



Finance Accounts

2018-19

Volume-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Gujarat

Finance Accounts

2018 – 19

Volume-I

Government of Gujarat

(i)

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

This compilation containing the Finance Accounts of the Government of Gujarat for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Gujarat and the statements received from the Reserve Bank of India. Statements Nos. 7(3), 8, 9, 18(2), 19 and 20, explanatory notes to Statements Nos.18 and 20 and Appendices Nos. IV, V(A), IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Gujarat who is responsible for ensuring the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Gujarat for the year 2018-2019.

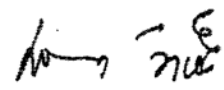
Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to one significant issue/concern which is important from the point of view of accuracy, transparency and completeness of these accounts and for maintaining legislative financial control over public finances, as follows:

With automation of the collection of Goods and Services Tax(GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

Date:23 MAR 2020
Place: New Delhi


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Gujarat for 2018-19 is ₹ 200 crore.

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

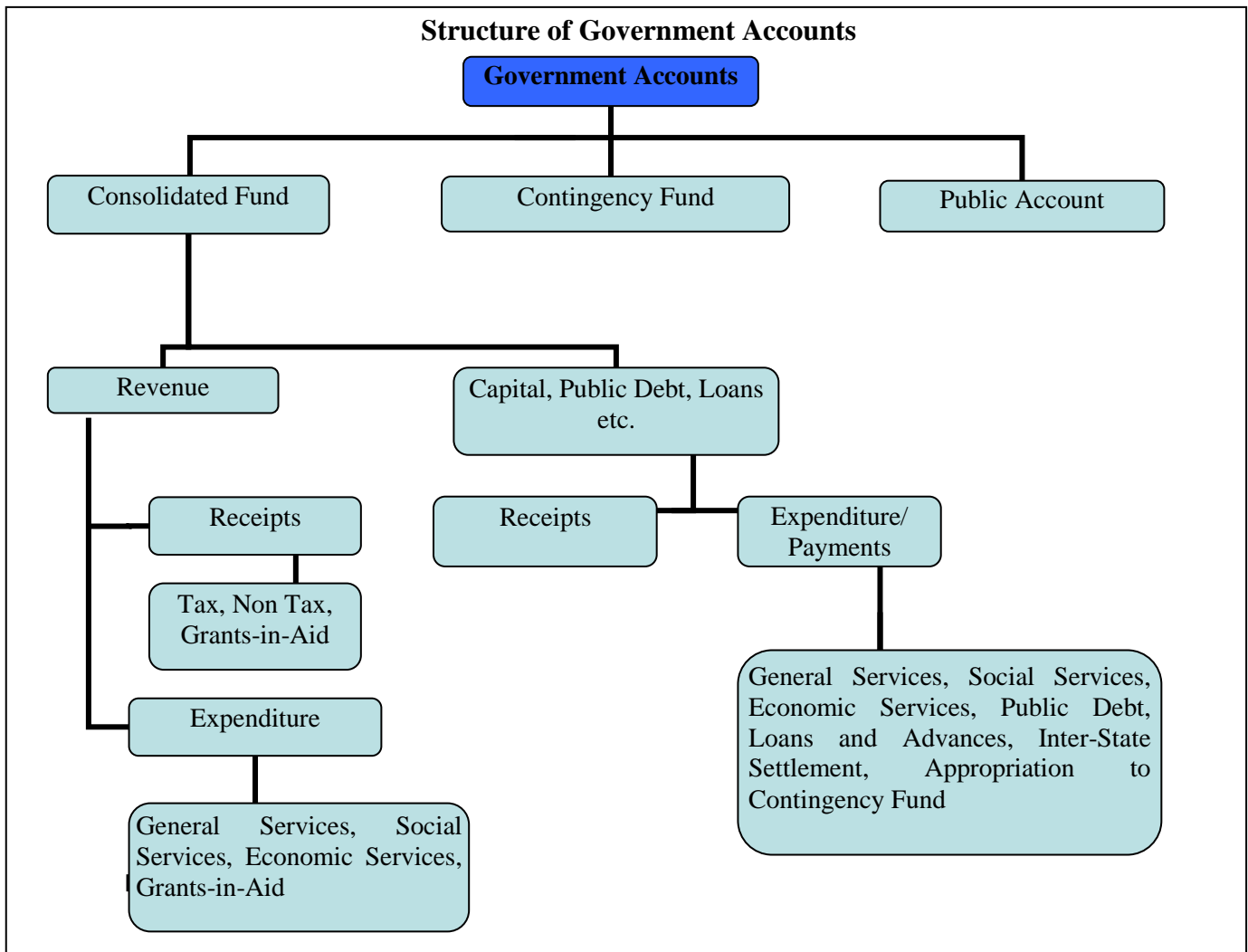
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to March 2019) :

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

Part I of Volume II

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

Part II of Volume II

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

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Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

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

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Assets [1]	Reference (Sl. no.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement No.		
(₹ in crore)				
Cash[2]			1,96,00.53	1,65,29.22
(i) Cash in Treasuries and Local Remittances		21	...	4.19
(ii) Departmental Balances		21	-0.38	-0.21
(iii) Permanent Imprest		21	0.29	0.29
(iv) Cash Balance Investments		21	68,95.90	51,98.09
(v) Deposits with Reserve Bank of India		21	0.12	(-)3,59.53
(vi) Investments from Earmarked Funds [3]		21,22	1,27,04.60	1,16,86.39
Capital Expenditure		5,16	26,36,78.12*	23,56,81.22*
(i) Investments in shares of Companies, Corporations, etc.	3 (iv)	8,19	9,27,36.24**	8,60,46.30**
(ii) Other Capital Expenditure		16	17,09,41.88	14,96,34.92
Contingency Fund (un-recouped)	3 (viii)	21	0.25	...
Loans and Advances		7,18	95,03.15	79,23.05
Advances		21	0.73	0.79
Suspense and Remittance Balances [4]		....	...	...
Cumulative excess of expenditure over receipts [5]		....	63,99.09	96,11.04
Total			29,91,81.87	26,97,45.32

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

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

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

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

[5] The cumulative excess of expenditure over receipts is different from the fiscal/ revenue deficit for the current year. The difference of ₹ 32,11.97 crore (credit) between current year and previous year under the cumulative excess of expenditure over receipts represents Revenue Surplus and Net Account under F-Suspense & Miscellaneous please see page 53, ₹ 0.02 Crore due to Miscellaneous Government Accountants.

* Differs from the amount in Statement No. 16 due to account of Miscellaneous Capital Receipts of ₹ 10,17.46 Crore

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

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Liabilities	Reference (Sl. no.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement No.		
			(₹ in crore)	
Borrowings(Public debt)			24,03,04.52	21,25,90.46
(i) Internal debt	6,17		23,28,74.70	20,66,43.55
(ii) Loans and Advances from Central Government	6,17		...	...
Non-Plan Loans	6,17		29.15	32.64
Loans for State Plan Schemes	6,17		73,97.97	59,11.57
Loans for Central Plan Schemes	6,17		...	...
Loans for Centrally Sponsored Plan Schemes	6,17		0.18	0.18
Other Loans	6,17		2.52	2.52
Contingency Fund (corpus)	3 (viii)	21	200.00	200.00
Liabilities on Public Account			5,86,77.35	5,69,54.86
(i) Small Savings, Provident Fund, etc.	6,17,21		1,06,08.63	1,04,00.17
(ii) Deposits	6,21		3,21,32.18	3,01,30.35
(iii) Reserve Funds	12,21		1,55,03.27	1,49,31.88
(iv) Remittances Balances	12,21		6,36.21	9,68.22
(v) Suspense and Miscellaneous Balances	21		(-)202.94	5,24.24
Cumulative excess of receipts over expenditure	....		...	...
Total			29,91,81.87	26,97,45.32

STATEMENT No.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements	
	2018-19	2017-18	2018-19	2017-18
(₹ in crore)				
Part - I Consolidated Fund				
Section - A : Revenue				
Revenue Receipts <i>(Ref.StatementNo.3&14)</i>			Revenue Expenditure <i>(Ref.StatementNo.4A,4B &15)</i>	
Tax revenue (raised by the State) <i>(Ref.StattemntNo.3&14)</i>	8,01,02.74	7,15,49.41	Salaries [1] <i>(Ref.StatementNo.4B &Appendix-I)</i>	1,08,36.47
			Subsidies <i>(Ref.Appendix-II)</i>	1,72,68.70
			Grants-in-aid [2] <i>(Ref.StatementNo.4B,10 &Appendix-III)</i>	5,95,99.77
Non-tax revenue <i>(Ref.StatementNo.3&14)</i>				5,46,87.80
Interest receipts <i>(Ref.StatementNo.3&14)</i>	16,11.71	10,81.44		
Others <i>(Ref.StatementNo.3)</i>	1,18,05.28	1,39,92.53		
Total <i>(Ref.StatementNo.3&14)</i>	1,34,16.99	1,50,73.97	General services <i>(Ref.StatementNo.4 &15)</i>	
			Interest Payment and service of debt <i>(Ref.StatementNo.4A,4B &15)</i>	2,01,83.36
			Pension (*) <i>(Ref.StatementNo.4A,4B &15)</i>	1,82,95.44
			Others (#) <i>(Ref.StatementNo.4B)</i>	-3,284.06
Share of Union Taxes/Duties <i>(Ref.StatementNo.3&14)</i>	2,34,89.33	2,07,82.29		-1,871.39
			Total <i>(Ref.StatementNo.4A &15)</i>	3,51,94.74
				3,10,61.46
			Social services <i>(Ref.StatementNo.4A&15)</i>	63,93.17
			Economic services <i>(Ref.StatementNo.4A&15)</i>	31,31.90
Grants from Central Government <i>(Ref.StatementNo.3&14)</i>	1,89,92.48	1,58,85.60	Compensation and assignment to Local Bodies and PRIs(**) <i>(Ref.StatementNo.4A&15)</i>	3,64.82
				4,74.06
Total Revenue Receipts	13,60,01.54	12,32,91.27	Total Revenue Expenditure	13,27,89.57
Revenue Deficit	...	...	Revenue Surplus	32,11.97
				52,31.61

(*) Includes Grants-in-aid of ₹ 5850.07 crore.

(**) Includes Grants-in-aid of ₹ 220.73 crore.

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

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

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

	Receipts		Disbursements	
	2018-19	2017-18	2018-19	2017-18
(₹ in crore)				
Section - B : Capital				
Capital Receipts <i>(Ref.StatementNo.3&14)</i>			Capital Expenditure <i>(Ref.StatementNo.4A,4B &16)</i>	
			Salaries	2,05.52 1,92.53
			Subsidies	0.09 0.14
Misc Capital Receipts	65.00	...	Grants in Aid	10.92 1,19.38
			General Services <i>(Ref.StatementNo.4A&16)</i>	8,64.12 8,59.51
			Social Services <i>(Ref.StatementNo.4A&16)</i>	76,76.06 67,97.88
			Economic Services <i>(Ref.StatementNo.4A&16)</i>	1,93,05.19 1,83,43.76
Total Capital Receipts	65.00	...	Total Capital Expenditure	2,80,61.90 2,63,13.20
Recoveries of Loans and Advances <i>(Ref.StatementNo.3,7&18)</i>	1,51.37	3,46.22	Loans and Advances disbursed <i>(Ref.StatementNo.4A,7 &18)</i>	
			Subsidies	... ...
			Grants in Aid	... ...
			General Services <i>(Ref.StatementNo.4A,7 &18)</i>	... ...
			Social Services <i>(Ref.StatementNo.4A,7 &18)</i>	9,24.52 2,64.74
			Economic Services <i>(Ref.StatementNo.4A,7 &18)</i>	7,55.87 3,10.81
			Others <i>(Ref.StatementNo.7)</i>	51.08 55.52
Total Recoveries of Loans and Advances	1,51.37	3,46.22	Total Loans and Advances disbursed <i>(Ref.StatementNo.4A,7&18)</i>	17,31.47 6,31.07
Public debt receipts <i>(Ref.StatementNo.3,6&17)</i>			Repayment of Public Debt <i>(Ref.StatementNo.4A,6&17)</i>	
Internal Debt (market loans etc) [3] <i>(Ref.StatementNo.3,6&17)</i>	4,09,50.39	2,68,62.91	Internal Debt (market loans) <i>(Ref.StatementNo.4A,6 &17)</i>	1,47,19.24 1,29,91.00
Loans and Advances from the Central Government <i>(Ref.StatementNo.3,6&17)</i>	21,95.70	89.83	Loans and Advances from the Central Government <i>(Ref.StatementNo.4A,6&17)</i>	7,12.79 7,09.23

[3] Small Savings collected from a State are given back to the State Government as loans against which they are required to issue special securities in favour of National Small Saving Fund. During the year 2018-19, an amount ₹ NIL crore were collected on this account. However, an amount of ₹ 3533.75 crore were discharged during the year. The total outstanding loan as on 31 March 2019 was ₹ 39384.97 crore.

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

	Receipts		Disbursements		
	2018-19	2017-18	2018-19	2017-18	
(₹ in crore)					
Total Public debt receipts <i>(Ref.StatementNo.3,6&17)</i>	4,31,46.09	2,69,52.74	Total Repayment of Public Debt <i>(Ref.StatementNo.4,6&17)</i>	1,54,32.03	1,37,00.23
Total Receipts Consolidated Fund <i>(Ref.StatementNo.3)</i>	17,93,64.00	15,05,90.23	Total Expenditure Consolidated Fund <i>(Ref.StatementNo.4)</i>	17,80,14.97	15,87,04.16
Deficit in Consolidated Fund	...	81,13.93	Surplus in Consolidated Fund	13,49.03	...
Part - II Contingency Fund					
Contingency Fund <i>(Ref.StatementNo.21)</i>	...	...	Contingency Fund <i>(Ref.StatementNo.21)</i>	0.25	...
Part - III Public Account[4]					
Small savings <i>(Ref.StatementNo.21)</i>	23,10.16	23,40.61	Small savings <i>(Ref.StatementNo.21)</i>	21,01.70	20,00.29
Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	21,70.32	17,97.03	Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	26,17.14	32,64.48
Deposits <i>(Ref.StatementNo.21)</i>	5,53,36.76	5,00,68.03	Deposits <i>(Ref.StatementNo.21)</i>	5,33,34.92	4,89,72.52
Advances <i>(Ref.StatementNo.21)</i>	0.06	0.32	Advances <i>(Ref.StatementNo.21)</i>	...	0.30
Suspense and Misc <i>(Ref.StatementNo.21)</i>	19,35,30.68	30,32,42.30	Suspense and Misc [5] <i>(Ref.StatementNo.21)</i>	19,59,55.53	29,51,92.09
Remittances <i>(Ref.StatementNo.21)</i>	2,07,68.08	1,88,81.27	Remittances <i>(Ref.StatementNo.21)</i>	2,11,00.10	1,86,73.66
Total Receipts Public Account <i>(Ref.StatementNo.21)</i>	27,41,16.06	37,63,29.56	Total Disbursements Public Account <i>(Ref.StatementNo.21)</i>	27,51,09.39	36,81,03.34
Deficit in Public Account	9,93.33	...	Surplus in Public Account	...	82,26.22
Opening Cash Balance	(-)3,55.34	(-)4,67.63	Closing Cash Balance[6]	0.12	(-)3,55.34
Increase in Cash Balance	(-)355.46	(-)1,12.29	Decrease in Cash Balance		

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

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

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

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

		As on 31	As on 31
		March 2019	March 2018
<i>(₹ in Crore)</i>			
(a) General Cash Balance			
1 Cash in Treasuries	.. . . .	...	(#)
2 Deposits with the Reserve Bank	.. . . .	0.12	(-)359.53
3 Remittances in Transit	.. . . .	...	4.19
	TOTAL	0.12	(-)355.34
4 Investment held in Cash Balance - Investment Account	.. . . .	6,895.90	5,198.09
	TOTAL (a)	6,896.02	4,842.75
(b) Other Cash Balances and Investments			
1 Cash with Departmental Officers	.. . . .	(-)0.38 (*)	(-)0.21
2 Permanent Advances for contingent expenditure with Departmental Officers.	.. . . .	0.29	0.29
3 Investments out of Earmarked Funds and Deposits	.. . . .	12,704.60	11,686.39
	TOTAL (b)	12,704.51	11,686.47
	TOTAL (a) and (b)	19,600.53	16,529.22

(#) Cash in treasuries ₹ 48,000/-

(*) Minus figure is under review.

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

Explanatory Notes

(a) Cash and Cash Equivalents:

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

Overall Cash		31 March 2019	31 March 2018
(i) Cash in Treasuries	... ..	...	...
(ii) Deposits with the Reserve Bank of India [1]	... ..	0.12(a)	(-)359.53
(iii) Remittances in Transit	... ..	...	4.19
(iv) Investment held in Cash Balance - Investment Account	... ..	6895.90(b)	5,198.09
(v) Departmental cash balances	... ..	(-)0.38	(-)0.21
(vi) Permanent Imprest	... ..	0.29	0.29
(vii) Investments out of Earmarked Funds and Deposits	... ..	12,704.60	11,686.39
TOTAL	... ..	19,600.53	1,65,29.22

(b) Daily Cash Balance:

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

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

[1] The balance under the head "Deposits with Reserve Bank" is arrived at after taking in to account the Inter Government monetary settlements pertaining to transactions of the Financial Year 2018-2019 advised to RBI till 10 April 2019.

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

(a) There was a difference of ₹ 177.97 crore (credit) in Cash Balance of Reserve Bank of India between the figure furnished by RBI Nagpur ₹ 178.09 crore (Credit) and MCA figure ₹ 0.12 crore (Debit) as on 31 March 2019, difference of ₹ 0.03 Crore (Debit) has been reconciled and the difference outstanding is reduced to ₹ 177.94 Crore. The difference is under reconciliation.

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

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

(c) Limit for Ways and Means Advances:

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

The Government maintained the minimum cash balance with Reserve Bank of India on all 365 days of the year 2018-19. No Ways and Means Advances/overdraft was taken during the financial year 2018-2019.

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

	Opening Balance on 1 April 2018	Purchase during 2018-2019	Sales during 2018-2019	Closing balance on 31 March 2019
				(₹ in Crore)
Short-term Investments	---	...	...	...
Government of India	---	...	...	...
Treasury Bills	51,98.09	17,00,90.16	16,83,92.35	68,95.90
TOTAL	51,98.09	17,00,90.16	16,83,92.35	68,95.90 (*)

Interest realised on the above investments during the year 2018-2019 was ₹ 234.24 Crore

(*) There is a difference of ₹ 1058.43 crore between the figure reflected in the accounts (₹ 6895.90 crore) and that intimated by the Reserve Bank of India (₹ 5837.47 crore). Difference is under investigation.

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

Description	Actuals	
	2018-2019	2017-2018
	(₹ in crore)	
I-CONSOLIDATED FUND		
A. Tax Revenue		
Own Tax Revenue	8,01,02.74	7,15,49.41
State Goods and Services Tax (SGST)	3,48,88.71	2,12,50.86
Land Revenue	24,07.51	18,59.04
Stamps and Registration Fees	77,80.77	72,54.75
Taxes on Immovable Property other than Agricultural Land	2,59.31	2,86.74
State Excise	1,30.59	84.75
Taxes on Sales, Trade etc.	2,24,14.25	2,96,38.89
Taxes on Vehicles	41,18.60	38,85.44
Taxes on Goods and Passengers	1,16.73	1,31.28
Taxes and duties on Electricity	73,47.79	64,84.29
Others	6,38.48	6,73.37
Share of net proceeds of Taxes	2,34,89.33	2,07,82.29
Central Goods and Services Tax (CGST)	57,96.85	2,91.72
Integrated Goods and Services Tax (IGST)	4,62.60	20,97.04
Corporation Tax	81,67.69	63,61.23
Taxes on Income other than Corporation Tax	60,15.16	53,71.41
Other Taxes on Income and Expenditure	42.54	...
Taxes on Wealth	2.99	...
Customs	16,64.82	20,96.40
Union Excise Duties	11,06.37	21,91.29
Service Tax	2,18.18	23,73.20
Other Taxes and Duties on Commodities and Services	12.12	...
Total A. Tax Revenue	10,35,92.07	9,23,31.70
B. Non Tax Revenue		
Other Fiscal Services	0.06	0.06
Interest Receipts	16,11.71	10,81.44
Miscellaneous General Services	39.53	56.96
Non-ferrous Mining and Metallurgical Industries	48,63.00	89,88.62
Ports and Light Houses	11,53.35	9,67.59
Major Irrigation	8,20.82	6,80.51
Education, Sports, Art and Culture	6,88.48	2,53.26
Labour and Employment	6,43.26	5,11.79
Medium Irrigation	5,06.13	5,31.01
Co-operation	3,97.38	64.50
Other Social Services	3,35.34	1,61.09
Police	3,12.19	3,18.01
Urban Development	2,80.62	41.41
Medical and Public Health	2,71.59	1,73.81
Crop Husbandary	2,22.73	64.21
Other Administrative Services	1,30.59	1,51.36

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

Description	Actuals	
	2018-2019	2017-2018
	(₹ in crore)	
I-CONSOLIDATED FUND		
Dividends and Profits	1,20.03	96.29
Housing	1,12.46	23.87
Tourism	93.37	18.54
Roads and Bridges	92.22	1,16.14
Public Works	77.03	48.56
Animal Husbandary	73.85	62.73
Other Rural Development Programmes	73.71	1,31.55
Other General Economic Services	68.19	1,51.30
Non Conventional Sources of Energy	58.99	21.83
Minor Irrigation	52.28	5.68
Industries	51.94	30.30
Forestry and Wild Life	46.49	54.74
Other Special Areas Programmes	46.38	18.25
Stationery and Printing	31.78	29.51
Village and Small Industries	24.69	8.54
Contributions and Recoveries towards Pension and Other Retirement benefits	56.33	54.13
Fisheries	17.67	11.19
Jails	8.72	7.93
Social Security and Welfare	6.85	6.73
Dairy Development	6.19	58.78
Other Agricultural Programmes	5.84	45.99
Public Service Commission	4.27	4.21
Food Storage and Warehousing	4.20	3.42
Family Welfare	3.49	9.29
Water Supply and Sanitation	1.94	1.08
Information and Publicity	0.97	1.41
Road Transport	0.16	0.11
Civil Supplies	0.09	4.21
Power	0.06	1.95
Land Reforms	0.02	...
Other Scientific Research	...	0.03
Foreign Trade and Export Promotion	...	0.05
Total B. Non Tax Revenue	1,34,16.99	1,50,73.97

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

Description	Actuals	
	2018-2019	2017-2018
(₹ in crore)		
II-GRANTS FROM GOVERNMENT OF INDIA		
C. Grants		
Grants-in-aid from Central Government		
Centrally Sponsored Schemes		
Centrally Sponsored Schemes-	87,84.58	89,42.08
Finance Commission Grants-	33,13.36	31,66.85
Other Transfer/Grants to States/Union territories with legislatures	68,94.54	37,76.67
Grants for Special Plan Schemes	...	...
Total C. Grants	1,89,92.48	1,58,85.60
Total Revenue Receipts (A+B+C)	13,60,01.54	12,32,91.27
III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	65.00	...
Total D. Capital Receipts	65.00	...
E. Public Debt receipts		
Internal Debt of the State Government		
Market Loans	3,69,70.65	2,40,00.00
Bonds	...	...
Loans from Financial Institutions	39,79.74	28,62.91
Special Securities issued to National Small Saving Fund for the Central Government.	...	...
Loans from other Institutions	...	...
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State / Union Territory Plan Schemes	21,95.70	89.83
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	...	...
Total E. Public Debt receipts	4,31,46.09	2,69,52.74
F. Loans and Advances by State Government (Recoveries)	1,51.37	3,46.22
G. Inter State Settlement	...	...
Total	4,33,62.46	2,72,98.96
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	17,93,64.00	15,05,90.23

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	Loans and Advances	Total
A General Services				
A.1 Organs of State				
Parliament/ State/ Union				
Territory Legislatures	34.43	...	...	34.43
President Vice-President/ Governor Administrator of Union				
Territories	8.62	...	...	8.62
Council of Ministers	3.62	...	...	3.62
Administration of Justice	9,88.69	...	...	9,88.69
Elections	2,67.09	...	...	2,67.09
Total - A.1	13,02.45	...	...	13,02.45
A.2 Fiscal Services				
Land Revenue	1,39.82	...	...	1,39.82
Stamps and Registration	1,36.61	...	...	1,36.61
State Excise	17.94	...	...	17.94
Taxes on Sales Trade etc.	1.10	...	...	1.10
Taxes on Vehicles	1,53.71	...	...	1,53.71
Collection Charges under State				
Goods and Services Tax	261.45	...	...	261.45
Other Taxes and Duties on Commodities and Services	28.46	...	...	28.46
Other Fiscal Services	2.22	...	...	2.22
Interest Payments(*)	2,01,83.36	...	...	2,01,83.36
Total - A.2	2,09,24.67	...	...	2,09,24.67
A.3 Administrative Services				
Public Service Commission	38.71	...	...	38.71
Secretariat-General Services	4,19.88	...	...	4,19.88
District Administration	4,78.54	...	...	4,78.54
Treasury and Accounts				
Administration	1,71.52	...	...	1,71.52
Police	48,42.06	1,98.24	...	50,40.30
Jails	1,44.12	...	...	1,44.12
Stationery and Printing	71.72	11.32	...	83.04
Public Works	3,23.49	5,64.89	...	8,88.38
Vigilance	5.68	...	...	5.68
Other Administrative Services	5,04.95	1,00.5	...	6,05.45
Total - A.3	70,00.67	8,74.95	...	78,75.62
A.4 Pension and Miscellaneous				
General Services				
Pensions and Other Retirement				
Benefits	1,82,95.44	...	...	1,82,95.44

(*) Interest payment is not part of Fiscal Service.

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	Loans and Advances	Total
A General Services - (Concl.)				
Miscellaneous General Services	40.56	0.09	...	40.65
Total - A.4	1,83,36	0.09	...	1,83,36.09
Total - A-General Services	4,75,63.79	8,75.04	...	4,87,38.83
B Social Services				
B.1 Education Sports Art and Culture				
General Education	2,27,33.83	7,43.63	...	2,34,77.46
Technical Education	8,63.37	91.28	...	9,54.65
Sports and Youth Services	391.25	75.58	...	466.83
Art and Culture	84.73	4.68	...	89.41
Total - B.1	2,40,73.18	9,15.17	...	2,49,88.35
B.2 Health and Family Welfare				
Medical and Public Health	61,20.42	20,49.73	...	81,70.15
Family Welfare	18,06.59	7.00	...	18,13.59
Total - B.2	79,27.01	20,56.73	...	99,83.74
B.3 Water Supply Sanitation Housing and Urban				
Water Supply and Sanitation	6,18.10	32,92.27	...	39,10.37
Housing	16,55.01	6,98.77	0.61	23,54.39
Urban Development	94,03.81	1,59.13	4,88.79	1,00,51.73
Total - B.3	1,16,76.92	41,50.17	4,89.40	1,63,16.49
B.4 Information and Broadcasting				
Information and Publicity	1,60.73	...	...	1,60.73
Total - B.4	1,60.73	...	...	1,60.73
B.5 Welfare Of Scheduled Castes Scheduled Tribes and Other Backward Classes				
Welfare of Schedule Castes				
Scheduled Tribes Other				
Backward Classes and Minorities	39,77.12	2,02.29	4,35.11	46,14.52
Total - B.5	39,77.12	2,02.29	4,35.11	46,14.52
B.6 Labour and Labour Welfare				
Labour Employment and Skill Development	10,53.33	...	...	10,53.33
Total - B.6	10,53.33	...	...	1053.33
B.7 Social Welfare and Nutrition				
Social Security and Welfare	11,36.57	10.05	...	11,46.62
Nutrition	24,67.00	43.51	...	25,10.51

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	Loans and Advances	Total
B Social Services - (Concl.)				
Relief on account of Natural Calamities	7,43.06	...	...	7,43.06
Total - B.7	43,46.63	53.56	...	44,00.19
B.8 Others				
Other Social Services	14.03	3,17.98	...	3,32.01
Secretariat-Social Services	56.32	...	...	56.32
Total - B.8	70.35	3,17.98	...	3,88.33
Total - B-Social Services	5,32,85.27	76,95.90	9,24.51	6,19,05.68
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	48,11.25	2.96	...	48,14.21
Soil and Water Conservation	45.29	1.16	...	46.45
Animal Husbandry	6,28.58	59.84	...	6,88.42
Dairy Development	51.31	...	...	51.31
Fisheries	3,17.77	...	...	3,17.77
Forestry and Wild Life	5,48.56	6,76.49	...	12,25.05
Food Storage and Warehousing	50.95	90.47	...	1,41.42
Agricultural Research and Education	7,44.98	...	...	7,44.98
Co-operation	11,61.72	-0.03	...	11,61.69
Other Agricultural Programmes	6.12	14.29	...	20.41
Total - C.1	83,66.53	8,45.18	...	92,11.71
C.2 Rural Development				
Special Programmes for Rural Development	2,89.49	...	...	2,89.49
Rural Employment	5,02.13	...	...	5,02.13
Other Rural Development	26,91.7	12,99.42	...	39,91.12
Total - C.2	34,83.32	12,99.42	...	47,82.74
C.3 Special Area Programmes				
Other Special Areas Programmes	87.57	1.00	...	88.57
Total - C.3	87.57	1.00	...	88.57
C.4 Irrigation and Flood Control				
Major Irrigation	3,18.87	38,86.23	...	42,05.10
Medium Irrigation	2,00.46	50,61.55	...	52,62.01
Minor Irrigation	5,06.37	13,26.91	...	18,33.28
Command Area Development	13.46	...	...	13.46
Flood Control and Drainage	33.14	74.89	...	1,08.03
Total - C.4	10,72.30	1,03,49.58	...	1,14,21.88

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

Description	Revenue	Capital	Loans and Advances	Total
<i>(₹ in crore)</i>				
C Economic Services - (Concl.)				
C.5 Energy				
Power	73,65.62	28,73.57	68.94	1,03,08.13
New and Renewable Energy	2,88.89	...	...	2,88.89
Total - C.5	76,54.51	28,73.57	68.94	1,05,97.02
C.6 Industry and Minerals				
Village and Small Industries	18,00.33	9.43	0.01	18,09.77
Iron and steel Industries	25,26.35	0.10	...	25,26.45
Non-ferrous Mining and Metallurgical Industries	2,11.99	1.55	...	2,13.54
Loans for Engineering Industries	...	...	2.26	2.26
Consumer Industries	...	1.50	...	1.50
Other Industries	...	1,04.11	...	1,04.11
Other Outlays on Industries and Minerals	...	...	...	...
Total - C.6	45,38.67	1,16.69	2.27	46,57.63
C.7 Transport				
Ports and Light Houses	50.00	35.52	...	85.52
Civil Aviation	14.20	1,08.58	...	1,22.78
Roads and Bridges	46,72.85	30,89.68	...	77,62.53
Road Transport	3,52.80	2,14.49	1,12.66	6,79.95
Total - C.7	50,89.85	34,48.27	1,12.66	86,50.78
C.8 Science Technology and Environment				
Other Scientific Research	1,83.47	...	...	1,83.47
Ecology and Environment	1,12.67	...	...	1,12.67
Total - C.8	2,96.14	...	...	2,96.14
C.9 General Economic Services				
Secretariat-Economic Services	1,09.30	...	...	1,09.30
Tourism	75.15	5,57.25	...	6,32.40
Census Surveys and Statistics	29.87	...	...	29.87
Civil Supplies	6,91.05	...	...	6,91.05
General Financial and Trading Institutions	...	...	5,72.00	5,72.00
Other General Economic Services	81.43	...	...	81.43
Total - C.9	9,86.80	5,57.25	5,72.00	21,16.05
Total - C-Economic Services	3,15,75.69	1,94,90.96	7,55.87	5,18,22.52

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

<i>(₹ in crore)</i>				
Description	Revenue	Capital	Loans and Advances	Total
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3,64.82	...	...	3,64.82
Total -D Loans, Grants-in-aid and Contributions	3,64.82	...	...	3,64.82
E Loans To Government Servants				
Loans to Government Servants	...	...	10.94	10.94
Miscellaneous Loans	...	...	40.14	40.14
Total - E-Loans To Government Servants Etc.	...	...	51.08	51.08
F Public Debt				
Internal Debt of the State Government	...	...	1,47,19.24	1,47,19.24
Loans and Advances from the Central Government	...	...	7,12.79	7,12.79
Total - F-Public Debt	...	...	1,54,32.03	1,54,32.03
Total Loans Grants in Aid and Contributions and Public Debt.	3,64.82	...	1,54,83.11	1,58,47.93
Total Consolidated Fund Expenditure	13,27,89.57	2,80,61.90	1,71,63.50	17,80,14.97

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

Object of Expenditure	(₹ in crore)								
	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Major Works	1.67	1,47,83.82	1,47,85.49	1.39	1,10,88.78	1,10,90.17	0.16	90,55.10	90,55.26
Grant-In-Aid	5,73,94.64	10.92	5,74,05.56	5,27,42.19	72.43	5,28,14.62	4,64,89.34	70.30	4,65,59.64
Minor Works	19,51.96	-9 (a)	19,42.96	19,57.02	9.99	19,67.01	19,49.30	6.06	19,55.36
Interest	1,98,73.53	...	1,98,73.53	1,89,53.22	...	1,89,53.22	1,78,80.56	...	1,78,80.56
Other Charges	30,73.83	31.04	31,04.87	25,40.73	70.40	26,11.13	18,73.88	20.02	18,93.90
Pensionary Charges	1,24,48.37	0.06	1,24,48.43	97,95.70	0.06	97,95.76	78,46.54	0.06	78,46.60
Subsidy	1,72,68.70	0.09	1,72,68.79	1,36,21.18	0.14	1,36,21.32	1,10,81.67	...	1,10,81.67
Salaries	1,08,36.47	2,05.52	1,10,41.99	1,02,92.33	1,92.53	1,04,84.86	85,09.91	2,11.94	87,21.85
Contributions to Panchayats	12,56.24	...	12,56.24	14,77.03	2.39	14,79.42	14,74.64	0.38	14,75.02
Investment	...	71,40.67	71,40.67	0.01	81,62.74	81,62.75	...	71,16.28	71,16.28
Inter-Account Transfer	-7,55.52	-5,31.20	-12,86.72	-16,00.15	-74.57	-16,74.72	1,91.98	-1,32.08	59.90
Office Expenses	8,66.27	39.27	9,05.54	8,02.11	32.05	8,34.16	5,84.52	25.97	6,10.49
Scholarships/Stipend	19,43.51	0.09	19,43.60	16,35.47	0.08	16,35.55	14,58.41	0.07	14,58.48
Supplies And Materials	8,80.29	1.97	8,82.26	9,07.80	...	9,07.80	7,78.91	0.50	7,79.41
Cost Of Ration (Diet Charges)	7,06.98	...	7,06.98	6,77.66	...	6,77.66	7,72.39	...	7,72.39
Machinery And Equipment	3,89.69	4,37.90	8,27.59	4,55.73	5,55.55	10,11.28	1,90.70	3,01.75	4,92.45
Wages	4,05.82	8.34	4,14.16	3,46.66	2.04	3,48.70	3,27.93	0.11	3,28.04
Over Time Allowances	4,09.83	...	4,09.83	4,07.65	...	4,07.65	3,49.29	...	3,49.29
Domestic Travel Expenses	1,87.00	2.43	1,89.43	1,71.09	2.70	1,73.79	1,58.89	2.97	1,61.86
Professional Services	1,61.01	0.88	1,61.89	1,70.24	0.20	1,70.44	1,79.74	0.95	1,80.69
Motor Vehicles	1,59.90	40.73	2,00.63	1,09.22	63.84	1,73.06	1,26.11	34.63	1,60.74
Other Administrative Expenses	15.87	...	15.87	14.69	...	14.69	12.82	...	12.82
Rent, Rates And Taxes	1,17.40	0.28	1,17.68	77.02	0.12	77.14	81.78	0.15	81.93
Publication	19.82	0.06	19.88	32.96	0.01	32.97	28.91	...	28.91
Advertising And Publicity Expenditure	1,93.53	...	1,93.53	1,34.37	...	1,34.37	1,10.36	0.04	1,10.40
Grants For Creation Of Capital Assets To Local Bodies	22,05.13	...	22,05.13	19,45.61	46.95	19,92.56	14,76.38	19.36	14,95.74
Repayment Of Borrowings	...	1,54,44.16	1,54,44.16	...	1,37,00.23	1,37,00.23	...	90,73.87	90,73.87
Other Capital Expenditure	1.83	65,50.24	65,52.07	4.51	61,01.69	61,06.20	0.57	55,96.63	55,97.20
Arms And Ammunition	29.90	13.74	43.64	32.33	23.36	55.69	41.53	28.00	69.53
Loans And Advances	0.86	11,59.47	11,60.33	0.43	6,31.07	6,31.50	0.74	4,77.55	4,78.29
Others (b)	11,57.35	1.22	11,58.57	5,47.59	1.20	5,48.79	4,38.71	1.79	4,40.50
Deduct Recoveries	-4,12.31	-1,07.30	-5,19.61	-1,94.13	-41.48	-2,35.61	-5,21.85	-6.27	-5,28.12
TOTAL	13,27,89.57	4,52,25.40	17,80,14.97	11,80,59.66	4,06,44.50	15,87,04.16	10,38,94.83	3,19,06.13	13,58,00.96

(a) Minus figure is under review.

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

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

STATEMENT No.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4055	Capital Outlay on Police	3,59.07	23,29.57	1,98.24	25,27.81	(-) 44.79
4058	Capital Outlay on Stationery and Printing	1.88	34.51	11.32	45.83	(+) 5,02.13
4059	Capital Outlay on Public Works[A]	5,06.75	40,97.95	5,64.89(a)	46,62.84	(+) 11.47
4070	Capital Outlay on other Administrative Services	1.00	1.00	1,00.50	1,01.50	(+) 99,50.00
4075	Capital Outlay on Miscellaneous General Services	1.81	1,22.87	0.09	1,22.96	(-) 95.03
Total A - General Services		8,70.51	65,85.90	8,75.04	74,60.94	(+) 0.52
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	7,93.58	94,24.90	9,15.17	1,03,40.07	(+) 15.32
Total (a) - Capital Account of Education, Sports, Art and Culture		7,93.58	94,24.90	9,15.17	1,03,40.07	(+) 15.32
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	15,26.54	1,16,45.19	20,49.73	1,36,94.92	(+) 34.27
4211	Capital Outlay on Family Welfare	43.62	1,82.88	7.00	1,89.88	(-) 83.95
Total (b) - Capital Account of Health and Family Welfare		15,70.16	1,18,28.07	20,56.73	1,38,84.80	(+) 30.99

(a)Includes an expenditure of ₹ 10.92 crore incurred on payments of Grants-in-aid.

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

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	31,59.34	2,29,81.50	32,92.28	2,62,73.78	(+)4.21
4216	Capital Outlay on Housing	6,08.60	46,19.22	6,98.77	53,17.99	(+)14.82
4217	Capital Outlay on Urban Development	3,07.68	50,12.73	1,59.13	51,71.86	(-)48.28
Total (c) - Capital Account of Water Supply and Sanitation, Housing and Urban Development		40,75.62	3,26,13.45	41,50.18	3,67,63.63	(+)1.83
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	...	16.53	...	16.53	...
Total (d) - Capital Account of Information and Broadcasting		...	16.53	...	16.53	...
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	1,35.72	16,90.21	2,02.29	18,92.50	(+)49.05

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
B. Social Services - (Concl.)						
Total (e) - Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		1,35.72	16,90.21	2,02.29	18,92.50	(+)49.05
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	8.28	67.78	10.04	77.83	(+)21.38
4236	Capital Outlay on Nutrition	13.99	12,51.20	43.51	12,94.71	(+)2,11.01
Total (g) - Capital Account of Social Welfare and Nutrition		22.28	13,18.98	53.55	13,72.53	(+)1,40.50
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	2,15.41	64,72.81	3,17.98	67,90.79	(+)47.62
Total (h) - Capital Account of Other Social Services		2,15.41	64,72.81	3,17.98	67,90.79	(+)47.62
Total B - Social Services		68,12.77	6,33,64.95	76,95.90	7,10,60.85	(+)12.96
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	3.58	1,75.01	2.96	1,77.97	(-)17.32
4402	Capital Outlay on Soil and Water Conservation	96.72	9,95.91	1.16	9,97.07	(-)98.80
4403	Capital Outlay on Animal Husbandry	15.36	85.72	59.84	1,45.56	(+)2,89.58

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4404	Capital Outlay on Dairy Development	...	12.12	...	12.12	...
4405	Capital Outlay on Fisheries	...	19.14	...	19.14	...
4406	Capital Outlay on Forestry and Wild Life	6,37.69	72,71.87	6,76.49	79,48.36	(+)6.08
4408	Capital Outlay on Food Storage and Warehousing	26.66	1,78.59	90.47	2,69.07	(+)2,39.38
4415	Capital Outlay on Agricultural Research and Education	...	21.23	...	21.23	...
4425	Capital Outlay on Co-operation	0.47	56.03	-0.03 (a)	56.00	(-)1,06.38
4435	Capital Outlay on other Agricultural Programmes	44.48	2,16.05	14.29	2,30.35	(-)67.87
Total (a) - Capital Account of Agriculture and Allied Activities		8,24.96	90,31.67	8,45.18	98,76.87	(+)2.45
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	12,06.40	76,47.31	12,99.42	89,46.73	(+)7.71
Total (b) - Capital Account of Rural Development		12,06.40	76,47.31	12,99.42	89,46.73	(+)7.71
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas Programmes	21.91	1,76.30	1.00	1,77.30	(-)95.44

(a) Minus figure is under review.

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
Total (c) - Capital Account of Special Area Programme		21.91	1,76.30	1.00	1,77.30	(-)95.44
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	52,05.54	5,41,60.24	38,86.23	5,80,46.47	(-)25.34
4701	Capital Outlay on Medium Irrigation	27,48.04	2,30,76.12	50,61.54	2,81,37.66	(+)84.19
4702	Capital Outlay on Minor Irrigation	10,58.40	1,14,39.71	13,26.91	1,27,66.63	(+)25.37
4705	Capital Outlay on Command Area Development	...	0.05	...	0.05	...
4711	Capital Outlay on Flood Control Projects	67.83	12,83.97	74.90	13,58.87	(+)10.42
Total (d) - Capital Account of Irrigation and Flood Control		90,79.81	8,99,60.09	1,03,49.58	10,03,09.69	(+)13.98
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	29,39.36	2,07,80.10	28,73.57	2,36,53.67	(-)2.24
4802	Capital Outlay on Petroleum	...	0.09	...	0.09	...
Total (e) - Capital Account of Energy		29,39.36	2,07,80.19	28,73.57	2,36,53.76	(-)2.24
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	1.79	60.27	9.43	69.70	(+)4,26.82
4852	Capital Outlay on Iron and Steel Industries	0.10	2,91.57	0.10 (b)	2,91.67	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	2.00	35.73	1.55	37.28	(-)22.50

(b) Includes an expenditure of ₹ 0.09 in crore incurred on Payments of subsidy.

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	...	0.02	...	0.02	...
4856	Capital Outlay on Petrochemical Industries	...	30,04.62	...	30,04.62	...
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	...	0.01	...	0.01	...
4858	Capital Outlay on Engineering Industries	...	20.78	...	20.78	...
4859	Capital Outlay on Telecommunication and Electronic Industries	...	12.45	...	12.45	...
4860	Capital Outlay on Consumer Industries	1.50	2,39.50	1.50	2,41.00	...
4875	Capital Outlay on Other Industries	1,04.24	1,04.26	1,04.11	2,08.37	(-)0.12
4885	Capital Outlay on Industries and Minerals	...	7,40.33	...	7,40.33	...
Total (f) - Capital Account of Industry and Minerals		1,09.63	45,09.56	1,16.69	46,26.25	(+)6.44
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	1,21.22	8,90.01	35.52	9,25.53	(-)70.70
5052	Capital Outlay on Shipping	...	0.18	...	0.18	...
5053	Capital Outlay on Civil Aviation	1,33.75	8,84.71	1,08.58	9,93.29	(-)18.82
5054	Capital Outlay on Roads and Bridges	31,34.68	2,60,04.40	30,89.68	2,90,94.08	(-)1.44
5055	Capital Outlay on Road Transport	5,73.83	30,67.22	2,14.49	32,81.71	(-)62.62
Total (g) - Capital Account of Transport		39,63.48	3,08,46.52	34,48.27	3,42,94.79	(-)13.00

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Economic Services - (Contd.)						
(h) Capital Account of Communication						
5225	Capital Outlay on Telecommunication Services	...	0.11	...	0.11	...
Total (h) - Capital Account of Communication		...	0.11	...	0.11	...
(i) Capital Account of Science Technology and Environment						
Total (i) - Capital Account of Science Technology and Environment		...	61.90	...	61.89	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	4,64.37	28,78.49	5,57.25	34,35.74	(+)20.00
5453	Capital Outlay on Foreign Trade and Export Promotion	...	8.20	...	8.20	...
5465	Investments in General Financial and Trading Institutions	20.00	7,59.54	...	7,59.54	(-)1,00.00
5466	Investment in International Financial Institutions	...	9.10	...	9.10	...
5475	Capital Outlay on other General Economic Services	...	13.86	...	13.86	...

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

Major Head	Description	Expenditure during 2017-2018	Progressive expenditure upto 2017-2018	Expenditure during 2018-2019	Progressive expenditure upto 2018-2019	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Economic Services - (Concl.d.)						
(h) Capital Account of Communication						
	Total (j) - Capital Account of General Economic Services	4,84.37	36,69.19	5,57.25	42,26.44	(+)15.05
	Total C - Economic Services	1,86,29.92	16,66,82.83	1,94,90.96	18,61,73.79	(+)4.62
	Grand Total	2,63,13.20	23,66,33.68	2,80,61.90(*)	26,46,95.58	(+)6.65

(*) Include an expenditure of ₹ 10.92 crore and ₹ 0.09 crore incurred on payment of Grants -in-aid and subsidy respectively.

Explanatory Notes

(1) During the year the Government invested ₹ 6,689.94 crore, in Statutory Corporations (₹ 239.34 crore), Government Companies (₹ 6,449.13 crore), Co-operative Institutions and Local Bodies (₹ 1.47 crore).

(2) The total investment in Share Capital and debentures of the different entities at the end of 2017-18 and 2018-19 were ₹ 86,113.96 crore and ₹ 92,803.90 crore respectively. Other details are given in Statements No. 8 and 19.

STATEMENT NO. 6 STATEMENT OF BORROWING AND OTHER LIABILITIES**(i) Statement of Public Debt and Other Liabilities**

Nature of Borrowings	Balance as on 1 April 2018	Receipt during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)		As per cent of total Liabilities
					Amount		
					Per Cent		
A - Public Debt							
6003 Internal Debt of the State Government							
Market Loans	15,18,87.07	3,69,70.65	95,34.00	17,93,23.72	(+)2,74,36.65	(+)18.06	(+)62.73
Bonds	0.55	...	...	0.55	...	...	...
Special Securities issued to National Small Saving Fund for the Central Government.	4,29,18.71	...	35,33.75	3,93,84.97	(-)35,33.75	(-)8.23	(+)13.78
Loans from Financial Institutions	1,18,37.22	39,79.74	16,51.49	1,41,65.47	(+)23,28.25	(+)19.67	(+)4.96
Total 6003	20,66,43.55	4,09,50.39	1,47,19.24	23,28,74.71	(+)2,62,31.15	(+)12.69	81.47
6004 Loans and Advances from the Central Government							
Non-Plan Loans	32.64	...	3.49	29.15	(-)3.49	(-)10.69	0.01
Loans for State / Union Territory Plan Schemes	59,11.57	21,95.70	7,09.30	73,97.97	(+)14,86.40	(+)25.14	2.59
Loans for Centrally Sponsored Plan Schemes	0.18	...	...	0.18	...	...	...
Pre-1984-85 Loans	2.52	...	...	2.52	...	...	...
Total 6004	59,46.91	2195.70	7,12.79	74,29.82	(+)14,82.91	(+)24.94	2.60
Total Public Debt	21,25,90.46	4,31,46.09	1,54,32.03	24,03,04.52	(+)2,77,14.06	(+)13.04	(+)84.07

STATEMENT NO. 6 STATEMENT OF BORROWING AND OTHER LIABILITIES- Contd.**(i) Statement of Public Debt and Other Liabilities**

Nature of Borrowings	Balance as on 1 April 2018	Receipt during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)		As per cent of total Liabilities
					Amount	Per cent	
					(₹ In Crore)		
B - Other Liabilities							
Public Accounts							
Small Savings Provident Funds etc.	1,04,00.17	23,10.16	21,01.70	1,06,08.63	(+)2,08.46	(+)2.00	3.71
Reserve Funds bearing Interest	23,55.14	5,18.37	13,68.93	15,04.58	(-)8,50.56	(-)36.12	0.53
Reserve Funds not bearing Interest	8,90.70	16,51.96	12,48.21	12,94.45	(+)4,03.75	(+)45.33	0.45
Deposits bearing Interest	1,29,54.29	47,10.35	39,86.81	1,36,77.83	(+)7,23.54	(+)5.59	4.79
Deposits not bearing Interest	1,71,75.72	5,06,26.41	4,93,48.12	1,84,54.01	(+)12,78.29	(+)7.44	6.46
Total Other Liabilities	4,37,76.02	5,98,17.25	5,80,53.77	4,55,39.50	(+)17,63.48	(+)4.03	(+)15.94
Total Public Debt and Other Liabilities	25,63,66.48	10,29,63.34	7,34,85.80	28,58,44.02	(+)2,94,77.54	(+)11.50	100.01

STATEMENT No-6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES(Contd.)**(ii) Explanatory Notes****1. Amortisation arrangements:**

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

The balance in the funds at the commencement and at the end of 2018-19 is given below:-

(₹ in crore)

	Amount as on 1 April 2018	Additions during the year	Interest on Investment	Withdrawals during the year	Amount as on 31 March 2019
	1	2	3	4	5
Sinking Fund	11609.81	985.05	-	0.03	12594.83

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

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

A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of loans and out of Small Saving collections. The loans received during 2018-19 amounted to ₹ NIL and ₹ 3533.75 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 39,384.97 crore which was 16.39 per cent of the total Public Debt of the State Government as on 31 March 2019.

3. Loans and Advances from Government of India:

₹2,195.70 crore were received from the Government of India and ₹ 712.79 crore were repaid during the year 2018-19. Details of the loans taken by State Government from the Government of India are given in Statement No. 17.

4. Market Loans:

This refers to loans raised in the open market and having a currency of more than 12 months. Fresh Loans of ₹ 36970.65 crore were raised by the Government during the years 2018-19 to finance capital expenditure in connection with the development programmes of the State of Gujarat. A loan of ₹ 2000 crore (7.77 per cent Gujarat State Development Loan 10 April 2028), Loans of ₹ 1000 crore (7.95 per cent Gujarat State Development Loan 17 April 2028), Loans of ₹ 1000 crore (8.25 per cent Gujarat State Development Loan 24 April 2028), Loans of ₹ 1000 crore (8.16 per cent Gujarat State Development Loan 08 May 2028), Loans of ₹ 1000 crore (8.47 per cent Gujarat State Development Loan 20 August 2028), Loans of ₹ 500 crore (8.45 per cent Gujarat State Development Loan 03 September 2023), Loans of ₹ 1000 crore (8.79 per cent Gujarat State Development Loan 11 September 2028), Loans of ₹ 1000 crore (8.70 per cent Gujarat State Development Loan 18 September 2028), Loan of ₹ 533.40 crore (8.65 per cent Gujarat State Development Loan 09 October 2028), Loans of ₹ 1300 crore (8.60 per cent Gujarat State Development Loan 16 October 2028), Loans of ₹ 454.35 crore (8.61 per cent Gujarat State Development Loan 23 October 2028), Loans of ₹ 1300 crore (8.58 per cent Gujarat State Development Loan 30 October 2028), Loans of ₹ 1408.25 crore (8.57 per cent Gujarat State Development Loan 05 November 2028), Loans of ₹ 1300 crore (8.53 per cent Gujarat State Development Loan 19 November 2028), Loans of ₹ 1000 crore (8.50 per cent Gujarat State Development Loan 27 November 2028), Loans of ₹ 1300 crore (8.32 per cent Gujarat State Development Loan 11 December 2028), Loans of ₹ 1274.65 crore (8.17 per cent Gujarat State Development Loan 18 December 2028), Loans of ₹ 1300 crore (8.08 per cent Gujarat State Development Loan 24 December 2028), Loans of ₹ 1300 crore (8.25 per cent Gujarat State Development Loan 01 January 2029), Loans of ₹ 1300 crore (8.27 per cent Gujarat State Development Loan 8 January 2029), Loans of ₹ 1300 crore (8.16 per cent Gujarat State Development Loan 29 January 2029), Loans of ₹ 1300 crore (8.30 per cent Gujarat State Development Loan 05 February 2029), Loans of ₹ 1300 crore (8.28 per cent Gujarat State Development Loan 12 February 2029), Loans of ₹ 1300 crore (8.28 per cent Gujarat State Development Loan 18 February 2029), Loans of ₹ 1300 crore (8.38 per cent Gujarat State Development Loan 26 February 2029), Loans of ₹ 2000 crore (8.35 per cent Gujarat State Development Loan 05 March 2029), Loans of ₹ 1300 crore (8.30 per cent Gujarat State Development Loan 12 March 2029), Loans of ₹ 2500 crore (8.14 per cent Gujarat State Development Loan 19 March 2029), Loans of ₹ 2400 crore (8.05 per cent Gujarat State Development Loan 26 March 2029) were raised by the Government during the year 2018-19. It was issued at price of ₹ 100. The total loan of ₹ 36970.65 crore was realised in cash. The particulars of outstanding market loan are given in Annexure to Statement No-17.

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

5. Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2017-2018 and 2018-2019 were as shown below:-

	2017-2018	2018-2019	Net increase(+)/ decrease(-) during the year (₹ in crore)
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	22,29,90.63	25,09,13.17	2,79,22.54
(b) Other Obligations	3,33,75.85	3,49,30.85	15,55.00
Total (i)	25,63,66.48	28,58,44.02	2,94,77.54
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	1,79,66.67	1,89,23.60	9,56.93
(b) Other Obligations	9,87.37	12,59.76	2,72.30
Total (ii)	1,89,54.04	2,01,83.36	12,29.32
(iii) Deduct			
(a) Interest received on loans and advances given by Government	5,26.80	13,77.09	8,50.29
(b) Interest realised on investment of cash balances	5,53.79	2,34.24	(-)3,19.55
Total (iii)	10,80.59	16,11.33	5,30.74
(iv) Net interest charges	1,78,73.45	1,85,72.03	6,98.58
(v) Percentage of gross interest (item (ii)) to total revenue receipts	15.37	14.84	(-)0.53
(vi) Percentage of net interest (item (iv)) to total revenue receipts	14.50	13.66	(-)0.84

There was in addition certain other receipts and adjustments totaling ₹ 0.38 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account.

The Government also received ₹ 1,08.16 crore during the year as dividend on investments in various undertakings.

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

Section - 1 Summary of Loans and Advances Loanee Groupwise							
Loanee group	Balance as on 1 April 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2019 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Co-operative Societies/Co-operative Corporations/Banks	93.29	0.00	0.85	...	92.44	(-) 0.85	...
Govt. Servant	6.15	10.94	11.66	...	5.43	(-) 0.72	...
Housing Boards	1,71.46	0.61	2.04	...	1,70.03	(-) 1.43	...
Loans for Miscellaneous purposes	2,43.38	40.14	38.61	...	2,44.91	(+)1.53	...
Municipalities/Municipal Councils/Municipal Corporations	2,70.31	...	...	...	2,70.31	...	...
Others	29,54.45	7,28.70	67.73	...	36,15.42	(+) 6,60.97	...
Panchayati Raj Institutions	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	41,64.87	9,51.08	30.48	...	50,85.47	(+) 9,20.60	...
Universities/Academic Institutions	2.87	...	...	...	2.87	...	...
Urban Development Authorities	4.04	...	...	...	4.04	...	...
Total-Loans and advances	79,23.05	17,31.47	1,51.37	...	95,03.15	(+)15,80.10	...

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**Disclosures indicating extraordinary transactions relating to Loans and Advances
1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'**

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

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**Disclosures indicating extraordinary transactions relating to Loans and Advances
1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'**

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

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**Disclosures indicating extraordinary transactions relating to Loans and Advances
1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'**

(₹ in crore)				
Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
M/s. TATA Motors Ltd.	2014-15	No.IC/INC/TATA/Loan /14-15/986321 dated 28 August 2014	20.33	0.10
		No.IC/INC/TATA/Loan /14-15/1007876 dated 05 November 2014	7.73	0.10
		No.IC/INC/TATA/Loan /14-15/1041981 dated 13 February 2015	9.19	0.10
		No.IC/INC/TATA/Loan /14-15/1055360 dated 25 March 2015	22.71	0.10
		No. UK/PROT/TATA Loan/15-16/1135545dated 07 December 2015	20.89	0.10
		No.UK/PROT/TATA Loan/15-16/1168774dated 19 March 2016	21.59	0.10
		No.IC/INC/TATA Loan/15-16/1172392 dated 30 March 2016	19.53	0.10
		No.IC/INC/TATA Loan/15-16/1224598 dated 03 September 2016	17.06	0.10
		No.IC/INC/TATA Loan/16-17/1243528 dated 25 October 2016	8.09	0.10
No.IC/INC/TATA Loan/16-17/Tra.NO.83 dated 29 March 2017	14.34	0.10		
			Total	5,81.00
Gujarat Industrial Investment Corporation Ltd.	2010-11 2011-12 2013-14	No.IC/INC/3G Fund /Loan /522847 dated 25 March 2011	5.00	IMD GR. No.
		No.IC/INC/3G Fund /Loan /678828 dated 28 March 2012	55.50	BGT/10/2010/1482
		(1) No.IC/INC/3G Fund /Loan 836657 dated 02 July 2013	9.75	92 (1)P Dated 06
		(2) No.IC/INC/3G Fund /Loan 915057 dated 17 February 2014	9.88	March 2012 Interest Free Loan
			Total	80.13
Gujarat State Land Development Corporation Ltd.	1978 1980 1982 1982 1982 1982 1983	Assets Transfer from Agriculture Department	0.16	12.50
		SCS-1180-643 K dated 25 February 1980	0.35	12.50
		SCS-4282-3269 K.4 dated 8 December 1982	1.00	12.50
		Assets Transfer from Agriculture Department	0.33	12.50
		Assets Transfer from Agriculture Department	0.04	12.50
		Assets Transfer from Agriculture Department	0.03	12.50
		Assets Transfer from Agriculture Department	2.21	12.50
Assets Transfer from Agriculture Department	0.01	12.50		

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**Disclosures indicating extraordinary transactions relating to Loans and Advances****1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'**

					(₹ in crore)	
Loanee Entity	Year of Sanction	Sanction Order No.		Amount	Rate of Interest in per cent	
1	2	3		4	5	
Gujarat State Land Development Corporation Ltd.	1988	JSY-3386/3761-K4	dated 22 February 1988	0.19	12.50	
		JSY-3386/3761-K4	dated 23 March 1988	0.06	12.50	
		JSY-3387/2435-K4	dated 20 May 1988	0.12	12.50	
		JSY-3387/2435-K4	dated 20 May 1988	0.06	12.50	
	1989	JSY-3387/2435-K4	dated 27 March 1988	0.06	12.50	
		JSY-3388/2463-K4	dated 22 May 1988	0.14	12.50	
		JSY-3388/2463-K4	dated 29 August 1989	0.07	12.50	
	1990	JSY-3388/2435-K4	dated 19 June 1990	0.07	12.50	
		JSY-3388/2463-K4	dated 19 June 1990	0.12	12.50	
		JSY-3389/2192-K4	dated 05 September 1990	0.12	12.50	
	1991	JSY-3389/2192-K4	dated 06 February 1991	0.12	12.50	
		JSY-3390/2566-K4	dated 03 June 1991	0.26	12.50	
	1992	JVN-3390/2566-K4	dated 15 February 1992	0.26	12.50	
		JVN-3390/2566-K4	dated 31 March 1992	0.20	12.50	
	1993	JVN-1291/2357-K4	dated 05 January 1993	0.35	12.50	
		JVN-1291/2357-K4	dated 31 March 1993	0.22	12.50	
	1994	JSY-1292/2029-K4	dated 30 March 1994	0.40	12.50	
	1995	JSY-1293/3099-K4	dated 02 March 1995	0.57	12.50	
		JSY-1293/3099-K4	dated 29 March 1995	0.18	12.50	
		JSY-1094/2294-K4	dated 11 October 1994	0.25	12.50	
1996	JSY-1094/2294-K4	dated 13 February 1996	0.58	12.50		
	JSY-1095/2601-K4	dated 20 June 1996	0.25	12.50		
1997	JSY-1095/2601-K4	dated 19 February 1997	0.49	12.50		
	JSY-1095/2601-K4	dated 27 March 1997	0.45	12.50		
	JSY-1096/2490-K4	dated 21 November 1997	0.39	12.50		

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

Disclosures indicating extraordinary transactions relating to Loans and Advances
1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'

(₹ in crore)				
Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Land Development Corporation Ltd.	1998	JSY-1096/2401-K4 dated 21 November 1997	0.48	12.50
		JSY-1096/2410-K4 dated 19 February 1998	0.25	12.50
		JSY-1096/2410-K4 dated 17 March 1998	0.14	12.50
		JSY-1097/1962-K4 dated 04 July 1998	0.30	12.50
		JSY-1097/1962-K4 dated 06 October 1998	1.00	12.50
	1999	JSY-1097/1962-K4 dated 31 March 1999	0.37	10.00
		JSY-1098/3366-K4 dated 06 July 1999	0.69	10.00
		JSY-1098/3366-K4 dated 18 November 1999	0.69	10.00
	2000	JSY-1099/2565-K4 dated 18 August 2000	0.34	10.00
	2001	JSY-1099/2565-K4 dated 05 January 2001	0.15	10.00
		JSY-1099/2565-K4 dated 28 March 2001	0.10	10.00
		JSY-1099/2565-K4 dated 31 March 2001	0.63	10.00
	2002	JSY-10-2000-912-K4 dated 06 November 2001	0.67	10.00
Total			15.92	
Gujarat Rural Housing Board	1985	RHB-3085-J-1 dated 09 August 1985	0.45	5.00
	1986	RHB-1085-7206-J-1 dated 18 January 1986	1.04	9.50
		RHB-3085-J-1 dated 13 March 1986	0.2	5.00
		RHB-3086-4209-J dated 03 October 1986	0.05	9.50
	1987	RHB-1087-5922-J 1 dated 17 December 1987	1.3	9.75
	1988	RHB-1088-1200-J dated 31 March 1988	0.55	10.25
		BJT-1087-4404-J-1 dated 24 March 1988	1.15	11.00
	1997	RHB-1197-450-K dated 27 March 1997	0.77	11.00

STATEMENT No.7- STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**Disclosures indicating extraordinary transactions relating to Loans and Advances****1. Following are the cases of a Loan having been sanctioned as 'Loan in perpetuity'**

(₹ in crore)				
Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat Rural Housing Board	1990	RHB-1089-535-V dated 23 August 1990	0.41	11.00
	1994	LIC-RHB-1199-20-IV dated 30 August 1994	1.08	13.00
		RHB-1198-1052-V fated 17 February 1994	0.14	13.00
	1996	RHB-1095-1738-V dated 23 February 1996	0.92	11.00
		RHB-272-V dated 30 March 1996	0.63	13.00
		RHB-1096-499-V dated 29 March 1996	0.23	13.00
		RHB-LIC-1095-GOI-29(4) TH 30 March 1996	0.30	13.00
		RHB-1196-825-V dated 09 July 1996	0.15	13.00
	1997	RHB-1197-460-2 dated 31 March 1997	0.07	13.00
	1999	RHB-1198-537 N dated 15 February 1999	0.16	13.00
		RHB-1198-802-V dated 09 February 1999	0.23	13.00
		RHB-1198-474-V dated 08 February 1999	0.19	13.00
		Total	10.02	
Gujarat State Road Transport Corporation	2016-17	STC-102015/1912/PORT-1GH Dtd.3-6-2016	24.32	11.50
		STC-102015/1912/PORT-1GH Dtd.19-6-2016	5.18	11.50
		STC-102015/1912/PORT-1GH Dtd.22-12-2016	24.32	11.50
		STC-102015/1912/PORT-1GH Dtd.19-6-2016	5.18	11.50
		STC-102015/1912/PORT-1GH Dtd.22-12-2016	20.00	11.50
		STC-102015/1912/PORT-1GH Dtd.22-12-2016	5.44	11.50
		Total	84.44	

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

Section - 2 Summary of Loans and Advances Sector wise

Sector	Balance as on 1 April 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2019 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services -							
Statutory Corporations	11.51	...	...	...	11.51	...	...
Total-General Services	11.51	...	...	...	11.51	...	...
Social Services -							
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	...	...	0.08	...	...
Housing Boards	1,71.45	0.61	2.04	...	1,70.02	(-)1.43	...
Municipalities/Municipal Councils/Municipal Corporations	2,70.32	...	...	...	2,70.32	...	...
Others	10,01.75	6,36.41	10.49	...	16,27.67	(+),6,25.92	...
Panchayati Raj Institution	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	81.95	2,87.5	...	...	3,69.45	(+),2,87.50	...
Universities/Academic Institutions	2.89	...	...	...	2.89	...	...
Urban Development Authorities	1.91	...	...	...	1.91	...	...
Total-Social Services	15,42.57	9,24.52	12.53	...	24,54.56	(+),9,11.99	...
Economic Services -							
Co-operative Societies/Co-operative Corporations/Banks	93.24	...	0.85	...	92.39	(-)0.85	...
Others	19,52.66	92.29	57.24	...	19,87.71	(+),35.05	...

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

Section - 2 Summary of Loans and Advances Sector wise

Sector	Balance as on 1 April 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2019 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Economic Services -contd.							
Statutory Corporations	40,71.40	6,63.58	30.48	...	47,04.5	(+),6,33.10	...
Urban Development Authorities	2.13	...	...	...	2.13	...	...
Total-Economic Services	61,19.43	7,55.87	88.57	...	67,86.73	(+),6,67.30	...
Loans for Miscellaneous purposes -							
Loans for Miscellaneous purposes	2,43.38	40.14	38.61	...	2,44.91	(+),1.54	...
Total-Loans for Miscellaneous purposes	2,43.38	40.14	38.61	...	2,44.91	(+),1.54	...
Loans to Government Servants							
Loans to Government Servants	6.15	10.93	11.66	...	5.43	(-),0.72	...
Total-Loans to Government Servants	6.15	10.93	11.66	...	5.43	(-),0.72	...
Total-Loans and advances	79,23.05	17,31.47	1,51.37	...	95,03.15	(+),15,80.10	...

STATEMENT No. 7- DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- Concl'd.
Section 3 Summary of Repayment in arrears from Loanee Entities

Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
	Principal	Interest	Total		
1	2	3	4	5	6
				<i>(₹ in Crore)</i>	
Gujarat State Construction Corporation Ltd.	9.26	22.22	31.48	(*)	31.48
Gujarat Industrial Investment Corporation Ltd.	80.13	(**)	80.13	2011-12	80.13
Gujarat State Investment Ltd.	825.00	(**)	825.00	2011-12	825.00
Gujarat Fisheries Development Corporation.	2.29	(**)	2.29	2008-09	2.29
Gujarat State Handloom & Handicrafts Development Corporation Ltd	12.17	33.07	45.24	2006-07	45.24
Paschim Gujarat Vij.Co. Ltd	204.60	(*)	204.60	(*)	204.60
Dakshin Gujarat Vij Co. Ltd	26.27	(*)	26.27	(*)	26.27
Gujarat Energy Transmission Corporation Ltd.	2.36	0.76	3.12	2012-13	3.12
Gujarat State Land Development Corporation Ltd.	15.92	49.85	65.77	(*)	65.77
Alcock Ashdown (Gujarat).Ltd	133.50	19.69	153.19	2013-14	153.19
Gujarat State Financial Corporation	621.37	1105.58	1873.02	2004-05	1873.02
Uttar Gujarat Vij Corporation Ltd.	61.32	146.07(a)	61.32	(*)	61.32
Gujarat State Road Transport Corporation Ltd.	256.85	(*)	256.85	2013-14	256.85

*Information awaited

** Interest free loan

(a) Penal interest

STATEMENT No. 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the share Capital and debentures of different concerns for 2017-18 and 2018-19

Name of the concern	2018-19			2017-18		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1	2	3	4	5	6	7
					<i>(₹ in crore)</i>	
1. Statutory Corporations	7	34,88.58	...	7	32,49.24	0.60
2. Rural Banks	5	14.26	...	5	14.26.	...
3. Government Companies	62	8,88,64.91	1,08.16	62	8,24,15.78	87.28
4. Municipalities Port Trusts	1	(a)	...	1	(a)	...
5. Co-operative institutions and Local Bodies	2005	4,03.59	11.87	2005	4,02.12	8.42
6. Other Joint stock Companies and Partnerships	28	32.56		28	32.56	...
TOTAL	2108	9,28,03.90	120.03	2108	8,61,13.96	96.30

(a) The Investment is ₹ 0.03 lakhs.

STATEMENT NO. 9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**A. Sector-wise details of Guarantees -**

Sr. No.	Sector(No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the Year		Outstanding at the end of year	Guarantee Commission or fees		Other Material /Details
						Dis charged	Not Dis-charged		Receivabl	Received	
1	2	3	4	5	6	7	8	9	10	11	
(₹ in crore)											
1	Power(6)	27,20.03	4,68.69	40.12	1,20.50	...	...	3,88.31	...	0.80	...
2	Co-operatives(224)	10,79.74	2,34.38	...	55.31	...	...	1,79.07	...	0.30	...
3	Irrigation(2)	58,13.73	20,58.93	...	...	...	...	20,58.93	...	0.50	...
4	Road and Transport(1)	2,02.15	2,02.15	...	...	...	...	2,02.15	...	...	...
5	State Financial Corporations(3)	4,74.05	4,43.63	...	...	...	...	4,43.63	...	...	...
6	Urban Development and Housing(13)	6,00.87	5,78.85	...	...	...	...	5,78.85	...	...	...
7	Other Infrastructure(26)	9,05.09	8,47.61	...	...	...	...	8,47.61	...	...	...
Total		1,17,95.66	48,34.24	40.12	1,75.81	...	...	46,98.55	14.00 (a)	1.60(*)	...

(a)These are Budget estimates for the year 2018-19 . Class wise details are awaited from the Government.

(*) Sector wise information is awaited.

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

(i) Grants-in-aid paid in cash

Name/Category of the Grantee	Total funds released as Grants-in-aid			Funds allocated for Creation of Capital assets out of total funds released shown in column (No. 2)		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
(₹ in Crore)						
1- Panchayat Raj Institutions						
(i) Zilla Parishads (Panchayat Raj Institutions)	9,20.76	19,54.40	28,75.16	26.64	0.50	27.14
(ii) Panchayat Samities	81,75.53	17,78.30	99,53.83	...	95.35	95.35
(iii) Gram Panchayats	63,09.42	5,06.25	68,15.67	5.50	...	5.50
	1,54,05.71	42,38.95	1,96,44.66	32.15	95.85	1,28.00
2- Urban Local Bodies						
(i) Municipal Corporations	44,26.06	2,42.70	46,68.76	2,28.00	...	2,28.00
(ii) Municipalities/Municipal Councils	26,86.48	1,26.52	28,13.00	13,17.13	1.10	13,18.23
(iii) Others	7,03.55	5,61.43	12,64.98	13.82	0.20	14.02
	78,16.09	9,30.65	87,46.74	15,58.95	1.30	15,60.25
3- Public Sector Undertakings						
(i) Government Companies	50.08	...	50.08	...	...	...
(ii) Statutory Corporations	1.77	...	1.77	...	...	...
(iii) Other Jt Stock Companies	26.88	...	26.88	...	...	...
	78.73	...	78.73	...	...	...
4- Autonomous Bodies						
(i) Universities	31,87.02	65.77	32,52.79	2,34.39	...	2,34.39
(ii) Development Authorities	23,61.18	56.24	24,17.42	77.09	...	77.09
(iii) Co-Operative Institutions	26.57	...	26.57	1.00	...	1.00
(iv) Others	6,90.70	0.57	6,91.27	1.00	...	1.00
	62,65.47	1,22.58	63,88.05	3,13.48	...	3,13.48
5- Non-Government Organisations						
(i) Non-Governmental Organisations	8,54.39	2,41.81	10,96.20	6.00	...	6.00
6- Others						
(i) Others	1,90,20.89	46,35.42	2,36,56.31	1,84.35	13.06	1,97.41
Total ...	4,94,41.28	1,01,69.41	5,96,10.69	20,94.92	1,10.21	22,05.13

STATEMENT No.10-STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.**(ii) Grants-in-aid given in kind**

Grantee Institution	Total Value	
	2018-19	2017-18
	(₹ in crore)	
1-Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
2-Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/Municipal Councils		
3-Public Sector Undertakings	-----NIL-----	
(i) Government Companies		
(ii) Statutory Corporations		
4-Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Co-operative Institutions		
5-Non-Governmental Organisations (NGOs)		
6-Others		
Total	-	-

STATEMENT NO. 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2018-2019			2017-2018		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
	<i>(₹ in Crore)</i>					
Expenditure Heads (Revenue Account)	2,04,53.73	11,23,35.84	13,27,89.57	1,91,77.62	9,88,82.04	11,80,59.66
Expenditure Heads (Capital Account)	1,29.82	2,79,32.08	2,80,61.90	75.07	2,62,38.13	2,63,13.20
Disbursements under Public Debt	1,54,32.03	...	1,54,32.03	1,37,00.23	...	1,37,00.23
Loans and Advances, Interstate Settlement and Transfer to Contingency Fund (A)	...	17,31.47	17,31.47	...	6,31.07	6,31.07
Total	3,60,15.58	14,19,99.39	17,80,14.97	3,29,52.92	12,57,51.24	15,87,04.16
(A) The figures have been arrived as follows -						
E. PUBLIC DEBT						
Internal Debt of the State Government	1,47,19.24	...	1,47,19.24	1,29,91.00	...	1,29,91.00
Loans and Advances from the Central Government	7,12.79	...	7,12.79	7,09.23	...	7,09.23
F. Loans and Advances(*)		17,31.47	17,31.47		6,31.07	6,31.07
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total	1,54,32.03	17,31.47	1,71,63.50	1,37,00.23	6,31.07	1,43,31.30

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

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2017-18	20.76	79.24
2018-19	20.24	79.76

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
		<i>(₹ in crore)</i>	
CAPITAL AND OTHER EXPENDITURE-			
Capital Expenditure -(Sub-sector wise)			
General Services			
Police	23,29.57	1,98.24	25,27.82
Stationery and Printing	34.50	11.32	45.82
Public Works	40,97.96	5,64.89	46,62.85
other Administrative Services	1.00	1,00.50	1,01.50
Miscellaneous General Services	1,22.87	0.09	1,22.96
Social Services			
Education, Sports, Art and Culture	94,24.90	9,15.17	1,03,40.07
Health and Family Welfare	1,18,28.07	20,56.73	1,38,84.80
Water Supply and Sanitation, Housing and Urban Development	3,26,13.45	41,50.17	3,67,63.63
Information and Broadcasting	16.53	...	16.53
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and minorities	16,90.20	2,02.29	18,92.49
Social Welfare and Nutrition	13,18.98	53.56	13,72.54
Other Social Services	64,72.81	3,17.98	67,90.79
Economic Services			
Agriculture and Allied Activities	90,31.66	8,45.19	98,76.85
Rural Development	76,47.31	12,99.42	89,46.73
Special Area Programme	1,76.30	1.00	1,77.30
Irrigation and Flood Control	8,99,60.11	1,03,49.57	10,03,09.68
Energy	2,09,05.18	28,73.57	2,37,78.75
Industry and Minerals	43,84.56	1,16.70	45,01.26
Transport	3,08,46.53	34,48.26	3,42,94.80
Communication	0.11	...	0.11
Science Technology and Environment	61.89	...	61.89

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
	<i>(₹ in crore)</i>		
CAPITAL AND OTHER EXPENDITURE -(Contd.)			
Capital Expenditure -(Sub-sector wise) -(Concl.)			
Economic Services - (Contd.)			
General Economic Services	36,69.20	5,57.25	42,26.45
Total - Capital Expenditure -(Sub-sector wise)	23,66,33.68	2,80,61.90	26,46,95.58
LOANS AND ADVANCES-			
Loans and Advances for various services			
General Services			
Statutory Corporations	11.51	...	11.51
Total - General Services	11.51	...	11.51
Social Services			
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	0.08
Housing Boards	171.46	-1.43	170.03
Municipalities/Municipal Councils/Municipal Corporations	270.31	...	270.32
Others	10,01.77	6,25.92	16,27.69
Panchayati Raj Institution	9.03	...	9.03
State Housing Corporations	3.19	...	3.19
Statutory Corporations	81.95	2,87.50	3,69.45
Universities/Academic Institutions	2.87	...	2.87
Urban Development Authorities	1.91	...	1.91
Total - Social Services	15,42.57	9,11.99	24,54.56
Co-operative Societies/Co-operative Corporations/Banks	93.21	-0.85	92.39
Government Companies	...	...	...
Municipalities/Municipal Councils/Municipal Corporations	...	...	...
Others	19,52.66	35.05	19,87.70

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
	<i>(₹ in crore)</i>		
LOANS AND ADVANCES -(Concl.)			
Loans and Advances for various services -(Concl.)			
Debt - (Concl.)			
Panchayati Raj Institution	...	...	...
Statutory Corporations	40,71.42	6,33.10	47,04.52
Urban Development Authorities	2.13	...	2.13
Total - Economic Services	61,19.43	6,67.30	67,86.73
Govt. Servant			
Govt. Servant	6.15	-0.72	5.43
Total - Govt. Servant	6.15	-0.72	5.43
Loans for Miscellaneous purposes			
Loans for Miscellaneous purposes	2,43.38	1.53	2,44.91
Total - Loans for Miscellaneous purposes	2,43.38	1.53	2,44.91
Total - Loans and Advances for various services	79,23.05	15,80.10	95,03.15
Total - LOANS AND ADVANCES-	79,23.05	15,80.10	95,03.15
Total - Capital and Other Expenditure	24,45,56.73	2,96,42	27,41,98.73
Deduct-			
(i) Contribution from Contingency funds	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	9,52.46	65.00	10,17.46
(iii) Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and Other Expenditure	24,36,04.27(a)	2,95,77.00	27,31,81.27(a)
Principal Sources of Funds -			
Revenue(+)/Surplus/(-)Deficit	0.00	3211.97	0.00
Debt			
E-Internal Debt of the State Government	20,66,43.55	2,62,31.15	23,28,74.70
E-Loans and Advances from the Central Government	59,46.91	14,82.91	74,29.82

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

Heads	On 1 April 2018	During the year 2018-19	On 31 March 2019
	<i>(₹ in crore)</i>		
DEBT -(Concl.)			
	Total - Debt	21,25,90.46	2,77,14.06
		24,03,04.52	
Small Savings, Provident Funds etc.			
I-Small Savings, Provident Funds etc.	1,04,00.17	2,08.46	1,06,08.63
	Total - Small Savings, Provident Funds etc.	1,04,00.17	2,08.46
	Debt and small Savins, Provident Funds etc.	22,29,90.63	25,09,13.15
Other obligations			
Contingency Fund	2,00.00	-0.25	1,99.75
J-Reserve Funds	1,49,31.88	5,71.40	1,55,03.28
K-Deposits and Advances	3,01,29.21	20,01.89	3,21,31.10
L-Suspense and Miscellaneous	5,24.16	-727.01	-202.85
M-Remittances	9,68.22	-332.01	6,36.21
	Total - Other obligations	4,67,53.47	15,14.02
		4,82,67.49	
Total - Debt and Other Receipts	26,97,44.10	2,94,36.54	29,91,80.64
Deduct -			
(i) Cash Balance	-355.34	3,55.46	0.12
(ii) Investment	1,68,84.13	27,16.03	1,96,00.16
Add - Amount closed to Government Account during 2018-19	...	0.02	...
Net - Provision of Funds	25,32,15.31(b)	2,63,65.05	27,95,80.36(b)

STATEMENT No.12-STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT- Concl'd.

(₹ in crore)

The difference of ₹ 63,99.09 crore between the net provision of funds (b) exhibited in the Statement and the net capital and other expenditure (a) to the end of the year is explained below -

I.	Net effect of Balance under Dept, Deposit and Remittance heads of the composite Bombay State allocated to the end of 2018-19 to Gujarat by the Accountant General, Maharashtra under Bombay Reorganisation Act 1960.	..	..	..	30.22
II.	Net progressive capital expenditure allocated to end of 2018-19 to Gujarat consequent on bifurcation of composite Bombay State	..	..	..	-94.79
III.	Net revenue deficit to end of 2018-19 including ₹ 165 Lakh being the contribution received from Ahmedabad Municipal Corporation during 1977-78.	..	..	..	64,15.63
IV.	Net account adjustment under "Miscellaneous Government Account", "G-Inter state Settlement", "Appropriation to Contingency Fund" and balance under old Major head "125-Appropriation to the Contingency Fund" (₹ 2000 lakh) dropped from capital section	..	..	..	44.71
V.	(A) Net Capital expenditure excluded to end of 2004-2005 due to transfer of Forest expenditure by pro-forma correction during 1961-62.	..	..	..	0.02
	(B) Dropping of progressive expenditure under "Payment to Retrenched Personnel" without financial adjustment during 1962-63	..	..	..	-0.02
	(C) Rectification of misclassification in previous years under "Capital Outlay on schemes of Government Trading" affecting revenue and service heads.	..	..	..	0.06
	(D) Rectification by Pro-forma correction of misclassification in past years up to 2018-19	..	..	..	0.07
	(E) Capital Expenditure dropped from Pro-forma as a result of abolition of the practice of temporary capitalisation with effect from 1st April 1974 representing the balance to be written back in respect of transactions like commuted value of pensions, Grants for development, etc.	..	..	..	2.57
	(F) Dropping of the capital expenditure as the said amount had been included in capital contribution to Gujarat State Road Transport Corporation	..	..	..	0.21
	(G) Net effect to end of 2018-19 of other Pro-forma corrections affecting the balance under Debt, Deposit and Remittance heads etc.	..	..	..	0.20
	(H) Net Account adjustment under L-Suspense and Miscellaneous (Please See Statement No. 13)				0.21
	Total		..	..	63,99.09

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

(A) The following is a summary of the balances as on 31 March 2019

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
			(₹ in Crore)
		CONSOLIDATED FUND	
27,00,77.22(a)	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	24,03,04.52
95,03.15	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	1,99.75
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	1,06,08.63
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	15,04.58
	...	Investment	
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	1,39,98.70
1,27,04.26		Investments	

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

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

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
		Gross Balance	1,36,77.83
		(b) Deposits not Bearing Interest	
		Gross Balance	1,84,54.35
0.34		Investments	
0.73		(c) Advances	
	L	SUSPENSE AND MISCELLANEOUS	
		Investments	
68,95.90		Other Items (Net)	(-)2,02.85(*)
	M	REMITTANCES	6,36.21
0.12	N	CASH BALANCE	
29,91,81.72		Total	29,91,81.72

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

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

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

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

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

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

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

Debit	Details	Credit (₹ in Crore)
24,52,92.27	A. Amount at the debit of Government on 1 April 2018	
	B. Receipt Head (Revenue Account)	13,60,01.54
13,27,89.57	C. Expenditure Head (Revenue Account)	
	D. Receipt Head (Capital Account)	65.00
2,80,61.90	E. Expenditure Head (Capital Account)	
0.02	F. Suspense And Miscellaneous (Miscellaneous Government Accounts)	
	H. Balance at the debit of Government account on 31 March 2019	27,00,77.22
40,61,43.76	TOTAL	40,61,43.76

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

The net amount at the debit of the Government Account at the end of the year has been arrived as under :
Following are the details of "F-Suspense & Miscellaneous".

	Debit (₹ in Crore)	Credit (₹ in Crore)
(i) Inter-State Settlement, Settlement Accounts	Nil	Nil
(ii) Amount appropriated from Revenue to Contingency Fund	Nil	Nil
(iii) Adjustment to clear old outstanding balances under Debt, Deposit and Remittances Heads	0.02	Nil
Net Debit Balance	0.02	Nil

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND
NOTES TO ACCOUNTS

1. Summary of significant accounting policies

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Gujarat for the period 01 April 2018 to 31 March 2019, and have been compiled based on the initial accounts rendered by 33 District Treasuries, 157 Public Works Divisions, 71 Forest Divisions, compiled accounts of Pay and Accounts Offices at Gandhinagar and Ahmedabad and advices of the Reserve Bank of India. The accounts have been compiled from the vouchers, initial and subsidiary accounts rendered by the treasuries and other account rendering units and there are no cases of pendency in the receipt of accounts.

(ii) Basis of Accounting

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

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

(iii) Currency in which Accounts are kept

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

(iv) Form of Accounts

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

(v) Classification between Revenue and Capital

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

During 2018-19, Government of Gujarat incorrectly budgeted for and booked an expenditure of ₹10.92 crore of Grants-in-aid and ₹0.09 crore of subsidies under the Capital section, instead of the Revenue section. Details are given in **Annexure-B**. However, State Government has taken initiatives for correct classification of expenditure in future.

2. Notes to accounts

(i) Goods and Services Tax

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

During 2018-19, State Government received ₹ 34,888.70 crore as revenue under major head 0006 – State Goods and Services Tax (SGST). During the year, State Government received ₹ 5,559 crore (excluding ₹ 590 crore pertaining to previous year's compensation received during 2018-19) as compensation from Government of India (GoI) for loss of revenue arising out of implementation of GST. The compensation received from GoI is provisional and subject to audit.

The State Government received ₹ 4,690.74 crore from GoI during the year on account of advance apportionment of IGST after deducting recovery of two instalments of advance apportionment of ₹ 252.60 crore relating to previous year. The State Government also received ₹ 462.60 crore on account of IGST on Import/Export of Goods and Services based on XIV Finance Commission's recommendations.

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

Minor Head 800-Other Receipts / Other Expenditure is to be operated either due to non-availability of a specific head of account or due to incorrect identification of receipts/

expenditure under the available heads of account at the budget preparation stage. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During 2018-19, the State Government booked ₹ 11,133.79 crore constituting 6.25 *per cent* of the total expenditure (₹ 1,78,014.97 crore) relating to 64 Revenue and Capital Major Heads, under Minor Head '800- Other Expenditure'. Similarly, the Government also booked ₹ 42,48.48 crore, constituting 2.37 *per cent* of the total receipts (₹ 1,79,364.01 crore) under Minor Head '800- Other Receipts' in respect of 53 Major Heads. Details of significant booking (more than 10 *per cent*) under Minor Head 800- Other Receipts and Other Expenditure are given in **Annexure-C** and **D** respectively.

(iii) Reconciliation of Receipts and Expenditure

In terms of the Gujarat Budget Manual, Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Office of the Accountant General (A&E). Such reconciliation has been completed in 2018-19 in respect of 72 out of 80 Controlling Officers for receipts of ₹ 1,75,675.35 crore (97.94. *per cent* of total receipts of ₹ 1,79,364.01 crore) and for expenditure in respect of all the 527 Controlling Officers for an expenditure of ₹ 1,75,484.10 crore (98.58 *per cent* of total expenditure of ₹ 1,78,014.97 crore).

(iv) Cash balances

The Cash Balance of the State as on 31 March 2019 was ₹ 0.12 crore. There was a net difference of ₹ 177.97 crore (credit) between the Cash Balance as worked out by the Office of the Accountant General (A&E) and the figures as reported by the Reserve Bank of India. At the end of June 2019, difference of ₹ 0.03 crore has been reconciled, leaving an un-reconciled difference of ₹ 177.94 crore (credit). The difference of ₹ 177.94 crore pertains to period prior to 2010-11 and was under reconciliation.

(v) Abstract Contingent (AC) Bills

As per the provisions of Gujarat Treasury Rules 2000, Drawing and Disbursing Officers/Controlling Officers are authorized to draw money in advance for emergent purposes by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to submit Detailed Contingent (DC) bills containing supporting vouchers of final expenditure to the Office of the Accountant General (A&E) within three months from the drawal of the AC bills. As of 31 March 2019, **4496** DC bills for ₹ **439.97** crore were not received by the Office of the Accountant General, as detailed below:

(₹ in crore)

Year	Abstracts Contingent Bills drawn		Detailed Contingent Bills received		Outstanding Abstracts Contingent Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Up to March 2016-2017	208690	5583.67	206503	5493.08	2187	90.59
2017-2018	11853	902.78	11672	887.80	181	14.98
2018-2019	10505	689.68	8377	355.28	2128	334.40
Total	231048	7176.13	226552	6736.16	4496	439.97

Out of ₹ 689.68 crore drawn on 10505 AC Bills in 2018-19, 1716 AC Bills (16.33 per cent) involving ₹ 194.61 crore (28.22 per cent) were drawn in March 2019 alone, and of these, four AC bills amounting to ₹ 7.63 crore were drawn on the last day of the financial year.

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

Statement showing the major defaulting Departments who had substantial outstanding amount unadjusted, as on 31 March 2019 is given below:

(₹ in crore)

Sl.No	Name of department	Outstanding Items	Outstanding amount	Percentage to total amount
1	Women and Child Development Department	35	177.44	40.33
2	Education Department	1876	84.81	19.28
3	Home Department	422	55.40	12.59
4	General Administration Department	216	31.77	7.22
5	Industries Department	7	24.20	5.50
6	Panchayats, Rural Housing and Rural Development Department	932	17.85	4.06
7	Finance Department	30	12.21	2.77
8	Revenue Department	164	10.56	2.40
9	Sports, Youth and Cultural Activities Department	246	10.55	2.40
10	Social Justice and Empowerment Department	276	6.91	1.57

(vi) Personal Deposit (PD) Accounts: -

A Personal Deposit Account is intended to facilitate the administrator to credit receipts into and effect withdrawals directly from the treasury account for a specific purpose. Every Personal Deposit account so authorised to be opened will form part of the Government Account and be located in the Public Account portion. The purpose of PD/PLA accounts is to enable the Drawing Officers to credit and refund the deposit on behalf of State as well as to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. As per Rule 377 of the Gujarat Treasury Rules, 2000 balances in the Personal Deposit Accounts would not lapse to Government under Rule 386 if outstanding for more than three complete account years. However, in cases in which Personal Deposit Accounts are credited by debit to the Consolidated Fund, the same should be closed at the end of the financial year by minus debit of balance to the relevant service heads.

Further, if a PD/PLA Account remains inoperative for a period exceeding three years, the Director of Accounts and Treasuries can order closure of that account and credit the balance to Government Account.

The status of PD accounts as of 31 March 2019 is given below:

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
482	447.41	13	1610.57	11	1476.97	484	581.01

The total amount deposited in 484 PD Accounts stood at ₹ 581.01 crore. Out of these, 26 PD Accounts with a total balance of ₹ 1.70 crore were inoperative for a period of more than three years as of 31 March 2019, which need to have been closed as per Rules.

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

In terms of the Gujarat Financial Rules, 1971 and Finance Department notification dated 12 April 1985, Controlling Officers who draw Grants-in-aid bills are required to submit Utilization Certificates (UCs) to the Accountant General (A&E) within 12 months after the end of the financial year in which the grant is released. At the end of 2018-19, **2,573** UCs for an amount of ₹ **4,233.95** crore were outstanding as shown below:

(₹ in crore)

Year	Number of UCs Cleared during 2018-19	Amount	Number of UCs awaited	Amount involved
Up to 2016-2017	482	458.85	1965	1507.48
2017-2018	1121	8784.86	608	2726.47
2018-2019*	612	2254.72	4106	10266.05

*UCs for the GIA disbursed during 2018-19 become due only during 2019-20.

The details of the major defaulting Departments are given below:

(₹ in crore)

Sl. No	Name of the Department	No. of UCs outstanding	Amount	Percentage to total amount
1	Agriculture and Cooperation Department	410	5896.25	40.66
2	Tribal Development Department	1739	2152.12	14.84
3	Education Department	738	1957.45	13.50
4	Urban Development and Urban Housing Department	113	1384.57	9.55
5	Social Justice and Empowerment Department	1396	977.29	6.74
6	Health and Family Welfare Department	1243	405.59	2.80
7	Energy and Petrochemical Department	8	365.71	2.52
8	Industries and Mines Department	160	309.12	2.13
9	Sports Youth and Cultural Activities Department	209	217.26	1.50
10	Home Department	43	179.03	1.23

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

3. Other Items

(i) Liabilities on Retirement Benefits

The State Government incurred an expenditure of ₹ 17,560.20 crore (13.22 per cent of the total revenue expenditure) on “Pension and other Retirement Benefits” of employees who were recruited on or before 31 March 2005. The details are given in Statement No. 15. The State Government employees recruited on or after 01 April 2005 are covered under the New Pension Scheme which is a Defined Contributory Pension Scheme. In terms of this Scheme,

the employee contributes 10 *per cent* of his basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The State Government has not estimated the actual amount payable by the employees and the matching Government contribution over the years.

During the year 2018-19, the State Government collected ₹ 724.22 crore from the employees as contribution towards New Pension Scheme and also contributed ₹ 740.47 crore as its share towards the scheme. Further, against the total collected funds of ₹ 1,497.02 crore (including previous years' balance of ₹ 32.33 crore), the State Government transferred only ₹ 1481.28 crore to the designated authority (NSDL) and did not transfer ₹ 15.74 crore to NSDL for further investment as per provisions of the scheme. Thus, there was a short-transfer of ₹ 15.74 crore to NSDL during 2018-19. Of the current liability ₹ 15.74 crore for 2018-19, ₹ 14.28 crore was transferred to NSDL on 09 April 2019.

(ii) Guarantees given by the Government

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information received from various departments of the State Government, and has been prepared as per IGAS 1 notified by the GoI. As of 31 March 2019, the Government of Gujarat guaranteed an amount of ₹ 11,795.66 crore, of which ₹ 40.12 crore was guaranteed during 2018-19. The total amount guaranteed by the State was within the ceiling of ₹ 20,000 crore prescribed under the Gujarat State Guarantees Act, 1963.

The State Government prescribed a guarantee commission/fee ranging from 0.25 to two *per cent* of the amount guaranteed. Against the outstanding guarantees of ₹ 4,834.24 crore as on 01 April 2018, the State Government collected ₹ 1.60 crore (0.03 *per cent*) as guarantee fees in 2018-19 against the receivable amount of ₹ 14.00 crore (0.25 to two *per cent* of ₹ 4,834.24 crore). The State Government stated that some of the entities receiving guarantees at concessional rate of interest are exempt from paying guarantee fee.

(iii) Loans and Advances

The State Government departments maintain detailed accounts of Loans and Advances given to various beneficiaries including Government servants. Statements No. 7 and 18 of the Finance Accounts on Loans and Advances given by the Government have been prepared as per the requirements of IGAS 3. The State Government is required to confirm the loan

balances and recoveries in arrears and loans sanctioned in perpetuity. While the Government had provided information relating to recoveries in arrears as of 31 March 2019, it had not confirmed the outstanding loan balances as well as 'Loans in perpetuity', despite constant pursuance. To that extent, the information/ details presented in Statements No. 7 and 18 cannot be treated as complete or final.

(iv) Investments

The State Government invests in the equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. Details of Government investments in various Public Sector Undertakings, Government Companies, Joint Stock Companies, Co-operative Institutions and Rural Banks, etc., are depicted in Statements No. 8 and 19 of the Finance Accounts. As on 31 March 2019, the Government invested ₹ 92,803.90 crore in 2,108 PSUs and other entities, of which, ₹ 6,689.94 crore was invested during 2018-19 in 14 entities. These figures, however, require reconciliation with the entities in which investments were made. Neither the State Government nor the individual entities have reconciled and confirmed the investments.

(v) Reserve Funds and Deposits

(a) Reserve Funds: There were 15 Reserve Funds earmarked for specific purpose during 2018-19 out of which, three Reserve Funds bearing interest were having a balance of ₹ 1,504.58 crore, and 12 Funds were not interest bearing having balance of ₹ 13,998.70 crore. In addition to 15 Funds, two new Reserve Funds viz. State Compensatory Afforestation Fund (as interest bearing) and Consumer Welfare Fund (under not bearing interest) were opened during the year but no transaction had taken place till 31 March 2019.

Inoperative Reserve Funds: The Accounts had five inoperative Reserve Funds with a balance of ₹ 2.11 crore. Details of inoperative Reserve Funds are given in **Annexure E**.

(b) Interest liabilities not discharged: The interest liabilities in some Reserve Funds bearing interest and Deposits bearing interest under Sectors "J" and "K" respectively of Public Account are annual liabilities that are required to be discharged by the State Government. However, the State Government has not provided Budgetary allocation for the interest due under Major Head 2049, although there were balances in these Funds/Deposits as on 01 April 2018 as detailed below:

(₹ in crore)

Sector	Sub-sector	Rate of Interest	Balance as of 1 April 2018	Interest due
J- Reserve Funds	(a) Reserve Funds bearing interest State Disaster Response Fund (SDRF)	7.5 per cent (average of W&M interest rate)	2355.12	176.63
K- Deposits and Advances	(a) Deposits bearing interest (Other than Contributory Pension Scheme)	7.5 per cent (average of W&M interest rate)	17.41	1.31
	(b) Deposits bearing interest (CPS)	8 per cent (Interest rate payable on balances in General Provident Fund)	32.34	2.59
Total				180.53

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

(c) Consolidated Sinking Fund (CSF)

The CSF was created in 2003-04 for redemption of open market loans. Based on the recommendations of the Twelfth Finance Commission, the RBI issued guidelines enlarging the scope of the CSF for including all liabilities (Internal Debt + Public Account liabilities) of the Government from the financial year 2007-08. As per latest guidelines for CSF Scheme issued by the State Government, the minimum corpus of the fund should be five *per cent* of State's liabilities from the financial year 2018-19 and thereafter to maintain it on a rolling basis. Details of CSF for the year 2018-19 are given below.

(₹ in crore)

Opening Balance As on 01/04/2018	Accrued Interest Credited during 2018-19	Closing Balance as on 31/03/2019	Minimum Corpus of the Fund	Short fall in Contribution
11,609.81	985.05	12594.82	12,818.32	223.50

(d) Guarantee Redemption Fund (GRF)

The Twelfth Finance Commission recommended setting up GRF to meet the contingent liabilities arising from the guarantees given by the Government. The Government of Gujarat has created a GRF for guarantees extended by it on loans taken by various entities like State Public Sector Undertakings, State Co-operative Societies etc. In terms of the guidelines of the RBI, which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of five *per cent* of outstanding guarantees. Details of GRF for the year 2018-19 are given below:

(₹ in crore)

Opening Balance As on 01/04/2018	Accrued Interest Credited during 2018-19	Closing Balance as on 31/03/2019	Minimum Corpus of the Fund	Short fall in Contribution
666.46	33.17	699.63	234.93	NIL

(e) State Disaster Response Fund (SDRF)

The State Government had been operating the SDRF with effect from 2011-12 as recommended by the Thirteenth Finance Commission. The aggregate size of the SDRF is as per the recommendations of XIV Finance Commission. In terms of GoI guidelines, of the total size of the Fund, the Central and State Governments are required to contribute in the ratio of 75:25. Accordingly, the State Government transferred ₹ 518 crore (₹ 450 crore Central share and ₹ 68 crore State share) to the Fund in 2018-19.

In terms of the guidelines, balances lying in the Fund are required to be invested, which was not done. The interest payable on the un-invested balances of earlier years has also not been estimated. Details of SDRF for the year 2018-19 are given below:

(₹ in crore)

Opening Balance As on 01/04/2018	Amount transferred to the Fund during 2018-19	Expenditure incurred on natural calamities during 2018-19	Closing Balance as on 31/03/2019	Short fall in transfer
2,355.12	518.34	1368.93	1504.53	82

(f) Central Road Fund (CRF)

Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants

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

During the year 2018-19, the State Government received a grant of ₹ 531.19 Crore from the GoI under CRF which was accounted for in State’s accounts under major head-1601 by following the extant accounting procedure. An expenditure of ₹ 531.19 crore incurred on specific road works was met from the deposit head ‘8449-Other Deposit, 103-Subventions from Central Road Fund’, per contra deduct debit to head ‘5054-Capital Outlay on Road and Bridges, 80-General, 797-Amount from the deposit Account ‘8449-Other Deposit sub-vention from Central Road Fund’. A balance of ₹ 5.95 crore was lying under the Deposit head as on 31 March 2019.

(vi) Balance under Suspense and Remittance Heads

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

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

As on 01 April 2018, ₹ 25,75.23 crore was the outstanding balance under the Major Head 8670 - Cheques and Bills issued, denoting the value of cheques that have been issued by the State Government but not encashed. During 2018-19, cheques worth ₹ 99,252.29 crore were issued, and cheques worth ₹ 99,337.72 crore were encashed. As on 31 March 2019, cheques amounting to ₹ 24,89.80 crore remained un-encashed.

(viii) Contingency Fund of the State Government

In terms of the provisions of Articles 267(2) of the Constitution of India, the Contingency Fund of the State has been constituted under the Gujarat Contingency Fund Act, 1960 for the purpose of meeting unforeseen expenditure pending authorization by the Legislature. The Contingency Fund of the Government of Gujarat has a corpus of ₹ 200 crore. During

the year 2018-19, funds of ₹ 59.36 which were drawn out of Contingency Fund were spent for meeting unforeseen expenditure whereas ₹ 0.25 crore remained un-recouped.

(ix) Restructuring of Centrally Sponsored Schemes (CSS)

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

Out of ₹ 10,970.09 crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Grants-in-Aid to the Government of Gujarat in 2018-19, clearance memos from Central Accounts Section, Reserve Bank of India, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 10,754.10 crore and were appropriately booked in the State Government Accounts. The balance represented Grants-in-aid of ₹ 130.78 crore received in kind and Grants-in-aid releases of ₹ 85.21 crore of March 2019 which remained unadjusted due to non-receipt of clearance memos from the RBI as on 31 March 2019.

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

With effect from 01 April 2014, the Government of India decided to release all assistance for CSSs/ACA to the State Government directly and not to the implementing agencies. Notwithstanding this decision, as per PFMS portal of the CGA, GoI released ₹ 10,026.44 crore directly to the implementing agencies in Gujarat during 2018-19 as against ₹ 7,510.45 crore in 2017-18, which is an increase of 33 *per cent* (increase in comparison of year 2017-18). Details are given in Appendix-VI.

(xi) (a) Rush of Expenditure:

Uniform flow of expenditure during the year is essential to ensure that the primary requirement of budgetary control is maintained. Rush of expenditure in the last quarter of the Financial year should be avoided. During 2018-19, 34.79 *per cent* (₹ 42,030.01 crore) of the total expenditure (both revenue and capital) of ₹ 1,20,815.66 crore was incurred during the last quarter of the current financial year, whereas, 28.79 *per cent* (₹ 17,027.72 crore) of the total receipts (₹ 59,144.24 crore) was received during last quarter. Comparison of month-wise receipt and the expenditure for the last quarter (January 2019 to March 2019) is as under:

(₹ in crore)

Month	Expenditure (*)	Receipt(*)	Expenditure compared to Receipts Increase(+)/Decrease (-)
January 2019	10,631.61	4,392.12	(+)6,239.49
February 2019	8,961.32	4,366.61	(+)4,594.71
March 2019	22,437.08	8,268.99	(+)14,168.09
Total	42,030.01	17,027.72	(+)25,002.29

(*)The figures pertain to transactions occurred at the treasury level only

However, during the same period in the previous year, expenditure was 35.44 per cent (₹ 37,983.24 crore) of the total expenditure (₹ 1,07,185.16 crore). Details of substantial expenditure incurred by the Departments during 2018-19 are given in **Annexure-G**.

(xi) (b) Excess Expenditure over Budget Provision:

During the year 2018-19, against the Budget Estimates of ₹ 20,05,75.97 crore, the Government incurred an expenditure of ₹18,04,79.68 crore in 108 Grants/Appropriations. Though there were overall saving of ₹ 2,24,90.53 crore, there was excess expenditure in five Grants/Appropriations amounting to ₹ 2,394.24 crore which requires regularisation as per Article 205 of the Constitution of India.

Excess Expenditure over provision requiring regularisation: (₹ in crore)

Sl. No.	Dept. Name	Grant No	Grant Description	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Remarks
1	Education Department	9	Education	27391.81	28825.92	1434.12	Revenue / Voted
2	Energy and Petro-chemicals Department	13	Power Projects	7583.37	7612.31	28.94	Revenue / Voted
3	Finance Department	18	Pension and Other Retirement Benefits	10.00	12.06	2.06	Revenue / Charged
4	Panchayats, Rural Housing and Rural Development Department	73	Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department	703.07	1463.84	760.77	Revenue / Voted
5	Roads and Buildings Department	86	Roads and Bridges	3351.53	3519.88	168.35	Revenue / Voted
	TOTAL					2394.24	

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

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 and the Gujarat Fiscal Responsibility Rules, 2006. In terms of the Gujarat Fiscal Responsibility Rules, 2006, the State Government had presented, along with the Budget for 2019-20, disclosures relating to the fiscal indicators for the year 2018-19. These disclosures in Medium Term Fiscal Policy Statement show the following achievements *vis-a-vis* the targets set in RE 2018-19:

Sl. No.	Parameter	Targets for 2018-19	Actuals during 2018-19
1.	Revenue Surplus	<i>To be maintained at ₹5998 crore</i>	₹ 3211.97 crore (0.21 % of GSDP*)
2.	Fiscal Deficit	<i>₹25584 crore (1.71% of GSDP*)</i>	₹ 26365.03 crore (1.76% of GSDP*)
3.	Outstanding Liabilities-Public Debt	<i>₹238702 crore (15.96 % of GSDP*)</i>	₹ 24,03,04.52 crore (16.06 % of GSDP*)
4.	Outstanding Government Guarantees	<i>Below ₹16000 crore</i>	₹4698.55crore (0.31 % of GSDP*)

* GSDP for the year 2018-19 was ₹ 14, 96,013 crore as per the MTFPS of Gujarat

(xiii) Committed Liabilities

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

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

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

In terms of the Building and Other Construction Workers' Welfare Cess Act, 1996, the State Government levied and collected cess amounting to ₹ 2,506.13 crore during the period 2006-07 to 2018-19. Out of this amount, ₹ 1,848.57 crore was transferred to the Gujarat Housing and Other Construction Workers Welfare Board as Grants-in-aid, leaving a balance of ₹ 657.56 crore which had not been transferred as of 31 March 2019. During the year 2018-19 cess of ₹ 518.01 crore was collected, whereas ₹ 235.49 crore was transferred to the Board, leaving an untransferred balance of ₹ 282.52 crore pertaining to 2018-19. The Bank account of the Gujarat Building and other construction Workers welfare Board is being maintained by The Chairman of the Board. Non-transferred amount of ₹ 657.56 crore represents the liabilities of the State Government under the scheme.

(xv) Impact on Revenue Surplus and Fiscal Deficit

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

Note No.	Item	Over statement of Revenue Surplus		Under statement of Fiscal Deficit	
		Amount	Percentage to Revenue Surplus	Amount	Percentage to Fiscal Deficit
1 (v)	Incorrect booking of Revenue Expenditure under Capital Heads	11	0.34	---	---
3(v) (b)	Interest on interest-bearing Reserve Funds and Deposits not credited	180.53	5.62	180.53	0.68
Total Net		191.53		180.53	

(₹ in crore)

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

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
1	Interest on PF Deposits	2049-60-101-02-00-45-00 Interest on PF of the Staff & Teachers of Non-Govt. Colleges(Debit)	8336-00-800-33 Director of Higher Education(Credit)	14.00	Adjustment of Annual Interest on Provident Fund of Staff & Teachers of Non-Government Colleges
2	Interest on PF Deposits	2049-60-101- 03-00-45-00 Interest on PF of the Establishment of Universities(Debit)	8336-00-800-15 P.F. Deposits of Universities(Credit)	38.29	Adjustment of Annual Interest on Provident Fund of Establishment of Universities
3	Interest on Insurance and Pension Fund	2049-03-108- 01-00-45-00 Interest on State Govt. Employees' Group Insurance Fund-(Debit)	8011-00-107-12 Insurance Fund (Credit)	6.34	Annual adjustment of Interest on Deposits of Savings & Insurance Fund under Group Insurance Scheme,1981
		2049- 03-108-02-00-45-00 Savings Fund-(Debit)	8011-00-107-13 Savings Fund (Credit)	138.45	
4	Interest on PF Deposits	2049-03-104-01-00-45-00 Interest on PF for the Staff of Gujarat Rural Housing Board (Debit)	8336-00-800-19 Contribution PF of Employees of Gujarat Rural Housing Board. (Credit)	0.83	Annual adjustment of Provident Fund of Employees of Gujarat Rural Housing Board
5	Interest on PF Deposits	2049-60-101-01-00-45-00 Interest on PF Deposits of Panchayats (Debit)	8336-00-800-11 PF Deposits of District and Taluka Panchayats (Credit)	400.00	Annual Adjustment of Provident Fund interest of District and Taluka Panchayats Employees
6	Interest on PF Deposits	2049-03-104-03-00-45-00 Payment of Interest on P.F. Deposits of Employees of the Gandhidham Development Authority (Debit)	8336-00-800-25 Gandhidham Development Authority (Credit)	0.45	Adjustment of Annual Interest on Provident Fund of Employees of Gandhidham Area Development Authority
7	Interest on PF Deposits	2049-03-104-04-00-45-00 Payment of Interest on P.F Deposits of Employees of Urban Area Development Authority(Debit)	8336-00-800-29 Urban Development Authority (Credit)	0.98	Adjustment of Annual Interest on Provident Fund of Employees of Urban Area Development Authority
			8336-00-800-35 Surat Development Authority (Credit)	0.08	

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
8	Interest on PF Deposits	2049-60-101-01-00-45-00 Interest on PF Deposits of Municipal Corporation (Debit)	8336-00-800-13 Provident Fund Deposits of Municipal Corporation (Credit)	110.00	Adjustment of Annual Interest on Provident Fund of Employees of Municipal Corporation
9	Interest on PF Deposits	2049-60-101-02-00-45-00 Interest on PF Deposits of Municipalities (Debit)	8336-00-800-14 PF Deposits of Municipalities (Credit)	24.59	Adjustment of Annual Interest on Provident Fund of Employees of Municipalities
10	Interest on State Provident Fund	2049-03-104-01-00-45-00 Interest on GPF Other than Class IV Employees (Debit)	8009-01-101-11 Other than Class-IV Govt. Servants (Credit)	573.01	Adjustment of Annual Interest on Provident Fund of Other than Class IV employees of the State Government
11	Interest on State Provident Fund	2049-03-104-03-00-45-00 Interest on All India Services Provident Fund (Debit)	8009-01-104-11 All India Services Provident Fund (Credit)	5.34	Adjustment of Annual Interest of All India Services Employees' Provident Fund
12	Interest on State Provident Fund	2049-03-104-05-00-45-00 Interest on Divisional Accountants Provident Fund (Debit)	8009-01-101-13 Divisional Accountants' Provident Fund (Credit)	0.56	Adjustment of Annual Interest on Provident Fund of Divisional Accountants
13	Interest on Contributory Provident Fund	2049-03-104-04-00-45-00 Interest on Contributory Provident Fund (Debit)	8009-01-102-11 Contributory Provident Fund (Credit)	0.17	Adjustment of interest on Contributory Provident Fund deposits
14	Interest on State Provident Fund	2049-03-104-02 Interest on GPF of Class IV Employees (Debit)	8009-01-101-12 Class-IV Govt. Servants (Credit)	39.76	Adjustment of interest on Provident Fund of Class IV Employees of the State Government
15	Interest on State Provident Fund	2049-03-104-06 Interest on Provident Fund of Work Charged Employees (Debit)	8009-60-103-12 GPF of PWD Work Charged Employees (Credit)	8.60	Adjustment of interest on Provident Fund of Work Charged Employees of the State Government
16	Interest on State Provident Fund	2049-03-104-07 Interest on Provident Fund of Rojanddar Employees (Debit)	8009-60-103-14 GPF of Daily Wages Employees (Credit)	23.71	Adjustment of interest on Provident Fund of Daily Wages Employees of the State Government
17	Transfer of expenditure on pro-rata basis	2059-Public Works 3054-Roads and Bridges 2216-Hosuing	2216-Hosuing 3054-Roads and Bridges	21.04	Percentage charges for establishment and tools and plant and expenditure transferred on pro-rata basis

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
18	Interest on PF Deposits	2049-60-101-03-00-45-00 Interest on PF Deposits of Employees of Municipal School Boards (Debit)	8336-00-800-28 Deposit of Provident Fund of Municipal School Board. (Credit)	52.80	Adjustment of Annual interest on PF of Employees of Municipal School Board
19	Transfer of Expenditure to State Disaster Response Fund	8121-00-122-00 State Disaster Response Fund (Debit)	2245-06-901-01-00-63-00- Contribution of Central Government and State Disaster Response Fund (Deduct-Debit)	1368.93	Expenditure met from State Disaster Response Fund
20	Transfer to Reserve Fund & Deposit Accounts	2202-01-797-01-00-63-00 General Education (Debit)	8229-00-101-11 Development and Welfare Fund (Education Purposes (Credit)	30.00	Contribution to Education Cess Fund
21	State Disaster Response Fund Contribution	2245-05-101- 01-C-00-50 Contribution of Central Govt. for State Disaster Response Fund (Debit)	8121-00-122 -00 State Disaster Response Fund (Credit)	450.00	Contribution to State Disaster Response Fund (Central Share) (State Share)
		2245-05-101-02-00-50 State Govt. for State Disaster Response Fund (Debit)	8121-00-122-00 State Disaster Response Fund(Credit)	68.00	
22	Secretariat - Roads & Buildings Department	3451-00-090-01-00--70-00 Roads & Buildings Department (Deduct-Debit)	2059-80-001-01-00-80-00- Direction (Debit)	4.34	Amount transferred on account of the divisible expenditure of Roads & Buildings Department
23	Transfer to Reserve Fund & Deposit Accounts	3604-00-797- 01-00-63-00 Transfer to State Equalization Fund (Debit)	8235-00-200-11 State Equalization Fund (Credit)	0.82	Contribution to State Equalization Fund
24	Annual Transfer of GPF Balances of Hon'ble Judges	8009-01-101-11 GPF Other than Class IV Employees (Deduct-Credit)	8658-00-101-00-00-00-95- Pay & Accounts Office Suspense Accounts(Credit)	0.86	Annual transfer of GPF Balances of Hon'ble Judges of Gujarat to PAO, Ministry of Law & Justice, New Delhi
25	Contribution to Agriculture Credit stabilization Fund	2401-00-797-05 National Agriculture Insurance Fund. (Debit)	8229-00-103-03 Development Fund for Agricultural Purposes (Credit)	100.00	Contribution by Transfer Credit to Agriculture Credit Stabilization Fund

Sl. No.	Book Adjustment	Head of Account		Amount (₹ in crore)	Purpose of the transaction
		From	To		
26	Adjustment relating to Reserve Fund & Deposit Account.	2058-00-797-01-00-63-00 Transfer to Reserve Fund (Deduct-Debit)	8226-00-102-11 Depreciation Reserve Fund of Government /Non-Commercial Department-Presses (Debit)	0.70	Expenditure transferred to Depreciation Reserve Fund of Government /Non-Commercial Department-Presses
27	Contribution to Central Road Fund	3054-80-797-01- Transfer to Reserve Fund/Deposit Accounts(Debit)	8449-00-103-00 Subvention from Central Road Fund(Credit)	531.19	Contribution to Central Road Fund
28	Transfer from Reserve Fund and Deposit Account- Amount met from Gujarat Insurance Fund-Inter Account Transfer	3475-00-902-01-00-63-00 Amount met from General Insurance Fund (Deduct-Debit)	8235-00-105-00 General Insurance Fund (Debit)	47.08	Transfer from Reserve Fund and Deposit Account-Amount met from Gujarat Insurance Fund-Inter Account Transfer
29	Adjustment of Pensionary Charges	2700-Major Irrigation, 2701- Medium Irrigation, 2711- Flood Control and Drainage, 4700-Capital Outlay on Major Irrigation, 4701 -Capital Outlay on Medium Irrigation (Debit)	0071-01-800-01 Pensionary charges in respect of staff employed on Irrigation Works(Credit)	32.40	Pensionary charges of Government Servants working in Irrigation Schemes are worked out at 6.40% of the Expenditure made on such staff and equal receipt is taken under the MH 0071
30	Central Road Fund	8449-00-103-00 Subvention from Central Road Fund (Debit)	5054-80-797-01 Transfer to Reserve Fund/ Deposit Account (Deduct- Debit)	531.19	Expenditure met from Central Road Fund

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

During 2018-19, the following cases of 'Grants-in-aid' and subsidy released by the Government have been classified/booked under Capital Expenditure Heads.

(₹ in crore)

Sl. No.	Major Head		Amount
1	4059	Capital Outlay on Public Works	10.92
2	4852	Capital Outlay on Iron and Steel Industries	0.09
Total			11.01

ANNEXURE-C

(Referred to in Note 2(ii))

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

Major Head	Receipts under the Major Head	Amount booked under Minor Head 800 Other Receipts	Percentage of Receipts under Minor Head 800-Other Receipts to Total Receipts Under the Major Head	
1	2	3	4	
(₹ in crore)				
0575	Other Special Areas Programmes	46.38	50.63	109.16
0211	Family Welfare	3.49	3.55	101.77
0408	Food Storage and Warehousing	4.20	4.21	100.17
1456	Civil Supplies	0.09	0.09	100
1452	Tourism	93.37	93.37	100
0801	Power	0.06	0.06	100
0810	Non Conventional Sources of Energy	58.99	58.99	100
0506	Land Reforms	0.02	0.02	100
0047	Other Fiscal Services	0.06	0.06	100
0702	Minor Irrigation	52.28	51.82	99.13
0401	Crop Husbandry	222.73	213.07	95.66
0235	Social Security and Welfare	6.85	6.51	95.04
0425	Co-operation	397.38	375.53	94.50
0217	Urban Development	280.62	258.71	92.19
0515	Other Rural Development Programmes	73.72	63.11	85.62

0071	Contributions and Recoveries towards Pension and Other Retirement benefits	56.33	48.07	85.34
0059	Public Works	77.03	63.93	83.00
0250	Other Social Services	335.34	277.17	82.65
0049	Interest Receipts	1611.71	1303.24	80.86
0035	Taxes on Immovable Property other than Agriculture Land	259.31	198.89	76.70
0405	Fisheries	17.67	12.19	68.96
0851	Village and Small Industries	24.69	16.46	66.68
0406	Forestry and Wild Life	46.49	26.72	57.47
0070	Other Administrative Services	130.59	72.66	55.64
0215	Water Supply and Sanitation	1.94	1.06	54.62
0403	Animal Husbandry	73.85	37.93	51.36
1054	Roads & Bridges	92.22	45.17	48.98
0404	Dairy Development	6.19	2.33	37.57
0435	Other Agricultural Programmes	5.84	2.18	37.28
1475	Other General Economic Services	68.19	23.67	34.71
0075	Miscellaneous & General Services	39.53	8.97	22.68
0216	Housing	112.46	24.69	21.96
0700	Major Irrigation	820.82	154.74	18.85
0039	State Excise	130.59	23.11	17.69
0701	Medium Irrigation	506.13	81.71	16.14
0055	Police	312.19	47.22	15.13
0220	Information & Publicity	0.97	0.11	11.24
0210	Medical & Public Health	271.59	30.23	11.13

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

ANNEXURE-D

(Referred to in Note2(ii))
STATEMENT OF MAJOR HEAD-WISE EXPENDITURE BOOKED
UNDER 800 – OTHER EXPENDITURE

Major Head	Expenditure under the Major Head	Amount booked under Minor Head 800 Other Expenditure	Percentage of Expenditure under Minor Head 800-Other Expenditure to Total Expenditure Under the Major Head
1	2	3	4
(₹ in crore)			
4852	Capital Outlay on Iron and Steel Industries	0.10	100
4236	Capital Outlay on Nutrition	43.51	100
4401	Capital Outlay on Crop Husbandry	2.95	100
4075	Capital Outlay on Miscellaneous General Services	0.09	100
4408	Capital Outlay on Food Storage and Warehousing	90.48	98.74
2075	Miscellaneous General Services	40.56	98.17
2852	Industries	2526.35	95.74
2405	Fisheries	317.77	73.47
3452	Tourism	75.15	68.68
2853	Non-ferrous Mining and Metallurgical Industries	211.99	66.08
2515	Other Rural Development Programmes	2691.70	65.25
4055	Capital Outlay on Police	198.25	60.52
4875	Capital Outlay on Other Industries	104.11	58.61
3475	Other General Economic Services	81.43	57.81
2701	Medium Irrigation	200.47	48.73
4702	Capital Outlay on Minor Irrigation	1326.91	44.64
2236	Nutrition	2466.99	39.60
5053	Capital Outlay on Civil Aviation	108.58	31.22

3054	Roads and Bridges	4672.85	1192.49	25.52
4217	Capital Outlay on Urban Development	159.13	38.69	24.32
4701	Capital Outlay on Medium Irrigation	5061.55	938.53	18.54
2215	Water Supply and Sanitation	618.10	109.45	17.71
4211	Capital Outlay on Family Welfare	7.00	1.00	14.29
2851	Village and Small Industries	1800.33	244.63	13.59
3451	Secretariat-Economic Services	109.30	12.62	11.55

ANNEXURE-E

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

STATEMENT SHOWING DETAILS OF INOPERATIVE RESERVE FUNDS

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

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

ANNEXURE-F

(Referred to in Note 3(vi))

STATEMENTS SHOWING THE DETAILS OF BALANCES UNDER SUSPENSE AND REMITTANCE HEADS

A-Major Head 8658-Suspense

(₹ in crore)

Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	166.13	30.00	189.21	03.69	221.01	9.22
	Net Dr. 136.13		Net Dr. 185.52		Net Dr. 211.79	
102 - Suspense Account (Civil)	90.93	0.11	74.34	0.15	98.04	7.72
	Net Dr. 90.82		Net Dr. 74.19		Net Dr. 90.32	
110 - Reserve Bank Suspense - Central Accounts Office	352.96	110.73	242.23	0.00	242.23	0.00
	Net Dr. 242.23		Net Dr. 242.23		Net Dr. 242.23	

B-Major Head 8782-Remittances

(₹ in crore)

Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102 - Public Works Remittances	14919.90	15,654.72	17665.51	18641.70	20044.57	20710.61
	Net Cr. 734.82		Net Cr. 976.19		Net Cr. 666.04	
103 - Forest Remittances	807.07	905.85	891.51	961.02	942.15	988.21
	Net Cr. 98.78		Net Cr. 69.51		Net Cr. 46.06	
108 - Other Remittances	112.12	127.23	118.05	127.26	113.36	124.16
	Net Cr. 15.12		Net Cr. 9.21		Net Cr. 10.80	

ANNEXURE-G
(Referred to in Note 3 (xi)(a))

STATEMENT SHOWING DEPARTMENT WISE EXPENDITURE

(₹ In crore)

Department	Jan-19	Feb-19	Mar-19
AGRICULTURE AND COOPERATION DEPARTMENT	1079.19	1234.78	853.69
WOMEN AND CHILD DEVELOPMENT DEPARTMENT	69.33	57.04	314.73
EDUACTION DEPARTMENT	2495.75	1893.13	3499.43
ENERGY AND PETROCHEMICALS DEPARTMENT	558.67	685.46	2923.09
FOOD,CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT	31.29	22.49	155.45
FINANCE DEPARTMENT	994.19	764.30	1080.81
FOREST AND ENVIRONMENT DEPARTMENT	20.64	23.69	28.97
GENERAL ADMINISTRATION DEPARTMENT	185.44	113.32	429.87
HEALTH AND FAMILY WELFARE DEPARTMENT	668.60	409.93	1638.89
HOME DEPARTMENT	321.54	453.25	758.35
INDUSTRIES AND MINES DEPARTMENT	113.96	877.34	1738.30
LABOUR AND EMPLOYMENT DEPARTMENT	102.62	46.44	199.87
LEGAL DEPARTMENT	78.77	75.65	158.81
NARMADA,WATER RESOURCES,WATER SUPPLY, AND KALPSAR DEPARTMENT	129.25	92.49	1081.52
PORTS AND TRANSPORT DEPARTMENT	9.10	10.43	370.08
PANCHAYAT,RURAL HOUSING AND URAL DEVELOPMENT DEPARTMENT	335.34	218.13	644.75
ROADS AND BUILDING DEPARTMENT	325.25	59.87	264.55
REVENUE DEPARTMENT	1265.90	282.65	451.14

Department	Jan-19	Feb-19	Mar-19
SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT	442.52	367.52	1393.52
SCIENCE AND TECHNOLOGY DEPARTMENT	0.00	0.00	159.42
SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT	4.48	67.73	102.06
TRIBAL DEVELOPMENT DEPARTMENT	706.97	683.02	2638.64
URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT	687.90	501.75	1527.85

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