

APPENDICES

Appendix - 1.1				
<i>(Reference: Paragraph 1.1; Page 1)</i>				
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 ^{\$}	2013-23	Percentage	9.98	11.68
Population Density	2011	persons per sq. km.	365	382
	2023		365	411
Literacy Rate	2011	Percentage	82.30	73.00
Infant Mortality Rate	2020	Per 1,000 live births	16	28
Life Expectancy at birth	2016-20	Years	72.95	70.00
Population Below Poverty Line (BPL)	2011-12	Percentage	17.35	21.92
Gross Domestic Product ⁺	2022-23	₹ in crore	3527084	27240712
CAGR of GSDP	2013-23	Percentage	8.81	10.34
Per capita GSDP	2022-23	₹	279974	196983
CAGR of per capita GSDP	2013-23	Percentage	7.78	9.12

Source: Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation
Economic Survey of Maharashtra 2022-23

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

⁺ First revised estimate

Appendix - 2.1										
(Reference: Paragraph 2.2; Page 17)										
Time series data on State Government Finances										
(₹ in crore)										
	2018-19		2019-20		2020-21		2021-22		2022-23	
Part A: Receipts										
1. Revenue Receipts	278996.27		283189.58		269467.91		333311.57		405677.93	
(i) Own Tax Revenue	187436.37	(67)	188947.57	(67)	164254.98	(61)	220927.13	(66)	277486.31	(68)
Taxes on Agricultural Income	-	-	-	-	0.02	(0)	0.01	(0)	0	(0)
State Goods and Service Tax	82352.32	(44)	82601.59	(44)	69948.56	(43)	97304.89	(44)	121255.55	(30)
Taxes on Sales, Trade, etc.	35724.61	(19)	37785.54	(20)	33159.76	(20)	45924.13	(21)	54568.18	(13)
State Excise	15320.90	(8)	15428.34	(8)	15089.38	(9)	17220.71	(8)	21507.02	(5)
Taxes on Vehicles	8613.19	(5)	8467.20	(4)	6655.12	(4)	9080.16	(4)	11740.42	(3)
Stamps and Registration fees	28545.05	(15)	28706.55	(15)	25427.71	(15)	35593.58	(16)	45285.66	(11)
Land Revenue	2088.04	(1)	2154.55	(1)	2062.64	(1)	3064.66	(1)	2431.41	(1)
Taxes on Goods and Passengers	837.05 [#]	-	773.39	(0)	13.30	(0)	393.53	(0)	1582.11	(0)
Other Taxes	13955.21	(8)	13030.41	(7)	11898.49	(7)	12345.46	(6)	19115.96	(5)
(ii) Non-tax Revenue	15843.57	(6)	14297.00	(5)	15975.46	(6)	19306.70	(6)	16776.41	(4)
(iii) State's share of Union taxes and duties	42054.20 [#]	(15)	36219.64	(13)	36504.01	(14)	54318.06	(16)	60000.97	(15)
(iv) Grants-in-aid from Gol	33662.13	(12)	43725.37	(15)	52733.46	(20)	38759.68	(12)	51414.24	(13)
2. Miscellaneous Capital Receipts	-		-		-		-		-	
3. Recoveries of Loans and Advances	1604.29		1614.87		1612.35		1178.88		642.62	
4. Total revenue and non-debt capital receipts (1 + 2 + 3)	280600.56		284804.45		271080.26		334490.45		406320.55	
5. Public Debt Receipts	26025.21		57153.41		118515.91		90586.61		94702.09	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	25686.29		54459.30		72360.25		71863.03 [#]		77336.95	
Net transactions under Ways and Means Advances and Overdraft	-		1757.61		31159.26		98.43		7129.25	
Loans and Advances from Government of India ¹	338.92 [#]		936.50		14996.40		18625.15		10235.89	
6. Appropriation from Contingency Fund	1528.00		7350.00		11500.00		0.00		200.00	
7. Inter-State settlement	-		-		-		-		--	
8. Total receipts in the Consolidated Fund (4+5+6+7)	308153.77		349307.86		401096.17		425077.06		501222.64	
9. Contingency Fund Receipts	3528.00		15350.00		10500.00		0.00		200.00	
10. Public Accounts receipts	90664.57		119634.33		88531.23		119376.52		143466.93	
11. Total receipts of the State (8+9+10)	402346.34		484292.19		500127.40		544453.58		644889.57	
Part B: Expenditure										
12. Revenue expenditure (per cent of 15)	267021.67		300305.21		310609.76		349685.89		407614.40	
General Services (incl. Interests payments)	84764.50	(32)	100050.28	(33)	103853.75	(33)	121745.32	(35)	130590.81	(32)
Social Services	109390.99	(41)	122947.33	(41)	122023.44	(39)	142523.26	(41)	163329.16	(40)
Economic Services	52758.97	(20)	56043.43	(19)	64336.19	(21)	59454.77	(17)	80819.94	(19)
Grants-in-aid and Contribution	20107.21	(8)	21264.17	(7)	20396.38	(7)	25962.54	(7)	32874.49	(8)
13. Capital outlay (per cent of 15)	35049.05		36415.57		29686.70		46670.39		61643.61	
General Services	1533.27	(4)	1250.45	(3)	1496.39	(5)	2681.21	(6)	3526.56	(6)
Social Services	4341.15	(12)	4288.07	(12)	3593.24	(12)	4082.09	(9)	9134.20	(15)
Economic Services	29174.63	(83)	30877.05	(85)	24597.07	(83)	39907.09	(86)	48982.85	(79)
Figures in parenthesis represent percentages (rounded) to total of each sub-heading										
[#] Lower rounding										

¹ includes Ways and Means Advances from RBI

Appendix - 2.1 (contd...)					
(₹ in crore)					
	2018-19	2019-20	2020-21	2021-22	2022-23
14. Disbursement of Loans and Advances (per cent of 15)	1545.17	1969.86	2341.85	2436.03	4664.41
15. Total (12+13+14)	303615.89	338690.64	342638.31	398792.31	473922.42
16. Repayments of Public Debt	25116.49[#]	24625.85	57586.54	36033.09	44795.04
Internal Debt (excluding Ways and Means Advances and Overdrafts)	24190.22	21848.99	25456.27	34819.66	36634.32
Net transactions under Ways and Means Advances and Overdrafts	0.00	1757.61	31159.26	98.43	7129.25
Loans and Advances from Government of India ²	926.27 [#]	1019.25	971.01	1115.00	1031.47
17. Appropriation to Contingency Fund	3528.00	16350.00	1500.00	0.00	200.00
18. Total disbursement out of Consolidated Fund (15+16+17)	332260.38	378666.49	401724.85	434825.40	518917.46
19. Contingency Fund disbursements	1528.00	16350.00	11500.00	0.00	200.00
20. Public Account disbursements	89757.51	100329.25	74787.55	100533.18	121973.69
21. Total disbursement by the State (18+19+20)	423545.89	486345.74	488012.40	535358.58	641091.15
Part C: Deficits					
22. Revenue Deficit (-)/Surplus (+) (1-12)	11974.60	(-) 17115.63	(-) 41141.85	(-) 16374.32	(-) 1936.47
23. Fiscal Deficit (-)/Surplus (+) (4-15)	(-) 23015.33	(-) 53886.19	(-) 71558.05	(-) 64301.86	(-) 67601.87
24. Primary Deficit (-)/Surplus (+) (23-25)	11005.92	(-) 20325.46	(-) 34588.28	(-) 24143.82	(-) 25912.71
Part D: Other Data					
25. Interest Payments (included in revenue expenditure)	34021.25	33560.73	36969.77	40158.04	41689.16
26. Financial Assistance to local bodies etc.	122562.51	134204.89	133781.27	154772.86	187789.89
27. Ways and Means Advances/Overdraft availed (days)					
Ways and Means availed (days)	Nil	Nil	Nil	1	Nil
Overdraft availed (days)	Nil	91	91	Nil	91
28. Interest on WMA/Overdraft	-	0.35	15.74	0.01	1.55
29. Gross State Domestic Product (GSDP)	2528854	2657371⁺⁺⁺	2627542⁺⁺	3108022⁺	3527084⁵
30. Outstanding Fiscal liabilities (year-end)	436781.93	479899.14³	548176.45	606295.26⁴	660753.73
31. Outstanding guarantees (year-end) (including interest)	25134.86	41279.47	41775.48	51263.35	49632.84
32. Maximum amount guaranteed (year-end)	38378.26	58661.22	85717.46	81751.13	81751.13

² Includes Ways and Means Advances from RBI

³ Proforma correction

⁴ The effective outstanding fiscal liabilities would be ₹ 592512.90 crore as the Department of Expenditure, GoI has decided that GST compensation of ₹ 13782.36 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

⁵ Advance Estimate; + First Revised Estimate; ++ Second Revised Estimate; +++ Third Revised Estimate

Appendix - 2.1 (concl'd)					
(₹ in crore)					
	2018-19	2019-20	2020-21	2021-22	2022-23
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.41	7.11	6.25	7.11	7.87
Own Non-Tax Revenue/GSDP	0.63	0.54	0.61	0.62	0.48
Central Transfers/GSDP	1.66	1.36	1.39	1.75	1.70
II Expenditure Management					
Total Expenditure/GSDP	12.01	12.75	13.04	12.83	13.44
Total Expenditure/Revenue Receipts	108.82	119.60	127.15	119.65	116.82
Revenue Expenditure/Total Expenditure	87.95	88.67	90.65	87.69	86.01
Expenditure on Social Services/Total Expenditure	37.73	37.99	37.24	37.23	37.03
Expenditure on Economic Services/Total Expenditure	27.03	25.67	26.00	24.94	25.85
Capital Expenditure/Total Expenditure	11.54	10.75	8.66	11.70	13.99
Capital Expenditure on Social and Economic Services/Total Expenditure	11.04	10.38	8.23	11.03	12.26
Education, Sports, Art and Culture /Total Expenditure	16.89	18.47	18.19	17.24	17.20
Health & Family Welfare/Total Expenditure	4.28	4.34	4.99	5.28	4.30
III Management of Fiscal Imbalances					
Revenue deficit /GSDP	0.47	-0.64	-1.57	-0.53	-0.05
Fiscal deficit/GSDP	-0.91	-2.03	-2.72	-2.07	(-)1.92
Primary Deficit (surplus) /GSDP	0.44	-0.76	-1.32	-0.78	(-)0.73
Revenue Deficit (surplus)/Fiscal Deficit	(-)52.03	31.76	57.49	25.46	2.86
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	17.27	18.06	20.86	19.51	18.73
Fiscal Liabilities/RR	156.55	169.46	203.43	181.90	162.88
V Other Fiscal Health Indicators					
Return on Investment	0.18	0.03	0.23	0.05	0.02
Financial Assets/Liabilities	0.9	0.8	0.8	0.8	0.8
Source: Finance Accounts of respective years					

Appendix-2.2						
<i>(Reference: Paragraph 2.3.2.2, 2.3.2.3; Page 22 & 24)</i>						
Fiscal priority of the State						
Ratio	2021-22			2022-23		
	All India	General States	Maharashtra	All India	General States	Maharashtra
TE/GSDP	16.7	16.05	12.83	16.5	15.79	13.44
RE/TE	85.3	85.59	87.69	84.7	84.78	86.01
CE/TE	14.7	14.41	12.31	15.3	15.22	13.99
TR/GSDP	19.3	18.46	13.67	18.7	17.89	14.00
RR/TR	71.4	71.37	78.43	73.1	73.03	82.14
CR/TR	28.6	28.63	21.57	26.9	26.97	17.86
SSE/TE	38.1	38.32	37.23	38.2	38.11	37.03
ESE/TE	28.3	28.43	24.94	28.8	29.17	27.58

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	2021-22 to 2022-23 Growth		
	All India	Average of General States	Maharashtra
Revenue Receipts	13.2	13.41	21.71
Own Tax Revenue	19.7	19.78	25.60
Non-Tax Revenue	14.3	12.94	-13.11
State's share in Union Taxes & Duties	7.5	7.25	10.46
Grants-in-Aid from Govt. of India	5.7	5.49	32.65
Total Receipts	10.6	10.83	16.22
Revenue Expenditure	11.8	11.45	16.57
Capital Expenditure	16.9	18.93	35.03
Disbursement of Loans & Advances	72.6	75.33	91.48
Total Expenditure	12.6	12.53	18.84
Revenue Expenditure on Education	13.0	13.21	17.36
Revenue Expenditure on Health & Family Welfare	1.8	0.88	-4.07
Revenue Expenditure on Salary & Wages	8.7	8.52	14.67
Revenue Expenditure on Pension	11.3	11.38	11.12
Revenue Expenditure on Subsidies	15.2	15.24	48.10

Source: Finance Accounts of respective years

Appendix 2.3				
<i>(Reference: Paragraph 2.4.3.2; Page 40)</i>				
Reconciliation of Government Investment with Accounts of Companies				
Sr. No	Name of the PSUs	As per records of PSUs	As per Finance Account	Difference (₹ in crore)
1	The Maharashtra Fisheries Development Corporation Limited	4.04	5.81	1.77
2	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit	50.00	400.00	350.00
3	Kolhapur Chitranagri Mahamandal Limited	3.24	34.20	30.96
4	Sahitya Ratna Lokshahir Annabhau sathe Development Corporation ltd	424.50	554.36	129.86
5	Maharashtra Co-operative Development Corporation Limited	8.00	160.46	152.46
6	Maharashtra Small Scale Industries Development Corporation Limited	14.50	14.40	0.10
7	Maharashtra State Handlooms Corporation Limited	88.71	33.11	55.60
8	Mahatma Phule Backward Class Development Corporation Limited	568.57	630.89	62.32
9	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	400.70	567.69	166.99
10	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	83.59	68.59	15.00
11	Vasanttrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	198.85	199.87	1.02
12	Maharashtra ARC Ltd	0	311.00	311.00
13	Maharashtra State Police Housing and Welfare Corporation Limited	7.96	7.95	0.01
14	Maharashtra State Road Development Corporation Limited	773.56	4,318.83	3,545.27
15	Maharashtra Urban Infrastructure Development Company Limited	0.25	0.49	0.24
16	Maharashtra Urban Infrastructure Fund Trustee Company Limited	0.05	0.10	0.05
17	Maharashtra housing Development Corporation ltd	0	0.01	0.01
18	Maharashtra State Powerlooms Corporation Limited	17.57	18.21	0.64
19	Maharashtra Tourism Development Corporation Limited	15.39	15.89	0.50
20	Maharashtra Ex-Servicemen Corporation Limited	14.95	10.05	4.90
21	Mahila Arthik Vikas Mahamandal	3.39	3.52	0.13
22	M.S.E.B. Holding Company Limited.	89216.21	899.41	88316.80
23	Maharashtra State Power Generation Company Limited	0	2571.95	2571.95
24	Maharashtra Krishna Valley Development Corporation	35778.41	42407.02	6628.61
25	Konkan Irrigation Development Corporation	10938.02	11617.95	679.93
26	Vidarbha Irrigation Development Corporation	47901.02	6146.03	41754.99
27	Tapi Irrigation Development Corporation	13071.45	15667.09	2595.64
28	Godavari Marathwada Irrigation Development Corporation	23442.22	34566.67	11124.45
29	Maharashtra Water Conservation Corporation	2323.27	1816.00	507.27
30	Maharashtra State Financial Corporation	0	34.27	34.27
31	Maharashtra State Road Transport Corporation	5626.34	6135.57	509.23
32	Dairy Development Corporation of India	0	0.30	0.30
33	Maharashtra State Textile Corporation Ltd	236.15	234.79	1.36
34	Leather Industries Corporation of Marathwada Ltd	0	306.21	306.21
Total		231213.91	129762.69	101451.22

Appendix - 3.1 (Reference: Paragraph 3.1 page 65) 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'd)	
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 69) Grants/ Appropriation closed with excess supplementary provisions (₹ 10 crore and more) during 2022-23 (₹ in crore)						
Sr. No.	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of original provision
Revenue (Voted)						
1	A.4	Secretariat and Miscellaneous General Services	1285.23	22.78	635.69	-649.54
2	A.6	Information and Publicity	343.29	25.80	121.95	-221.33
3	B.1	Police Administration	24583.07	134.20	19978.85	-4604.22
4	B.7	Economic Services	1594.61	457.22	1054.03	-540.58
5	C.1	Revenue and District Administration	3148.50	61.02	2781.27	-367.23
6	C.7	Forest	3743.14	66.06	2792.85	-950.29
7	D.3	Agriculture Services	10217.51	2318.03	9836.16	-381.35
8	D.4	Animal Husbandry	1494.15	94.87	1367.17	-126.98
9	E.3	Secretariat and Other Social Services	549.90	40.42	410.27	-139.62
10	F.2	Urban Development and Other Advance Services	15692.66	2146.35	12003.34	-3689.32
11	G.6	Pensions and Other Retirement Benefits	45448.34	2001.85	43017.19	-2431.16
12	H.6	Public Works and Administrative and Functional Buildings.	3353.58	351.61	3031.42	-322.16
13	I.3	Irrigation, Power and Other Economic Services	2346.41	93.74	1753.83	-592.58
14	J.1	Administration of Justice	2786.37	255.01	2512.12	-274.26
15	L.3	Rural Development Programmes	11075.30	4013.15	10190.85	-884.45
16	N.3	Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities.	14779.37	3133.61	13010.53	-1768.84
17	O.3	Rural Employment	3634.03	150	1863.57	-1770.46
18	R.1	Medical and Public Health	13935.34	2842.91	13156.90	-778.44
19	S.1	Medical and Public Health	4810.44	455.61	4263.62	-546.82
20	T.5	Revenue Expenditure on Tribal Areas Development Sub-Plan	11485.24	1836.17	9542.71	-1942.53
21	W.2	General Education	9258.89	303.74	9120.16	-138.74
22	Y.2	Water Supply and Sanitation	10861.85	716.16	3911.68	-6950.17
23	ZA.2	Secretariat and other Social Services	2839.27	41.77	2153.97	-685.38
24	ZC.1	Parliament/State/Union Territory Legislatures	327.56	97.36	291.31	-36.26
25	ZH.3	Irrigation, Power and Other Economic Services.	605.63	20.68	449.17	-156.46
		TOTAL	200199.68	21680.12	169250.61	-30949.07

Appendix 3.2 (concl'd)						
(₹ in crore)						
Sr. No	Grant No.	Description	Original	Supplementary	Actual Expenditure	Savings out of Original provision
Capital (Voted)						
26	B.10	Capital Expenditure on Economic Services	2571.10	425	2458.66	-112.44
27	B.11	Loans to Government Servents,etc	94.04	100	68.69	-25.35
28	C.10	Capital Expenditure on Economic Services	1177.94	14.01	975.98	-201.96
29	D.9	Capital Expenditure on Animal Husbandry	173.51	16.80	62.62	-110.89
30	H.8	Capital Expenditure On Public Works Administrative and Functional Buildings	3686.38	695.91	1855.24	-1831.14
31	I.5	Capital Expenditure on Irrigation	15037.04	1504.52	11551.26	-3485.78
32	K.11	Capital Expenditure on Energy	2047.00	702.40	1345.81	-701.19
33	L.7	Capital Expenditure on Rural Development	5404.98	241.17	4119.83	-1285.15
34	N.4	Capital Expenditure on Social Services	966.00	156.07	699.71	-266.29
35	O.10	Capital Outlay on Other Rural Development Programmes	5646.73	267.42	1705.45	-3941.28
36	R.3	Capital Expenditure on Medical and Public Health	49.94	22.49	48.84	-1.10
37	T.6	Capital Expenditure on Tribal Areas Development Sub-Plan	1164.00	44.13	996.49	-167.52
38	ZH.5	Capital Outlay on Soil and Water Conservation	3396.57	343.99	2464	-932.57
		Total	41415.23	4533.91	28352.58	-13062.66
		GRAND TOTAL	241614.91	26214.03	197603.19	-44011.73
Source: Appropriation Accounts 2022-23						

Appendix- 3.3									
<i>(Reference: Paragraph 3.3.3., Page 70)</i>									
Unnecessary re-appropriation of funds during 2022-23									
(₹ in crore)									
Sr. No.	Grant	SBH	Description	Original	Sup	Re-app	Total	Actual	Saving
1	A-4	205200090 058	Grant-in-aid to Setu Maharashtra Society for implementation of e-Governance Project (Setu)	457.00	0.00	50.00	507.00	250.00	257.00
2	A-4	205200090 002	General Administration Department	77.41	0.54	10.32	88.27	73.32	14.95
3	A-4	207000114 015	Aviation Advisor to Government	50.40	0.00	8.60	59.00	44.45	14.55
4	A-6	222001105 038	Production of Films	6.81	10.80	0.30	17.91	4.24	13.67
5	B-1	205500111 044	Railway Police	528.56	0.00	2.32	530.88	455.23	75.65
6	B-1	205500003 002	Police Training Schools	189.78	2.00	1.88	193.66	159.19	34.47
7	B-5	205600101 003	Central Jails	280.42	0.00	1.05	281.47	248.80	32.67
8	C-2	203003001-010	Inspector General of Registration and District Registrars	183.50	0.00	19.19	202.70	175.15	27.54
9	C-6	224502101 024	Other Items	0.16	0.00	10.00	10.16	0.00	10.16
10	D-3	240100113 B07	Chief Minister sustainable agriculture irrigation scheme (general) (Scheme)	600.00	0.00	99.38	699.38	543.38	156.00
11	E-2	220201103 380	School Nutrition Programme Other than Mumbai Mahanagar Palika (Centrally Sponsored Scheme) (Central Share)	1081.80	0.00	46.69	1128.49	979.43	149.06
12	E-3	220400104 179	Establishment of Coaching Centres	78.37	3.38	38.71	120.46	75.43	45.03
13	F-2	221780191 091	Special provision for Development of Basic Amenities in area of the Municipal Corporations	950.00	256.23	10.00	1216.23	1120.20	96.03
14	G-1	204000101 005	Sales Tax Department	632.55	68.88	0.26	701.69	685.90	15.79
15	H-6	205980001-120	S.E., P.W. Circle, Solapur	57.75	0.00	0.50	58.25	42.68	15.57
16	H-6	205980001-263	S.E. Dairy Construction Circle Mumbai	36.30	0.00	1.04	37.33	22.11	15.22
17	I-3	270180001-996	S.E. & Admn. CADA Jalgaon	77.43	0.00	0.36	77.79	43.61	34.17
18	I-3	240200102-050	Extension and Improvement	32.12	0.00	2.20	34.32	24.30	10.02
19	I-5	470180190-H66	Share capital contribution to VIDC	1242.07	0.00	198.55	1440.62	764.45	676.17
20	I-5	470180190-J72	Share Capital Contribution to Maharashtra Krishna Valley Development Corporation (Rest of Maharashtra)	164.58	0.00	6.48	171.07	10.80	160.27
21	I-5	470180190-J80	Share capital contribution to Vidarbha Irrigation Development corporation (BJSY) (State Share)(Scheme)	768.75	0.00	145.67	914.42	768.75	145.67

Appendix- 3.3 (contd...)									
(₹ in crore)									
S. No.	Grant	SBH	Description	Original	Sup	Re-app	Total	Actual	Saving
22	I-5	470180190-J79	Share capital contribution to Maharashtra Krishna valley Development corporation (BJSY) (State Share)(Rest of Maharashtra)(Scheme)	165.00	0.00	71.85	236.85	115.50	121.35
23	I-5	470180190-J86	Share capital contribution to Vidharbha Irrigation Development corporation (BJSY) (Centre Share)(Scheme)	256.25	0.00	61.30	317.55	255.75	61.80
24	I-5	470280190-499	Share Capital Contri. To Godavari Marathwada Irrg. Devp. Corp.	95.72	0.00	8.71	104.43	75.29	29.14
25	I-5	470280190-492	Share Capital Contri. To Tapi Irrg. Devp. Corp.	65.65	0.00	8.71	74.36	47.52	26.84
26	I-5	470180001-676	S.E.Quality Control Circle, Pune	39.42	0.00	0.03	39.44	26.34	13.11
27	I-5	470280190-748	Share Capital Contribution To Godavari Marathwada Irrigation Development Corporation	18.80	0.00	6.35	25.15	13.43	11.73
28	L-2	205300093 A056	Grants to Zilla Parishads(Establishment grant) Revised Staffing Pattern Systems	2659.06	254.00	10.00	2923.06	2806.04	117.02
29	L-7	505404337 523	Construction of New Roads and Bridges and Upgradation of existing roads under Pradhan Mantri Gram Sadak Yojana (C.S.S.) (State Share 40%)	773.78	0.00	53.63	827.41	509.98	317.43
30	N-3	222503800 363	Grant-in-aid to Voluntary Agencies (S.C.P.)	145.00	0.00	29.95	174.95	102.45	72.50
31	N-3	222501277 334	Opening and Maintenance of Government Hostels for Scheduled Caste Boys and Girls (New Hostels)	315.00	0.00	14.26	329.26	271.46	57.80
32	N-3	222501277D11	Opening of New Government Residential School for Scheduled Caste Boys and Girls (S.C.P.)	210.00	0.00	4.86	214.86	182.86	32.00
33	N-3	222501001 009	Directorate of Social Justice (B.C.Wing)	134.73	0.00	4.79	139.52	120.56	18.96
34	R-1	221001110A014	Non-Teaching Government Hospitals in Mofussil Areas	1160.98	97.00	1.04	1259.02	1205.64	53.38
35	R-1	221006800 306	Grants for Plan Schemes under Section 187 of the Maharashtra Zilla Parishads and Panchayat Samities Act, 1961	50.00	0.00	20.00	70.00	49.11	20.89

Appendix- 3.3 (concl'd)									
(₹ in crore)									
S. No.	Grant	SBH	Description	Original	Sup	Re-app	Total	Actual	Saving
36	S-1	221005105 C249	Grant Medical College, Mumbai	163.06	29.19	2.00	194.25	177.12	17.13
37	S-1	221005105 C315	Late Shree Bhausaheb Hirey Government Medical College , Dhule	53.35	14.17	0.09	67.61	52.63	14.98
38	S-1	221005105 C269	Government Medical College , Nanded	75.10	7.94	6.21	89.25	75.77	13.48
39	S-1	221001110 C174	Gokuldas Tejpal Hospital, Mumbai	86.05	1.58	5.85	93.48	80.57	12.91
40	S-1	221005105 507	Rajarshi Chhatrapati Shahu Maharaj Government Medical College, Kolhapur	55.53	8.13	3.39	67.05	54.96	12.09
41	S-1	221005105 C255	Medical College, Aurangabad	108.87	5.55	8.00	122.42	110.83	11.59
42	S-1	221005105 F09	Government Medical College and Hospital, Chandrapur	46.08	2.79	1.59	50.46	39.36	11.10
43	X-1	223502102 C22	Baby Care Kit Scheme (Scheme)	80.00	0.00	24.00	104.00	80.00	24.00
44	X-1	223602101 212	Adarsh Anganwadi Scheme (Scheme)	78.11	0.00	21.00	99.11	75.67	23.44
45	ZC-1	201102103 007	Maharashtra Legislature Secretariat	84.66	10.00	1.20	95.86	81.70	14.16
46	ZE-1	223502200 A13	Grant-in-Aid for Area Development Schemes in Minority Concentrated Areas	70.00	0.00	54.75	124.75	33.50	91.25
47	ZE-1	223502198 B08	Grant-in-Aid to Minority Concentrated Gram Panchayats	80.00	0.00	57.95	137.95	66.48	71.47
48	ZE-1	223502200 B22	Grant-in-aid for Providing Infrastructure Facilities to Registered Madarassas in the State and Salaries to the Teachers (Plan)	15.00	0.00	3.80	18.80	5.89	12.91

Appropriation Accounts 2022-23

<p align="center">Appendix –3.4 (Reference: Paragraph 3.3.4; page 71) Grants/appropriations which closed with savings of more than ₹ 10 crore each and more than 20 per cent of the total provisions (₹ in crore)</p>								
S. No.	Grant No	Description	Original	Supple-mentary	Total provisions	Actual	Savings	Amount surrendered
Revenue (Voted)								
1	A01	Governor and Council of Ministers	37.00	0.00	37.00	22.34	14.66	14.97
2	A04	Secretariat and Miscellaneous General Services	1285.23	22.78	1308.01	635.69	672.32	671.32
3	A05	Social Services	213.26	225.56	438.82	232.44	206.37	221.50
4	A06	Information and Publicity	343.29	25.80	369.09	121.95	247.14	247.14
5	A07	Civil Aviation	590.55	0.00	590.55	413.44	177.11	177.11
6	B04	Secretariat and Other General Services	80.53	4.11	84.64	62.99	21.64	21.14
7	B07	Economic Services	1594.61	457.22	2051.83	1054.03	997.80	997.80
8	C06	Relief on account of Natural Calamities	11308.46	3600.00	14908.46	11801.56	3106.91	3350.16
9	C07	Forest	3743.14	66.06	3809.20	2792.85	1016.35	0.00
10	D01	Interest Payments	0.00	17.51	17.51	0.00	17.51	17.51
11	D03	Agriculture Services	10217.51	2318.03	12535.54	9836.16	2699.38	2692.91
12	D05	Dairy Development	451.95	6.72	458.67	251.39	207.28	207.58
13	D06	Fisheries	248.50	119.88	368.38	274.29	94.09	94.11
14	D07	Secretariat and other Economic Services	57.15	0.30	57.45	36.82	20.63	21.67
15	E03	Secretariat and Other Social Services	549.90	40.42	590.32	410.27	180.04	179.80
16	F02	Urban Development and Other Advance Services	15692.66	2146.35	17839.01	12003.34	5835.68	5832.97
17	F03	Secretariat and Other Social Services	245.63	1.66	247.29	127.42	119.88	120.15
18	G02	Other Fiscal and Miscellaneous Services	1801.16	0.00	1801.16	264.48	1536.68	1536.67
19	G04	Secretariat - General Services	50.62	4.00	54.62	43.61	11.01	11.02
20	H04	Secretariat and Other Economic Services	82.10	0.00	82.10	52.67	29.43	0.00
21	I03	Irrigation, Power and Other Economic Services	2346.41	93.74	2440.15	1753.83	686.32	0.00
22	I04	Secretariat-Economic Services	79.57	0.00	79.57	38.19	41.38	0.00
23	J02	Secretariat and Other Social and Economic Services	201.42	4.17	205.59	163.40	42.18	42.14
24	K04	Labour, Employment and Skill Development	338.82	2.93	341.75	222.79	118.96	118.81
25	L03	Rural Development Programmes	11075.30	4013.15	15088.45	10190.85	4897.59	4897.73
26	L04	Secretariat-Economic Services	82.10	0.82	82.92	27.93	54.99	54.87
27	M02	Food Storage and Warehousing	3210.67	1943.27	5153.94	3970.35	1183.59	1182.95

Appendix –3.4 (contd...)								
(₹ in crore)								
S.N	Grant No	Description	Original	Supple- mentary	Total provisions	Actual	Savings	Amount surrendered
28	M03	Secretariat and Other Economic Services	132.73	3.22	135.95	104.19	31.76	31.33
29	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes and Minorities	14779.37	3133.61	17912.98	13010.53	4902.46	4937.39
30	O01	District Administration	966.57	0.00	966.57	678.55	288.02	287.95
31	O02	Social Security and Welfare	300.04	0.00	300.04	169.19	130.85	130.84
32	O03	Rural Employment	3634.03	150.00	3784.03	1863.57	1920.46	1920.27
33	O04	Other Rural Development Programmes	100.12	0.00	100.12	0.06	100.06	100.06
34	O07	Secretariat-Economic Services	141.32	7.00	148.32	101.72	46.60	46.91
35	Q03	Housing	9283.10	0.00	9283.10	1699.09	7584.01	7584.02
36	R01	Medical and Public Health	13935.34	2842.91	16778.25	13156.90	3621.34	3621.93
37	T02	Co-operation	104.76	0.00	104.76	82.66	22.10	22.14
38	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	11485.24	1836.17	13321.41	9542.71	3778.70	3781.25
39	U04	Ecology and Environment	473.45	0.00	473.45	220.62	252.83	252.83
40	W06	Secretariat - Social Services	25.80	0.00	25.80	13.85	11.95	11.91
41	Y02	Water Supply and Sanitation	10861.85	716.16	11578.01	3911.68	7666.33	7666.16
42	ZA02	Secretariat and Other Social Services	2839.27	41.77	2881.04	2153.89	727.15	725.90
43	ZC01	Parliament / State/ Union Territory Legislatures	327.56	97.36	424.92	291.31	133.61	126.17
44	ZD02	Art and Culture	328.72	583.08	911.80	687.56	224.24	223.58
45	ZD04	Tourism	1814.00	0.00	1814.00	821.17	992.83	990.04
46	ZE01	Minorities Development	784.28	0.20	784.48	406.65	377.84	376.21
47	ZH03	Irrigation, Power and Other Economic Services	605.63	20.68	626.31	449.17	177.14	180.72
		Total	138850.72	24546.64	163397.36	106170.15	57227.20	557729.64
Capital (Voted)								
48	A09	Capital Outlay on Public Works	159.10	432.73	591.83	457.90	133.93	133.93
49	B11	Loans to Government Servants, etc	94.04	100.00	194.04	68.69	125.35	125.04

State Finances Audit Report for the year ended 31 March 2023

Appendix –3.4 (concl'd)								
(₹ in crore)								
S.N	Grant No	Description	Original	Supple-mentary	Total provisions	Actual	Savings	Amount surrendered
50	D08	Capital Expenditure on Animal Husbandry	14.87	0.00	14.87	2.53	12.34	12.34
51	D09	Capital Expenditure on Fisheries	173.51	16.80	190.31	62.62	127.69	127.69
52	E04	Capital Outlay on Education, Sports, Art and Culture	307.30	0.00	307.30	203.97	103.33	103.33
53	F05	Capital Expenditure on Social Services	1126.20	6220.00	7346.20	5053.82	2292.38	2292.38
54	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	3686.38	695.91	4382.29	1855.24	2527.05	0.00
55	H09	Capital Outlay on Removal of Regional Imbalance	72.00	0.00	72.00	22.48	49.52	0.00
56	I05	Capital Expenditure on Irrigation	15037.04	1504.52	16541.56	11551.26	4990.30	0.00
57	K09	Capital Expenditure on Economic and Social Services	62.11	0.00	62.11	31.84	30.27	30.27
58	K10	Capital Expenditure on Industries	148.00	0.00	148.00	72.52	75.48	75.48
59	K11	Capital Expenditure on Energy	2047.00	702.40	2749.40	1345.81	1403.59	1403.59
60	L07	Capital Expenditure on Rural Development	5404.98	241.17	5646.15	4119.83	1526.32	1526.31
61	M04	Capital Expenditure on Food, Storage and Warehousing	13623.76	0.00	13623.76	9387.87	4235.89	4267.29
62	N04	Capital Expenditure on Social Services	966.00	156.07	1122.07	699.71	422.36	426.20
63	O10	Capital Outlay on Other Rural Development	5646.73	267.42	5914.15	1705.45	4208.70	4210.90
64	R03	Capital Expenditure on Social Services	49.94	22.49	72.43	48.84	23.59	23.59
65	S04	Capital outlay on Medical and Public Health	1022.47	0.00	1022.47	742.14	280.33	280.29
66	V03	Capital Expenditure on Social Services	392.80	0.00	392.80	225.11	167.69	170.16
67	V05	Capital Expenditure on Economic Services	69.00	0.00	69.00	2.91	66.09	66.09
68	X03	Capital Expenditure on Social Services	37.00	0.00	37.00	0.00	37.00	37.00
69	ZC03	Loans to Government Servants, etc.	201.08	0.00	201.08	1.00	200.08	200.08
70	ZF04	Capital Outlay on Public Works	29.86	0.00	29.86	0.61	29.25	29.25
71	ZH05	Capital Expenditure on Irrigation	3396.57	343.99	3740.56	2464.00	1276.56	1276.57
		Total	53767.74	10703.50	64471.24	40126.15	24345.09	16817.78
		Grand Total	192618.46	35250.14	227868.60	146296.30	81572.29	72547.42

Source: Appropriation Accounts 2022-23

Appendix- 3.5									
<i>(Reference: Paragraph 3.3.4; Page 71)</i>									
Grants/ Appropriation having large (savings above ₹100 crore)									
during the year 2022-23									
(₹ in crore)									
Sr. No	Grant	Description	Original	Sup	Total	Actual	Savings	Surrender	Savings excluding Surrender
Revenue (Voted)									
1	A04	Secretariat and Miscellaneous General Services	1285.23	22.78	1308.01	635.69	672.32	671.32	1.00
2	A05	Social Services	213.26	225.56	438.82	232.44	206.37	221.50	-15.13
3	A06	Information and Publicity	343.29	25.80	369.09	121.95	247.14	247.14	0.00
4	A07	Civil Aviation	590.55	0	590.55	413.44	177.11	177.11	0.00
5	B01	Police Administration	24583.07	134.2	24717.27	19978.85	4738.42	4740.78	-2.36
6	B03	Transport Administration	3305.03	1374.17	4679.20	3936.24	742.96	742.95	0.01
7	B07	Economic Services	1594.61	457.22	2051.83	1054.03	997.80	997.80	0.00
8	C01	Revenue and District Administration	3148.5	61.02	3209.52	2781.27	428.25	0.00	428.25
9	C06	Relief on account of Natural Calamities	11308.46	3600.00	14908.46	11801.56	3106.91	3350.16	-243.25
10	C07	Forest	3743.14	66.06	3809.20	2792.85	1016.35	0.00	1016.35
11	D03	Agriculture Services	10217.51	2318.03	12535.54	9836.16	2699.38	2692.91	6.47
12	D04	Animal Husbandry	1494.15	94.87	1589.02	1367.17	221.86	221.72	0.14
13	D05	Dairy Development	451.95	6.72	458.67	251.39	207.28	207.58	-0.30
14	E02	General Education	64042.88	3182.54	67225.42	65157.98	2067.43	2072.35	-4.92
15	E03	Secretariat and Other Social Services	549.90	40.42	590.32	410.27	180.04	179.80	0.24
16	F02	Urban Development and Other Advance Services	15692.66	2146.35	17839.01	12003.34	5835.68	5832.97	2.71
17	F03	Secretariat and Other Social Services	245.63	1.66	247.29	127.42	119.88	120.15	-0.27
18	G02	Other Fiscal and Miscellaneous Services	1801.16	0.00	1801.16	264.48	1536.68	1536.67	0.01
19	G06	Pensions and Other Retirement Benefits	45448.34	2001.85	47450.19	43017.19	4433	4467.42	-34.42
20	H05	Roads and Bridges	6772.11	2968.52	9740.63	9258.68	481.95	0	481.95
21	H06	Public Works and Administrative and Functional Buildings	3353.58	351.61	3705.19	3031.42	673.78	0	673.78
22	I03	Irrigation, Power and Other Economic Services	2346.41	93.74	2440.15	1753.83	686.32	0	686.32
23	J01	Administration of Justice	2786.37	255.01	3041.38	2512.12	529.26	460.37	68.89
24	K04	Labour and Employment	338.82	2.93	341.75	222.79	118.96	118.81	0.15
25	K06	Energy	7879	4997.49	12876.49	12467.58	408.91	408.91	0.00
26	K07	Industries	3904.91	2765.17	6670.08	6481.39	188.69	424.62	-235.93
27	L02	District Administration	6927.34	1162	8089.34	7522.53	566.81	566.08	0.73
28	L03	Rural Development Programmes	11075.30	4013.15	15088.45	10190.85	4897.59	4897.73	-0.14
29	M02	Food Storage and Warehousing	3210.67	1943.27	5153.94	3970.35	1183.59	1182.95	0.64

Appendix- 3.5 (contd...)									
(₹ in crore)									
Sr. No	Grant	Description	Original	Sup	Total	Actual	Savings	Surrender	Savings excluding Surrender
30	N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	14779.37	3133.61	17912.98	13010.53	4902.46	4937.39	-34.93
31	O01	District Administration	966.57	0	966.57	678.55	288.02	287.95	0.07
32	O02	Social Security and Welfare	300.04	0	300.04	169.19	130.85	130.84	0.01
33	O03	Rural Employment	3634.03	150	3784.03	1863.57	1920.46	1920.27	0.19
34	O04	Other Rural Development Programmes	100.12	0	100.12	0.06	100.06	100.06	0.00
35	Q03	Housing	9283.10	0	9283.10	1699.09	7584.01	7584.02	-0.01
36	R01	Medical and Public Health	13935.34	2842.91	16778.25	13156.9	3621.34	3621.93	-0.59
37	S01	Medical and Public Health	4810.44	455.61	5266.05	4263.62	1002.42	1012.3	-9.88
38	T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	11485.24	1836.17	13321.41	9542.71	3778.7	3781.25	-2.55
39	U04	Ecology and Environment	473.45	0	473.45	220.62	252.83	252.83	0.00
40	V02	Co-operation	1660.45	6601.62	8262.07	7758.5	503.58	511.06	-7.48
41	W02	General Education	9258.89	303.74	9562.63	9120.16	442.47	442.49	-0.02
42	X01	Social Security and Nutrition	4042.05	1873.79	5915.84	5340.53	575.31	568.48	6.83
43	Y02	Water Supply and Sanitation	10861.85	716.16	11578.01	3911.68	7666.33	7666.16	0.17
44	ZA02	Social Security and Welfare	2839.27	41.77	2881.04	2153.89	727.15	725.9	1.25
45	ZC01	Parliament / State/ Union Territory Legislatures	327.56	97.36	424.92	291.31	133.61	126.17	7.44
46	ZD02	Art and Culture	328.72	583.08	911.8	687.56	224.24	223.58	0.66
47	ZD04	Tourism	1814	0	1814	821.17	992.83	990.04	2.79
48	ZE01	Minorities Development	784.28	0.2	784.48	406.65	377.84	376.21	1.63
49	ZG03	Welfare of Scheduled Castes	3721.41	1843.23	5564.64	4805.63	759.02	757.80	1.22
50	ZH03	Soil and Water Conservation	605.63	20.68	626.31	449.17	177.14	180.72	-3.58
		TOTAL	334665.64	54812.07	389477.71	313946.35	75531.39	72737.25	2794.14
Capital Voted									
51	A09	Capital Outlay on Public Works	159.10	432.73	591.83	457.9	133.93	133.93	0
52	B10	Capital Expenditure on Economic Services	2571.10	425	2996.10	2458.66	537.44	585.94	-48.50
Capital Voted									
53	B11	Loans to Government Servents,etc	94.04	100	194.04	68.69	125.35	125.04	0.31
54	C10	Capital Expenditure on Economic Services	1177.94	14.01	1191.95	975.98	215.97	0	215.97
55	D09	Capital Expenditure on Animal Husbandry	173.51	16.80	190.31	62.62	127.69	127.69	0

Appendix- 3.5 (concl'd)									
(₹ in crore)									
Sr. No	Grant	Description	Original	Sup	Total	Actual	Savings	Surrender	Savings excluding Surrender
56	E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture	307.30	0	307.30	203.97	103.33	103.33	0
57	F05	Capital Expenditure on Social Services	1126.20	6220	7346.20	5053.82	2292.38	2292.38	0
58	F07	Loans for Urban Development	1548.30	1649	3197.3	2986.56	210.74	0.04	210.70
59	H07	Capital Expenditure on Social Services and Economic Services	14151.80	8325.56	22477.36	20847.23	1630.14	0	1630.14
60	H08	Capital Expenditure On Public Works Administrative and Functional Buildings	3686.38	695.91	4382.29	1855.24	2527.05	0	2527.05
61	I05	Capital Expenditure on Irrigation	15037.04	1504.52	16541.56	11551.26	4990.30	0	4990.30
62	K11	Capital Expenditure on Energy	2047	702.40	2749.40	1345.81	1403.59	1403.59	0
63	L07	Capital Expenditure on Rural Development	5404.98	241.17	5646.15	4119.83	1526.32	1526.31	0.01
64	M04	Capital Expenditure on Food	13623.76	0	13623.76	9387.87	4235.89	4267.29	-31.4
65	N04	Capital Expenditure on Social Services	966.00	156.07	1122.07	699.71	422.36	426.20	-3.84
66	O10	Capital Outlay on Other Rural Development Programmes	5646.73	267.42	5914.15	1705.45	4208.70	4210.90	-2.20
67	S04	Capital outlay on Medical and Public Health	1022.47	0.00	1022.47	742.14	280.33	280.29	0.04
68	T06	Capital Expenditure on Tribal Areas Development Sub-Plan	1164	44.13	1208.13	996.49	211.64	211.57	0.07
69	V03	Capital Expenditure on Social Services	392.80	0.00	392.80	225.11	167.69	170.16	-2.47
70	ZC03	Loans to Government Servants,etc	201.08	0.00	201.08	1.00	200.08	200.08	0.00
71	ZH05	Capital Expenditure on Irrigation	3396.57	343.99	3740.56	2464	1276.56	1276.57	-0.01
TOTAL			73898.10	21138.71	95036.81	68209.34	26827.48	17341.31	9486.17
GRAND TOTAL			408563.74	75950.78	484514.52	382155.69	102358.87	90078.56	12280.31

Appendix – 3.6						
<i>(Reference: Paragraph 3.3.4.1.; Page 72)</i>						
Grants which closed with savings of more than ₹ 100 crore persistently during 2018-19 to 2022-23						
(₹ in crore)						
S. No.	Number and Name of the grant	Amount of savings as percentage to total grants				
		2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Voted						
1	A04-Secretariat and Miscellaneous General Services	462.38 (33.06)	527.27 (40.13)	650.59 (57.17)	354.89 (30.5)	672.32 (51.4)
2	B01-Police Administration	1426.59 (10.43)	1332.3 (7.56)	4807.56 (23.59)	4111.43 (18.9)	4738.43 (19.17)
3	B03-Transport Administration	333.0 (315.94)	882.07 (33.85)	241.69 (7.62)	1728.4 (39.19)	742.97 (15.88)
4	C01-Revenue and District Administration	638.25 (27.77)	580.62 (20.99)	689.09 (24.26)	541.76 (18.19)	428.25 (13.34)
5	C07-Forest	481.3 (17.06)	1170.36 (36.11)	1135.09 (36.38)	1012.92 (30.12)	1016.35 (26.68)
6	D03-Agriculture Services	1790.18 (23.46)	2342.02 (25.46)	3116.51 (31.88)	2123.15 (20.99)	2699.39 (21.53)
7	D04-Animal Husbandry	161.51 (14.8)	316.28 (21.16)	343.18 (25.44)	250.41 (17.36)	221.86 (13.96)
8	E02-General Education	7318.33 (14.81)	5826.17 (9.95)	7512.96 (12.69)	6771.6 (10.73)	2067.43 (3.08)
9	E03-Secretariat and Other Social Services	110.95 (26.87)	147.58 (44.94)	270.35 (58.48)	266.51 (51.91)	180.04 (30.5)
10	F02-Urban Development and Other Advance Services	4016.56 (31.05)	5818.92 (40.24)	8916.7 (52.75)	2961.01 (20.11)	5835.68 (32.71)
11	G02-Other Fiscal and Miscellaneous Services	9802.7 (96.69)	1522.58 (87.86)	1549.9 (85.28)	2546.31 (90.77)	1536.67 (85.32)
12	H05-Roads and Bridges	220.12 (4.17)	1371.32 (19.08)	2954.36 (43.14)	1843.62 (24.69)	481.95 (4.95)
13	H06-Public Works and Administrative and Functional Buildings	696.87 (25.83)	519.73 (17.73)	1106.37 (35.02)	866.86 (25.1)	673.78 (18.18)
14	I03-Irrigation,Power and Other Economic Services	430.43 (21.4)	438.65 (19.84)	684.46 (29.69)	672.34 (28.71)	686.32 (28.13)
15	J01-Administration of Justice	348.81 (19.42)	361.54 (16.7)	635.1 (27)	591.52 (23.22)	529.27 (17.4)
16	L02-District Administration	592.72 (13.16)	305.69 (5.41)	365.68 (6.04)	495.81 (7.1)	566.81 (7.01)
17	L03-Rural Development Programmes	1807.25 (22.2)	3857.82 (35.61)	5197.77 (42.3)	6735.29 (48.08)	4897.6 (32.46)
18	M02-Food Storage and Warehousing	208.61 (8.67)	914.5 (29.95)	958.62 (28.32)	355.79 (11.44)	1183.59 (22.96)
19	O03-Rural Employment	3960.53 (76.99)	4091.9 (79.62)	2069.4 (76.15)	1591.13 (53.02)	1920.46 (50.75)
20	O04-Other Rural Development Programmes	505.23 (99.99)	2175.44 (100)	100.91 (99.79)	100.06 (99.94)	100.06 (99.94)
21	Q03-Housing	706.71 (51.29)	7029.6 (98.36)	3737.58 (83.55)	4170.53 (91.95)	7584.02 (81.7)
22	R01-Medical and Public Health	2181.51 (20.18)	2140.79 (18.47)	2155.44 (16.7)	3790.63 (22.27)	3621.35 (21.58)
23	S01-Medical and Public Health	467.12 (14.17)	525.94 (13.51)	1062.72 (22.63)	959.09 (19.45)	1002.42 (19.04)
24	T05-Revenue Expenditure on Tribal Areas Development Sub-Plan	3148.46 (44.69)	2644.61 (33.83)	3259.72 (35.04)	4748.6 (42.93)	3778.7 (28.37)

Appendix – 3.6 (Concl'd)						
(₹ in crore)						
Sr. No.	Number and Name of the grant	Amount of savings as percentage to total grants				
		2018-19	2019-20	2020-21	2021-22	2022-23
25	V02-Co-operation	5523.66 (44.97)	14176.42 (67.19)	1430.45 (7.43)	329.81 (12.82)	503.58 (6.1)
26	W02-General Education	1082.55 (16.3)	2212.79 (27.44)	1242.18 (15.06)	1176.9 (13.23)	442.48 (4.63)
27	X01-Social Security and Nutrition	670.22 (14.64)	912.04 (17.77)	1146.99 (20.94)	357.82 (6.71)	575.31 (9.72)
28	Y02-Water Supply and Sanitation	2436.6 (48.11)	4562.6 (69.04)	3625.97 (65.82)	6282.32 (74.88)	7666.33 (66.21)
29	ZA02-Secretariat and other Social Services	557.7 (27.69)	844 (32.84)	837.01 (32.63)	894.41 (33.05)	727.15 (25.24)
30	ZD04-Tourism	104.34 (22.36)	393.74 (66.67)	1030.46 (82.44)	760.48 (51.49)	992.83 (54.73)
31	ZE01-Minorities Development	268.18 (65.69)	308.28 (57.93)	415.2 (67.82)	355.07 (41.03)	377.84 (48.16)
Capital Voted						
32	B10-Capital Expenditure on Economic Services	595.83 (30.03)	861.15 (45.15)	1112.33 (62.03)	476.61 (20.98)	537.44 (17.94)
33	H08-Capital Expenditure On Public Works Administrative and Functional Buildings	780.94 (41.24)	1202.08 (62.08)	1407.91 (55.12)	2986.1 (65.79)	2527.05 (57.67)
34	I05-Capital Expenditure on Irrigation	859.41 (6.81)	1872.33 (14.53)	4508.03 (35.16)	3398.07 (23.11)	4990.3 (30.17)
35	L07-Capital Expenditure on Rural Development	1020.95 (36.21)	1371.47 (48.81)	1700.48 (59.91)	826.73 (19.76)	1526.31 (27.03)
36	M04-Capital Outlay on Food, Storage and Warehousing	245.83 (5.45)	596.06 (9.13)	2527.62 (22.28)	3319.36 (25.5)	4235.89 (31.09)
37	N04-Capital Expenditure on Social Services	917.63 (89.18)	205.78 (62.3)	248.13 (75.64)	212.22 (35.38)	422.36 (37.64)
38	O10-Capital Outlay on Other Rural Development Programmes	3655.18 (80.74)	7316.26 (88.95)	5467.6 (84.91)	4921.54 (76.82)	4208.7 (71.16)
39	T06-Capital Expenditure on Tribal Areas Development Sub-Plan	147.24 (15.95)	212.05 (30.51)	228.54 (26.99)	408.42 (46.22)	211.64 (17.52)
Source: Information obtained from VLC of Accountant General (A&E)-I, Maharashtra, Mumbai						

Appendix –3.7				
<i>(Reference: Paragraph 3.3.5.2; Page 74)</i>				
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, Yavtmal	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'd)				
(₹ 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 Grants and 1 Appropriation		460.57
2021-22	C-05	Other Social Services	0.02	Yet to be regularised
	G-06	Pensions and Other Retirement Benefits	467.39	Yet to be regularised
	O-27	District Plan, Pune	0.02	Yet to be regularised
	O-32	District Plan, Solapur	0.12	Yet to be regularised
	O-38	District Plan, Dhule	0.01	Yet to be regularised
	O-42	District Plan, Ahmednagar	0.15	Yet to be regularised
	O-54	District Plan Beed	2.68	Yet to be regularised
	O-71	District Plan Gadchiroli	0.99	Yet to be regularised
	O-77	District Plan Akola	0.02	Yet to be regularised
	O-82	District Plan Washim	0.14	Yet to be regularised
	G-06	Pensions and Other Retirement Benefits	14.39	Yet to be regularised
	ZA-02	Secretariat and other social services	0.42	Yet to be regularised
		10 Grants and 2 Appropriation		486.35
42 Grants and 15 Appropriation			2918.52	
Source: Appropriation Accounts of the respective years				

Appendix 3.8					
<i>(Paragraph 3.4.2, Page 75)</i>					
Details of the schemes for which provision (₹ 100 crore and above) was made but was either withdrawn or no expenditure was incurred					
S. No	Grant No.	Head of Account	Outlay (Original +Supplementary) (₹ in crore)	Revised Outlay (after reappropriation) (₹ in crore)	Reasons for reappropriation/ surrender of the entire amounts
1	C06	2245-01-102-009-Emergency supply of drinking water	200.00	0.00	Transfer of funds to the other scheme to provide assistance to farmers owing to loss of agricultural crops due to heavy rainfall
2	D03	2401-00-113-B40-Loans from NABARD under Dedicated Micro Irrigation Fund (DMIF) for top up subsidy under Pradhan Mantri Krishi Sinchan Yojana (Scheme)	333.38	0.00	Non-receipt of loan from National Bank for Agriculture and Rural Development (NABARD)
3	F02	2217-80-191-991-Assistance to Municipal Corporations for Smart City Abhiyan (Central Share 50 per cent)	1116.00	0.00	Withdrawal of entire provision was made without assigning any proper reason
4	F02	2217-80-191-992-Assistance to Municipal Corporations for Smart City Abhiyan (State Share 25 per cent)	558.00	0.00	Withdrawal of entire provision was made without assigning any proper reason
5	L03	2235-02-103-C12-Subsidy for providing Sanitary Napkins at concessional rates to school going girls in rural areas under Asmita Programme (State Scheme)	262.39	0.00	Surrender of entire provision was attributed to non finalization of revised plan of implementation of Asmita Scheme at Government level
6	L03	3054-04-196-291-Purposive Grant To Zilla Parishads For Repairs of roads and bridges damaged due to heavy rain and flood	300.00	0.00	Attributed to non receipt of proposal of work from Regional Offices and cut imposed on provision in Revised Estimate by the Finance Department
7	L07	4515-00-103-094-Pradhan Mantri Gram Sadak Yojana (Central Share 100 per cent)	228.40	0.00	Withdrawal of entire provision was attributed to technical difficulty in mapping of SNA Account for the sub head
8	R01	2210-01-110-H18-Urban Health and Wellness Centres (committed)	774.13	0.00	Surrender of entire provision was attributed to non-release of funds approved by the 15th Finance Commission from the Central Government
9	R01	2210-01-110-H46-Pradhanmantri Ayushman Bharat Health Infrastructure Mission (Central Share 60 per cent)	111.10	0.00	Surrender of the entire provision was attributed to non-release of Central Share from the Central Government

Appendix 3.8 (contd..)					
S. No	Grant No.	Head of Account	Outlay (Original +Supplementary) (₹ in crore)	Revised Outlay (after reappropriation) (₹ in crore)	Reasons for reappropriation/ surrender of the entire amounts
10	T05	2215-01-796-985-National Rural Drinking Water Programme (CSS)	800.00	0.00	Surrender of entire provision was attributed to Central share being directly credited to Escrow account as per guidelines of the Central Government under Jal Jeevan Mission.
11	T05	2225-02-796- Central Sector Scheme for Development of Primitive Tribes (Central Share 100 per cent)	100.00	0.00	Surrender of the entire provision was attributed to actual expenditure incurred in proportion to the funds received from Central Government.
12	Y02	2215-02-107-983-Swachh Bharat Mission (Central Share) Centrally Sponsored Scheme	1410.60	0.00	Surrender of the entire provision was attributed to non-receipt of funds from the Central Government
13	Y02	2215-01-196-A02-Grant-in-aid for Water Supply Scheme for Marathwada Division by Integrated Grid Process (Scheme)	200.00	0.00	Surrender of the entire provision was attributed to no demand from the Implementing Agencies.
14	Y02	2215-01-102-996-Operation and Maintenance of Regional Water Supply Scheme	150.00	0.00	Surrender of the entire provision was attributed to non-receipt of complete proposals from Regional Offices under the scheme (₹ 1840.61 lakh) and reappropriation of funds to other scheme
15	ZC03	4216-01-051-177- Redevelopment of Manora Amdar Niwas, Mumbai (Scheme)	200.00	0.00	Surrender of the entire provision was done without assigning any proper reason.
16	ZG03	2225-03-277-E99-Post Matric Scholarship to Other Backward Classes Students Centrally Sponsored Scheme 100 per cent	250.00	0.00	Surrender of the entire provision was attributed to non release of Central Share by the Central Government
Total			6994.00	0.00	

Appendix 3.9 (Reference: Paragraph 3.5.2.1 page 79) Statement showing quarter-wise expenditure for all Grants during the year 2022-23 (₹ in crore)										
GNT	DESCRIPTION	BUDGET	1st QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
A01	Governor and Council of Ministers	71.22	11.36	11.37	10.57	19.11	8.28	52.42	36.46	15.79
A02	Elections	374.03	35.22	85.64	71.87	120.87	69.15	313.61	38.54	22.05
A03	Public Service Commission	106.23	11.41	28.49	41.31	19.11	7.79	100.31	19.05	7.77
A04	Secretariat and Miscellaneous General Services	1308.02	62.30	84.71	229.97	258.71	202.53	635.69	40.70	31.86
A05	Social Services	438.81	26.80	29.54	88.67	87.43	34.49	232.44	37.61	14.84
A06	Information and Publicity	369.10	17.39	21.21	20.83	62.52	48.09	121.95	51.26	39.43
A07	Civil Aviation	590.55	0.05	52.91	153.79	206.69	60.78	413.44	49.99	14.70
A08	Census Surveys and Statistics	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A09	Capital Outlay on Public Works	591.83	0.00	3.19	2.35	452.35	442.92	457.90	98.79	96.73
A10	Loans to Government Servants, etc	10.42	1.37	2.65	2.59	2.57	1.51	9.19	28.02	16.48
B01	Police Administration	24722.28	4967.23	5632.02	4968.75	4415.01	1918.38	19983.01	22.09	9.60
B02	State Excise	214.77	50.97	57.64	53.86	50.86	23.59	213.33	23.84	11.06
B03	Transport Administration	4779.20	734.66	684.19	635.38	1972.00	1374.29	4026.24	48.98	34.13
B04	Secretariat and Other General Services	84.63	15.10	15.78	17.96	14.15	6.66	62.99	22.46	10.58
B05	Jails	525.16	96.93	110.68	135.10	123.29	61.16	465.99	26.46	13.12
B06	General Social Services	7.62	0.00	0.58	0.51	4.05	3.89	5.14	78.87	75.72
B07	Economic Services	2051.83	249.00	95.32	394.93	314.78	314.78	1054.03	29.86	29.86
B08	Flood Control Projects	2.50	0.00	0.00	0.00	1.75	1.75	1.75	100.00	100.00
B09	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B10	Capital Expenditure on Economic Services	2996.10	121.30	530.33	362.28	1444.76	1438.56	2458.66	58.76	58.51
B11	Loans to Government Servants, etc	194.04	0.87	9.12	6.73	51.97	49.61	68.69	75.66	72.21
B12	Loans for Flood Control	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C01	Revenue and District Administration	3209.52	651.41	733.97	658.52	737.36	327.87	2781.27	26.51	11.79
C02	Stamps and Registration	418.77	65.21	92.09	83.21	172.05	48.13	412.56	41.70	11.67
C03	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C04	Secretariat and Other General Services	70.89	12.18	16.52	14.28	14.13	9.04	57.11	24.74	15.83

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
C05	Other Social Services	53.78	7.08	18.12	10.69	12.41	6.70	48.29	25.69	13.88
C06	Relief on account of Natural Calamities	14908.47	117.11	4408.87	3036.57	4239.01	3676.42	11801.56	35.92	31.15
C07	Forest	3809.20	524.48	563.73	651.14	1053.50	663.25	2792.85	37.72	23.75
C08	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10.00	0.00	0.00	2.80	2.10	0.70	4.90	42.86	14.29
C09	Capital Expenditure on Other Administrative and Social Services	7.71	0.00	0.00	0.00	7.66	7.44	7.66	100.00	97.17
C10	Capital Expenditure on Economic Services	1191.95	0.00	173.12	171.21	631.65	530.00	975.98	64.72	54.30
C11	Internal Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C12	Loans to Government Servants, etc	151.25	0.00	21.51	18.33	106.91	68.05	146.75	72.85	46.37
D01	Interest Payments	42.95	0.00	0.00	0.00	13.77	0.00	13.77	100.00	0.00
D02	Social Security and Welfare	0.98	0.07	0.13	0.14	0.22	0.16	0.55	39.56	28.57
D03	Agriculture Services	12535.86	1237.89	2734.71	1572.58	4291.29	2351.90	9836.47	43.63	23.91
D04	Animal Husbandry	1589.06	278.12	356.95	320.71	411.39	200.92	1367.17	30.09	14.70
D05	Dairy Development	459.17	48.79	67.17	54.19	81.34	56.58	251.50	32.34	22.50
D06	Fisheries	368.40	16.50	32.81	65.72	159.26	97.97	274.29	58.06	35.72
D07	Secretariat and other Economic Services	57.45	5.00	11.36	7.55	12.92	9.87	36.82	35.07	26.81
D08	Expenditure on Agricultural Services	14.87	0.00	0.02	0.62	1.89	1.26	2.53	74.80	49.56
D09	Capital Expenditure on Animal Husbandry	190.31	0.00	12.53	2.96	47.14	44.66	62.62	75.27	71.31
D10	Capital Expenditure on Fisheries	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D11	Internal Debt	21.47	0.00	0.61	2.49	17.93	16.43	21.02	85.27	78.17
E01	Interest Payments	2671.24	0.00	0.00	0.00	2657.45	666.28	2657.45	100.00	25.07
E02	General Education	67227.31	18345.96	14507.20	15024.46	17281.82	8020.17	65159.45	26.52	12.31
E03	Secretariat and Other Social Services	590.31	34.17	78.89	57.94	239.27	208.25	410.27	58.32	50.76
E04	Expenditure on Capital Outlay on Education, Sports, Art and Culture	307.30	0.64	31.83	23.01	148.49	98.77	203.97	72.80	48.42

State Finances Audit Report for the year ended 31 March 2023

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
E05	Loans to Government Servants, etc.	11.76	0.00	0.46	1.05	4.47	1.92	5.98	74.71	32.08
F01	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F02	Urban Development and Other Advance Services	17839.04	789.85	1302.66	3007.34	6903.50	3715.86	12003.34	57.51	30.96
F03	Secretariat and Other Social Services	247.30	5.06	7.34	46.31	68.70	66.23	127.42	53.92	51.98
F04	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	26503.76	8128.75	6240.47	6652.16	5442.90	3421.21	26464.28	20.57	12.93
F05	Capital Expenditure on Social Services	7346.20	-4.85	126.17	306.32	4626.18	4585.85	5053.82	91.54	90.74
F07	Loans for Urban Development	3197.30	0.00	539.14	1149.45	1297.97	1297.97	2986.56	43.46	43.46
F08	Loans to Government Servants, etc..	4.80	0.57	0.96	0.89	1.25	1.25	3.67	34.15	34.15
G01	Sales Tax Administration	1021.73	220.84	285.00	243.75	244.26	127.96	993.84	24.58	12.88
G02	Other Fiscal and Miscellaneous Services	1801.16	9.74	9.16	11.69	233.89	7.82	264.48	88.44	2.96
G03	Interest Payments and Debt Servicing	42526.52	8245.65	8436.62	9097.70	11651.13	3077.15	37431.10	31.13	8.22
G04	Secretariat - General Services	54.62	9.82	15.02	8.74	10.03	6.00	43.61	23.00	13.76
G05	Treasury and Accounts Administration	482.29	118.64	117.04	105.77	122.50	63.43	463.95	26.40	13.67
G06	Pensions and Other Retirement Benefits	47526.43	13113.45	11791.84	9456.60	8748.09	1763.01	43109.98	20.29	4.09
G07	Social Security and Welfare	144.50	27.59	30.49	25.15	50.10	25.45	133.33	37.57	19.09
G08	Capital Outlay on Other Administrative Services	633.70	127.12	0.00	20.58	486.00	386.00	633.70	76.69	60.91
G09	Public Debt and Inter State Settlement	51956.09	17372.97	9590.15	5798.33	11001.94	5260.20	43763.40	25.14	12.02
G10	Loans to Government Servants, etc	145.96	0.29	11.37	30.17	98.27	96.55	140.10	70.15	68.91
GNIL	Appropriation to Contingency Fund	200.00	0.00	0.00	200.00	0.00	0.00	200.00	0.00	0.00
H02	Other Administrative and Social Services	1.15	0.01	0.01	0.04	0.45	0.27	0.50	89.95	55.09
H03	Housing	737.55	21.69	87.29	59.73	534.24	374.98	702.96	76.00	53.34

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
H04	Secretariat and Other Economic Services	82.10	11.33	15.12	14.06	12.15	4.60	52.67	23.07	8.73
H05	Roads and Bridges	9740.78	996.47	1352.65	1260.39	5649.17	2952.69	9258.68	61.01	31.89
H06	Public Works and Administrative and Functional Buildings	3710.76	545.69	786.25	654.48	1049.79	633.55	3036.21	34.58	20.87
H07	Capital Expenditure on Social Services and Economic Services	22477.37	3276.36	2799.33	4321.14	10450.40	8063.15	20847.23	50.13	38.68
H08	Capital Expenditure On Public Works Administrative and Functional Buildings	4437.29	20.28	321.79	400.32	1156.85	856.42	1899.24	60.91	45.09
H09	Capital Outlay on Removal of Regional Imbalance	72.00	0.00	0.08	4.13	18.27	13.39	22.48	81.26	59.54
H11	Loans for Other General Economic Services	44.82	1.30	0.16	9.96	28.88	27.08	40.29	71.67	67.20
I01	Interest payments	1214.85	242.25	240.79	250.22	254.63	254.63	987.89	25.78	25.78
I02	Social Security and Welfare	2.00	0.02	0.39	0.19	0.47	0.39	1.07	44.49	36.61
I03	Irrigation, Power and Other Economic Services	2440.15	269.20	318.09	279.28	887.25	129.95	1753.83	50.59	7.41
I04	Secretariat-Economic Services	79.57	7.96	11.58	8.08	10.57	4.94	38.19	27.69	12.94
I05	Capital Expenditure on Irrigation	16541.76	1644.66	2096.08	2198.50	5612.06	3708.59	11551.31	48.58	32.11
I06	Internal Debt	1021.20	172.84	134.79	232.41	481.16	362.77	1021.19	47.12	35.52
I07	Loans to Government Servants, etc.	65.29	1.24	13.64	17.77	29.00	26.34	61.66	47.04	42.71
J01	Administration of Justice	3597.36	682.22	790.30	746.17	800.97	351.87	3019.66	26.53	11.65
J02	Secretariat and Other Social and Economic Services	205.65	36.72	41.72	31.03	54.00	26.83	163.47	33.03	16.41
J03	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	7.33	0.00	0.00	2.05	5.28	0.00	7.33	72.05	0.00
J04	Capital Outlay on Public Works	13.00	0.31	1.61	3.32	6.08	0.49	11.32	53.70	4.31
J05	Loans to Government Servants, etc.	26.50	0.00	2.46	3.84	17.96	8.48	24.26	74.02	34.97

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	1st QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
K01	Other Taxes and Duties on Commodities and Services	66.10	14.72	19.25	14.09	16.60	6.28	64.66	25.67	9.72
K03	Stationery and Printing	217.35	44.41	45.18	38.49	64.33	39.67	192.41	33.44	20.62
K04	Labour and Employment	341.75	40.26	44.45	47.29	90.79	67.44	222.79	40.75	30.27
K05	Social Security and Welfare	0.21	0.00	0.01	0.02	0.12	0.10	0.14	83.33	70.83
K06	Energy	12876.49	0.00	4845.76	2482.64	5139.18	5138.96	12467.58	41.22	41.22
K07	Industries	6670.08	34.10	670.86	1311.79	4464.65	3123.53	6481.39	68.88	48.19
K08	Secretariat - Economic Services	30.18	5.57	7.86	5.50	4.44	2.20	23.38	19.01	9.43
K09	Capital Expenditure on Economic and Social Services	62.11	0.00	0.00	0.00	31.84	31.55	31.84	100.00	99.11
K10	Capital Expenditure on Industries	148.00	0.00	0.00	0.00	72.52	72.52	72.52	100.00	100.00
K11	Capital Expenditure on Energy	2749.40	0.00	37.94	2.46	1305.41	1006.46	1345.81	97.00	74.78
K13	Loans to Government Servants, etc	11.87	1.62	0.54	1.31	7.48	4.90	10.95	68.33	44.75
L01	Interest Payments	1803.89	0.00	0.01	0.00	882.51	259.35	882.52	100.00	29.39
L02	District Administration	8089.35	1736.83	2034.86	1794.87	1955.97	809.20	7522.53	26.00	10.76
L03	Rural Development Programmes	15088.44	932.35	1716.89	2181.98	5359.63	3606.39	10190.85	52.59	35.39
L04	Secretariat-Economic Services	82.92	6.14	9.11	5.87	6.81	2.55	27.93	24.38	9.12
L05	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4977.38	0.00	155.68	818.24	3751.66	2797.90	4725.58	79.39	59.21
L07	Capital Expenditure on Rural Development	5646.15	210.00	634.49	1443.60	1831.74	1086.21	4119.83	44.46	26.37
L08	Loans to Government Servants, etc	1.32	0.48	0.45	0.00	0.36	0.00	1.29	28.17	0.00
M01	Social Security and Welfare	0.10	0.01	0.02	0.01	0.03	0.03	0.07	45.45	45.45
M02	Food Storage and Warehousing	5179.47	118.09	392.47	134.92	3349.98	2651.87	3995.47	83.84	66.37
M03	Secretariat and Other Economic Services	135.95	20.94	26.47	24.33	32.45	17.35	104.19	31.15	16.65
M04	Capital Expenditure on Food	13623.76	1007.65	1532.02	2692.59	4155.61	2999.08	9387.87	44.27	31.95
M05	Capital Outlay on other General Economic Services	12.11	0.00	0.00	0.44	6.76	5.27	7.19	93.95	73.19

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
M06	Loans to Government Servants, etc	5.58	0.20	0.68	1.09	3.34	2.76	5.31	62.94	52.02
N01	Interest Payments	8.50	0.00	0.00	0.00	7.97	0.00	7.97	100.00	0.00
N02	Secretariat and Other Social Services	1440.85	135.05	105.14	259.68	887.68	673.08	1387.54	63.98	48.51
N03	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	17913.04	909.98	2288.78	2911.03	6900.74	5289.84	13010.53	53.04	40.66
N04	Capital Expenditure on Social Services	1122.07	0.00	74.65	185.10	439.96	430.01	699.71	62.88	61.46
N05	Loans to Government Servants etc.	3.26	0.38	0.24	0.77	1.55	0.82	2.93	52.75	28.14
N06	Social Justice and Special Assistance Department	2645.32	2.77	12.47	69.63	2557.61	2301.33	2642.47	96.79	87.09
N07	District Schemes	81.03	0.17	5.44	2.95	72.26	68.54	80.81	89.42	84.82
N08	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.29	0.00	-0.01	0.03	1.88	1.60	1.90	99.19	84.41
O01	District Administration	966.57	12.19	40.43	30.08	595.85	550.08	678.55	87.81	81.07
O02	Social Security and Welfare	300.04	0.00	4.01	1.44	163.74	163.34	169.19	96.78	96.54
O03	Rural Employment	3854.03	21.13	525.71	250.15	1136.13	925.78	1933.13	58.77	47.89
O04	Other Rural Development Programmes	100.12	0.00	0.01	0.01	0.04	0.03	0.06	67.74	45.80
O06	Other Scientific Research	78.10	0.00	16.40	46.07	15.63	0.00	78.10	20.01	0.00
O07	Secretariat-Economic Services	153.40	20.39	24.14	21.05	39.66	28.55	105.24	37.68	27.13
O08	Tourism	1.45	0.20	0.29	-9.81	10.19	0.08	0.87	1170.72	8.77
O09	Census, Survey and Statistics	1595.76	14.23	18.46	15.18	1518.41	1511.12	1566.28	96.94	96.48
O10	Capital Outlay on Other Rural Development Programmes	5914.15	18.43	183.45	316.47	1187.10	893.49	1705.45	69.61	52.39
O11	Capital Outlay on Hill Areas	200.00	0.31	6.64	11.24	149.55	136.83	167.74	89.16	81.57
O12	Capital Expenditure on Economic Services	85.31	0.00	0.00	85.31	0.00	0.00	85.31	0.00	0.00
O13	Loans to Government Servants, etc	2.90	0.00	0.49	0.01	2.24	2.24	2.74	81.71	81.71

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
O14	District Plan - Mumbai City	264.70	0.00	0.21	0.89	263.60	165.10	264.70	99.59	62.37
O15	District Plan - Mumbai City	50.30	-2.81	-0.18	0.11	50.49	43.60	47.61	106.04	91.58
O16	District Plan - Mumbai Suburban	749.47	21.67	0.95	114.77	611.14	525.05	748.53	81.65	70.14
O17	District Plan - Mumbai Suburban	99.53	0.00	0.00	3.09	86.99	84.21	90.08	96.57	93.49
O18	District Plan - Thane	412.02	0.46	19.39	28.01	364.15	292.72	412.02	88.38	71.05
O19	District Plan - Thane	205.98	2.63	7.34	6.02	189.98	128.43	205.98	92.23	62.35
O20	District Plan - Raigad	237.90	0.02	6.04	9.19	222.64	216.39	237.90	93.59	90.96
O21	District Plan - Raigad	82.10	0.09	1.58	4.93	75.50	72.94	82.10	91.96	88.84
O22	District Plan - Ratnagiri	196.52	0.01	3.37	7.15	185.99	154.09	196.52	94.64	78.41
O23	District Plan - Ratnagiri	74.48	0.11	1.24	1.83	71.30	59.83	74.48	95.73	80.34
O24	District Plan - Sindhudurg	144.60	1.26	0.52	4.86	138.02	111.66	144.66	95.41	77.19
O25	District Plan - Sindhudurg	37.40	0.04	0.98	1.13	35.22	29.01	37.36	94.26	77.66
O26	District Plan - Pune	733.64	0.55	43.50	52.71	633.10	452.65	729.86	86.74	62.02
O27	District Plan - Pune	141.36	0.74	7.46	20.54	106.42	84.94	135.16	78.74	62.84
O28	District Plan - Satara	327.72	0.02	0.47	3.05	324.17	271.23	327.72	98.92	82.76
O29	District Plan - Satara	83.28	0.00	0.17	3.94	77.99	72.64	82.11	94.99	88.46
O30	District Plan - Sangli	278.44	0.58	30.78	9.66	237.43	180.07	278.45	85.27	64.67
O31	District Plan - Sangli	85.56	0.15	5.57	3.74	75.66	73.67	85.13	88.88	86.54
O32	District Plan - Solapur	426.89	0.01	2.05	41.65	383.06	243.58	426.78	89.76	57.08
O33	District Plan - Solapur	100.11	0.00	0.11	12.37	87.56	59.20	100.03	87.53	59.18
O34	District Plan - Kolhapur	316.22	0.14	1.00	9.61	300.21	281.83	310.97	96.54	90.63
O35	District Plan - Kolhapur	108.78	0.12	2.38	6.52	90.75	86.00	99.77	90.96	86.19
O36	District Plan - Nasik	466.98	12.50	19.84	31.62	402.58	302.16	466.55	86.29	64.77
O37	District Plan - Nasik	133.02	3.05	9.78	11.47	108.60	90.01	132.90	81.72	67.73
O38	District Plan - Dhule	176.18	0.13	1.69	1.22	173.15	164.23	176.18	98.28	93.22
O39	District Plan - Dhule	59.82	0.00	1.07	0.98	57.77	55.79	59.82	96.57	93.26
O40	District Plan - Jalgaon	360.63	5.77	21.95	39.11	293.80	215.95	360.63	81.47	59.88
O41	District Plan - Jalgaon	91.37	1.64	4.94	3.40	81.38	63.40	91.37	89.07	69.39
O42	District Plan - Ahmednagar	439.17	4.80	13.32	19.19	401.82	338.84	439.13	91.50	77.16

Appendix 3.9 (contd...)										
										(₹ in crore)
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
O43	District Plan - Ahmednagar	117.83	9.08	5.97	21.63	81.73	70.79	118.41	69.02	59.79
O44	District Plan - Nandurbar	116.39	1.18	0.82	5.57	108.66	103.69	116.23	93.49	89.21
O45	District Plan - Nandurbar	28.61	0.19	0.37	1.58	26.42	24.38	28.56	92.50	85.36
O46	District Plan - Aurangabad	370.68	0.43	5.28	9.80	352.07	302.29	367.57	95.78	82.24
O47	District Plan - Aurangabad	129.32	0.33	4.35	2.90	119.74	99.58	127.33	94.04	78.21
O48	District Plan - Jalna	217.99	0.08	0.36	3.64	213.91	192.77	217.99	98.13	88.43
O49	District Plan - Jalna	64.01	0.44	0.52	1.79	61.25	52.53	64.01	95.69	82.07
O50	District Plan-Parbhani	227.21	0.00	0.26	2.19	224.76	198.62	227.21	98.92	87.42
O51	District Plan - Parbhani - Capital	23.79	0.00	0.61	0.00	23.18	22.52	23.79	97.44	94.66
O52	District Plan - Nanded	309.03	0.01	10.57	23.18	275.06	255.31	308.83	89.07	82.67
O53	District Plan - Nanded - Capital	90.97	0.00	1.98	0.30	88.70	86.70	90.97	97.50	95.30
O54	District Plan - Beed	290.84	0.00	0.00	0.50	277.76	261.14	278.26	99.82	93.85
O55	District Plan - Beed	79.16	0.00	0.00	15.58	58.76	58.38	74.34	79.04	78.53
O56	District Plan - Latur	249.80	0.01	0.63	7.27	241.88	220.43	249.80	96.83	88.25
O57	District Plan - Latur	52.20	0.00	1.26	1.79	49.15	43.64	52.20	94.16	83.59
O58	District Plan - Osmanabad	254.99	0.00	0.01	7.83	247.15	238.90	254.99	96.93	93.69
O59	District Plan - Osmanabad - Capital	45.01	0.00	0.00	0.57	44.44	41.23	45.01	98.73	91.60
O60	District Plan - Hingoli	146.37	0.01	0.00	1.16	145.19	139.19	146.37	99.20	95.10
O61	District Plab - Hingoli - Capital	53.63	0.80	0.25	-0.73	53.31	51.30	53.63	99.40	95.65
O62	District Plan - Nagpur	520.31	0.00	0.59	6.23	513.47	477.94	520.29	98.69	91.86
O63	District Pla - Nagpur	157.69	0.00	1.12	7.67	143.14	130.75	151.93	94.22	86.05
O64	District Plan - Wardha	178.39	0.00	1.08	7.92	169.39	151.22	178.39	94.96	84.77
O65	District Plan - Wardha - Capital	46.61	0.00	0.00	2.67	43.94	41.84	46.61	94.27	89.78
O66	District Plan - Bhandara	152.72	0.02	0.79	8.43	143.48	119.93	152.72	93.95	78.53
O67	District Plan - Bhandara - Capital	22.28	0.00	0.17	0.79	21.15	17.97	22.11	95.66	81.30
O68	District Plan - Chandrapur	258.70	0.00	0.18	9.87	248.65	226.32	258.70	96.12	87.48
O69	District Plan - Chandrapur - Capital	69.30	0.00	0.00	9.42	59.88	54.69	69.30	86.41	78.92
O70	District Plan - Gadchiroli	231.35	0.00	2.94	28.05	200.52	158.75	231.51	86.61	68.57

State Finances Audit Report for the year ended 31 March 2023

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
O71	District Plan - Gadchiroli - Capital	68.65	0.00	0.33	6.72	61.60	53.30	68.65	89.73	77.64
O72	District Plan - Gondiya	146.68	0.00	0.00	7.21	139.47	98.38	146.68	95.09	67.07
O73	District Plan - Gondiya - Capital	53.32	0.00	0.00	0.44	52.88	42.00	53.32	99.18	78.77
O74	District Plan - Amravati	257.74	0.26	0.16	6.07	251.35	213.29	257.84	97.48	82.72
O75	District Plan - Amravati - Capital	92.26	0.00	0.05	2.60	89.56	88.25	92.21	97.12	95.71
O76	District Plan - Akola	157.05	1.71	0.86	16.08	138.40	130.55	157.05	88.13	83.13
O77	District Plan - Akola - Capital	56.95	0.00	3.46	1.46	52.03	50.32	56.95	91.36	88.36
O78	District Plan - Yavatmal	248.53	1.30	4.03	13.78	224.38	213.67	243.49	92.15	87.75
O79	District Plan - Yavatmal	107.47	0.18	1.56	8.34	93.04	88.57	103.12	90.22	85.89
O80	District Plan - Buldana	238.45	0.03	0.89	3.05	234.29	225.98	238.27	98.33	94.84
O81	District Plan - Buldhana	87.55	0.50	2.12	3.89	81.04	78.89	87.55	92.56	90.11
O82	District Plan - Washim	156.49	0.00	0.64	6.94	148.91	143.92	156.49	95.16	91.97
O83	District Plan - Washim - Capital	47.51	0.00	1.29	3.37	42.85	41.08	47.51	90.19	86.45
O84	District Plan - Palghar	169.16	0.55	8.04	2.99	157.59	149.04	169.16	93.16	88.11
O85	District Plan - Palghar	62.84	0.15	1.51	3.05	58.12	52.64	62.84	92.49	83.77
P01	Secretariat - General Services	3.88	0.66	0.81	0.81	0.63	0.29	2.91	21.70	9.98
P02	Social Security and Welfare	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P03	Loans to Government Servants, etc.	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Q01	Interest Payments	40.90	0.00	16.48	0.00	17.92	0.00	34.39	52.09	0.00
Q02	Other Administrative Services	3.31	0.56	0.47	0.53	0.56	0.46	2.12	26.37	21.44
Q03	Housing	9283.10	5.99	7.21	5.88	1680.01	203.49	1699.09	98.88	11.98
Q04	Secretariat - Economic Services	11.03	2.02	2.74	2.15	1.38	0.66	8.29	16.60	8.00
Q06	Loans to Government Servants, etc	1.52	0.88	0.25	0.19	0.00	0.00	1.33	0.00	0.00
R01	Medical and Public Health	16848.79	2185.14	3688.21	2238.74	5050.13	2643.88	13162.22	38.37	20.09
R02	Secretariat - Social Services	17.92	3.56	4.88	3.85	2.62	1.24	14.91	17.55	8.29
R03	Capital Expenditure on Medical and Public Health	72.43	0.16	0.00	0.06	48.62	47.55	48.84	99.56	97.36
R04	Loans for Family Welfare	64.43	0.00	2.49	10.55	48.72	43.47	61.76	78.88	70.39

Appendix 3.9 (contd...)										
										(₹ in crore)
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
S01	Medical and Public Health	5266.06	884.65	1118.69	912.93	1347.35	815.67	4263.62	31.60	19.13
S02	Social Security and Welfare	0.40	0.00	0.02	0.04	0.14	0.04	0.21	68.57	20.00
S03	Secretariat - Social Services	43.63	2.69	4.88	2.33	24.10	21.45	34.01	70.87	63.09
S04	Capital outlay on Medical and Public Health	1022.47	0.03	323.71	0.58	417.81	391.54	742.14	56.30	52.76
S05	Loans to Government Servants, etc	10.00	0.45	1.03	2.60	4.46	3.70	8.54	52.19	43.30
T01	Interest Payments	53.53	0.00	7.07	9.69	42.79	23.96	59.56	71.86	40.24
T02	Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	104.76	17.06	21.42	16.49	27.69	15.56	82.66	33.50	18.83
T03	Social Security and Welfare	0.47	0.01	0.05	0.01	0.09	0.06	0.16	57.46	38.67
T04	Secretariat-Social Services	21.25	2.81	3.89	2.79	2.57	1.03	12.06	21.32	8.54
T05	Revenue Expenditure on Tribal Areas Development Sub-Plan	13321.41	1254.24	1509.94	1559.00	5219.54	3810.18	9542.71	54.70	39.93
T06	Capital Expenditure on Tribal Areas Development Sub-Plan	1208.13	3.92	39.71	176.65	776.20	610.47	996.49	77.89	61.26
T08	Loans to Government Servants, etc	13.81	0.56	0.60	0.74	11.34	10.47	13.24	85.63	79.04
T09	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1739.31	23.82	56.07	269.41	1386.19	1014.63	1735.49	79.87	58.46
T10	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	367.13	3.35	4.49	15.68	342.73	318.13	366.25	93.58	86.86
T11	Loans for Tribal Area Development Sub-Plan	0.32	0.00	0.00	-0.03	0.22	0.20	0.19	115.84	103.98
U01	Interest Payments	7.75	0.00	0.00	0.00	6.62	6.62	6.62	100.00	100.00
U02	Social Security and Welfare	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
U03	Secretariat - Social Services	7.11	1.30	1.78	1.22	0.79	0.36	5.09	15.44	7.14

State Finances Audit Report for the year ended 31 March 2023

Appendix 3.9 (contd...)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	1st QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
U04	Ecology and Environment	473.45	0.00	11.14	63.00	146.48	142.03	220.62	66.40	64.38
U05	Loans to Government Servants, etc	1.62	0.00	0.00	0.15	0.21	0.21	0.37	57.84	56.21
V01	Interest Payments	13.90	0.00	2.32	1.35	2.78	2.36	6.45	43.12	36.63
V02	Co-operation	8262.09	132.31	1249.32	2221.42	4155.46	2239.64	7758.50	53.56	28.87
V03	Capital Expenditure on Social Services	392.80	7.23	68.66	0.00	149.22	149.22	225.11	66.29	66.29
V04	Internal Debt	10.69	0.00	10.46	0.00	0.00	0.00	10.46	0.00	0.00
V05	Capital Expenditure on Economic Services	69.00	0.00	0.00	0.00	2.91	2.91	2.91	100.00	100.00
V06	Loans to Government Servants, etc.	12.93	0.42	1.28	1.37	9.44	7.40	12.52	75.44	59.14
W01	Interest Payments	463.45	0.00	0.00	0.00	441.95	12.08	441.95	100.00	2.73
W02	General Education	9562.65	2707.43	2250.21	2090.77	2071.75	1073.46	9120.16	22.72	11.77
W03	Technical Education	2642.27	431.00	544.42	590.24	1008.53	662.46	2574.19	39.18	25.73
W04	Art and Culture	432.89	45.94	63.94	45.73	325.47	317.84	481.08	67.65	66.07
W05	Social Security and Welfare	0.18	0.00	0.10	0.02	0.04	0.04	0.16	25.93	22.22
W06	Secretariat - Social Services	25.80	2.82	4.29	2.60	4.14	2.28	13.85	29.91	16.47
W07	Revenue Expenditure on Removal of Regional Imbalance	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
W08	Capital Outlay on Other Social Services	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
W09	Loans to Government Servants, etc.	30.48	0.00	0.14	6.98	21.71	9.08	28.83	75.31	31.50
X01	Social Security and Nutrition	5915.84	1011.89	949.62	1510.05	1868.96	1447.77	5340.53	35.00	27.11
X02	Secretariat - Social Services	14.43	1.46	2.17	2.19	4.37	3.55	10.19	42.84	34.84
X03	Capital Expenditure on Social Services	37.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X04	Loans to Government Servants, etc.	7.52	0.00	0.43	0.00	4.30	4.06	4.72	90.95	85.92
Y01	Interest Payments	25.00	0.00	0.00	0.00	24.46	24.46	24.46	100.00	100.00
Y02	Water Supply and Sanitation	11579.01	130.33	384.44	1075.75	2322.17	1983.79	3912.68	59.35	50.70
Y03	Social Security and Welfare	0.16	0.00	0.01	0.00	0.02	0.01	0.02	75.00	50.00
Y04	Minor Irrigation	52.55	11.47	14.13	10.97	11.26	4.30	47.83	23.54	9.00
Y05	Secretariat- Economic Services	26.20	3.56	6.08	4.10	8.93	6.42	22.68	39.40	28.31

Appendix 3.9 (contd...)										
										(₹ in crore)
GNT	DESCRIPTION	BUDGET	Ist QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
Y06	Capital Expenditure on Economic and Social Services	209.63	6.25	7.87	5.63	183.62	91.01	203.37	90.29	44.75
Y07	Loans to Government Servants, etc	5.08	0.00	0.24	0.10	1.24	1.10	1.59	78.17	69.19
ZA01	Interest Payment	599.17	0.00	0.00	0.00	599.17	327.84	599.17	100.00	54.72
ZA02	Secretariat and Other Social Services	2881.14	450.69	598.04	412.76	692.51	407.54	2154.01	32.15	18.92
ZA03	Loans to Government Servants	26.16	0.00	5.25	5.61	13.53	10.80	24.39	55.47	44.28
ZC01	Parliament / State/Union Territory Legislatures	427.09	51.10	58.98	56.48	126.35	79.13	292.91	43.14	27.02
ZC02	Social Security and Welfare	25.05	24.19	0.00	0.01	0.00	0.00	24.20	0.00	0.00
ZC03	Loans to Government Servants, etc	201.08	0.00	0.00	1.00	0.00	0.00	1.00	-0.20	0.00
ZD01	Secretariat and Other Social Services	13.35	1.89	2.69	2.11	2.82	1.83	9.51	29.66	19.22
ZD02	Art and Culture	911.80	24.95	65.98	61.05	535.58	480.11	687.56	77.90	69.83
ZD03	Social Security and Welfare	0.04	0.01	0.00	0.00	0.02	0.00	0.02	75.00	0.00
ZD04	Tourism	1814.00	0.97	3.56	15.74	800.90	613.78	821.17	97.53	74.75
ZD05	Capital Outlay on Education, Sports, Art and Culture	13.00	0.00	0.00	0.00	9.10	6.58	9.10	100.00	72.31
ZD06	Loans to Government Servants, etc.	1.08	0.00	0.10	0.66	0.30	0.30	1.05	28.28	28.28
ZE01	Minorities Development	784.49	32.32	156.87	39.90	177.55	158.78	406.65	43.66	39.05
ZE02	Capital Outlay on Social Security and Welfare	25.50	0.00	0.00	0.00	25.50	25.50	25.50	100.00	100.00
ZE03	Loans to Government Servants, etc.	1.13	0.00	0.00	0.00	0.43	0.00	0.43	100.00	0.00
ZF01	Secretariat - General Services	18.57	2.98	4.66	3.09	4.01	2.43	14.73	27.20	16.49
ZF02	Art and Culture	26.24	1.54	2.96	5.74	11.85	8.04	22.09	53.65	36.38
ZF03	Social Security and Welfare	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZF04	Capital Outlay on Public Works	29.86	0.00	0.00	0.00	0.61	0.00	0.61	100.00	0.00
ZF05	Loans to Government Servants, etc.	1.23	0.00	1.12	0.00	0.00	0.00	1.12	0.00	0.00
ZG01	Interest Paymnet	36.19	0.00	0.00	0.00	30.93	16.87	30.93	100.00	54.56
ZG02	Secretariat and Other Social Services	48.35	2.02	3.43	2.64	32.71	23.07	40.80	80.16	56.54

Appendix 3.9 (concl'd)										
(₹ in crore)										
GNT	DESCRIPTION	BUDGET	1st QTR	2 nd QTR	3 rd QTR	4 th QTR	MAR	Total Exp	4 th QTR %	March%
ZG03	Welfare of Vimukta Jatis, Nomadic Tribes, other backward class and special backward classes	5564.65	240.93	734.47	1157.41	2672.83	1543.10	4805.63	55.62	32.11
ZG04	Capital outlay on Welfare of Schedule Caste, schedule Tribes, other Backward classes and Minorities	5.65	0.00	0.00	0.00	4.02	4.02	4.02	100.00	100.00
ZG05	Loans for Housing	1.32	0.00	0.58	0.44	0.00	0.00	1.01	0.00	0.00
ZH01	Interest Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZH02	Social Security and Welfare	0.50	0.00	0.00	0.00	0.03	0.03	0.03	100.00	100.00
ZH03	Irrigation, Power and other Economic Services	626.31	90.86	113.31	90.10	154.90	103.04	449.17	34.49	22.94
ZH04	Secretariat - Economic Services	15.41	2.08	3.11	2.22	2.67	1.67	10.08	26.48	16.60
ZH05	Capital Expenditure on Irrigation	3740.56	0.14	54.91	851.60	1557.35	1371.16	2464.00	63.20	55.65
ZH06	Internal Debt of the State Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZH07	Loans to Government Servants, etc.	2.54	0.00	0.07	0.58	1.67	1.21	2.33	71.83	52.13
ZI01	Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZI02	Secretariat Social Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZI03	Social Security and Welfare	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZI04	Capital Outlay on Social Security and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZI05	Loans to Government Servants etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		568270.63	99034.75	108788.07	109134.47	217116.91	135384.00	534074.20	40.65	25.35

Appendix 4.1			
<i>(Reference: Paragraph 4.2 Page 88)</i>			
Implementing agencies which received major direct transfer from GoI during 2022-23			
Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	GoI releases during 2022-23 (₹ in crore)
1	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)-[3624]	Department of Agriculture, Maharashtra	5664.50
2	Food Subsidy for Decentralized Procurement of Foodgrains under NFSA-[9533]	Food & Civil Supplies & Consumers Protection Department, Government of Maharashtra	2725.75
3	National AIDS and STD Control Programme-[9316]	Maharashtra State AIDS Control Society-[MSACS]	2081.50
4	Mahatma Gandhi National Rural Employment Guarantee Program-State Component-[9219]	Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association Maharashtra (State Component)	1779.20
5	Member of Parliament Local Area Development Scheme (MPLAD)-[1261]	District Collector, Maharashtra	292
6	Atal Bhujal Yojna- [3282]	ATAL JAL - State Project Management Unit, Maharashtra	190.95
7	Atmosphere and Climate Research - Modelling Observing Systems and Services (ACROSS)-[0335]	Agricultural Universities	46.15
8	Sugar Subsidy Payable under PDS-[3043]	Food & Civil Supplies & Consumers Protection Department Government of Maharashtra	45.93
9	Scheme for Faster Adoption and Manufacturing of (Hybrid and) Electric Vehicle in India - (FAME - India)-[3382]	Pune Mahanagar Parivahan Mahamandal Limited	33.00
10	Scheme for Faster Adoption and Manufacturing of (Hybrid and) Electric Vehicle in India - (FAME - India)-[3382]	Brihanmumbai Electric Supply and Transport Undertaking	31.88
11	Scheme for Faster Adoption and Manufacturing of (Hybrid and) Electric Vehicle in India - (FAME - India)-[3382]	Navi Mumbai Municipal Transport Undertaking	31.20
12	Other Autonomous Bodies (DAE)-[3774]	Educational Universities	20.58
13	Sub-Mission on Seed and Planting Material-[3031]	Maharashtra State Seeds Corporation Limited - [MSSCL]	20.28
14	Research Training and Studies and Other Road Safety Schemes-[0848]	Transport Commissioner Office	19.24
15	Integrated Scheme on Agriculture Census and Statistics-[9005]	Agricultural Universities	12.21
16	Scheme for Faster Adoption and Manufacturing of (Hybrid and) Electric Vehicle in India - (FAME - India)-[3382]	Maharashtra State Road Transport Corporation	11.00
17	Management Support to Rural Development Programs and Strengthening of District Planning Process-[0821]	Yashwantrao Chavan Academy of Development Administration-[YASHADA]	10.31
18	National AIDS and STD Control Programme-[9316]	Mumbai Districts AIDS Control Society-[MDACS]	10.13
19	National Service Scheme-[9230]	Maharashtra State NSS Cell	9.75
20	Mahatma Gandhi Institute for Rural Industrialisation-[0671]	Mahatma Gandhi Institute for Rural Industrialisation, Wardha	8.50
21	Scheme for Faster Adoption and Manufacturing of (Hybrid and) Electric Vehicle in India - (FAME - India)-[3382]	Nagpur Municipal Corporation	7.20
22	National Programme for Dairy Development-[9148]	Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit	6.57
23	Space Science Promotion-[2792]	Educational Universities	3.44
24	Integrated Scheme on Agriculture Census and Statistics-[9005]	Commissionerate of Agriculture	2.76

Appendix 4.1 (concl'd)			
Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	GoI releases during 2022-23 (₹ in crore)
25	Incentivization of Panchayat-[1813]	Yashwantrao Chavan Academy of Development Administration-[YASHADA]	2.71
26	Science and Technology Institutional and Human Capacity Building-[1817]	Educational Universities	2.57
27	Khelo India-[3102]	District Sports Complex committee, Amravati	1.55
28	Establishment Expenditure (EF&CC)-[3493]	Dahanu Taluka Environment Protection Authority-[DTEPAM]	1.37
29	National Child Labour Project including grants in aid to voluntary agencies and reimbursement of assistance to bonded labour-[0598]	Rashtriya Balkamgar Prakalap Samiti	0.98
30	Rashtriya Krishi Vikas Yojna-[9145]	Agricultural Universities	0.70
31	Central Information Commission (CIC) and Right to Information (RTI) - [1951]	Yashwantrao Chavan Academy of Development Administration-[YASHADA]	0.53
32	Establishment Expenditure (IPP)-[3462]	Maharashtra National Law University Mumbai	0.36
33	Innovation, Technology Development and Deployment -[1819]	Educational Universities	0.26
34	Science and Technology Institutional and Human Capacity Building-[1817]	Agricultural Universities	0.05
35	Biotechnology Research and Development-[0150]	Educational Universities / Agril. Universities	0.02
36	Establishment Expenditure Ayush -[3463]	Educational Universities	0.01
Total			13075.13

Source: Finance Accounts 2022-23; Public Financial Management System-PFMS

Appendix 4.2			
<i>(Reference: Paragraph 4.3; Page 89)</i>			
Department-wise breakup of outstanding Utilisation Certificates			
Sr. No.	Department	Number of certificates	Amount (₹ in crore)
1	Urban Development	493	9254.93
2	Planning	4433	4185.85
3	Rural Development and Water Conservation	647	2966.75
4	Industries, Energy and Labour	31	1698.27
5	Social Justice and Special Assistance	770	1467.67
6	Tribal Development	699	1422.87
7	School Education and Sports	394	1284.23
8	Tourism and Cultural Affairs	175	737.84
9	Water Supply and Sanitation	36	717.18
10	Co-operation, Marketing and Textiles	81	310.26
11	Revenue and Forests	252	287.19
12	Water Resources department	14	243.91
13	Agriculture, Animal Husbandry, Dairy Development and Fisheries	211	228.70
14	Home	100	220.60
15	Vimukta Jatis, Nomadic tribes OBC and SBC Welfare Department	80	153.76
16	Minority Development	96	153.71
17	Women and Child Development	321	120.48
18	Environment	49	94.19
19	Public Health	114	70.43
20	Skill Development Employment & Entrepreneurship	7	29.50
21	Food, Civil Supplies and Consumer Protection	89	25.19
22	Medical Education and Drugs	14	22.38
23	Higher and Technical Education	22	22.21
24	General Administration	41	16.63
25	Soil and Water Conservation Department	72	13.94
26	Law and Judiciary	12	5.39
27	Public Works	12	3.19
28	Housing	14	1.93
29	Marathi Language Department	1	0.20
	Total	9280	25759.38

Source : Finance Accounts 2022-23

APPENDIX 4.3			
<i>(Reference: Paragraph 4.4; Page 91)</i>			
Details of pending Detailed Contingent Bills up to 2022-23			
Sr. No.	Department	No. of AC Bills	Amount (₹ in crore)
1	Medical Education and Drugs	761	2302.55
2	Public Health	216	1279.06
3	Home	240	252.39
4	Planning	102	231.95
5	Finance	31	40.83
6	General Administration	174	32.60
7	Food Civil Supplies and Consumer protection	29	26.34
8	School Education and Sports	16	8.80
9	Tribal Development	11	3.53
10	Tourism and Cultural Affairs	8	1.39
11	Social Justice and Special Assistance	15	1.38
12	Maharashtra Legislature Secretariat	1	1.28
13	Higher and Technical Education Department	24	0.99
14	Rural Development and Water Conservation	65	0.91
15	Revenue and Forests	32	0.54
16	Women and Child Development	12	0.41
17	Law and Judiciary	47	0.39
18	Co-operation, Marketing and Textiles	23	0.21
19	Vimukta Jatis, Nomadic tribes OBC and SBC Department	2	0.20
20	Marathi Language Division	3	0.07
21	Industries, Energy and Labour	8	0.03
22	Public Works	1	0.03
23	Employment and Self Employment Department	2	0.02
24	Water Resources	3	0.02
25	Skill Development Employment & entrepreneurship	5	0.01
26	Urban Development	1	0.01
27	Water Conservation	1	0.01
28	Housing	2	0.004 (₹40000)
29	Minorities Development	1	0.002 (₹20000)
30	Water Supply and Sanitation	1	0.004 (₹40000)
Grand Total		1837	4185.96
Source : Finance Accounts 2022-23			

Appendix 4.4 (Reference : Paragraph 4.11; Page 100)								
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	01/04/2023 to 31/03/2028 Section 20(1)	2021-22	June 2022	28/11/2022	05	2021-22	SAR 2020-21 placed in August 2023.
2	Mumbai Metropolitan Region Development Authority (MMRDA), Mumbai	01/04/2019 to 31/03/2024 Section 20(1)	2021-22	June 2022	1/11/2022	04	2021-22	SAR 20-21 placed in December 22 and 2021-22 placed in August 2023
3	Maharashtra Jeevan Pradhikaran (MJP), Mumbai	01/04/2017 to 31/3/2022 Section 20(1)	2018-19	June 2019	7/01/2022	30	2018-19	SAR 2017-18 and 2018-19 and placed on 19/7/2023
4	Maharashtra Krishna Valley Development Corporation (MKVDC), Pune	01/04/2021 to 31/03/2026 Section 19(3)	2020-21 2021-22	June 2021 June 2022	02/01/2023 03/04/2023	18 09	2020-21	SAR 2018-19 and 2019-20 placed in the Legislature
5	Konkan Irrigation Development Corporation (KIDC), Thane	01/04/2018 to 31/03/2023 Section 19(3)	2020-21	June 2021	12/09/2022	15	2020-21	SAR 2017-18 presented in Dec 2020
6	Maharashtra Maritime Board (MMB), Mumbai	01/04/2016 to 31/03/2021 Section 20(1)	2020-21 2021-22	June 2021 June 2022	15.6.2022 17.7.2023	12 13	2020-21	SAR for 2015-16 placed on 27/11/2018
7	Maharashtra State Commission for Women (MSCW), Mumbai	01/04/2018 onwards Section 19(3)	2020-21 2021-22	June 2021 June 2022	11/5/2023 11/5/2023	23 11	2021-22	SAR 2018-19 & 2019-20 placed in Dec 2022.
8	Maharashtra Pollution Control Board (MPCB), Mumbai	01/04/2018 to 31/03/2023 Section 20(1)	2020-21 2021-22	June 2021 June 2022	21/11/2022 08/05/2023	17 10	2020-21	SAR 2018-19 placed on 19/7/2021 and 2019-20 placed on 27/12/2022
9	Slum Rehabilitation Authority, Mumbai (SRA)	01/04/2016 to 31/03/2021 Section 20(1)	2021-22	June 2022	29/12/2022	06	2021-22	SAR 2020-21 placed on 22/12/22
10	Maharashtra Water Resources Regulatory authority (MWRRA)	01/04/2020 to 31/03/2025 Section 20(1)	2017-18 2018-19 2019-20 2020-21 2021-22	June 2018 June 2019 June 2020 June 2021 June 2022	09/06/2022 09/06/2022 09/06/2022 04/01/2023 04/01/2023	48 36 24 18 06	2021-22	SAR 2017-18, 2018-19 & 2019-20 placed in July 2023
11	Rajiv Gandhi Science and Technology Commission (RGSTC)	01/04/2010 onwards till existence Section 19(3)	2021-22 2022-23	June 2022 June 2023	31/10/2022 24/08/2023	04 02	2021-22	SAR 2020-21 placed in August 2022 2021-22 placed in March 2023

Appendix 4.4 (contd...)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Maharashtra Khadi and Village Industries Board (MSKVIB), Mumbai	01/04/2021 to 31/03/2026 Section 20(1)	2020-21 2021-22	Sept 2021 Sept 2022	02/01/2023 03/04/2023	03 06	2020-21	SAR 2019-20 presented on 15/3/2022
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	2017-18	SAR 2017-18 placed in March 2023.
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	2018-19 2019-20 2020-21	June 2019 June 2020 June 2021	23/09/2022 23/09/2022 23/09/2022	38 26 15	2020-21	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	2015-16	June 2016	15/11/2021	65	2015-16	SAR 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
18	Slum Rehabilitation Authority Pune & Pimpri Chinchwad Area, Pune	01/04/2022 to 31/03/2027 Section 20(1)	2021-22	June 2022	07/07/2023	12	2020-21	SAR for the period 2017-18 to 2020-21 placed in Dec 2022
19	Maharashtra Real Estate Regulatory Authority (MAHA RERA)	Section 19(2) of the CAGs (DPC) Act, 1971	2021-22	June 2022	07/10/2022	03	2021-22	SAR for the year 2020-21 placed 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	2022-23	July 2023	01/08/2023	0	2021-22	SAR 2017-18 to 2021-22 placed in the legislature

Appendix 4.4 (concl'd)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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	2019-20	SAR for the year 2019-20 placed in Dec 2022
22	Vidharba Irrigation Development Corporation (VIDC), Nagpur	Upto 31/03/2022 Section 19(3)	2020-21 2021-22	June 2021 June 2022	26/7/2023 26/7/2023	25 13	2019-20	SAR 2019-20 placed in December 2022
23	Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad	Upto 31/03/2024 Section 19(3) of DPC Act (1971)	2019-20	June 2020	23/02/2022	20	2019-20	SAR for 2019-20 placed in August 2023
24	Maharashtra Water Conservation Corporation (MWCC), Aurangabad	From 1/4/2001 under Section 19(3) of DPC act	2018-19	June 2019	01/09/2019	26	2018-19	SAR 2014-15 placed in March 2018.
25	Compensatory Afforestation Fund Management and Planning Authority (CAMPAA)	From 1/4/2011 under Section 20(1) of DPC act	2019-20 2020-21	June 2020 June 2021	17/03/2023 27/03/2023	33 21	2018-19	SAR yet to be presented
26	Fee Regulatory Authority	18/3/2016 to 31/3/2021 under Section 20(1) of DPC act	2017-18 2018-19 2019-20 2020-21	June 2018 June 2019 June 2020 June 2021	21/07/22 07/10/22 07/10/22 07/10/22	49 39 27 15	2020-21	SRA 2016-17 placed in Dec 2022
27	Admission Regulatory Authority (ARA)	22/08/2019 to 31/03/2024 under Section 20(1) of CAGs DPC Act	-Accounts Not Received till Date	-	-	-	-	-
Maharashtra State Haj Committee Entrustment not received till date								
Source: Information obtained from the Offices of Pr. Accountant General (Audit)-I, Maharashtra, Mumbai; Accountant General (Audit)-II, Maharashtra, Nagpur.								

APPENDIX 4.5				
<i>(Reference: Paragraph 4.12; Page 101)</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 4.5 (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	2020-21	155.50	
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	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				
44	Procurement, Distribution and Price Control Scheme in Mumbai and Thane Rationing Area	2018-19	2885.96	
45	Procurement, Distribution and Price Control Scheme in Mofussil Area	2018-19	1363.09	
Total			5020.65	
Source: Proforma Accounts				

Appendix 4.6							
(Reference: Paragraph 4.15, Page 102)							
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 (9.46)	42 (35.35)
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 (1.53)	25 (426.29)
Food, Civil Supplies and Consumer Protection	0 (0)	0 (0)	0 (0)	0 (0)	2 (14.69)	6 (13.54)	8 (28.23)
General Administration	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (2.58)	2 (2.58)
Higher and Technical Education	1 (1.39)	0 (0.00)	1 (0.49)	0 (0)	1 (290.37)	0 (0)	3 (292.25)
Home	4 (116.36)	8 (425.79)	4 (9.85)	1 (7.6)	5 (18.9)	5 (5.84)	27 (584.34)
Housing	1 (0.69)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0.00)	1 (0.69)
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)	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 (52.34)	0 (0.00)	2 (62.86)
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)	0 (0)	4 (31.75)	0 (0)	15 (14.44)	22 (110.57)
Rural Development and Water Conservation	0 (0)	0 (0)	1 (0.35)	0 (0)	2 (61.59)	7 (68.17)	10 (130.11)
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 (0.000)	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 (0.00)	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)
TOTAL	21	51	26	16	43	85	242
	182.82	677.20	56.87	65.87	817.87	223.17	2023.80

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 4.7						
<i>(Reference : Paragraph 4.15; Page 102)</i>						
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	1	0.53	1	0.53
Finance	20	306.03	5	120.25	25	426.28
Food, Civil Supplies and Consumer Protection	0	0	8	28.24	8	28.24
General Administration	1	1.29	1	1.29	2	2.58
Higher and Technical Education	2	1.88	1	290.37	3	292.25
Home	9	58.61	18	525.73	27	584.34
Housing	1	0.69	0	0	1	0.69
Industries, Energy and Labour	2	27.68	0	0	2	27.68
Law and Judiciary	8	5.66	3	2.69	11	8.35
Maharashtra Legislative Secretariat	0	0	2	62.87	2	62.87
Medical Education and Drugs	1	3.53	3	14.98	4	18.51
Milk Supply Development	0	0	0	0	0	0
Planning	11	0.92	1	0.13	12	1.05
Public Health	0	0	7	166.99	7	166.99
Public Works	2	0	16	5.48	18	5.48
Revenue and Forests	4	31.75	18	78.81	22	110.57
Rural Development and Water Conservation	2	3.51	8	126.60	10	130.11
School Education and Sports	0	0	1	2.02	1	2.02
Social Justice and Special Assistance	0	0	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	1	3.40
Total	104	462.29	138	1561.50	242	2023.80

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

Appendix 5.1					
<i>(Refer Paragraph 5.4 & 5.14.2.2; Page 106, 124)</i>					
Statement showing list of State Public Sector Undertakings (SPSUs) of Maharashtra under audit jurisdiction of CAG and status of their annual FSs as on 30 September 2023					
S. No.	Name of the SPSUs	Date of Incorporation	FSs finalised upto 30 September 2023	Year for which FSs were not finalised/ received	Number of FSs in arrears
A. WORKING GOVERNMENT COMPANIES					
Non-Power Sector SPSUs					
AGRICULTURE & ALLIED					
1	Forest Development Corporation of Maharashtra Limited	February 1974	2021-22	2022-23	1
2	The Maharashtra Agro Industries Development Corporation Limited	December 1965	2020-21	2021-22, 2022-23	2
3	Maharashtra Insecticides Limited	May 1984	2020-21	2021-22, 2022-23	2
4	Maharashtra State Farming Corporation Limited	March 1963	2019-20	2020-21, 2021-22, 2022-23	3
5	Maharashtra State Seeds Corporation Limited ϕ	April 1976	2022-23	Nil	0
6	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	August 1978	2021-22	2022-23	1
7	The Maharashtra Fisheries Development Corporation Limited	February 1973	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
8	FDCM Essel World Gorewada Zoo Private Limited	November 2018	2021-22	2022-23	1
9	Maharashtra Bamboo Promotion Foundation	April 2019	2022-23	Nil	0
10	Waghadi Nadi Punarujeevan Foundation ∞	July 2020	FAA	2020-21, 2021-22, 2022-23	3
FINANCE					
11	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit ∞	November 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, 2022-23	12
12	Kolhapur Chitranagri Mahamandal Limited ∞	March 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, 2022-23	19

Appendix 5.1 (contd...)					
S. No.	Name of the SPSUs	Date of Incorporation	FSS finalised upto 30 September 2023	Year for which FSSs were not finalised/ received	Number of FSSs in arrears
13	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited ∞	July 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, 2022-23	13
14	Maharashtra Co-operative Development Corporation Limited ∞	August 2001	2020-21	2021-22, 2022-23	2
15	Maharashtra Film, Stage and Cultural Development Corporation Limited	September 1977	2021-22	2022-23	1
16	Maharashtra Patbandhare Vittiya Company Limited ∞	December 2002	2012-13	2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	10
17	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	April 1999	2019-20	2020-21, 2021-22, 2022-23	3
18	Maharashtra Small Scale Industries Development Corporation Limited ∞	October 1962	2019-20	2020-21, 2021-22, 2022-23	3
19	Maharashtra State Handicapped Finance and Development Corporation Limited	March 2002	2014-15	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	8
20	Maharashtra State Handlooms Corporation Limited ∞	October 1971	2021-22	2022-23	1
21	Maharashtra Vikrikar Rokhe Pradhikaran Limited ∞ ϕ	June 2001	2017-18	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
22	Mahatma Phule Backward Class Development Corporation Limited	July 1978	2021-22	2022-23	1
23	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited ∞	October 2000	2012-13	2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	10
24	Sant Rohidas Leather Industries & Charmakar Development Corporation Limited	May 1974	2021-22	2022-23	1
25	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	January 1999	2019-20	2020-21, 2021-22, 2022-23	3
26	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal	June 2010	2019-20	2020-21, 2021-22, 2022-23	3
27	Vasandrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited ∞	February 1984	2013-14	2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	9

Appendix 5.1 (contd...)					
S. No.	Name of the SPSUs	Date of Incorporation	FSs finalised upto 30 September 2023	Year for which FSs were not finalised/ received	Number of FSs in arrears
28	Maha ARC Limited ∞	September 2022	FAA	26 September 2022 to March 2023	1
INFRASTRUCTURE					
29	Aurangabad Industrial Township Limited ∞ ϕ	December 2014	2020-21	2021-22, 2022-23	2
30	City and Industrial Development Corporation of Maharashtra Limited ∞	March 1970	2019-20	2020-21, 2021-22, 2022-23	3
31	Development Corporation of Konkan Limited	December 1970	2022-23	Nil	0
32	Maharashtra Airport Development Company Limited ϕ	August 2002	2021-22	2022-23	1
33	MSRDC Infrastructure projects Limited	December 2016	2021-22	2022-23	1
34	Maharashtra State Police Housing and Welfare Corporation Limited	March 1974	2021-22	2022-23	1
35	Maharashtra State Road Development Corporation Limited ∞	August 1966	2017-18	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
36	Maharashtra Urban Infrastructure Development Company Limited ∞	August 2002	2021-22	2022-23	1
37	Maharashtra Urban Infrastructure Fund Trustee Company Limited ∞ ϕ	August 2002	2021-22	2022-23	1
38	MIHAN India Limited ϕ	June 2009	2022-23	Nil	0
39	Shivshahi Punarvasan Prakalp Limited ∞	September 1998	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
40	Western Maharashtra Development Corporation Limited	December 1970	2021-22	2022-23	1
41	Thane Creek Bridge Infrastructure Limited	January 2018	2022-23	Nil	0
42	Nagpur Mumbai Super Communication Expressway Limited	May 2017	2021-22	2022-23	1
43	Mumbai Pune Expressway Limited ∞	April 2018	2020-21	2021-22, 2022-23	2
44	Versova Bandra Sea Link Limited ∞	April 2018	2020-21	2021-22, 2022-23	2
45	MSRDC Sea Link Limited	October 2018	2021-22	2022-23	1
46	MSRDC Tunnels Limited	September 2018	2021-22	2022-23	1
47	Maha Mumbai Metro (M3) Operation Corporation Limited ∞ ϕ	June 2019	2021-22	2022-23	1
48	Pune Purandar International Airport Limited	September 2019	2022-23	Nil	0
49	AITL AURIC Skill Foundation ∞ ϕ	January 2020	FAA	2020-21, 2021-22, 2022-23	3
50	Mahasamridhi Renewable Energy Limited	September 2020	2021-22	2022-23	1
51	MSRDC Multi Model Corridor Limited	May 2022	2022-23	Nil	0

Appendix 5.1 (contd...)					
S. No.	Name of the SPSUs	Date of Incorporation	FSs finalised upto 30 September 2023	Year for which FSs were not finalised/ received	Number of FSs in arrears
52	MSRDC Pune Ring Road Limited ∞	January 2022	FAA	2022-23	1
53	MSRDC Jalna Nanded Expressway ∞	May 2022	FAA	2022-23	1
54	Maharashtra Housing Development Corporation Limited ϕ ∞	January 2019	FAA	2020-21, 2021-22, 2022-23	3
55	Mahatma Phule renewable Energy and Infrastructure Technology Limited	April 2021	2021-22	2022-23	1
MANUFACTURING					
56	Haffkine Ajintha Pharmaceuticals Limited	April 1977	2021-22	2022-23	1
57	Haffkine Bio-Pharmaceutical Corporation Limited	April 1974	2021-22	2022-23	1
58	Mahaguj Collieries Limited ∞	November 2006	2021-22	2022-23	1
59	Maharashtra Petrochemicals Corporation Limited	April 1981	2021-22	2022-23	1
60	Maharashtra State Mining Corporation Limited	November 1973	2021-22	2022-23	1
61	Maharashtra State Powerlooms Corporation Limited	February 1972	2021-22	2022-23	1
62	Maha Tamil Collieries Limited ϕ	August 2009	2021-22	2022-23	1
63	Maharashtra Tourism Development Corporation Limited ∞	January 1975	2017-18	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
64	Nagpur Mass Transport Company Private Limited ϕ	June 2008	2022-23	Nil	0
MISCELLANEOUS					
65	Krupanidhi Limited	December 1964	2020-21	2021-22, 2022-23	2
66	Maharashtra Ex-Servicemen Corporation Limited ∞	March 2002	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
67	Maharashtra Information Technology Corporation Limited	October 2017	2020-21	2021-22, 2022-23	2
68	Mahila Arthik Vikas Mahamandal	February 1975	2021-22	2022-23	1
69	Nagpur Flying Club Private Limited	March 2007	2021-22	2022-23	1
70	Village Social Transformation Foundation	January 2017	2022-23	Nil	0
71	Babasaheb Ambedkar Samata Pratishthan ∞	July 2017	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
72	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute	June 2018	2021-22	2022-23	1
73	SPPU Research Park Foundation ϕ ∞	January 2019	FAA	2020-21, 2021-22, 2022-23	3
74	SPPU Edutech Foundation ϕ ∞	March 2019	FAA	2020-21, 2021-22, 2022-23	3

Appendix 5.1 (contd...)					
S. No.	Name of the SPSUs	Date of Incorporation	FSs finalised upto 30 September 2023	Year for which FSs were not finalised/ received	Number of FSs in arrears
75	Mahatma Jyotiba Phule Research and Training Institute	October 2019	2021-22	2022-23	1
POWER					
76	Aurangabad Power Company Limited	June 2007	2022-23	Nil	0
77	Mahagenco Renewable Energy Limited (Mahagenco Ash Management Services Limited) ∞	August 2007	2021-22	2022-23	1
78	M.S.E.B. Holding Company Limited	May 2005	2021-22	2022-23	1
79	Maharashtra State Electricity Distribution Company Limited	May 2005	2021-22	2022-23	1
80	Maharashtra State Electricity Transmission Company Limited	May 2005	2021-22	2022-23	1
81	Maharashtra State Power Generation Company Limited ∞	May 2005	2021-22	2022-23	1
B. WORKING STATUTORY CORPORATIONS					
AGRICULTURE & ALLIED					
1	Maharashtra State Warehousing Corporation	August 1957	2021-22	2022-23	1
2	Maharashtra Krishna Valley Development Corporation ∞	April 1996	2019-20	2020-21, 2021-22, 2022-23	3
3	Konkan Irrigation Development Corporation ∞	January 1998	2020-21	2021-22, 2022-23	2
4	Vidarbha Irrigation Development Corporation	May 1997	2021-22	2022-23	1
5	Tapi Irrigation Development Corporation ∞	January 1998	2019-20	2020-21, 2021-22, 2022-23	3
6	Maharashtra Water Conservation Corporation ∞	August 2000	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
7	Godavari Marathwada Irrigation Development Corporation ∞	October 1998	2019-20	2020-21, 2021-22, 2022-23	3
FINANCE					
8	Maharashtra State Financial Corporation ∞	August 1962	2014-15	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	8
INFRASTRUCTURE					
9	Maharashtra Industrial Development Corporation	August 1962	2021-22	2022-23	1
SERVICE					
10	Maharashtra State Road Transport Corporation	July 1961	2021-22	2022-23	1

Appendix 5.1 (concl'd)					
S. No.	Name of the SPSUs	Date of Incorporation	FSs finalised upto 30 September 2023	Year for which FSs were not finalised/ received	Number of FSs in arrears
C. INACTIVE GOVERNMENT COMPANIES					
AGRICULTURE & ALLIED					
1	Dairy Development Corporation of Marathwada Limited	March 1974	2021-22	2022-23	1
2	Ellora Milk Products Limited	February 1985	2021-22	2022-23	1
3	MAFCO Limited ∞	December 1970	2018-19	2019-20, 2020-21, 2021-22, 2022-23	4
4	Parbhani Krishi Go-samvardhan Limited	March 1977	2021-22	2022-23	1
INFRASTRUCTURE					
5	Development Corporation of Vidarbha Limited	December 1970	2022-23	Nil	0
6	Maharashtra Land Development Corporation Limited ∞	July 1973	2020-21	2021-22, 2022-23	2
7	Maharashtra State Housing Corporation Limited	October 1974	2020-21	2021-22, 2022-23	2
8	Marathwada Development Corporation Limited	August 1967	2021-22	2022-23	1
MANUFACTURING					
9	Godavari Garments Limited	March 1977	2021-22	2022-23	1
10	Kinwat Roofing Tiles Limited	March 1977	2021-22	2022-23	1
11	Maharashtra Electronics Corporation Limited ∞	January 1978	2017-18	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
12	Maharashtra State Textile Corporation Limited	September 1966	2021-22	2022-23	1
13	Marathwada Ceramic Complex Limited	December 1977	2021-22	2022-23	1
14	MSMC Adkoli Natural Resources Limited	February 2010	2022-23	Nil	0
15	MSMC Warora Collieries Limited ∞	July 2010	2010-11	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	12
16	The Pratap Spinning, Weaving and Manufacturing Company Limited ∞	August 1966	2021-22	2022-23	1
MISCELLANEOUS					
17	Leather Industries Corporation of Marathwada Limited	March 1974	2021-22	2022-23	1
POWER					
18	Dhopave Coastal Power Limited	March 2007	2022-23	Nil	0
19	Maharashtra Power Development Corporation Limited	December 1997	2022-23	Nil	0
ϕ Government Controlled Other Companies					
∞ Did not finalise any FS during the period October 2022 to September 2023					

Appendix 5.2

(Refer Paragraph 5.5.1; Page 108)

Summarised financial position and working results of SPSUs as per latest finalised FSs as of 30 September 2023

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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	2021-22	2022-23	129.68	98.68	287.11	323.12	0.00	1229.84	1229.84	906.72	2220.34
2	Maharashtra Agro Industries Development Corporation Limited	2020-21	2022-23	7.10	5.25	499.15	5.50	0.00	208.18	208.18	0.00	565.64
3	Maharashtra Insecticides Limited *	2020-21	2022-23	2.14	1.53	35.28	1.00	0.00	16.19	16.19	15.19	34.90
4	The Maharashtra State Farming Corporation Limited.	2019-20	2022-23	94.25	93.62	29.39	2.75	0.00	85.56	85.56	82.81	64.67
5	Maharashtra State Seeds Corporation Limited Φ	2022-23	2023-24	17.16	12.49	388.33	4.18	0.00	409.45	409.45	394.28	690.88
6	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	2021-22	2022-23	1.69	1.31	22.18	15.47	0.00	23.87	23.87	8.40	56.51
7	Maharashtra Fisheries Development Corporation Limited	2018-19	2023-24	3.47	2.35	7.42	4.04	4.57	12.49	7.92	3.88	60.37
8	FDCM Essel World Gorewada Zoo Private Limited *	2021-22	2022-23	0.44	0.32	3.22	0.10	0.00	0.43	0.43	0.33	27.21
9	Maharashtra Bamboo Promotion Foundation (•)	2022-23	2023-24	0.02	0.02	0.00	0.00	0.00	0.62	0.62	0.62	20.49
10	Waghadi Nadi Punarjeevan Foundation (•)	FAA										
Sector wise total				255.95	215.57	1272.08	356.16	4.57	1986.63	1982.06	1412.23	3741.01
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)	(0.10)	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)	(8.40)	0.004	9.40	0.00	10.95	10.95	1.55	12.69

Appendix 5.2 (contd...)												
(₹ in crore)												
S. No.	Sector and Name of the SPSU	Period of FSs	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
15	Maharashtra Film, Stage and Cultural Development Corporation Limited	2021-22	2022-23	36.36	26.83	65.62	12.30	0.56	257.76	257.20	244.90	300.26
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	2019-20	2022-23	5.76	5.76	4.57	112.06	5.28	232.41	227.13	115.07	314.18
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	2014-15	2022-23	1.82	1.82	2.83	40.52	29.45	64.77	35.32	(5.20)	103.15
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 © Φ	2017-18	2019-20	0.00	0.00	0.00	0.05	0.00	0.45	0.45	0.40	4.30
22	Mahatma Phule Backward Class Development Corporation Limited	2021-22	2022-23	15.33	15.33	14.39	632.64	86.30	902.61	816.31	183.67	1027.68
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	2021-22	2023-24	19.08	19.08	0.54	306.21	18.82	454.81	436.00	129.79	525.81
25	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	2019-20	2022-23	4.06	4.06	3.28	88.12	11.68	132.19	120.51	32.39	210.71
26	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited *	2019-20	2022-23	1.45	1.45	0.06	15.00	0.40	25.09	24.69	9.69	25.28
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
28	Maha ARC Limited	FAA										
Sector wise total				91.61	81.96	131.46	1868.46	924.13	3369.50	2445.13	566.68	4096.44
INFRASTRUCTURE												
29	Aurangabad Industrial Township Limited* Φ	2020-21	2021-22	2.58	2.38	72.49	6122.45	0.00	6299.16	6299.16	176.71	6629.96
30	City & Industrial Development Corporation of Maharashtra Limited	2019-20	2020-21	0.05	0.04	0.05	3.95	4.69	11.02	6.33	2.38	12820.53

Appendix 5.2 (contd...)

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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
31	Development Corporation of Konkan Limited	2022-23	2023-24	(0.10)	(0.10)	0.00	8.81	5.93	(0.84)	(6.77)	(15.58)	15.10
32	Maharashtra Airport Development Company Limited* Φ	2021-22	2023-24	(76.52)	(76.52)	144.83	17.05	65.34	(574.98)	(640.32)	(657.37)	2367.53
33	MSRDC Infrastructure Projects Limited (Maharashtra Satara Kagal Infrastructure Limited)*	2021-22	2022-23	(0.02)	(0.02)	0.00	0.05	0.00	(0.02)	(0.02)	(0.07)	114.53
34	Maharashtra State Police Housing and Welfare Corporation Limited	2021-22	2022-23	34.02	25.23	44.49	7.96	831.24	930.70	99.46	91.50	4811.16
35	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
36	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
37	Maharashtra Urban Infrastructure Fund Trustee Company Limited Φ	2021-22	2022-23	(0.05)	(0.05)	0.00	0.10	0.05	0.12	0.07	(0.03)	0.12
38	Mihan India Limited* Φ	2022-23	2023-24	41.72	33.79	93.52	20.00	0.00	80.97	80.97	60.97	198.38
39	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
40	Western Maharashtra Development Corporation Limited	2021-22	2022-23	12.45	9.23	1.46	3.06	0.00	275.96	275.96	272.90	382.83
41	Thane Creek Bridge Infrastructure Limited*	2022-23	2023-24	(0.13)	(0.13)	0.00	0.05	167.77	167.61	(0.16)	(0.21)	368.04
42	Nagpur Mumbai Super Communication Expressway Limited*	2021-22	2022-23	(0.14)	(0.14)	0.00	19500.05	22243.25	41743.66	19500.41	0.36	44898.20
43	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
44	Versova Bandra Sea Link Limited*	2020-21	2021-22	(0.01)	(0.01)	0.00	0.05	0.00	(0.02)	(0.02)	(0.07)	606.03
45	MSRDC Sea Link Limited*	2021-22	2023-24	(297.67)	(297.67)	63.38	422.70	2845.98	2713.94	(132.04)	(554.74)	2933.99
46	MSRDC Tunnels Limited*	2021-22	2022-23	(0.02)	(0.02)	0.00	1302.05	715.63	2017.60	1301.97	(0.08)	2267.90
47	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
48	Pune Purandar International Airport Limited*	2022-23	2023-24	1.51	1.21	0.00	50.00	0.00	51.47	51.47	1.47	51.49
49	AITL AURIC Skill Foundation* Φ	FAA										
50	Mahasamrudhhi Renewable Energy Limited*	2021-22	2022-23	(0.05)	(0.05)	0.00	0.05	0.00	(0.03)	(0.03)	(0.08)	0.74

Appendix 5.2 (contd...)

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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
51	MSRDC Pune Ring Road Limited	FAA										
52	MSRDC Jalna Nanded Expressway Limited	FAA										
53	MSRDC Multi Model Corridor Limited	2022-23	2023-24	(0.03)	(0.03)	0.00	0.05	0.00	0.02	0.02	(0.03)	0.05
54	Maharashtra Housing Development Corporation Limited Φ	FAA										
55	Mahatma Phule Renewable Energy and Infrastructure Technology Limited	2021-22	2022-23	(2.66)	(2.66)	0.00	0.01	0.00	0.01	0.01	0.00	5.87
Sector wise total				(538.35)	(574.99)	1863.02	28602.54	32049.47	56028.70	23979.23	(4846.01)	98387.85
MANUFACTURING												
56	Haffkine Ajintha Pharmaceuticals Limited*	2021-22	2022-23	(2.14)	(2.14)	1.27	0.18	27.10	1.03	(26.07)	(26.61)	4.36
57	Haffkine Bio-Pharmaceutical Corporation Limited	2021-22	2022-23	(13.23)	(13.90)	170.62	8.71	4.00	133.57	129.57	0.00	288.59
58	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
59	Maharashtra Petrochemicals Corporation Limited	2021-22	2022-23	(0.28)	(0.27)	0.00	8.96	0.00	19.63	19.63	10.67	19.87
60	Maharashtra State Mining Corporation Limited	2021-22	2022-23	0.83	0.54	267.85	2.07	0.00	50.55	50.55	48.48	464.94
61	Maharashtra State Powerlooms Corporation Limited	2021-22	2022-23	0.39	0.39	15.75	16.67	0.00	(0.85)	(0.85)	(17.52)	22.81
62	Maha Tamil Collieries Limited* Φ	2021-22	2022-23	3.95	2.84	0.00	0.05	0.00	15.89	15.89	15.84	64.01
Sector wise total				(12.25)	(14.31)	455.49	36.69	99.12	274.09	174.97	17.06	919.14
SERVICE												
63	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
64	Nagpur Mass Transport Company Private Limited * Φ	2022-23	2023-24	0.10	0.07	0.00	2.00	0.00	2.82	2.82	0.82	2.83
Sector wise total				1.65	1.34	26.07	17.39	10.20	42.94	32.74	15.35	716.41
MISCELLANEOUS												
65	Krupanidhi Limited ♦ *	2020-21	2022-23	0.00	0.00	0.00	0.01	0.00	0.01	0.01	0.00	2.68
66	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

Appendix 5.2 (contd...)

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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	Maharashtra Information Technology Corporation Limited	2020-21	2022-23	20.20	17.02	1684.14	10.00	0.00	90.75	90.75	80.75	1346.37
68	Mahila Arthik Vikas Mahamandal	2021-22	2022-23	0.77	0.77	0.00	3.86	0.00	16.15	16.15	12.29	88.11
69	Nagpur Flying Club	2021-22	2022-23	(0.38)	(0.38)	0.02	0.85	0.00	5.18	5.18	4.33	7.09
70	Village Social Transformation Foundation^	2022-23	2023-24	0.00	0.00	0.00	0.01	0.00	0.01	0.01	0.00	9.15
71	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
72	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute (•)	2021-22	2022-23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267.71
73	SPPU Research Park Foundation Φ	FAA										
74	SPPU Edutech Foundation Φ	FAA										
75	Mahatma Jyotiba Phule Research & Training Institute (•)	2021-22	2022-23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.80
Sector wise total				35.40	32.22	1939.37	29.68	0.00	238.16	238.16	208.48	1984.25
POWER												
76	Aurangabad Power Company Limited*	2022-23	2023-24	(0.02)	(0.02)	0.00	0.05	6.36	0.13	(6.23)	(6.28)	0.13
77	Mahagenco Renewable Energy Limited (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
78	M.S.E.B. Holding Company Limited	2021-22	2022-23	5.29	5.29	81.62	90234.26	0.00	92352.05	92352.05	2117.79	88434.83
79	Maharashtra State Electricity Distribution Company Limited*	2021-22	2022-23	279.93	279.93	85717.93	48273.98	36392.97	60308.67	23915.70	(24358.28)	157116.82
80	Maharashtra State Electricity Transmission Company Limited*	2021-22	2022-23	1190.03	955.36	4863.80	8984.97	4202.50	16477.99	12275.49	3290.52	25505.26
81	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				(628.54)	(403.94)	112847.35	173411.81	62813.01	209043.87	146230.86	(27180.95)	344186.63
Total A (All sector wise working Government companies)				(794.53)	(662.15)	118534.84	204322.73	95900.50	270983.89	175083.15	(29807.16)	454031.73

Appendix 5.2 (contd...)												
												(₹ in crore)
S. No.	Sector and Name of the SPSU	Period of FSs	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	2021-22	2022-23	48.86	43.09	250.82	8.71	0.00	555.08	555.08	0.00	1304.83
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	2021-22	2022-23	69.37	69.37	100.06	52504.61	0.00	53017.27	53019.17	512.66	53946.23
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				96.47	90.70	455.73	143489.51	236.72	154570.38	154335.56	1093.80	158087.73
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	2021-22	2023-24	0.12	0.12	552.71	0.00	0.00	39.64	39.64	39.64	42934.44
Sector wise total				0.12	0.12	552.71	0.00	0.00	39.64	39.64	39.64	42934.44
SERVICE												
10	Maharashtra State Road Transport Corporation	2021-22	2022-23	(1146.57)	(1146.57)	2602.13	5626.34	200.00	(2410.86)	(2610.86)	(8237.20)	7714.77
Sector wise total				(1146.57)	(1146.57)	2602.13	5626.34	200.00	(2410.86)	(2610.86)	(8237.20)	7714.77
Total B (All sector wise working Statutory corporations)				(1063.76)	(1069.53)	3619.86	149178.49	786.89	151974.40	151139.09	(7791.66)	209543.41
Grand Total (A + B)				(1858.29)	(1731.68)	122154.70	353501.22	96687.39	422958.29	326222.24	(37598.82)	663575.14

Appendix 5.2 (contd...)

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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
C. Non working Government companies												
AGRICULTURE & ALLIED												
1	Dairy Development Corporation of Marathwada Limited*	2021-22	2022-23	0.00	0.00	0.00	0.38	0.00	(2.75)	(2.75)	(3.13)	0.11
2	Ellora Milk Products Limited*	2021-22	2022-23	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	0.09	0.00	5.04	0.00	5.49	5.49	0.45	6.03
4	Parbhani Krishi Go-sanvardhan Limited*	2021-22	2022-23	(0.09)	(0.09)	0.00	0.19	0.00	1.54	1.54	1.35	0.27
Sector wise total				0.02	0.00	0.00	5.66	1.35	4.15	2.80	(2.86)	6.42
INFRASTRUCTURE												
5	Development Corporation of Vidarbha Limited	2022-23	2023-24	0.01	0.01	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	2020-21	2022-23	0.03	0.02	0.00	0.01	0.00	0.63	0.63	0.62	0.66
8	Marathwada Development Corporation Limited	2021-22	2022-23	0.29	0.22	0.00	10.17	48.15	68.81	20.66	10.49	52.18
Sector wise total				0.33	0.25	0.00	21.35	103.41	97.75	(5.66)	(27.01)	90.48
MANUFACTURING												
9	Godavari Garments Limited*	2021-22	2022-23	0.00	0.00	0.00	0.24	7.73	(0.27)	(8.00)	(8.24)	0.35
10	Kinwat Roofing Tiles Limited*	2021-22	2022-23	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	2021-22	2022-23	(36.98)	(36.98)	0.00	236.16	0.00	(1006.74)	(1006.74)	(1242.90)	95.75
13	Marathwada Ceramic Complex Limited*	2021-22	2022-23	0.00	0.00	0.00	0.68	6.61	0.06	(6.55)	(7.23)	0.14
14	MSMC Adkoli Natural Resources Limited*	2022-23	2023-24	(0.01)	(0.01)	0.00	0.01	0.00	0.06	0.06	0.05	0.001
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)	0.01

Appendix 5.2 (concl'd)

(₹ in crore)

S. No.	Sector and Name of the SPSU	Period of FSs	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
Sector wise total				(58.50)	(58.50)	0.00	270.15	231.91	(1220.97)	(1452.88)	(1723.03)	107.55
MISCELLANEOUS												
17	Leather Industries Corporation of Marathwada Limited*	2021-22	2022-23	0.00	0.00	0.00	0.64	6.09	0.08	(6.01)	(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
POWER												
18	Dhopave Coastal Power Limited *	2022-23	2023-24	(0.003)	(0.003)	0.00	0.05	8.26	0.00	(8.26)	(8.31)	8.29
19	Maharashtra Power Development corporation Limited *	2022-23	2023-24	(0.18)	(0.18)	0.00	0.45	1018.67	5.04	(1013.63)	(1014.08)	5.06
Sector wise total				(0.18)	(0.18)	0.00	0.50	1026.93	5.04	(1021.89)	(1022.39)	13.35
Total C (All sector wise non working Government Companies)				(58.33)	(58.43)	0.00	298.30	1369.69	(1113.95)	(2483.64)	(2781.96)	217.92
Grand Total (A + B+C)				(1916.62)	(1790.11)	122154.70	353799.52	98057.08	421844.34	323738.60	(40380.78)	663793.06

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

(Refer paragraph 5.13.1 ; Page 119)

Details of Return on Capital Employed (ROCE) of SPSUs for the three years ended 30 September 2023

S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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	47.89	1,112.79	4.30	103.12	1,175.51	8.77	129.68	1229.84	10.54
2	Maharashtra Agro Industries Development Corporation Limited	8.34	198.59	4.20	10.40	203.29	5.12	7.64	208.18	3.67
3	Maharashtra Insecticides Limited	0.56	11.81	4.74	0.56	11.81	4.74	2.14	16.19	13.22
4	Maharashtra State Farming Corporation Ltd.	20.01	(173.68)	(11.52)	20.01	(173.68)	(11.52)	94.34	85.56	110.26
5	Maharashtra State Seeds Corporation Limited	34.70	356.45	9.73	28.34	385.70	7.35	17.16	409.45	4.19
6	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	1.46	11.84	12.33	2.19	13.24	16.54	1.69	23.87	7.08
7	Maharashtra Fisheries Development Corporation Limited	2.12	6.79	31.22	2.12	6.79	31.22	3.61	12.49	28.90
8	FDCM Essel World Gorewada Zoo Private Ltd	0.00	0.10	0.00	0.01	0.10	10.00	0.44	0.43	102.33
9	Maharashtra Bamboo Promotion Foundation	0.00	0.59	0.00	0.00	0.57	0.00	0.02	0.62	3.23
10	Waghadi Nadi Punarjeevan Foundation ∞	-	-	-	-	-	-	-	-	-
Sector wise total		115.08	1525.28	7.54	166.75	1,623.33	10.27	256.72	1986.63	12.92
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 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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	13.79	121.05	11.39	(8.40)	10.95	(76.71)	(8.40)	10.95	(76.71)
15	Maharashtra Film, Stage and Cultural Development Corporation Limited	29.42	231.54	12.71	29.42	231.54	12.71	36.36	257.76	14.11
16	Maharashtra Patbandhare Vittiya Company Limited	82.90	690.19	12.01	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	6.52	232.41	2.81
18	Maharashtra Small Scale Industries Development Corporation Limited	(0.23)	47.92	(0.48)	(1.55)	56.25	(2.76)	(1.55)	56.25	(2.76)
19	Maharashtra State Handicapped Finance & Development Corporation Limited	0.80	54.28	1.47	0.98	53.05	1.85	3.64	64.77	5.62
20	Maharashtra State Handlooms Corporation Limited	(0.81)	43.19	(1.88)	0.51	(56.52)	(0.90)	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	56.15	770.01	7.29	23.75	857.58	2.77	19.06	902.61	2.11
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	18.43	387.90	4.75	14.62	383.96	3.81	19.75	454.81	4.34
25	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	5.74	129.71	4.43	4.65	141.3	3.29	4.24	132.19	3.21
26	Shamrao Peje Kokan Itar Magasvarg Aarthik Vikas Mahamandal Limited	2.42	23.89	10.13	2.42	23.89	10.13	1.49	25.09	5.94
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

Appendix 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
28	Maha ARC Limited ∞	-	-	-	-	-	-	-	-	-
Sector wise total		242.11	3302.85	7.33	182.80	3195.36	5.72	187.18	3369.50	5.56
INFRASTRUCTURE										
29	Aurangabad Industrial Township Limited	23.61	4,771.68	0.49	2.58	6,299.16	0.04	2.58	6299.16	0.04
30	City & Industrial Development Corporation of Maharashtra Limited	0.05	12.41	0.40	0.05	11.02	0.45	0.05	11.02	0.45
31	Development Corporation of Konkan Limited	(0.30)	(0.86)	(34.88)	(0.34)	(1.19)	(28.57)	(0.10)	(0.84)	(11.90)
32	Maharashtra Airport Development Company Limited	(92.07)	(380.63)	(24.19)	(9.51)	(444.92)	(2.14)	(76.34)	(574.98)	(13.28)
33	MSRDC Infrastructure Projects Limited (Maharashtra Satara Kagal Infrastructure Limited)	0.01	0.01	100.00	(0.01)	0.00	0.00	(0.02)	(0.02)	(100.00)
34	Maharashtra State Police Housing and Welfare Corporation Limited	19.49	949.88	2.05	22.81	927.97	2.46	34.02	930.70	3.66
35	Maharashtra State Road Development Corporation Limited	139.90	(1,626.26)	(8.60)	272.78	1,716.95	15.89	272.78	1716.95	15.89
36	Maharashtra Urban Infrastructure Development Company Limited	0.55	8.82	6.24	0.48	9.12	5.26	0.48	9.12	5.26
37	Maharashtra Urban Infrastructure Fund Trustee Company Limited	0.00	0.11	0.00	(0.05)	0.12	(41.67)	(0.05)	0.12	(41.67)
38	Mihan India Limited	65.38	42.83	152.65	(1.42)	39.64	(3.58)	41.76	80.97	51.57
39	Shivshahi Punarvasan Prakalp Limited	40.49	866.84	4.67	56.24	671.18	8.38	56.24	671.18	8.38
40	Western Maharashtra Development Corporation Limited	256.33	277.62	92.33	12.9	267.37	4.82	12.45	275.96	4.51
41	Thane Creek Bridge Infrastructure Limited	(0.01)	1.28	(0.78)	(0.01)	3.44	(0.29)	(0.13)	167.61	(0.08)
42	Nagpur Mumbai Super Communication Expressway Limited	(0.04)	17,992.88	(0.00)	(0.04)	28,292.21	(0.00)	0.13	41743.66	0.00
43	Mumbai Pune Expressway Limited	147.47	8,081.33	1.82	(6.91)	(88.06)	(7.85)	(6.91)	(88.06)	(7.85)
44	Versova Bandra Sea Link Limited	(0.03)	(0.01)	(300.00)	(0.01)	(0.02)	(50.00)	(0.01)	(0.02)	(50.00)

Appendix 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
45	MSRDC Sea Link Limited	(2.92)	2,431.86	(0.12)	(48.85)	2,798.42	(1.75)	(92.31)	2713.94	(3.40)
46	MSRDC Tunnels Limited	(0.02)	0.00	0.00	(0.02)	1,042.34	(0.00)	(0.02)	2017.60	(0.00)
47	Maha Mumbai Metro (M3) Operation Corporation Limited	(0.02)	4.98	(0.40)	(1.35)	3.16	(42.72)	(1.35)	3.16	(42.72)
48	Pune Purandar International Airport Limited	0.67	48.27	1.39	1.21	48.91	2.47	1.51	51.47	2.93
49	AITL AURIC Skill Foundation ∞	-	-	-	-	-	-	-	-	-
50	Mahasamrudhhi Renewable Energy Limited	0.00	0.00	0.00	(0.03)	0.02	(150.00)	(0.05)	(0.03)	(166.67)
51	MSRDC Pune Ring Road Limited ∞	-	-	-	-	-	-	-	-	-
52	MSRDC Jalna Nanded Expressway Limited ∞	-	-	-	-	-	-	-	-	-
53	MSRDC Multi Model Corridor Limited	-	-	-	-	-	-	(0.03)	0.02	(150.00)
54	Maharashtra Housing Development Corporation Limited ∞	-	-	-	-	-	-	-	-	-
55	Mahatma Phule renewable Energy and Infrastructure Technology Limited*	-	-	-	-	-	-	(2.66)	0.01	(26600.00)
Sector wise total		598.56	33483.04	1.79	300.52	41596.83	0.72	242.02	56028.70	0.43
MANUFACTURING										
56	Haffkine Ajintha Pharmaceuticals Limited	(2.51)	3.05	(82.30)	(2.31)	2.08	(111.06)	(2.14)	1.03	(207.77)
57	Haffkine Bio-Pharmaceutical Corporation Limited	(5.26)	169.48	(3.10)	(20.53)	147.46	(13.92)	(13.15)	133.57	(9.85)
58	Mahaguj Collieries Limited	(2.32)	53.88	(4.31)	(1.77)	54.27	(3.26)	(1.77)	54.27	(3.26)
59	Maharashtra Petrochemicals Corporation Limited	(2.02)	20.69	(9.76)	(0.81)	19.89	(4.07)	(0.28)	19.63	(1.43)
60	Maharashtra State Mining Corporation Limited	2.41	56.48	4.27	(1.79)	54.58	(3.28)	0.83	50.55	1.64
61	Maharashtra State Powerlooms Corporation Limited	0.02	(1.59)	(1.26)	0.06	(1.24)	(4.84)	0.40	(0.85)	(47.06)
62	Maha Tamil Collieries Limited	3.22	10.22	31.51	3.78	13.05	28.97	3.95	15.89	24.86
Sector wise total		(6.46)	312.21	(2.07)	(23.37)	290.09	(8.06)	(12.16)	274.09	(4.44)
SERVICE										
63	Maharashtra Tourism Development Corporation Limited	1.09	38.68	2.82	1.82	40.12	4.54	1.82	40.12	4.54
64	Mahatourism Corporation Limited ^	(0.01)	(0.02)	(50.00)	(0.01)	(0.02)	(50.00)	-	-	-

Appendix 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
65	Nagpur Mass Transport Company Private Limited	0.10	2.69	3.72	0.10	2.69	3.72	0.10	2.82	3.55
Sector wise total		1.18	41.35	2.85	1.91	42.79	4.46	1.92	42.94	4.47
MISCELLANEOUS										
66	Krupanidhi Limited	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
67	Maharashtra Ex-Servicemen Corporation Limited	13.92	111.27	12.51	14.92	126.08	11.83	14.92	126.08	11.83
68	Maharashtra Information technology Co. Ltd	42.47	70.26	60.45	81.18	73.93	109.81	34.13	90.75	37.61
69	Mahila Arthik Vikas Mahamandal	0.00	3.86	0.00	1.43	25.46	5.62	0.77	16.15	4.77
70	Nagpur Flying Club	(0.09)	3.08	(2.92)	(0.03)	5.55	(0.54)	(0.38)	5.18	(7.34)
71	Village Social Transformation Foundation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
72	Babasaheb Ambedkar Samata Pratishthan	0.00	(0.02)	0.00	0.00	(0.02)	0.00	0.00	(0.02)	0.00
73	Chhatrapati Shahu Maharaj Research, Training & Human Development Institute	-	-	-	-	-	-	0.00	0.00	0.00
74	SPPU Research Park Foundation ∞	-	-	-	-	-	-	-	-	-
75	SPPU Edutech Foundation ∞	-	-	-	-	-	-	-	-	-
76	Mahatma Jyotiba Phule Research & Training Institute	-	-	-	-	-	-	0.00	0.00	0.00
Sector wise total		56.30	188.47	29.87	97.50	231.02	42.20	49.44	238.16	20.76
POWER										
77	Aurangabad Power Company Limited	0.00	0.11	0.00	0.01	0.12	8.33	(0.02)	0.13	(15.38)
78	Mahagenco Ash Management Services Limited	(0.07)	0.11	(63.64)	(0.16)	(1.58)	(10.13)	(0.16)	(1.58)	(10.13)
79	M.S.E.B. Holding Company Limited	2.90	87,019.05	0.00	8.83	87,093.28	0.01	5.29	92352.05	0.01
80	Maharashtra State Electricity Distribution Company Limited	5,289.17	55,355.12	9.55	4,253.48	58,167.76	7.31	5497.07	60308.67	9.11
81	Maharashtra State Electricity Transmission Company Limited	1,029.51	15,121.87	6.81	2,184.02	15,934.68	13.71	1586.92	16477.99	9.63

Appendix 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
82	Maharashtra State Power Generation Company Limited	3,789.28	41,053.61	9.23	1,407.18	39,906.61	3.53	1407.18	39906.61	3.53
Sector wise total		10110.78	198549.87	5.09	7853.36	201100.87	3.91	8496.28	209043.87	4.06
Total A (All sector wise working Government companies)		11117.55	237403.07	4.68	8579.47	248080.29	3.46	9221.40	270983.89	3.40
B. Working Statutory corporations										
AGRICULTURE & ALLIED										
1	Maharashtra State Warehousing Corporation	66.36	8.71	761.88	110.74	535.08	20.70	48.86	555.08	8.80
2	Maharashtra Krishna Valley Development Corporation	0.39	36,610.67	0.00	0.11	41,437.95	0.00	0.11	41437.95	0.00
3	Konkan Irrigation Development Corporation	29.57	8,398.16	0.35	41.03	11,221.04	0.37	41.03	11221.04	0.37
4	Vidarbha Irrigation Development Corporation	86.88	41,008.96	0.21	94.9	48,227.08	0.20	69.37	53017.27	0.13
5	Tapi Irrigation Development Corporation	0.00	11,576.37	0.00	0.00	13,071.45	0.00	0.00	13071.45	0.00
6	Godavari Marathwada Irrigation Development Corporation	0.00	21,069.71	0.00	0.00	32646.2	0.00	0.00	32646.20	0.00
7	Maharashtra Water Conservation Corporation	(62.79)	2621.39	(2.40)	(62.79)	2621.39	(2.40)	(62.79)	2621.39	(2.40)
Sector wise total		120.41	121293.97	0.10	183.99	149760.19	0.12	96.58	154570.38	0.06
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	5.17	39.14	13.21	5.17	39.14	13.21	4.81	39.64	12.13
Sector wise total		5.17	39.14	13.21	5.17	39.14	13.21	4.81	39.64	12.13

Appendix 5.3 (contd...)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
SERVICE										
10	Maharashtra State Road Transport Corporation	(938.15)	297.51	(315.33)	(712.05)	148.56	(479.30)	(1144.81)	(2410.86)	(47.49)
Sector wise total		(938.15)	297.51	(315.33)	(712.05)	148.56	(479.30)	(1144.81)	(2410.86)	(47.49)
Total B (All sector wise working Statutory corporations)		(826.35)	121405.86	(0.68)	(536.67)	149723.13	(0.36)	(1057.20)	151974.40	(0.70)
Grand Total (A+B)		10291.20	358808.93	2.87	8042.80	397803.42	2.02	8164.20	422958.29	1.93
C Non working Government companies										
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	2.00	0.11	5.49	2.00
4	Parbhani Krishi Go-sanvardhan Limited	(0.04)	(1.01)	(3.96)	(0.03)	(1.05)	(2.86)	(0.09)	1.54	(5.84)
5	Vidarbha Quality Seeds Limited	(0.01)	(0.33)	(3.03)	-	-	-	-	-	-
Sector wise total		0.06	1.27	4.72	0.08	1.56	5.13	0.02	4.15	0.48
INFRASTRUCTURE										
6	Development Corporation of Vidarbha Limited	(2.97)	(2.18)	(136.24)	(0.39)	(2.57)	(15.18)	0.01	(2.57)	(0.39)
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	0.61	3.28	0.03	0.63	4.76
9	Marathwada Development Corporation Limited	0.31	47.29	0.66	0.34	47.60	0.71	0.29	68.81	0.42
Sector wise total		(2.64)	76.53	(3.45)	(0.03)	76.52	(0.04)	0.33	97.75	0.34
MANUFACTURING										
10	Godavari Garments Limited	(0.07)	(0.27)	(25.93)	0.00	(0.27)	0.00	0.00	(0.27)	0.00
11	Kinwat Roofing Tiles Limited	0.00	(0.05)	0.00	0.00	(0.06)	0.00	0.00	(0.06)	0.00

Appendix 5.3 (concl'd)										
S. No.	Sector and Name of the SPSU	2020-21			2021-22			2022-23		
		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
12	Maharashtra Electronics Corporation Limited	(1.00)	(176.24)	(0.57)	(1.00)	(176.24)	(0.57)	(1.00)	(176.24)	(0.57)
13	Maharashtra State Textile Corporation Limited	(0.46)	(891.73)	(0.05)	3.65	(969.76)	(0.38)	4.90	(1006.74)	(0.49)
14	Marathwada Ceramic Complex Limited	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.06	0.00
15	MSMC Adkoli Natural Resources Limited	(0.01)	(0.02)	(50.00)	(0.01)	(0.03)	(33.33)	(0.01)	0.06	(16.67)
16	MSMC Warora Collieries Limited	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)	(1.35)	(0.74)	-	-	-	-	-	-
18	The Pratap Spinning, Weaving and Manufacturing Company Limited	(0.01)	(40.74)	(0.02)	(0.01)	(40.75)	(0.02)	(0.01)	(40.75)	(0.02)
Sector wise total		(1.56)	(1107.38)	(0.14)	2.63	(1184.09)	(0.22)	3.88	(1220.97)	(0.32)
MISCELLANEOUS										
19	Leather Industries Corporation of Marathwada Limited	(0.00)	0.06	(0.00)	(0.00)	0.08	(0.00)	0.00	0.08	0.00
20	Vidarbha Tanneries Limited	(0.01)	(0.09)	(11.11)	-	-	-	-	-	-
Sector wise total		(0.01)	(0.03)	(33.33)	(0.00)	0.08	(0.00)	0.00	0.08	0.00
POWER										
21	Dhopave Coastal Power Limited	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00
22	Maharashtra Power Development Corporation Limited	(0.15)	4.84	(3.10)	(0.15)	4.97	(3.02)	(0.18)	5.04	(3.57)
Sector wise total		(0.15)	4.84	(3.10)	(0.15)	4.97	(3.02)	(0.18)	5.04	(3.57)
Total C (All sector wise non-working Government Companies)		(4.30)	(1024.77)	(0.42)	2.53	(1100.96)	(0.23)	4.05	(1113.95)	(0.36)
Grand Total (A+B+C)		10286.91	357784.17	2.88	8045.34	396702.47	2.03	8168.25	421844.34	1.94
^ Struck Off during 2020-21 (Three SPSUs) & 2021-22 (One SPSUs)										
∞ First Account Awaited										

Appendix -5.4

(Refer paragraph: 5.13.2 ; Page 120)

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 2023

S. No.	Name of the SPSU	2020-21			2021-22			2022-23		
		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	37.17	1112.79	3.34	88.48	1175.51	7.53	98.68	1229.84	8.02
2	Maharashtra Agro Industries Development Corporation Limited	4.26	198.59	2.15	4.91	203.29	2.42	5.25	208.18	2.52
3	The Maharashtra State Farming Corporation Limited	18.30	(173.68)	(10.54)	18.30	(173.68)	(10.54)	93.62	85.56	109.42
4	Maharashtra State Seeds Corporation Limited	26.10	361.16	7.23	21.32	380.70	5.60	12.49	409.45	3.05
5	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited	0.85	11.84	7.18	1.59	13.24	12.01	1.31	23.87	5.49
6	Maharashtra Fisheries Development Corporation Limited	1.16	2.64	43.94	1.16	2.64	43.94	2.35	7.92	29.67
7	Maharashtra State Warehousing Corporation	37.13	480.98	7.72	71.83	535.08	13.42	43.09	555.08	7.76
8	Maharashtra Krishna Valley Development Corporation	0.00	36373.82	0.00	0.00	41201.23	0.00	0.00	41201.23	0.00
9	Konkan Irrigation Development Corporation	29.57	8398.16	0.35	41.03	11221.04	0.37	41.03	11221.04	0.37
10	Vidarbha Irrigation Development Corporation	86.88	41027.26	0.21	94.90	48227.08	0.20	69.37	53017.27	0.13
11	Tapi Irrigation Development Corporation	0.00	11576.37	0.00	0.00	13071.45	0.00	0.00	13071.45	0.00
12	Godavari Marathwada Irrigation Development Corporation	0.00	30047.38	0.00	0.00	32646.20	0.00	0.00	32646.20	0.00
13	Maharashtra Water Conservation Corporation	(62.79)	2621.39	(2.40)	(62.79)	2621.39	(2.40)	(62.79)	2621.39	(2.40)
14	MAFCO Limited	0.09	5.49	1.66	0.09	5.49	1.66	0.09	5.49	1.66
15	Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit	2.37	58.85	4.03	2.37	58.85	4.03	2.37	58.85	4.03
16	Kolhapur Chitranagri Mahamandal Limited	(0.10)	0.94	(10.64)	(0.10)	0.94	(10.64)	(0.10)	0.94	(10.64)
17	Sahitya Ratna Lokshahir Annabhau Sathe Development Corporation Limited	2.19	81.75	2.68	2.19	81.75	2.68	2.19	81.75	2.68

Appendix -5.4 (contd...)										
S. No.	Name of the SPSU	2020-21			2021-22			2022-23		
		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)
18	Maharashtra Co-operative Development Corporation Limited	1.52	19.35	7.86	(8.40)	10.95	(76.71)	(8.40)	10.95	(76.71)
19	Maharashtra Film, Stage and Cultural Development Corporation Limited	19.01	230.98	8.23	19.01	230.98	8.23	26.83	257.20	10.43
20	Maharashtra Patbandhare Vittiya Company Limited	0.00	0.06	0.00	0.00	0.06	0.00	0.00	0.06	0.00
21	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	9.37	194.78	4.81	9.37	194.78	4.81	5.76	227.13	2.54
22	Maharashtra Small Scale Industries Development Corporation Limited	(3.58)	47.15	(7.59)	(1.67)	55.48	(3.01)	(1.67)	55.48	(3.01)
23	Maharashtra State Handicapped Finance & Development Corporation Limited	(0.11)	17.87	(0.62)	(0.58)	20.36	(2.85)	1.82	35.32	5.15
24	Maharashtra State Handlooms Corporation Limited	(3.60)	(54.17)	(6.65)	(2.35)	(56.52)	(4.16)	(2.35)	(56.52)	(4.16)
25	Maharashtra Vikrikar Rokhe Pradhikaram Limited	0.00	0.45	0.00	0.00	0.45	0.00	0.00	0.45	0.00
26	Mahatma Phule Backward Class Development Corporation Limited	51.55	733.32	7.03	20.69	801.60	2.58	15.33	816.31	1.88
27	Maulana Azad Alpasankyak Arthik Vikas Mahamandal Limited	9.34	237.70	3.93	9.34	237.70	3.93	9.34	237.70	3.93
28	Sant Rohidas Leather Industries and Charmakar Development Corporation Limited	17.15	365.32	4.69	14.07	379.38	3.71	19.08	436.00	4.38
29	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	3.81	126.15	3.02	3.77	116.38	3.24	4.06	120.51	3.37
30	Vasantrao Naik Vimukta Jatis & Nomadic Tribes Development Corporation Limited	6.25	138.31	4.52	6.25	138.31	4.52	6.25	138.31	4.52
31	Maharashtra State Financial Corporation	(13.78)	(625.26)	(2.20)	(13.78)	(625.25)	(2.20)	(13.78)	(625.25)	(2.20)
32	City & Industrial Development Corporation of Maharashtra Limited	0.04	6.29	0.64	0.04	6.33	0.63	0.04	6.33	0.63

Appendix -5.4 (contd...)										
S. No.	Name of the SPSU	2020-21			2021-22			2022-23		
		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)
33	Development Corporation of Konkan Limited	(0.30)	(6.78)	(4.42)	(0.34)	(7.11)	(4.78)	(0.10)	(6.77)	(1.48)
34	Maharashtra State Police Housing and Welfare Corporation Limited	13.40	56.94	23.53	17.28	74.22	23.28	25.23	99.46	25.37
35	Maharashtra State Road Development Corporation Limited	141.90	(247.71)	(57.28)	(20.55)	(2948.11)	(0.70)	(20.55)	(2948.11)	(0.70)
36	Maharashtra Urban Infrastructure Development Company Limited	0.42	8.82	4.76	0.11	9.12	1.21	0.11	9.12	1.21
37	Maharashtra Urban Infrastructure Fund Trustee Company Limited	0.00	0.11	0.00	(0.05)	0.07	(71.43)	(0.05)	0.07	(71.43)
38	Shivshahi Punarvasan Prakalp Limited	19.01	366.84	5.18	19.02	385.15	4.94	19.02	385.15	4.94
39	Western Maharashtra Development Corporation Limited	255.88	256.11	99.91	9.41	267.37	3.52	9.23	275.96	3.34
40	Maharashtra Industrial Development Corporation	0.19	39.14	0.49	0.19	39.14	0.49	0.12	39.64	0.30
41	Development Corporation of Vidarbha Limited	(2.97)	(10.55)	(28.15)	(0.39)	(10.94)	(3.56)	0.00	(10.94)	(0.03)
42	The Maharashtra Land Development Corporation Limited	0.00	(16.01)	0.00	0.00	(16.01)	0.00	0.00	(16.01)	0.00
43	Maharashtra State Housing Corporation Limited	0.02	0.54	3.70	0.02	0.61	3.28	0.02	0.63	3.65
44	Marathwada Development Corporation Limited	0.23	(0.86)	(26.74)	0.31	(0.55)	(56.36)	0.22	20.66	1.06
45	Haffkine Bio-Pharmaceutical Corporation Limited	(5.57)	165.48	(3.37)	(20.28)	143.46	(14.14)	(13.90)	129.57	(10.73)
46	Maharashtra Petrochemicals Corporation Limited	1.03	20.69	4.98	(0.81)	19.89	(4.07)	(0.27)	19.63	(1.38)
47	Maharashtra State Mining Corporation Limited	2.04	51.91	3.93	(1.79)	50.01	(3.58)	0.54	50.55	1.07
48	Maharashtra State Powerlooms Corporation Limited	0.02	(1.59)	(1.01)	0.05	(1.24)	(4.03)	0.39	(0.85)	(45.88)
49	Maharashtra Electronics Corporation Limited	(21.50)	(389.88)	5.51	(21.50)	(389.88)	(5.51)	(21.50)	(389.88)	(5.51)
50	Maharashtra State Textile Corporation Limited	(40.77)	(891.73)	4.57	(37.71)	(969.76)	(3.89)	(36.98)	(1006.74)	(3.67)
51	Maharashtra Tourism Development Corporation Limited	0.95	28.64	3.32	1.27	29.92	4.24	1.27	29.92	4.24
52	Maharashtra State Road Transport Corporation	(939.87)	97.51	(963.87)	(716.14)	(51.44)	(1392.19)	(1146.57)	(2610.86)	(43.92)

Appendix -5.4 (concl'd)										
S. No.	Name of the SPSU	2020-21			2021-22			2022-23		
		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)
53	Maharashtra Ex-Servicemen Corporation Limited	13.34	111.27	11.99	14.81	126.08	11.75	14.81	126.08	11.75
54	Maharashtra Information Technology Co. Ltd	30.03	70.05	42.87	4.88	73.72	6.62	17.02	90.75	18.75
55	Mahila Arthik Vikas Mahamandal	0.00	13.94	0.00	0.00	25.46	0.00	0.77	16.15	4.77
56	Nagpur Flying Club	(0.09)	3.08	(2.92)	(0.03)	5.55	(0.54)	(0.38)	5.18	(7.34)
57	Village Social Transformation Foundation	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
58	M.S.E.B. Holding Company Limited	19.88	87019.05	0.02	8.83	87093.28	0.01	5.29	92352.05	0.01
59	Maharashtra Power Development Corporation Limited	(0.15)	(1013.18)	(0.01)	(0.15)	(1013.45)	(0.01)	-	-	-
	Total	(232.74)	219355.87	(0.11)	(402.53)	235717.76	(0.17)	(775.00)	244765.91	(0.32)

Appendix 5.5

(Refer paragraph 5.13.3; Page 121)

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 2022-23

(₹ in crore)

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 per cent)	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-vi	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	1.50	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	0.40	4380.93	8.00	32608.62	35217.31	2608.69	(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	5280.17	(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)

Appendix 5.5 (concl'd)											
(₹ in crore)											
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 per cent)	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-vi	viii	ix = ii+vii	x = {ix*(100 + viii) / 100}	xi = {ix*viii / 100}	xii
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	8335.88	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
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	22222.82	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	(3347.01)
2018-19	381207.33	1933.32	0.00	0.00	0.00	1933.32	7.80	383140.65	413025.62	29884.97	72.59
2019-20	413025.62	10170.87	1.90	21.61	0.00	10151.16	7.30	423176.78	454068.68	30891.90	674.73
2020-21	454068.68	1254.18	0.00	0.20	0.00	1253.98	7.19	455322.66	488060.36	32737.70	(179.42)
2021-22	488060.36	6380.61	0.00	0.00	0.56	6380.05	6.96	494440.41	528853.46	34413.05	(2794.11)
2022-23	528853.46	641.27	0.00	0.00	0.00	641.27	6.58	529494.73	564335.48	34840.75	(1790.11)
Total		232406.06	6235.11	161.27	5632.96	232846.95					

^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 from the year 2017-18 onwards is Profit/Loss after Tax

Appendix 5.6

(Refer paragraph 5.13.4 ; Page 123)

Statement showing list of SPSUs whose net worth has eroded as on 31 March 2023

(₹ in crore)

S No.	Sector	Name of SPSUs	Paid-up Capital	Accumulated Profit(+) / Loss(-)	Turnover	Profit/ Loss after Tax	Free Reserves	Networth excluding capital reserves	Shareholders's Fund	State Govt equity as on 31 March 2023	State Govt loan as on 31 March 2023
1	Finance	Maharashtra State Handlooms Corporation Limited	90.61	(147.13)	5.66	(2.35)	0.00	(56.52)	(56.52)	88.71	23.29
2	Infrastructure	Development Corporation of Konkan Limited	8.81	(15.58)	0.00	(0.10)	0.00	(6.77)	(6.77)	8.81	5.93
3	Infrastructure	Maharashtra Airport Development Company Limited	17.05	(657.37)	144.83	(76.52)	0.00	(640.32)	(640.32)	0.00	0.00
4	Infrastructure	MSRDC Infrastructure Projects Limited(Maharashtra Satara Kagal Infrastructure Limited)	0.05	(0.07)	0.00	(0.02)	0.00	(0.02)	(0.02)	0.00	0.00
5	Infrastructure	Maharashtra State Road Development Corporation Limited	773.56	(3722.67)	708.91	(20.55)	1.00	(2948.11)	(2948.11)	773.56	179.02
6	Infrastructure	Thane Creek Bridge Infrastructure Limited	0.05	(0.21)	0.00	(0.13)	0.00	(0.16)	(0.16)	0.00	0.00
7	Infrastructure	Mumbai Pune Expressway Limited	250.05	(556.61)	733.39	(266.55)	0.00	(306.56)	(306.56)	0.00	0.00
8	Infrastructure	Versova Bandra Sea Link Limited	0.05	(0.07)	0.00	(0.01)	0.00	(0.02)	(0.02)	0.00	0.00
9	Infrastructure	MSRDC Sea Link Limited	422.70	(554.74)	63.38	(297.67)	0.00	(132.04)	(132.04)	0.00	0.00
10	Infrastructure	Mahasamrudhhi Renewable Energy Limited	0.05	(0.08)	0.00	(0.05)	0.00	(0.03)	(0.03)	0.00	0.00
11	Manufacturing	Haffkine Ajintha Pharmaceuticals Limited	0.18	(26.61)	1.27	(2.14)	0.36	(26.07)	(26.07)	0.00	0.00
12	Manufacturing	Mahaguj Collieries Limited	0.05	(13.80)	0.00	(1.77)	0.00	(13.75)	(13.75)	0.00	0.00
13	Manufacturing	Maharashtra State Powerlooms Corporation Limited	16.67	(17.52)	15.75	0.39	0.00	(0.85)	(0.85)	17.57	0.00

Appendix 5.6 (contd...)

(₹ in crore)

S No.	Sector	Name of SPSUs	Paid-up Capital	Accumulated Profit(+) / Loss(-)	Turnover	Profit/ Loss after Tax	Free Reserves	Networth excluding capital reserves	Shareholders's Fund	State Govt equity as on 31 March 2023	State Govt loan as on 31 March 2023
14	Miscellaneous	Babasaheb Ambedkar Samata Pratishthan	0.00	(0.02)	0.00	0.00	0.00	(0.02)	(0.02)	0.00	0.00
15	Power	Aurangabad Power Company Limited	0.05	(6.28)	0.00	(0.02)	0.00	(6.23)	(6.23)	0.00	0.00
16	Power	Mahagenco Renewable Energy Limited	0.05	(1.63)	0.00	(0.16)	0.00	(1.58)	(1.58)	0.00	0.00
17	Finance	Maharashtra State Financial Corporation	62.64	(687.90)	9.29	(13.78)	0.00	(625.25)	(625.25)	62.64	136.49
18	Service	Maharashtra State Road Transport Corporation	5626.34	(8237.20)	2602.13	(1146.57)	0.00	(2610.86)	(2610.86)	5626.34	200.00
19	Agriculture & Allied	Dairy Development Corporation of Marathwada Limited	0.38	(3.13)	0.00	0.00	0.00	(2.75)	(2.75)	0.00	0.00
20	Agriculture & Allied	Ellora Milk Products Limited	0.05	(1.53)	0.00	0.00	0.00	(1.48)	(1.48)	0.00	0.00
21	Infrastructure	Development Corporation of Vidarbha Limited	7.17	(18.11)	0.00	0.00	0.00	(10.94)	(10.94)	7.17	8.37
22	Infrastructure	The Maharashtra Land Development Corporation Limited	4.00	(20.01)	0.00	0.00	0.00	(16.01)	(16.01)	3.00	46.89
23	Manufacturing	Godavari Garments Limited	0.24	(8.24)	0.00	0.00	0.00	(8.00)	(8.00)	0.00	0.00
24	Manufacturing	Kinwat Roofing Tiles Limited	0.19	(1.22)	0.00	0.00	0.00	(1.03)	(1.03)	0.00	0.00
25	Manufacturing	Maharashtra Electronics Corporation Limited	9.69	(399.57)	0.00	(21.50)	0.00	(389.88)	(389.88)	9.69	57.72
26	Manufacturing	Maharashtra State Textile Corporation Limited	236.16	(1242.90)	0.00	(36.98)	0.00	(1006.74)	(1006.74)	236.15	173.91
27	Manufacturing	Marathwada Ceramic Complex Limited	0.68	(7.23)	0.00	0.00	0.00	(6.55)	(6.55)	0.00	0.00

Appendix 5.6 (concl'd)											
(₹ in crore)											
S No.	Sector	Name of SPSUs	Paid-up Capital	Accumulated Profit(+) / Loss(-)	Turnover	Profit/ Loss after Tax	Free Reserves	Networth excluding capital reserves	Shareholders's Fund	State Govt equity as on 31 March 2023	State Govt loan as on 31 March 2023
28	Manufacturing	The Pratap Spinning, Weaving and Manufacturing Company Limited	23.17	(63.92)	0.00	(0.01)	0.00	(40.75)	(40.75)	0.00	0.00
29	Miscellaneous	Leather Industries Corporation of Marathwada Limited	0.64	(6.67)	0.00	0.00	0.02	(6.01)	(6.01)	0.00	0.00
30	Power	Dhopave Coastal Power Limited	0.05	(8.31)	0.00	(0.00)	0.00	(8.26)	(8.26)	0.00	0.00
31	Power	Maharashtra Power Development Corporation Limited	0.45	(1014.08)	0.00	(0.18)	0.00	(1013.63)	(1013.63)	0.00	0.00
	Total		7551.83	(17440.41)	4284.61	(1886.67)	1.38	(9887.19)	(9887.19)	6833.64	831.62

Appendix 5.7							
(Refer paragraph 5.13.4 ; Page 123)							
Details of SPSUs having continuous erosion in net worth for more than three years							
S. No.	Name of the SPSUs	Period of latest FSs	Negative Net worth (as per latest FSs) (₹ in crore)	Negative Net worth Since when ¹	Age Analysis of Negative Net worth (in years)	Income/ Revenue as per latest FSs (₹ in crore)	Expenditure as per latest FSs (₹ in crore)
1	Maharashtra State Handlooms Corporation Limited	2021-22	(56.52)	Prior to 2018-19	More than 4	7.29	9.64
2	Development Corporation of Konkan Limited	2022-23	(6.77)	Prior to 2018-19	More than 5	0.10	0.20
3	Maharashtra State Road Development Corporation Limited	2017-18	(2948.11)	Prior to 2016-17	More than 3	815.18	835.73
4	Haffkine Ajintha Pharmaceuticals Limited	2021-22	(26.07)	Prior to 2018-19	More than 4	1.29	3.43
5	Mahaguj Collieries Limited	2021-22	(13.75)	Prior to 2018-19	More than 4	0.00	1.77
6	Maharashtra State Powerlooms Corporation Limited	2021-22	(0.85)	Prior to 2017-18	More than 5	16.33	16.57
7	Aurangabad Power Company Limited	2022-23	(6.23)	Prior to 2018-19	More than 5	0.01	0.29
8	Mahagenco Renewable Energy Limited	2021-22	(1.58)	Prior to 2018-19	More than 4	0.01	0.16
9	Maharashtra State Financial Corporation	2014-15	(625.25)	Prior to 2012-13	More than 3	9.47	29.08
10	Dairy Development Corporation of Marathwada Limited	2021-22	(2.75)	Prior to 2017-18	More than 5	0.00	0.00
11	Ellora Milk Products Limited	2021-22	(1.48)	Prior to 2017-18	More than 5	0.00	0.00
12	Development Corporation of Vidarbha Limited	2022-23	(10.94)	Prior to 2018-19	More than 5	0.09	0.09
13	The Maharashtra Land Development Corporation Limited	2020-21	(16.01)	Prior to 2016-17	More than 5	0.00	0.00
14	Godavari Garments Limited	2021-22	(8.00)	Prior to 2017-18	More than 5	0.00	0.00
15	Kinwat Roofing Tiles Limited	2021-22	(1.03)	Prior to 2017-18	More than 5	0.00	0.00
16	Maharashtra Electronics Corporation Limited	2017-18	(389.88)	Prior to 2016-17	More than 3	0.06	20.72
17	Maharashtra State Textile Corporation Limited	2021-22	(1006.74)	Prior to 2016-17	More than 6	6.40	43.38
18	Marathwada Ceramic Complex Limited	2021-22	(6.55)	Prior to 2016-17	More than 6	0.00	0.00
19	The Pratap Spinning, Weaving and Manufacturing Company Limited	2021-22	(40.75)	Prior to 2017-18	More than 5	0.00	0.02
20	Leather Industries Corporation of Marathwada Limited	2021-22	(6.01)	Prior to 2016-17	More than 6	0.00	0.00
21	Dhopave Coastal Power Limited	2022-23	(8.26)	Prior to 2017-18	More than 6	0.00	0.00
22	Maharashtra Power Development Corporation Limited	2022-23	(1013.63)	Prior to 2017-18	More than 6	0.00	0.18

¹ Compilation based on the CAG's Audits Report on SPSUs/SFAR from 2017-18 onwards.

Appendix 5.8		
<i>(Refer paragraph 5.16 ; Page 126)</i>		
Statement showing list of SPSUs where Management Letters were issued		
S. No.	Name of SPSUs	Year of latest finalised FSs
1	The Pratap Spinning, Weaving & Manufacturing Company Limited	2021-22
2	Maharashtra Small Scale Industries Development Corporation Limited	2019-20
3	Maharashtra State Handlooms Corporation Limited	2021-22
4	Maharashtra State Power Generation Company Limited	2021-22
5	Western Maharashtra Development Corporation Limited	2021-22
6	Development Corporation of Konkan Limited	2021-22
7	Maharashtra State Electricity Distribution Company Limited	2021-22
8	Maharashtra State Electricity Transmission Company Limited	2021-22
9	Leather Industries Corporation of Marathwada Limited	2021-22
10	Marathwada Development Corporation Limited	2021-22
11	Kinwat Roofing Tiles Limited	2021-22
12	Godavari Garments Limited	2021-22
13	Dairy Development Corporation of Marathwada Limited	2021-22
14	Maharashtra State Textile Corporation Limited	2021-22
15	Maharashtra Industrial Development Corporation	2019-20
16	Maharashtra Agro Industries Development Corporation Limited	2020-21
17	Maharashtra Film, Stage And Cultural, Development Corporation Limited	2021-22
18	Maharashtra Rajya Itar Magas Vargiya Vitta Ani Vikas Mahamandal Limited	2019-20
19	Shabari Adivasi Vitta Va Vikas Mahamandal Maryadit	2019-20
20	Maharashtra State Warehousing Corporation	2021-22
21	Maharashtra State Police Housing and Welfare Corporation Limited	2020-21
22	Ellora Milk Products Limited	2021-22
23	Marathwada Ceramic Complex Limited	2021-22
24	Maharashtra State Road Transport Corporation	2020-21
25	Versova Bandra Sea Link Limited	2020-21
26	MSRDC Sea Link Limited	2020-21
27	Mumbai Pune Expressway Limited	2020-21
28	MSRDC Tunnels Limited	2021-22
29	Nagpur Mumbai Super Communication Expressway Limited	2021-22
30	Forest Development Corporation of Maharashtra Limited	2021-22