



FINANCE ACCOUNTS

Volume 1

2010-2011

GOVERNMENT OF GUJARAT



सत्यमेव जयते

GOVERNMENT OF GUJARAT

FINANCE ACCOUNTS

Volume 1

2010-2011

TABLE OF CONTENTS

Subject	Page No.
Volume 1	
Certificate of the CAG	3
Guide to Finance Accounts (Introduction)	5-8
1. Statement of Financial Position	9-10
2. Statement of Receipts and Disbursements	11-12
3. Statement of Receipts in Consolidated Fund	13-15
4. Statement of Expenditure in Consolidated Fund-By function and nature	16-25
Notes to Accounts	26-39
Appendix -I: Cash Balances and Investment of Cash Balances	40-42
Volume 2	
Part I - Summarised Statements	
5. Statement of Progressive Capital expenditure	45-51
6. Statement of Borrowings and other Liabilities	52-54
7. Statement of Loans and Advances given by the Government	55-57
8. Statement of Grants-in-aid given by the Government	58-59
9. Statement of Guarantees given by the Government	60-72
10 Statement of Voted and Charged Expenditure	73
Part II - Detailed Statements	
11. Detailed Statement of Revenue and Capital Receipts by minor heads	75-104
12. Detailed Statement of Revenue Expenditure by minor heads	105-175
13. Detailed Statement of Capital Expenditure by minor heads	176-282
14. Detailed Statement of Investments of the Government	283-302
15. Detailed Statement of Borrowings and other Liabilities	303-322
16. Detailed Statement on Loans and Advances given by the Government	323-343
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account	344-346
18. Detailed Statement on Contingency Fund and other Public Account transactions	347-367
19. Detailed Statement on Investments of earmarked funds	368-371
Part III: Appendices	
II. Comparative Expenditure on Salary	373-384
III. Comparative Expenditure on Subsidy	385-387
IV. Grants-in-aid (Scheme wise and Institution wise)	388-391
V. Externally Aided Projects	392
VI. Plan Scheme expenditure (Central and State Plan Schemes)	393-403
VII. Direct transfer of funds to implementing agencies	404-412
VIII. Summary of Balances	413-416
IX. Financial results of Irrigation Schemes	418-425
X. Incomplete Works	426-430
XI. Maintenance expenditure with segregation of salary and non-salary portion.	431-433

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Gujarat for the year ending 31st March, 2011 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 of 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.9 and 14), explanatory notes(statement No.5,6 and Appendix-I) and appendices (No. IV, V and IX) in this compilation have been prepared directly from the information received from the Government of Gujarat who is responsible to ensure the correctness of such information.

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 Accountant General (A&E). The Audit of these accounts is independently conducted through the office of the Accountant General (Civil Audit) 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.

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 2010-2011.

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 Reports on the Government of Gujarat being presented separately for the year ended 31st March 2011.

Date: 12 7 SEP 2011
Place: New Delhi



(VINOD RAI)
Comptroller and Auditor General of India

A. Broad overview of the Structure of Government Accounts

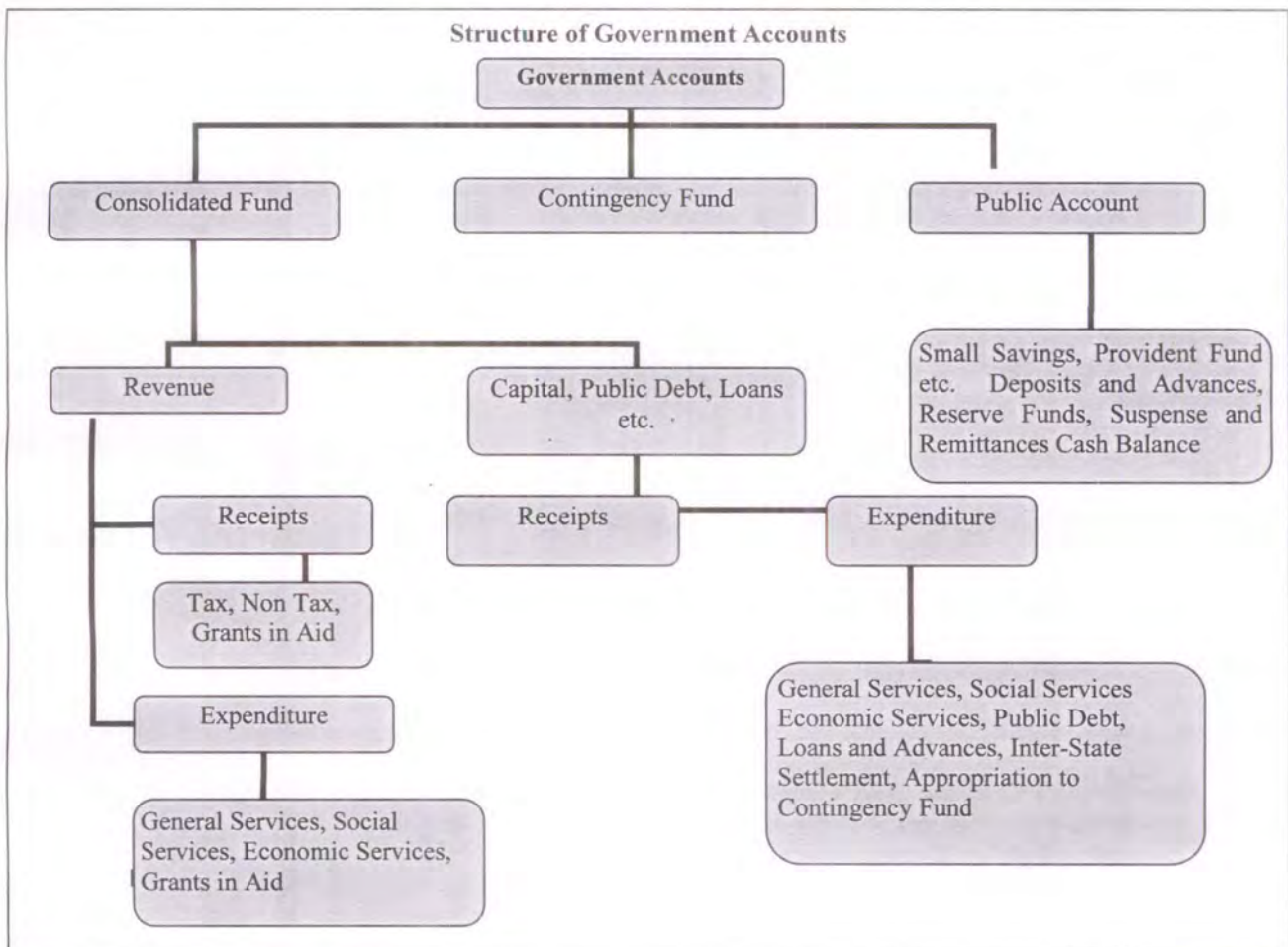
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund 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 in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. DIVISIONS, SECTIONS, SECTORS etc

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads(objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.

2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (Consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.

4. Statement of expenditure (Consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I, which shows Cash balances and investment of cash balances.

The second volume comprises three parts. The **first part contains six statements as given below:**

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.

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 GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.

7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.

8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions **by minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 of volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 of volume 2.
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement.
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc		14	
Cash	1,2		I,VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI,VII

C. Book adjustments:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF).

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

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

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1: STATEMENT OF FINANCIAL POSITION

Assets	Reference (Sr.No)		As at 31st March 2011	As at 31st March 2010
	Notes to Accounts	Statement		
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances	18		4.19	4.19
(ii) Departmental Balances	18		26.20	25.02
(iii) Permanent Imprest	18		0.27	0.27
(iv) Cash Balance Investments	18		92,45.94	65,97.83
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	18		1,22.71	-1,30.49
(vi) Investments from Earmarked Funds	18		55,87.49	50,27.49
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	14		3,44,95.92	3,10,51.17
(ii) Other Capital Expenditure	13		4,75,78.38	4,13,39.59
Contingency Fund (unrecouped)	18		0.66	47.12
Loans and Advances	16		53,10.37	49,05.48
Advances with departmental officers Suspense and Miscellaneous Balances[1]	18		-	3,72.52
Remittance Balances	18		-4,24.24	-3,46.31
Cumulative excess of expenditure over receipts[2]			4,04,34.80	3,54,49.60
Total			14,23,82.69	12,43,43.48
[1] 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.				
[2] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.				
Past year excess+Current year Revenue Deficit-Capital receipt=	3,54,49.60	50,76.38	-91.18	4,04,34.80

STATEMENT No. 1: STATEMENT OF FINANCIAL POSITION

<i>Liabilities</i>	Reference (Sr.no)		As at 31st	As at 31st
	Notes to Accounts	Statement	March 2011	March 2010
<i>(₹ in crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt	15		10,14,89.91	8,81,62.00
(ii) Loans and Advances from Central Government	15		93,83.88	98,47.99
Non-Plan Loans	15		58.36	62.47
Loans for State Plan Schemes	15		92,37.18	96,87.67
Loans for Central Plan Schemes	15		26.20	30.56
Loans for Centrally Sponsored Plan Schemes	15		59.60	64.75
Other loans	15		2.54	2.54
Contingency Fund (Corpus)	18		2,00.00	2,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	18		68,94.51	61,89.68
(ii) Deposits	18		1,57,36.27	1,32,03.37
(iii) Reserve Funds	18		77,38.40	67,40.44
(iv) Remittance Balances				
(v) Suspense and Miscellaneous Balances	18		9,39.72	-
Cumulative excess of receipts over expenditure			-	-
Total			14,23,82.69	12,43,43.48

STATEMENT No. 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2009-10	2010-11	2009-10	2010-11	
<i>(₹ in crore)</i>					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	4,16,72.36	5,23,63.64	Revenue Expenditure	4,86,38.27	5,74,40.02
Tax revenue (raised by the State)	2,67,40.23	3,63,38.63	Salaries[1]*	46,26.82	53,93.64
Non-tax revenue			Subsidies*	46,52.94	49,75.16
			Grants-in-aid[2]*		45,94.47
Interest receipts	4,19.44	4,03.89	General services		
Others	50,32.27	45,11.13	Interest Payment and service of debt	91,50.09	1,01,27.33
Total	54,51.71	49,15.02	Pension	45,13.00	57,79.42
Share of Union Taxes/Duties	58,90.92	66,79.44	Others	10,62.06	13,22.49
			Total	1,47,25.15	1,72,29.24
			Social services	1,78,60.12	1,71,81.81
			Economic services	66,67.27	78,80.42
Grants from Central Government	35,89.50	44,30.55	Compensation and assignment to Local Bodies and PRI	1,05.97	1,85.28
<i>Revenue Deficit</i>	69,65.91	50,76.38	<i>Revenue Surplus</i>	-	-
Section-B-Capital					
Capital Receipts	1,36.30	91.18	Capital Expenditure	80,46.73	96,83.54
			General Services	1,88.59	2,42.99
			Social Services	20,38.21	26,81.81
			Economic Services(3)	58,19.93	67,58.74
Recoveries of Loans and Advances	1,50.67	2,83.10	Loans and Advances disbursed	4,27.61	6,87.99
			General Services	-	-
			Social Services	21.43	23.40
			Economic Services	3,28.95	6,03.77
			Others	77.23	60.82
Public debt receipts			Repayment of Public Debt		
Internal Debt (market loans etc.)	1,41,58.44	1,65,22.11	Internal Debt (market loans etc.)	26,81.26	31,94.20

[1] Salary, Subsidy and Grants in Aid figures 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 foot note 2).

[2] Includes expenditure under Minor head codes-191,192,193,196,197 and 198 and (ii) detailed/Object head 031-Grant -in-aid and excluding major heads Compensation and assignment to Local Bodies and Panchayat Raj

(3) Includes ₹ 161.78 relating to Salaries under Capital expenditure.

* Includes Grants-in-aid on account of salaries(2009-10).

STATEMENT No. 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2009-10	2010-11		2009-10	2010-11
				(₹ in crore)	
Loans from GOI	86.25	1,59.22	Loans from GOI	5,63.81	6,23.33
Inter-State Settlement			Inter-State Settlement		
Total Receipts			Total Expenditure		
Consolidated Fund	5,62,04.02	6,94,19.25	Consolidated Fund	6,03,57.69	7,16,29.08
Deficit in Consolidated Fund	41,53.67	22,09.83	Surplus in Consolidated Fund	-	-
Part II Contingency Fund					
Contingency Fund	33.97	47.11	Contingency Fund	47.12	0.66
Part III Public Account[4]					
Small savings	19,00.67	17,43.47	Small Savings	8,82.20	10,38.63
Reserves & Sinking Funds	9,56.82	11,35.71	Reserves & Sinking Funds	6,89.03	6,97.75
Deposits	1,77,77.20	2,36,26.01	Deposits	1,65,98.75	2,10,93.10
Advances	2,56.26	2,79.79	Advances	2,56.28	2,79.80
Suspense and Misc	20,00,10.10	19,38,44.23	<u>Suspense and Misc[5]</u>	19,87,23.53	19,51,81.28
Remittances	87,84.34	92,76.08	Remittances	85,93.88	91,98.15
Total Receipts Public Account	22,96,85.39	22,99,05.29	Total Disbursements Public Account	22,57,43.67	22,74,88.71
Deficit in Public Account			Surplus in Public Account	39,41.72	24,16.58
Opening Cash Balance	98.80	-1,26.30	Closing Cash Balance	-1,26.30	1,26.90
Increase in cash balance	-	2,53.20	Decrease in cash balance	-2,25.10	-

(4) For details please refer to Statement No.18 in volume-2

[5] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673)etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18.

STATEMENT No. 3. STATEMENT OF RECEIPTS
I-CONSOLIDATED FUND

Description	Actuals	
	2010-11	2009-10
	(₹ in crore)	
A. Tax Revenue		
A.1 Own Tax revenue		
Land Revenue	17,88.78	11,61.20
Stamps and Registration fees	36,66.24	25,56.72
State Excise	62.97	65.94
Taxes on Sales Trade etc.	2,48,93.46	1,81,99.79
Taxes on goods and passengers	6.38	6.90
Taxes on Vehicles	20,03.68	15,42.64
Others	39,17.12	32,07.04
A.2 Share of net proceeds of Taxes		
Corporation Tax	26,10.72	24,24.36
Taxes on Income other than Corporation Tax	13,79.62	13,50.47
Other Taxes on Income and Expenditure	-	-
Taxes on Wealth	5.35	5.49
Customs	11,68.07	8,24.47
Union Excise Duties	8,49.66	6,64.12
Service Tax	6,66.02	6,21.98
Other Taxes and Duties on Commodities and Services	-	0.03
Others	-	-
TOTAL- A	4,30,18.07	3,26,31.15
B Non-Tax Revenue		
Non Ferrous Mining and Metallurgical Industries	20,19.31	21,38.97
Miscellaneous General Services	62.29	8,47.13
Interest Receipts	4,03.88	4,19.44
Ports and Light Houses	3,61.23	3,44.41
Major Irrigation	3,52.62	2,72.74
Medium Irrigation	2,65.52	2,31.88
Labour and Employment	1,94.22	1,62.20
Other Administrative Services	41.11	1,10.80
Police	1,49.08	1,01.45
Education, Sports, Art and Culture	1,44.40	1,01.31
Roads and Bridges	80.40	96.17
Urban Development	1,07.95	84.20
Medical and Public Health	1,18.11	62.40
Other Social Services	46.92	53.16
Public Works	36.71	51.06
Dividends and Profits	1,14.43	76.72
Forestry and Wild Life	45.22	39.76
Food Storage and Warehousing	21.14	37.14
Other Rural Development Programmes	16.41	24.56
Other Special Areas Programmes	4.72	22.67
Co-operation	25.65	18.27
Other General Economic Services	19.00	16.46
Stationery and Printing	22.63	16.04
Pensions and Other Retirement Benefits	46.58	38.21
Housing	48.65	10.77
Industries	26.78	9.80

**STATEMENT No. 3. STATEMENT OF RECEIPTS-Contd.
I-CONSOLIDATED FUND**

Description	Actuals	
	2010-11	2009-10
	(₹ in crore)	
B Non-Tax Revenue		
Minor Irrigation	7.81	9.01
Crop Husbandry	64.54	8.88
Fisheries	21.73	7.82
Village and Small Industries	8.00	7.09
Animal Husbandry	5.98	6.32
Jails	5.81	6.20
Family Welfare	0.63	5.69
Social Security and Welfare	13.89	5.65
Dairy Development	0.68	1.87
Public Service Commission	0.63	1.69
Information and Publicity	1.64	1.46
Water supply and Sanitation	1.56	1.13
Power	0.01	0.02
Other Industries	-	-
New and Renewable Source of Energy	5.25	-
Others	7.15	1.16
TOTAL -B	49,15.02	54,51.71

. II. GRANTS FROM GOVERNMENT OF INDIA

Description	Actuals	
	2010-11	2009-10
	(₹ in crore)	
C Grants		
Grants-In-Aid from Central Government		
Non Plan Grants		
Grants under the proviso to Article 275 (1) of the Constitution Grants given as per recommendation of XII FC	8,87.74	5,75.48
Grants towards contribution to State Disaster Response Fund	-	2,24.36
Other Grants	1,75.85	37.55
Grants for State/Union Territory Plan Schemes		
Block Grants	13,66.98	15,80.24
Grants under the proviso to Article 275 (1) of the Constitution	1,77.80	1,04.19
Grant from Central Road Fund	2,08.03	-
Other Grants	2,76.45	1,16.79
Grants for Central Plan Schemes	94.46	55.98
Grants for Centrally Sponsored Plan Schemes	12,43.24	8,94.91
Grants for Special Plan Schemes	-	-
Total -C	44,30.55	35,89.50
Total Revenue Receipts (A+B+C)	5,23,63.64	4,16,72.36

STATEMENT No. 3. STATEMENT OF RECEIPTS-*Concl'd.*
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

Description	Actuals	
	2010-11	2009-10
	(₹ in crore)	
D Capital Receipts		
Disinvestment proceeds		
Others	91.18	1,36.30
Total- D	91.18	1,36.30
E Public Debt receipts		
Internal Debt		
Market Loans	1,15,00.04	90,00.00
WMA[1] from the RBI	-	-
Bonds	-	-
Loans from Financial Institutions	-	-
Special Securities issued to National Small		
Savings Fund	41,36.04	41,67.75
Other Loans	8,86.03	9,90.69
Loans and Advances from Central Government		
Non Plan Loans	-	0.34
Loans for State Plan Schemes	1,59.22	80.86
Loans for Central Plan Schemes	-	-
Loans for Centrally Sponsored Plan Schemes	-	0.02
Other Loans	-	5.03
Total- E	1,66,81.33	1,42,44.69
F Loans and Advances by State Government		
(Recoveries)[2]	2,83.10	1,50.67
Total Receipts in Consolidated Fund[2]		
(A+B+C+D+E+F)	6,94,19.25	5,62,04.03

[1] WMA: Ways and Means Advances

[2] Details are in Statement No.15 and16 .in Volume 2.

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

<i>(₹ in crore)</i>					
Description	Revenue	Capital	L&A	Total	
A General Services					
A.1 Organs of State					
Parliament/State/Union Territory Legislatures	18.72			18.72	
President, Vice President/Governor, Administrator of Union Territories	4.17			4.17	
Council of Ministers	2.65			2.65	
Administration of Justice	3,95.01			3,95.01	
Election	61.51			61.51	
Audit	-			-	
Total-A-1	4,82.06	-	-	4,82.06	
A.2 Fiscal Services					
Collection of taxes on Income and Expenditure	-			-	
Land Revenue	93.49			93.49	
Stamps and Registration	62.73			62.73	
Collection of Estate Duty, Taxes on Wealth and Gift Tax	-			-	
Collection of other Taxes on property and Capital Transactions	-			-	
Customs	-			-	
Union Excise Duties	-			-	
State excise	10.09			10.09	
Taxes on Sales, Trade etc.	1,49.37			1,49.37	
Taxes on Vehicles	76.17			76.17	
Other Taxes and Duties on Commodities and Services	17.83			17.83	
Currency, Coinage and Mint	-			-	
Other Fiscal Services	2.40			2.40	
Appropriation for Reduction or Avoidance of Debt	5,00.00			5,00.00	
Interest Payments	96,27.33			96,27.33	
Total-A-2	1,05,39.41	-	-	1,05,39.41	

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

Description	(₹ in crore)			Total
	Revenue	Capital	L&A	
A.3 Administrative Services				
Public Service Commission	11.07			11.07
Secretariat-General Service	1,78.40			1,78.40
District Administration	1,89.30			1,89.30
Treasury and Accounts Administration	91.24			91.24
Police	20,13.71	32.37		20,46.08
Jails	56.20			56.20
Supplies and Disposals	-			-
Stationery and Printing	55.29			55.29
Public Works	2,32.12	2,07.54		4,39.66
External Affairs	0.00			-
Other Administrative Services	1,00.16			1,00.16
Total-A-3	29,27.49	2,39.91	-	31,67.40
A.4 Pension & Misc. General Services				
Pensions and Other Retirement Benefits	57,79.43			57,79.43
Miscellaneous General Services	1,12.08	3.08		1,15.16
Total-A-4	58,91.51	3.08	-	58,94.59
A.5 Defence Services				
Defence Service- Army	-			-
Defence Service- Navy	-			-
Defence Service-Air Force	-			-
Defence Service- Ordnance Factories	-			-
Defence Service- Research & Developmen	-			-
Total-A-5	-	-	-	-
Total -A-General Services	1,98,40.46	2,42.99	-	2,00,83.45
B Social Services				
B.1 Education, Sports Art & Culture				
General Education	1,05,09.08	3,20.18		1,08,29.26
Technical Education	2,62.89	93.07		3,55.96
Sports and Youth Services	69.66	6.63		76.29
Art and Culture	1,46.54	4.73		1,51.27
Total-B-1	1,09,88.17	4,24.61	-	1,14,12.78

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

Description	(₹ in crore)			Total
	Revenue	Capital	L&A	
B.2 Health & Family Welfare				
Medical and Public health	21,07.42	5,08.54		26,15.96
Family Welfare	3,92.00	2.50		3,94.50
Total-B-2	24,99.42	5,11.04		30,10.46
B.3 Water Supply, Sanitation, Housing & Urban Development				
Water Supply and Sanitation	5,55.75	11,06.25		16,62.00
Housing	5,58.14	1,69.83		7,27.97
Urban Development	48,83.35	95.30	3.00	49,81.65
Total-B-3	59,97.24	13,71.38	3.00	73,71.62
B.4 Information and Broadcasting				
Information and Publicity	76.93	-		76.93
Broadcasting	-	-		-
Total-B-4	76.93	-		76.93
B.5 Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	12,66.71	50.09	20.40	13,37.20
Total-B-5	12,66.71	50.09	20.40	13,37.20
B.6 Labour and Labour Welfare				
Labour and employment	4,08.03			4,08.03
Total-B-6	4,08.03			4,08.03
B.7 Social Welfare & Nutrition				
Social Security and Welfare	5,55.42	1.05		5,56.47
Nutrition	13,38.71	1,10.00		14,48.71
Relief on Account of Natural Calamities	5,18.76			5,18.76
Total-B-7	24,12.89	1,11.05		25,23.94
B.8 Others				
Other Social Services	8.00	2,13.64		2,21.64
Secretariat- Social Services	44.22			44.22
Total-B-8	52.22	2,13.64		2,65.86
Total -B- Social Services	2,37,01.61	26,81.81	23.40	2,64,06.82
C Economic Services				
C.1 Agriculture & Allied Activities				
Crop Husbandry	12,10.76	2.91		12,13.67
Soil & Water Conservation	3,25.73	1.70		3,27.43
Animal Husbandry	2,12.58	4.88		2,17.46
Dairy Development	34.38	-		34.38
Fisheries	59.59	-0.01		59.58

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

Description	(₹ in crore)			Total
	Revenue	Capital	L&A	
C.1 Agriculture & Allied Activities				
Forestry & Wild Life	2,93.58	3,39.31		6,32.89
Plantations	-	-		-
Food, Storage & Warehousing	97.92	8.69		1,06.61
Agricultural Research & Education	3,38.27			3,38.27
Agricultural Financial Institutions	-			-
Co-operation	1,36.66	-0.82		1,35.84
Other Agricultural Programmes	27.74			27.74
Total-C-1	27,37.21	3,56.66		30,93.87
C.2 Rural Development				
Special Programmes for Rural Developmen	4,11.89			4,11.89
Rural Employment	1,52.36			1,52.36
Land Reforms	-			-
Other Rural Development Programme:	14,94.42			14,94.42
Total-C-2	20,58.67			20,58.67
C.3 Special Areas Programmes				
Hill Areas	-			-
North Eastern Areas	-			-
MP's Local Area Development Scheme	-			-
Other Special Ares Programmes:	44.74			44.74
Total-C-3	44.74			44.74
C.4 Irrigation & Flood Control				
Major Irrigation	2,81.59	23,55.67		26,37.26
Medium Irrigation	1,99.47	4,87.16		6,86.63
Minor Irrigation	3,74.23	6,83.23		10,57.46
Command Area Development	11.40			11.40
Flood Control & Drainage	48.95	97.94		1,46.89
Total-C-4	9,15.64	36,24.00		45,39.64
C.5 Energy				
Power	31,32.18	7,35.26	2,59.25	41,26.69
Petroleum	-			-
Coal & Lignite	-			-
Non-Conventional Sources of Energy	14.15			14.15
Energy co- ordination & Development	-			-
Total-C-5	31,46.33	7,35.26	2,59.25	41,40.84

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

Description	(₹ in crore)			
	Revenue	Capital	L&A	Total
C.6 Industry & Minerals				
Village & Small Industries	3,69.01	0.64	0.01	3,69.66
Industries	4,38.97		-	4,38.97
Non- Ferrous Mining & metallurgical Industries	87.12	3.50		90.62
Cement & Non- Metallic Mineral Industries	-			-
Fertilizer Industries	-			-
Petro- Chemical Industries	-	5,00.00		5,00.00
Chemicals & Pharmaceutical Industries	-			-
Engineering Industries	-		43.50	43.50
Telecommunication & Electronic Industries	-			-
Consumer Industries	-			-
Atomic Energy Industries	-			-
Other Industries	0.14			0.14
Other Outlays on Industries & Minerals	-	-0.02	5.00	4.98
Total-C-6	8,95.24	5,04.12	48.51	14,47.87
C.7 Transport				
Indian Railways- Policy formation, Director	-			-
Research & other Misc. organisations	-			-
Indian Railways- Commercial Lines	-			-
Indian Railways- Strategic Lines	-			-
Indian Railways-Open line Woks (Revenue)	-			-
Payments to General Revenues	-			-
Appropriation From Railway Surplus	-			-
Repayments of Loans Taken from General Revenues	-			-
Ports & Light Houses	76.87	1,01.40		1,78.27
Shipping	-			-
Civil Aviation	-	21.52		21.52
Roads & Bridges	25,84.50	13,82.00		39,66.50
Road Transport	5,03.05	15.00	2,96.00	8,14.05
Other Transport Services	-			-
Total-C-7	31,64.42	15,19.92	2,96.00	49,80.34

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

(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.8 Communication				
Postal Services	-			-
Telecommunication Services	-			-
Dividends to General Revenues	-			-
Appropriation From Telecommunications Surplus	-			-
Repayment of Loans taken from General revenues by Telecommunication	-			-
Overseas Communications Services	-			-
Satellite System	-			-
Other Communication Services	-			-
Total-C-8	-	-	-	-
C.9 Science & Technology				
Atomic Energy Research	-			-
Space Research	-			-
Oceanographic Research	-			-
Other Scientific Research	65.18	0.38		65.56
Ecology & Environment	68.14			68.14
Total-C-9	1,33.32	0.38	-	1,33.70
C.10 General Economic Service				
Secretariat- Economic Services	84.46			84.46
Tourism	1,83.22	18.40		2,01.62
Foreign Trade & Export Promotion	-			-
Census Surveys & Statistics	85.01			85.01
Meteorology	-			-
Civil Supplies	2,42.82			2,42.82
General Financial & Trading Institutions	-			-
International Financial Institutions	-			-
Other General Economic Service	21.59			21.59
Total-C-10	6,17.10	18.40	-	6,35.50
Total Economic Services	1,37,12.67	67,58.74	6,03.76	2,10,75.17

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

Description	Revenue	(₹ in crore)		Total
		Capital	L&A	
D. Loans, Grants in Aid & Contributions	-			-
Grants- In - Aid to State Governments	-			-
Grants-In - Aid to Union Territory Governments	-			-
Payment of States' Share of Union Excise Duties	-			-
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	1,85.28			1,85.28
Technical & Economic Co- Operation with Other Countries	-			-
Aid Material & Equipments	-			-
E Loans to Government Servants etc.				
Loans to Government Servants etc	-		20.97	20.97
Misc. Loans	-		39.86	39.86
F Public Debt				
Internal Debt of the State Government			31,94.20	31,94.20
Loans and Advances from the Central Government			6,23.33	6,23.33
Total Loans, Grants in Aid & Contributions	1,85.28		38,78.36	40,63.64
Total-Consolidated Fund Expenditure	5,74,40.02	96,83.54	45,05.52	7,16,29.08

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

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2008-09			2009-10			2010-11		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Major Works					18,57.64	18,57.64	2.49	27,13.89	27,16.38
Grant-in-Aid	1,30,64.71	9,46.43	1,40,11.14	1,67,27.72	5,49.00	1,72,76.72	2,52,90.60	12,75.02	2,65,65.62
Minor Works	10,37.93	4,45.04	14,82.97	12,27.89	3,98.15	16,26.04	15,09.64	16,35.29	31,44.93
Interest	75,76.24		75,76.24	85,69.57		85,69.57	96,25.52		96,25.52
Other Charges	48.16	2,74.91	3,23.07	2,95.77	1,69.09	4,64.86	18,63.40	4,41.30	23,04.70
Pensionary Charges	24,93.65		24,93.65	37,47.86		37,47.86	49,13.78		49,13.78
Subsidy	39,83.35		39,83.35	46,52.94		46,52.94	17.44	1.59	19.03
Salaries	30,15.59	93.65	31,09.24	45,05.51	1,32.89	46,38.40	53,69.42	1,61.79	55,31.21
Subsidies (a) to Panchayat							3,80.98		3,80.98
Contribution (a) to Panchayat							8.02		8.02
Major Works	28.78	13,70.59	13,99.37						
Grant-in-Aid	21,62.24	41.42	22,03.66	31,01.36		31,01.36			-
Investment		97.98	97.98		1,37.13	1,37.13		12,35.68	12,35.68
Inter-Account Transfer	2,30.00		2,30.00	5,91.27		5,91.27	5,83.22		5,83.22
Office Expenses	4,88.67		4,88.67	7,15.82		7,15.82	5,92.74	10.56	6,03.30
Scholarships/Stipend	2,32.37		2,32.37	3,03.80		3,03.8	4,62.88		4,62.88
Scholarships							7.44		7.44
Supplies and Materials	2,84.13		2,84.13	3,22.01		3,22.01	5,85.18		5,85.18
Cost of ration (Diet charges)	1,82.09		1,82.09	2,03.62		2,03.62	3,97.23		3,97.23
Machinery and Equipment	1,60.95		1,60.95	2,10.51		2,10.51	3,44.70	10.27	3,54.97
Wages	1,00.70		1,00.70	1,21.31		1,21.31	1,55.30	12.68	1,67.98
Overtime Allowance	91.40		91.40	95.90		95.90	1,64.75		1,64.75
Domestic Travel Expenses	88.81		88.81	79.94		79.94	81.77	2.50	84.27
Nutrition Project				60.00		60.00			-
Professional Services	47.43		47.43	49.99		49.99	1,37.91	3.50	1,41.41
Motor Vehicles	70.19		70.19	51.36		51.36	1,23.61	0.20	1,23.81
Other Administrative Expenses	20.62		20.62	25.09		25.09	36.01		36.01
Scholarships/Stipend				10.66		10.66			-
Grant-in-aid to Panchayats				19.42		19.42			-
Rents, Rates and Taxes	14.29		14.29	18.25		18.25	22.22	0.07	22.29
Publications	15.23		15.23	14.47		14.47	22.52		22.52
Advertisement Sales and Publicity Expenditure							0.59	0.01	0.60
Food Grain Advances	19.57		19.57	10.57		10.57	9.09	0.12	9.21
Festival Advance							3.33	0.12	3.45
WSS-39 Rural Water Supply (MNP)	82.58		82.58	5,17.25		5,17.25			-
Subsidy to GSRTC on account of uneconomic routes students concessions etc	2,34.82		2,34.82	5,01.62		5,01.62			-
Transfer of Deposit Accounts of central Road Fund Allocation	1,04.64		1,04.64	58.07			1,13.62		1,13.62
UDP-12 Environment Improvement in slum are (Garib Samruddhi Yojana)	21.97		21.97	55.73		55.73			-
HSG-15 A Rural Housing Construction under Poverty Alleviation Programme				51.22		51.22			-
De-fated soya fortification to BPL & AAY beneficiaries				50.00		50.00			-
HSG-49 Indira Awas Yojana				37.21		37.21			-
HSG-50 State Government Supplement for Indira Awas Yojna				34.00		34.00			-
Payment to Sardar Sarovar Narmada Nigam Limited towards water charges	30.00		30.00	30.00		30.00			-
Minor Irrigation Works	36.35	4,54.14	4,90.49	28.75		28.75			-
Tools and Plant/Vehical				25.79		25.79	12.51		12.51
Stock3							3.04		3.04
Advertising and publicity	27.91		27.91	17.65		17.65	88.17		88.17
UDP-12 Environment Upgradation of Administration recommended by 12th F.C				17.00		17.00			-
HSG-3 Providing of Civil infrastructure facilities to the rural estates of Gujarat				16.18		16.18			-
Gandhinagar Water Supply Scheme				15.99		15.99			-
Police Proper				15.97		15.97			-
BCK-77 Scholarships to S.E.B.Cs Students studying Std I to IV				15.41		15.41			-
Payment of decretal amount	18.72		18.72	14.79		14.79			-

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

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2008-09			2009-10			2010-11		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
HLT-32 Buildings				12.77		12.77			-
HIT-76 Buildings							1.66		1.66
Purak-poshan Yojana to Scheduled Tribe Children	10.00		10.00	11.37		11.37			-
BCK-151 Financial Assistance for Housing on individual basis including repairs	10.72		10.72	11.23		11.23			-
Contribution (c) to Other Public Work Building							0.32	1,00.39	1,00.71
UDP-19 Integrated Housing and Slum Development Programme (Garib Samruddhi Yojana)				10.00		10.00		1.21	1.21
UDP-42 Assistance to Disaster Management Authority								75.47	75.47
IRG- 1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited		49,82.36	49,82.36		19,43.00	19,43.00		19,47.97	19,47.97
Minor Irrigation					6,07.66	6,07.66			-
Other Expenditure		3,48.83	3,48.83		3,65.99	3,65.99		0.47	0.47
Investments(a) Mun Corp., Municipalities and other L.B (b) Panchayati Raj Institutions									-
© Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.					2,75.56	2,75.56		2,69.54	2,69.54
Sujalam Sufalam Yojana (NABARD)		95.00	95.00		1,50.00	1,50.00			-
HLT-72 Buildings		36.09	36.09		1,34.03	1,34.03			-
Canals and Branches					1,06.60	1,06.60			-
Buildings		70.27	70.27		1,02.37	1,02.37			-
NTR-5 Construction of Anganwadi					1,00.00	1,00.00			-
MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation					77.50	77.50			-
First 43 Payment of Consultancy Charges under Gujarat Forestry development Project Heded by JICA								6.68	6.68
FST-30 Gujarat Forestry Development Project under J.B.I.C Japan					77.27	77.27		4.89	4.89
RBD-Rural Road								0.25	0.25
Contribution of the State Government to GSRDC					59.98	59.98		8.01	8.01
Food Control Works					58.72	58.72			-
Share Contribution to Gujarat Energy Transmission Company Ltd.					50.00	50.00			-
AGR-12 Share Capital Contribution To G.S.S.C Ltd								0.50	0.50
HSG-22 Financial Assistance against work to Gujarat State Police Housing Corporation Limited					50.00	50.00			-
MNR-233 Sujlam Suflam Schemes (Tribal) Land Acquisition Utility Shifting and Forest Clearance					46.37	46.37			-
HSG-26 Jails-Buildings					44.00	44.00		1.03	1.03
IRG-81 Panam High Level Canal		42.50	42.50		40.00	40.00			-
Setting up of New EPABX System & Communication Net work at Gandhinagar								0.67	0.67
Dam and Appurtenant Works					33.18	33.18			-
Repairing and Maintenance of Residential quarters for police department					25.25	25.25			-
Equity Participation Of Government of Gujarat in Special Purpose Vehical								0.50	0.50
WSS-4 Urban Water Supply Scheme Extension, Renovation Modernisation & Improvement of existing Scheme & Canal Systems					24.90	24.90			-
Drainage Works					20.00	20.00			-
					18.84	18.84			-

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

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2008-09			2009-10			2010-11		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
IRG-67 Ukai Purna L.B Canal					17.45	17.45			
CLV-5 Development of Air Ports, Air Strips and other Infrastructure facilities including Hangers etc.					14.77	14.77			
Repairing of Anganwadies		10.00	10.00		10.00	10.00			
Construction of Non-Residential Buildings					10.00	10.00			
Subsidy in Fuel Price and Power Purchase					10.00	10.00			
Adjustment Charges to Non Agricultural					10.00	10.00			
National Agricultural Insurance Corpus Fund	3,42.00		3,42.00						
8.43% Gujarat State Development Loan 2018	1,46.18		1,46.18						
8.07% Gujarat State Development Loan, 2018	96.10		96.10						
7.87% Gujarat State Development Loan,2018	80.70		80.70						
WSS-42 Support to Gujarat Water Supply & Sewerage Board	78.70		78.70						
WSS-39 Setting up of Water and Sanitation Management Organization (WASMO)	55.00		55.00						
Subsidy to GUVNL for Sagarkhedu Vikas Yojana	46.80		46.80						
UPD-5 Nirmal Urban	40.00		40.00						
RDD-05 Indira Awas Yojna									
8.39% Gujarat State Development Loan, 2018	35.40		35.40						
WSS-42 Support to Gujarat Water Supply & Sewerage Board	30.20		30.20						
EDN-84 Start Computer Education in Std 6 & 7	34.10		34.10						
RDD-16 State Government Supplement For Indira Awas Yojana	14.10		14.10						
EDN-68 Sarva Shiksha Abhiyan	11.28		11.28						
MDM_2 Food grain to parents of Tribal daughters studying in Primary School	11.04		11.04						
Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.	10.88		10.88						
MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation.		84.00	84.00						
FST-30 Gujarat Forestry Development Project under J.B.I.C Japan		75.42	75.42						
FST-8 Community Forestry Scheme							0.16	0.16	
MNR-233 Sujlam Sufam Schemes(Tribal) Canals and Branches		61.01	61.01						
Share Capital Contribution to Gujarat Urja Vikas Nigam Ltd for Sagar Khedoo Sarvangi Vikas Yojna		33.20	33.20						
RBD-6 Scheduled Castes Sub Plan									
Strengthening/resurfacing of rural roads in remaining length under NABARD/World Bank assisted Scheme and Irrigation									
Development Scheme in the State		22.22	22.22						
IRG-67 Ukai Purna L.B. Canal		20.01	20.01						
Extention, Renovation, Modernisation & Improvement of existing Scheme & Canal Systems.		15.43	15.43						
Constrecton		23.02	23.02						
Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.		2,47.00	2,47.00						
Minor Irrigation		11.07	11.07						
Material and Others	65.81		65.81						
Arms and Ammunition	22.48		22.48						
Others	15,85.88	3.26	15,89.14	13,57.66	85.41	14,43.07	45,10.58	29.09	45,39.67
TOTAL	3,87,41.46	1,02,19.76	4,89,61.22	4,86,38.27	80,46.73	5,66,85.00	5,74,40.02	96,83.54	6,71,23.56

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 1st April 2010 to 31st March 2011.
- (ii) **Basis of Accounting:** With the exception of some book adjustments (note 11 below) the accounts represent the actual cash receipts and disbursements during the account period.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on "pension and other retirement benefits" to State Government employees during the year was ₹ 57,79 crore (10.05. % of total revenue expenditure). However, the State Government employees recruited on or after 1.4.2005 are eligible for New Pension Scheme. An amount of ₹ 20.36 crore towards employee's contribution and employer's share has been deposited under the head '8342-Other Deposits -117 New Defined Contribution Pension Scheme for Government Employees" during the year.

- (iii) **Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.
- (iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as 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 supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient, it is taken as revenue receipt.

2. **Status of statements/information recommended by Twelfth Finance Commission in the State Finance Accounts.** The Twelfth Finance Commission (TFC) in their report submitted to the Government in November 2004 had recommended for inclusion of the eight additional statements/information in State Government accounts for greater transparency and to enable informed decision making, pending transition from cash to accrual basis of accounting. Out of eight additional statements, we have included six statements viz; (i) Statement of subsidies given, both explicit and implicit with some deficiency like information in respect of implicit subsidy not given due to non-receipt of the same from the Government, (ii) Statement containing expenditure on salaries by various departments/units, (iii) Detailed expenditure on pensioners and expenditure on Government pensions, (iv) Statement containing information on debt and other liabilities as well as repayment schedule, (v) Statement on maintenance expenditure with segregation of salary and non-salary portions. The remaining two statements viz; (i) Data on committed liabilities in the future and (ii) implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flows have not been included as the formats are being revisited and the information is also not available with the State Government.

3. **Repayment of Loan sanctioned:** Gujarat Government is making repayment of loan sanctioned by Housing and Urban Development Corporation (HUDCO) to Gujarat Water Supply and Sewerage Board (GWSSB), treating these loans as internal debt. These are also reflected in Finance Accounts of the State each year under internal debt of the Gujarat Government. However the loan sanctioned to GWSSB by HUDCO are being directly released to the GWSSB and are not routed through the Consolidated Fund of Gujarat. This has resulted in adverse balance of ₹ 1,58.00 crore as on 31-03-2011 in the Finance Accounts of State. The issue has been taken up with the State Government for correct depiction.
4. In order to ensure greater transparency in its fiscal operations, Government has made following disclosures in State FRBM rules.

(I) FISCAL INDICATORS

(See Rule 7)

Form B-1

(₹ in crore)

Sr. No.	Items	Previous Year Actual		Current Year		Ensuing Year
		2008-09	2009-10	2010-11 (BE)	2010-11 (RE)	2011-12 (BE)
1	Public Debt	87010	98009	112462	111789	129446
2	Public Debt as percentage of GSDP	23.66	22.83	21.85	21.72	22.01

(II) Form B-2 (A)

A. COMPONENT OF THE STATE GOVERNMENT LIABILITIES

(₹ in crore)

Sr. No.	Category	Raised during the Fiscal Year		Repayment/ Redemption during the Fiscal Year		Outstanding Amount (End-March)	
		Previous Year (Y-2) Actual 2009-10	Current Year (RE) Y-1 2010-11	Previous Year (Y-2) Actual 2009-10	Current Year (RE) Y-1 2010-11	Previous Year (Y-2) Actual 2009-10	Current Year (RE) Y-1 2010-11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	NSSF Loans	4168	5052	1069	1508	47991	51535
2	Loans and advances from Central Govt.	86	159	564	623	9848	9384
3	Market Loans+ Power Bonds	9000	11500	1092	1057	35928	46371
4	Loans from Financial Insti/Banks	991	886	520	628	4242	4499
	Public Debt(1to 4)	14245	17597	3245	3816	98009	111789

(III) FORM B-2 (B)
B. WEIGHTED AVERAGE INTEREST RATES ON STATE GOVERNMENT LIABILITIES

(₹ in crore)

Sr. No.	Category	Raised during the Financial Year		Outstanding amount (End- March)	
		Previous Year (Actual)	Current Year (RE)	Previous Year (Actual)	Current Year (RE)
		2009-10	2010-11	2009-10	2010-11
(1)	(2)	(3)	(4)	(5)	(6)
		(%)	(%)		
1	NSSF Loans	9.50	9.50	47991	51535
2	Loans from Central Govt.	0.79	0.75	9848	9384
3	Market Borrowings+ Power Bonds	8.15	8.37	35928	46371
4	Borrowing from Financial Institutions/Banks	6.50	6.50	4242	4499
	Public Debt (1 to 4)	8.36	8.66	98009	111789

(IV) FORM B-3
THE CONSOLIDATED SINKING FUND

(₹ in crore)

Outstanding balance in CSF at the beginning of the previous year	Additional during the previous year	Withdrawals from CSF during the previous year	Outstanding balance in CSF at the beginning of the previous year/beginning of current Year	Outstanding Stock of SLR borrowing (%)	Additional during the current Year	Withdrawals from CSF during the Current Year	Outstanding balance in CSF at the end of Current year / Beginning of ensuing Year	Outstanding Stock of SLR Borrowing (%)
2009-10	2009-10	2009-10	2009-10		2010-11	2010-11	2010-11	
1	2	3	4	5	6	7	8	9
4092	872	0	4964	13.82	958	0	5922	11.34

5 **Booking under Minor Head 800 – ‘Other Expenditure’ and ‘Other Receipt’:** ₹ 75,69.65 crore under 64 Revenue, and Capital Major Heads of accounts on expenditure side (representing functions of the Government) was classified under the Minor Head ‘800- Other expenditure’ in the accounts constituting about 14.90 percent of the total expenditure (Revenue, and Capital) recorded under the respective Major Heads. A list containing substantial expenditure (more than 20 percent of the total expenditure under Major head concerned) under minor head 800 is given in Annex-A(i). The major schemes in the appendix are not depicted distinctly in the Finance Accounts, though the details of this expenditure are depicted at the sub-head (scheme) level or below in the Detailed Demands for Grants and corresponding head wise Appropriation Accounts forming part of the State Government accounts. A comprehensive review has already been conducted and a reference has been made to the State Government.

Similarly ₹ 21,30.01 crore under 54 (Revenue and Capital) Major Heads of accounts on receipt ` classified under the Minor Head ‘800- Other Receipt’ in the accounts constituting 4.68 percent of the total receipts ((Revenue, Capital and Loan) recorded under the respective Major Heads. A list containing substantial receipt (more than 20 percent of the total receipt under Major head concerned is under minor head 800) is given in Annex-A (ii).

6. **Existence of unadjusted Abstract Contingency Bills (AC Bills):** The Controlling and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads, and they are required to present Detailed Contingency Bill (vouchers in support of final expenditure) to the Accountant General (A&E) within three months from the date of drawl of the Abstract Contingency Bills as per Rule 211 of Gujarat Treasury Rules, 2000. The status of outstanding A.C. Bills is as follows:

(₹ in crore)

Year	Abstract Contingency Bills Drawn		Detailed Contingency Bills rendered		Outstanding Abstract Contingency Bills	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Up to March 2008	-	-	-	-	5,509	81.17
2008-09	10,568	2,17.17	9,933	2,08.14	635	9.03
2009-10	10,496	3,41.53	9,696	3,21.19	800	20.34
2010-11	10,065	3,14.31	5,497	1,62.58	4,568	1,51.73
TOTAL	31,129	873.01	25,126	691.91	11,512	2,62.27

7. **Transfer of Funds to Personal Deposit Accounts:** Transfer to Personal Deposit Accounts is booked as expenditure in the consolidated fund (service major heads) of the State. During 2010-11 ₹ 7,96.15 crore has been transferred to Personal Deposit Account. While Government is authorized to open Personal Deposit Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts on the last working day of the year 2010-11 and transfer the unspent balances back to the Government Accounts (Consolidated Fund). The Number of P.D. Accounts is detailed below.

(₹ in crore)

Particular	No. of P.D. Account	Amount
AS on 01-04-2010	1772	3,00.94
Opened during the year	9	0.37
Closed during the year	2	-
As on 31-03-2011	1779	2,49.27

Administrators of 342 Personal Deposit Accounts had conducted reconciliation of balances with Treasury Offices.

8. **Reserve Funds:** Balances under various Reserve Funds are being communicated to the State Government after closure of accounts. Book adjustment carried out by this office towards contribution to various Reserve fund /Deposit and fund balance are utilized to meet the expenditure incurred under relevant service major heads as stated in Annexure B.

9. **Reconciliation of Receipts and Expenditure:** All the Drawing and Disbursing Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. Such reconciliation has been completed for ₹ 5,15,93.91 crore (98.53 %) in respect of receipts amounting to ₹ 5,23,63.66 crore and 99.52% for the value of ₹ 6,73.60 crore of expenditure against the total expenditure of the Government amounting to ₹ 6,76,85.20 crore.

10. **Submission of Accounts by Treasuries:** There are 26 District Treasuries and 2 Pay and Accounts Offices in the State. During the year 2010-2011, Treasury accounts received and accounted were 336. During 2010-2011 the delay in rendition of accounts of treasuries ranged between one to six days. However the Monthly Civil Accounts were compiled and sent to the State Government by the due dates.

11. Book Adjustments: There are certain transaction which are in the nature of book adjustments and do not represent actual cash transactions. A statement of such Periodical and Other Book adjustments is enclosed in Annexure -B.

12. Cash Balance worked out by Accountant General is ₹ 1,22.71 crore (debit). The cash balance reported by RBI as on 31st March 2011 is ₹ 3,03.25 crore (credit) which has been resulted into difference of ₹ 1,80.54 crore (credit).

At the end of June 2011 account net discrepancy to the extent of ₹1.50 crore has been reconciled and adjusted. The remaining net difference ₹ 1,79.04 Debit is under reconciliation.

13. Guarantees reported in statement No-9 are on the basis of the information received from the State Government which is the authority for issuing of such guarantees. The Guarantee Redemption Fund has been constituted in the year 2002. There is an addition of ₹ 50 crore under this fund during the year. The closing balance in the fund on 31/03/2011 ₹ 8,11.19 crore. Guarantee Fees of ₹ 52.99 crore was received in 2010-11. Cumulative Guarantees of ₹ 86,60.80 crore has been given by the State Government up to end of 2010-11 against limit of ₹ 2,00,00 crore as laid down in the Gujarat State Guarantees Act 1963.

Information regarding Guarantees Redemption Fund and Guarantees given by the Government is shown in following disclosures in State FRBM Act.

FISCAL INDICATOR
FORM B-6
(See Rule 7)
GUARANTEE REDEMPTION FUND
(Constituted in the year 2002)

(₹ in crore)

Outstanding invoked guarantees at the end of the previous year	Outstanding amount in GRF at the end of the previous year	Amount Guarantees likely to be invoked during the current year	Addition to GRF during the current year	Withdrawal from the GRF during the current year	Outstanding amount in GRF at the end of the current year
2009-10	2009-10	2010-11	2010-11	2010-11	2010-11
1	2	3	4	5	6
-	761.19	-	50.00	-	811.19

FORM B-4
(See Rule 7)
GUARANTEES GIVEN BY THE GOVERNMENT
At the end of 31-03-2011

(₹ in crore)

Category	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Reduction during the year (other than invoked during the year)	Invoked during the year		Outstanding at the end of the year	Guarantee fees during the year		Remarks
					Discharged	Not Discharged		Receivable	Received	
	2010-11	2010-11	2010-11	2010-11			2010-11	2010-11	2010-11	
1	2	3	4	5	6	7	8	9	10	
	10381.56	9666.80	180.00	1186.00	-	-	8660.80	52.99	52.99	

14. 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. The position of gross figures under major suspense heads for the last three years is given below:

Major Head 8658 Suspense Account.

(₹ in crore)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr	Cr	Dr	Cr	Dr	Cr
101-PAO Suspense	43.75	-3.55	43.54	-3.79	85.63	4.78
	Dr 47.30		Dr.47.33		Dr 80.85	
102-Suspense Account (Civil)	22.07	-13.85	47.71	8.92	25.95	-6.43
	Dr.35.92		Dr.38.79		Dr 32.38	
109-R.B.S (H.Q)	0.09	0.45	0.02	0.32	0.35	0.33
	Cr.0.54		Cr 0.35		Cr.-0.02	
110-CAO-RBS	866.84	-1.48	870.85	-340.97	293.14	0.49
	Dr.8,68.32		Dr.12,11.82		Dr2,92.64	
112-TDS Suspense	28.93	42.31	15.20	46.03	0.01	28.14
	Cr 13.38		Cr 30.83		Cr 28.13	

Major Head 8658 Suspense Account

The Clearance in the last three previous years is as given below

(₹ in crore)

Name of Minor Heads.	2008-09		2009-10		2010-11	
	Dr	Cr	Dr	Cr	Dr	Cr
101-PAO Suspense	32.77	0.39	43.30	1.20	99.61	1,74.54
102-Suspense Account (Civil)	32.50	0.13	23.98	0	44.70	82.86
109-R.B.S (H.Q)	2.67	0.21	3.78	0.18	5.94	26.02
110-CAO-RBS	91,31.01	34,41.74	27,77.46	1,88,40.52	54,47.55	94,22.15
112-TDS Suspense	0	1,46.38	0	2,66.01	292.16	294.36

(ii) Major Head 8782-Remittances

(₹ in crore)

Name of Minor Heads	2008-09		2009-10		2010-11	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102-Public Works Remittances	2,14.00	4,32.20	2,26.13	6,40.67	2,05.55	6,76.31
	Cr.2,13.96		Cr. 4,14.54		Net Cr.4,70.76	
103-Forest Remittances	3,96.28	4,08.26	4,13.92	4,30.74	4,51.48	4,71.02
	Cr. 11.98		Cr.16.82		Cr.19.54	
108-Other remittances (Dang Remittance)	46.51	43.60	41.39	40.58	40.11	42.91
	Dr. 2.91		Dr. 0.81		Cr.2.80	

Major Head 8782-Remittances

The clearance in the last three previous years is as given below:

(₹ in crore)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr	Cr	Dr	Cr	Dr	Cr
102-Public Works Remittances	9.28	2,09.12	12.46	3,09.78	20.5	5,19.11
103-Forest Remittances	62.30	50.15	2.30	23.33	4,69.66	4,48.68
108-Other Remittances(Dang Remittance)	0.01	1.48	0.04	9.07	40.92	39.87

Constant efforts are being made to clear the balances under these heads. However, clearance of suspense and remittance items depends on the details furnished by the Government departments/works and forest divisions/Central Ministries/ PAOs/RBI etc.

15. The Government has a corpus of Contingency Fund of ₹ 2,00 crore to meet unforeseen expenditure. During the year 2010-11, there was a withdrawal of ₹ 1,24.48 crore from Contingency Fund and ₹ 1,23.82 crore was recouped to the fund leaving a balance of ₹ 0.66 crore to be recouped at the end of the year 2010-11.

16. The State Government provides funds to State /district level autonomous bodies and authorities, societies, non-governmental organizations, etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government account (in bank account) is not final.

17. Utilization Certificate (UCs) for Grant-in-aid : GIA Vouchers outstanding for want of Utilization Certificate is as under :

(₹ in crore)

Year	Number of UCs awaited	Amount involved
Upto 2008-2009	19328	39,14.72
2009-2010	1088	28,38.71
2010-2011	2201	24,81.02
Total	22617	92,34.45

18. Information relating to release of funds for various schemes (major Schemes)only in respect of the Secretarial Departments has been included as annexure to statement No. 12. The summarized information is stated as below:-

(₹ in crore)

Sr. No.	Name of the Schemes	Amount released by GOI	Central share actually released by the State Govt.	Deficit (-) Excess(+)	State Share as per funding pattern	State share released	Deficit (-) Excess(+)	Total Released	Expenditure
1	2	3	4	5	6	7	8	9	10
	Total of 12 Schemes	23,24.52	29,17.03	5,92.51	11,37.88	15,32.85	3,94.97	44,49.88	35,56.13

ANNEX-B

A-Periodical Adjustments

Sr. No	Adjustmen	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
1	Adjustment relating to Roads and Buildings Department.	3451-00-090-01 Secretariat Economic Services.	2059-80-001-01 Public Works	3.22	Amount transferred on account of the Divisible expenditure of Roads & Buildings Department.
2	Sinking fund & Inter Account Transfer in reduction of debt.	2048-00-101-01 Appropriation for reduction or avoidance of Debt	8222-01-101-00 Sinking Fund	500.00	Sinking fund & Inter Account Transfer in reduction of debt.
3	State Disaster Response Fund provision in 2245-Scarcity	2245-05-101-01 2245-05-101-02 Relief on account of Natural Calamity.	8235-00-111-11 General and other Reserve Funds.	376.58 125.52	State Disaster Response Fund (Central Portion).
4	Interest Adjustment	2049-60-101-01 Interest on Deposit of District Panchayat Employees	8336-00-800-11 Civil Deposits.	170.00	Adjustment of Annual Interest of District Panchayat Employees Provident Fund.
5	Local Fund Accounts	2049-60-101-03 Interest Payments	8336-00-800-15 Civil Deposits.	25.50	Adjustment of Annual Interest on Provident Funds of University Staff.
6	Local Fund Accounts	2049-60-101-01 Interest Payments	8336-00-800-13 Civil Deposits.	58.00	Adjustment of Annual Interest on Provident Funds of Municipal corporation staff.
7	Local Fund Accounts	2049-60-101-02 Interest Payments	8336-00-800-14 Civil Deposits.	17.25	Adjustment of Annual Interest on Provident Funds of Municipality staff.
8	Local Fund Accounts	2049-60-101-03 Interest Payments	8336-00-800-32 Civil Deposits.	25.00	Adjustment of Annual Interest on Provident Funds of Municipal School Board Staff.
9	Commissioner of Higher Education, Gandhinagar	2049-60-101-02 Interest Payments	8336-00-800-33 Civil Deposits.	16.00	Adjustment of Annual Interest on Provident Funds of Non-Government Colleges staff.
10	Urban Development and Urban Housing.	2049-03-104-04 Interest Payments	8336-00-800-29 Civil Deposits.	0.53	Adjustment of Annual Interest on Provident Funds of Urban Area Development Authority staff.

Sr. No	Adjustmen	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
11	Urban Development and Urban Housing.	2049-03-104-03 Interest Payments	8336-00-800-25 Civil Deposits.	0.02	Adjustment of Annual Interest on Provident Funds of Gandhidham Area Development Authority Staff.
12	Panchayat and Rural Housing Department	2049-03-104-01 Inerest Payment	8336-00-800-19 Civil Deposit	0.70	Adjustment of Annual Interest on Provident Funds of Rural Housing Board Staff
13	Director of Accounts and Treasuries.	2049-03-108-01 Interest Payments	8011-00-107-12 Insurance and Pension Fund.	3.00	Adjustment of interest of Insurance fund deposit under Group Insurance Scheme 1981.
14	Director of Accounts and Treasury.	2049-03-108-02 Interest Payments	8011-00-107-13 Insurance and Pension Fund.	91.00	Adjustment of interest of Insurance fund deposit under Group Insurance Scheme 1981.
15	Commissioner of Mid-day meal Scheme, Gandhinagar.	2049-60-101-01 Interest Payments	8336-00-800-17 Civil Deposits.	132.00	Adjustment of Annual Interest on Provident Funds Non Government Secondary school staff.
16	Interest Adjustment.	2049-03-104-04 Interest Payments	8009-01-102-11 State Provident Fund.	0.04	Adjustment of Interest on Contributory Provident Fund Deposits.
17	Interest Adjustment.	2049-03-104-01 Interest Payments	8009-01-101-11 State Provident Fund.	392.68	Adjustment of Interest on Provident Fund of Other than Class IV Employees of State Government.
18	Interest Adjustment.	2049-03-104-03 Interest Payments	8009-01-104-11 State Provident Fund.	2.81	Adjustment of Interest of All India Services Employees Provident Fund.

Sr. No	Adjustmen	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
19	Interest Adjustment.	2049-03-104-05 Interest Payments	8009-01-101-13 State Provident Fund.	0.24	Adjustment of Interest on Provident Fund of Divisional Accountants.
20	Adjustment of Grant-in-Aids from Central Road Fund	3054-80-797-11 Roads and Bridges	8449-00-103-00 Other Deposits	113.62	Annual Adjustment relating to Central Road Fund.
21	Transfer of Expenditure on Pro-rata basis	2059-01-052-98 Public Works.	2216-80-001-05 Housing	12.27	Transfer of Establishment and Tools & Plants charges on pro-rata basis.
22	Transfer of Expenditure on Pro-rata basis	2059-80-001-98 Public Works.	3054-80-001-05 Roads and Bridges	95.35	Transfer of Establishment and Tools & Plants charges on pro-rata basis.
23	Adjustment of Pensionary charges	2700-Major Irrigation, 2701-Medium Irrigation, 2702-Minor Irrigation, 2711-Flood Control and Drainage, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation, 4711-Capital Outlay on flood Control Projects.	0071-01-800-01 Contributions and recoveries towards Pension and other Retirement benefits	29.19	Pensionary charges of Government servants working in Irrigation schemes are worked out at 6.40% of the expenditure made on such staff and equal receipts are taken under M.H.0071
24	Adjustment of General and other Reserve Fund. State Equalization fund.	8235-00-200-11 General and other Reserve Fund..	3604-00-200-02 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.	0.43	Adjustment has been carried out to compensate the loss in collection of land revenue to Local Bodies and Panchayat Raj as per provision of Section 219 of Gujarat Panchayat Act 1993.

Sr. No	Adjustmen	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
25	Adjustment of Depreciation of Reserve Fund for Government Photo Registry	2058-00-797-01-00-61-00 Stationery and Printing.	8226-00-102 -11 Depreciation/ Renewal Reserve Funds.	0.49	Adjustment has been carried out to meet revised cost of the renewal and replacement of Plant and Machinery and furniture.
26	Adjustment of Depreciation/of Reserve Fund for Government Photo Registry	2030-03-797-01-00-61-00 Stamps and Registration.	8226-00-102-00 Depreciation/ Renewal Reserve Fund .	0.0014	Adjustment has been carried out to meet revised cost of the renewal and replacement of Plant and Machinery and furniture.
27	Adjustment of Development and Welfare Fund	8229-00-101-11 Development and Welfare Fund	2202-80-902-01 General Education	30.00	Expenditure met from development and Welfare Fund
28	Amount met from State Equalization Fund	3604-00-797-01 Compensation and Assignment to Local Bodies and Panchyati Raj Institution.	8235-00-200-11 General and other Reserve Funds.	0.70	Adjustment of provision to State Equalization Fund of State.
29	P.F. Interest of Class-IV Govt. Employees	2049-03-104-02 Interest Payments 03-Interest on Small Savings and Provident Fund etc.	8009-01-101-12 State Provident Fund	24.76	Adjustment of Interest on Provident Fund of Other than IV Employees of State Government.
30	P.F. Interest of Class-IV Govt. Employees	2049-03-104-06 Interest Payments 03-Interest on Small Savings and Provident Fund etc	8009-60-103-12 State Provident Fund	7.58	Adjustment of Work charge Employees Provident Fund
31	P.F. Interest of Class-IV Govt. Employees	2049-03-104-02 Interest Payments 03-Interest on Small Savings and Provident Fund etc	8009-60-103-14 State Provident Fund	11.69	Adjustment of Rojanddar Employees Provident Fund
32	Guarantee Redemption Fund	2075-00-797-01 Miscellaneous General Services	8235-00-200-05 General and other Reserve Fund	50.00	Adjustment for creation of Guarantee Redemption Fund.

Sr. No	Adjustmen	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
33	Transfer of Fund from S.D.R.F.	2245-06-901-01 State Disaster Response Fund	8235-00-111-11 General and other Reserve Fund	75.49	State Disaster Response Fund Central Portion.
34	Interest on Provident Fund of Teachers of non Government (Grant in aid) Engineering Colleges and Polytechnics	2049-60-101-04 Interest Payments 60-Interest on other obligations 101-Interest on Deposits.	8336-00-800-21 Civil Deposit	2.65	Interest adjustment by head of Department through Treasury Officer, Gandhinagar

ANNEX-B

B-Other Adjustments

Sr.No.	Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
1	Transfer to Depreciation renewal Reserve Fund.	2058-00-797- 01 Stationery and Printing	8226-00-102-11 Depreciation/ Renewal Reserve Fund	2.48	Adjustment has been carried out to transfer the amount to Reserve Fund
2	Transfer of Reserve Fund.	2202-80-902-01 General Education	8229-00-101-11 Development and Welfare Funds (Education Purposes)	30.00	Adjustment has been carried out to transfer the amount to Reserve Fund.
3	Transfer to Development and Welfare Fund	2401-00-110-04 Agriculture Crop Management	8229-00-103-01 Development and Welfare Funds (For Agriculture purposes)	2.50	Adjustment has been carried out to transfer the amount to Reserve Fund

Annexure - A –(i)
(Note 5 of Notes to Accounts)

STATEMENT SHOWING THE SUBSTANTIAL EXPENDITURE CLASSIFIED AS "OTHER EXPENDITURE" DURING THE YEAR 2010-2011

Major Head	Expenditure under Major Head	Expenditure under Minor Head 800 Other Expenditure	Percentage
1	2	3	4
(₹ in crore)			
3051	Ports and Light Houses	76.87	100.00
4075	Capital Outlay on Miscellaneous General Services	3.08	100.00
4211	Capital Outlay on Family Welfare	2.50	100.00
4236	Capital Outlay on Nutrition	1,10.00	100.00
5425	Capital Outlay on other Scientific and Environmental Research	0.38	100.00
5051	Capital Outlay on Ports and Light House	1,01.40	98.62
2810	Non Conventional Sources of Energy	14.15	92.93
2852	Industries	4,38.97	91.92
3454	Census Surveys and Statistics	85.01	84.72
4401	Capital Outlay on Crop Husbandry	2.91	82.82
4701	Capital Outlay on Medium Irrigation	4,87.17	74.43
2215	Water Supply and Sanitation	5,55.75	71.55
2501	Special Programs for Rural Development	4,11.89	68.45
2205	Art and Culture	1,46.53	68.17
3475	Other General Economic Services	48.33	55.33
2075	Miscellaneous General Services	1,12.08	54.92
3452	Tourism	1,83.22	51.83
2801	Power	31,32.18	49.70
2216	Housing	5,58.14	48.99
4217	Capital Outlay on Urban Development	95.29	45.34
2236	Nutrition	13,38.71	41.83
2701	Medium Irrigation	1,99.47	38.36
3054	Road and Bridge	25,74.88	34.59
2401	Crop Husbandry	12,10.76	33.71
2052	Secretariat-General Services	1,78.41	26.25
3451	Secretariat-Economic Services	84.46	23.67
2515	Other Rural Development Programs	14,94.42	23.49
2853	Non -ferrous Mining and Metallurgical Industries	87.13	20.66

Annexure - A –(ii)
(Note 5 of Notes to Accounts)

STATEMENT SHOWING THE SUBSTANTIAL RECEIPTS CLASSIFIED AS
"OTHER RECEIPTS" DURING THE YEAR 2010-2011

Major Head	Receipt under Major Head	Receipt under Minor head 800-Other receipts	Percentage	
1	'2	'3	'4	
			<i>(₹ in crore)</i>	
0408	Food Storage and Warehousing	21.14	21.17	100.14
0047	Other Fiscal Services	0.13	0.13	100.00
0211	Family Welfare	0.63	0.63	100.00
0575	Other Special Areas programs	4.72	4.72	100.00
0801	Power	0.01	0.01	100.00
0802	Petroleum	0.01	0.01	100.00
0810	Non Conventional Sources of Energy	5.25	5.25	100.00
1452	Tourism	0.53	0.53	100.00
1456	Civil Supply	0.15	0.15	100.00
4000	Miscellaneous Capital Receipt	91.18	91.18	100.00
0701	Major and Medium Irrigation	2,65.52	2,62.42	98.83
0401	Crop Husbandry	64.54	63.19	97.91
0235	Social Security and Welfare	13.89	12.93	93.09
0050	Dividend and Profits	114.43	1,06.47	93.04
0405	Fisheries	21.73	20.22	93.05
0702	Minor Irrigation	7.81	7.21	92.32
0071	Contribution and Recoveries towards Pension and other Retirement benefits	46.58	40.38	86.69
0515	Other Rural Development programs	16.41	13.70	83.49
0035	Taxes on Immovable Property Other than Agriculture	1,30.17	1,08.39	83.27
0217	Urban Development	1,07.95	85.63	79.32
0059	Public Works	36.71	28.43	77.44
0851	Village and Small Industries	8.00	6.04	75.50
0250	Other social services	46.92	32.06	68.33
0852	Industries	26.78	16.95	63.29
0070	Other Administrative Services	41.11	24.82	60.37
0216	Housing	48.65	29.21	60.04
0056	Jail	5.81	3.24	55.77
0403	Animal Husbandry	5.98	3.13	52.34
0435	Other agriculture Programs	1.06	0.53	50.00
0051	Public Service Commission	0.63	0.26	41.27
0406	Forestry And wild life	45.22	14.49	32.04
0425	Co-operation	25.65	7.35	28.65
0058	Stationery and Printing	22.63	6.05	26.73
0700	Major Irrigation	3,52.62	79.30	22.49
0055	Police	1,49.08	32.86	22.04
0404	Dairy Development	0.68	0.14	20.59

Appendix-I
Cash Balances and Investment of Cash Balances

	On 31st March 2010	On 31st March 2011
	(₹ in crore)	
(a) General Cash Balances-		
1. Cash in Treasuries	-	-
2. Deposits with Reserve Bank	-1,30.49	1,22.71
3. Remittances in Transit	4.19	4.19
Total	-1,26.30	1,26.90
4. Investments held in the "Cash Balance Investment Account"	65,97.83	92,45.94
Total-(a)	64,71.53	93,72.84
(b) Other Cash Balances and Investments-		
1. Cash with the departmental officers	25.02	26.20
2. Permanent Advances for contingent expenditure with the departmental officers	0.27	0.27
3. Investment of earmarked funds and deposits	50,27.49	55,87.49
Total-(b)	50,52.78	56,13.96
Total-(a) and (b)	1,15,24.31	1,49,86.80

(a) There was a difference of ₹ 1,80.54 crore (debit) between the figures reflected in the accounts ₹ 1,22 71 crore (Debit) and that intimated by the Reserve Bank of India ₹ 303.25 crore (credit) regarding "Deposits with Reserve Bank" included in Cash Balance. As a result of reconciliation and adjustment upto June 2011, the difference stood at ₹ 1,79.04 crore which is under reconciliation.

	Credit	Debit	Net
(i) Difference as on 31st March 2011	3,03.25	1,22.71	1,80.54
(ii) Clearance up to June 2011 accounts	2.24	0.74	1.50
(iii) Difference after closing of June 2011 accounts	3,01.01	1,21.97	1,79.04

Please see footnote (AA) below Statement No.18.

(b) Excludes debit of ₹ 22.75 lakh being share of Gujarat State in redemption proceeds of Securities, return of Capital of Liquidated concerns, etc. yet to be linked for want of information awaited from Maharashtra Circle of Account. (Through Principal Accountant General (A&E) Maharashtra.)

Appendix-I

Cash Balances and Investment of Cash Balances

Explanatory Notes

a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' ('a' above and also at (ii) below) 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'.

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2010-11 advised to the RBI till 16 April 2011.

(b) **Daily Cash Balance:** Under an 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 agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance[2] for the 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.

(c). The limit for ordinary ways and means advances to the State Government was ₹ 630.00. crore with effect from 1-4-09. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2010-11 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	365 days (inclusive of Sundays & holiday)
(ii) (a) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	0 days (inclusive of Sundays & holiday)
(b) Number of days on which the minimum balance was maintained by taking special ways and means advance	Nil
(c) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil
(iii) Number of days on which overdrafts were taken	Nil

[2] The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March but worked out by 16 April) and not simply the daily balance on 31st March.

Appendix-I
Cash Balances and Investment of Cash Balances

[d] Interest paid on Ways and Means Advances, Overdraft and short fall during 2010-2011 is as under:-

i) Interest on ordinary Ways and Means Advances	Nil
ii) Interest on Special Ways and Means Advances	Nil
iii) Interest on Shortfall	Nil
iv) Interest on Overdraft	Nil

Total Nil

[e] The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 1st April 2010	Purchases during 2010-11	Sales during 2010-11	Closing balance on 31st March 2011
	<i>(₹ in crore)</i>			
Short-term Investments- Government of India Treasury Bills	65,97.83	16,02,62.77	15,76,14.66	92,45.94
Total	65,97.83	16,02,62.77	15,76,14.66	92,45.94

Interest realised on the above investments during the year 2010-2011 was ₹ 3,10.65 crores.