



Finance Accounts

2019-20

Volume-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Gujarat

Finance Accounts

2019 – 20

Volume-I

Government of Gujarat

(i)

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**Certificate of the Comptroller and Auditor General of India on
Finance Accounts**

This compilation containing the Finance Accounts of the Government of Gujarat for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state finances and Volume- II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Gujarat and the statements received from the Reserve Bank of India. Statements No. 7(3), 8, 9, 18(2), 19 and 20, explanatory notes to Statements No.18 and 20 and Appendices No. IV, V(A), IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Gujarat who is responsible for ensuring the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

The treasuries, offices, and/or departments functioning under the control of the Government of Gujarat are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The Audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit-II) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Gujarat for the year 2019-2020.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2020.



Date : 08 February 2021
Place : New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Gujarat present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants-in-Aid and Contributions', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Gujarat for 2019-20 is ₹ 200 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

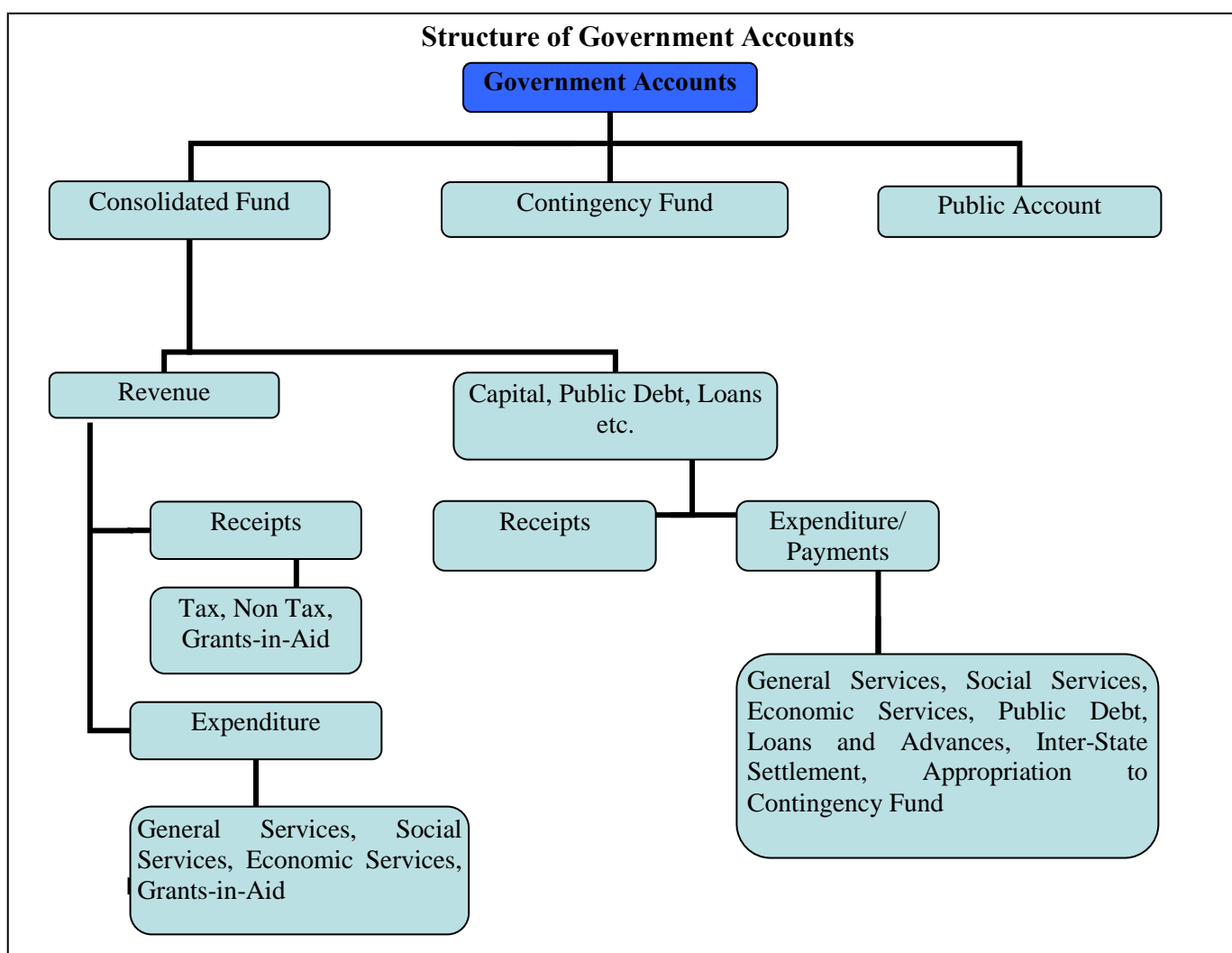
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to March 2020) :

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Loans)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions up to the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statement in Part I and twelve Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the Revenue Expenditure of the State Government under State Fund expenditure, Centrally Sponsored Schemes and Central Plan Schemes (Charged and Voted) expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 of Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government State Fund expenditure, Centrally Sponsored Schemes and Central Plan Schemes (Charged and Voted) expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 of Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
- 22. Detailed Statement on Investment of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received)	2, 3	14	---
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2, 10	---	III
Capital Receipts	2, 3	14	---
Capital Expenditure	1, 2, 4, 5, 12	16	---
Loans and Advances given by the Government	1, 2, 7	18	---
Debt Position/Borrowings	1, 2, 6	17	---
Investments of the Government in Companies, Corporations etc	8	19	---
Cash	1, 2, 12, 13	---	---
Balances in Public Account and investments thereof	1, 2	21, 22	---
Guarantees	9	20	---
Schemes	---	---	IV (Externally Aided Projects), V, VI

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to Revenue Receipt. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

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Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., Calamity Relief Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund GPF and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding: Difference of ₹ 0.01 lakh/crore, wherever occurring is due to rounding.

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Assets [1]	Reference	As at 31	As at 31
	(Sl. no.)	March	March
	Notes to Accounts	2020	2019
	Statement No.		
			(₹ in crore)
Cash [2]		2,40,35.80	1,96,00.53
(i) Cash in Treasuries and Local Remittances	21	...	
(ii) Departmental Balances	21	(-)0.34	(-)0.38
(iii) Permanent Imprest	21	0.30	0.29
(iv) Cash Balance Investments	21	1,03,47.99	68,95.90
(v) Deposits with Reserve Bank of India	21	15.29	0.12
(vi) Investments from Earmarked Funds [3]	21,22	1,36,72.56	1,27,04.60
Capital Expenditure	5,16	28,92,22.37*	26,36,78.12
(i) Investments in shares of Companies, Corporations, etc.	3 (iv) 8,19	9,98,51.76**	9,27,36.24
(ii) Other Capital Expenditure	16	18,93,70.61	17,09,41.88
Contingency Fund (un-recouped)	3 (viii) 21	.....	0.25
Loans and Advances	7,18	1,04,85.21	95,03.15
Advances	21	0.71	0.73
Suspense and Remittance Balances [4]	....	...	...
Cumulative excess of expenditure over receipts [5]	....	44,54.24	63,99.09
Total		32,81,98.33	29,91,81.87

[1] The figures of assets and liabilities are cumulative figures. Please also see Note 1 (ii) in 'Notes to Accounts'.

[2] A statement of cash balance and investments of cash balances is given in Annexure to Statement No. 2.

[3] Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under Investments from Earmarked Funds.

[4] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Departmental balances' 'Permanent Imprest' and 'Cash Balance Investment Account' which is included separately above though the latter forms part of this sector elsewhere in these Accounts.

[5] The cumulative excess of expenditure over receipts is different from the fiscal/ revenue deficit for the current year. The difference of ₹ 19,44.85 crore (credit) between current year and previous year under the cumulative excess of expenditure over receipts represents Revenue Surplus.

* Differs from the amount in Statement No. 16 due to accountal of Miscellaneous Capital Receipts of ₹11,23.82 Crore

** This does not include Bonus Shares of ₹ 44.16 crore and Investment made out of Revenue Expenditure of ₹ 23.50 crore. Therefore the total investments shown in Statement No. 8 and 19 differ to the extent of ₹ 67.66 crore.

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Liabilities	Reference (Sl. no.)	As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement No.	
			(₹ in crore)
Borrowings(Public debt)		26,70,94.10	24,03,04.52
(i) Internal debt	6,17	25,96,61.04	23,28,74.70
(ii) Loans and Advances from Central Government	6,17	...	...
Non-Plan Loans	6,17	25.70	29.15
Loans for State Plan Schemes	6,17	46,29.87	73,97.97
Loans for Central Plan Schemes	6,17	...	...
Loans for Centrally Sponsored Plan Schemes	6,17	0.18	0.18
Other Loans	6,17	27,77.31	2.52
Contingency Fund (corpus)	21	2,00.00	2,00.00
	3 (Viii)		
Liabilities on Public Account		6,09,04.23	5,86,77.35
(i) Small Savings, Provident Fund, etc.	6,17,21	1,06,01.21	1,06,08.63
(ii) Deposits	6,21	3,45,99.05	3,21,32.18
(iii) Reserve Funds	12,21	1,68,32.75	1,55,03.27
(iv) Remittances Balances	12,21	7,36.92	6,36.21
(v) Suspense and Miscellaneous Balances	21	(-)18,65.70	(-)2,02.94
Cumulative excess of receipts over expenditure	...	...	...
Total		32,81,98.33	29,91,81.87

STATEMENT No.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2019-20	2018-19	2019-20	2018-19
(₹ in crore)				
Part - I Consolidated Fund				
Section - A : Revenue				
Revenue Receipts (Ref.StatementNo.3&14)			Revenue Expenditure (Ref.StatementNo.4A,4B &15)	
Tax revenue (raised by the State) (Ref.StatementNo.3&14)	7,90,07.50	8,01,02.74	Salaries [1] (Ref.StatementNo.4B &Appendix-I)	1,09,49.77
			Subsidies (Ref.Appendix-II)	1,84,20.27
			Grants-in-aid [2] (Ref.StatementNo.4B,10 &Appendix-III)	6,42,57.18
Non-tax revenue (Ref.StatementNo.3&14)				5,95,99.77
Interest receipts (Ref.StatementNo.3&14)	23,31.14	16,11.71		
Others (Ref.StatementNo.3)	1,57,73.01	1,18,05.28		
Total (Ref.StatementNo.3&14)	1,81,04.15	1,34,16.99	General services (Ref.StatementNo.4 &15)	
			Interest Payment and service of debt (Ref.StatementNo.4A,4B &15)	2,24,48.66
			Pension (*) (Ref.StatementNo.4A,4B &15)	1,76,62.59
Share of Union Taxes/Duties (Ref.StatementNo.3&14)	2,02,32.09	2,34,89.33	Others (#) (Ref.StatementNo.4B)	(-)30,97.95
			Total (Ref.StatementNo.4A &15)	3,70,13.30
			Social services (Ref.StatementNo.4A&15)	54,97.47
			Economic services (Ref.StatementNo.4A&15)	43,45.75
Grants from Central Government (Ref.StatementNo.3&14)	2,55,00.02	1,89,92.48	Compensation and assignment to Local Bodies and PRIs(**) (Ref.StatementNo.4A&15)	4,15.17
				3,64.82
Total Revenue Receipts	14,28,43.76	13,60,01.54	Total Revenue Expenditure	14,08,98.91
Revenue Deficit	...	...	Revenue Surplus	19,44.85
				32,11.97

(*) Includes Grants-in-aid of ₹ 57,41.83 crore.

(**) Includes Grants-in-aid of ₹ 2,28.92 crore.

(#) Minus figure is due to recoveries being more than the expenditure other than on Salaries, Subsidies and Grants-in-aid separately
[1] Salary, Subsidy and Grants-in-aid figure have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2)

[2] Includes expenditure under detail/object head 31 Grant-in-aid and 35 Grants for creation of Capital Assets to local bodies

STATEMENT No.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd.

	Receipts		Disbursements	
	2019-20	2018-19	2019-20	2018-19
(₹ in crore)				
Section - B : Capital				
Capital Receipts (Ref.StatementNo.3&14)			Capital Expenditure (Ref.StatementNo.4A,4B &16)	
			Salaries	1,76.72 2,05.52
			Subsidies	... 0.09
Misc Capital Receipts	1,06.36	65.00	Grants in Aid	4.83 10.92
			General Services (Ref.StatementNo.4A&16)	6,86.03 8,64.12
			Social Services (Ref.StatementNo.4A&16)	61,75.41 76,76.06
			Economic Services (Ref.StatementNo.4A&16)	1,86,07.62 1,93,05.19
Total Capital Receipts	1,06.36	65.00	Total Capital Expenditure	2,56,50.61 2,80,61.90
Recoveries of Loans and Advances (Ref.StatementNo.3,7&18)			Loans and Advances disbursed (Ref.StatementNo.4A,7 &18)	
	3,29.67	1,51.37	Subsidies	... ...
			Grants in Aid	... ...
			General Services (Ref.StatementNo.4A,7 &18)	... ...
			Social Services (Ref.StatementNo.4A,7 &18)	8,83.67 9,24.52
			Economic Services (Ref.StatementNo.4A,7 &18)	3,78.58 7,55.87
			Others (Ref.StatementNo.7)	49.47 51.08
Total Recoveries of Loans and Advances	3,29.67	1,51.37	Total Loans and Advances disbursed (Ref.StatementNo.4A,7&18)	13,11.72 17,31.47
Public debt receipts (Ref.StatementNo.3,6&17)			Repayment of Public Debt (Ref.StatementNo.4A,6&17)	
Internal Debt (market loans etc) [3]	4,26,93.79	4,09,50.39	Internal Debt (market loans) (Ref.StatementNo.4A,6 &17)	1,59,07.46 1,47,19.24
Loans and Advances from the Central Government (Ref.StatementNo.3,6&17)	7,97.53	21,95.70	Loans and Advances from the Central Government (Ref.StatementNo.4A,6&17)	7,94.30 7,12.79

[3] Small Savings collected from a State are given back to the State Government as loans against which they are required to issue special securities in favour of National Small Saving Fund. During the year 2019-20, an amount ₹ NIL crore were collected on this account. However, an amount of ₹ 36,29.35 crore were discharged during the year. The total outstanding loan as on 31 March 2020 was ₹ 3,57,55.62 crore.

STATEMENT No.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd.

	Receipts		Disbursements	
	2019-20	2018-19	2019-20	2018-19
				(₹ in crore)
Total Public debt receipts <i>(Ref.StatementNo.3,6&17)</i>	4,34,91.32	4,31,46.09	Total Repayment of Public Debt <i>(Ref.StatementNo.4,6&17)</i>	1,67,01.76 1,54,32.03
Total Receipts Consolidated Fund <i>(Ref.StatementNo.3)</i>	18,67,71.11	17,93,64.00	Total Expenditure Consolidated Fund <i>(Ref.StatementNo.4)</i>	18,45,63.00 17,80,14.97
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	22,08.11 13,49.03
Part - II Contingency Fund				
Contingency Fund <i>(Ref.StatementNo.21)</i>	0.25		Contingency Fund <i>(Ref.StatementNo.21)</i>	0.25
Part - III Public Account[4]				
Small savings <i>(Ref.StatementNo.21)</i>	22,36.86	23,10.16	Small savings <i>(Ref.StatementNo.21)</i>	22,44.29 21,01.70
Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	40,82.65	21,70.32	Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	37,21.14 26,17.14
Deposits <i>(Ref.StatementNo.21)</i>	5,24,89.09	5,53,36.76	Deposits <i>(Ref.StatementNo.21)</i>	5,00,22.21 5,33,34.92
Advances <i>(Ref.StatementNo.21)</i>	0.02	0.06	Advances <i>(Ref.StatementNo.21)</i>	...
Suspense and Misc <i>(Ref.StatementNo.21)</i>	21,12,94.99	19,35,30.68	Suspense and Misc [5] <i>(Ref.StatementNo.21)</i>	21,64,09.87 19,59,55.53
Remittances <i>(Ref.StatementNo.21)</i>	1,95,28.45	2,07,68.08	Remittances <i>(Ref.StatementNo.21)</i>	1,94,27.73 2,11,00.10
Total Receipts Public Account <i>(Ref.StatementNo.21)</i>	28,96,32.06	27,41,16.06	Total Disbursements Public Account <i>(Ref.StatementNo.21)</i>	29,18,25.24 27,51,09.39
Deficit in Public Account	21,93.18	9,93.33	Surplus in Public Account	...
Opening Cash Balance	0.12	(-)3,55.34	Closing Cash Balance[6]	15.29 0.12
Increase in Cash Balance	15.17	(-)355.46	Decrease in Cash Balance	......

[4] For details please refer to Statement No. 21 in Volume II.

[5] 'Suspense and Miscellaneous' includes 'other account' such as Cash Balance Investment account (Major Head 8673) etc. Details may please be seen in Statement No. 21.

[6] For other details of Cash Balance, please refer to Annexure A to this statement.

**STATEMENT No.2-STATEMENT OF RECEIPTS AND DISBURSEMENTS- Contd.
ANNEXURE A CASH BALANCES AND INVESTMENT OF CASH BALANCES**

		As on 31	As on 31
		March 2020	March 2019
(₹ in crore)			
(a) General Cash Balance			
1 Cash in Treasuries	.....		...
2 Deposits with the Reserve Bank	.....	15.29	0.12
3 Remittances in Transit	.....	...	...
	TOTAL	15.29	0.12
4 Investment held in Cash Balance - Investment Account	.....	1,03,47.99	68,95.90
	TOTAL (a)	1,03,63.28	68,96.02
(b) Other Cash Balances and Investments			
1 Cash with Departmental Officers	.....	(-)0.34 (*)	(-)0.38 (*)
2 Permanent Advances for contingent expenditure with Departmental Officers.	.....	0.30	0.29
3 Investments out of Earmarked Funds and Deposits	.....	1,36,72.56	1,27,04.60
	TOTAL (b)	1,36,72.52	1,27,04.51
	TOTAL (a) and (b)	2,40,35.80	1,96,00.53

(*) Minus figure is under review.

STATEMENT No.2-STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.
ANNEXURE A CASH BALANCES AND INVESTMENT OF CASH BALANCES

Explanatory Notes

(a) Cash and Cash Equivalents:

Cash and Cash Equivalents consist of cash in treasuries and deposits with Reserve Bank of India (RBI) and other Banks and Remittances in transit, as stated below. The balance under the head 'Deposits with Reserve Bank of India' depicts the combined balance of the consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in 'Deposits with RBI'.

Overall Cash		31 March	31 March
		2020	2019
(i) Cash in Treasuries	.....	...	...
(ii) Deposits with the Reserve Bank of India [1]	.....	15.29(a)	0.12
(iii) Remittances in Transit	.....	...	...
(iv) Investment held in Cash Balance - Investment Account	.....	1,03,47.99(b)	68,95.90
(v) Departmental cash balances	.....	(-)0.34	(-)0.38
(vi) Permanent Imprest	.....	0.30	0.29
(vii) Investments out of Earmarked Funds and Deposits	.....	1,36,72.56	1,27,04.60
	TOTAL	2,40,35.80	1,96,00.53

(b) Daily Cash Balance:

Under the agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 2.80 crore with the Bank. If the balance falls below the above agreed minimum on any day, the deficiency is made good by taking Special and Ordinary Ways and Means advances/Overdrafts from time to time.

For arriving at the daily cash balance for the [2] purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

[1] The balance under the head "Deposits with Reserve Bank" is arrived at after taking in to account the Inter Government monetary settlements pertaining to transactions of the Financial Year 2019-2020 advised to RBI till 10 April 2020.

[2] The cash balance (Deposit with RBI) above is the closing cash balance of the year on 31 March but worked out by April and not simply the daily balance on 31 March.

(a) There was a difference of ₹ 4.58 crore (credit) in Cash Balance of Reserve Bank of India between the figure furnished by RBI Nagpur ₹ 10.71 crore (Credit) and MCA figure ₹ 15.29 crore (credit) as on 31 March 2020, The difference is under reconciliation.

(b) For details please see Note (d).

**STATEMENT No.2-STATEMENT OF RECEIPTS AND DISBURSEMENT - Concl'd.
ANNEXURE A CASH BALANCES AND INVESTMENT OF CASH BALANCES**

(c) Limit for Ways and Means Advances:

The limit for ordinary ways and means advances to the State Government was ₹ 19.15 Crore with effect from 1 February, 2016. The Bank has also agreed to give special ways and means advances against the pledging of Government Securities. The limit of special ways and means advance is revised by the bank from time to time.

The Government maintained the minimum cash balance with Reserve Bank of India on all 365 days of the year 2019-20. No Ways and Means Advances/overdraft was taken during the financial year 2019-2020

(d) The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 1 April 2019	Purchase during 2019-2020	Sales during 2019-2020	Closing balance on 31 March 2020
				(₹ in Crore)
Short-term Investments	---	...	...	...
Government of India	---	...	...	...
Treasury Bills	68,95.90	18,82,20.46	18,47,68.37	1,03,47.99
TOTAL	68,95.90 (*)	18,82,20.46	18,47,68.37	1,03,47.99

Interest realised on the above investments during the year 2019-2020 was ₹ 211.33 Crore

(*) There is a difference of ₹ 1058.57 crore between the figure reflected in the accounts (₹ 10347.99 crore) and that intimated by the Reserve Bank of India. ₹ 9289.42 Difference is under investigation.

STATEMENT No. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2019-2020	2018-2019
		(₹ in crore)
I-CONSOLIDATED FUND		
A. Tax Revenue		
Own Tax Revenue	7,90,07.50	8,01,02.74
State Goods and Services Tax (SGST)	3,41,06.67	3,48,88.71
Land Revenue	23,58.74	24,07.51
Stamps and Registration Fees	77,01.17	77,80.77
Taxes on Immovable Property other than Agricultural Land	3,29.36	2,59.31
State Excise	1,38.26	1,30.59
Taxes on Sales, Trade etc.	2,10,71.72	2,24,14.25
Taxes on Vehicles	38,46.94	41,18.60
Taxes on Goods and Passengers	48.34	1,16.73
Taxes and duties on Electricity	87,74.35	73,47.79
Others	6,31.94	6,38.48
Share of net proceeds of Taxes	2,02,32.09	2,34,89.33
Central Goods and Services Tax (CGST)	57,41.16	57,96.85
Integrated Goods and Services Tax (IGST)	...	4,62.60
Corporation Tax	68,98.37	81,67.69
Taxes on Income other than Corporation Tax	54,05.35	60,15.16
Other Taxes on Income and Expenditure	...	42.54
Taxes on Wealth	0.30	2.99
Customs	12,82.45	16,64.82
Union Excise Duties	8,91.64	11,06.37
Service Tax	...	2,18.18
Other Taxes and Duties on Commodities and Services	12.82	12.12
Total A. Tax Revenue	9,92,39.59	10,35,92.07
B. Non Tax Revenue		
Other Fiscal Services	0.05	0.06
Interest Receipts	23,31.14	16,11.71
Miscellaneous General Services	79.51	39.54
Non-ferrous Mining and Metallurgical Industries	41,47.91	48,63.00
Education, Sports, Art and Culture	16,57.98	6,88.48
Medical and Public Health	14,73.06	2,71.59
Ports and Light Houses	13,61.26	11,53.35
Urban Development	10,80.91	2,80.62
Major Irrigation	8,83.81	8,20.82
Labour and Employment	6,67.03	6,43.26
Crop Husbandry	5,26.97	2,22.73
Medium Irrigation	4,81.20	5,06.13
Police	4,67.53	3,12.19
Other Administrative Services	3,56.61	1,30.59
Other Social Services	3,14.27	3,35.34

STATEMENT No. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)- Contd.

Description	Actuals	
	2019-2020	2018-2019
		(₹ in crore)
I-CONSOLIDATED FUND		
Other Rural Development Programmes	2,80.29	73.71
Tourism	2,77.15	93.37
Water Supply and Sanitation	2,60.81	1.94
Housing	1,84.84	1,12.46
Industries	1,26.01	51.94
Other Scientific Research	1,25.02	...
Minor Irrigation	1,03.74	52.28
Village and Small Industries	93.42	24.69
Animal Husbandary	90.82	73.85
Dividends and Profits	89.00	1,20.03
Forestry and Wild Life	84.02	46.49
Other General Economic Services	81.73	68.19
Roads and Bridges	79.16	92.22
Public Works	62.62	77.03
Contributions and Recoveries towards Pension and Other Retirement benefits	59.44	56.33
Other Industries	52.02	...
Family Welfare	34.68	3.49
Co-operation	32.29	3,97.38
Power	32.13	0.06
Other Special Areas Programmes	31.81	46.38
Stationery and Printing	25.41	31.78
Non Conventional Sources of Energy	14.61	58.99
Fisheries	12.35	17.67
Public Service Commission	11.11	4.27
Jails	9.29	8.72
Social Security and Welfare	6.23	6.85
Dairy Development	5.46	6.19
Other Agricultural Programmes	3.71	5.84
Food Storage and Warehousing	3.64	4.20
Civil Supplies	1.20	0.09
Information and Publicity	0.86	0.97
Road Transport	0.03	0.16
Petroleum	0.01	...
Land Reforms	...	0.02
Total B. Non Tax Revenue	1,81,04.15	1,34,16.99

STATEMENT No. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)- Concl'd.

Description	Actuals	
	2019-2020	2018-2019
		(₹ in crore)
II-GRANTS FROM GOVERNMENT OF INDIA		
C. Grants		
Grants-in-aid from Central Government		
Centrally Sponsored Schemes		
Centrally Sponsored Schemes-	87,24.64	87,84.58
Finance Commission Grants-	50,40.24	33,13.36
Other Transfer/Grants to States/Union territories with legislatures	1,17,35.14	68,94.54
Grants for Special Plan Schemes	...	...
Total C. Grants	2,55,00.02	1,89,92.48
Total Revenue Receipts (A+B+C)	14,28,43.76	13,60,01.54
III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	70.00	65.00
Others	36.36	...
Total D. Capital Receipts	1,06.36	65.00
E. Public Debt receipts		
Internal Debt of the State Government		
Market Loans	3,89,00.00	3,69,70.65
Bonds	...	...
Loans from Financial Institutions	37,93.79	39,79.74
Special Securities issued to National Small Saving Fund for the Central Government.	...	...
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State / Union Territory Plan Schemes	-19,77.25*	21,95.70
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	27,74.78	...
Total E. Public Debt receipts	4,34,91.32	4,31,46.09
F. Loans and Advances by State Government (Recoveries)		
	3,29.67	1,51.37
G. Inter State Settlement		

Total	4,39,27.35	4,33,62.46
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	18,67,71.11	17,93,64.00

(*) The minus balance of addition during the year due to transfer of the receipts for new projects 2017-18 onwards to the Account Head 6004-09-101.

**STATEMENT No. 4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION**

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
A General Services				
A.1 Organs of State				
Parliament/ State/ Union				
Territory Legislatures	43.64	...	...	43.64
President, Vice-President/ Governor, Administrator of Union Territories	7.57	...	...	7.57
Council of Ministers	5.84	...	...	5.84
Administration of Justice	9,49.28	...	...	9,49.28
Elections	4,43.79	...	...	4,43.79
Total - A.1	14,50.12	...	...	14,50.12
A.2 Fiscal Services				
Land Revenue	1,15.45	...	...	1,15.45
Stamps and Registration	1,13.33	...	...	1,13.33
State Excise	18.53	...	...	18.53
Taxes on Sales, Trade etc.	1.33	...	...	1.33
Taxes on Vehicles	1,64.96	...	...	1,64.96
Collection Charges under State Goods and Services Tax	2,34.28	...	...	2,34.28
Other Taxes and Duties on Commodities and Services	38.95	...	...	38.95
Other Fiscal Services	1.48	...	...	1.48
Interest Payments(*)	2,24,48.66	...	...	2,24,48.66
Total - A.2	2,31,36.97	...	...	2,31,36.97
A.3 Administrative Services				
Public Service Commission	53.29	...	...	53.29
Secretariat-General Services	3,99.90	...	...	3,99.90
District Administration	4,58.15	...	...	4,58.15
Treasury and Accounts Administration	1,63.57	...	...	1,63.57
Police	47,46.39	3,70.85	...	51,17.24
Jails	1,51.49	...	...	1,51.49
Stationery and Printing	66.73	6.82	...	73.55
Public Works	3,07.08	3,02.49	...	6,09.57
Vigilance	5.06	...	...	5.06
Other Administrative Services	5,32.74	10.56	...	5,43.30
Total - A.3	68,84.40	6,90.72	...	75,75.12
A.4 Pension and Miscellaneous				
General Services				
Pensions and Other Retirement Benefits	1,76,62.59	...	...	1,76,62.59

(*)Interest Payments is not part of Fiscal service

STATEMENT No. 4 STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
A General Services - (Concl.)				
Miscellaneous General Services	37.56	0.14	...	37.70
Total - A.4	1,77,00.15	0.14	...	1,77,00.29
Total - A-General Services	4,91,71.64	6,90.86	...	4,98,62.50
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	2,33,30.82	4,18.70	...	2,37,49.52
Technical Education	8,97.73	82.14	...	9,79.87
Sports and Youth Services	3,28.54	51.72	...	3,80.26
Art and Culture	85.13	6.82	...	91.95
Total - B.1	2,46,42.22	5,59.38	...	2,52,01.60
B.2 Health and Family Welfare				
Medical and Public Health	66,97.38	10,57.38	...	77,54.76
Family Welfare	25,18.60	10.06	...	25,28.66
Total - B.2	92,15.98	10,67.44	...	1,02,83.42
B.3 Water Supply, Sanitation, Housing and Urban				
Water Supply and Sanitation	6,61.34	32,36.52	...	38,97.86
Housing	12,88.14	5,69.37	5.01	18,62.52
Urban Development	1,16,87.84	2,13.89	4,72.10	1,23,73.83
Total - B.3	1,36,37.32	40,19.78	4,77.11	1,81,34.21
B.4 Information and Broadcasting				
Information and Publicity	1,40.24	...	...	1,40.24
Total - B.4	1,40.24	...	...	1,40.24
B.5 Welfare Of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities	39,98.08	2,28.43	4,06.56	46,33.07
Total - B.5	39,98.08	2,28.43	4,06.56	46,33.07
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	9,64.05	...	...	9,64.05
Total - B.6	9,64.05	...	...	9,64.05
B.7 Social Welfare and Nutrition				
Social Security and Welfare	18,97.49	7.78	...	19,05.27
Nutrition	30,78.59	76.36	...	31,54.95

**STATEMENT No. 4 STATEMENT OF EXPENDITURE- Contd.
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	(₹ in crore)
				Total
B Social Services - (Concl.)				
Relief on account of Natural Calamities	15,50.89	...	...	15,50.89
Total - B.7	65,26.97	84.14	...	66,11.11
B.8 Others				
Other Social Services	15.39	2,16.24	...	2,31.63
Secretariat-Social Services	57.02	...	...	57.02
Total - B.8	72.41	2,16.24	...	2,88.65
Total - B-Social Services	5,91,97.27	61,75.41	8,83.67	6,62,56.35
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	28,58.01	4.47	...	28,62.48
Soil and Water Conservation	37.61	2.56	...	40.17
Animal Husbandry	5,68.96	35.14	...	6,04.10
Dairy Development	42.82	...	...	42.82
Fisheries	2,66.20	...	...	2,66.20
Forestry and Wild Life	6,21.55	6,59.82	...	12,81.37
Food, Storage and Warehousing	56.69	64.02	...	1,20.71
Agricultural Research and Education	7,65.42	...	...	7,65.42
Co-operation	13,45.18	0.64	...	13,45.82
Other Agricultural Programmes	6.26	13.73	...	19.99
Total - C.1	65,68.70	7,80.38	...	73,49.08
C.2 Rural Development				
Special Programmes for Rural Development	6,58.21	...	...	6,58.21
Rural Employment	3,34.86	...	...	3,34.86
Other Rural Development	31,09.47	12,97.89	...	44,07.36
Total - C.2	41,02.54	12,97.89	...	54,00.43
C.3 Special Area Programmes				
Other Special Areas Programmes	93.35	10.00	...	1,03.35
Total - C.3	93.35	10.00	...	1,03.35
C.4 Irrigation and Flood Control				
Major Irrigation	3,41.54	34,23.94	...	37,65.48
Medium Irrigation	2,34.13	36,03.21	...	38,37.34
Minor Irrigation	6,45.27	14,37.03	...	20,82.30
Command Area Development	14.69	...	...	14.69
Flood Control and Drainage	24.16	80.31	...	1,04.47
Total - C.4	12,59.79	85,44.49	...	98,04.28
C.5 Energy				

**STATEMENT No. 4 STATEMENT OF EXPENDITURE- Contd.
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(**₹ in crore**)

Description	Revenue	Capital	Loans and Advances	Total
C Economic Services - (Concl.)				
Power	81,34.79	33,99.46	1,01.49	1,16,35.74
Petroleum	5,64.69	...	...	5,64.69
New and Renewable Energy	2,00.70	10.00	...	2,10.70
Total - C.5	89,00.18	34,09.46	1,01.49	1,24,11.13
C.6 Industry and Minerals				
Village and Small Industries	13,35.56	8.95	...	13,44.51
Industries	33,51.09	0.08	...	33,51.17
Non-ferrous Mining and Metallurgical Industries	2,96.08	...	...	2,96.08
Petro-Chemical Industries	...	50.00	...	50.00
Consumer Industries	...	14.63	...	14.63
Other Industries	...	2,12.63	...	2,12.63
Other Outlays on Industries and Minerals	...	...	...	...
Total - C.6	49,82.73	2,86.29	...	52,69.02
C.7 Transport				
Ports and Light Houses	37.40	5.42	...	42.82
Civil Aviation	18.88	3,78.44	...	3,97.32
Roads and Bridges	46,30.54	33,28.67	...	79,59.21
Road Transport	3,26.09	2,59.92	2,77.09	8,63.10
Total - C.7	50,12.91	39,72.45	2,77.09	92,62.45
C.8 Science Technology and Environment				
Other Scientific Research	1,91.38	...	...	1,91.38
Ecology and Environment	2,92.42	...	...	2,92.42
Total - C.8	4,83.80	...	...	4,83.80
C.9 General Economic Services				
Secretariat-Economic Services	1,01.22	...	...	1,01.22
Tourism	1,09.02	4,83.05	...	5,92.07
Census Surveys and Statistics	36.91	...	...	36.91
Civil Supplies	4,22.56	...	...	4,22.56
General Financial and Trading Institutions	...	0.08	...	0.08
Other General Economic Services	41.12	0.25	...	41.37
Total - C.9	7,10.83	4,83.38	...	11,94.21
Total - C-Economic Services	3,21,14.83	1,87,84.34	3,78.58	5,12,77.75

**STATEMENT No. 4 STATEMENT OF EXPENDITURE- Contd.
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

	(₹ in crore)			
Description	Revenue	Capital	Loans and Advances	Total
D Loans,Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4,15.17	...	...	4,15.17
Total - Loans,Grants-in-aid and Contributions	4,15.17	...	...	4,15.17
E Loans To Government Servants, Etc.				
Loans to Government Servants, etc.	...	...	4.41	4.41
Miscellaneous Loans	...	...	45.06	45.06
Total - E-Loans To Government Servants, Etc.	...	...	49.47	49.47
F Public Debt				
Internal Debt of the State Government	...	...	1,59,07.46	1,59,07.46
Loans and Advances from the Central Government	...	...	7,94.30	7,94.30
Total - F-Public Debt	...	...	1,67,01.76	1,67,01.76
Total Loans,Grants in Aid and Contributions and Public Debt.	4,15.17	...	1,67,51.23	1,71,66.40
Total Consolidated Fund Expenditure	14,08,98.91	2,56,50.61	1,80,13.48	18,45,63.00

STATEMENT No. 4 STATEMENT OF EXPENDITURE- Concl'd.
(CONSOLIDATED FUND)
B. EXPENDITURE BY NATURE

Object of Expenditure	(₹ in crore)								
	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Major Works	2.41	1,23,23.49	1,23,25.90	1.67	1,47,83.82	1,47,85.49	1.39	1,10,88.78	1,10,90.17
Grant-In-Aid	6,15,49.82	4.83	6,15,54.65	5,73,94.64	10.92	5,74,05.55	5,27,42.19	72.43	5,28,14.62
Minor Works	21,04.88	0.20	21,05.08	19,51.96	-9	19,42.96	19,57.02	9.99	19,67.01
Interest	2,22,35.44	...	2,22,35.44	1,98,73.53	...	1,98,73.53	1,89,53.22	...	1,89,53.22
Other Charges	33,07.93	93.88	34,01.81	30,73.83	31.04	31,04.87	25,40.73	70.4	26,11.13
Pensionary Charges	1,19,23.59	0.10	1,19,23.69	1,24,48.37	0.06	1,24,48.43	97,95.70	0.06	97,95.76
Subsidy	1,84,20.27	...	1,84,20.27	1,72,68.70	0.09	1,72,68.78	1,36,21.18	0.14	1,36,21.32
Salaries	1,09,49.77	1,76.72	1,11,26.49	1,08,36.47	2,05.52	1,10,41.99	1,02,92.33	1,92.53	1,04,84.86
Contributions (A) To Panchayats	21,50.33	4.50	21,54.83	12,56.24	...	12,56.24	14,77.03	2.39	14,79.42
Investments	0.03	69,12.36	69,12.39	...	71,40.67	71,40.67	0.01	81,62.74	81,62.75
Inter-Account Transfer	7,45.18	-7,72.77	-27.59	-7,55.52	-5,31.20	-12,86.71	-16,00.15	-74.57	-16,74.72
Office Expenses	6,86.98	35.89	7,22.87	8,66.27	39.27	9,05.54	8,02.11	32.05	8,34.16
Scholarships/Stipend	18,77.77	0.11	18,77.88	19,43.51	0.09	19,43.60	16,35.47	0.08	16,35.55
Supplies And Materials	13,99.49	...	13,99.49	8,80.29	1.97	8,82.26	9,07.80	...	9,07.80
Cost Of Ration (Diet Charges)	3,22.25	...	3,22.25	7,06.98	...	7,06.98	6,77.66	...	6,77.66
Machinery And Equipment	6,19.59	3,75.05	9,94.64	3,89.69	4,37.90	8,27.58	4,55.73	5,55.55	10,11.28
Wages	3,50.91	10.02	3,60.93	4,05.82	8.34	4,14.17	3,46.66	2.04	3,48.70
Over Time Allowances	4,14.05	...	4,14.05	4,09.83	...	4,09.83	4,07.65	...	4,07.65
Domestic Travel Expenses	1,59.99	1.99	1,61.98	1,87.00	2.43	1,89.43	1,71.09	2.70	1,73.79
Professional Services	1,55.04	0.27	1,55.31	1,61.01	0.88	1,61.89	1,70.24	0.20	1,70.44
Motor Vehicles	1,34.82	2,37.51	3,72.33	1,59.90	40.73	2,00.63	1,09.22	63.84	1,73.06
Other Administrative Expenses	15.67	...	15.67	15.87	...	15.87	14.69	...	14.69
Rent, Rates And Taxes	88.24	0.15	88.39	1,17.40	0.28	1,17.68	77.02	0.12	77.14
Publication	13.96	...	13.96	19.82	0.06	19.89	32.96	0.01	32.97
Advertising And Publicity	1,69.46	...	1,69.46	1,93.53	...	1,93.53	1,34.37	...	1,34.37
Grants For Creation Of Capital Assets To Local Bodies	27,07.36	...	27,07.36	22,05.13	...	22,05.13	19,45.61	46.95	19,92.56
Repayment Of Borrowings	...	1,67,01.76	1,67,01.76	...	1,54,44.16	1,54,44.16	...	1,37,00.23	1,37,00.23
Other Capital Expenditure	0.51	62,28.89	62,29.40	1.83	65,50.24	65,52.07	4.51	61,01.69	61,06.20
Arms And Ammunition	37.73	18.08	55.81	29.9	13.74	43.64	32.33	23.36	55.69
Loans And Advances	...	13,11.73	13,11.73	0.86	11,59.47	11,60.33	0.43	6,31.07	6,31.50
Others	11,77.64	1.33	11,78.97	11,57.35	1.22	11,58.57	5,47.59	1.2	5,48.79
Deduct Recoveries	-28,22.20	-2	-28,24.20	-4,12.31	-1,07.30	-5,19.61	-1,94.13	-41.48	-2,35.61
TOTAL	14,08,98.91	4,36,64.09	18,45,63.00	13,27,89.57	4,52,25.40	17,80,14.97	11,80,59.66	4,06,44.50	15,87,04.16

(a) Minus figure is under review.

(b) The object head where expenditure is less than ₹ 10 crore clubbed together and shown under the heads "Others".

In the above table some of the items of Revenue nature have been classified under Capital section, since the State Government had classified certain items of Revenue nature as Capital and vice-versa at object head level.

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during		Progressive expenditure upto		Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
		2018-2019	2019-2020	2018-2019	2019-2020		
1	2	3	4	5	6	7	(₹ in crore)
A. Capital Account of General Services							
4055	Capital Outlay on Police	1,98.24	25,27.81	3,70.85	28,98.66		(+87.07)
4058	Capital Outlay on Stationery and Printing	11.32	45.83	6.82	52.65		(-39.75)
4059	Capital Outlay on Public Works (a)[A]	5,64.89	46,62.84	3,02.49	49,65.33		(-46.45)
4070	Capital Outlay on other Administrative Services	1,00.50	1,01.50	10.56	1,12.06		(-89.49)
4075	Capital Outlay on Miscellaneous General Services	0.09	1,22.96	0.14	1,23.10		(+55.56)
	Total - A - General Services	8,75.04	74,60.94	6,90.86	81,51.80		(-21.05)
B. Capital Account of Social Services							
(a) Capital Account of Education, Sports, Art and Culture							
4202	Capital Outlay on Education, Sports, Art and Culture	9,15.17	1,03,40.07	5,59.38	1,08,99.45		(-38.88)
	Total (a) - Capital Account of Education, Sports, Art and Culture	9,15.17	1,03,40.07	5,59.38	1,08,99.45		(-38.88)
(b) Capital Account of Health and Family Welfare							
4210	Capital Outlay on Medical and Public Health	20,49.73	1,36,94.92	10,57.38	1,47,52.30		(-48.41)
4211	Capital Outlay on Family Welfare	7.00	1,89.88	10.06	1,99.94		(+43.71)
	Total (b) - Capital Account of Health and Family Welfare	20,56.73	1,38,84.80	10,67.44	1,49,52.24		(-48.10)

(a) Includes an expenditure of ₹ 4.83 crore incurred on payments of Grants-in-aid.

[A] Progressive expenditure includes ₹ 22.50 crore towards allocations of balance of Maharashtra and accepted by Government of Gujarat(2006-07).

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Expenditure during 2019-2020	Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
						(₹ in crore)
	B. Capital Account of Social Services - (Contd.)					
	(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	32,92.28	2,62,73.78	32,36.52	2,95,10.30	(-)1.69
4216	Capital Outlay on Housing	6,98.77	53,17.99	5,69.37	58,87.35	(-)18.52
4217	Capital Outlay on Urban Development	1,59.13	51,71.86	2,13.89	53,85.75	(+)34.41
	Total (c) - Capital Account of Water Supply and Sanitation, Housing and Urban Development	41,50.18	3,67,63.63	40,19.78	4,07,83.40	(-)3.14
	(d) Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	...	16.53	...	16.53	...
	Total (d) - Capital Account of Information and Broadcasting	...	16.53	...	16.53	...
	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes					

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Expenditure during 2019-2020	Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
						(₹ in crore)
	B. Social Services - (Concltd.)					
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	2,02.29	18,92.50	2,28.43	21,20.93	(+12.92)
	Total (e) - Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,02.29	18,92.50	2,28.43	21,20.93	(+12.92)
	(g) Capital Account of Social Welfare and Nutrition					
	4235 Capital Outlay on Social Security and Welfare	10.04	77.83	7.79	85.61	(-22.41)
	4236 Capital Outlay on Nutrition	43.51	12,94.71	76.35	13,71.07	(+75.50)
	Total (g) - Capital Account of Social Welfare and Nutrition	53.55	13,72.54	84.14	14,56.68	(+57.12)
	(h) Capital Account of Other Social Services					
	4250 Capital Outlay on other Social Services	3,17.98	67,90.79	2,16.24	70,07.03	(-32.00)
	Total (h) - Capital Account of Other Social Services	3,17.98	67,90.79	2,16.24	70,07.03	(-32.00)
	Total B - Social Services	76,95.90	7,10,60.85	61,75.41	7,72,36.26	(-19.76)
	C. Capital Account of Economic Services					
	(a) Capital Account of Agriculture and Allied Activities					
	4401 Capital Outlay on Crop Husbandry	2.96	1,77.97	4.47	1,82.43	(+51.01)

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Expenditure during 2019-2020	Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
						(₹ in crore)
C. Capital Account of Economic Services - (Contd.)						
4402	Capital Outlay on Soil and Water Conservation	1.16	9,97.07	2.56	9,99.63	(+)-1,20.69
4403	Capital Outlay on Animal Husbandry	59.84	1,45.56	35.14	1,80.70	(-)-41.28
4404	Capital Outlay on Dairy Development	...	12.12	...	12.12	...
4405	Capital Outlay on Fisheries	...	19.14	...	19.14	...
4406	Capital Outlay on Forestry and Wild Life	6,76.49	79,48.36	6,59.82	86,08.19	(-)-2.46
4408	Capital Outlay on Food Storage and Warehousing	90.47	2,69.07	64.02	3,33.08	(-)-29.24
4415	Capital Outlay on Agricultural Research and Education	...	21.23	...	21.23	...
4425	Capital Outlay on Co-operation	-0.03	56.00	0.64	56.64	(-)-22,33.33
4435	Capital Outlay on other Agricultural	14.29	2,30.35	13.73	2,44.08	(-)-3.92
	Total (a) - Capital Account of Agriculture and Allied Activities	8,45.18	98,76.87	7,80.38	1,06,57.23	(-)-7.67
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	12,99.42	89,46.73	12,97.89	1,02,44.62	(-)-0.12
	Total (b) - Capital Account of Rural Development	12,99.42	89,46.73	12,97.89	1,02,44.62	(-)-0.12
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas	1.00	1,77.29	10.00	1,87.30	(+)-9,00.00

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during		Progressive expenditure upto		Progressive expenditure during 2019-2020 upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
		2018-2019	2019-2020	2018-2019	2019-2020		
1	2	3	4	5	6	7	(₹ in crore)
C. Capital Account of Economic Services - (Contd.)							
Total (c) - Capital Account of Special Area Programme		1.00	1,77.29	10.00	1,87.29	(+)9,00.00	
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	38,86.23	5,80,46.47	34,23.94	6,14,70.41	(-)11.90	
4701	Capital Outlay on Medium Irrigation	50,61.54	2,81,37.66	36,03.21	3,17,40.88	(-)28.81	
4702	Capital Outlay on Minor Irrigation	13,26.91	1,27,66.63	14,37.03	1,42,03.65	(+)8.30	
4705	Capital Outlay on Command Area Development	...	0.05	...	0.05	...	
4711	Capital Outlay on Flood Control Projects	74.90	13,58.87	80.31	14,39.17	(+)7.22	
Total (d) - Capital Account of Irrigation and Flood Control		1,03,49.58	10,03,09.69	85,44.49	10,88,54.16	(-)17.44	
(e) Capital Account of Energy							
4801	Capital Outlay on Power Projects	28,73.57	2,36,53.67	33,99.46	2,70,53.13	(+)18.30	
4802	Capital Outlay on Petroleum	...	0.09	...	0.09	...	
4810	Capital Outlay on New and Renewable Energy	...	...	10.00	10.00	...	
Total (e) - Capital Account of Energy		28,73.57	2,36,53.76	34,09.46	2,70,63.21	(+)18.65	
(f) Capital Account of Industry and Minerals							
4851	Capital Outlay on Village and Small Industries	9.43	69.70	8.95	78.65	(-)5.09	
4852	Capital Outlay on Iron and Steel Industries	0.10	2,91.67	0.08	2,91.75	(-)20.00	
4853	Capital Outlay on Non-Ferrous Mining and	1.55	37.28	...	37.28	(-)1,00.00	

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Expenditure during 2019-2020	Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
C. Capital Account of Economic Services - (Contd.)						
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	...	0.02	...	0.02	...
4856	Capital Outlay on Petrochemical Industries	...	30,04.62	50.00	30,54.62	...
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	...	0.01	...	0.01	...
4858	Capital Outlay on Engineering Industries	...	20.78	...	20.78	...
4859	Capital Outlay on Telecommunication and Electronic Industries	...	12.45	...	12.45	...
4860	Capital Outlay on Consumer Industries	1.50	2,41.00	14.63	2,55.63	(+)8,75.33
4875	Capital Outlay on Other Industries	1,04.11	2,08.37	2,12.63	4,21.01	(+)1,04.24
4885	Capital Outlay on Industries and Minerals	...	7,40.35	...	7,40.35	...
Total (f) - Capital Account of Industry and Minerals		1,16.69	46,26.25	2,86.29	49,12.55	(+)1,45.34
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	35.52	9,25.53	5.42	9,30.95	(-)84.74
5052	Capital Outlay on Shipping	...	0.18	...	0.18	...
5053	Capital Outlay on Civil Aviation	1,08.58	9,93.29	3,78.44	13,71.73	(+)2,48.54
5054	Capital Outlay on Roads and Bridges	30,89.68	2,90,94.08	33,28.67	3,24,22.75	(+)7.74
5055	Capital Outlay on Road Transport	2,14.49	32,81.71	2,59.92	35,41.63	(+)21.18
Total (g) - Capital Account of Transport		34,48.27	3,42,94.79	39,72.45	3,82,67.25	(+)15.20
(h) Capital Account of Communication						

(₹ in crore)

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Major Head	Description	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Expenditure during 2019-2020	Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
C. Economic Services - (Concl.)						
5225	Capital Outlay on Telecommunication Services	...	0.11	...	0.11	...
Total (h) - Capital Account of Communication		...	0.11	...	0.11	...
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	...	61.89	...	61.89	...
Total (i) - Capital Account of Science Technology and Environment		...	61.89	...	61.89	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	5,57.25	34,35.74	4,83.05	39,18.79	(-)13.32
5453	Capital Outlay on Foreign Trade and Export Promotion	...	8.20	...	8.20	...
5465	Investments in General Financial and Trading Institutions	...	7,59.54	0.08	7,59.62	...
5466	Investment in International Financial Institutions	...	9.10	...	9.10	...
5475	Capital Outlay on other General Economic Services	...	13.86	0.25	14.11	...
Total (j) - Capital Account of General Economic Services		5,57.25	42,26.44	4,83.38	47,09.82	(-)13.27

(₹ in crore)

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Concl'd.

Major Head	Description	Expenditure during		Progressive expenditure upto		Progressive expenditure upto 2019-2020	Percentage Increase(+)/ Decrease(-) during the year
		2018-2019	2018-2019	2018-2019	2019-2020		
1	2	3	4	5	6	7	(₹ in crore)
	Total C - Economic Services	1,94,90.96	18,61,73.79	1,87,84.34	20,49,58.13		(-3.63)
	Grand Total	2,80,61.90	26,46,95.58	2,56,50.61(*)	29,03,46.19		(-8.59)

(*) Include an expenditure of ₹ 4.83 crore incurred on payment of Grants -in-aid.

Explanatory Notes

- (1) During the year the Government invested ₹ 71,15.52 crore, in Statutory Corporations (₹ 2,63.42 crore), Government Companies (₹ 68,37.47 crore), Co-operative Institutions and Local Bodies (₹ 14.54 crore), Other Joint Stock Companies (₹ 0.08 crore)
- (2) The total investment in Share Capital and debentures of the different entities at the end of 2018-19 and 2019-20 were ₹ 9,28,03.90 crore and ₹ 9,99,19.42 crore respectively. Other details are given in Statements No. 8 and 19.

STATEMENT NO. 6 STATEMENT OF BORROWING AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase(+)/ Decrease(-)		As per cent of total Liabilities
					Amount	Per Cent	
(₹ In Crore)							
A - Public Debt							
6003 · Internal Debt of the State Government							
Market Loans	17,93,23.72	3,89,00.00	1,03,00.03	20,79,23.69	(+),2,85,99.97	(+),15.95	(+),65.91
Bonds	0.56	...	...	0.56	...	...	...
Special Securities issued to National Small Saving Fund for the Central Government.	3,93,84.97	...	36,29.35	3,57,55.62	(-),36,29.35	(-),9.22	(+),11.33
Loans from Financial Institutions	1,41,65.46(*)	37,93.79	19,78.08	1,59,81.17	(+),18,15.71	(+),12.82	(+),5.07
Total 6003	23,28,74.71	4,26,93.79	1,59,07.46	25,96,61.04	(+),2,67,86.33	(+),11.50	82.31
Loans and Advances from the Central 6004 · Government							
Non-Plan Loans	29.15	...	3.45	25.70	(-),3.45	(-),11.84	0.01
Loans for State / Union Territory Plan Schemes	73,97.97	-19,77.25	7,90.85	46,29.87	(-),27,68.10	(-),37.42	1.46
Loans for Centrally Sponsored Plan Schemes	0.18	...	...	0.18	...	...	...
Pre-1984-85 Loans	2.53(*)	...	...	2.53	...	...	...
Other Loans for State/Union Territory with Legislature Schemes	...	27,74.78	...	27,74.78	(+),27,74.78	...	0.88
Total 6004	74,29.83(*)	7,97.53	7,94.30	74,33.06	(+),3,23	(+),0.04	2.36
Total - Public Debt	24,03,04.54(*)	4,34,91.32	1,67,01.76	26,70,94.10	(+),2,67,89.56	(+),11.15	(+),84.66
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	1,06,08.63	22,36.86	22,44.28	1,06,01.21	(-),7.42	(-),0.07	3.36

STATEMENT NO. 6 STATEMENT OF BORROWING AND OTHER LIABILITIES- Contd.

Nature of Borrowings	(₹ In Crore)						
	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase(+)/ Decrease(-)		As per cent of total Liabilities
					Amount	Per cent	
B - Other Liabilities- Contd.							
Reserve Funds bearing Interest	15,04.58	27,48.60	24,35.15	18,18.03	(+)3,13.45	(+)20.83	0.58
Reserve Funds not bearing Interest	12,94.44(*)	13,34.06	12,85.99	13,42.51	(+)48.07	(+)3.71	0.43
Deposits bearing Interest	1,36,77.83	48,60.12	44,64.40	1,40,73.55	(+)3,95.72	(+)2.89	4.46
Deposits not bearing Interest	1,84,54.00(*)	4,76,28.97	4,55,57.81	2,05,25.16	(+)20,71.16	(+)11.22	6.51
Total - Other Liabilities	4,55,39.48	5,88,08.61	5,59,87.63	483,60.46	(+)28,20.97	(+)6.19	(+)15.34
Total - Public Debt and Other Liabilities	28,58,44.02	10,22,99.93	7,26,89.39	31,54,54.56	(+)2,96,10.54	(+)10.36	1,00.00

(*) Proforma correction was made due to rectification of previous year rounding errors

STATEMENT No-6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES(Contd.)

(ii) Explanatory Notes

1. Amortisation arrangements/ Appropriation for reduction or avoidance of debt

Sinking Fund: Sinking Fund has been made for amortization of debts which are repayable in lump sum on the expiry of prescribed period. Annual contribution is made to this fund in such amounts as Government may decide from time to time.

The balance in the funds at the commencement and at the end of 2019-20 is given below:-

	Amount as on					Withdrawals during the year	Interest on Investment	Additions during the year	Amount as on 31 March 2020
	1 April 2019	1	2	3	4				
Sinking Fund	1,25,94.82	9,31.34	-	0.01	1,35,26.15				

For details please see Annexure to Statement No-22 in Volume II.

2. Loans from National Small Saving Fund (NSSF):

A separate fund viz National Small Savings Fund was created in 1999-2000 for the purpose of loans and out of Small Saving collections. The loans received during 2019-20 amounted to ₹ NIL and ₹ 3629.35 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 35755.62 crore which was 13.39 per cent of the total Public Debt of the State Government as on 31 March 2020.

3. Loans and Advances from Government of India:

₹797.53 crore were received from the Government of India and ₹ 794.30 crore were repaid during the year 2019-20. Details of the loans taken by State Government from the Government of India are given in Statement No. 17.

4. Market Loans:

This refers to loans raised in the open market and having a currency of more than 12 months. Fresh Loans of ₹ 38900.00 crore were raised by the Government during the years 2019-20 to finance capital expenditure in connection with the development programmes of the State of Gujarat. A loan of ₹ 1300 crore (8.14 per cent Gujarat State Development Loan 09 April 2029), Loans of ₹ 1000 crore (8.03 per cent Gujarat State Development Loan 16 April 2025), Loans of ₹ 1000 crore (8.17 per cent Gujarat State Development Loan 23 April 2029), Loans of ₹ 1000 crore (7.89 per cent Gujarat State Development Loan 14 May 2025), Loans of ₹ 1000 crore (7.60 per cent Gujarat State Development Loan 11 June 2029), Loans of ₹ 1000 crore (7.89 per cent Gujarat State Development Loan 28 May 2025), Loans of ₹ 1000 crore (7.31 per cent Gujarat State Development Loan 26 June 2029), Loans of ₹ 1000 crore (7.83 per cent Gujarat State Development Loan 09 July 2026), Loan of ₹ 2000 crore (7.89 per cent Gujarat State Development Loan 16 July 2025), Loans of ₹ 700 crore (8.05 per cent Gujarat State Development Loan 23 July 2026), Loans of ₹ 1000 crore (7.04 per cent Gujarat State Development Loan 06 August 2026), Loans of ₹ 1300 crore (7.02 per cent Gujarat State Development Loan 27 August 2026), Loans of ₹ 1000 crore (7.10 per cent Gujarat State Development Loan 03 July 2029), Loans of ₹ 1600 crore (7.23 per cent Gujarat State Development Loan 25 September 2029), Loans of ₹ 2500 crore (7.19 per cent Gujarat State Development Loan 23 October 2027), Loans of ₹ 1000 crore (6.74 per cent Gujarat State Development Loan 30 October 2024), Loans of ₹ 1000 crore (7.24 per cent Gujarat State Development Loan 13 November 2029), Loans of ₹ 1000 crore (7.26 per cent Gujarat State Development Loan 11 December 2029), Loans of ₹ 1500 crore (7.28 per cent Gujarat State Development Loan 18 December 2029), Loans of ₹ 2500 crore (7.18 per cent Gujarat State Development Loan 01 January 2030), Loans of ₹ 2000 crore (7.17 per cent Gujarat State Development Loan 08 January 2030), Loans of ₹ 1000 crore (9.22 per cent Gujarat State Development Loan 14 January 2023), Loans of ₹ 1000 crore (7.17 per cent Gujarat State Development Loan 21 January 2030), Loans of ₹ 1500 crore (8.25 per cent Gujarat State Development Loan 28 January 2024), Loans of ₹ 1000 crore (7.10 per cent Gujarat State Development Loan 04 February 2030), Loans of ₹ 1500 crore (8.20 per cent Gujarat State Development Loan 25 February 2025), Loans of ₹ 1500 crore (7.59 per cent Gujarat State Development Loan 03 March 2027), Loans of ₹ 1000 crore (7.45 per cent Gujarat State Development Loan 23 March 2030), Loans of ₹ 1000 crore (6.99 per cent Gujarat State Development Loan 30 March 2026), Loans of ₹ 1000 crore (7.52 per cent Gujarat State Development Loan 30 March 2027), Loans of ₹ 1000 crore (7.04 per cent Gujarat State Development Loan 17 March 2030) were raised by the Government during the year 2019-20. It was issued at price of ₹ 100. The total loan of ₹ 38900.00 crore was realised in cash. The particulars of outstanding market loan are given in Annexure to Statement No-17.

STATEMENT No. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES -Concl'd.

5. Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2018-2019 and 2019-2020 were as shown below:-

	2018-2019	2019-2020	Net increase(+)/ decrease(-) during the year (₹ in crore)
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	25,09,13.17	27,76,95.31	2,67,82.14
(b) Other Obligations	3,49,30.85	3,77,59.25	28,28.40
Total (i)	28,58,44.02	31,54,54.56	2,96,10.54
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	1,89,23.60	2,11,68.71	22,45.11
(b) Other Obligations	12,59.76	12,79.94	20.18
Total (ii)	2,01,83.36	2,24,48.65	22,60.58
(iii) Deduct			
(a) Interest received on loans and advances given by Government	13,77.09	21,17.67	7,40.58
(b) Interest realised on investment of cash balances	2,34.24	2,11.33	(-)22.91
Total (iii)	16,11.33	23,29.00	7,17.67
(iv) Net interest charges	1,85,72.03	2,01,19.65	15,42.91
(v) Percentage of gross interest (item (ii)) to total revenue receipts	14.84	15.72	0.86
(vi) Percentage of net interest (item (iv)) to total revenue receipts	13.66	14.08	0.42

There was in addition certain other receipts and adjustments totaling ₹ 2.14 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account.

The Government also received ₹ 75.26 crore during the year as dividend on investments in various undertakings.

STATEMENT No. 7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loane Groupwise							
Loanee group	Balance as on 1 April 2019	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2020	Net increase(+) / decrease(-) during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Co-operative Societies/Co-operative Corporations/Banks	92.44	...	0.84	...	91.60	(-)0.84	...
Govt. Servant	5.43	4.41	4.73	...	5.11	(-)0.32	...
Housing Boards	1,70.03	5.01	1.00	...	1,74.04	(+)4.01	...
Loans for Miscellaneous purposes	2,44.91	45.06	37.88	...	2,52.10	(+)7.18	...
Municipalities/Municipal Councils/Municipal Corporations	2,70.31	...	...	...	2,70.31	...	...
Others	36,15.42	7,59.78	1,43.77	...	42,31.44	(+)6,16.02	...
Panchayati Raj Institution	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	50,85.47	4,97.46	1,41.45	...	54,41.48	(-)3,56.01	...
Universities/Academic Institutions	2.87	...	...	...	2.87	...	...
Urban Development Authorities	4.04	...	...	...	4.04	...	...
Total-Loans and advances	95,03.15	13,11.72	3,29.67	...	1,04,85.21	(+)9,82.06	...

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Finance Corporation Ltd.	2003-04	GFC(Budget)-102004-80-P dated 26 March 2004	19.35	15.00
		GF(PSB)102004-783-P dated 31 March 2004	20.00	15.00
	2004-05	GFC-102004-425-P dated 31 March 2004	20.00	15.00
		GFC-(CF)-102004-2859-P dated 31 December 2004	63.78	15.00
		GFC-(SD)(Budget)-102004-425-P dated 11 March 2005	55.00	15.00
	2005-06	GFC-(SD)(Budget)-102004-425-P dated 22 June 2005	18.45	15.00
		GFC-(SD)(Budget)-102004-425-P dated 23 September 2005	40.10	15.00
		GFC-(SIDBI)-1006-168-p dated 18 March 2006	51.32	15.00
	2006-07	GFC-Budget-102005-2593-P dated 21 September 2006	1,20.00	15.00
		GFC-Budget-102005-2593-P dated 29 March 2007	4.17	15.00
	2007-08	Provided GOG vide GR No. GFC-Budget-102005-2953-p dated 03 April 2007 & released Order vide GR No. Budget-102007-580-B dated 13 September 2007	1,20.00	15.00
	2008-09	Loan of ₹ 40 crore granted by GOG vide GR No. GFC-budget -1007-2369-P dated 30 May 2008 & Subsequent Order No. Budget/102008/769/B dated 22 September 2008	40.00	15.00
	2009-10	Loan of ₹ 20 crore granted by GOG vide GR No. GFC-budget-1007-2369-P dated 17 December 2008	20.00	15.00
2009-10	₹ 5 crore released on 04 December 2009 out of loan of ₹ 20 crore granted by GOG vide GR No. GFC-budget-1008-3257-P dated 05 September 2009	5.00	15.00	
2009-10	₹ 5 crore released on 21 January 2010 as per GR No. BJT-102009-604 dated 13 October 2009 out of loan of ₹ 20 crore Granted by GOG vide GR No. GFC-Budget-1008-3257-P dated 05 September 2009	12.50	15.00	
	₹ 2.50 crore released on 24 February 2010 as per GR No. BJT-102009-604 dated 13 October 2009 out of loan of ₹ 20 crore Granted by GOG vide GR No. GFC-Budget -1008-3257-P dated 05 September 2009	2.50	15.00	

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Finance Corporation Ltd.	2010-11	₹ 1.25 crore released vide Cheque No. 640119 dated 12 November 2010 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-2011/463241 in respect of GR No. GL-GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	1.25	12.00
		₹ 2.50 crore released vide Cheque No. 645224 dated 08 December 2010 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-11/476112 in respect of GR No. GL GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	2.50	12.00
		₹ 1.25 crore released vide Cheque No. 658980 dated 03 March 2011 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-11/TR No. in respect of GR No. GL GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	1.25	12.00
	2011-12	₹ 2.50 crore Sanction vide Gr No. GFC/BJT/102010/2896/P dated 11 November 2011, ₹ 2.50 crore released on 01 February 2012 vide letter No. IC/INFRA/ GSFC/Grant dated 2010-11/TR No.23 Cheque No. 722100 dated 01 February 2012	2.50	12.00
		GL GFC/BJT/102010/97307-2896/P dated 20 March 2012 ₹ 1.70 crore released on 28 March 2012	1.70	12.00
		Total	6,21.37	
Alcock Ashdown (Gujarat) Ltd.	2008-09	No. Alk /112007/1207/G dated 18 December 2008	50.00	14.75
	2010-11	No. Alk /102011/54124/G dated 31 March 2011	43.50	12
	2012-13	No. Alk /102011/54124/G dated 19 March 2013	40.00	12
		Total	1,33.50	
M/s. TATA Motors Ltd.	2012-13	No.IC/INC/TATA/Loan /12-13/804867 dated 30 March 2013	1,67.20	0.10
		No.IC/INC/TATA/Loan /13-14/819684 dated 14 May 2013	1,06.25	0.10
	2013-14	No.IC/INC/TATA/Loan /13-14/838306 dated 06 July 2013	1,06.25	0.10
		No.IC/INC/TATA/Loan /13-14/887305 dated 12 December 2013	30.02	0.10
		No.IC/INC/TATA/Loan /13-14/922726 dated 05 March 2014	9.82	0.10
	2014-15	No.IC/INC/TATA/Loan /14-15/986321 dated 28 August 2014	20.33	0.10

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent	
				4	5
M/s. TATA Motors Ltd.					
		No.IC/INC/TATA/Loan /14-15/1007876 dated 05 November 2014	7.73	0.10	
		No.IC/INC/TATA/Loan /14-15/1041981 dated 13 February 2015	9.19	0.10	
		No.IC/INC/TATA/Loan /14-15/1055360 dated 25 March 2015	22.71	0.10	
		No. UK/PROT/TATA Loan/15-16/1135545dated 07 December 2015	20.89	0.10	
		No.UK/PROT/TATA Loan/15-16/1168774dated 19 March 2016	21.59	0.10	
		No.IC/INC/TATA Loan/15-16/1172392 dated 30 March 2016	19.53	0.10	
		No.IC/INC/TATA Loan/15-16/1224598 dated 03 September 2016	17.06	0.10	
		No.IC/INC/TATA Loan/16-17/1243528 dated 25 October 2016	8.09	0.10	
		No.IC/INC/TATA Loan/16-17/Tra.NO.83 dated 29 March 2017	14.34	0.10	
		Total	5,81.00		
Gujarat Industrial Investment Corporation Ltd.					
	2010-11	No.IC/INC/3G Fund /Loan /522847 dated 25 March 2011	5.00	IMD GR. No.	
	2011-12	No.IC/INC/3G Fund /Loan /678828 dated 28 March 2012	55.50	BGT/10/2010/1482	
	2013-14	(1) No.IC/INC/3G Fund /Loan 836657 dated 02 July 2013	9.75	92 (1)P Dated 06	
		(2) No.IC/INC/3G Fund /Loan 915057 dated 17 February 2014	9.88	March 2012 Interest Free Loan	
		Total	80.13		
Gujarat State Land Development Corporation Ltd.					
	1978	Assets Transfer from Agriculture Department	0.16	12.50	
	1980	SCS-1180-643 K dated 25 February 1980	0.35	12.50	
	1982	SCS-4282-3269 K.4 dated 8 December 1982	1.00	12.50	
		Assets Transfer from Agriculture Department	0.33	12.50	
		Assets Transfer from Agriculture Department	0.04	12.50	
		Assets Transfer from Agriculture Department	0.03	12.50	
	1983	Assets Transfer from Agriculture Department	2.21	12.50	
		Assets Transfer from Agriculture Department	0.01	12.50	
	1988	JSY-3386/3761-K4 dated 22 February 1988	0.19	12.50	
		JSY-3386/3761-K4 dated 23 March 1988	0.06	12.50	

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent	
				4	5
Gujarat State Land Development Corporation Ltd.	1989	JSY-3387/2435-K4 dated 20 May 1988	0.12	12.50	
		JSY-3387/2435-K4 dated 20 May 1988	0.06	12.50	
		JSY-3387/2435-K4 dated 27 March 1988	0.06	12.50	
		JSY-3388/2463-K4 dated 22 May 1988	0.14	12.50	
		JSY-3388/2463-K4 dated 29 August 1989	0.07	12.50	
		JSY-3388/2435-K4 dated 19 June 1990	0.07	12.50	
		JSY-3388/2463-K4 dated 19 June 1990	0.12	12.50	
		JSY-3389/2192-K4 dated 05 September 1990	0.12	12.50	
		JSY-3389/2192-K4 dated 06 February 1991	0.12	12.50	
		JSY-3390/2566-K4 dated 03 June 1991	0.26	12.50	
		JVN-3390/2566-K4 dated 15 February 1992	0.26	12.50	
		JVN-3390/2566-K4 dated 31 March 1992	0.20	12.50	
		JVN-1291/2357-K4 dated 05 January 1993	0.35	12.50	
		JVN-1291/2357-K4 dated 31 March 1993	0.22	12.50	
		JSY-1292/2029-K4 dated 30 March 1994	0.40	12.50	
		JSY-1293/3099-K4 dated 02 March 1995	0.57	12.50	
		JSY-1293/3099-K4 dated 29 March 1995	0.18	12.50	
		JSY-1094/2294-K4 dated 11 October 1994	0.25	12.50	
		JSY-1094/2294-K4 dated 13 February 1996	0.58	12.50	
		JSY-1095/2601-K4 dated 20 June 1996	0.25	12.50	
JSY-1095/2601-K4 dated 19 February 1997	0.49	12.50			
JSY-1095/2601-K4 dated 27 March 1997	0.45	12.50			
JSY-1096/2490-K4 dated 21 November 1997	0.39	12.50			
JSY-1096/2401-K4 dated 21 November 1997	0.48	12.50			
JSY-1096/2410-K4 dated 19 February 1998	0.25	12.50			
JSY-1096/2410-K4 dated 17 March 1998	0.14	12.50			
JSY-1097/1962-K4 dated 04 July 1998	0.30	12.50			

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent	
				4	5
Gujarat State Land Development Corporation Ltd.			1.00	12.50	
		JSY-1097/1962-K4 dated 06 October 1998			
	1999	JSY-1097/1962-K4 dated 31 March 1999	0.37	10.00	
		JSY-1098/3366-K4 dated 06 July 1999	0.69	10.00	
		JSY-1098/3366-K4 dated 18 November 1999	0.69	10.00	
	2000	JSY-1099/2565-K4 dated 18 August 2000	0.34	10.00	
	2001	JSY-1099/2565-K4 dated 05 January 2001	0.15	10.00	
		JSY-1099/2565-K4 dated 28 March 2001	0.10	10.00	
		JSY-1099/2565-K4 dated 31 March 2001	0.63	10.00	
	2002	JSY-10-2000-912-K4 dated 06 November 2001	0.67	10.00	
Total			15.92		
Gujarat Rural Housing Board	1985	RHB-3085-J-1 dated 09 August 1985	0.45	5.00	
	1986	RHB-1085-7206-J-1 dated 18 January 1986	1.04	9.50	
		RHB-3085-J-1 dated 13 March 1986	0.2	5.00	
		RHB-3086-4209-J dated 03 October 1986	0.05	9.50	
	1987	RHB-1087-5922-J 1 dated 17 December 1987	1.3	9.75	
	1988	RHB-1088-1200-J dated 31 March 1988	0.55	10.25	
		BJT-1087-4404-J-1 dated 24 March 1988	1.15	11.00	
	1997	RHB-1197-450-K dated 27 March 1997	0.77	11.00	
	1990	RHB-1089-535-V dated 23 August 1990	0.41	11.00	
	1994	LIC-RHB-1199-20-IV dated 30 August 1994	1.08	13.00	
	RHB-1198-1052-V fated 17 February 1994	0.14	13.00		
1996	RHB-1095-1738-V dated 23 February 1996	0.92	11.00		
	RHB-272-V dated 30 March 1996	0.63	13.00		
	RHB-1096-499-V dated 29 March 1996	0.23	13.00		
	RHB-LIC-1095-GOI-29(4) TH 30 March 1996	0.30	13.00		
	RHB-1196-825-V dated 09 July 1996	0.15	13.00		

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent	
				4	5
Gujarat Rural Housing Board	1997	RHB-1197-460-2 dated 31 March 1997	0.07	13.00	13.00
	1999	RHB-1198-537 N dated 15 February 1999	0.16	13.00	13.00
		RHB-1198-802-V dated 09 February 1999	0.23	13.00	13.00
		RHB-1198-474-V dated 08 February 1999	0.19	13.00	13.00
		Total	10.02		
Gujarat State Road Transport Corporation	2016-17	STC-102015/1912/PORT-1GH Dtd.03-06-2016	24.32	11.50	11.50
		STC-102015/1912/PORT-1GH Dtd.03-06-2016	5.18	11.50	11.50
		STC-102015/1912/PORT-1GH Dtd.19-09-2016	24.32	11.50	11.50
		STC-102015/1912/PORT-1GH Dtd.19-09-2016	5.18	11.50	11.50
		STC-102015/1912/PORT-1GH Dtd.22-12-2016	20.00	11.50	11.50
		Total	5.44	11.50	11.50
		Total	84.44		

STATEMENT No. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section - 2 Summary of Loans and Advances Sector wise

Sector	Balance as on 1 April 2019	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2020	Net increase(+) / decrease(-) during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services -							
Statutory Corporations	11.51	...	...	...	11.51	...	...
Total-General Services	11.51	...	...	...	11.51	...	...
Social Services -							
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	...	...	0.08	...	...
Housing Boards	170.02	5.01	1.00	...	174.03	(+)4.01	...
Municipalities/Municipal Councils/Municipal Corporations	270.32	...	...	...	270.32	...	...
Others	1627.67	638.66	14.56	...	2251.78	(+)624.11	...
Panchayati Raj Institution	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	369.45	240.00	...	...	609.45	(+)240.00	...
Universities/Academic Institutions	2.89	...	...	...	2.89	...	...
Urban Development Authorities	1.91	...	...	...	1.91	...	...
Total-Social Services	2454.56	883.67	15.56	...	3322.67	(+)868.11	...
Economic Services -							
Co-operative Societies/Co-operative Corporations/Banks	92.39	...	0.84	...	91.55	(-)0.84	...
Others	1987.70	121.12	129.21	...	1979.61	(-)8.09	...

(₹ in crore)

STATEMENT No. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section - 2 Summary of Loans and Advances Sector wise							
Sector	Balance as on 1 April 2019	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2020	Net increase(+) / decrease(-) during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Economic Services -contd.							
Statutory Corporations	47,04.51	2,57.46	1,41.45	...	48,20.51	(+)116.01	...
Urban Development Authorities	2.13	...	...	...	2.13	...	...
Total-Economic Services	67,86.73	3,78.58	2,71.50	...	68,93.81	(+)107.08	...
Loans for Miscellaneous purposes -							
Loans for Miscellaneous purposes	2,44.91	45.06	37.88	...	2,52.09	(+)7.18	...
Total-Loans for Miscellaneous purposes	2,44.91	45.06	37.88	...	2,52.09	(+)7.18	...
Loans to Government Servant							
Loans to Government Servant	5.43	4.41	4.73	...	5.11	(-)0.32	...
Total-Loans to Government Servant	5.43	4.41	4.73	...	5.11	(-)0.32	...
Total-Loans and advances	95,03.15	13,11.72	3,29.67	...	1,04,85.21	(+)982.06	...

STATEMENT No. 7- DETAILED STATEMENT ON LOANS AND ADVANCES MADE BY THE GOVERNMENT - Concl'd.

Section 3 Summary of Repayment in arrears from Loanee Entities

Loanee-Entity	Amount of arrears as on 31 March 2020		Earliest period to which arrears relate	Total	Total loans outstanding against the entity on 31 March 2020
	Principal	Interest			
1	2	3	4	5	6
Gujarat State Construction Corporation Ltd.	9.26	22.22	31.48	(*)	31.48
Gujarat Industrial Investment Corporation Ltd.	80.13	(**)	80.13	2011-12	80.13
Gujarat State Investment Ltd.	8,25.00	(**)	8,25.00	2011-12	8,25.00
Gujarat Fisheries Development Corporation.	2.29	(**)	2.29	2008-09	2.29
Gujarat State Handloom & Handicrafts Development	11.62	34.04	45.66	2006-07	45.66
Paschim Gujarat Vij.Co. Ltd	2,04.60	(*)	2,04.60	(*)	2,04.60
Dakshin Gujarat Vij Co. Ltd	26.27	(*)	26.27	(*)	26.27
Gujarat State Land Development Corporation Ltd.	15.92	49.85	65.77	(*)	65.77
Alcock Ashdown (Gujarat).Ltd	1,33.50	19.69	1,53.19	2013-14	1,53.19
Gujarat State Financial Corporation	6,20.12	16,00.32	22,20.44	2004-05	22,20.44
Uttar Gujarat Vij Corporation Ltd.	61.32	2,89.54(a)	61.32	(*)	61.32
Gujarat State Road Transport Corporation Ltd.	2,56.85	(*)	2,56.85	2013-14	2,56.85

(Source: Govt. of Gujarat)

*Information awaited

** Interest free loan

(a) Penal interest

STATEMENT No. 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT
Comparative Summary of Government Investment in the share Capital and debentures of different concerns for 2018-19 and 2019-20

Name of the concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	2	3	4	5	6	7
						(₹ in crore)
1. Statutory Corporations	7	37,52.00	...	7	34,88.58	...
2. Rural Banks	5	14.26	...	5	14.26	...
3. Government Companies	62	9,57,02.38	75.46	62	8,88,64.91	1,08.16
4. Municipalities Port Trusts	1	(a)	...	1	(a)	...
5. Co-operative institutions and Local Bodies	2005	4,18.13	13.53	2005	4,03.59	11.87
6. Other Joint stock Companies and Partnerships	28	32.65	...	28	32.56	...
TOTAL	2108	9,99,19.42	88.99	2108	9,28,03.90	1,20.03

(Source: Govt. of Gujarat)

(a) The Investment is ₹ 0.03 lakhs.

STATEMENT NO. 9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Sector-wise details of Guarantees -

Sr. No.	Sector(No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the Year	Outstanding at the end of year	Receivable Received		Other Material /Details
								Dis charged	Not Dis-charged		Commission or fees	Received
1	2	3	4	5	6	7	8	9	10	11
1	Power(5)	26,61.70	3,88.31	...	40.12	...	3,48.19	...	...	...
2	Co-operatives(223)	10,79.34	1,79.07	...	53.95	...	1,25.12	...	0.17	...
3	Irrigation(2)	58,13.73	20,58.93	...	1,22.42	...	19,36.51	...	0.17	...
4	Road and Transport(1)	2,02.15	2,02.15	...	...	...	2,02.15	...	...	...
5	State Financial Corporations(3)	4,74.05	4,43.63.	...	...	...	4,43.63	...	...	...
6	Urban Development and Housing(13)	6,00.87	5,78.85	...	21.28	...	5,57.57	...	...	...
7	Other Infrastructure(27)	9,15.09	8,47.61	10.00	8.61	...	8,49.00	...	...	...
Total		1,17,46.93	46,98.55	10.00	2,46.38	...	44,62.17	3.24(a)	0.34(*)	...

(Source: Govt. of Gujarat)

(a) These are budget estimate for the year 2019-20. Class wise details are awaited from the Government.

(*) Sector wise information is awaited

STATEMENT No. 10-STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

Name/Category of the Grantee	(i) Grants-in-aid paid in cash		Funds allocated for Creation of Capital assets out of total funds released shown in column (No. 2)			
	1	2	3	4	5	
	Total funds released as Grants-in-aid	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	
1- Panchayat Raj Institutions						
(i) Zilla Parishads (Panchayat Raj Institutions)	30,32.27	20,34.53	50,66.80	30.14	8.08	38.22
(ii) Panchayat Samities	85,70.53	14,85.83	1,00,56.36	...	96.80	96.80
(iii) Gram Panchayats	62,07.03	7,03.97	69,11.00	1.48	...	1.48
	1,78,09.83	42,24.33	2,20,34.16	31.62	1,04.88	1,36.50
2- Urban Local Bodies						
(i) Municipal Corporations	47,85.50	10,66.48	58,51.98	2,20.29	4,31.69	6,51.98
(ii) Municipalities/Municipal Councils	20,60.66	1,86.96	22,47.62	9,07.09	31.48	9,38.57
(iii) Others	6,01.62	6,43.48	12,45.10	1.47	...	1.47
	74,47.78	18,96.92	93,44.70	11,28.85	4,63.17	15,92.02
3- Public Sector Undertakings						
(i) Government Companies	56.88	...	56.88	...	...	...
(ii) Statutory Corporations	0.53	...	0.53	...	...	...
(iii) Other Jt Stock Companies	26.05	...	26.05	...	...	...
	83.46	...	83.46	...	...	...
4- Autonomous Bodies						
(i) Universities	31,92.07	36.80	32,28.87	2,43.41	...	2,43.41
(ii) Development Authorities	20,64.00	1,05.83	21,69.83	48.95	...	48.95
(iii) Co-Operative Institutions	31.96	...	31.96	1.50	...	1.50
(iv) Others	8,23.69	5.00	8,28.69	9.21	...	9.21
	61,11.72	1,47.63	62,59.35	3,03.07	...	3,03.07
5- Non-Government Organisations						
(i) Non-Governmental Organisations	9,26.81	2,70.33	11,97.14	4.00	...	4.00
6- Others						
(i) Others	1,80,41.68	73,01.52	2,53,43.20	1,92.30	4,79.47	6,71.77
Total	5,04,21.28	1,38,40.73	6,42,62.01	16,59.84	10,47.52	27,07.36

(₹ in Crore)

STATEMENT No.10-STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.

(ii) Grants-in-aid given in kind

Grantee Institution	Total Value	
	2019-20	2018-19
	(₹ in crore)	
1-Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
2-Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/Municipal Councils		
3-Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporations		
4-Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Co-operative Institutions		
5-Non-Governmental Organisations (NGOs)		
6-Others		
Total	-	-

-----NIL-----

STATEMENT NO. 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals						
	2019-20			2018-2019			
	Charged	Voted	Total	Charged	Voted	Total	Total
1	2	3	4	5	6	7	(₹ in Crore)
Expenditure Heads (Revenue Account)	2,26,64.87	11,82,34.04	14,08,98.91	2,04,53.73	11,23,35.84	13,27,89.57	
Expenditure Heads (Capital Account)	1,57.55	2,54,93.06	2,56,50.61	1,29.82	2,79,32.08	2,80,61.90	
Disbursements under Public Debt	1,67,01.76	...	1,67,01.76	1,54,32.03	...	1,54,32.03	
Loans and Advances, Interstate Settlement and Transfer to Contingency Fund (A)	...	13,11.72	13,11.72	...	17,31.47	17,31.47	
Total	3,95,24.18	14,50,38.82	18,45,63.00	3,60,15.58	14,19,99.39	17,80,14.97	
(A) The figures have been arrived as follows -							
E. PUBLIC DEBT							
Internal Debt of the State Government	1,59,07.46	...	1,59,07.46	1,47,19.24	...	1,47,19.24	
Loans and Advances from the Central Government	7,94.30	...	7,94.30	7,12.79	...	7,12.79	
F. Loans and Advances(*)							
H. Transfer to Contingency Fund							
Transfer to Contingency Fund	...	13,11.72	13,11.72	...	17,31.47	17,31.47	
Total	1,67,01.76	13,11.72	1,80,13.48	1,54,32.03	17,31.47	1,71,63.50	

* A more detailed account is given in Statement No. 18.

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-

Year	Charged	Voted	Percentage of total expenditure
2018-19	20.24	79.76	
2019-20	21.42	78.58	

**STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April		During the year		On 31 March	
	2019	2020	2019-20	2020	(₹ in crore)	
CAPITAL AND OTHER EXPENDITURE-						
Capital Expenditure - (Sub-sector wise)						
General Services						
Police	25,27.82		3,70.84		28,98.66	
Stationery and Printing	45.82		6.82		52.64	
Public Works	46,62.85		3,02.49		49,65.34	
other Administrative Services	1,01.50		10.56		1,12.06	
Miscellaneous General Services	1,22.96		0.14		1,23.10	
Social Services						
Education, Sports, Art and Culture	1,03,40.07		5,59.38		1,08,99.45	
Health and Family Welfare	1,38,84.80		10,67.44		1,49,52.24	
Water Supply and Sanitation, Housing and Urban Development	3,67,63.63		40,19.78		4,07,83.40	
Information and Broadcasting	16.53		...		16.53	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	18,92.49		2,28.43		21,20.92	
Social Welfare and Nutrition	13,72.54		84.14		14,56.68	
Other Social Services	67,90.79		2,16.24		70,07.03	
Economic Services						
Agriculture and Allied Activities	98,76.85		7,80.39		1,06,57.23	
Rural Development	89,46.73		12,97.89		1,02,44.62	
Special Area Programme	1,77.30		10.00		1,87.30	
Irrigation and Flood Control	10,03,09.68		85,44.49		10,88,54.16	
Energy	2,36,53.76(a)		34,09.46		2,70,63.22	
Industry and Minerals	46,26.25(a)		2,86.29		49,12.54	
Transport	3,42,94.80		39,72.45		3,82,67.25	
Communication	0.11		...		0.11	
Science Technology and Environment	61.89		...		61.89	

(a) The change in figure is due to rectification of previous year's error.

**STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE- Contd.
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
CAPITAL AND OTHER EXPENDITURE -(Contd.)			
Capital Expenditure -(Sub-sector wise)-(Concltd.)			
Economic Services - (Contd.)			
General Economic Services	42,26.45	4,83.38	47,09.82
Total - Capital Expenditure -(Sub-sector wise)	26,46,95.58	2,56,50.61	29,03,46.19
LOANS AND ADVANCES-			
Loans and Advances for various services			
General Services			
Statutory Corporations	11.51	...	11.51
Total - General Services	11.51	...	11.51
Social Services			
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	0.08
Housing Boards	1,70.03	4.01	1,74.04
Municipalities/Municipal Councils/Municipal Corporations	2,70.32	...	2,70.32
Others	16,27.67	6,24.11	22,51.78
Panchayati Raj Institution	9.03	...	9.03
State Housing Corporations	3.19	...	3.19
Statutory Corporations	3,69.45	2,40.00	6,09.45
Universities/Academic Institutions	2.89	...	2.89
Urban Development Authorities	1.91	...	1.91
Total - Social Services	24,54.56	8,68.12	33,22.68
Economic Services			
Co-operative Societies/Co-operative Corporations/Banks	92.39	(-)0.84	91.55
Government Companies	...	...	...
Municipalities/Municipal Councils/Municipal Corporations	...	...	...
Others	19,87.70	(-)8.09	19,79.61

STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE- Contd.
OTHER THAN ON REVENUE ACCOUNT

Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
			(₹ in crore)
LOANS AND ADVANCES -(Concl'd.)			
Loans and Advances for various services -(Concl'd.)			
Debt - (Concl'd.)			
Panchayati Raj Institution	...	...	...
Statutory Corporations	47,04.51	1,16.01	48,20.52
Urban Development Authorities	2.13	...	2.13
Total - Economic Services	67,86.73	1,07.08	68,93.81
Govt. Servant			
Govt. Servant	5.43	(-)0.32	5.11
Total - Govt. Servant	5.43	(-)0.32	5.11
Loans for Miscellaneous purposes			
Loans for Miscellaneous purposes	2,44.91	7.18	2,52.10
Total - Loans for Miscellaneous purposes	2,44.91	7.18	2,52.10
Total - Loans and Advances for various services	95,03.15	9,82.06	1,04,85.21
Total - LOANS AND ADVANCES-	95,03.15	9,82.06	1,04,85.21
Total - Capital and Other Expenditure	27,41,98.73	2,66,32.67	30,08,31.40
Deduct-			
(i) Contribution from Contingency funds	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	10,17.46	1,06.36	11,23.82
(iii) Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and Other Expenditure	27,31,81.27	2,65,26.31	29,97,07.58 (a)
Principal Sources of Funds -			
Revenue(+)Surplus/(-)Deficit	0.00	19,44.85	0.00
Debt	0.00	0.00	0.00
E-Internal Debt of the State Government	23,28,74.71	2,67,86.33	25,96,61.04
E-Loans and Advances from the Central Government	74,29.83	3.23	74,33.06

STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE- Contd.
OTHER THAN ON REVENUE ACCOUNT

Heads	On 1 April 2019	During the year 2019-20	On 31 March 2020
			(₹ in crore)
Total - Debt	240304.54*	2,67,89.56	26,70,94.10
Small Savings, Provident Funds etc.			
I-Small Savings, Provident Funds etc.	1,06,08.63	(-)7.42	1,06,01.21
Total - Small Savings, Provident Funds etc.	1,06,08.63	(-7.42)	1,06,01.21
Debt and Small Savings, Provident Funds etc.	25,09,13.17*	2,67,82.14	27,76,95.31
Other obligations			
Contingency Fund	1,99.75	0.25	2,00.00
J-Reserve Funds	1,55,03.28	13,29.47	1,68,32.75
K-Deposits and Advances	3,21,31.10	24,66.90	3,45,98.00
L-Suspense and Miscellaneous	(-)2,02.85	(-)16,62.80	(-)18,65.65
M-Remittances	6,36.21	1,00.71	7,36.92
Total - Other obligations	4,82,67.49	22,34.53	5,05,02.02
Total - Debt and Other Receipts	299180.66*	2,90,16.67	32,81,97.33
Deduct -			
(i) Cash Balance	0.12	15.17	15.29
(ii) Investment	1,96,00.16	44,20.06	2,40,20.22
Add - Amount closed to Government Account during 2019-20	...	...	...
Net - Provision of Funds	279580.38*	2,45,81.44	30,41,61.82(b)

(*) Proforma correction was made due to rectification of previous year rounding errors

**STATEMENT No.12-STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT- Concl'd.**

	(₹ in crore)
The difference of ₹ 44,54.24 crore between the net provision of funds (b) exhibited in the Statement and the net capital and other expenditure (a) to the end of the year is explained below -	
I. Net effect of Balance under Dept, Deposit and Remittance heads of the composite Bombay State allocated to the end of 2019-20 to Gujarat by the Accountant General, Maharashtra under Bombay Reorganisation Act 1960.	30.22
II. Net progressive capital expenditure allocated to end of 2019-20 to Gujarat consequent on bifurcation of composite Bombay State	-94.79
III. Net revenue deficit to end of 2019-20 including ₹ 165 Lakh being the contribution received from Ahmedabad Municipal Corporation during 1977-78.	44,70.78
IV. Net account adjustment under "Miscellaneous Government Account", "G-Inter state Settlement", "Appropriation to Contingency Fund" and balance under old Major head "125-Appropriation to the Contingency Fund" (₹ 2000 lakh) dropped from capital section	44.71
V. (A) Net Capital expenditure excluded to end of 2004-2005 due to transfer of Forest expenditure by pro-forma correction during 1961-62.	0.02
(B) Dropping of progressive expenditure under "Payment to Retrenched Personnel" without financial adjustment during 1962-63	-0.02
(C) Rectification of misclassification in previous years under "Capital Outlay on schemes of Government Trading" affecting revenue and service heads.	0.06
(D) Rectification by Pro-forma correction of misclassification in past years up to 2019-20	0.07
(E) Capital Expenditure dropped from Pro-forma as a result of abolition of the practice of temporary capitalisation with effect from 1st April 1974 representing the balance to be written back in respect of transactions like commuted value of pensions, Grants for development, etc.	2.57
(F) Dropping of the capital expenditure as the said amount had been included in capital contribution to Gujarat State Road Transport Corporation	0.21
(G) Net effect to end of 2019-20 of other Pro-forma corrections affecting the balance under Debt, Deposit and Remittance heads etc.	0.20
(H) Net Account adjustment under L-Suspense and Miscellaneous (Please See Statement No. 13)	0.21
Total	44,54.24

**STATEMENT No.13-SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

(A) The following is a summary of the balances as on 31 March 2020

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
		CONSOLIDATED FUND	(₹ in crore)
29,36,76.62(a)	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	26,70,94.10
1,04,85.21	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	200.00
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	1,06,01.21
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	18,18.03
		Investment	
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	1,50,14.72
		Investments	
1,36,72.22			

(a) Please see note (B) to understand how the figure arrived.

**STATEMENT No.13-SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT- Contd.**

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
		Gross Balance	1,40,73.55
		(b) Deposits not Bearing Interest	
		Gross Balance	2,05,25.50
0.34		Investments	
0.71		(c) Advances	
	L	SUSPENSE AND MISCELLANEOUS	
1,03,47.99		Investments	
		Other Items (Net)	(-)18,65.65(*)
	M	REMITTANCES	7,36.92
15.29	N	CASH BALANCE	
		Total	32,81,98.38

(*) This figure does not include Department balance and Permanent Imprest

**STATEMENT No.13-SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT- Contd.
EXPLANATORY NOTES**

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is worked out.

The other headings in the summary take into account the balances under all accounts head in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government, as it does not take into account all the physical assets of the State, such as land, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:

Debit	Details	Credit (₹ in crore)
27,00,77.22	A. Amount at the debit of Government on 1 April 2019	
	B. Receipt Head (Revenue Account)	14,28,43.76
14,08,98.91	C. Expenditure Head (Revenue Account)	
	D. Receipt Head (Capital Account)	1,06.36
2,56,50.61	E. Expenditure Head (Capital Account)	
	F. Suspense And Miscellaneous (Miscellaneous Government Accounts)	
	H. Balance at the debit of Government account on 31 March 2020	29,36,76.62
43,66,26.74	TOTAL	43,66,26.74

**STATEMENT No.13-SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl.
EXPLANATORY NOTES**

The net amount at the debit of the Government Account at the end of the year has been arrived as under : Following are the details of "F-Suspense & Miscellaneous".	Debit (₹ in crore)	Credit (₹ in crore)
(i) Inter-State Settlement, Settlement Accounts	Nil	Nil
(ii) Amount appropriated from Revenue to Contingency Fund	Nil	Nil
(iii) Adjustment to clear old outstanding balances under Debt, Deposit and Remittances Heads	Nil	Nil
Net Debit Balance	Nil	Nil

NOTES TO ACCOUNTS

1. Summary of significant accounting policies

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Gujarat for the period 01 April 2019 to 31 March 2020, and have been compiled based on the initial accounts rendered by 33 District Treasuries, 158 Public Works Divisions, 70 Forest Divisions, compiled accounts of Pay and Accounts Offices at Gandhinagar and Ahmedabad and advices of the Reserve Bank of India. The accounts have been compiled from the vouchers, initial and subsidiary accounts rendered by the treasuries and other account rendering units and there are no cases of pendency in the receipt of accounts.

(ii) Basis of Accounting

With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical assets and financial assets such as investments, etc., are shown at historical cost, i.e. the value in the year of acquisition/ purchase. Physical assets are not depreciated or amortized. The losses of physical assets at the end of their life are also not expensed or recognized.

The liability of the Government towards payment of retirement benefits of its employees recruited prior to 31 March 2005 is not included in the accounts. However, the retirement benefits disbursed during the accounting period have been reflected in the Accounts in Statement No.15 – Detailed Statement of Revenue Expenditure by Minor Heads.

(iii) Currency in which Accounts are kept

The accounts of the Government of Gujarat are maintained in Indian Rupees (₹).

(iv) Form of Accounts

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as prescribed by the President, on the advice of the Comptroller and Auditor General. The word "form" used in Article 150 has a comprehensive meaning to include the prescription not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital

Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is expenditure incurred with the objective of creating / acquiring / increasing concrete assets of a material and permanent character or reducing permanent liabilities. In terms of the Indian Government Accounting Standards (IGAS) 2, Grants-in-aid are to be classified as Revenue Expenditure regardless of their end utilization and are to be recorded as Revenue Expenditure in the books of the grantor and as Revenue Receipts in the books of the recipient.

During 2019-20, Government of Gujarat incorrectly budgeted for and booked an expenditure of ₹ 4.83 crore of Grants-in-aid and under the Capital section, instead of the Revenue section. Details are given in **Annexure-B**. However, State Government has taken initiatives for correct classification of expenditure in future.

2. Quality of Accounts

(i) Goods and Services Tax

Goods and Services Tax (GST) was implemented w.e.f. 01 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of Revenue arising on account of implementation of GST for a period of five years.

During the year 2019-20, the State's GST collection was ₹ 34,106.67 crore as compared to ₹ 34,888.70 crore in 2018-19, registering a decrease of ₹ 782.03 crore (2.24 per cent). This included Advance Apportionment of IGST amounting to ₹ 644.01 crore. In addition, the State received ₹ 5,741.16 crore and ₹ nil as its share of net proceeds assigned to the State under Central Goods and Services Tax and Integrated Goods and Services Tax respectively as per the recommendations of Fourteenth Finance Commissions. The total receipts under GST were ₹ 39,847.83 crore. The State received compensation of ₹ 8,978.52 crore (excluding ₹ 1,668.00 crore pertaining to previous years compensation received during 2019-20) on account of loss of revenue arising out of implementation of GST during 2019-20.

(ii) Booking under Minor Head 800 - 'Other Receipts' and 'Other Expenditure'

Minor Head 800-Other Receipts / Other Expenditure is to be operated either due to non-availability of a specific head of account or due to incorrect identification of receipts/ expenditure under the available heads of account at the budget preparation stage. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During 2019-20, the State Government booked ₹ 14,494.32 crore constituting 7.85 per cent of the total expenditure (₹ 1,84,563.00 crore) relating to 63 Revenue and Capital Major Heads,

under Minor Head '800- Other Expenditure'. Similarly, the Government also booked ₹ 8,191.47 crore, constituting 4.39 percent of the total receipts (₹ 1,86,771.11 crore) under Minor Head '800- Other Receipts' in respect of 56 Major Heads. Details of significant booking (more than 10 per cent) under Minor Head 800- Other Receipts and Other Expenditure are given in **Annexure-C** and **D** respectively.

(iii) Reconciliation of Receipts and Expenditure

In terms of the Gujarat Budget Manual, Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Office of the Accountant General (A&E). Such reconciliation has been completed in 2019-20 in respect of 77 out of 80 Controlling Officers for receipts of ₹ 1,69,904.16 crore (90.97. per cent of total receipts of ₹ 1,86,771.11 crore) and for expenditure in respect of the 518 out of 527 Controlling Officers for an expenditure of ₹ 1,69,442.23 crore (91.81 per cent of total expenditure of ₹ 1,84,563.00 crore).

Only one cyber treasury is working at Gandhinagar in Gujarat State. The receipt figure of cyber treasury is included in the figure of Gandhinagar treasury. Almost all departments had carried out reconciliation of their receipt figures with the figures booked with this office including Gandhinagar treasury. Only 02 departments i.e. Land Revenue department ((Major Head - 0029) & other general Economy services (Major Head-1475), whose receipt is routed through cyber treasury in Gandhinagar, have not carried out the reconciliation. This matter has been taken up with the Finance department and even with the concerned department.

(iv) Cash balances

The Cash Balance of the year 2019-20 as worked out by the Office of The Accountant General (A&E) was ₹ 15.29 crore and as reported by Reserve Bank of India, was ₹ 10.71 crore. The un-reconciled Cash balance difference for the year 2019-20 is ₹ 4.58 crore.

The Cash Balance difference between RBI and Accountant General (A&E) for the last five years (from 2014-15 to 2018-19) is shown below:-

(₹ in crore)

Year	RBI figures		AG figures		Difference
2014-15	202.49	Dr	389.00	Dr	186.51
2015-16	414.84	Dr	598.63	Dr	183.79
2016-17	285.55	Dr	471.82	Dr	186.27
2017-18	176.31	Dr	359.53	Dr	183.22
2018-19	178.09	Cr	0.12	Cr	177.97

Penal Interest claim amounting to ₹ 0.73 crore was credited to State account during the year 2019-20.

(v) Abstract Contingent (AC) Bills

As per the provisions of Gujarat Treasury Rules 2000, Drawing and Disbursing Officers/Controlling Officers are authorized to draw money in advance for emergent purposes by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to submit Detailed Contingent (DC) bills containing supporting vouchers of final expenditure to the Office of the Accountant General (A&E) within three months from the drawal of the AC bills. As of 31 March 2020, **4,567** DC bills for ₹ **366.03** crore were not received by the Office of the Accountant General, as detailed below:

Year	Abstracts Contingent Bills drawn		Detailed Contingent Bills received		Outstanding Abstracts Contingent Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Up to March 2017-2018	220543	6486.45	218587	6402.72	1956	83.73
2018-2019	10505	689.68	10232	651.53	273	38.15
2019-2020	6584	833.05	4246	588.9	2338	244.15
Total	237632	8009.18	233065	7643.15	4567	366.03

Out of ₹ 833.05 crore drawn on 6584 AC Bills in 2019-20, 877 AC Bills (13.32 per cent) involving ₹ 44.38 crore (05.32 per cent) were drawn in March 2020 alone, and of these, 26 AC bills amounting to ₹ 0.57 crore were drawn on the last day of the financial year.

Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control. Prolonged non-submission of DC bills results in lack of transparency in expenditure incurred through drawal of AC bills and the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent.

Statement showing the major defaulting Departments who had substantial outstanding amount unadjusted, as on 31 March 2020 is given below:

(₹ in crore)

Sl.No	Name of department	Outstanding Items	Outstanding amount	Percentage to total amount
1	Women and Child Development Department	27	149.48	40.83
2	Education Department	1567	32.20	8.79
3	Home Department	652	56.83	15.52
4	General Administration Department	133	31.14	8.50
5	Tribal Development Department	221	4.19	1.14
6	Panchayats, Rural Housing and Rural Development Department	831	14.92	4.07
7	Legal Department	213	0.48	0.13
8	Revenue Department	143	33.28	9.09
9	Sports, Youth and Cultural Activities Department	317	14.12	3.85
10	Social Justice and Empowerment Department	287	4.70	1.28

(vi) Personal Deposit (PD) Accounts

A Personal Deposit Account is intended to facilitate the administrator to credit receipts into and effect withdrawals directly from the treasury account for a specific purpose. Every Personal Deposit account so authorised to be opened will form part of the Government Account and be located in the Public Account portion. The purpose of PD/PLA accounts is to enable the Drawing Officers to credit and refund the deposit on behalf of State as well as to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. As per Rule 377 of the Gujarat Treasury Rules, 2000 the Personal Deposit Accounts which are credited by debit to the Consolidated Fund of the State, should be closed at the end of the financial year by minus debit of balance to the relevant Service Heads in the Consolidated Fund, the Personal Deposit Account being opened next year again, if necessary in the usual manner. The status of PD accounts as of 31 March 2020 is given below:

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
484	581.01	17	1808.37	36	1593.97	465	795.41

The total amount deposited in 465 PD Accounts stood at ₹ 795.41 crore. There is nil inoperative PD account as on 31 March 2020.

(vii) Utilization Certificates (UCs) in respect of Grants-in-aid given by the Government

In terms of the Gujarat Financial Rules, 1971 and Finance Department notification dated 12 April 1985, Controlling Officers who draw Grants-in-aid bills are required to submit Utilization Certificates (UCs) to the Accountant General (A&E) within 12 months after the end of the financial year in which the grant is released. At the end of 2019-20, **6663** UCs for an amount of ₹ **17,674.15** crore were outstanding as shown below:

(₹ in crore)

Year	Number of UCs Cleared during 2019-20	Amount	Number of UCs awaited	Amount involved
Up to 2017-2018	635	2255.66	1982	2564.04
2018-2019	3771	12796.46	825	1839.35
2019-2020*	1161	8132.96	3856	13270.76

*UCs for the GIA disbursed during 2019-20 become due only during 2020-21.

The details of the major defaulting Departments are given below:

(₹ in crore)

Sl. No	Name of the Department	No. of UCs outstanding	Amount	Percentage to total amount
1	Agriculture and Cooperation Department	437	3975.54	22.49
2	Tribal Development Department	1627	2623.58	14.84
3	Education Department	329	1286.29	7.27
4	Urban Development and Urban Housing Department	126	2064.73	11.68
5	Social Justice and Empowerment Department	1464	965.02	5.46
6	Health and Family Welfare Department	1669	2879.78	16.29
7	Energy and Petrochemical Department	23	2008.67	11.36
8	Industries and Mines Department	202	827.53	4.68
9	Panchayats Rural Housing and Rural Development Department	190	419.80	2.37
10	Home Department	61	147.56	0.83

In the absence of UCs it cannot be verified whether the grants were utilized for the stated purpose.

3. Other Items

(i) Liabilities on Retirement Benefits

The State Government incurred an expenditure of ₹ 16,848.06 crore (11.93 *per cent* of the total Revenue Expenditure) on “Pension and other Retirement Benefits” of employees who were recruited on or before 31 March 2005. The details are given in Statement No. 15. The State Government employees recruited on or after 01 April 2005 are covered under the New Pension Scheme which is a Defined Contributory Pension Scheme. In terms of this Scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

During the year 2019-20, the State Government collected ₹ 820.54 crore from the employees as contribution towards New Pension Scheme and also contributed ₹ 814.53 crore as its share towards the scheme. Further, against the total collected funds of ₹ 1,650.81 crore (including previous years’ balance of ₹ 15.74 crore), the State Government transferred only ₹ 1,630.18 crore to NSDL for further investment as per provisions of the scheme. Thus, there was a short-transfer of ₹ 20.63 crore to NSDL during 2019-20. Of the current liability ₹ 20.63 crore for 2019-20, ₹ 17.22 crore was transferred to NSDL on 24 April 2020.

(ii) Guarantees given by the Government

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information received from various departments of the State Government, and has been prepared as per IGAS 1 notified by the GoI. As of 31 March 2020, the Government of Gujarat guaranteed an amount of ₹ 11,746.93 crore, of which ₹ 10.00 crore was guaranteed during 2019-20. The total amount guaranteed by the State was within the ceiling of ₹ 20,000 crore prescribed under the Gujarat State Guarantees Act, 1963.

The State Government prescribed a guarantee commission/fee ranging from 0.25 to two *per cent* of the amount guaranteed. Against the outstanding guarantees of ₹ 4,698.55 crore as on 01 April 2019, the State Government collected ₹ 0.34 crore as guarantee fees in 2019-20 against the receivable amount of ₹ 3.24 crore. The State Government stated that some of the entities receiving guarantees at concessional rate of interest are exempt from paying guarantee fee.

(iii) Loans and Advances

The State Government departments maintain detailed accounts of Loans and Advances given to various beneficiaries including Government servants. Statements No. 7 and 18 of the Finance Accounts on Loans and Advances given by the Government have been prepared as per the requirements of IGAS 3. The State Government is required to confirm the loan balances and recoveries in arrears and loans sanctioned in perpetuity. While the Government had provided information relating to recoveries in arrears as of 31 March 2020, it had not confirmed the outstanding loan balances as well as 'Loans in perpetuity', despite constant pursuance. To that extent, the information/ details presented in Statements No. 7 and 18 cannot be treated as complete or final.

(iv) Investments

The State Government invests in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. Details of Government investments in various Public Sector Undertakings, Government Companies, Joint Stock Companies, Co-operative Institutions and Rural Banks, etc., are depicted in Statements No. 8 and 19 of the Finance Accounts. As on 31 March 2020, the Government invested ₹ 99,919.42 crore in 2108 PSUs and other entities, of which, ₹ 7,115.52 crore was invested during 2019-20 in 14 entities. These figures, however, require reconciliation with the entities in which investments were made. Neither the State Government nor the individual entities have reconciled and confirmed the investments.

(v) Reserve Funds and Deposits

(a) Reserve Funds: There were 17 Reserve Funds earmarked for specific purpose during 2019-20 out of which, four Reserve Funds bearing interest were having a balance of ₹ 1,818.03 crore, and 13 Funds were not interest bearing, having balance of ₹ 15,014.72 crore.

Inoperative Reserve Funds: Out of the 17 Reserve Funds, 05 Reserve Funds with a balance of ₹ 2.11 crore were inoperative, of which 04 Reserve Funds have remained inoperative since 1999-2000 while 01 is inoperative since 2014-15. Details of inoperative Reserve Funds are given in **Annexure E**.

The matter regarding closure of inoperative Reserve Fund has been repeatedly taken up with the State Government.

(b) Interest liabilities not discharged: The interest liabilities in some Reserve Funds bearing interest and Deposits bearing interest under Sectors "J" and "K" respectively of Public Account are annual liabilities that are required to be discharged by the State Government.

However, the State Government has not provided Budgetary allocation for the interest due under Major Head 2049, although there were balances in these Funds/Deposits as on 01 April 2019 as detailed below:

(₹ in crore)				
Sector	Sub-sector	Rate of Interest	Balance as of 1 st April 2019	Interest due
J- Reserve Funds	(a) Reserve Funds bearing interest State Disaster Response Fund (SDRF)	7.5 per cent (average of W&M interest rate)	1,504.53	112.84
	(a) Deposits bearing interest (Other than Contributory Pension Scheme)	7.5 per cent (average of W&M interest rate)	17.43	1.31
K- Deposits and Advances	(b) Deposits bearing interest (CPS)	8 per cent (Interest rate payable on balances in General Provident Fund)	15.74	1.26
	Total				115.41

Detailed information on Reserve Funds and the investments made from the earmarked funds are available in Statements 21 and 22 of the Finance Accounts. The position of significant Reserve Funds is given below:

(c) Consolidated Sinking Fund (CSF)

The CSF was created in 2003-04 for redemption of open market loans. Based on the recommendations of the Twelfth Finance Commission, the RBI issued guidelines enlarging the scope of the CSF for including all liabilities (Internal Debt + Public Account liabilities) of the Government from the financial year 2007-08. As per latest guidelines for CSF Scheme issued by the State Government, the minimum corpus of the fund should be five per cent of State's liabilities from the financial year 2019-20 and thereafter to maintain it on a rolling basis. Details of CSF for the year 2019-20 are given below.

(₹ in crore)				
Opening Balance As on 01/04/2019	Accrued Interest Credited during 2019-20	Closing Balance as on 31/03/2020	Minimum Corpus of the Fund	Short fall in Contribution
12594.82	931.34	13,526.15	14,292.20	766.05

(d) Guarantee Redemption Fund (GRF)

The Twelfth Finance Commission recommended setting up GRF to meet the contingent liabilities arising from the guarantees given by the Government. The Government of Gujarat has created a GRF for guarantees extended by it on loans taken by various entities like State Public Sector Undertakings, State Co-operative Societies etc. In terms of the guidelines of the RBI, which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of five *per cent* of outstanding guarantees. Details of GRF for the year 2019-20 are given below:

(₹ in crore)

Opening Balance As on 01/04/2019	Accrued Interest Credited during 2019-20	Closing Balance as on 31/03/2020	Minimum Corpus of the Fund	Short fall in Contribution
699.63	36.63	736.26	223.11	NIL

(e) State Disaster Response Fund (SDRF)

The State Government had been operating the SDRF with effect from 2011-12 as recommended by the Thirteenth Finance Commission. The aggregate size of the SDRF is as per the recommendations of Fourteenth Finance Commission. In terms of GoI guidelines, of the total size of the Fund, the Central and State Governments are required to contribute in the ratio of 75:25. Accordingly, the State Government transferred ₹1,264.00 crore (₹ 886.80 crore Central share and ₹ 377.20 crore State share) to the Fund in 2019-20.

In terms of the guidelines, balances lying in the Fund are required to be invested, which was not done. The interest payable on the un-invested balances of earlier years has also not been estimated. Details of SDRF for the year 2019-20 are given below:

(₹ in crore)

Opening Balance As on 01/04/2019	Amount transferred to the Fund during 2019-20	Expenditure incurred on natural calamities during 2019-20	Closing Balance as on 31/03/2020	Short fall in transfer
1,504.53	1,264.00	2,435.15	333.38	NIL

(f) Status of the State Compensatory Afforestation Fund

During the year 2019-2020, the State Government received ₹ 1,484.60 Crore from GoI for credit to the CAMPA Fund under MH 8121-129- State Compensatory Afforestation Fund. No amount has been credited under 8337-103-State Compensatory Deposit directly by the State Government. No expenditure was incurred out of the fund during the year 2019-2020 and the total balance in State Compensatory Afforestation Fund as on 31 March was ₹ 1,484.60 Crore.

(g) Central Road Fund (CRF)

The GoI provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”, and an equivalent amount transferred to the Public Account under Major Head “8449- Other Deposits 103 Subvention from Central Road Fund” by debiting the Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus (or understatement of Revenue Deficits) in the accounts. Expenditure on specific road works is initially booked under the relevant Revenue or Capital Major Heads (Major Heads 3054 or 5054) is to be subsequently adjusted from the Fund balance by way of minus debit under Major Heads 3054/5054 by corresponding debit to the Fund (Major Head 8449-103).

During the year 2019-20, the State Government received a grant of ₹ 718.87 Crore from the GoI under CRF which was accounted for in State’s accounts under major head-1601 by following the extant accounting procedure. An expenditure of ₹ 697.58 crore incurred on specific road works was met from the deposit head ‘8449-Other Deposit, 103-Subventions from Central Road Fund’, per contra deduct debit to head ‘5054-Capital Outlay on Road and Bridges, 80-General, 797-Amount from the deposit Account ‘8449-Other Deposit subvention from Central Road Fund’. A balance of ₹ 27.25 crore was lying under the Deposit head as on 31 March 2020.

(vi) Balance under Suspense and Remittance Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Details are given in **Annexure-F**.

(vii) Outstanding balances under the head ‘Cheques and Bills’

As on 01 April 2019, ₹ 2,489.80 crore was the outstanding balance under the Major Head 8670 - Cheques and Bills issued, denoting the value of cheques that have been issued by the State Government but not encashed. During 2019-20, cheques worth ₹ 1,04,458.14 crore were issued, and cheques worth ₹ 1,05,491.70 crore were encashed. As on 31 March 2020, cheques amounting to ₹ 1,456.24 crore remained un-encashed.

(viii) Contingency Fund of the State Government

In terms of the provisions of Articles 267(2) of the Constitution of India, the Contingency Fund of the State has been constituted under the Gujarat Contingency Fund Act, 1960 for the purpose of meeting unforeseen expenditure pending authorization by the Legislature. The Contingency Fund of the Government of Gujarat has a corpus of ₹ 200 crore. During the year 2019-20, funds of ₹ 54.74 crore were drawn out of Contingency Fund and spent for meeting unforeseen expenditure. The entire amount was recouped during the year.

(ix) Restructuring of Centrally Sponsored Schemes (CSS)

The GoI, NITI Aayog vide Office Memorandum dated 17 August 2016, rationalized the existing 66 Centrally Sponsored Schemes into 28 Umbrella Schemes with effect from 2016-17. These Schemes are now classified as 'Centrally Sponsored Schemes'.

Out of ₹ 14,370.10 crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Grants-in-Aid to the Government of Gujarat in 2019-20, clearance memos from Central Accounts Section, RBI, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 14,282.53 crore and were appropriately booked in the State Government Accounts. The balance represented Grants-in-aid of ₹ 87.57 crore received in kind.

(x) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget)

With effect from 01 April 2014, GoI decided to release all assistance for CSSs/ACA to the State Government directly and not to the implementing agencies. Notwithstanding this decision, as per PFMS portal of the CGA, GoI released ₹ 11,659.35 crore directly to the implementing agencies in Gujarat during 2019-20, against ₹ 10,026.44 crore released during 2018-19, an increase of 16 *per cent*. Details are given in **Appendix-VI** of Finance Accounts.

(xi) Disclosures under the Gujarat Fiscal Responsibility and Budgetary Management/Medium Term Fiscal Policy (FRBM/MTFP) Act / Rules

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 and the Gujarat Fiscal Responsibility Rules, 2006. In terms of the Gujarat Fiscal Responsibility Rules, 2006, the State Government had presented, along with the Budget for 2019-20, disclosures relating to the fiscal indicators for the year 2019-20. These disclosures in MTFP Statement show the following achievements *vis-a-vis* the targets set in RE 2019-20:

(₹ in crore)			
Sl. No.	Parameter	Targets for 2019-20	Actuals during 2019-20
1.	Revenue Surplus	To be maintained at 1,142	1,944.85 (0.12% of GSDP*)
2.	Fiscal Deficit	27,057 (1.63% of GSDP*)	24,581.46 (1.48% of GSDP*)
3.	Public Debt	2,67,651 (16.09% of GSDP*)	2,67,094.10 (16.06% of GSDP*)
4.	Outstanding Government Guarantees	Below ₹ 16,000 Crore	4,462.17 (0.27% of GSDP*)

* GSDP for the year 2019-20 was ₹ 16,63,362 crore as per the MTFPS of Gujarat.

(xii) Committed Liabilities

As recommended by the Twelfth Finance Commission, a Statement on Committed Liabilities of the State Government has been included in **Appendix-XII** of Finance Accounts.

(xiii) Non-transfer of proceeds of Labour Cess to Building and Other Construction Workers Welfare Board

The GoI enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 which provides for constitution of the 'State Building and Other Construction Workers Welfare Board' for formulation and implementing various welfare schemes for construction workers. To augment the resources of the Board, the Central Government enacted the Building and Other Construction Workers' Welfare Cess Act, 1996 and Building and Other Construction Workers' Welfare Cess Rules, 1998. Section 3 of the Cess Act provides for levy of cess at a rate not exceeding two *per cent* but not less than one *per cent* of total cost of construction of projects. This cess would be applicable on all establishments whether Central Government or State Government Departments/ Organisation or Semi Government or Private Organisations. As per Rule 5 of the Building and Other Construction Workers' Welfare Cess Rules, 1998, the amount collected from cess shall be transferred to the Board within 30 days of its collection.

In terms of the Building and Other Construction Workers' Welfare Cess Act, 1996, the State Government levied and collected cess amounting to ₹ 3,013.95 crore during the period 2006-07 to 2019-20. Out of this amount, ₹ 2,013.85 crore was transferred to the Gujarat Building and Other Construction Workers Welfare Board as Grants-in-aid, leaving a balance of ₹ 1,000.10 crore which had not been transferred as of 31 March 2020. During the year 2019-20, cess of ₹ 507.82 crore was collected, whereas ₹ 165.28 crore was transferred to the Board, leaving an untransferred balance of ₹ 342.54 crore pertaining to 2019-20. The Bank account of the Gujarat Building and other Construction Workers Welfare Board is being maintained by the Chairman of the Board. Non-transferred amount of ₹ 1,000.10 crore represents the liabilities of the State Government under the scheme.

(xiv) Impact on Revenue Surplus and Fiscal Deficit

The impact of the preceding paragraphs on the Revenue Surplus and Fiscal Deficit of the State is given below:

Note No.	Item	(₹ in crore)			
		Over statement of Revenue Surplus		Under statement of Fiscal Deficit	
		Amount	Percentage to Revenue Surplus	Amount	Percentage to Fiscal Deficit
1 (v)	Incorrect booking of Revenue Expenditure under Capital Heads	4.83	0.25	---	---
3(v) (b)	Interest on interest-bearing Reserve Funds and Deposits not credited	115.41	5.93	115.41	0.47
Total Net		120.24		115.41	

(xv) Expenditure on Ecology and Environment under MH-3435

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to "Environment", "Waste Management", "Prevention and Control of Pollution", "Environment Research and Education" "Environmental Protection" etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. Normally, the expenditure relating to environment protection is booked under the Major Head 3435 – Ecology and Environment. During the year, the Government of Gujarat spent ₹ 292.42 crore against the budget allocation of ₹ 291.93 crore under MH 3435- Ecology & Environment. The trend of expenditure was 0.13, 0.08 and 0.21 *per cent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively. The Budget allocation vis-à-vis expenditure under Major Head 3435 – Ecology and Environment of Gujarat State for three years up to the Object Head level is given in **Annexure – G**.

(xvi) Incomplete Capital Projects/Works older than five years or more

Only one work namely “Construction Flood Protection Work from Coopers Bungalows to Nehru Bridge on the left bank of river Tapi, Surat" older than five years and more is shown in **Appendix IX** of Finance Accounts. The work is still incomplete and liability of ₹ 13.20 crore is pending. However, no escalation in estimated cost due to non-completion is involved.

ANNEXURE-A
(Referred to in Note 1(ii))
STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
1	Interest on PF Deposits	2049-60-101-02-00-45-00 Interest on PF of the Staff & Teachers of Non-Govt. Colleges(Debit)	8336-00-800-33 Director of Higher Education(Credit)	14.50	Adjustment of Annual Interest on Provident Fund of Staff & Teachers of Non-Government Colleges
2	Interest on PF Deposits	2049-60-101- 03-00-45-00 Interest on PF of the Establishment of Universities(Debit)	8336-00-800-15 P.F. Deposits of Universities(Credit)	40.00	Adjustment of Annual Interest on Provident Fund of Establishment of Universities
3	Interest on Insurance and Pension Fund	2049-03-108- 01-00-45-00 Interest on State Govt. Employees' Group Insurance Fund-(Debit) 2049- 03-108-02-00-45-00 Savings Fund-(Debit)	8011-00-107-12 Insurance Fund (Credit)	6.9252	Annual adjustment of Interest on Deposits of Savings & Insurance Fund under Group Insurance Scheme,1981
			8011-00-107-13 Savings Fund (Credit)	143.84	
4	Interest on PF Deposits	2049-03-104-01-00-45-00 Interest on PF for the Staff of Gujarat Rural Housing Board (Debit)	8336-00-800-19 Contribution PF of Employees of Gujarat Rural Housing Board. (Credit)	0.95	Annual adjustment of Provident Fund of Employees of Gujarat Rural Housing Board
5	Interest on PF Deposits	2049-60-101-01-00-45-00 Interest on PF Deposits of Panchayats (Debit)	8336-00-800-11 PF Deposits of District and TalukaPanchayats (Credit)	400.00	Annual Adjustment of Provident Fund interest of District and TalukaPanchayats Employees
6	Interest on PF Deposits	2049-03-104-03-00-45-00 Payment of Interest on P.F. Deposits of Employees of the Gandhidham Development Authority (Debit)	8336-00-800-25 Gandhidham Development Authority (Credit)	0.04	Adjustment of Annual Interest on Provident Fund of Employees of Gandhidham Area Development Authority
7	Interest on PF Deposits	2049-03-104-04-00-45-00 Payment of Interest on P.F Deposits of Employees of Urban Area Development Authority(Debit)	8336-00-800-29 Urban Development Authority (Credit)	0.85	Adjustment of Annual Interest on Provident Fund of Employees of Urban Area Development Authority
			8336-00-800-35 Surat Urban Development Authority(Credit)	0.06	
			8336-00-800-36 (Credit)	0.07	

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
8	Interest on PF Deposits	2049-60-101-01-00-45-00 Interest on PF Deposits of Municipal Corporation(Debit)	8336-00-800-13 Provident Fund Deposits of Municipal Corporation(Credit)	115.00	Adjustment of Annual Interest on Provident Fund of Employees of Municipal Corporation
9	Interest on PF Deposits	2049-60-101- 02-00-45-00 Interest on PF Deposits of Municipalities(Debit)	8336-00-800-14 PF Deposits of Municipalities(Credit)	25.00	Adjustment of Annual Interest on Provident Fund of Employees of Municipalities
10	Interest on State Provident Fund	2049-03-104-01-00-45-00 Interest on GPF Other than Class IV Employees(Debit)	8009-01-101-11 Other than Class-IV Govt. Servants(Credit)	585.36	Adjustment of Annual Interest on Provident Fund of Other than Class IV employees of the State Government
11	Interest on State Provident Fund	2049-03-104- 03-00-45-00 Interest on All India Services Provident Fund (Debit)	8009-01-104-11 All India Services Provident Fund (Credit)	5.22	Adjustment of Annual Interest of All India Services Employees' Provident Fund
12	Interest on State Provident Fund	2049-03-104- 05-00-45-00 Interest on Divisional Accountants Provident Fund(Debit)	8009-01-101-13 Divisional Accountants' Provident Fund (Credit)	0.70	Adjustment of Annual Interest on Provident Fund of Divisional Accountants
13	Interest on Contributory Provident Fund	2049-03-104- 04-00-45-00 Interest on Contributory Provident Fund(Debit)	8009-01-102-11 Contributory Provident Fund(Credit)	0.23	Adjustment of interest on Contributory Provident Fund deposits
14	Interest on State Provident Fund	2049-03-104-02-00-45-00 Interest on GPF of Class IV Employees(Debit)	8009-01-101-12 Class-IV Govt. Servants(Credit)	40.94	Adjustment of interest on Provident Fund of Class IV Employees of the State Government
15	Interest on State Provident Fund	2049-03-104-06-00-45-00 Interest on Provident Fund of Work Charged Employees(Debit)	8009-60-103-12 GPF of PWD Work Charged Employees(Credit)	7.89	Adjustment of interest on Provident Fund of Work Charged Employees of the State Government
16	Interest on State Provident Fund	2049-03-104-07-00-45-00 Interest on Provident Fund of Rojanddar Employees(Debit)	8009-60-103-14 GPF of Daily Wages Employees(Credit)	24.31	Adjustment of interest on Provident Fund of Daily Wages Employees of the State Government
17	Transfer of expenditure on pro-rata basis	2059-Public Works 3054-Roads and Bridges 2216-Hosuing	2216-Hosuing 3054-Roads and Bridges	15.48	Percentage charges for establishment and tools and plant and expenditure transferred on pro-rata basis

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From		To	
18	Interest on PF Deposits	2049-60-101-03-00-45-00 Interest on PF Deposits of Employees of Municipal School Boards (Debit)	8336-00-800-28 Deposit of Provident Fund of Municipal School Board. (Credit)	53.00	Adjustment of Annual interest on PF of Employees of Municipal School Board
19	Transfer of Expenditure to State Disaster Response Fund	8121-00-122-00 State Disaster Response Fund (Debit)	2245-05-901-02-00-70-00- Contribution of Central Government and State Disaster Response Fund (Deduct-Debit)	2435.15	Expenditure met from State Disaster Response Fund
20	Transfer to Reserve Fund & Deposit Accounts	2202-01-797-01-00-63-00 General Education (Debit)	8229-00-101-11 Development and Welfare Fund (Education Purposes (Credit)	30.00	Contribution to Education Cess Fund
21	State Disaster Response Fund Contribution	2245-05-101- 01-C-00-50 Contribution of Central Govt. for State Disaster Response Fund (Debit)	8121-00-122 -00 State Disaster Response Fund (Credit)	886.80	Contribution to State Disaster Response Fund (Central Share)
		2245-05-101-02-00-50 State Govt. for State Disaster Response Fund (Debit)	8121-00-122-00 State Disaster Response Fund(Credit)	377.20	(State Share)
22	Secretariat - Roads & Buildings Department	3451-00-090-01-00--70-00 Roads & Buildings Department (Deduct-Debit)	2059-80-001-01-00-80-00- Direction (Debit)	3.54	Amount transferred on account of the divisible expenditure of Roads & Buildings Department
23	Transfer to Reserve Fund & Deposit Accounts	3604-00-797- 01-00-31-32 Transfer to State Equalization Fund (Debit)	8235-00-200-11 State Equalization Fund (Credit)	0.82	Contribution to State Equalization Fund
24	Annual Transfer of GPF Balances of Hon'ble Judges	8009-01-101-11 GPF Other than Class IV Employees (Deduct-Credit)	8658-00-101-00-00-00-95- Pay & Accounts Office Suspense Accounts(Credit)	-1.10	Annual transfer of GPF Balances of Hon'ble Judges of Gujarat to PAO, Ministry of Law & Justice, New Delhi
25	Contribution to Agriculture Credit stabilization Fund	2401-00-797-01 National Agriculture Insurance Fund. (Debit)	8229-00-103-03 Development Fund for Agricultural Purposes (Credit)	100.00	Contribution by Transfer Credit to Agriculture Credit Stabilization Fund

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
26	Adjustment relating to Reserve Fund & Deposit Account.	2058-00-797-01-00-63-00 Transfer to Reserve Fund (Deduct-Debit)	8226-00-102-11 Depreciation Reserve Fund of Government /Non-Commercial Department-Presses (Debit)	0.74	Expenditure transferred to Depreciation Reserve Fund of Government /Non-Commercial Department-Presses
27	Contribution to Central Road Fund	3054-80-797-01- Transfer to Reserve Fund/Deposit Accounts(Debit)	8449-00-103-00 Subvention from Central Road Fund(Credit)	718.87	Contribution to Central Road Fund
28	Transfer from Reserve Fund and Deposit Account- Amount met from Gujarat Insurance Fund-Inter Account Transfer	3475-00-902-01-00-63-00 Amount met from General Insurance Fund (Deduct-Debit)	8235-00-105-00 General Insurance Fund (Debit)	66.67	Transfer from Reserve Fund and Deposit Account-Amount met from Gujarat Insurance Fund-Inter Account Transfer
29	Adjustment of Pensionary Charges	2700-Major Irrigation, 2701- Medium Irrigation, 2711- Flood Control and Drainage, 4700-Capital Outlay on Major Irrigation, 4701 -Capital Outlay on Medium Irrigation (Debit)	0071-01-800-01 Pensionary charges in respect of staff employed on Irrigation Works(Credit)	29.24	Pensionary charges of Government Servants working in Irrigation Schemes are worked out at 6.40% of the Expenditure made on such staff and equal receipt is taken under the MH 0071
30	Central Road Fund	8449-00-103-00 Subvention from Central Road Fund (Debit)	5054-80-797-01 Transfer to Reserve Fund/ Deposit Account (Deduct- Debit)	697.58	Expenditure met from Central Road Fund
31	Transferred to Reserve and Deposit Account	8229-00-101-11 Development and welfare for Education Purpose	2202-80-797-01-00-63-00 General Education	30.00	Expenditure met from Education Cess Fund
32	Interest on other obligation interest on Deposit	2049-60-101-03-00-45-00 Interest on PF Deposit of Employees of Municipal School Board	8336-00-800-12 Dist. Education Officer	190.00	Adjustment of Annual Interest on PF Of Employees municipal school board
33	Interest on other obligation interest on Deposit	2049-60-101-03-00-45-00 Interest on PF Deposit of Employees of Municipal School Board	8336-00-800-23 Provident Deposit of Non-Government	4.25	Adjustment of Annual Interest on PF Of Employees municipal school board

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
34	Transfer to Reserve Fund Deposit Account	2030-03-797-01-00-61-00 Depreciation Reserve Fund of Govt. Photo Registry (Debit)	8226-00-102-00 Govt. Photo Registry (Credit)	0.0001 (-) 0.0001	Transfer to Reserve Fund Deposit Account
35	P.F. Interest on social Welfare advisory board	2049-60-101-01-00-45-00 (Debit)	8336-00-800-32 (Credit)	00.85	P.F. Interest on Commissioner of Women and Child Development Transfer through voucher

ANNEXURE-B**(Referred to in Note 1(v))****GRANTS-IN-AID/ SUBSIDY CLASSIFIED UNDER CAPITAL HEADS**

During 2019-20, the following case of 'Grants-in-aid released by the Government had been classified/booked under Capital Expenditure Heads.

(₹ in crore)

Sl. No.	Major Head		Amount
1	4059	Capital Outlay on Public Works	4.83
Total			4.83

ANNEXURE-C

(Referred to in Note 2(ii))

STATEMENT OF MAJOR HEAD-WISE RECEIPTS BOOKED
UNDER 800 – OTHER RECEIPTS

Major Head		Receipts under the Major Head	Amount booked under Minor Head 800 Other Receipts	Percentage of Receipts under Minor Head 800-Other Receipts to Total Receipts Under the Major Head
1		2	3	4
(₹ in crore)				
0575	Other Special Areas Programmes	31.81	32.48	102.11(*)
0408	Food Storage and Warehousing	3.64	3.65	100.27(*)
0047	Other Fiscal Services	0.05	0.05	100.00
0211	Family Welfare	34.68	34.68	100.00
0801	Power	32.13	32.13	100.00
0802	Petroleum	0.01	0.01	100.00
0810	Non-Conventional Sources of Energy	14.61	14.61	100.00
0875	Other Industries	52.02	52.02	100.00
1425	Other Scientific Research	125.02	125.02	100.00
1452	Tourism	277.15	277.15	100.00
1456	Civil Supplies	1.20	1.20	100.00
0702	Minor Irrigation	103.74	103.41	99.68
0215	Water Supply and Sanitation	260.81	258.89	99.26
0235	Social Security and Welfare	6.23	6.18	99.20
0217	Urban Development	1080.91	1065.71	98.59
0401	Crop Husbandry	526.97	512.76	97.30
0515	Other Rural Development Programmes	280.29	269.08	96.00
0216	Housing	184.84	165.41	89.49
0049	Interest Receipts	2331.14	2058.23	88.29
0435	Other Agricultural Programmes	3.71	3.10	83.56

0070	Other Administrative Services	356.61	296.13	83.04
0059	Public Works	62.62	50.52	80.68
0035	Taxes on Immovable Property Other than Agriculture Land	329.36	261.78	79.48
0250	Other Social Services	314.27	252..22	80.26
0405	Fisheries	12.35	8.92	72.23
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	59.44	46.45	78.15
0210	Medical and Public Health	1473.06	778.41	52.84
1475	Other General Economic Services	81.73	42.97	52.58
0051	Public Service Commission	11.11	5.00	45.00
0406	Forestry and Wild Life	84.02	35.07	41.74
1054	Roads and Bridges	79.17	30.11	38.03
4000	Miscellaneous Capital Receipts	106.36	36.36	34.18
0404	Dairy Development	5.46	1.57	28.75
0701	Medium Irrigation	481.21	136.74	28.42
0055	Police	467.53	125.53	26.85
0075	Miscellaneous General Services	79.51	19.68	24.75
0425	Co-operation	32.29	7.86	24.34
0220	Information and Publicity	0.87	0.20	22.99
0039	State Excise	138.26	24.14	17.46
0056	Jails	9.29	1.62	17.44
0700	Major Irrigation	883.81	153.47	17.36
0852	Industries	126.01	21.77	17.28
0202	Education, Sports, Art and Culture	1657.98	262.40	15.83

* The percentage is more than 100 due to “Deduct Refunds”.

ANNEXURE-D

(Referred to in Note 2(ii))
STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED
UNDER 800 – OTHER EXPENDITURE

Major Head	Expenditure under the Major Head	Amount booked under minor head 800 other Expenditure	Percentage of Expenditure under Minor Head 800-Other Expenditure to Total Expenditure Under the Major Head	
3475	Other General Economic Services	41.12	66.67	162.14(*)
2245	Relief on account of Natural Calamities	1550.89	2156.67	139.06(*)
4075	Capital Outlay on Miscellaneous General Services	0.14	0.14	100.00
4236	Capital Outlay on Nutrition	76.36	76.36	100.00
4401	Capital Outlay on Crop Husbandry	4.47	4.47	100.00
4852	Capital Outlay on Iron and Steel Industries	0.08	0.08	100.00
4211	Capital Outlay on Family Welfare	10.06	9.99	99.30
2852	Industries	3351.09	3292.97	98.27
2075	Miscellaneous General Services	37.56	36.86	98.14
4408	Capital Outlay on Food, Storage and Warehousing	64.02	61.00	95.28
2853	Non-ferrous Mining and Metallurgical Industries	296.08	215.42	72.76
5053	Capital Outlay on Civil Aviation	378.44	260.59	68.86
2515	Other Rural Development Programmes	3109.47	2121.97	68.24

4055	Capital Outlay on Police	370.85	243.36	65.62
2405	Fisheries	266.20	160.60	60.33
2701	Medium Irrigation	234.13	130.29	55.65
3452	Tourism	109.02	57.26	52.52
4702	Capital Outlay on Minor Irrigation	1437.03	564.08	39.25
2236	Nutrition	3078.59	1168.17	37.94
4875	Capital Outlay on Other Industries	212.63	77.75	36.57
4217	Capital Outlay on Urban Development	213.89	57.83	27.04
3054	Roads and Bridges	4630.54	1111.38	24.00
2851	Village and Small Industries	1335.56	287.02	21.49
4701	Capital Outlay on Medium Irrigation	3603.21	702.71	19.50
2215	Water Supply and Sanitation	661.34	104.70	15.83
4851	Capital Outlay on Village and Small Industries	8.95	1.30	14.53
2810	New and Renewable Energy	200.70	23.89	11.90
3451	Secretariat -Economic Services	101.22	11.52	11.37
2401	Crop Husbandry	2858.01	309.21	10.82
2216	Housing	1288.14	132.13	10.26

* The percentage is more than 100 due to “Recoveries”.

ANNEXURE-E

(Referred to in Note 3(v) (a))

STATEMENT SHOWING DETAILS OF INOPERATIVE RESERVE FUNDS

Sl. No.	Major Head/ Name of the Fund	No. of Funds	Closing Balance (₹ in crore)	Year from which the funds are inoperative
1	8121-00-113 – Amenities Reserve Fund	1	0.01	Since 2014-15
2	8226-00-101- Depreciation Reserve Fund of Government Commercial Departments/ Undertakings-Ports	1	2.08	Most of the funds have been inoperative since 1999-2000
3	8229-00-105- Sugar Development Fund	1	00 *	
4	8229-00-116 - Kutch Benevolent Fund	1	0.02	
5	8235-00-101- General Reserve Fund of Government Commercial Departments/ Undertakings	1	00 *	
Total			2.11	

* The closing Balance of items 3 and 5 is ₹ 42,000 and ₹ 2,000 respectively.

ANNEXURE-F

(Referred to in Note 3(vi))

STATEMENTS SHOWING THE DETAILS OF BALANCES UNDER SUSPENSE AND REMITTANCE HEADS

A-Major Head 8658-Suspense

(₹ in crore)

Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	189.21	03.69	221.01	9.22	166.57	(-)5.17
	Net Dr. 185.52		Net Dr. 211.79		Net Dr. 171.74	
102 - Suspense Account (Civil)	74.34	0.15	98.04	7.72	245.71	311.51
	Net Dr. 74.19		Net Dr. 90.32		Net Cr. 65.80	
110 - Reserve Bank Suspense - Central Accounts Office	242.23	0.00	242.23	0.00	206.27	.01
	Net Dr. 242.23		Net Dr. 242.23		Net Dr. 206.26	

B-Major Head 8782-Remittances

(₹ in crore)

Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102 - Public Works Remittances	17665.51	18641.70	20044.57	20710.61	18395.78	19137.14
	Net Cr. 976.19		Net Cr. 666.04		Net Cr. 741.36	
103 - Forest Remittances	891.51	961.02	942.15	988.21	944.50	1011.57
	Net Cr. 69.51		Net Cr. 46.06		Net Cr. 67.07	
108 - Other Remittances	118.05	127.26	113.36	124.16	87.07	102.64
	Net Cr. 9.21		Net Cr. 10.80		Net Cr. 15.57	

ANNEXURE-G
Referred to in Note 3 (xv)
Disclosure on Expenditure under MH-3435

Expenditure under MH-3435 Ecology and Environment compiled based on vouchers/information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	003	01	00	31-Grant in Aid	6.67	6.67	10.38	10.38	15.08	15.08
3435	03	003	02	00	31-Grant in Aid	2.07	2.07	1.93	1.93	1.95	1.95
3435	03	102	01	00	31-Grant in Aid	0.28	0.28	0	0	0	0
3435	03	102	02	00	31-Grant in Aid	2.63	2.63	1.24	1.24	1.50	1.50
3435	03	102	03	00	31-Grant in Aid	9.50	9.50	7.88	7.88	5.49	5.49
3435	03	102	04	00	31-Grant in Aid	56.96	56.96	41.25	41.25	155.36	155.85
3435	04	101	01	00	31-Grant in Aid	72.40	72.40	50.00	50.00	112.55	112.55
					Total	150.51	150.51	112.63	112.63	291.93	292.42

