



FINANCE ACCOUNTS

Volume 1

2009-2010

GOVERNMENT OF GUJARAT



GOVERNMENT OF GUJARAT

FINANCE ACCOUNTS

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2009-2010

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Gujarat for the year ending 31 March, 2010 presents the accounts of the receipts and disbursements 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 as worked out from the balances recorded in the accounts. 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. Two statements (No.9 and 14), explanatory notes to statement No.5, 6 and appendix No.I and three appendices (No. 4,5 and 9) 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization 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 (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 receipts and disbursements for the purpose of the Government of Gujarat for the year 2009-10.

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 31 March, 2010.

Date: **21 OCT 2010**
Place: New Delhi



(VINOD RAI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

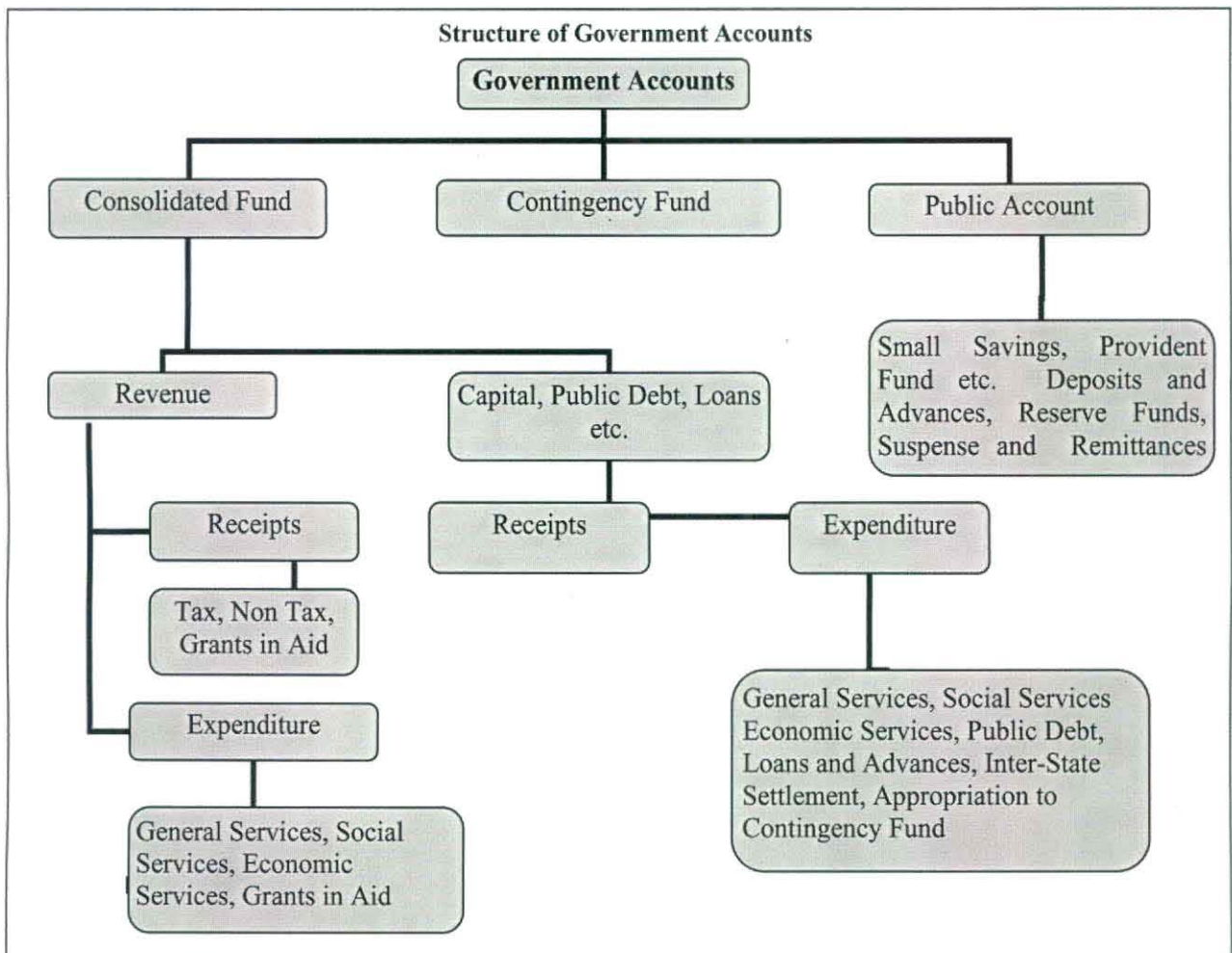
A. Broad overview of the Structure of Government Accounts

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 1, 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 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.

C. 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	2 (Salary), 3 (Subsidy)
Grants-In-Aid given by the Government	2	8	4
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		1,8
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			5 (Externally Aided Projects), 6,7

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. Calamity Relief 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	As at 31st
	Notes to Accounts	Statement	March 2010	March 2009
<i>(₹ in crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		ST-18	4.19	17.11
(ii) Departmental Balances		ST-18	25.02	26.59
(iii) Permanent Imprest		ST-18	0.27	0.27
(iv) Cash Balance Investments		ST-18	65,97.83	84,65.87
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)		ST-18	-1,30.49	81.69
(vi) Investments from Earmarked Funds		ST-18	50,27.49	45,27.49
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		ST-14	3,10,51.17	2,65,42.37
(ii) Other Capital Expenditure		ST-13	4,13,39.59	3,78,01.65
Contingency Fund (unrecouped)		ST-18	47.12	33.97
Loans and Advances		ST-16	49,05.48	46,28.55
Advances with departmental officers		ST-18	3,72.52	-
Suspense and Miscellaneous Balances[1]				
Remittance Balances		ST-18	-3,46.31	-1,55.86
Cumulative excess of expenditure over receipts[2]		St.2	3,54,49.60	2,86,19.99
Total			12,43,43.48	11,05,89.68

[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=

	2,86,19.99	69,65.91	-1,36.30	3,54,49.60
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1: STATEMENT OF FINANCIAL POSITION

<i>Liabilities</i>	Reference (Sr.no)		As at 31st March 2010	As at 31st March 2009
	Notes to Accounts	Statement		
			<i>(₹ in crore)</i>	
Borrowings (Public Debt)				
(i) Internal Debt		ST-15	8,81,62.00	7,66,84.83
(ii) Loans and Advances from Central Government		ST-15	98,47.99	1,03,25.55
Non-Plan Loans		ST-15	62.47	66.27
Loans for State Plan Schemes		ST-15	96,87.67	1,01,57.35
Loans for Central Plan Schemes		ST-15	30.56	34.93
Loans for Centrally Sponsored Plan Schemes		ST-15	64.75	69.48
Other loans		ST-15	2.54	-2.48
Contingency Fund (Corpus)		ST-18	2,00.00	2,00.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		ST-18	61,89.68	51,71.20
(ii) Deposits		ST-18	1,32,03.37	1,20,24.94
(iii) Reserve Funds		ST-18	67,40.44	59,72.65
(iv) Remittance Balances			-	-
(v) Suspense and Miscellaneous Balances			-	2,10.52
Cumulative excess of receipts over expenditure			-	-
Total			12,43,43.48	11,05,89.69

STATEMENT NO.2

2. STATEMENT OF RECEIPTS

	Receipts	
	2008-09	2009-10
Part-I Consolidated Fund		(₹ in crore)
Section-A: Revenue		
Revenue Receipts		
Tax revenue (raised by the State)	2,35,57.03	2,67,40.23
Non-tax revenue		
Interest receipts	5,67.81	4,19.44
Others	45,31.51	50,32.27
Total	50,99.32	54,51.71
Share of Union Taxes/Duties	57,25.86	58,90.92
Grants from Central Government	42,93.50	35,89.50
Revenue Deficit	-65.75	-69,65.91
Section-B-Capital		
Capital Receipts	20.60	1,36.30
Recoveries of Loans and Advances	1,81.11	1,50.67
Public debt receipts		
Internal Debt (Market loans etc.).	1,00,79.33	1,41,58.44

AND DISBURSEMENTS

	Disbursements	
	2008-09	2009-10
Part-I Consolidated Fund		
Section-A: Revenue		
Revenue Expenditure	3,16,57.43	3,93,58.51
Salaries[1]*	31,00.92	46,26.82
Subsidies*	39,83.11	46,52.94
Total-Revenue Expenditure	3,87,41.46	4,86,38.27
Grants-in-aid[2]*		
General services		
Interest Payment and service of debt	80,84.05	91,50.09
Pension	29,62.82	45,13.00
Others	8,71.35	10,62.05
Salaries[1]*	14,65.30	22,05.22
Subsidies*	1.80	3.80
Total -A	1,33,85.32	1,69,34.16
Social services		
Salaries[1]*	10,11.64	15,39.20
Subsidies*	2,48.13	2,05.98
Total -B	1,49,32.12	1,96,05.30
Economic services		
Salaries[1]*	6,23.98	8,82.40
Subsidies*	37,33.18	44,43.17
Total -C	1,02,56.46	1,19,92.84
Compensation and assignment to Local Bodies and PRIs@	1,67.53	1,05.97
<i>Revenue Surplus</i>	-	-
Section-B-Capital		
Capital Expenditure	1,02,19.76	80,46.73
General Services	80.19	1,88.59
Social Services	20,16.96	20,38.21
Economic Services	81,22.61	58,19.93
Loans and Advances disbursed	3,53.75	4,27.61
General Services	-	-
Social Services	23.04	21.43
Economic Services	2,61.03	3,28.95
Others	69.68	77.23
Repayment of Public Debt		
Internal Debt (Market loans etc.)	20,45.86	26,81.26

2. STATEMENT OF RECEIPTS

	Receipts	
	2008-09	2009-10
		(₹ in crore)
Loans from GOI	2,26.78	86.25
Inter-State Settlement	-	-
Total Receipts Consolidated Fund	4,91,83.52	5,62,04.02
Deficit in Consolidated Fund	27,36.36	41,53.67
Part II Contingency Fund		
Contingency Fund	9.94	33.97
Part III Public Account[3]		
Small savings	11,32.35	19,00.67
Reserves & Sinking Funds	8,41.59	9,56.82
Deposits	1,38,27.88	1,77,77.20
Advances	2,53.83	2,56.26
Suspense and Misc	13,50,05.81	20,00,10.10
Remittances	1,02,43.37	87,84.34
Total Receipts Public Account	16,13,04.83	22,96,85.39
Deficit in Public Account	-	-
Opening Cash Balance	-44.13	98.80
Increase in cash balance	1,42.93	-

AND DISBURSEMENTS

	Disbursements	
	2008-09	2009-10 (₹ in crore)
Loans from GOI	5,59.05	5,63.81
Inter-State Settlement	-	-
Total Expenditure	5,19,19.88	6,03,57.69
Consolidated Fund		
Surplus in Consolidated Fund	-	-
Part II Contingency Fund		
Contingency Fund	33.97	47.12
Part III Public Account[3]		
Small Savings	8,12.09	8,82.20
Reserves & Sinking Funds	4,60.02	6,89.03
Deposits	1,30,30.18	1,65,98.75
Advances	2,53.82	2,56.28
Suspense and Misc[4]	13,35,79.82	19,87,23.53
Remittances	1,02,65.58	85,93.88
Total Disbursements Public Account	15,84,01.51	22,57,43.67
Surplus in Public Account	29,03.32	39,41.72
Closing Cash Balance	98.80	-1,26.30
Decrease in cash balance	-	-2,25.10

[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] Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

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

[4] '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 No.18.

**3. STATEMENT OF RECEIPTS
I-CONSOLIDATED FUND**

Description	Actuals	
	2009-10	2008-09
	<i>(₹ in crore)</i>	
A. Tax Revenue		
A.1 Own Tax revenue		
Land Revenue	11,61.20	5,43.50
Stamps and Registration fees	25,56.72	17,28.50
State Excise	65.94	48.71
Taxes on Sales Trade etc.	1,81,99.79	1,68,10.65
Taxes on goods and passengers	6.90	1,69.35
Taxes on Vehicles	15,42.64	13,81.66
Others	32,07.04	28,74.66
A.2 Share of net proceeds of Taxes		
Corporation Tax	24,24.36	18,77.86
Taxes on Income other than Corporation Tax	13,50.47	11,79.02
Other Taxes on Income and Expenditure	-	-0.11
Taxes on Wealth	5.49	1.75
Customs	8,24.47	10,94.50
Union Excise Duties	6,64.12	9,54.53
Service Tax	6,21.98	6,18.53
Other Taxes and Duties on Commodities and Services	0.03	-0.22
Others	-	-
Total A	3,26,31.15	2,92,82.89
B Non-Tax Revenue		
Non-ferrous Mining and Metallurgical	21,38.97	15,59.82
Miscellaneous General Services	8,47.13	6,43.28
Interest Receipts	4,19.44	5,67.81
Ports and Light Houses	3,44.41	4,34.73
Major Irrigation	2,72.74	2,45.75
Medium Irrigation	2,31.88	2,10.02
Labour and Employment	1,62.20	1,43.80
Other Administrative Services	1,10.80	1,89.44
Police	1,01.45	77.44
Education, Sports, Art and Culture	1,01.31	1,55.91
Roads and Bridges	96.17	73.83
Urban Development	84.20	1,03.82
Medical and Public Health	62.40	1,26.50
Other Social Services	53.16	71.23
Public Works	51.06	31.69
Dividends and Profits	76.72	49.40
Forestry and Wild Life	39.76	40.51
Food Storage and Warehousing	37.14	45.72
Other Rural Development Programmes	24.56	32.26
Other Special Areas Programmes	22.67	24.62
Co-operation	18.27	19.24
Other General Economic Services	16.46	15.65
Stationery and Printing	-	14.29
Pensions and Other Retirement Benefits	38.21	29.80
Housing	10.77	33.30
Industries	9.80	10.44

**3. STATEMENT OF RECEIPTS
I-CONSOLIDATED FUND**

Description	Actuals	
	2009-10	2008-09
	(₹ in crore)	
B Non-Tax Revenue		
Minor Irrigation	9.01	14.57
Crop Husbandry	8.88	10.74
Fisheries	7.82	5.10
Village and Small Industries	7.09	5.88
Animal Husbandry	6.32	7.52
Jails	6.20	4.44
Family Welfare	5.69	12.29
Social Security and Welfare	5.65	2.72
Dairy Development	1.87	0.56
Public Service Commission	1.69	1.35
Information and Publicity	1.46	1.33
Water supply and Sanitation	1.13	2.84
Power	0.02	77.52
Other Industries	-	1.00
Others	1.16	1.16
TOTAL -B	54,51.71	50,99.32

. II. GRANTS FROM GOVERNMENT OF INDIA

Description	Actuals	
	2009-10	2008-09
	(₹ in crore)	
C Grants		
Grants-In-Aid from Central Government		
Non Plan Grants		
Grants under the proviso to Article 275 (1) of the Constitution	5,75.48	7,13.00
Grants given as per recommendation of XII FC		-
Grants towards contribution to Calamity Relief Fund	2,24.36	3,15.28
Grants under National Calamity Contingency Fund		-
Other Grants	37.55	3,10.03
Grants for State/Union Territory Plan Schemes		
Block Grants (of which EAP)	15,80.24	17,87.89
Grants under the proviso to Article 275 (1) of the Constitution	1,04.19	69.74
Grant for Central Road Fund	0	1,77.14
Other Grants	1,16.79	36.04
Grants for Central Plan Schemes	55.98	68.74
Grants for Centrally Sponsored Plan Schemes	8,94.91	8,15.63
Grants for Special Plan Schemes	-	-
Total C	35,89.50	42,93.49
Total Revenue Receipts (A+B+C)	4,16,72.36	3,86,75.70

3. STATEMENT OF RECEIPTS
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

Description	Actuals	
	2009-10	2008-09
	(₹ in crore)	
D Capital Receipts		
Disinvestment proceeds	1,36.30	20.60
Others		
Total D	1,36.30	20.60
E Public Debt receipts		
Internal Debt		
Market Loans	90,00.00	85,34.00
WMA[1] from the RBI	-	-
Bonds	-	-
Loans from Financial Institutions	-	-
Special Securities issued to National Small Savings Fund	41,67.75	6,71.14
Other Loans	9,90.69	8,74.19
Loans and Advances from Central Government		
Non Plan Loans	0.34	-0.30
Loans for State Plan Schemes	80.86	2,26.62
Loans for Central Plan Schemes	-	0.55
Loans for Centrally Sponsored Plan Schemes	0.02	0.14
Other Loans	5.03	-0.23
Total E	1,42,44.69	1,03,06.11
F-Loans and Advances by State Government (Recoveries)[2]	1,50.67	1,81.11
Total Receipts in Consolidated Fund[2] (A+B+C+D+E+F)	5,62,04.03	4,91,83.52

[1] WMA: Ways and Means Advances

[2] Details are in Statement 7 and Statement No.16 in Volume 2.

4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
A General Services			(<i>₹ in crore</i>)	
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	16.86	-	-	16.86
President, Vice President/Governor, Administrator of Union Territories	4.24	-	-	4.24
Council of Ministers	2.10	-	-	2.10
Administration of Justice Elections	3,24.54	-	-	3,24.54
Election	1,24.24	-	-	1,24.24
Audit	0.00	-	-	0.00
Total-1	4,71.98	-	-	4,71.98
A.2 Fiscal Services				
Land Revenue	63.93	-	-	63.93
Stamps and Registration	53.38	-	-	53.38
State excise	9.26	-	-	9.26
Taxes on States, Trade etc.	1,29.07	-	-	1,29.07
Taxes on Vehicles	54.79	-	-	54.79
Other Taxes and Duties on Commodities and Services	18.14	-	-	18.14
Other Fiscal Services	2.24	-	-	2.24
Appropriation for Reduction or Avoidance of Debt	5,60.00	-	-	5,60.00
Interest Payments	85,90.09	-	-	85,90.09
Total-2	94,80.90	-	-	94,80.90
A.3 Administrative Services				
Public Service Commission	10.02	-	-	10.02
Secretariat-General Service	1,90.58	-	-	1,90.58
District Administration	1,83.99	-	-	1,83.99
Treasury and Accounts Administration	73.97	-	-	73.97
Police	16,09.89	17.60	-	16,27.49
Jails	45.88	-	-	45.88
Stationery and Printing	49.07	-	-	49.07
Public Works	2,09.76	1,67.64	-	3,77.40
Other Administrative Services	84.87	-	-	84.87
Total-3	24,58.03	1,85.24	-	26,43.27

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION**

Description	Revenue	Capital	L&A	Total
	<i>(₹ in crore)</i>			
A.4 Pension & Misc. General Services				
Pensions and Other Retirement Benefits	45,13.00	-	-	45,13.00
Miscellaneous General Services	10.25	3.35	-	13.60
Total-4	45,23.25	3.35	-	45,26.60
Total -A-General Services	1,69,34.16	1,88.59	-	1,71,22.75
B Social Services				
B.1 Education, Sports Art & Culture (see note1) below statement)				
General Education	75,85.92	3,61.90	-	79,47.82
Technical Education	2,51.66	-	-	2,51.66
Sports and Youth Services	48.05	-	-	48.05
Art and Culture	67.95	-	-	67.95
Total-1	79,53.58	3,61.90	-	83,15.48
B.2 Health & Family Welfare				
Medical and Public health	16,56.21	2,89.60	-	19,45.81
Family Welfare	3,39.25	-	-	3,39.25
Total-2	19,95.46	2,89.60	-	22,85.06
B.3 Water Supply, Sanitation, Housing & Urban Development				
Water Supply and Sanitation	7,29.60	7,29.00	-	14,58.60
Housing	7,84.20	1,57.77	-	9,41.97
Urban Development	48,79.26	90.02	-	49,69.28
Total-3	63,93.06	9,76.79	-	73,69.85
B.4 Information and Broadcasting				
Information and Publicity	51.97	0.58	-	52.55
Broadcasting	-	-	-	-
Total-4	51.97	0.58	-	52.55
B.5 Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	10,53.50	56.57	21.43	11,31.50
Total-5	10,53.50	56.57	21.43	11,31.50
B.6 Labour and Labour Welfare				
Labour and employment	2,93.21	-	-	2,93.21
Total-6	2,93.21	-	-	2,93.21
B.7 Social Welfare & Nutrition				
Social Security and Welfare	5,77.94	6.45	-	5,84.39
Nutrition	9,24.62	1,09.64	-	10,34.26
Relief on Account of Natural Calamities	3,09.91	-	-	3,09.91
Total-7	18,12.47	1,16.09	-	19,28.56

4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
B.8 Others		<i>(₹ in crore)</i>		
Other Social Services	6.58	2,36.67	-	2,43.25
Secretariat- Social Services	45.47	-	-	45.47
Total-8	52.05	2,36.67	-	2,88.72
Total -B- Social Services	1,96,05.30	20,38.20	21.43	2,16,64.93
C Economic Services				
C.1 Agriculture & Allied Activities				
Crop Husbandry	10,35.64	1.83	-	10,37.47
Soil & Water Conservation	2,75.01	1.81	-	2,76.82
Animal Husbandry	1,96.43	0.24	-	1,96.67
Dairy Development	22.08	-	-	22.08
Fisheries	75.47	-	-	75.47
Forestry & Wild Life	2,52.17	2,86.10	-	5,38.27
Plantations	-	-	-	-
Food, Storage & Warehousing	87.36	1.99	-	89.35
Agricultural Research & Education	2,44.88	-	-	2,44.88
Agricultural Financial Institutions	-	-	-	-
Co-operation	1,31.00	-0.87	-	1,30.13
Other Agricultural Programmes	20.67	-	-	20.67
Total-1	23,40.71	2,91.10	-	26,31.81
C.2 Rural Development				
Special Programmes for Rural Development	3,37.76	-	-	3,37.76
Rural Employment	1,23.72	-	-	1,23.72
Land Reforms	-	-	-	-
Other Rural Development Programmes	9,20.72	-	-	9,20.72
Total-2	13,82.20	-	-	13,82.20
C.3 Special Areas Programmes				
Other Special Area Programmes	38.70	-	-	38.70
Total-3	38.70	-	-	38.70
C.4 Irrigation & Flood Control				
Major Irrigation	2,43.12	23,33.03	-	25,76.15
Medium Irrigation	1,87.44	5,35.15	-	7,22.59
Minor Irrigation	3,99.02	7,28.52	-	11,27.54
Command Area Development	11.33	-	-	11.33
Flood Control & Drainage	44.52	91.16	-	1,35.68
Total-4	8,85.43	36,87.86	-	45,73.29

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION**

Description	Revenue	Capital	L&A	Total
C.5 Energy		<i>(₹ in crore)</i>		
Power	32,10.83	4,41.98	69.75	37,22.56
Non-Conventional Sources of Energy	2.50	-	-	2.50
Energy Co- Ordination & Development	-	-	-	-
Total-5	32,13.33	4,41.98	69.75	37,25.06
C.6 Industry & Minerals				
Village & Small Industries	3,50.54	1.78	-	3,52.32
Industries	3,86.77	-	-	3,86.77
Non- Ferrous, Mining & metallurgical Industries	52.37	4.39	-	56.76
Petro- Chemical Industries	-	28.42	-	28.42
Engineering Industries	-	-	3.50	3.50
Other Industries	0.12	-	-	0.12
Other Outlays on Industries & Minerals	-	-0.03	20.00	19.97
Total-6	7,89.80	34.56	23.50	8,47.86
C.7 Transport				
Ports & Light Houses	51.08	8.32	-	59.40
Shipping	-	-	-	-
Civil Aviation	-	27.72	-	27.72
Roads & Bridges	22,86.72	13,04.90	-	35,91.62
Road Transport	5,05.67	15.00	2,35.70	7,56.37
Other Transport Services	-	-	-	-
Total-7	28,43.47	13,55.94	2,35.70	44,35.11
C.9 Science & Technology				
Other Scientific Research	14.09	4.50	-	18.59
Ecology & Environment	7.60	-	-	7.60
Total-9	21.69	4.50	0.00	26.19
C.10 General Economic Services				
Secretariat- Economic Services	80.78	-	-	80.78
Tourism	1,24.01	4.00	-	1,28.01
Foreign Trade & Export Promotion	-	-	-	-
Census Surveys & Statistics	12.28	-	-	12.28
Civil Supplies	2,39.37	-	-	2,39.37
Other General Economic Services	21.07	-	-	21.07
Total-10	4,77.51	4.00	0.00	4,81.51
Total -C Economic Services	1,19,92.84	58,19.94	3,28.95	1,81,41.73

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION**

Description	Revenue	Capital	L&A	Total
		<i>(₹ in crore)</i>		
D. Loans, Grants in Aid & Contributions				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	1,05.97	-	-	1,05.97
E Loans to Government Servants etc.				
Loans to Government Servants etc	-	-	32.97	32.97
Misc. Loans	-	-	44.26	44.26
F Public Debt				
Internal Debt of State Government	-	-	26,81.26	26,81.26
Loans and Advances from the Central Government	-	-	5,63.81	5,63.81
Total Loans, Grants in Aid & Contributions	1,05.97	-	33,22.30	34,28.27
Total CFS Expenditure	4,86,38.27	80,46.73	36,72.68	6,03,57.68

B. EXPENDITURE BY NATURE

(₹ in crores)

Object of Expenditure	2007-08			2008-09			2009-10		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Major Works	-	-	-	-	-	-	-	18,57.64	18,57.64
Grant-in-Aid	1,22,91.47	9,26.70	1,32,18.17	1,30,64.71	9,46.43	1,40,11.14	1,67,27.72	5,49.00	1,72,76.72
Minor Works	11,36.93	4,64.60	16,01.53	-	4,45.04	4,45.04	-	3,98.15	3,98.15
Interest	74,75.91	-	74,75.91	75,76.24	-	75,76.24	85,69.57	-	85,69.57
Other Charges	-	6,07.83	6,07.83	48.16	2,74.91	3,23.07	-	1,69.09	1,69.09
Pensionary Charges	25,25.75	-	25,25.75	24,93.65	-	24,93.65	37,47.86	-	37,47.86
Subsidy	27,95.89	-	27,95.89	39,83.35	-	39,83.35	46,52.94	-	46,52.94
Salaries	29,39.58	88.44	30,28.02	30,15.59	93.65	31,09.24	45,05.51	1,32.89	46,38.40
Major Works	-	11,78.28	11,78.28	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	-	2,24.37	2,24.37	-	10.48	10.48	-	76.36	76.36
Investment	-	-	-	-	87.50	87.50	-	60.77	60.77
Minor Works	-	-	-	10,37.93	-	10,37.93	12,27.89	-	12,27.89
Inter-Account Transfer	10,31.90	-	10,31.90	2,30.00	-	2,30.00	5,91.27	-	5,91.27
Office Expenses	4,97.62	-	4,97.62	4,88.67	-	4,88.67	7,15.82	-	7,15.82
Scholarships/Stipend	2,17.67	-	2,17.67	2,32.37	-	2,32.37	3,03.80	-	3,03.80
Supplies and Materials	2,55.94	-	2,55.94	2,84.13	-	2,84.13	3,22.01	-	3,22.01
Other Charges	-	-	-	-	-	0.00	2,95.77	-	2,95.77
Cost of ration (Diet charges)	1,77.25	-	1,77.25	1,82.09	-	1,82.09	2,03.62	-	2,03.62
Machinery and Equipment	1,53.03	-	1,53.03	1,60.95	-	1,60.95	2,10.51	-	2,10.51
Wages	91.34	-	91.34	1,00.70	-	1,00.70	1,21.31	-	1,21.31
Overtime Allowance	84.70	-	84.70	91.40	-	91.40	95.90	-	95.90
Domestic Travel Expenses	86.06	-	86.06	88.81	-	88.81	79.94	-	79.94
Nutrition Project	-	-	-	-	-	-	60.00	-	60.00
Professional Services	24.12	-	24.12	47.43	-	47.43	49.99	-	49.99
Motor Vehicles	43.92	-	43.92	70.19	-	70.19	51.36	-	51.36
Other Administrative Expenses	-	-	-	20.62	-	20.62	25.09	-	25.09
Advertising and publicity	-	-	-	-	-	-	10.66	-	10.66
Scholarships/Stipend	-	-	-	-	-	-	19.42	-	19.42
Grant-in-aid to Panchayats	-	-	-	-	-	-	18.25	-	18.25
Rents, Rates and Taxes	13.87	-	13.87	14.29	-	14.29	14.47	-	14.47
Publications	13.54	-	13.54	15.23	-	15.23	10.57	-	10.57
Food Grain Advances	20.48	-	20.48	19.57	-	19.57	5,17.25	-	5,17.25
WSS-39 Rural Water Supply (MNP)	-	-	-	82.58	-	82.58	-	-	-
Subsidy to GSRIC 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	-	74.29	74.29	1,04.64	-	1,04.64	58.07	-	58.07
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	-	-	-	-	-	-	25.79	-	25.79
Advertising and publicity	-	-	-	27.91	-	27.91	17.65	-	17.65
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.C's Students studying Std I to IV	-	-	-	-	-	-	15.41	-	15.41
Payment of decretal amount	-	-	-	18.72	-	18.72	14.79	-	14.79
HLT-32 Buildings	-	-	-	-	-	-	12.77	-	12.77
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

B. EXPENDITURE BY NATURE

(₹ in crores)

Object of Expenditure	2007-08			2008-09			2009-10		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Food Grain Advances	-	-	-	-	-	-	-	-	-
UDP-19 Integrated Housing and Slum Development Programme (Garib Samruddhi Yojana)	-	-	-	-	-	-	10.00	-	10.00
IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited	-	-	-	-	49,82.36	49,82.36	-	19,43.00	19,43.00
Minor Irrigation	-	-	-	-	-	-	-	6,07.66	6,07.66
Other Expenditure	-	-	-	-	3,48.83	3,48.83	-	3,65.99	3,65.99
Investments(a) Mun Corp., Municipalities and other L.B (b) Panchayati Raj Institutions ©	-	-	-	-	2,75.56	2,75.56	-	2,69.54	2,69.54
Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.	-	20,73.07	20,73.07	-	-	-	-	2,50.00	2,50.00
WSS-35 Sujalam Sufalam Yojana (NABARD)	-	-	-	-	95.00	95.00	-	1,50.00	1,50.00
HLT-72 Buildings	-	-	-	-	-	-	-	1,34.03	1,34.03
Canals and Branches	-	17.32	17.32	-	-	-	-	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
MNK-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation	-	-	-	-	-	-	-	77.50	77.50
FST-30 Gujarat Forestry Development Project under J.B.I.C Japan	-	-	-	-	-	-	-	77.27	77.27
Contribution of the State Government to GSRDC	-	-	-	-	-	-	-	59.98	59.98
Food Control Works	-	-	-	-	-	-	-	58.72	58.72
Share Contribution to Gujarat Energy Transmission Company Ltd.	-	-	-	-	-	-	-	50.00	50.00
HSG-22 Financial Assistance against work to Gujarat State Police Housing Corporation Limited	-	21.46	21.46	-	-	-	-	50.00	50.00
MNR-233 Sujlam Sufalam Schemes (Tribal Land Acquisition Utility Shifting and Forest Clearance)	-	-	-	-	-	-	-	44.00	44.00
HSG-26 Jails-Buildings	-	21.94	21.94	-	-	-	-	40.00	40.00
IRG-81 Panam High Level Canal	-	28.00	28.00	-	42.50	42.50	-	-	-
Dam and Appurtenant Works	-	-	-	-	-	-	-	33.18	0.00
Repairing and Maintenance of Residential quarters for police department	-	-	-	-	-	-	-	25.25	33.18
WSS-4 Urban Water Supply Scheme	-	-	-	-	-	-	-	24.90	0.00
Extension, Renovation Modernisation & Improvement of existing Scheme & Canal Systems	-	-	-	-	-	-	-	20.00	0.00
Drainage Works	-	-	-	-	-	-	-	18.84	0.00
IRG-67 Ukai Purna L.B Canal	-	-	-	-	-	-	-	17.45	0.00
CLV-5 Development of Air Ports, Air Strips and other Infrastructure facilities including Hangers etc.	-	-	-	-	-	-	-	14.77	0.00
Repairing of Anganwadies	-	-	-	-	10.00	10.00	-	10.00	10.00
Construction of Non-Residential Building	-	-	-	-	-	-	-	10.00	10.00
Subsidy in Fuel Price and Power Purchase Adjustment Charges to Non Agricultural	-	-	-	-	-	-	-	10.00	0.00
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	-	-	-

B. EXPENDITURE BY NATURE

(₹ in crores)

Object of Expenditure	2007-08			2008-09			2009-10		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
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	-	-	-
FSI-30 Gujarat Forestry Development Project under J.B.I.C Japan	-	-	-	-	75.42	75.42	-	-	-
MNR-233 Sujlam Suflam Schemes(Tribal	-	-	-	-	61.01	61.01	-	-	-
Canals and Branches	-	-	-	-	39.35	39.35	-	-	-
HLT-72 Buildings	-	-	-	-	36.09	36.09	-	-	-
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	-	-	-
Extension, Renovation, Modernisation & Improvement of existing Scheme & Canal Systems.	-	-	-	-	15.43	15.43	-	-	-
Construction	-	-	-	-	23.02	23.02	-	-	-
Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.	-	3,00.00	-	-	2.47	2.47	-	-	-
Minor Irrigation	-	2,57.86	-	-	11.07	11.07	-	-	-
Payment of Compensation of Land Acquisition	23.49	-	23.49	-	-	-	-	-	-
Repairs /Restoration To Other Public Properties	21.94	-	21.94	-	-	-	-	-	-
Chiranjivi Yojana Matruvandana yojana	21.65	-	21.65	-	-	-	-	-	-
Assistance to District Authorities for Tourism Promotion	17.49	-	17.49	-	-	-	-	-	-
Assistance for repair/Restoration of damaged houses	16.88	-	16.88	-	-	-	-	-	-

B. EXPENDITURE BY NATURE

(₹ in crores)

Object of Expenditure	2007-08			2008-09			2009-10		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
BCK-75 Financial Assistance for Rehabilitation of scavengers and their dependents	16.25	-	16.25	-	-	-	-	-	-
Clothing and utensils for families whose houses have been washed away	14.75	-	14.75	-	-	-	-	-	-
Rashtriya krushi vikas yojana	14.70	-	14.70	-	-	-	-	-	-
Subsidy to GSRTC on account of uneconomic routes, students concessions etc.	1,21.00	-	1,21.00	-	-	-	-	-	-
Transfer to Deposit Accounts of Central Road Fund allocation	97.07	-	97.07	-	-	-	-	-	-
Cleaning of mud and debris	83.82	-	83.82	-	-	-	-	-	-
Assistance to small farmers/marginal farmers	82.84	-	82.84	-	-	-	-	-	-
Contribution of Central Government for Calamity relief fund	48.57	-	48.57	-	-	-	-	-	-
Repairs and restoration of damaged Irrigation and flood control works	39.94	-	39.94	-	-	-	-	-	-
Payment to Sardar Sarovar Narmada Nigam Ltd. Towards water charges	30.00	-	30.00	-	-	-	-	-	-
UDP-9 Environment Improvement in slum area.	30.00	-	30.00	-	-	-	-	-	-
Maintenance and Repairs.	28.55	-	28.55	-	-	-	-	-	-
National Rural Employment Guarantee Scheme	26.64	-	26.64	-	-	-	-	-	-
Cash doles	12.44	-	12.44	-	-	-	-	-	-
Contribution of state government for calamity relief fund	12.14	-	12.14	-	-	-	-	-	-
UDP-51 Upgradation of standard of Administration recommended by 12th Finance Commission	12.00	-	12.00	-	-	-	-	-	-
Trs-1 Grant To Tourism Corporation Of Gujarat Limited	11.84	-	11.84	-	-	-	-	-	-
BCK-151 Financial Assistance for Housing on individual basis including repairs	11.20	-	11.20	-	-	-	-	-	-
UDP-58 Integrated Housing and Slum Development Programme	10.68	-	10.68	-	-	-	-	-	-
Sujalam Suflam Schemes (Tribal Investment in Public Sector and Other Undertakings	-	94.10	94.10	-	-	-	-	-	-
Special Provision for T A S P Sujalam Suphalam Yojana	-	57.28	57.28	-	-	-	-	-	-
Kadana Left Bank High Level Canal Nabarc	-	15.00	15.00	-	-	-	-	-	-
RIS-1 Capital Contribution to Gujarat State Road Transport Corporation	-	10.48	10.48	-	-	-	-	-	-
	-	10.00	10.00	-	-	-	-	-	-
Material and Others	-	-	-	65.81	-	65.81	-	-	-
Transferred on Prorata basis	-	-	-	22.48	-	22.48	-	-	-
Arms and Ammunition	-	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	-	-	-	-
General Service Buildings	-	18.27	18.27	-	-	-	-	-	-
Central Road Fund(Allocation)	-	-	-	-	-	-	-	-	-
Administration of Justice	-	-	-	-	-	-	-	-	-
TOTAL	3,26,82.85	64,89.29	3,91,72.14	3,71,55.58	1,02,16.5	4,73,72.08	4,72,80.61	79,61.32	5,52,41.93
Others	8,56.66	3,11.74	11,68.40	15,85.88	3.26	15,89.14	13,57.66	85.41	14,43.07
TOTAL	3,35,39.51	68,01.03	4,03,40.54	3,87,41.46	1,02,19.76	4,89,61.22	4,86,38.27	80,46.73	5,66,85.00

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 2009 to 31st March 2010.

(ii) **Basis of Accounting:** With the exception of some book adjustments (note 9 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 ₹ 45,13 crore (9.28.% 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 ₹ 8.84 crore towards employee's contribution and employer's share has been deposited under the head '8342-Other Deposits -117 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, 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

₹ 1,33,53,99,852 as on 31-03-2010 in the Finance Accounts of State. The issue has been taken up with the State Government for correct depiction.

4. **Booking under Minor Head 800 – 'Other Expenditure' and 'Other Receipt':** ₹ 70,00.42 crore under 66 Revenue, Capital and Loan 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 15.98 percent of the total expenditure (Revenue, Capital and Loan) recorded under the respective Major Heads. A list containing substantial expenditure 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 ₹ 22,13.88 crore under 65 (Revenue, Capital and Loan) Major Heads of accounts on receipt side was classified under the Minor Head '800- Other Receipt' in the accounts constituting 6.18 percent of the total receipts ((Revenue, Capital and Loan) recorded under the respective Major Heads. A list containing substantial receipt under minor head 800 is given in Annex-A (ii).

5. 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 drawal 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 2007					5,651	92.62
2007-08	12,188	2,61.11	11,239	2,40.81	949	20.30
2008-09	10,568	2,17.17	9,390	1,91.21	1,178	25.96
2009-10	10,496	3,41.53	6,156	1,42.93	4,340	1,98.60
TOTAL					12,118	3,37.48

6. 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 2009-10 ₹ 17,89.61 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 and transfer the unspent balances back to the Government Accounts (Consolidated Fund) The Aggregate amount of unspent balances in the accounts of the Administrators is detailed below.

(₹ in crore)

Particulars	Credit		Debit	
	No. of Accounts	Amount	No. of Accounts	Amount
Operative Accounts	13	13.51	03	0.06
In operative Accounts	34	47.71	Nil	Nil

7. 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 100% in respect of receipts amounting to ₹ 4,15,57.38 crore and 99.93% for the value of ₹ 5,70,10.97 crore of expenditure against the total expenditure of the Government amounting to ₹ 5,70,11.05 crore.

8. Submission of Accounts by Treasuries: There are 25 District Treasuries in the state. During the year 2009-10 total 300 treasury accounts were received. The average delay in receipt of Treasury Accounts was 0.27 days.

9. Book Adjustments: Accounting entries where the funds are transferred between Consolidated Fund and the Public Account through book adjustments without actual transfer of cash are identified and a separate annex provided in the Finance Accounts. Accordingly, a statement of Periodical and Other Book adjustments is enclosed in **Annex-B**.

10. Cash Balance worked out by Accountant General is ₹ 1,30.49 crore (debit). The cash balance reported by RBI as on 31st March 2010 is ₹ 51.25 crore (credit) which has been resulted into difference of ₹ 79.24 crore (debit). At the end of June 2010 account net discrepancy to the extent of ₹ 0.29 crore has been reconciled and adjusted. The remaining net difference ₹ 78.95 crore (debit) is under reconciliation.

11. **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 no transaction under this fund during the year. The closing balance in the fund on 31/03/2010 was ₹ 7,61.19 crore.

Guarantee Fees of ₹ 75.07 crore was received in 2009-10. Cumulative Guarantees of ₹ 96,66.80 crore has been given by the State Government up to end of 2009-10 against limit of ₹ 2,00,00 crore as laid down in the Gujarat State Guarantees Act 1963.

12. 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:

(i) **Major Head 8658 Suspense Account.**

(₹ in crore)

Name of Minor Heads.	2007-08		2008-09		2009-10	
	Dr	Cr	Dr	Cr	Dr	Cr
101-PAO Suspense	37.42	3.82	10.15	-3.54	-3.77	-3.79
	Net Dr 33.60		Net Dr 13.69		Net -Cr 0.02	
102-Suspense Account (Civil)	11	-6.87	-5.81	-13.85	11.79	8.92
	Net Dr 17.87		Net -Cr 8.04		Net Dr 2.87	
109-R.B.S (H.Q)	-0.004	0.05	-0.1	-0.02	0.22	0.02
	Net Cr 0.054		Net -Dr 0.08		Net Dr 0.20	
110-CAO-RBS	1,04,54.04	1,63,00.08	91,30.94	34,40.26	24,36.48	1,88,43.05
	Net Cr 58,46.04		Net Dr 5690.68		Net Cr 1,64,06.57	
112-TDS Suspense	4.17	22.43	-42.31	-47.18	15.17	32.63
	Net Cr 18.26		Net Cr -4.87		Net Cr 17.46	

Major Head 8658 Suspense Account

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

(₹ in crore)

Name of Minor Heads.	2007-08		2008-09		2009-10	
	Dr	Cr	Dr	Cr	Dr	Cr
101-PAO Suspense	39.70	4.10	32.77	0.39	43.30	1.20
102-Suspense Account (Civil)	29	0.91	32.50	0.13	23.98	0
109-R.B.S (H.Q)	2.30	0.23	2.67	0.21	3.78	0.18
110-CAO-RBS	1,04,75.69	1,63,06.10	91,31.01	34,41.74	27,77.45	1,88,40.52
112-TDS Suspense	0	1,00.37	0	1,46.38	0	2,66.01

(ii) **Major Head 8782-Remittance:**

(₹ in crores)

Name of Minor Head	2007-08		2008-09		2009-10	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102-Public Works Remittances	2,17.91	4,54.30	2,18.20	4,32.20	2,26.33	6,40.87
	Net Cr. 2,36.39		Net Cr. 2,14		Net Cr. 4,14.54	
103-Forest Remittances	2,93.01	3,01.38	4,06.31	4,08.26	4,25.90	4,30.74
	Net Cr. 8.37		Net Cr. 1.95		Net Cr. 4.84	
108-Other Remittances(Dang Remittance)	45.17	46.39	45.81	43.60	42.66	40.58
Net	Net Cr. 1.22		Net Dr. 2.21		Net Dr. 2.08	

Major Head 8782-Remittance

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

(₹ in crores)

Name of Minor Head	2007-08		2008-09		2009-10	
	Dr	Cr	Dr	Cr	Dr	Cr
102-Public Works Remittances	1.06	2,11.43	9.28	2,09.12	12.46	3,09.78
103-Forest Remittances	3.90	6.76	62.30	50.15	2.30	23.33
108-Other Remittances(Dang Remittance)	25.46	34.32	0.01	1.48	0.04	9.07

Constant efforts are underway 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.

13. The Government has a corpus of Contingency Fund of ₹ 2,00 crore to meet unforeseen expenditure. During the year 2009-10 ₹ 1,97.45 crore was drawn from Contingency Fund and ₹ 1,50.33 crore was recouped to the fund leaving a balance of ₹ 47.12 crore to be recouped at the end of the year 2009-10.

14. 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 accounts (in bank accounts) is not final.

ANNEX-B
(Note 9 of Notes to Accounts)

A-Periodical Adjustments

(₹ in crore)

Sr. No.	Adjustment	Head of Account		Amount	Purpose of the transaction
		From	To		
1	Adjustment relating to Road s and Buildings Department.	3451-00-090-01 Secretariat Economic Services .	2059-80-001-01 Public Works	3.08	Amount transferred on account of the Divisible expenditure of Roads and Buildings Department.
2	Adjustment relating to purchase of Machineries under Renewals and Replacement.	8226-00-102-11 Depreciation/ Renewal Reserve Fund	2058-00-797-02 Stationery and Printing.	0.73	Renewal and replacement of Machinery.
3	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	5,60.00	Sinking fund & Inter Account Transfer in reduction of debt.
4	Calamity Relief Fund provision in 2245-Scarcity	2245-05-101-01 Relief on account of Natural Calamity.	8235-00-111-11 General and other Reserve Funds.	2,99.00	Calamity Relief fund Central Portion.
5	Calamity reserve fund Adjustment	8235- 00-111-11 General and other Reserve Funds.	2245-06-901-01 Relief on account of Natural Calamity.	77.47	Amount met from Calamity Relief Fund-Relief on account of Natural Calamities.
6	State Equalization fund provision	3604-00-797-01 Compensation and Assignment to Local Bodies and Panchayati Raj Institution.	8235-00-200-11 General and other Reserve Funds.	0.70	Transfer of provision to State Equalization Fund of the State.
7	Interest Adjustment	2049-60-101-01 Interest Payments 60-Interest on other Obligation. 101-01-Interest on Deposit of District Panchayat Employees	8336-00-800-11 Civil Deposits.	1,68.00	Adjustment of Annual Interest of District Panchayat Employees Provident Fund.
8	Director of Pension and Provident Fund.	2049-03-104-02 Interest Payments 03-Interest on Small Savings and Provident Fund etc.	8009-01-101-12 State Provident Fund.	34.58	Adjustment of Annual Interest on Provident Funds of State Government Class-IV, Rojanddar and Work Charge Employees.
9	Local Fund Accounts	2049- 60-101-03 Interest Payments	8336-00-800-15 Civil Deposits.	19.05	Adjustment of Annual Interest on Provident Funds of University Staff.
10	Local Fund Accounts	2049-60-101-01 Interest Payments	8336-00-800-13 Civil Deposits.	52.12	Adjustment of Annual Interest on Provident Funds of Municipal corporation staff.
11	Local Fund Accounts	2049-60-101-02 Interest Payments	8336-00-800-14 Civil Deposits.	13.00	Adjustment of Annual Interest on Provident Funds of Municipality staff.

12	Local Fund Accounts	2049-60-101-03 Interest Payments	8336-00-800-32 Civil Deposits.	23.40	Adjustment of Annual Interest on Provident Funds of Municipal School Board Staff.
13	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.
14	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.
15	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.
16	Panchayat and Rural Housing Department.	2049-03-104-01 Interest Payments	8336-00-800-19 Civil Deposits.	0.47	Adjustment of Annual Interest on Provident Funds of Rural Housing Board staff.
17	Director of Accounts and Treasuries.	2049-03-108-01 Interest Payments	8011-00-107-12 Insurance and Pension Fund.	2.76	Adjustment of interest of Insurance fund deposit under Group Insurance Scheme 1981.
18	Director of Accounts and Treasury.	2049-03-108-02 Interest Payments	8011-00-107-13 Insurance and Pension Fund.	85.10	Adjustment of interest of Insurance fund deposit under Group Insurance Scheme 1981.
19	Commissioner of Mid-day meal Scheme, Gandhinhagar.	2049-60-101-01 Interest Payments	8336-00-800-17 Civil Deposits.	1,32.00	Adjustment of Annual Interest on Provident Funds Non Government Secondary school staff.
20	Interest Adjustment.	2049-03-104-04 Interest Payments	8009-01-102-11 State Provident Fund.	0.047	Adjustment of Interest on Contributory Provident Fund Deposits.
21	Interest Adjustment.	2049-03-104-01 Interest Payments	8009-01-101-11 State Provident Fund.	3,01.98	Adjustment of Interest on Provident Fund of Other than Class IV Employees of State Government.
22	Interest Adjustment.	2049-03-104-03 Interest Payments	8009-01-104-11 State Provident Fund.	2.37	Adjustment of Interest of All India Services Employees Provident Fund.
23	Interest Adjustment.	2049-03-104-05 Interest Payments	8009-01-101-13 State Provident Fund.	0.27	Adjustment of Interest on Provident Fund of Divisional Accountants.
24	Director of Technical Education	2049-60-101-04 Interest Payments	8336-00-800-21 Civil Deposits.	1.45	Adjustment of Interest on Provident Fund of Non Government Engineering Colleges and Polytechnic Colleges Employees.

25	Adjustment of Grant-in-Aids from Central Road Fund	3054-80-797-11 Roads and Bridges	8449-00-103-00 Other Deposits	58.07	Annual Adjustment relating to Central Road Fund.
26	Transfer of Expenditure on Prorata basis	2059-01-052-98 Public Works.	2216-80-001-05 Housing 80-General	10.14	Transfer of Establishment and Tools & Plants charges on prorata basis.
27	Transfer of Expenditure on Prorata basis	2059-80-001-98 Public Works.	3054-80-001-05 Roads and Bridges	92.06	Transfer of Establishment and Tools & Plants charges on prorata basis.
28	Adjustment of Pensionery 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	23.44	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
29	Adjustment of repayment of Principal on consolidated Loan due to deferment	6004-02-105-00-06-00 Loans and Advances from Central Government	0075-00-800-03-00-00-00 Miscellaneous General Services.	4,71.87	The Govt. of India has consolidated loans to State Govt. and as per scheme, installment waived by Central Govt.
30	Adjustment of General and other Reserve Fund State Equalization fund.	8235-00-200-11 General and other Reserve Fund..	3604-00-200-02-31 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.	0.50	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.
31	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.	0.48	Adjustment has been carried out to meet revised cost of the renewal and replacement of Plant and Machinery and furniture.
32	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 .	0.0015	Adjustment has been carried out to meet revised cost of the renewal and replacement of Plant and Machinery and furniture.

ANNEX-B
(Note 9 of Notes to Accounts)

B-Other Adjustments

(₹ in crore)

Sr. No.	Adjustment	Head of Account		Amount	Purpose of the transaction
		From	To		
1	Transfer of Reserve Fund.	8229-00-101-11 Development and Welfare Funds	2202-01-797-01 General Education.	32.00	Government has sanctioned the amount in the revised budget estimate for the year 2009-10, the adjustment has been carried out accordingly.
2	Transfer of Reserve Fund.	2202-80-797-01 General Education	8229-00-101-11 Development and Welfare Funds	32.00	Adjustment has been carried out to transfer the amount to Reserve Fund.

ANNEX - A -(i) (Note 4 of Notes to Accounts)

STATEMENT SHOWING THE SUBSTANTIAL EXPENDITURE CLASSIFIED AS "OTHER EXPENDITURE" DURING THE YEAR 2009-2010

Heads		Expenditure under Major Head	Expenditure under Minor head 800-Other Expenditure	Percentage
1		2	3	4
(₹ in crore)				
3051	Ports and Light Houses	51.08	51.08	100.00
4236	Capital Outlay on Nutrition	1,09.64	1,09.64	100.00
5425	Capital Outlay on other Scientific and Environmental Research	4.50	4.50	100.00
6225	Loans for welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	22.43	18.95	88.44
2852	Industries	3,86.78	3,14.52	81.32
2215	Water Supply and Sanitation	7,29.6	5,72.04	78.40
4701	Capital Outlay on Medium Irrigation	5,35.15	4,11.01	76.80
2501	Special Programmes for Rural Development	3,37.75	1,86.02	55.07
5053	Capital Outlay on Civil Aviation	27.72	14.50	52.30
2801	Power	3,210.83	1,678.23	52.27
2216	Housing	7,84.2	3,69.21	47.08
2205	Art and Culture	67.95	30.44	44.80
2701	Medium Irrigation	1,87.44	83.34	44.46
4217	Capital Outlay on Urban Development	90.02	39.33	43.69
2401	Crop Husbandry	10,35.64	4,33.28	41.84
2236	Nutrition	9,24.62	3,50.15	37.87
3054	Roads and Bridges	22,86.72	8,24.02	36.04
2515	Other Rural Development Programmes	9,20.72	2,93.79	31.91
	Non-Ferrous Mining and Metallurgical			
2853	Industries	52.37	15.98	30.52
2405	Fisheries	75.47	22.86	30.29
3451	Secretariat - Economic Services	80.79	19.21	23.78
2245	Relief on account of Natural Calamities	3,09.91	71.54	23.08
3452	Tourism	1,24.02	26.55	21.41
2851	Village and Small Industries	3,50.54	42.98	12.26
4702	Capital Outlay on Minor Irrigation	7,28.52	77.53	10.64

ANNEX - A-(ii) (Note 4 of Notes to Accounts)
STATEMENT SHOWING THE SUBSTANTIAL RECEIPTS CLASSIFIED AS "OTHER RECEIPTS" DURING THE YEAR 2009-2010

1	Heads	Receipt under Major Head	Receipt under Minor head 800-Other Receipt	Percentage
1		2	3	4
				(₹ in crore)
0575	Other Special Areas Programmes	22.67	22.78	100.48
0408	Food Storage and Warehousing	37.14	37.15	100.02
0701	Medium Irrigation	2,31.88	2,31.88	100.00
4000	Miscellaneous Capital Receipt	1,36.3	1,36.3	100
0050	Dividends and Profits	76.72	76.67	99.93
0515	Other Rural Development Programmes	24.56	23.51	95.70
0071	Contributions and Recoveries towards Pensions and Other Retirement Benefits	38.21	35.84	93.79
0059	Public Works	51.06	42.66	83.54
0070	Other Administrative Services	1,10.80	91.61	82.67
0035	Taxes on Immovable Property Other than Agricultural Land	1,23.75	94.27	76.17
0058	Stationery and Printing	16.04	11.05	68.90
0075	Miscellaneous General Services	8,47.14	4,75.96	56.18
0250	Other Social Services	53.16	28.59	53.78
0406	Forestry and Wild Life	39.76	17.01	42.79
1054	Roads and Bridges	96.17	32.59	33.88
0055	Police	11.45	33.47	32.99
0210	Medical and Public Health	62.40	15.41	24.70
0700	Major Irrigation	2,72.74	51.48	18.88
0045	Other Taxes and Duties on Commodities and Services	22.79	45.57	18.77
0049	Interest Receipts	4,9.44	74.75	17.82
0029	Land Revenue	11,61.2	1,37.77	11.86

Appendix-1
Cash Balances and Investment of Cash Balances

	On 31st March 2009	On 31st March 2010
(₹ in crore)		
(a) General Cash Balances-		
1. Cash in Treasuries	-	-
2. Deposits with Reserve Bank	81.69	-1,30.49
3. Remittances in Transit	17.11	4.19
Total	98.80	-1,26.30
4. Investments held in the "Cash Balance Investment Account"	84,65.87	65,97.83
Total-(a)	85,64.67	64,71.53
(b) Other Cash Balances and Investments-		
1. Cash with the departmental officers	26.59	25.02
2. Permanent Advances for contingent expenditure with the departmental officers	0.27	0.27
3. Investment of earmarked funds and deposits	45,27.49	50,27.49
Total-(b)	45,54.35	50,52.78
Total-(a) and (b)	1,31,19.02	1,15,24.31

(a) There was a difference of ₹ 79.24 crore (debit) between the figures reflected in the accounts ₹ 130.49 crore (Debit) and that intimated by the Reserve Bank of India ₹ 51.25 crore (credit) regarding "Deposits with Reserve Bank" included in Cash Balance. As a result of reconciliation and adjustment upto June 2010, the difference stood at ₹ 78.95 crore which is under reconciliation.

	Credit	Debit	Net
(i) Difference as on 31st March 2010	1,81.23	1,01.99	79.24
(ii) Clearance up to June 2010 accounts	0.32	0.03	0.29
(iii) Difference after closing of June 2010 accounts	1,80.91	1,01.96	78.95

Please see footnote (AA) below Statement No.16

(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.

Appendix-1
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' ('L' 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 2009-10 advised to the RBI till 16 April 2010.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of Rs2.80. 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 2009-10 is given below:-

1	Number of days on which the minimum balance was maintained without taking any advance	365 days (inclusive of Sundays & holiday)
2 (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 advances	Nil
(c)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taker	Nil
3	Number of days on which overdrafts were taker	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-1
Cash Balances and Investment of Cash Balances

4 Interest paid on Ways and Means Advances, Overdraft and short fall during 2009-2010 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

5 The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 1st April 2009	Purchases during 2009-10	Sales during 2009-10	Closing balance on 31st March 2010
	(₹ in crore)			
Short-term Investments- Government of India Treasury Bills	84,65.86	16,91,52.23	17,10,20.27	65,97.83
Total	84,65.86	16,91,52.23	17,10,20.27	65,97.83

Interest realised on the above investments during the year 2009-2010 was ₹ 320.35 crores.