
Sector wise total		10226.97	194054.53	5.27	10110.63	198554.71	5.09	7853.21	201105.84	3.91
Total A (All sector wise working Government companies)		10843.39	207664.59	5.22	11117.39	237407.92	4.68	8579.32	248085.27	3.46

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
B. Working Statutory corporations										
AGRICULTURE & ALLIED										
1	Maharashtra State Warehousing Corporation	71.41	8.71	819.86	66.36	8.71	761.88	110.74	535.08	20.70
2	Maharashtra Krishna Valley Development Corporation	0.39	36,610.67	0.00	0.39	36,610.67	0.00	0.11	41,437.95	0.00
3	Konkan Irrigation Development Corporation	29.57	8,398.16	0.35	29.57	8,398.16	0.35	41.03	11,221.04	0.37
4	Vidarbha Irrigation Development Corporation	86.88	41,008.96	0.21	86.88	41,008.96	0.21	94.9	48,227.08	0.20
5	Tapi Irrigation Development Corporation	0.00	11,576.37	0.00	0.00	11,576.37	0.00	0.00	13,071.45	0.00
6	Godavari Marathwada Irrigation Development Corporation	0.00	16,783.30	0.00	0.00	21,069.71	0.00	0.00	32646.2	0.00
7	Maharashtra Water Conservation Corporation	(57.06)	1931.18	(2.95)	(62.79)	2621.39	(2.40)	(62.79)	2621.39	(2.40)
	Sector wise total	131.19	116317.35	0.11	120.41	121293.97	0.10	183.99	149742.96	0.12
FINANCE										
8	Maharashtra State Financial Corporation	(13.78)	(224.76)	(6.13)	(13.78)	(224.76)	6.13	(13.78)	(224.76)	6.13
	Sector wise total	(13.78)	(224.76)	(6.13)	(13.78)	(224.76)	6.13	(13.78)	(224.76)	6.13
INFRASTRUCTURE										
9	Maharashtra Industrial Development Corporation	6.89	38.39	17.95	5.17	39.14	13.21	5.17	39.14	13.21
	Sector wise total	6.89	38.39	17.95	5.17	39.14	13.21	5.17	39.14	13.21
SERVICE										
10	Maharashtra State Road Transport Corporation	(938.15)	297.51	(315.33)	(938.15)	297.51	(315.33)	(712.05)	148.56	(479.30)
	Sector wise total	(938.15)	297.51	(315.33)	(938.15)	297.51	(315.33)	(712.05)	148.56	(479.30)
	Total B (All sector wise working Statutory corporations)	(813.85)	116428.49	(0.70)	(826.35)	121405.86	(0.68)	(536.67)	149705.90	(0.36)
	Grand Total (A+B)	10029.54	324093.08	3.09	10291.04	358813.78	2.87	8042.65	397808.40	2.02
	C Non working Government companies									

Appendix 5.6 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
	AGRICULTURE & ALLIED									
1	Dairy Development Corporation of Marathwada Limited	0.00	(2.75)	0.00	0.00	(2.75)	0.00	0.00	(2.75)	0.00
2	Ellora Milk Products Limited	0.00	(0.13)	0.00	0.00	(0.13)	0.00	0.00	(0.13)	0.00
3	MAFCO Limited	0.11	5.49	2.00	0.11	5.49	2.04	0.11	5.49	2.04
4	Parbhani Krishi Go-sanvardhan Limited	(0.04)	(0.99)	(4.04)	(0.04)	(1.01)	4.06	(0.03)	(1.05)	(3.14)
5	Vidarbha Quality Seeds Limited ^	(0.01)	(0.32)	3.13	(0.01)	(0.33)	2.55	-	-	-
	Sector wise total	0.07	1.30	5.38	0.06	1.27	4.93	0.08	1.56	5.06
	INFRASTRUCTURE									
6	Development Corporation of Vidarbha Limited	0.04	0.74	5.41	(2.97)	(2.18)	136.24	(0.39)	(2.57)	(15.18)
7	The Maharashtra Land Development Corporation Limited	0.00	30.88	0.00	0.00	30.88	0.00	0.00	30.88	0.00
8	Maharashtra State Housing Corporation Limited	0.02	0.54	3.70	0.02	0.54	4.07	0.02	0.61	3.95
9	Marathwada Development Corporation Limited	0.38	47.06	0.81	0.31	47.29	0.66	0.34	47.60	0.71
	Sector wise total	0.44	79.22	0.56	(2.64)	76.53	(3.45)	(0.03)	76.52	(0.03)
	MANUFACTURING									
10	Godavari Garments Limited	0.00	(0.20)	0.00	(0.07)	(0.27)	(25.93)	0.00	(0.27)	0.00
11	Kinwat Roofing Tiles Limited	0.00	(0.05)	0.00	0.00	(0.05)	0.00	0.00	(0.06)	0.00
12	Maharashtra Electronics Corporation Limited	(22.04)	(311.66)	7.07	(1.00)	(176.24)	0.57	(1.00)	(176.24)	(0.57)
13	Maharashtra State Textile Corporation Limited	(2.16)	(850.97)	0.25	(0.46)	(891.73)	(0.05)	3.65	(969.76)	(0.38)
14	Marathwada Ceramic Complex Limited	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.05	0.00
15	MSMC Adkoli Natural Resources Limited	0.00	0.01	0.00	(0.01)	(0.02)	66.67	(0.01)	(0.03)	39.42
16	MSMC Warora Collieries Limited φ	0.00	2.97	0.00	0.00	2.97	0.00	0.00	2.97	0.00
17	The Gondwana Paints and Minerals Limited ^	(0.01)	(1.34)	(0.75)	(0.01)	(1.35)	(0.74)	-	-	-
18	The Pratap Spinning, Weaving and Manufacturing Company Limited	(0.01)	(40.73)	(0.02)	(0.01)	(40.74)	(0.02)	(0.01)	(40.75)	(0.02)
	Sector wise total	(24.21)	(1201.92)	2.01	(1.55)	(1107.38)	0.14	2.63	(1184.09)	(0.22)

Appendix 5.6 (concl...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	2	3	4	5	6	7	8	9	10	11
	MISCELLANEOUS									
19	Leather Industries Corporation of Marathwada Limited	0.04	0.06	66.67	(0.00)	0.06	(0.04)	(0.00)	0.08	(0.02)
20	Vidarbha Tanneries Limited ^	(0.01)	(0.09)	11.11	(0.01)	(0.09)	(9.89)	-	-	-
	Sector wise total	0.03	(0.03)	(100.00)	0.01	(0.03)	29.75	0	0.08	(0.02)
	Total C (All sector wise non-working Government Companies)	(23.67)	(1121.43)	2.11	(4.13)	(1029.61)	0.40	2.68	(1105.93)	(0.24)
	Grand Total (A+B+C)	10005.87	322971.65	3.10	10286.91	357784.17	2.88	8045.34	396702.47	2.03

* Privatised in 2020-21 ^ Dissolved in 2021-22 ∞ First Account Awaited

Appendix 5.7

(Reference: Paragraph 5.5.6; Page 115)

Statement showing Return on Equity (ROE) of Government Companies and Statutory Corporations wherein State Government has direct Equity investment for the three years ended 30 September 2022

Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit /Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)
1	Forest Development Corporation of Maharashtra Limited	107.02	1103.88	9.69	37.17	1112.79	0.03	88.48	1175.51	7.53
2	Maharashtra Agro Industries Development Corporation Limited	0.03	195.53	0.02	4.26	198.59	0.02	4.91	203.29	2.42
3	The Maharashtra State Farming Corporation Limited	39.69	(191.98)	(20.67)	18.30	(173.68)	(0.11)	18.30	(173.68)	(10.54)
4	Maharashtra State Seeds Corporation Limited	26.77	334.71	8.00	26.10	361.16	0.07	21.32	380.70	5.60
5	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	1.86	11.03	16.86	0.85	11.84	0.07	1.59	13.24	12.01
6	Maharashtra Fisheries Development Corporation Limited	1.16	2.64	43.94	1.16	2.64	0.44	1.16	2.64	43.94
7	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit	2.37	58.85	4.03	2.37	58.85	0.04	2.37	58.85	4.03
8	Kolhapur Chitranagri Mahamandal Limited	(0.01)	0.94	(10.64)	(0.10)	0.94	(0.11)	(0.10)	0.94	(10.64)
9	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited	2.19	81.75	2.68	2.19	81.75	0.03	2.19	81.75	2.68
10	Maharashtra Co-operative Development Corporation Limited	1.12	17.83	6.28	1.52	19.35	0.08	(8.40)	10.95	(76.71)
11	Maharashtra Film, Stage and Cultural Development Corporation Limited	28.28	185.16	15.27	19.01	230.98	0.08	19.01	230.98	8.23
12	Maharashtra Patbandhare Vittiya Company Limited	0.00	0.05	0.00	0.00	0.06	0.00	0.00	0.06	0.00
13	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	9.37	194.78	4.81	9.37	194.78	0.05	9.37	194.78	4.81
14	Maharashtra Small Scale Industries Development Corporation Limited	0.70	56.92	1.23	(3.58)	47.15	(0.08)	(1.67)	55.48	(3.01)
15	Maharashtra State Handicapped Finance & Development Corporation Limited	(0.11)	17.87	(0.62)	(0.11)	17.87	(0.01)	(0.58)	20.36	(2.85)
16	Maharashtra State Handlooms Corporation Limited	(1.95)	(47.18)	(4.13)	(3.60)	(54.17)	0.07	(2.35)	(56.52)	(4.16)

Appendix 5.7 (contd...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit /Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)
17	Maharashtra Vikrikar Rokhe Pradhikaram Limited	0.00	0.45	0.00	0.00	0.45	0.00	0.00	0.45	0.00
18	Mahatma Phule Backward Class Development Corporation Limited	41.55	703.26	5.91	51.55	733.32	0.07	20.69	801.60	2.58
19	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	9.34	237.70	3.93	9.34	237.70	0.04	9.34	237.70	3.93
20	Sant Rohidas Leather Industries and Charmakar Development Corporation Limited	9.08	332.62	2.73	17.15	365.32	0.05	14.07	379.38	3.71
21	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	3.81	126.15	3.02	3.81	126.15	0.03	3.77	116.38	3.24
22	Vasantao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	6.25	138.31	4.52	6.25	138.31	0.05	6.25	138.31	4.52
23	City & Industrial Development Corporation of Maharashtra Limited	0.035	6.22	0.56	0.04	6.29	0.01	0.04	6.33	0.63
24	Development Corporation of Konkan Limited	(0.26)	(6.05)	(4.30)	(0.30)	(6.78)	0.04	(0.34)	(7.11)	(4.78)
25	Maharashtra State Police Housing and Welfare Corporation Limited	15.36	43.30	35.47	13.40	56.94	0.24	17.28	74.22	23.28
26	Maharashtra State Road Development Corporation Limited	141.90	(247.71)	(57.28)	141.90	(247.71)	(0.57)	(20.55)	(2948.11)	(0.70)
27	Maharashtra Urban Infrastructure Development Company Limited	0.48	8.46	5.67	0.42	8.82	0.05	0.11	9.12	1.21
28	Maharashtra Urban Infrastructure Fund Trustee Company Limited	0.0002433	0.1110246	0.22	0.00	0.11	0.02	(0.05)	0.07	(71.43)
29	Shivshahi Punarvasan Prakalp Limited	19.01	366.84	5.18	19.01	366.84	0.05	19.02	385.15	4.94
30	Western Maharashtra Development Corporation Limited	12.11	43.84	27.62	255.88	256.11	1.00	9.41	267.37	3.52
31	Haffkine Bio-Pharmaceutical Corporation Limited	10.48	172.13	6.09	(5.57)	165.48	(0.03)	(20.28)	143.46	(14.14)
32	Maharashtra Petrochemicals Corporation Limited	0.048	21.72	0.22	1.03	20.69	0.05	(0.81)	19.89	(4.07)
33	Maharashtra State Mining Corporation Limited	2.67	49.87	5.35	2.04	51.91	0.04	(1.79)	50.01	(3.58)
34	Maharashtra State Powerlooms Corporation Limited	(0.59)	(2.71)	(21.77)	0.02	(1.59)	(0.01)	0.05	(1.24)	(4.03)
35	Maharashtra Tourism Development Corporation Limited	0.95	28.64	3.32	0.95	28.64	0.03	1.27	29.92	4.24

Appendix 5.7 (concl...)										
Sl. No.	Name of the PSU	2019-20			2020-21			2021-22		
		Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit/Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)	Net Profit /Loss after Tax (₹ in crore)	Net Worth (₹ in crore)	ROE (per cent)
36	Maharashtra Ex-Servicemen Corporation Limited	10.85	97.93	11.08	13.34	111.27	0.12	14.81	126.08	11.75
37	Maharashtra Information technology Co. Ltd	0.00	0.00	0.00	30.03	70.05	0.43	4.88	73.72	6.62
38	Mahila Arthik Vikas Mahamandal	1.93	52.79	3.66	0.00	13.94	0.00	0.00	25.46	0.00
39	Nagpur Flying Club	0.32	3.18	10.76	(0.09)	3.08	(0.03)	(0.03)	5.55	(0.49)
40	Village Social Transformation Foundation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
41	M.S.E.B. Holding Company Limited	(32.24)	86766.29	(0.04)	19.88	87019.05	0.00	8.83	87093.28	0.01
42	Maharashtra Power Development Corporation Limited	(0.23)	(1013.03)	(0.02)	(0.15)	(1013.18)	0.00	(0.15)	(1013.45)	(0.01)
43	Maharashtra State Warehousing Corporation	47.78	448.96	10.64	37.13	480.98	0.08	71.83	535.08	13.42
44	Maharashtra Krishna Valley Development Corporation	0.00	36373.82	0.00	0.00	36373.82	0.00	0.00	41201.23	0.00
45	Konkan Irrigation Development Corporation	29.57	8398.16	0.35	29.57	8398.16	0.00	41.03	11221.04	0.37
46	Vidarbha Irrigation Development Corporation	86.88	41027.26	0.21	86.88	41027.26	0.00	94.90	48227.08	0.20
47	Tapi Irrigation Development Corporation	0.00	11576.37	0.00	0.00	11576.37	0.00	0.00	13071.45	0.00
48	Godavari Marathwada Irrigation Development Corporation	0.00	24736.31	0.00	0.00	30047.38	0.00	0.00	32646.20	0.00
49	Maharashtra Water Conservation Corporation	(57.06)	2154.89	(2.67)	(62.79)	2621.39	(0.02)	(62.79)	2621.39	(2.40)
50	Maharashtra State Financial Corporation	(13.78)	(625.26)	(2.20)	(13.78)	(625.26)	0.02	(13.78)	(625.25)	(2.20)
51	Maharashtra Industrial Development Corporation	0.11	38.94	0.28	0.19	39.14	0.00	0.19	39.14	0.49
52	Maharashtra State Road Transport Corporation	(939.87)	97.57	(963.87)	(939.87)	97.51	(9.64)	(716.14)	(51.44)	(1392.19)
53	MAFCO Limited	0.091	5.49	1.66	0.09	5.49	0.02	0.09	5.49	1.66
54	Development Corporation of Vidarbha Limited	0.039	(7.63)	(0.51)	(2.97)	(10.55)	0.28	(0.39)	(10.94)	(3.56)
55	The Maharashtra Land Development Corporation Limited	0.00	(16.01)	(0.00)	0.00	(16.01)	0.00	0.00	(16.01)	0.00
56	Maharashtra State Housing Corporation Limited	0.02	0.54	3.70	0.02	0.54	0.04	0.02	0.61	2.63
57	Marathwada Development Corporation Limited	0.21	(1.09)	(19.27)	0.23	(0.86)	(0.27)	0.31	(0.55)	(56.36)
58	Maharashtra Electronics Corporation Limited	(42.71)	(368.38)	(11.59)	(21.50)	(389.88)	(0.06)	(21.50)	(389.88)	(5.51)
59	Maharashtra State Textile Corporation Limited	(41.95)	(844.09)	4.97	(40.77)	(891.73)	(0.05)	(37.71)	(969.76)	(3.89)
	Total	(459.42)	212948.89	(0.22)	(232.74)	219355.87	(0.11)	(402.53)	235717.76	(0.17)

Appendix 5.8

(Reference: Paragraph 5.5.7; Page 115)

Statement showing year-wise details of the investment vis-à-vis present value of the investment infused by the State Government for the period 2000-01 to 2021-22

Assumptions for computing present value of the State Government investment

- Interest free loans have been considered as investment infusion by the State Government as none of the interest free loans have been repaid by the power sector undertaking. Further, in those cases where interest free loans given to the power sector undertaking were converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year.
- The average rate of interest on government borrowings for the concerned financial year[^] was adopted as compounded rate for arriving at PV since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government.

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans repaid during the year	Interest free loans converted during the year	Total investment during the year	Average rate of interest on government borrowing (in%)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year\$
i	ii	iii	iv	v	vi	vii = iii+iv-v	viii	ix = ii+vii	$x = \{ix * (100 + viii) / 100\}$	$xi = \{ix * viii / 100\}$	xii
Since inception to 2000	0.00	12323.93	68.98	0.05	0.00	12392.86	10.30	12392.86	13669.32	1276.47	162.25
2000-01	13669.32	728.96	1.5	0.00	0.00	730.46	9.10	14399.78	15710.16	1310.38	(2986.28)
2001-02	15710.16	977.46	1.48	0.00	0.00	978.94	9.40	16689.10	18257.87	1568.78	(821.86)
2002-03	18257.87	2142.64	2.02	0.00	0.00	2144.66	8.90	20402.54	22218.36	1815.83	(951.11)
2003-04	22218.36	3723.59	2.62	0.00	0.00	3726.21	8.80	25944.57	28227.69	2283.12	(1161.30)
2004-05	28227.69	4374.55	6.78	0.00	0.4	4380.93	8.00	32608.62	35217.31	2608.75	(1179.21)
2005-06	35217.31	6720.82	5770.60	0.00	0.00	12491.42	7.10	47708.73	51096.05	3387.32	(433.51)
2006-07	51096.05	6746.37	0.00	0.00	0.00	6746.37	7.80	57842.42	62354.13	4511.71	(234.74)
2007-08	62354.13	6358.12	0.00	138.60	0.00	6219.52	7.70	68573.65	73853.82	5290.84	(723.67)
2008-09	73853.82	9722.05	0.00	0.00	0.00	9722.05	7.30	83575.87	89676.91	6101.04	(493.20)
2009-10	89676.91	7454.87	0.00	0.00	0.00	7454.87	7.40	97131.78	104319.53	7187.75	(1409.62)
2010-11	104319.53	8328.12	0.00	0.68	0.00	8327.44	7.40	112646.97	120982.84	8335.93	171.06
2011-12	120982.84	8110.91	200	0.05	0.00	8310.86	7.50	129293.70	138990.73	9697.03	1559.90
2012-13	138990.73	7767.94	179.02	0.01	0.00	7946.95	7.40	146937.68	157811.07	10873.39	1754.46

Appendix 5.8 (concl...)											
i	ii	iii	iv	v	vi	vii = iii+iv-v	viii	ix = ii+vii	x={ix*(100+ viii)/100}	xi = {ix*viii/100}	xii
2013-14	157811.07	10265.91	0.00	0.01	0.00	10265.90	7.50	168076.97	180682.75	12605.77	1973.15
2014-15	180682.75	12758.56	0.00	0.04	0.00	12758.52	7.80	193441.26	208529.68	15088.42	1805.91
2015-16	208529.68	85710.32	0.00	0.00	5632.00	80078.32	7.70	288608.00	310830.82	23090.14	6794.61
2016-17	310830.82	9275.06	0.00	0.01	0.00	9275.05	7.60	320105.87	344433.91	24328.05	(17344.72)
2017-18	344433.91	8535.64	0.21	0.01	0.00	8535.84	8.00	352969.75	381207.33	28237.58	(3622.76)
2018-19	381207.33	1933.32	0.00	0.00	0.00	1933.32	7.80	383140.65	413025.62	29884.97	(497.60)
2019-20	413025.62	10170.87	1.9	21.61	0.00	10151.16	7.30	423176.78	454068.68	30891.90	1049.65
2020-21	454068.68	1254.18	0.00	0.20	0.00	1253.98	7.19	455322.66	488060.36	32737.70	362.96
2021-22	488060.36	6380.61	0.00	0.00	0.56	6380.05	6.96	494440.41	528853.46	34413.05	(2647.21)
Total		231764.80	6235.11	161.27	5632.96	232205.68					

^ The average rate of interest on government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Maharashtra) for the concerned year wherein the average rate for interest paid = Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

\$ Total earnings for the year depicts total of net earnings (profit/loss) for the concerned year relating to the 32 SPSUs where funds were infused by the State Government.

Appendix 5.9		
(Reference: Paragraph 5.7.1.3; Page 124)		
Statement showing list of PSUs where Management Letters were issued		
Sl. No.	Name of the PSU	Year of Accounts
1	Maharashtra State Electricity Transmission Company Limited	2020-21
2	Aurangabad Industrial Township Limited	2020-21
3	Western Maharashtra Development Corporation Limited	2020-21
4	The Maharashtra State Warehousing Corporation, Pune	2020-21
5	Maharashtra Urban Infrastructure Development company Limited	2021-22
6	City and Industrial Development Corporation of Maharashtra Limited.	2019-20
7	Maharashtra State Road Transport Corporation	2019-20
8	Forest Development Corporation of Maharashtra Limited	2020-21
9	Maharashtra State Seeds Corporation Limited	2020-21
10	Maharashtra State Police Housing and Welfare Corporation Limited	2020-21