

सत्यमेव जयते

# Finance Accounts

2020-21

Volume-I



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

Government of Gujarat



# **Finance Accounts**

**2020-21**

**Volume-I**

**Government of Gujarat**



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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 2021 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 Principal Accountant General (A&E). The Audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit-II) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.





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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Gujarat for the year 2020-2021.

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 2021.

Date: 29 November 2021  
Place: New Delhi



(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India



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## Guide to the Finance Accounts

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### 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 2020-21 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.

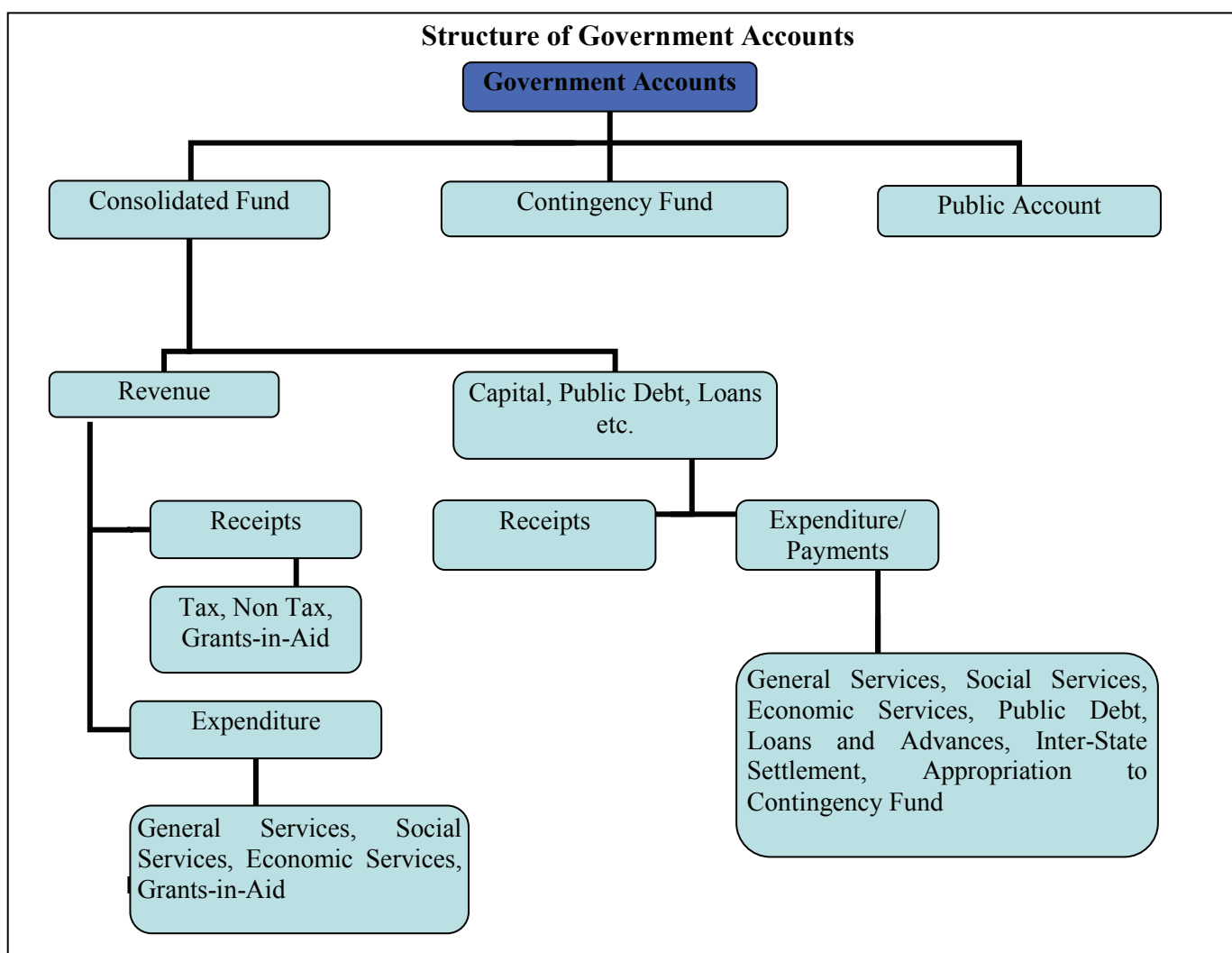
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 2021) :

|              |                                       |
|--------------|---------------------------------------|
| 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).

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

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**STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION**

| Assets [1]  | Reference<br>(Sl. no.) |                  | As at 31<br>March<br>2021 | As at 31<br>March<br>2020 |
|---|------------------------|------------------|---------------------------|---------------------------|
|   | Notes to<br>Accounts   | Statement<br>No. |                           |                           |
|   |                        |                  | <b>(₹ in crore)</b>       |                           |
| <b>Cash [2]</b>   |                        |                  | <b>1,68,52.64</b>         | <b>2,40,35.80</b>         |
| (i) Cash in Treasuries and Local<br>Remittances               |                        | 21               | ...                       | ...                       |
| (ii) Departmental Balances                                    |                        | 21               | (-)0.38                   | (-)0.34                   |
| (iii) Permanent Imprest                                       |                        | 21               | 0.30                      | 0.30                      |
| (iv) Cash Balance Investments                                 |                        | 21               | 1,14,76.91                | 1,03,47.99                |
| (v) Deposits with Reserve Bank of India                       |                        | 21               | (-)1,46.70                | 15.29                     |
| (vi) Investments from Earmarked Funds[3]                      |                        | 21,22            | 55,22.51                  | 1,36,72.56                |
| <b>Capital Expenditure</b>                                    |                        | 5,16             | <b>30,60,34.98*</b>       | <b>28,92,22.37</b>        |
| (i) Investments in shares of Companies,<br>Corporations, etc. | 3 (iv)                 | 8,19             | 10,74,50.62**             | 9,98,51.76                |
| (ii) Other Capital Expenditure                                |                        | 16               | 19,85,84.36               | 18,93,70.61               |
| <b>Contingency Fund (un-recouped)</b>                         | 3 (viii)               | 21               | ...                       | ...                       |
| <b>Loans and Advances</b>                                     |                        | 7,18             | 1,15,63.04                | 1,04,85.21                |
| <b>Advances</b>   |                        | 21               | 0.70                      | 0.71                      |
| <b>Suspense and Remittance Balances[4]</b>                    |                        | ...              | ...                       | ...                       |
| <b>Cumulative excess of expenditure over<br/>receipts[5]</b>  |                        | ...              | 2,70,03.65                | 44,54.24                  |
| <b>Total</b>  |                        |                  | <b>36,14,55.01</b>        | <b>32,81,98.33</b>        |

[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 ₹ 2,25,47.92 crore (Debit) between current year and previous year under the cumulative excess of expenditure over receipts represents Revenue deficit and ₹ 1.49 crore is Performa Correction under Public Debt.

\* Differs from the amount in Statement No. 16 due to account of Miscellaneous Capital Receipts of ₹1,10,91.67 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<br>(Sl. no.) |                  | As at 31<br>March<br>2021 | As at 31<br>March<br>2020 |
|---|------------------------|------------------|---------------------------|---------------------------|
|   | Notes to<br>Accounts   | Statement<br>No. | (₹ in crore)              |                           |
| <b>Borrowings(Public debt)</b>                        |                        |                  | <b>30,80,29.98</b>        | <b>26,70,94.10</b>        |
| (i) Internal debt                                     | 6,17                   |                  | 29,00,31.07               | 25,96,61.04               |
| (ii) Loans and Advances from Central Government       | 6,17                   |                  | ...                       | ...                       |
| Non-Plan Loans  | 6,17                   |                  | 19.53                     | 25.70                     |
| Loans for State Plan Schemes                          | 6,17                   |                  | 45,21.02                  | 46,29.87                  |
| Loans for Central Plan Schemes                        | 6,17                   |                  | ...                       | ...                       |
| Loans for Centrally Sponsored Plan Schemes            | 6,17                   |                  | ...                       | 0.18                      |
| Other Loans   | 6,17                   |                  | 1,34,58.36                | 27,77.31                  |
| <b>Contingency Fund (corpus)</b>                      | 3 (Viii)               | 21               | <b>2,00.00</b>            | <b>2,00.00</b>            |
| <b>Liabilities on Public Account</b>                  |                        |                  | <b>5,32,25.03</b>         | <b>6,09,04.23</b>         |
| (i) Small Savings, Provident Fund, etc.               | 6,17,21                |                  | 1,04,45.80                | 1,06,01.21                |
| (ii) Deposits   | 6,21                   |                  | 3,69,55.05                | 3,45,99.05                |
| (iii) Reserve Funds                                   | 12,21                  |                  | 79,84.33                  | 1,68,32.75                |
| (iv) Remittances Balances                             | 12,21                  |                  | 8,66.65                   | 7,36.92                   |
| (v) Suspense and Miscellaneous Balances               | 21                     |                  | ( -)30,26.80              | (-)18,65.70               |
| <b>Cumulative excess of receipts over expenditure</b> | ...                    |                  | ...                       | ...                       |
| <b>Total</b>  |                        |                  | <b>36,14,55.01</b>        | <b>32,81,98.33</b>        |

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

|   | Receipts           |                    | Disbursements   |                    |                    |
|---|--------------------|--------------------|---|--------------------|--------------------|
|   | 2020-21            | 2019-20            | 2020-21   | 2019-20            |                    |
| (₹ in crore)  |                    |                    |   |                    |                    |
| <b>Part - I Consolidated Fund</b>   |                    |                    |   |                    |                    |
| <b>Section - A : Revenue</b>  |                    |                    |   |                    |                    |
| <b>Revenue Receipts</b><br><i>(Ref.StatementNo.3&amp;14)</i>                  |                    |                    | <b>Revenue Expenditure</b><br><i>(Ref.StatementNo.4A,4B &amp;15)</i>                                  |                    |                    |
| <b>Tax revenue (raised by the State)</b><br><i>(Ref.StatementNo.3&amp;14)</i> | 7,02,66.18         | 7,90,07.50         | <b>Salaries [1]</b><br><i>(Ref.StatementNo.4B &amp;Appendix-I)</i>                                    | 1,14,65.33         | 1,09,49.77         |
|   |                    |                    | <b>Subsidies</b> <i>(Ref.Appendix-II)</i>   | 2,21,41.50         | 1,84,20.27         |
| <b>Non-tax revenue</b><br><i>(Ref.StatementNo.3&amp;14)</i>                   |                    |                    | <b>Grants-in-aid [2]</b><br><i>(Ref.StatementNo.4B,10 &amp;Appendix-III)</i>                          | 6,46,37.35         | 6,42,57.18         |
| <b>Interest receipts</b><br><i>(Ref.StatementNo.3&amp;14)</i>                 | 8,47.64            | 23,31.14           |   |                    |                    |
| <b>Others</b><br><i>(Ref.StatementNo.3)</i>                                   | 96,45.02           | 1,57,73.01         |   |                    |                    |
| <b>Total</b><br><i>(Ref.StatementNo.3&amp;14)</i>                             | <b>1,04,92.66</b>  | <b>1,81,04.15</b>  | <b>General services</b><br><i>(Ref.StatementNo.4 &amp;15)</i>   |                    |                    |
|   |                    |                    | <b>Interest Payment and service of debt</b><br><i>(Ref.StatementNo.4A,4B &amp;15)</i>                 | 2,42,03.19         | 2,24,48.66         |
|   |                    |                    | <b>Pension (*)</b><br><i>(Ref.StatementNo.4A,4B &amp;15)</i>  | 1,85,69.75         | 1,76,62.59         |
| <b>Share of Union Taxes/Duties</b><br><i>(Ref.StatementNo.3&amp;14)</i>       | 2,02,18.53         | 2,02,32.09         | <b>Others (#)</b><br><i>(Ref.StatementNo.4B)</i>  | (-35,32.12)        | (-28,65.38)        |
|   |                    |                    | <b>Total</b><br><i>(Ref.StatementNo.4A &amp;15)</i>   | <b>3,92,40.82</b>  | <b>3,72,45.87</b>  |
|   |                    |                    | <b>Social services</b><br><i>(Ref.StatementNo.4A&amp;15)</i>  | 75,47.68           | 54,97.47           |
|   |                    |                    | <b>Economic services</b><br><i>(Ref.StatementNo.4A&amp;15)</i>  | 54,86.51           | 43,45.75           |
| <b>Grants from Central Government</b><br><i>(Ref.StatementNo.3&amp;14)</i>    | 2,71,78.29         | 2,55,00.02         | <b>Compensation and assignment to Local Bodies and PRIs(**)</b><br><i>(Ref.StatementNo.4A&amp;15)</i> | 1,84.39            | 1,82.60            |
| <b>Total Revenue Receipts</b>   | <b>12,81,55.66</b> | <b>14,28,43.76</b> | <b>Total Revenue Expenditure</b>  | <b>15,07,03.58</b> | <b>14,08,98.91</b> |
| <b>Revenue Deficit</b>  | <b>2,25,47.92</b>  | <b>...</b>         | <b>Revenue Surplus</b>  | <b>...</b>         | <b>19,44.85</b>    |

(\*) Includes Grants-in-aid of ₹ 62,19.55 crore.

(\*\*) Excludes Grants-in-aid of ₹ 195.55 crore and Subsidy of ₹ 9.65 crore in respect of MH 3604 Compensation and Assignment to Local bodies and PRIs . Actual is ₹ 389.59 crore.

(#) Minus figure is due to recoveries being more than the expenditure other than on Salaries, Subsidies and Grants-in-aid separately shown above.

[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.**

|   | <b>Receipts</b> |                | <b>Disbursements</b>   |                   |
|---|-----------------|----------------|--|-------------------|
|   | <b>2020-21</b>  | <b>2019-20</b> | <b>2020-21</b>   | <b>2019-20</b>    |
| <b>(₹ in crore)</b>   |                 |                |  |                   |
| <b>Section - B : Capital</b>  |                 |                |  |                   |
| <b>Capital Receipts</b><br><i>(Ref.StatementNo.3&amp;14)</i>                          |                 |                | <b>Capital Expenditure</b><br><i>(Ref.StatementNo.4A,4B &amp;16)</i>                   |                   |
|   |                 |                | Salaries   | 1,30.84           |
|   |                 |                | Subsidies  | 36.38             |
| Misc Capital Receipts   | 99,67.85        | 1,06.36        | Grants in Aid  | ...               |
|   |                 |                | <b>General Services</b><br><i>(Ref.StatementNo.4A&amp;16)</i>                          | 4,84.36           |
|   |                 |                | Social Services<br><i>(Ref.StatementNo.4A&amp;16)</i>                                  | 70,40.31          |
|   |                 |                | Economic Services<br><i>(Ref.StatementNo.4A&amp;16)</i>                                | 1,90,88.57(#)     |
| <b>Total Capital Receipts</b>   | <b>99,67.85</b> | <b>1,06.36</b> | <b>Total Capital Expenditure</b>   | <b>2,67,80.46</b> |
| <b>Recoveries of Loans and Advances</b><br><i>(Ref.StatementNo.3.7&amp;18)</i>        |                 |                | Loans and Advances disbursed<br><i>(Ref.StatementNo.4A,7 &amp;18)</i>                  | <b>2,56,50.61</b> |
|   | 1,55.61         | 3,29.67        | Subsidies  | ...               |
|   |                 |                | Grants in Aid  | ...               |
|   |                 |                | General Services<br><i>(Ref.StatementNo.4A,7 &amp;18)</i>                              | ...               |
|   |                 |                | Social Services<br><i>(Ref.StatementNo.4A,7 &amp;18)</i>                               | 7,07.88           |
|   |                 |                | Economic Services<br><i>(Ref.StatementNo.4A,7 &amp;18)</i>                             | 4,77.00           |
|   |                 |                | Others <i>(Ref.StatementNo.7)</i>  | 48.55             |
| <b>Total Recoveries of Loans and Advances</b>   | <b>1,55.61</b>  | <b>3,29.67</b> | <b>Total Loans and Advances disbursed</b><br><i>(Ref.StatementNo.4A,7&amp;18)</i>      | <b>12,33.43</b>   |
| Public debt receipts<br><i>(Ref.StatementNo.3,6&amp;17)</i>                           |                 |                | Repayment of Public Debt<br><i>(Ref.StatementNo.4A,6&amp;17)</i>                       |                   |
| Internal Debt (market loans etc)  | 4,75,07.82      | 4,26,93.79     | Internal Debt (market loans)<br><i>(Ref.StatementNo.4A,6 &amp;17)</i>                  | 1,71,39.28        |
| Loans and Advances from the Central Government<br><i>(Ref.StatementNo.3,6&amp;17)</i> | 1,13,49.01      | 7,97.53        | Loans and Advances from the Central Government<br><i>(Ref.StatementNo.4A,6&amp;17)</i> | 7,83.17           |

[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 2020-21, an amount NIL crore were collected on this account. However, an amount of ₹ 36,29.35 crore were discharged during the year. The total outstanding loan as on 31 March 2021 was ₹ 3,21,26.26 crore.

(#) Excludes ₹ 130.84 crore in respect of Salaries and ₹ 36.38 crore in respect of Subsidies. Actual expenditure under economic services is ₹ 19,255.79 crore.

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

|  | Receipts     |             | Disbursements  |             |             |
|--|--------------|-------------|--|-------------|-------------|
|  | 2020-21      | 2019-20     | 2020-21  | 2019-20     |             |
|  | (₹ in crore) |             |  |             |             |
| <b>Total Public debt receipts</b><br><i>(Ref.StatementNo.3,6&amp;17)</i> | 5,88,56.83   | 4,34,91.32  | <b>Total Repayment of Public Debt</b><br><i>(Ref.StatementNo.4,6&amp;17)</i> | 1,79,22.45  | 1,67,01.76  |
| <b>Total Receipts Consolidated Fund</b><br><i>(Ref.StatementNo.3)</i>    | 19,71,35.95  | 18,67,71.11 | <b>Total Expenditure Consolidated Fund</b><br><i>(Ref.StatementNo.4)</i>     | 19,66,39.92 | 18,45,63.00 |
| Deficit in Consolidated Fund   |              | ...         | Surplus in Consolidated Fund   | 4,96.03     | 22,08.11    |
| <b>Part - II Contingency Fund</b>  |              |             |  |             |             |
| Contingency Fund<br><i>(Ref.StatementNo.21)</i>                          | ...          | 0.25        | Contingency Fund<br><i>(Ref.StatementNo.21)</i>                              | ....        |             |
| <b>Part - III Public Account[4]</b>                                      |              |             |  |             |             |
| Small savings<br><i>(Ref.StatementNo.21)</i>                             | 20,65.04     | 22,36.86    | Small savings<br><i>(Ref.StatementNo.21)</i>                                 | 22,20.44    | 22,44.29    |
| Reserves and Sinking Funds   | 1,02,77.06   | 40,82.65    | Reserves and Sinking Funds<br><i>(Ref.StatementNo.21)</i>                    | 1,09,75.43  | 37,21.14    |
| Deposits<br><i>(Ref.StatementNo.21)</i>                                  | 5,21,26.01   | 5,24,89.09  | Deposits<br><i>(Ref.StatementNo.21)</i>                                      | 4,97,70.02  | 5,00,22.21  |
| Advances<br><i>(Ref.StatementNo.21)</i>                                  | 0.01         | 0.02        | Advances<br><i>(Ref.StatementNo.21)</i>                                      | ...         |             |
| Suspense and Misc<br><i>(Ref.StatementNo.21)</i>                         | 21,10,21.22  | 21,12,94.99 | Suspense and Misc [5]<br><i>(Ref.StatementNo.21)</i>                         | 21,33,11.21 | 21,64,09.87 |
| Remittances<br><i>(Ref.StatementNo.21)</i>                               | 1,98,77.57   | 1,95,28.45  | Remittances<br><i>(Ref.StatementNo.21)</i>                                   | 1,97,47.84  | 1,94,27.73  |
| <b>Total Receipts Public Account</b><br><i>(Ref.StatementNo.21)</i>      | 29,53,66.91  | 28,96,32.06 | <b>Total Disbursements Public Account</b><br><i>(Ref.StatementNo.21)</i>     | 29,60,24.94 | 29,18,25.24 |
| Deficit in Public Account  | 6,58.03      | 21,93.18    | Surplus in Public Account  |             | ...         |
| Opening Cash Balance   | 15.29        | 0.12        | Closing Cash Balance[6]  | (-) 1,46.70 | 15.29       |
| Increase in Cash Balance   |              | 15.17       | Decrease in Cash Balance   | (-)1,61.99  | ...         |

[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 2021        | March 2020        |
| (₹ in crore)   |                          |                   |                   |
| <b>(a) General Cash Balance</b>  |                          |                   |                   |
| 1 Cash in Treasuries   | .....                    | ...               | ...               |
| 2 Deposits with the Reserve Bank   | .....                    | (-)1,46.70        | 15.29             |
| 3 Remittances in Transit   | .....                    | ...               | ...               |
|  | <b>TOTAL</b>             | <b>(-)1,46.70</b> | <b>15.29</b>      |
| 4 Investment held in Cash Balance -<br>Investment Account                      | .....                    | 1,14,76.91        | 1,03,47.99        |
|  | <b>TOTAL (a)</b>         | <b>1,13,30.21</b> | <b>1,03,63.28</b> |
| <b>(b) Other Cash Balances and Investments</b>                                 |                          |                   |                   |
| 1 Cash with Departmental Officers  | .....                    | (-)0.38 (*)       | (-)0.34 (*)       |
| 2 Permanent Advances for contingent expenditure<br>with Departmental Officers. | .....                    | 0.30              | 0.30              |
| 3 Investments out of Earmarked Funds and Deposits                              | .....                    | 55,22.51          | 1,36,72.56        |
|  | <b>TOTAL (b)</b>         | <b>55,22.43</b>   | <b>1,36,72.52</b> |
|  | <b>TOTAL (a) and (b)</b> | <b>1,68,52.64</b> | <b>2,40,35.80</b> |

(\*) Minus figure is under review.

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

**Explanatory Notes**

**(a) Cash and Cash Equivalents:**

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

| Overall Cash   | 31 March          | 31 March          |
|--|-------------------|-------------------|
|  | 2021              | 2020              |
| (i) Cash in Treasuries                                       | ...               | ...               |
| (ii) Deposits with the Reserve Bank of India [1]             | (-),46.70(a)      | 15.29             |
| (iii) Remittances in Transit                                 | ...               | ...               |
| (iv) Investment held in Cash Balance -<br>Investment Account | 1,14,76.91(b)     | 1,03,47.99        |
| (v) Departmental cash balances                               | (-)0.38           | (-)0.34           |
| (vi) Permanent Imprest                                       | 0.30              | 0.30              |
| (vii) Investments out of Earmarked Funds and<br>Deposits     | 55,22.51          | 1,36,72.56        |
| <b>TOTAL</b>   | <b>1,68,52.64</b> | <b>2,40,35.80</b> |

**(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 2020-2021 advised to RBI till 10 April 2021.

[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 ₹ 2.48 crore (debit) in Cash Balance of Reserve Bank of India between the figure furnished by RBI Nagpur ₹ 1,49.18 crore (Debit) and MCA figure ₹ 1,46.70 crore (Debit) as on 31 March 2021, 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 2020-21. No Ways and Means Advances/overdraft was taken during the financial year 2020-2021.

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

|                               | <b>Opening<br/>Balance on<br/>1 April 2020</b> | <b>Purchase<br/>during<br/>2020-2021</b> | <b>Sales<br/>during<br/>2020-2021</b> | <b>Closing<br/>balance<br/>on 31 March<br/>2021</b> |
|-------------------------------|--|--|---------------------------------------|---|
|                               |  |  |                                       | <b>(₹ in Crore)</b>                                 |
| <b>Short-term Investments</b> | ...  | ...                                      | ...                                   | ...   |
| <b>Government of India</b>    | ...  | ...                                      | ...                                   | ...   |
| <b>Treasury Bills</b>         | 1,03,47.99                                     | 18,80,89.68                              | 18,69,60.76                           | 1,14,76.91(*)                                       |
| <b>TOTAL</b>                  | <b>1,03,47.99</b>                              | <b>18,80,89.68</b>                       | <b>18,69,60.76</b>                    | <b>1,14,76.91(*)</b>                                |

Interest realised on the above investments during the year 2020-2021 was ₹ 96.86 Crore

(\*) There is a difference of ₹ 10,04.71 crore between the figure reflected in the accounts (₹ 1,14,76.91 Crore) and that intimated by the Reserve Bank of India. ₹ 1,04,72.20 Difference is under investigation.



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

| Description   | Actuals           |                   |
|---|-------------------|-------------------|
|   | 2020-2021         | 2019-2020         |
|   |                   | (₹ in crore)      |
| <b>I-CONSOLIDATED FUND</b>                          |                   |                   |
| <b>A. Tax Revenue</b>                               |                   |                   |
| <b>Own Tax Revenue</b>                              | <b>7,02,66.18</b> | <b>7,90,07.50</b> |
| State Goods and Services Tax (SGST)                 | 2,94,58.54        | 3,41,06.67        |
| Land Revenue  | 21,33.55          | 23,58.74          |
| Stamps and Registration Fees                        | 73,90.18          | 77,01.17          |
| Taxes on Immovable Property other than Agricultural |                   |                   |
| Land  | 3,37.77           | 3,29.36           |
| State Excise  | 1,33.65           | 1,38.26           |
| Taxes on Sales, Trade etc.                          | 1,88,00.34        | 2,10,71.72        |
| Taxes on Vehicles                                   | 29,81.53          | 38,46.94          |
| Taxes on Goods and Passengers                       | 1,03.82           | 48.34             |
| Taxes on duty on Electricity                        | 83,18.87          | 87,74.35          |
| Others  | 6,07.93           | 6,31.94           |
| <b>Share of net proceeds of Taxes</b>               | <b>2,02,18.53</b> | <b>2,02,32.09</b> |
| Central Goods and Services Tax (CGST)               | 60,30.60          | 57,41.16          |
| Corporation Tax                                     | 60,83.86          | 68,98.37          |
| Taxes on Income other than Corporation Tax          | 62,35.13          | 54,05.35          |
| Taxes on Wealth                                     | ...               | 0.30              |
| Customs   | 10,88.95          | 12,82.45          |
| Union Excise Duties                                 | 6,81.76           | 8,91.64           |
| Service Tax   | 84.49             | ...               |
| Other Taxes and Duties on Commodities and Services  | 13.74             | 12.82             |
| <b>Total A. Tax Revenue</b>                         | <b>9,04,84.71</b> | <b>9,92,39.59</b> |
| <b>B. Non Tax Revenue</b>                           |                   |                   |
| Other Fiscal Services                               | 0.07              | 0.05              |
| Interest Receipts                                   | 8,47.64           | 23,31.14          |
| Miscellaneous General Services                      | 76.51             | 79.51             |
| Non-ferrous Mining and Metallurgical Industries     | 29,06.79          | 41,47.91          |
| Ports and Light Houses                              | 12,63.75          | 13,61.26          |
| Major Irrigation                                    | 11,60.14          | 8,83.81           |
| Labour and Employment                               | 8,23.04           | 6,67.03           |
| Education, Sports, Art and Culture                  | 8,09.94           | 16,57.98          |
| Police  | 4,84.43           | 4,67.53           |
| Medium Irrigation                                   | 4,84.12           | 4,81.20           |
| Medical and Public Health                           | 3,42.46           | 14,73.06          |
| Dividends and Profits                               | 1,31.03           | 89.00             |
| Other General Economic Services                     | 1,27.11           | 81.73             |
| Industries  | 1,03.52           | 1,26.01           |
| Other Rural Development Programmes                  | 1,01.77           | 2,80.29           |
| Urban Development                                   | 94.78             | 10,80.91          |
| Other Administrative Services                       | 84.35             | 3,56.61           |
| Other Social Services                               | 65.83             | 3,14.27           |

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

| Description  | Actuals           |                   |
|--|-------------------|-------------------|
|  | 2020-2021         | 2019-2020         |
|  |                   | (₹ in crore)      |
| <b>I-CONSOLIDATED FUND</b>   |                   |                   |
| Minor Irrigation   | 60.04             | 1,03.74           |
| Public Works   | 59.38             | 62.62             |
| Crop Husbandry   | 58.62             | 5,26.97           |
| Food Storage and Warehousing   | 54.72             | 3.64              |
| Animal Husbandry   | 48.72             | 90.82             |
| Forestry and Wild Life   | 35.88             | 84.02             |
| Contributions and Recoveries towards Pension and Other Retirement benefits | 58.72             | 59.44             |
| Roads and Bridges  | 33.17             | 79.16             |
| Other Special Areas Programmes   | 25.05             | 31.81             |
| Stationery and Printing  | 24.77             | 25.41             |
| Co-operation   | 22.66             | 32.29             |
| Housing  | 15.91             | 1,84.84           |
| Other Scientific Research  | 15.34             | 1,25.02           |
| Non Conventional Sources of Energy   | 15.11             | 14.61             |
| Fisheries  | 13.10             | 12.35             |
| Village and Small Industries   | 12.96             | 93.42             |
| Jails  | 8.01              | 9.29              |
| Other Agricultural Programmes  | 6.31              | 3.71              |
| Tourism  | 4.78              | 2,77.15           |
| Water Supply and Sanitation  | 2.81              | 2,60.81           |
| Social Security and Welfare  | 2.64              | 6.23              |
| Public Service Commission  | 1.68              | 11.11             |
| Petroleum  | 1.66              | 0.01              |
| Family Welfare   | 1.39              | 34.68             |
| Information and Publicity  | 0.86              | 0.86              |
| Dairy Development  | 0.57              | 5.46              |
| Power  | 0.33              | 32.13             |
| Road Transport   | 0.15              | 0.03              |
| Land Reforms   | 0.03              | ...               |
| Civil Supplies   | 0.01              | 1.20              |
| Other Industries   | ...               | 52.02             |
| <b>Total B. Non Tax Revenue</b>  | <b>1,04,92.66</b> | <b>1,81,04.15</b> |

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

| Description   | Actuals            |                    |
|---|--------------------|--------------------|
|   | 2020-2021          | 2019-2020          |
|   |                    | (₹ in crore)       |
| <b>II-GRANTS FROM GOVERNMENT OF INDIA</b>   |                    |                    |
| <b>C. Grants</b>  |                    |                    |
| <b>Grants-in-aid from Central Government</b>  |                    |                    |
| <b>Centrally Sponsored Schemes</b>  |                    |                    |
| Centrally Sponsored Schemes-  | 81,66.58           | 87,24.64           |
| Finance Commission Grants-  | 56,72.50           | 50,40.24           |
| Other Transfer/Grants to States/Union territories with legislatures                 | 1,33,39.21         | 1,17,35.14         |
| <b>Grants for Special Plan Schemes</b>  | ...                | ...                |
| <b>Total C. Grants</b>  | <b>2,71,78.29</b>  | <b>2,55,00.02</b>  |
| <b>Total Revenue Receipts (A+B+C)</b>   | <b>12,81,55.66</b> | <b>14,28,43.76</b> |
| <b>III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>                                  |                    |                    |
| <b>D. Capital Receipts</b>  |                    |                    |
| Disinvestment proceeds  | 10.00              | 70.00              |
| Others  | 99,57.85           | 36.36              |
| <b>Total D. Capital Receipts</b>  | <b>99,67.85</b>    | <b>1,06.36</b>     |
| <b>E. Public Debt receipts</b>  |                    |                    |
| <b>Internal Debt of the State Government</b>  |                    |                    |
| Market Loans  | 4,47,80.00         | 3,89,00.00         |
| Bonds   | ...                | ...                |
| Loans from Financial Institutions   | 27,27.82           | 37,93.79           |
| Special Securities issued to National Small Saving Fund for the Central Government. | ...                | ...                |
| <b>Loans and Advances from the Central Government</b>                               |                    |                    |
| Non-Plan Loans  | ...                | ...                |
| Loans for State / Union Territory Plan Schemes                                      | 6,65.43            | -19,77.25          |
| Loans for Central Plan Schemes  | ...                | ...                |
| Loans for Centrally Sponsored Plan Schemes  | ...                | ...                |
| Other Loans   | 1,06,83.58         | 27,74.78           |
| <b>Total E. Public Debt receipts</b>  | <b>5,88,56.83</b>  | <b>4,34,91.32</b>  |
| <b>F. Loans and Advances by State Government (Recoveries)</b>                       | <b>1,55.61</b>     | <b>3,29.67</b>     |
| <b>G. Inter State Settlement</b>  | ...                | ...                |
| <b>Total</b>  | <b>6,89,80.29</b>  | <b>4,39,27.35</b>  |
| <b>Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>                        | <b>19,71,35.95</b> | <b>18,67,71.11</b> |

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

| Description   | Revenue           | Capital        | Loans and<br>Advances | Total<br>(₹ in crore) |
|---|-------------------|----------------|-----------------------|-----------------------|
| <b>A General Services</b>   |                   |                |                       |                       |
| <b>A.1 Organs of State</b>  |                   |                |                       |                       |
| Parliament/ State/ Union  |                   |                |                       |                       |
| Territory Legislatures  | 33.92             | ...            | ...                   | 33.92                 |
| President, Vice-President/<br>Governor, Administrator of<br>Union Territories | 8.22              | ...            | ...                   | 8.22                  |
| Council of Ministers  | 3.96              | ...            | ...                   | 3.96                  |
| Administration of Justice   | 9,72.35           | ...            | ...                   | 9,72.35               |
| Elections   | 1,47.32           | ...            | ...                   | 1,47.32               |
| <b>Total - A.1</b>  | <b>11,65.77</b>   | <b>...</b>     | <b>...</b>            | <b>11,65.77</b>       |
| <b>A.2 Fiscal Services</b>  |                   |                |                       |                       |
| Land Revenue  | 1,44.39           | ...            | ...                   | 1,44.39               |
| Stamps and Registration   | 77.94             | ...            | ...                   | 77.94                 |
| State Excise  | 18.78             | ...            | ...                   | 18.78                 |
| Taxes on Sales, Trade etc.  | 0.72              | ...            | ...                   | 0.72                  |
| Taxes on Vehicles   | 1,33.03           | ...            | ...                   | 1,33.03               |
| Collection Charges under State<br>Goods and Services Tax                      | 2,57.97           | ...            | ...                   | 2,57.97               |
| Other Taxes and Duties on<br>Commodities and Services                         | 33.36             | ...            | ...                   | 33.36                 |
| Other Fiscal Services   | 1.67              | ...            | ...                   | 1.67                  |
| Interest Payments   | 2,42,03.19        | ...            | ...                   | 2,42,03.19            |
| <b>Total - A.2</b>  | <b>2,48,71.05</b> | <b>...</b>     | <b>...</b>            | <b>2,48,71.05</b>     |
| <b>A.3 Administrative Services</b>  |                   |                |                       |                       |
| Public Service Commission   | 30.65             | ...            | ...                   | 30.65                 |
| Secretariat-General Services  | 4,24.28           | ...            | ...                   | 4,24.28               |
| District Administration   | 4,82.37           | ...            | ...                   | 4,82.37               |
| Treasury and Accounts<br>Administration                                       | 1,61.47           | ...            | ...                   | 1,61.47               |
| Police  | 50,79.54          | 2,28.49        | ...                   | 53,08.03              |
| Jails   | 1,60.80           | ...            | ...                   | 1,60.80               |
| Stationery and Printing   | 61.56             | ...            | ...                   | 61.56                 |
| Public Works  | 3,05.99           | 2,54.75        | ...                   | 5,60.74               |
| Vigilance   | 9.61              | ...            | ...                   | 9.61                  |
| Other Administrative Services   | 7,22.10           | 0.89           | ...                   | 7,22.99               |
| <b>Total - A.3</b>  | <b>74,38.37</b>   | <b>4,84.13</b> | <b>...</b>            | <b>79,22.50</b>       |
| <b>A.4 Pension and Miscellaneous</b>  |                   |                |                       |                       |
| <b>General Services</b>   |                   |                |                       |                       |
| Pensions and Other Retirement<br>Benefits                                     | 1,85,69.75        | ...            | ...                   | 1,85,69.75            |

(\*)Interest Payments is not part of Fiscal service

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

| Description   | Revenue           | Capital         | Loans and<br>Advances | Total<br>(₹ in crore) |
|---|-------------------|-----------------|-----------------------|-----------------------|
| <b>A General Services - (Concltd.)</b>  |                   |                 |                       |                       |
| Miscellaneous General Services  | 29.31             | 0.23            | ...                   | 29.54                 |
| <b>Total - A.4</b>  | <b>1,85,99.06</b> | <b>0.23</b>     | ...                   | <b>1,85,99.29</b>     |
| <b>Total - A-General Services</b>   | <b>5,20,74.25</b> | <b>4.84.36</b>  | ...                   | <b>5,25,58.61</b>     |
| <b>B Social Services</b>  |                   |                 |                       |                       |
| <b>B.1 Education, Sports, Art and Culture</b>   |                   |                 |                       |                       |
| General Education   | 2,46,99.39        | 4,92.05         | ...                   | 2,51,91.44            |
| Technical Education   | 10,66.13          | 31.58           | ...                   | 10,97.71              |
| Sports and Youth Services   | 2,37.36           | 1,12.26         | ...                   | 3,49.62               |
| Art and Culture   | 72.40             | 15.47           | ...                   | 87.87                 |
| <b>Total - B.1</b>  | <b>2,60,75.28</b> | <b>6,51.36</b>  | ...                   | <b>2,67,26.64</b>     |
| <b>B.2 Health and Family Welfare</b>  |                   |                 |                       |                       |
| Medical and Public Health   | 78,60.11          | 7,21.39         | ...                   | 85,81.50              |
| Family Welfare  | 24,00.82          | 5.49            | ...                   | 24,06.31              |
| <b>Total - B.2</b>  | <b>1,02,60.93</b> | <b>7,26.88</b>  | ...                   | <b>1,09,87.81</b>     |
| <b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>                        |                   |                 |                       |                       |
| Water Supply and Sanitation   | 9,15.37           | 38,87.74        | ...                   | 48,03.11              |
| Housing   | 15,95.52          | 4,68.48         | 2.71                  | 20,66.71              |
| Urban Development   | 89,88.92          | 7,12.61         | 1,03.21               | 98,04.74              |
| <b>Total - B.3</b>  | <b>1,14,99.81</b> | <b>50,68.83</b> | <b>1,05.92</b>        | <b>1,66,74.56</b>     |
| <b>B.4 Information and Broadcasting</b>   |                   |                 |                       |                       |
| Information and Publicity   | 1,54.28           | ...             | ...                   | 1,54.28               |
| <b>Total - B.4</b>  | <b>1,54.28</b>    | ...             | ...                   | <b>1,54.28</b>        |
| <b>B.5 Welfare Of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>       |                   |                 |                       |                       |
| Welfare of Schedule Castes,<br>Scheduled Tribes, Other<br>Backward Classes and Minorities | 34,18.52          | 1,53.37         | 6,01.72               | 41,73.61              |
| <b>Total - B.5</b>  | <b>34,18.52</b>   | <b>1,53.37</b>  | <b>6,01.72</b>        | <b>41,73.61</b>       |
| <b>B.6 Labour and Labour Welfare</b>  |                   |                 |                       |                       |
| Labour, Employment and Skill<br>Development   | 9,30.03           | ...             | ...                   | 9,30.03               |
| <b>Total - B.6</b>  | <b>9,30.03</b>    | ...             | ...                   | <b>9,30.03</b>        |
| <b>B.7 Social Welfare and Nutrition</b>   |                   |                 |                       |                       |
| Social Security and Welfare   | 29,95.00          | 10.21           | 0.25                  | 30,05.46              |
| Nutrition   | 36,52.72          | 9.42            | ...                   | 36,62.14              |

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

**A. EXPENDITURE BY FUNCTION**

| Description                                  | (₹ in crore)      |                 |                    |                   |
|--|-------------------|-----------------|--------------------|-------------------|
|  | Revenue           | Capital         | Loans and Advances | Total             |
| <b>B Social Services - (Concl.)</b>          |                   |                 |                    |                   |
| Relief on account of Natural Calamities      | 17,60.82          | ...             | ...                | 17,60.82          |
| <b>Total - B.7</b>                           | <b>84,08.54</b>   | <b>19.63</b>    | <b>0.25</b>        | <b>84,28.42</b>   |
| <b>B.8 Others</b>                            |                   |                 |                    |                   |
| Other Social Services                        | 15.96             | 4,20.24         | ...                | 4,36.20           |
| Secretariat-Social Services                  | 52.37             | ...             | ...                | 52.37             |
| <b>Total - B.8</b>                           | <b>68.33</b>      | <b>4,20.24</b>  | <b>...</b>         | <b>4,88.57</b>    |
| <b>Total - B-Social Services</b>             | <b>6,08,15.72</b> | <b>70,40.31</b> | <b>7,07.89</b>     | <b>6,85,63.92</b> |
| <b>C Economic Services</b>                   |                   |                 |                    |                   |
| <b>C.1 Agriculture and Allied Activities</b> |                   |                 |                    |                   |
| Crop Husbandry                               | 26,94.61          | 38.06           | ...                | 27,32.67          |
| Soil and Water Conservation                  | 33.84             | 0.47            | ...                | 34.31             |
| Animal Husbandry                             | 8,07.04           | 17.00           | ...                | 8,24.04           |
| Dairy Development                            | 34.15             | ...             | ...                | 34.15             |
| Fisheries                                    | 3,12.85           | ...             | ...                | 3,12.85           |
| Forestry and Wild Life                       | 5,32.25           | 6,07.05         | ...                | 11,39.30          |
| Food, Storage and Warehousing                | 7,69.48           | 46.39           | ...                | 8,15.87           |
| Agricultural Research and Education          | 8,03.76           | ...             | ...                | 8,03.76           |
| Co-operation                                 | 15,30.73          | (-)0.02         | 25.00              | 15,55.71          |
| Other Agricultural Programmes                | 6.70              | 61.19           | ...                | 67.89             |
| <b>Total - C.1</b>                           | <b>75,25.41</b>   | <b>7,70.14</b>  | <b>25.00</b>       | <b>83,20.55</b>   |
| <b>C.2 Rural Development</b>                 |                   |                 |                    |                   |
| Special Programmes for Rural Development     | 5,84.61           | ...             | ...                | 5,84.61           |
| Rural Employment                             | 4,95.55           | ...             | ...                | 4,95.55           |
| Other Rural Development Programmes           | 45,01.61          | 9,34.75         | ...                | 54,36.36          |
| <b>Total - C.2</b>                           | <b>55,81.77</b>   | <b>9,34.75</b>  | <b>...</b>         | <b>65,16.52</b>   |
| <b>C.3 Special Area Programmes</b>           |                   |                 |                    |                   |
| Other Special Areas Programmes               | 89.73             | 5.01            | ...                | 94.74             |
| <b>Total - C.3</b>                           | <b>89.73</b>      | <b>5.01</b>     | <b>...</b>         | <b>94.74</b>      |
| <b>C.4 Irrigation and Flood Control</b>      |                   |                 |                    |                   |
| Major Irrigation                             | 3,08.70           | 21,14.07        | ...                | 24,22.77          |
| Medium Irrigation                            | 1,84.63           | 21,62.05        | ...                | 23,46.68          |
| Minor Irrigation                             | 6,83.90           | 15,34.84        | ...                | 22,18.74          |
| Command Area Development                     | 11.79             | ...             | ...                | 11.79             |
| Flood Control and Drainage                   | 43.33             | 65.86           | ...                | 109.19            |
| <b>Total - C.4</b>                           | <b>12,32.35</b>   | <b>58,76.82</b> | <b>...</b>         | <b>71,09.17</b>   |

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

**A. EXPENDITURE BY FUNCTION**

(**₹ in crore**)

| Description  | Revenue           | Capital           | Loans and<br>Advances | Total             |
|--|-------------------|-------------------|-----------------------|-------------------|
| <b>C Economic Services - (Concl.)</b>  |                   |                   |                       |                   |
| <b>C.5 Energy</b>  |                   |                   |                       |                   |
| Power  | 89,49.40          | 31,72.22          | 3,50.00               | 1,24,71.62        |
| Petroleum  | 5,33.55           | ...               | ...                   | 5,33.55           |
| New and Renewable Energy   | 2,76.64           | 3,50.00           | ...                   | 6,26.64           |
| <b>Total - C.5</b>   | <b>97,59.59</b>   | <b>35,22.22</b>   | <b>3,50.00</b>        | <b>1,36,31.81</b> |
| <b>C.6 Industry and Minerals</b>   |                   |                   |                       |                   |
| Village and Small Industries   | 29,51.27          | 4.85              | ...                   | 29,56.12          |
| Petrochemical Industries   | 28,30.56          | ...               | ...                   | 28,30.56          |
| Non-ferrous Mining and<br>Metallurgical Industries                                 | 1,77.30           | ...               | ...                   | 1,77.30           |
| Petrochemical Industries   | ...               | 10,87.50          | ...                   | 10,87.50          |
| Other Industries   | ...               | 2,56.19           | ...                   | 2,56.19           |
| <b>Total - C.6</b>   | <b>59,59.13</b>   | <b>13,48.54</b>   | <b>...</b>            | <b>73,07.67</b>   |
| <b>C.7 Transport</b>   |                   |                   |                       |                   |
| Ports and Light Houses   | 34.21             | 11.54             | ...                   | 45.75             |
| Civil Aviation   | 42.34             | 53.28             | ...                   | 95.62             |
| Roads and Bridges  | 42,47.47          | 54,51.70          | ...                   | 96,99.17          |
| Road Transport   | 4,05.92           | 4,69.00           | 1,02.00               | 9,76.92           |
| <b>Total - C.7</b>   | <b>47,29.94</b>   | <b>59,85.52</b>   | <b>1,02.00</b>        | <b>1,08,17.46</b> |
| <b>C.8 Science Technology and<br/>Environment</b>                                  |                   |                   |                       |                   |
| Other Scientific Research  | 2,30.79           | ...               | ...                   | 2,30.79           |
| Ecology and Environment  | 6,74.37           | ...               | ...                   | 6,74.37           |
| <b>Total - C.8</b>   | <b>9,05.16</b>    | <b>...</b>        | <b>...</b>            | <b>9,05.16</b>    |
| <b>C.9 General Economic Services</b>   |                   |                   |                       |                   |
| Secretariat-Economic Services  | 87.71             | ...               | ...                   | 87.71             |
| Tourism  | 96.26             | 8,12.80           | ...                   | 9,09.06           |
| Census Surveys and Statistics  | 51.75             | ...               | ...                   | 51.75             |
| Civil Supplies   | 12,47.62          | ...               | ...                   | 12,47.62          |
| Other General Economic Services  | 1,57.59           | ...               | ...                   | 1,57.59           |
| <b>Total - C.9</b>   | <b>16,40.93</b>   | <b>8,12.80</b>    | <b>...</b>            | <b>24,53.73</b>   |
| <b>Total - C-Economic Services</b>   | <b>3,74,24.01</b> | <b>1,92,55.80</b> | <b>4,77.00</b>        | <b>5,71,56.81</b> |
| <b>D Loans,Grants-in-aid and<br/>Contributions</b>                                 |                   |                   |                       |                   |
| Compensation and Assignments<br>to Local Bodies and Panchayati<br>Raj Institutions | 3,89.59           | ...               | ...                   | 3,89.59           |
| <b>Total - Loans,Grants-in-aid<br/>and Contributions</b>                           | <b>3,89.59</b>    | <b>...</b>        | <b>...</b>            | <b>3,89.59</b>    |

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

**A. EXPENDITURE BY FUNCTION**

(₹ in crore)

| Description  | Revenue            | Capital           | Loans and<br>Advances | Total              |
|--|--------------------|-------------------|-----------------------|--------------------|
| <b>E Loans To Government</b>   |                    |                   |                       |                    |
| Loans to Government Servants,  | ...                | ...               | 3.31                  | 3.31               |
| Miscellaneous Loans  | ...                | ...               | 45.23                 | 45.23              |
| <b>Total - E-Loans To<br/>Government Servants, Etc.</b>                  | ...                | ...               | <b>48.54</b>          | <b>48.54</b>       |
| <b>F Public Debt</b>   |                    |                   |                       |                    |
| Internal Debt of the State   |                    |                   |                       |                    |
| Government   | ...                | ...               | 1,71,39.28            | 1,71,39.28         |
| Loans and Advances from the<br>Central Government                        | ...                | ...               | 7,83.17               | 7,83.17            |
| <b>Total - F-Public Debt</b>   | ...                | ...               | <b>1,79,22.45</b>     | <b>1,79,22.45</b>  |
| <b>Total Loans, Grants in Aid and<br/>Contributions and Public Debt.</b> | <b>3,89.59</b>     | ...               | <b>1,79,71.00</b>     | <b>1,83,60.59</b>  |
| <b>Total Consolidated Fund<br/>Expenditure</b>                           | <b>15,07,03.58</b> | <b>2,67,80.46</b> | <b>1,91,55.88</b>     | <b>19,66,39.92</b> |



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

| Object of Expenditure                                 | (₹ in crore)       |                   |                    |                    |                   |                    |                    |                   |                    |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
|   | 2020-21            |                   |                    | 2019-20            |                   |                    | 2018-19            |                   |                    |
|   | Revenue            | Capital           | Total              | Revenue            | Capital           | Total              | Revenue            | Capital           | Total              |
| Major Works   | 0.26               | 1,28,37.74        | 1,28,38.00         | 2.41               | 1,23,23.49        | 1,23,25.90         | 1.67               | 1,47,83.82        | 1,47,85.49         |
| Grant-In-Aid  | 6,34,29.14         | ...               | 6,34,29.14         | 6,15,49.82         | 4.83              | 6,15,54.65         | 5,73,94.64         | 10.92             | 5,74,05.55         |
| Minor Works   | 23,78.64           | 0.19              | 23,78.83           | 21,04.88           | 0.20              | 21,05.08           | 19,51.96           | (-9.00)           | 19,42.96           |
| Interest  | 2,41,78.69         | ...               | 2,41,78.69         | 2,22,35.44         | ...               | 2,22,35.44         | 1,98,73.53         | ...               | 1,98,73.53         |
| Other Charges   | 40,98.47           | 17.11             | 41,15.58           | 33,07.93           | 93.88             | 34,01.81           | 30,73.83           | 31.04             | 31,04.87           |
| Pensionary Charges                                    | 1,23,53.26         | 0.12              | 1,23,53.38         | 1,19,23.59         | 0.10              | 1,19,23.69         | 1,24,48.37         | 0.06              | 1,24,48.43         |
| Subsidy   | 2,21,41.50         | 36.38             | 2,21,77.88         | 1,84,20.27         | ...               | 1,84,20.27         | 1,72,68.70         | 0.09              | 1,72,68.78         |
| Salaries  | 1,14,65.33         | 1,30.84           | 1,15,96.17         | 1,09,49.77         | 1,76.72           | 1,11,26.49         | 1,08,36.47         | 2,05.52           | 1,10,41.99         |
| Contributions (A) To Panchayats                       | 41,36.17           | ...               | 41,36.17           | 21,50.33           | 4.50              | 21,54.83           | 12,56.24           | ...               | 12,56.24           |
| Investments   | 35.33              | 73,95.94          | 74,31.27           | 0.03               | 69,12.36          | 69,12.39           | ...                | 71,40.67          | 71,40.67           |
| Inter-Account Transfer                                | 4,32.59            | (-4,43.15)        | (-10.56)           | 7,45.18            | 7,72.77           | (-27.59)           | 7,55.52            | 5,31.20           | 12,86.71           |
| Office Expenses                                       | 6,44.71            | 37.35             | 6,82.06            | 6,86.98            | 35.89             | 7,22.87            | 8,66.27            | 39.27             | 9,05.54            |
| Scholarships/Stipend                                  | 19,28.17           | 0.02              | 19,28.19           | 18,77.77           | 0.11              | 18,77.88           | 19,43.51           | 0.09              | 19,43.60           |
| Supplies And Materials                                | 16,26.73           | ...               | 16,26.73           | 13,99.49           | ...               | 13,99.49           | 8,80.29            | 1.97              | 8,82.26            |
| Cost Of Ration (Diet Charges)                         | 1,74.02            | ...               | 1,74.02            | 3,22.25            | ...               | 3,22.25            | 7,06.98            | ...               | 7,06.98            |
| Machinery And Equipment                               | 5,18.85            | 1,30.55           | 6,49.40            | 6,19.59            | 3,75.05           | 9,94.64            | 3,89.69            | 4,37.90           | 8,27.58            |
| Wages   | 4,29.38            | 27.20             | 4,56.58            | 3,50.91            | 10.02             | 3,60.93            | 4,05.82            | 8.34              | 4,14.17            |
| Over Time Allowances                                  | 4,64.05            | ...               | 4,64.05            | 4,14.05            | ...               | 4,14.05            | 4,09.83            | ...               | 4,09.83            |
| Domestic Travel Expenses                              | 1,62.44            | 1.36              | 1,63.80            | 1,59.99            | 1.99              | 1,61.98            | 1,87.00            | 2.43              | 1,89.43            |
| Professional Services                                 | 1,19.19            | 0.41              | 1,19.60            | 1,55.04            | 0.27              | 1,55.31            | 1,61.01            | 0.88              | 1,61.89            |
| Motor Vehicles  | 2,60.77            | 2.47              | 2,63.24            | 1,34.82            | 2,37.51           | 3,72.33            | 1,59.90            | 40.73             | 2,00.63            |
| Other Administrative Expenses                         | 3.08               | ...               | 3.08               | 15.67              | ...               | 15.67              | 15.87              | ...               | 15.87              |
| Rent, Rates And Taxes                                 | 1,04.13            | 0.14              | 1,04.27            | 88.24              | 0.15              | 88.39              | 1,17.40            | 0.28              | 1,17.68            |
| Publication   | 11.65              | 0.05              | 11.70              | 13.96              | ...               | 13.96              | 19.82              | 0.06              | 19.89              |
| Advertising And Publicity                             | 1,64.87            | ...               | 1,64.87            | 1,69.46            | ...               | 1,69.46            | 1,93.53            | ...               | 1,93.53            |
| Grants For Creation Of Capital Assets To Local Bodies | 12,08.22           | ...               | 12,08.22           | 27,07.36           | ...               | 27,07.36           | 22,05.13           | ...               | 22,05.13           |
| Repayment Of Borrowings                               | ...                | 1,79,22.45        | 1,79,22.45         | ...                | 1,67,01.76        | 1,67,01.76         | ...                | 1,54,44.16        | 1,54,44.16         |
| Other Capital Expenditure                             | 0.16               | 65,98.21          | 65,98.37           | 0.51               | 62,28.89          | 62,29.40           | 1.83               | 65,50.24          | 65,52.07           |
| Arms And Ammunition                                   | 9.68               | 16.09             | 25.77              | 37.73              | 18.08             | 55.80              | 29.90              | 13.74             | 43.64              |
| Loans And Advances                                    | ...                | 12,33.43          | 12,33.43           | ...                | 13,11.73          | 13,11.73           | 0.86               | 11,59.47          | 11,60.33           |
| Others(b)   | 12,31.76           | 8.78              | 12,40.54           | 11,77.64           | 1.33              | 11,78.97           | 11,57.35           | 1.22              | 11,58,.57          |
| Deduct Recoveries                                     | (-30,07.66)        | (-17.34)          | (-30,25.00)        | (-28,22.20)        | (-2.00)           | (-28,24.20)        | (-4,12.31)         | (-1,07.30)        | (-5,19.61)         |
| <b>TOTAL</b>  | <b>15,07,03.58</b> | <b>4,59,36.34</b> | <b>19,66,39.92</b> | <b>14,08,98.91</b> | <b>4,36,64.09</b> | <b>18,45,63.00</b> | <b>13,27,89.57</b> | <b>4,52,25.40</b> | <b>17,80,14.97</b> |

(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 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|--|--|------------------------------|--|------------------------------|--|---|
| 1  | 2  | 3                            | 4                                      | 5                            | 6                                      | 7   |
| <b>(₹ in crore)</b>  |  |                              |  |                              |  |   |
| <b>A. Capital Account of General Services</b>                          |  |                              |  |                              |  |   |
| 4055   | Capital Outlay on Police                           | 3,70.85                      | 28,98.66                               | 2,28.49                      | 31,27.15                               | (-38.39)  |
| 4058   | Capital Outlay on Stationery and Printing          | 6.82                         | 52.65                                  | ...                          | 52.65                                  | ...   |
| 4059   | Capital Outlay on Public Works (a)                 | 3,02.49                      | 49,65.33                               | 2,54.75                      | 52,20.08                               | (-15.78)  |
| 4070   | Capital Outlay on other Administrative Services    | 10.56                        | 1,12.06                                | 0.89                         | 1,12.95                                | (-91.57)  |
| 4075   | Capital Outlay on Miscellaneous General Services   | 0.14                         | 1,23.10                                | 0.23                         | 1,23.33                                | (+64.29)  |
| <b>Total A - General Services</b>                                      |  | <b>6,90.86</b>               | <b>81,51.80</b>                        | <b>4,84.36</b>               | <b>86,36.16</b>                        | <b>(-29.89)</b>                                     |
| <b>B. Capital Account of Social Services</b>                           |  |                              |  |                              |  |   |
| <b>(a) Capital Account of Education Sports Art and Culture</b>         |  |                              |  |                              |  |   |
| 4202   | Capital Outlay on Education Sports Art and Culture | 5,59.38                      | 1,08,99.45                             | 6,51.36                      | 1,15,50.81                             | (+16.44)  |
| <b>Total (a) - Capital Account of Education Sports Art and Culture</b> |  | <b>5,59.38</b>               | <b>1,08,99.45</b>                      | <b>6,51.36</b>               | <b>1,15,50.81</b>                      | <b>(+16.44)</b>                                     |
| <b>(b) Capital Account of Health and Family Welfare</b>                |  |                              |  |                              |  |   |
| 4210   | Capital Outlay on Medical and Public Health        | 10,57.38                     | 1,47,52.30                             | 7,21.39                      | 1,54,73.69                             | (-31.78)  |
| 4211   | Capital Outlay on Family Welfare                   | 10.06                        | 1,99.94                                | 5.49                         | 2,05.43                                | (-45.43)  |
| <b>Total (b) - Capital Account of Health and Family Welfare</b>        |  | <b>10,67.44</b>              | <b>1,49,52.24</b>                      | <b>7,26.88</b>               | <b>1,56,79.12</b>                      | <b>(-31.90)</b>                                     |

[a] Progressive expenditure includes ₹ 22.50 crores 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 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|------------|---|------------------------------|--|------------------------------|--|---|
| 1          | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
|            |   |                              |  |                              |  | (₹ in crore)  |
|            | <b>B. Capital Account of Social Services - (Contd.)</b>   |                              |  |                              |  |   |
|            | <b>(c) Capital Account of Water Supply and Sanitation Housing and Urban Development</b>               |                              |  |                              |  |   |
| 4215       | Capital Outlay on Water Supply and Sanitation   | 32,36.52                     | 2,95,10.30                             | 38,87.74                     | 3,33,98.04                             | (+20.12)  |
| 4216       | Capital Outlay on Housing   | 5,69.37                      | 58,87.35                               | 4,68.48                      | 63,55.83                               | (-)17.72  |
| 4217       | Capital Outlay on Urban Development   | 2,13.89                      | 53,85.75                               | 7,12.61                      | 60,98.36                               | (+)233.17   |
|            | <b>Total (c) - Capital Account of Water Supply and Sanitation Housing and Urban Development</b>       | <b>40,19.78</b>              | <b>4,07,83.40</b>                      | <b>50,68.84</b>              | <b>4,58,52.24</b>                      | <b>(+)26.10</b>                                     |
|            | <b>(d) Capital Account of Information and Broadcasting</b>  |                              |  |                              |  |   |
| 4220       | Capital Outlay on Information and Publicity   | ...                          | 16.53                                  | ...                          | 16.53                                  | ...   |
|            | <b>Total (d) - Capital Account of Information and Broadcasting</b>                                    | <b>...</b>                   | <b>16.53</b>                           | <b>...</b>                   | <b>16.53</b>                           | <b>...</b>  |
|            | <b>(e) Capital Account of Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes</b> |                              |  |                              |  |   |
| 4225       | Capital Outlay on Welfare of Scheduled Castes Scheduled Tribes Other Backward Classes & Minorities    | 2,28.43                      | 21,20.93                               | 1,53.37                      | 22,74.30                               | (-)32.86  |

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

| Major Head | Description   | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|------------|---|------------------------------|--|------------------------------|--|---|
| 1          | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
|            |   |                              |  |                              |  | (₹ in crore)  |
|            | <b>B. Social Services - (Concl'd.)</b>  |                              |  |                              |  |   |
|            | <b>Total (e) - Capital Account of Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes</b> | 2,28.43                      | 21,20.93                               | 1,53.37                      | 22,74.30                               | (-)32.86  |
|            | <b>(g) Capital Account of Social Welfare and Nutrition</b>  |                              |  |                              |  |   |
|            | 4235 Capital Outlay on Social Security and Welfare  | 7.79                         | 85.61                                  | 10.21                        | 95.82                                  | (+)31.07  |
|            | 4236 Capital Outlay on Nutrition  | 76.35                        | 13,71.07                               | 9.42                         | 13,80.49                               | (-)87.66  |
|            | <b>Total (g) - Capital Account of Social Welfare and Nutrition</b>  | 84.14                        | 14,56.68                               | 19.63                        | 14,76.31                               | (-)76.67  |
|            | <b>(h) Capital Account of Other Social Services</b>   |                              |  |                              |  |   |
|            | 4250 Capital Outlay on other Social Services  | 2,16.24                      | 70,07.03                               | 4,20.23                      | 74,27.26                               | (+)94.34  |
|            | <b>Total (h) - Capital Account of Other Social Services</b>   | 2,16.24                      | 70,07.03                               | 4,20.23                      | 74,27.26                               | (+)94.34  |
|            | <b>Total B - Social Services</b>  | 61,75.41                     | 7,72,36.26                             | 70,40.32                     | 8,42,76.58                             | (+)14.01  |
|            | <b>C. Capital Account of Economic Services</b>  |                              |  |                              |  |   |
|            | <b>(a) Capital Account of Agriculture and Allied Activities</b>   |                              |  |                              |  |   |
|            | 4401 Capital Outlay on Crop Husbandry   | 4.47                         | 1,82.43                                | 38.05                        | 2,20.48                                | (+)751.45   |
|            | 4402 Capital Outlay on Soil and Water Conservation  | 2.56                         | 9,99.63                                | 0.47                         | 10,00.10                               | (-)81.64  |
|            | 4403 Capital Outlay on Animal Husbandry   | 35.14                        | 1,80.70                                | 17.00                        | 1,97.70                                | (-)51.62  |

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

| Major Head  | Description   | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|---|---|------------------------------|--|------------------------------|--|---|
| 1   | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
| <b>(₹ in crore)</b>   |   |                              |  |                              |  |   |
| <b>C. Capital Account of Economic Services - (Contd.)</b>               |   |                              |  |                              |  |   |
| 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              | 6,59.82                      | 86,08.19                               | 6,07.05                      | 92,15.24                               | (-8.00)   |
| 4408  | Capital Outlay on Food Storage and Warehousing        | 64.02                        | 3,33.08                                | 46.39                        | 3,79.47                                | (-27.54)  |
| 4415  | Capital Outlay on Agricultural Research and Education | ...                          | 21.23                                  | ...                          | 21.23                                  | ...   |
| 4425  | Capital Outlay on Co-operation                        | 0.64                         | 56.64                                  | (-0.02 (#)                   | 56.62                                  | (-103.13)   |
| 4435  | Capital Outlay on other Agricultural Programmes       | 13.73                        | 2,44.08                                | 61.19 (*)                    | 3,05.27                                | (+345.67)   |
| <b>Total (a) - Capital Account of Agriculture and Allied Activities</b> |   | <b>7,80.38</b>               | <b>1,06,57.23</b>                      | <b>7,70.13</b>               | <b>1,14,27.36</b>                      | <b>(-1.31)</b>                                      |
| <b>(b) Capital Account of Rural Development</b>                         |   |                              |  |                              |  |   |
| 4515  | Capital Outlay on other Rural Development Programmes  | 12,97.89                     | 1,02,44.62                             | 9,34.75                      | 1,11,79.37                             | (-27.98)  |
| <b>Total (b) - Capital Account of Rural Development</b>                 |   | <b>12,97.89</b>              | <b>1,02,44.62</b>                      | <b>9,34.75</b>               | <b>1,11,79.37</b>                      | <b>(-27.98)</b>                                     |
| <b>(c) Capital Account of Special Area Programme</b>                    |   |                              |  |                              |  |   |
| 4575  | Capital Outlay on other Special Areas Programmes      | 10.00                        | 1,87.30                                | 5.01                         | 1,92.31                                | (-49.90)  |
| <b>Total (c) - Capital Account of Special Area Programme</b>            |   | <b>10.00</b>                 | <b>1,87.30</b>                         | <b>5.01</b>                  | <b>1,92.31</b>                         | <b>(-49.90)</b>                                     |

(\*) Includes an expenditure of ₹ 36.38 crore incurred on payments of Subsidy.

#) Minus balance is under investigation.

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

| Major Head   | Description   | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|--|---|------------------------------|--|------------------------------|--|---|
| 1  | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
| (₹ in crore)   |   |                              |  |                              |  |   |
| <b>C. Capital Account of Economic Services - (Contd.)</b>          |   |                              |  |                              |  |   |
| <b>(d) Capital Account of Irrigation and Flood Control</b>         |   |                              |  |                              |  |   |
| 4700   | Capital Outlay on Major Irrigation                                | 34,23.94                     | 6,14,70.41                             | 21,14.07                     | 6,35,84.48                             | (-38.25)  |
| 4701   | Capital Outlay on Medium Irrigation                               | 36,03.21                     | 3,17,40.88                             | 21,62.05                     | 3,39,02.93                             | (-39.99)  |
| 4702   | Capital Outlay on Minor Irrigation                                | 14,37.03                     | 1,42,03.65                             | 15,34.84                     | 1,57,38.49                             | (+16.81)  |
| 4705   | Capital Outlay on Command Area Development                        | ...                          | 0.05                                   | ...                          | 0.05                                   | ...   |
| 4711   | Capital Outlay on Flood Control Projects                          | 80.31                        | 14,39.17                               | 65.86                        | 15,05.03                               | (-17.99)  |
| <b>Total (d) - Capital Account of Irrigation and Flood Control</b> |   | <b>85,44.49</b>              | <b>10,88,54.16</b>                     | <b>58,76.82</b>              | <b>11,47,30.98</b>                     | <b>(-31.22)</b>                                     |
| <b>(e) Capital Account of Energy</b>                               |   |                              |  |                              |  |   |
| 4801   | Capital Outlay on Power Projects                                  | 33,99.46                     | 2,70,53.13                             | 31,72.22                     | 3,02,25.35                             | (-16.68)  |
| 4802   | Capital Outlay on Petroleum                                       | ...                          | 0.09                                   | ...                          | 0.09                                   | ...   |
| 4810   | Capital Outlay on New and Renewable Energy                        | 10.00                        | 10.00                                  | 3,50.00                      | 3,60.00                                | (+3400.00)  |
| <b>Total (e) - Capital Account of Energy</b>                       |   | <b>34,09.46</b>              | <b>2,70,63.21</b>                      | <b>35,22.22</b>              | <b>3,05,85.43</b>                      | <b>(+13.31)</b>                                     |
| <b>(f) Capital Account of Industry and Minerals</b>                |   |                              |  |                              |  |   |
| 4851   | Capital Outlay on Village and Small Industries                    | 8.95                         | 78.65                                  | 4.85                         | 83.50                                  | (-145.81)   |
| 4852   | Capital Outlay on Iron and Steel Industries                       | 0.08                         | 2,91.75                                | ...                          | 2,91.75                                | ...   |
| 4853   | Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | ...                          | 37.28                                  | ...                          | 37.28                                  | ...   |

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

| Major Head  | Description   | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|---|---|------------------------------|--|------------------------------|--|---|
| 1   | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
| <b>(₹ in crore)</b>   |   |                              |  |                              |  |   |
| <b>C. Capital Account of Economic Services - (Contd.)</b>   |   |                              |  |                              |  |   |
| 4854  | Capital Outlay on Cement and Non-metallic Mineral Industries  | ...                          | 0.02                                   | ...                          | 0.02                                   | ...   |
| 4856  | Capital Outlay on Petrochemical Industries                    | 50.00                        | 30,54.62                               | 10,87.50                     | 41,42.12                               | (+)2075.00  |
| 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                         | 14.63                        | 2,55.63                                | ...                          | 2,55.63                                | (-)100.00   |
| 4875  | Capital Outlay on Other Industries                            | 2,12.63                      | 4,21.01                                | 2,56.19                      | 6,77.20                                | (+)20.49  |
| 4885  | Capital Outlay on Industries and Minerals                     | ...                          | 7,40.35                                | ...                          | 7,40.35                                | ...   |
| <b>Total (f) - Capital Account of Industry and Minerals</b> |   | <b>2,86.29</b>               | <b>49,12.55</b>                        | <b>13,48.54</b>              | <b>62,61.09</b>                        | <b>(+)371.04</b>                                    |
| <b>(g) Capital Account of Transport</b>                     |   |                              |  |                              |  |   |
| 5051  | Capital Outlay on Ports and Light Houses                      | 5.42                         | 9,30.95                                | 11.54                        | 9,42.49                                | (+)112.92   |
| 5052  | Capital Outlay on Shipping                                    | ...                          | 0.18                                   | ...                          | 0.18                                   | ...   |
| 5053  | Capital Outlay on Civil Aviation                              | 3,78.44                      | 13,71.73                               | 53.28                        | 14,25.01                               | (-)85.92  |
| 5054  | Capital Outlay on Roads and Bridges                           | 33,28.67                     | 3,24,22.75                             | 54,51.70                     | 3,78,74.45                             | (+)63.78  |
| 5055  | Capital Outlay on Road Transport                              | 2,59.92                      | 35,41.64                               | 4,69.00                      | 40,10.64                               | (+)80.44  |
| <b>Total (g) - Capital Account of Transport</b>             |   | <b>39,72.45</b>              | <b>3,82,67.25</b>                      | <b>59,85.52</b>              | <b>4,42,52.77</b>                      | <b>(+)50.68</b>                                     |
| <b>(h) Capital Account of Communication</b>                 |   |                              |  |                              |  |   |

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

| Major Head   | Description   | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|--|---|------------------------------|--|------------------------------|--|---|
| 1  | 2   | 3                            | 4                                      | 5                            | 6                                      | 7   |
| <b>C. Economic Services - (Contd.)</b>                                   |   |                              |  |                              |  |   |
| 5225   | Capital Outlay on Telecommunication Services                  | ...                          | 0.11                                   | ...                          | 0.11                                   | ...   |
| <b>Total (h) - Capital Account of Communication</b>                      |   | ...                          | <b>0.11</b>                            | ...                          | <b>0.11</b>                            | ...   |
| <b>(i) Capital Account of Science Technology and Environment</b>         |   |                              |  |                              |  |   |
| 5425   | Capital Outlay on other Scientific and Environmental Research | ...                          | 61.89                                  | ...                          | 61.89                                  | ...   |
| <b>Total (i) - Capital Account of Science Technology and Environment</b> |   | ...                          | <b>61.89</b>                           | ...                          | <b>61.89</b>                           | ...   |
| <b>(j) Capital Account of General Economic Services</b>                  |   |                              |  |                              |  |   |
| 5452   | Capital Outlay on Tourism                                     | 4,83.05                      | 39,18.79                               | 8,12.80                      | 47,31.59                               | (+)68.26  |
| 5453   | Capital Outlay on Foreign Trade and Export Promotion          | ...                          | 8.20                                   | ...                          | 8.20                                   | ...   |
| 5465   | Investments in General Financial and Trading Institutions     | 0.08                         | 7,59.62                                | ...                          | 7,59.62                                | ...   |
| 5466   | Investment in International Financial Institutions            | ...                          | 9.10                                   | ...                          | 9.10                                   | ...   |
| 5475   | Capital Outlay on other General Economic Services             | 0.25                         | 14.11                                  | ...                          | 14.11                                  | ...   |
| <b>Total (j) - Capital Account of General Economic Services</b>          |   | <b>4,83.38</b>               | <b>47,09.82</b>                        | <b>8,12.80</b>               | <b>55,22.62</b>                        | <b>(+)68.15</b>                                     |



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

| Major Head                               | Description                        | Expenditure during 2019-2020 | Progressive expenditure upto 2019-2020 | Expenditure during 2020-2021 | Progressive expenditure upto 2020-2021 | Percentage Increase(+)/ Decrease(-) during the year |
|--|------------------------------------|------------------------------|--|------------------------------|--|---|
| 1  | 2                                  | 3                            | 4                                      | 5                            | 6                                      | 7   |
| <b>C. Economic Services - (Concl'd.)</b> |                                    |                              |  |                              |  |   |
|  | <b>Total C - Economic Services</b> | 1,87,84.34                   | 20,49,58.13                            | 1,92,55.79                   | 22,42,13.92                            | (+2.50)   |
|  | <b>Grand Total</b>                 | 2,56,50.61                   | 29,03,46.19                            | 2,67,80.47(*)                | 31,71,26.65                            | (+4.40)   |

(\*) Include an expenditure of ₹ 36.38 crore incurred on payment of Subsidy.

## Explanatory Notes

- (1) During the year the Government invested ₹ 75,98.86 crores in Statutory Corporations ( ₹ 4,69.00 crores) Government Companies( ₹ 71,29.73 crore) Co-operative Institutions and Local Bodies ( ₹ 0.14 crores) Other Joint Stock Companies ( ₹ -0.01 crore)
- (2) The total investment in Share Capital and debentures of the different entities at the end of 2019-20 and 2020-21 were ₹ 9,99,19.42crore and ₹ 10,75,18.28 crore respectively. Other details are given in Statement No. 8 and 19.

## STATEMENT NO. 6 STATEMENT OF BORROWING AND OTHER LIABILITIES

## (i) Statement of Public Debt and Other Liabilities

| Nature of Borrowings  | (₹ in crore)               |                         |                            |                             | As per cent of total Liabilities |
|---|----------------------------|-------------------------|----------------------------|-----------------------------|----------------------------------|
|   | Balance as on 1 April 2020 | Receipt during the year | Repayments during the year | Balance as on 31 March 2021 |                                  |
|   |                            |                         |                            | Amount                      | Per Cent                         |
| <b>A - Public Debt</b>  |                            |                         |                            |                             |                                  |
| <b>6003 - Internal Debt of the State Government</b>                                 |                            |                         |                            |                             |                                  |
| Bonds   | 0.56                       | ...                     | ...                        | 0.56                        | ...                              |
| Market Loans  | 20,79,23.69                | 4,47,80.00              | 1,15,00.00                 | 24,12,03.70 (#)             | (+3,32,80.00 (+)16.01            |
| Special Securities issued to National Small Saving Fund for the Central Government. | 3,57,55.62                 | ...                     | 36,29.35                   | 3,21,26.26                  | (-36,29.35 (-)10.15              |
| Loans from Financial Institutions   | 1,59,82.66(*)              | 27,27.82                | 20,09.93                   | 1,67,00.55                  | (+7,17.89 (+)4.49                |
| <b>Total 6003</b>   | <b>25,96,62.53</b>         | <b>4,75,07.82</b>       | <b>1,71,39.28</b>          | <b>29,00,31.07</b>          | <b>(+3,03,68.54 (+)11.70</b>     |
| <b>6004 Loans and Advances from the Central Government</b>                          |                            |                         |                            |                             |                                  |
| Non-Plan Loans  | 25.70                      | ...                     | 6.17                       | 19.53                       | (-6.18 (-)24.05                  |
| Loans for State / Union Territory Plan Schemes                                      | 46,29.87                   | 6,65.44                 | 7,74.29                    | 45,21.02                    | (-1,08.84 (-)2.35                |
| Loans for Centrally Sponsored Plan Schemes  | 0.18                       | ...                     | 0.18                       | ...                         | (-0.18 (-)1,00.00                |
| Pre-1984-85 Loans   | 2.53                       | ...                     | 2.53                       | ...                         | ...                              |
| Other Loans for State/Union Territory with Legislature Schemes                      | 27,74.78                   | 1,06,83.58              | ...                        | 1,34,58.36                  | (+1,06,83.58 (+)3,85.02          |
| <b>Total 6004</b>   | <b>74,33.06</b>            | <b>1,13,49.02</b>       | <b>7,83.17</b>             | <b>1,79,98.91</b>           | <b>(+1,05,65.86 (+)1,42.15</b>   |
| <b>Total-Public Debt</b>  | <b>26,70,95.59(*)</b>      | <b>5,88,56.84</b>       | <b>1,79,22.45</b>          | <b>30,80,29.98</b>          | <b>(+4,09,34.40 (+)15.33</b>     |
| <b>B - Other Liabilities</b>  |                            |                         |                            |                             |                                  |
| <b>Public Accounts</b>  |                            |                         |                            |                             |                                  |
| Small Savings, Provident Funds etc.   | 1,06,01.21                 | 20,65.04                | 22,20.44                   | 1,04,45.81                  | (-1,55.40 (-)1.47                |

(\*) Opening Balance differs from the balance of the last year to the extent of ₹ 1,49.38 lakh due to proforma correction.

(#) This includes an unclaimed maturity/expired market loan amounting ₹ 48.91 lakh.

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

## (i) Statement of Public Debt and Other Liabilities

| Nature of Borrowings                            | (₹ in crore)                     |                               |                                  |                                   |                                 | As per<br>cent of<br>total<br>Liabilities |
|---|----------------------------------|-------------------------------|----------------------------------|-----------------------------------|---------------------------------|---|
|   | Balance as on<br>1 April<br>2020 | Receipt<br>during the<br>year | Repayments<br>during the<br>year | Balance as on<br>31 March<br>2021 | Net Increase(+)/<br>Decrease(-) |   |
|   |                                  |                               |                                  | Amount                            | Per cent                        |   |
| <b>B - Other Liabilities- Contd.</b>            |                                  |                               |                                  |                                   |                                 |   |
| Reserve Funds bearing Interest                  | 18,18.03                         | 17,65.00                      | 25,10.01                         | 10,73.02                          | (-)7,45.01                      | (-)40.98                                  |
| Reserve Funds not bearing Interest              | 13,42.51                         | 85,12.06                      | 84,65.42                         | 13,89.14                          | (+)46.64                        | (+)3.47                                   |
| Deposits bearing Interest                       | 1,40,73.55                       | 53,61.17                      | 49,58.05                         | 1,44,76.68                        | (+)4,03.12                      | (+)2.86                                   |
| Deposits not bearing Interest                   | 2,05,25.16                       | 4,67,64.84                    | 4,48,11.97                       | 2,24,78.03                        | (-)19,52.87                     | (-)9.51                                   |
| <b>Total- Other Liabilities</b>                 | <b>4,83,60.46</b>                | <b>6,44,68.11</b>             | <b>6,29,65.89</b>                | <b>4,98,62.68</b>                 | <b>(+)15,02.22</b>              | <b>(+)3.11</b>                            |
| <b>Total- Public Debt and Other Liabilities</b> | <b>31,54,56.05(*)</b>            | <b>12,33,24.95</b>            | <b>8,08,88.34</b>                | <b>35,78,92.66</b>                | <b>(+)4,24,36.62</b>            | <b>(+)13.45</b>                           |

(\*) Opening Balance differs from the balance of the last year to the extent of ₹ 1,49.38 lakh due to proforma correction.

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

## (ii) Explanatory Notes

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

Sinking Fund: Sinking Fund has been 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 2020-21 is given below:-

|              | (₹ in crore)                    |                                 |                           |                                   |                               |
|--------------|---------------------------------|---------------------------------|---------------------------|-----------------------------------|-------------------------------|
|              | Amount as on<br>1 April<br>2020 | Additions<br>during the<br>year | Interest on<br>Investment | Withdrawals<br>during the<br>year | Amount as on<br>31 March 2021 |
|              | 1                               | 2                               | 3                         | 4                                 | 5                             |
| Sinking Fund | 1,35,26.15                      | 0.00                            | -                         | 81,87.08(*)                       | 53,39.07                      |

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

(\*)Represents the net amount of the adjustment of accrued interest of ₹ 6,81.11 crore, disinvestment amount of ₹ 88,68.03 crore and the service charge of ₹ 0.15 crore charged by Reserve bank of India.

**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 2020-21 amounted to NIL and ₹ 36,29.35 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 3,21,26.26 crore which was 10.43 per cent of the total Public Debt of the State Government as on 31 March 2021.

**3. Loans and Advances from Government of India:**

₹ 1,13,49.01 crore were received from the Government of India and ₹ 7,83.17 crore were repaid during the year 2020-21. 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 ₹ 44780.00 crore were raised by the Government during the years 2020-21 to finance capital expenditure in connection with the development programmes of the State of Gujarat. A loan of ₹ 2080 crore (7.73 per cent Gujarat State Development Loan 08 April 2029), Loans of ₹ 1500 crore (6.60 per cent Gujarat State Development Loan 20 May 2029), Loans of ₹ 2000 crore (6.54 per cent Gujarat State Development Loan 01 July 2030), Loans of ₹ 700 crore (6.44 per cent Gujarat State Development Loan 08 July 2029), Loans of ₹ 1500 crore (6.47 per cent Gujarat State Development Loan 27 May 2030), Loans of ₹ 1500 crore (6.57 per cent Gujarat State Development Loan 03 June 2029), Loans of ₹ 1500 crore (6.40 per cent Gujarat State Development Loan 05 August 2030), Loans of ₹ 1500 crore (6.44 per cent Gujarat State Development Loan 12 August 2029), Loan of ₹ 2000 crore (6.65 per cent Gujarat State Development Loan 26 August 2030), Loans of ₹ 1500 crore (6.45 per cent Gujarat State Development Loan 02 September 2030), Loans of ₹ 1500 crore (6.63 per cent Gujarat State Development Loan 16 September 2029), Loans of ₹ 1500 crore (6.70 per cent Gujarat State Development Loan 23 September 2030), Loans of ₹ 1500 crore (6.83 per cent Gujarat State Development Loan 30 September 2030), Loans of ₹ 1000 crore (6.84 per cent Gujarat State Development Loan 07 October 2030), Loans of ₹ 2000 crore (6.46 per cent Gujarat State Development Loan 04 November 2030), Loans of ₹ 2000 crore (6.40 per cent Gujarat State Development Loan 28 October 2030), Loans of ₹ 2000 crore (6.50 per cent Gujarat State Development Loan 11 November 2030), Loans of ₹ 1500 crore (6.50 per cent Gujarat State Development Loan 25 November 2030), Loans of ₹ 1500 crore (6.49 per cent Gujarat State Development Loan 02 December 2029), Loans of ₹ 1000 crore (6.45 per cent Gujarat State Development Loan 06 January 2030), Loans of ₹ 500 crore (6.57 per cent Gujarat State Development Loan 27 January 2031), Loans of ₹ 500 crore (6.93 per cent Gujarat State Development Loan 17 February 2031), Loans of ₹ 1000 crore (7.07 per cent Gujarat State Development Loan 24 February 2031), Loans of ₹ 1500 crore (7.08 per cent Gujarat State Development Loan 10 March 2031), Loans of ₹ 2000 crore (7.11 per cent Gujarat State Development Loan 17 March 2031), Loans of ₹ 2000 crore (6.84 per cent Gujarat State Development Loan 24 March 2031), Loans of ₹ 1500 crore (5.39 per cent Gujarat State Development Loan 31 March 2024), Loans of ₹ 1000 crore (5.88 per cent Gujarat State Development Loan 31 March 2025), Loans of ₹ 1000 crore (6.18 per cent Gujarat State Development Loan 31 March 2026), Loans of ₹ 1500 crore (6.58 per cent Gujarat State Development Loan 31 March 2027), Loans of ₹ 1500 crore (6.90 per cent Gujarat State Development Loan 31 March 2030) were raised by the Government during the year 2020-21. It was issued at price of ₹ 100. The total loan of ₹ 44780.00 crore was realised in cash. The particulars of outstanding market loan are given in Annexure to Statement No-17.

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

**6. 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 2019-2020 and 2020-2021 were as shown below:-

|  | <b>2019-2020</b>   | <b>2020-2021</b>   | <b>Net increase(+)/<br/>decrease(-)<br/>during the year<br/>(₹ in crore)</b> |
|--|--------------------|--------------------|--|
| <b>(i) Gross Debt and other obligations outstanding at the end of the year</b> |                    |                    |  |
| (a) Public Debt and Small Savings, Provident Funds etc.                        | 27,76,96.80(*)     | 31,84,75.79        | 4,07,78.99   |
| (b) Other Obligations  | 3,77,59.25         | 3,94,16.87         | 16,57.62   |
| <b>Total (i)</b>   | <b>31,54,56.05</b> | <b>35,78,92.66</b> | <b>4,24,36.61</b>  |
| <b>(ii) Interest paid by Government</b>  |                    |                    |  |
| (a) On Public Debt and Small Savings, Provident Funds etc.                     | 2,11,68.71         | 2,28,30.18         | 16,61.47   |
| (b) Other Obligations  | 12,79.94           | 13,73.01           | 93.07  |
| <b>Total (ii)</b>  | <b>2,24,48.65</b>  | <b>2,42,03.19</b>  | <b>17,54.54</b>  |
| <b>(iii) Deduct</b>  |                    |                    |  |
| (a) Interest received on loans and advances given by Government                | 21,17.67           | 7,49.57            | (-)13,68.10  |
| (b) Interest realised on investment of cash balances                           | 2,11.33            | 96.86              | (-)1,14.47   |
| <b>Total (iii)</b>   | <b>23,29.00</b>    | <b>8,46.43</b>     | <b>(-)1482.57</b>  |
| <b>(iv) Net interest charges</b>   | <b>2,01,19.65</b>  | <b>2,33,65.76</b>  | <b>32,37.11</b>  |
| <b>(v) Percentage of gross interest (item (ii)) to total revenue receipts</b>  | <b>15.72</b>       | <b>18.89</b>       | <b>3.17</b>  |
| <b>(vi) Percentage of net interest (item (iv)) to total revenue receipts</b>   | <b>14.09</b>       | <b>18.23</b>       | <b>4.14</b>  |

There was in addition certain other receipts and adjustments totalling ₹ 1.21 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 2,33,55.55 crore which works out to 18.22 percent of the revenue receipts.

(\*) Opening Balance differs from the balance of the last year to the extent of ₹ 1,49.38 lakh due to proforma correction.

The Government also received ₹ 84.22 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 2020 | Disbursement during the year | Repayments during the year | Write-off of irrecoverable loans and advances | Balance as on 31 March 2021 | Net increase(+) / decrease(-) during the year | Interest payment in arrears |
| 1  | 2                          | 3                            | 4                          | 5   | 6                           | 7   | 8                           |
| (₹ in crore)   |                            |                              |                            |   |                             |   |                             |
| Co-operative Societies/Co-operative Corporations/Banks     | 91.62                      | 25.00                        | 0.65                       | ...   | 1,15.97                     | (+)24.35                                      | ...                         |
| Govt. Servant  | 5.11                       | 3.31                         | 3.31                       | ...   | 5.11                        | (-)0.00                                       | ...                         |
| Housing Boards   | 1,74.03                    | 2.71                         | 0.51                       | ...   | 1,76.23                     | (+)2.20                                       | ...                         |
| Loans for Miscellaneous purposes                           | 2,52.10                    | 45.23                        | 52.51                      | ...   | 2,44.82                     | (-)7.28                                       | ...                         |
| Municipalities/Municipal Councils/Municipal Corporations   | 2,70.32                    | ...                          | ...                        | ...   | 2,70.32                     | ...   | ...                         |
| Others   | 42,31.40                   | 6,35.55                      | 98.60                      | ...   | 47,68.35                    | (+)5,36.95                                    | ...                         |
| Panchayati Raj Institution                                 | 9.03                       | ...                          | ...                        | ...   | 9.03                        | ...   | ...                         |
| State Housing Corporations                                 | 3.19                       | ...                          | ...                        | ...   | 3.19                        | ...   | ...                         |
| Statutory Corporations                                     | 54,41.48                   | 5,21.63                      | 0.02                       | ...   | 59,63.09                    | (+)5,21.61                                    | ...                         |
| Universities/Academic Institutions                         | 2.89                       | ...                          | ...                        | ...   | 2.89                        | ...   | ...                         |
| Urban Development Authorities                              | 4.04                       | ...                          | ...                        | ...   | 4.04                        | ...   | ...                         |
| <b>Total-Loans and advances</b>                            | <b>1,04,85.21</b>          | <b>12,33.43</b>              | <b>1,55.60</b>             | <b>...</b>                                    | <b>1,15,63.04</b>           | <b>(+)10,77.83</b>                            | <b>...</b>                  |

Note: Opening Balance of some loanee group has been rectified in comparison to the Closing Balance of the last year on the basis of figures reflected in Statement 18 and Statement 7 -Section 2.

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

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

| Loanee Entity                          | Year of Sanction  | Sanction Order No.   | Amount | Rate of Interest in per cent |
|--|---|--|--------|------------------------------|
| 1                                      | 2   | 3  | 4      | 5                            |
| Gujarat State Finance Corporation Ltd. | 2003-04   | GFC(Budget)-102004-80-P dated 26 March 2004  | 19.35  | 15.00                        |
|  |   | GF(PSB)102004-783-P dated 31 March 2004  | 20.00  | 15.00                        |
|  | 2004-05   | GFC-102004-425-P dated 31 March 2004   | 20.00  | 15.00                        |
|  |   | GFC-(CF)-102004-2859-P dated 31 December 2004  | 63.78  | 15.00                        |
|  |   | GFC-(SD)(Budget)-102004-425-P dated 11 March 2005  | 55.00  | 15.00                        |
|  | 2005-06   | GFC-(SD)(Budget)-102004-425-P dated 22 June 2005   | 18.45  | 15.00                        |
|  |   | GFC-(SD)(Budget)-102004-425-P dated 23 September 2005  | 40.10  | 15.00                        |
|  |   | GFC-(SIDBI)-1006-168-p dated 18 March 2006   | 51.32  | 15.00                        |
|  | 2006-07   | GFC-Budget-102005-2593-P dated 21 September 2006   | 120.00 | 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             | 120.00 | 15.00                        |
|  | 2008-09   | Loan of ₹ 40 crore granted by GOG vide GR No. GFC-budget -1007-2369-P dated 30 May 2008 & Subsequent Order No. Budget/102008/769/B dated 22 September 2008 | 40.00  | 15.00                        |
|  | 2009-10   | Loan of ₹ 20 crore granted by GOG vide GR No. GFC-budget-1007-2369-P dated 17 December 2008  | 20.00  | 15.00                        |
| 2009-10                                | ₹ 5 crore released on 04 December 2009 out of loan of ₹ 20 crore granted by GOG vide GR No. GFC-budget-1008-3257-P dated 05 September 2009  | 5.00   | 15.00  |                              |
| 2009-10                                | ₹ 5 crore released on 21 January 2010 as per GR No. BJT-102009-604 dated 13 October 2009 out of loan of ₹ 20 crore Granted by GOG vide GR No. GFC-Budget-1008-3257-P dated 05 September 2009      | 12.50  | 15.00  |                              |
|  | ₹ 2.50 crore released on 24 February 2010 as per GR No. BJT-102009-604 dated 13 October 2009 out of loan of ₹ 20 crore Granted by GOG vide GR No. GFC-Budget -1008-3257-P dated 05 September 2009 | 2.50   | 15.00  |                              |

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

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

| Loanee Entity                                 | Year of Sanction | Sanction Order No.   | Amount        | Rate of Interest in per cent |   |
|---|------------------|--|---------------|------------------------------|---|
|   |                  |  |               | 4                            | 5 |
| <b>Gujarat State Finance Corporation Ltd.</b> | 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<br>₹ 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 | 1.25          | 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                        |   |
| <b>Alcock Ashdown (Gujarat) Ltd.</b>          | 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                        |   |
|   |                  | <b>Total</b>   | <b>621.37</b> |                              |   |
| <b>M/s. TATA Motors Ltd.</b>                  | 2012-13          | No.IC/INC/TATA/Loan /12-13/804867 dated 30 March 2013  | 167.20        | 0.10                         |   |
|   |                  | No.IC/INC/TATA/Loan /13-14/819684 dated 14 May 2013  | 106.25        | 0.10                         |   |
|   | 2013-14          | No.IC/INC/TATA/Loan /13-14/838306 dated 06 July 2013   | 106.25        | 0.10                         |   |
|   |                  | No.IC/INC/TATA/Loan /13-14/887305 dated 12 December 2013   | 30.02         | 0.10                         |   |
|   |                  | No.IC/INC/TATA/Loan /13-14/922726 dated 05 March 2014  | 9.82          | 0.10                         |   |
|   | 2014-15          | No.IC/INC/TATA/Loan /14-15/986321 dated 28 August 2014   | 20.33         | 0.10                         |   |
|   |                  | No.IC/INC/TATA/Loan /14-15/1007876 dated 05 November 2014  | 7.73          | 0.10                         |   |
|   |                  | <b>Total</b>   | <b>133.50</b> |                              |   |



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

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

| Loanee Entity                                   | Year of Sanction                   | Sanction Order No.  | Amount        | Rate of Interest in per cent  |   |
|---|------------------------------------|---|---------------|-------------------------------|---|
|   |                                    |   |               | 4                             | 5 |
| M/s. TATA Motors Ltd.                           |                                    | No.IC/INC/TATA/Loan /14-15/1041981 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                          |   |
| <b>Total</b>                                    |                                    |   | <b>581.00</b> |                               |   |
| Gujarat Industrial Investment Corporation Ltd.  | 2010-11                            | No.IC/INC/3G Fund /Loan /522847 dated 25 March 2011       | 5.00          | IMD GR. No.                   |   |
|   | 2011-12                            | No.IC/INC/3G Fund /Loan /678828 dated 28 March 2012       | 55.50         | BGT/10/2010/1482              |   |
|   | 2013-14                            | (1) No.IC/INC/3G Fund /Loan 836657 dated 02 July 2013     | 9.75          | 92 (1)P Dated 06              |   |
|   |                                    | (2) No.IC/INC/3G Fund /Loan 915057 dated 17 February 2014 | 9.88          | March 2012 Interest Free Loan |   |
| <b>Total</b>                                    |                                    |   | <b>80.13</b>  |                               |   |
| Gujarat State Land Development Corporation Ltd. | 1978                               | Assets Transfer from Agriculture Department               | 0.16          | 12.50                         |   |
|   | 1980                               | SCS-1180-643 K. dated 25 February 1980                    | 0.35          | 12.50                         |   |
|   | 1982                               | SCS-4282-3269 K.4 dated 8 December 1982                   | 1.00          | 12.50                         |   |
|   |                                    | Assets Transfer from Agriculture Department               | 0.33          | 12.50                         |   |
|   |                                    | Assets Transfer from Agriculture Department               | 0.04          | 12.50                         |   |
|   | 1983                               | Assets Transfer from Agriculture Department               | 0.03          | 12.50                         |   |
|   |                                    | Assets Transfer from Agriculture Department               | 2.21          | 12.50                         |   |
|   | 1988                               | Assets Transfer from Agriculture Department               | 0.01          | 12.50                         |   |
| 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         |                               |   |

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

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

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

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

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

| Loanee Entity                                   | Year of Sanction | Sanction Order No.                        | Amount       | Rate of Interest in per cent |
|---|------------------|---|--------------|------------------------------|
| 1   | 2                | 3   | 4            | 5                            |
| Gujarat State Land Development Corporation Ltd. | 1999             | JSY-1097/1962-K4 dated 06 October 1998    | 1.00         | 12.50                        |
|   |                  | 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                        |
| <b>Total</b>                                    |                  |   | <b>15.92</b> |                              |
| 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          | 0.20         | 5.00                         |
|   |                  | RHB-3086-4209-J dated 03 October 1986     | 0.05         | 9.50                         |
|   | 1987             | RHB-1087-5922-J 1 dated 17 December 1987  | 1.30         | 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 MADE BY THE GOVERNMENT - Contd.

Disclosures indicating extraordinary transactions relating to Loans and Advances

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

| Loanee Entity                            | Year of Sanction                      | Sanction Order No.                      | Amount       | Rate of Interest in per cent |   |
|--|---------------------------------------|---|--------------|------------------------------|---|
|  |                                       |   |              | 4                            | 5 |
| Gujarat Rural Housing Board              | 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        |                              |   |
|  |                                       | <b>Total</b>                            | <b>10.02</b> |                              |   |
| Gujarat State Road Transport Corporation | 2016-17                               | STC-102015/1912/PORT-1GH Dtd.03-06-2016 | 24.32        | 11.50                        |   |
|  |                                       | STC-102015/1912/PORT-1GH Dtd.03-06-2016 | 5.18         | 11.50                        |   |
|  |                                       | STC-102015/1912/PORT-1GH Dtd.19-09-2016 | 24.32        | 11.50                        |   |
|  |                                       | STC-102015/1912/PORT-1GH Dtd.19-09-2016 | 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                        |   |
|  |                                       | <b>Total</b>                            | <b>84.44</b> |                              |   |

## 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 2020 | Disbursement during the year | Repayments during the year | Write-off of irrecoverable loans and advances | Balance as on 31 March 2021 | Net increase(+) / decrease(-) during the year | Interest payment in arrears |
|--|----------------------------|------------------------------|----------------------------|---|-----------------------------|---|-----------------------------|
| 1  | 2                          | 3                            | 4                          | 5   | 6                           | 7   | 8                           |
| (₹ in crore)   |                            |                              |                            |   |                             |   |                             |
| <b>General Services -</b>                                |                            |                              |                            |   |                             |   |                             |
| Statutory Corporations                                   | 11.51                      | ...                          | ...                        | ...   | 11.51                       | ...   | ...                         |
| <b>Total-General Services</b>                            | <b>11.51</b>               | <b>...</b>                   | <b>...</b>                 | <b>...</b>                                    | <b>11.51</b>                | <b>...</b>                                    | <b>...</b>                  |
| <b>Social Services -</b>                                 |                            |                              |                            |   |                             |   |                             |
| Co-operative Societies/Co-operative Corporations/Banks   | 0.08                       | ...                          | ...                        | ...   | 0.08                        | ...   | ...                         |
| Housing Boards   | 1,74.03                    | 2.71                         | 0.51                       | ...   | 1,76.23                     | (+)2.20                                       | ...                         |
| Municipalities/Municipal Councils/Municipal Corporations | 2,70.32                    | ...                          | ...                        | ...   | 2,70.32                     | ...   | ...                         |
| Others   | 22,51.78                   | 2,67.62                      | 16.47                      | ...   | 25,02.93                    | (+)2,51.15                                    | ...                         |
| Panchayati Raj Institution                               | 9.03                       | ...                          | ...                        | ...   | 9.03                        | ...   | ...                         |
| State Housing Corporations                               | 3.19                       | ...                          | ...                        | ...   | 3.19                        | ...   | ...                         |
| Statutory Corporations                                   | 6,09.45                    | 4,37.56                      | ...                        | ...   | 10,47.01                    | (+)4,37.56                                    | ...                         |
| Universities/Academic Institutions                       | 2.89                       | ...                          | ...                        | ...   | 2.89                        | ...   | ...                         |
| Urban Development Authorities                            | 1.91                       | ...                          | ...                        | ...   | 1.91                        | ...   | ...                         |
| <b>Total-Social Services</b>                             | <b>33,22.67</b>            | <b>7,07.89</b>               | <b>16.98</b>               | <b>...</b>                                    | <b>40,13.59</b>             | <b>(+)6,90.91</b>                             | <b>...</b>                  |
| <b>Economic Services -</b>                               |                            |                              |                            |   |                             |   |                             |
| Co-operative Societies/Co-operative Corporations/Banks   | 91.55                      | 25.00                        | 0.65                       | ...   | 1,15.90                     | (+)24.35                                      | ...                         |
| Others   | 19,79.61                   | 3,67.93                      | 82.13                      | ...   | 22,65.41                    | (+)2,85.80                                    | ...                         |

## 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 2020 | Disbursement during the year | Repayments during the year | Write-off of irrecoverable loans and advances | Balance as on 31 March 2021 | Net increase(+) / decrease(-) during the year | Interest payment in arrears |
|---|----------------------------|------------------------------|----------------------------|---|-----------------------------|---|-----------------------------|
| 1   | 2                          | 3                            | 4                          | 5   | 6                           | 7   | 8                           |
| (₹ in crore)                              |                            |                              |                            |   |                             |   |                             |
| <b>Economic Services -concl.</b>          |                            |                              |                            |   |                             |   |                             |
| Statutory Corporations                    | 48,20.51                   | 84.07                        | 0.02                       | ...   | 49,04.57                    | (+)84.05                                      | ...                         |
| Urban Development Authorities             | 2.13                       | ...                          | ...                        | ...   | 2.13                        | ...   | ...                         |
| <b>Total-Economic Services</b>            | <b>68,93.81</b>            | <b>4,77.00</b>               | <b>82.80</b>               | ...   | <b>72,88.01</b>             | <b>(+)3,94.20</b>                             | ...                         |
| <b>Loans for Miscellaneous purposes -</b> |                            |                              |                            |   |                             |   |                             |
| Loans for Miscellaneous purposes          | 2,52.09                    | 45.23                        | 52.51                      | ...   | 2,44.82                     | (-)7.28                                       | ...                         |
| <b>Total-Loans for Miscellaneous</b>      | <b>2,52.09</b>             | <b>45.23</b>                 | <b>52.51</b>               | ...   | <b>2,44.82</b>              | <b>(-)7.28</b>                                | ...                         |
| <b>Loans to Govt. Servant -</b>           |                            |                              |                            |   |                             |   |                             |
| Loans to Govt. Servant                    | 5.11                       | 3.31                         | 3.31                       | ...   | 5.11                        | (-)0.00                                       | ...                         |
| <b>Total-Loans to Govt. Servant</b>       | <b>5.11</b>                | <b>3.31</b>                  | <b>3.31</b>                | ...   | <b>5.11</b>                 | <b>(-)0.00</b>                                | ...                         |
| <b>Total-Loans and advances</b>           | <b>1,04,85.21</b>          | <b>12,33.43</b>              | <b>1,55.60</b>             | ...   | <b>1,15,63.04</b>           | <b>(+)10,77.83</b>                            | ...                         |

Note: Opening Balance of some loanee group/Sector has been rectified in comparison to the Closing Balance of the last year on the basis of figures reflected in Statement 18 and Statement 7 -Section 1.

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

**Section 3 Summary of Repayment in arrears from Loanee Entities**

| Loanee-Entity                                    | Amount of arrears as on 31 March 2021 |                        | Earliest period to which arrears relate | Total   | Total loans outstanding against the entity on 31 March 2021 |
|--|---------------------------------------|------------------------|---|---------|---|
|  | Principal                             | Interest               |   |         |   |
| 1  | 2                                     | 3                      | 4                                       | 5       | 6   |
| Gujarat State Construction Corporation Ltd.      | 9.26                                  | 22.22                  | 31.48                                   | (*)     | 31.48   |
| Gujarat Industrial Investment Corporation Ltd.   | 80.13                                 | (**)                   | 80.13                                   | 2011-12 | 80.13   |
| Gujarat State Investment Ltd.                    | 8,25.00                               | (**)                   | 8,25.00                                 | 2011-12 | 8,25.00   |
| Gujarat Fisheries Development Corporation.       | 2.29                                  | (**)                   | 2.29                                    | 2008-09 | 2.29  |
| Gujarat State Handloom & Handicrafts Development | 11.62                                 | 34.04                  | 45.66                                   | 2006-07 | 45.66   |
| Paschim Gujarat Vij.Co. Ltd                      | 2,04.60                               | (*)                    | 2,04.60                                 | (*)     | 2,04.60   |
| Dakshin Gujarat Vij Co. Ltd                      | 26.27                                 | (*)                    | 26.27                                   | (*)     | 26.27   |
| Gujarat State Land Development Corporation Ltd.  | 15.92                                 | 49.85                  | 65.77                                   | (*)     | 65.77   |
| Alcock Ashdown (Gujarat).Ltd                     | 1,33.50                               | 19.69                  | 1,53.19                                 | 2013-14 | 1,53.19   |
| Gujarat State Financial Corporation              | 6,20.95                               | 16,93.26<br>3,28.04(a) | 23,14.21                                | 2004-05 | 23,14.21  |
| Uttar Gujarat Vij Corporation Ltd.               | 61.32                                 | (*)                    | 61.32                                   | (*)     | 61.32   |
| Gujarat State Road Transport Corporation Limited | 2,56.85                               | (*)                    | 2,56.85                                 | 2013-14 | 2,56.85   |

\*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 2019-20 and 2020-21**

| Name of the concerns                            | 2020-21            |                                   |  | 2019-20            |                                   |  |
|---|--------------------|-----------------------------------|--|--------------------|-----------------------------------|--|
|   | Number of concerns | Investment at the end of the year | Dividend/interest received during the year | Number of concerns | Investment at the end of the year | Dividend/interest received during the year |
| 1   | 2                  | 3                                 | 4  | 5                  | 6                                 | 7  |
|   |                    |                                   |  |                    |                                   | (₹ in crore)                               |
| 1. Statutory Corporations                       | 7                  | 42,21.00                          | ...  | 7                  | 37,52.00                          | ...  |
| 2. Rural Banks                                  | 5                  | 14.26                             | ...  | 5                  | 14.26                             | ...  |
| 3. Government Companies                         | 65                 | 10,28,32.11                       | 1,20.51                                    | 62                 | 9,57,02.38                        | 75.46                                      |
| 4. Municipalities Port Trusts                   | 1                  | (a)                               | ...  | 1                  | (a)                               | ...  |
| 5. Co-operative institutions and Local Bodies   | 2005               | 4,18.27                           | .....                                      | 2005               | 4,18.13                           | 13.53                                      |
| 6. Other Joint stock Companies and Partnerships | 36                 | 32.64                             | 10.53                                      | 28                 | 32.65                             | ....                                       |
| <b>TOTAL</b>                                    | <b>2119</b>        | <b>10,75,18.28</b>                | <b>1,31.04</b>                             | <b>2108</b>        | <b>9,99,19.42</b>                 | <b>88.99</b>                               |

(Source: Govt. of Gujarat)

(a) The Investment is ₹ 0.03 lakhs.



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

A. Sector-wise details of Guarantees -

| Sr. No.      | Sector(No. of Guarantees within bracket) | Maximum Amount Guaranteed during the year | Outstanding at the beginning of the year | Addition during the year | Deletion (other than invoked) during the year | Invoked during the Year | Outstanding at the end of year | Receivable      |                 | Other Material /Details |
|--------------|--|---|--|--------------------------|---|-------------------------|--------------------------------|-----------------|-----------------|-------------------------|
|              |  |   |  |                          |   |                         |                                | Dis charged     | Not Dis-charged |                         |
| 1            | 2  | 3   | 4  | 5                        | 6   | 7                       | 8                              | 9               | 10              | 11                      |
| 1            | Power(5)                                 | 26,61.70                                  | 3,48.19                                  | ...                      | ...   | ...                     | 3,48.19                        | ...             | ...             | ...                     |
| 2            | Co-operatives(223)                       | 10,79.34                                  | 1,25.13                                  | ...                      | ...   | ...                     | 1,25.13                        | ...             | 0.08            | ...                     |
| 3            | Irrigation(2)                            | 58,13.73                                  | 19,36.51                                 | ...                      | 6,74.34                                       | ...                     | 12,62.17                       | ...             | 0.17            | ...                     |
| 4            | Road and Transport(1)                    | 2,02.15                                   | 2,02.15                                  | ...                      | ...   | ...                     | 2,02.15                        | ...             | ...             | ...                     |
| 5            | State Financial Corporations(3)          | 4,74.05                                   | 4,43.63                                  | ...                      | ...   | ...                     | 4,43.63                        | ...             | ...             | ...                     |
| 6            | Urban Development and Housing(12)        | 570.36                                    | 5,57.56                                  | ...                      | 3.05  | ...                     | 5,54.51                        | ...             | ...             | ...                     |
| 7            | Other Infrastructure(27)                 | 950.09                                    | 8,49.00                                  | 60.00                    | 188.45  | ...                     | 720.55                         | ...             | ...             | ...                     |
| <b>Total</b> |  | <b>1,17,51.42</b>                         | <b>44,62.17</b>                          | <b>60.00</b>             | <b>8,65.84</b>                                | ...                     | <b>36,56.33</b>                | <b>1.62 (a)</b> | <b>0.25</b>     | ...                     |

(Source :Govt. of Gujarat)

(a)These are budget estimate for the year 2020-21. Class wise details awaited from the Government

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

| Name/Category of the Grantee                       | (i) Grants-in-aid paid in cash        |                   | Funds allocated for Creation of Capital assets out of total funds released shown in column (No. 2) |                                       | Total          |                 |
|--|---------------------------------------|-------------------|--|---------------------------------------|----------------|-----------------|
|  | Total funds released as Grants-in-aid | Total             | State Fund Expenditure   | Central Assistance (including CSS/CS) |                |                 |
| 1  | 2                                     | 3                 | 4  | 5                                     | 6              |                 |
| <b>1- Panchayat Raj Institutions</b>               |                                       |                   |  |                                       |                |                 |
| (i) Zilla Parishads ( Panchayat Raj Institutions ) | 14,24.78                              | 25,24.50          | 39,49.28   | 16.90                                 | 3.24           | 20.14           |
| (ii) Panchayat Samities                            | 97,06.90                              | 20,85.91          | 1,17,92.81   | ...                                   | 2.48           | 2.48            |
| (iii) Gram Panchayats                              | 77,28.49                              | 8,52.28           | 85,80.77   | ...                                   | 11.96          | 11.96           |
|  | <b>1,88,60.17</b>                     | <b>54,62.69</b>   | <b>2,43,22.86</b>  | <b>16.90</b>                          | <b>17.68</b>   | <b>34.58</b>    |
| <b>2- Urban Local Bodies</b>                       |                                       |                   |  |                                       |                |                 |
| (i) Municipal Corporations                         | 49,86.33                              | 4,20.97           | 54,07.30   | 2,90.00                               | ...            | 2,90.00         |
| (ii) Municipalities/Municipal Councils             | 18,37.02                              | 2,10.04           | 20,47.06   | 3,27.88                               | ...            | 3,27.88         |
| (iii) Others                                       | 10,69.56                              | 1,95.18           | 12,64.74   | 2.13                                  | ...            | 2.13            |
|  | <b>78,92.91</b>                       | <b>8,26.19</b>    | <b>87,19.10</b>  | <b>6,20.01</b>                        | <b>...</b>     | <b>6,20.01</b>  |
| <b>3- Public Sector Undertakings</b>               |                                       |                   |  |                                       |                |                 |
| (i) Government Companies                           | 59.54                                 | ...               | 59.54  | ...                                   | ...            | ...             |
| (ii) Statutory Corporations                        | 35.49                                 | ...               | 35.49  | ...                                   | ...            | ...             |
| (iii) Other Jt Stock Companies                     | ...                                   | ...               | ...  | ...                                   | ...            | ...             |
|  | <b>95.03</b>                          | <b>...</b>        | <b>95.03</b>   | <b>...</b>                            | <b>...</b>     | <b>...</b>      |
| <b>4- Autonomous Bodies</b>                        |                                       |                   |  |                                       |                |                 |
| (i) Universities                                   | 34,01.24                              | 8.00              | 34,09.24   | 1,68.66                               | ...            | 1,68.66         |
| (ii) Development Authorities                       | 17,71.20                              | 1,30.33           | 19,01.53   | ...                                   | ...            | ...             |
| (iii) Co-Operative Institutions                    | 70.05                                 | 1,32.82           | 2,02.87  | 1.00                                  | 1,32.82        | 1,33.82         |
| (iv) Others  | 6,84.61                               | 13.27             | 6,97.88  | 9.21                                  | ...            | 9.21            |
|  | <b>59,27.10</b>                       | <b>2,84.42</b>    | <b>62,11.52</b>  | <b>1,78.87</b>                        | <b>1,32.82</b> | <b>3,11.69</b>  |
| <b>5- Non-Government Organisations</b>             |                                       |                   |  |                                       |                |                 |
| (i) Non-Governmental Organisations                 | 13,64.06                              | 2,32.83           | 15,96.89   | 1.00                                  | ...            | 1.00            |
| <b>6- Others</b>                                   |                                       |                   |  |                                       |                |                 |
| (i) Others   | 1,83,80.77                            | 53,11.18          | 2,36,91.95   | 2,31.38                               | 9.56           | 2,40.94         |
| <b>Total</b>                                       | <b>5,25,20.04</b>                     | <b>1,21,17.31</b> | <b>6,46,37.35</b>  | <b>10,48.16</b>                       | <b>1,60.06</b> | <b>12,08.22</b> |

(₹ in crore)

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

| Grantee Institution                            | Total Value |         |
|--|-------------|---------|
|  | 2020-21     | 2019-20 |
| (ii) Grants-in-aid given in kind               |             |         |
| (₹ in crore)                                   |             |         |
| <b>1-Panchayati Raj Institutions</b>           |             |         |
| (i) Zilla Parishads                            |             |         |
| (ii) Panchayat Samities                        |             |         |
| (iii) Gram Panchayats                          |             |         |
| <b>2-Urban Local Bodies</b>                    |             |         |
| (i) Municipal Corporations                     |             |         |
| (ii) Municipalities/Municipal Councils         |             |         |
| <b>3-Public Sector Undertakings</b>            |             |         |
| (i) Government Companies                       |             |         |
| (ii) Statutory Corporations                    |             |         |
| <b>4-Autonomous Bodies</b>                     |             |         |
| (i) Universities                               |             |         |
| (ii) Development Authorities                   |             |         |
| (iii) Co-operative Institutions                |             |         |
| <b>5-Non-Governmental Organisations (NGOs)</b> |             |         |
| <b>6-Others</b>                                |             |         |
| <b>Total</b>                                   | -           | -       |

-----NIL-----

## STATEMENT NO. 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

| Particulars                                    | Actuals           |                    |                    |                   |                    |                    |              |
|--|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------|
|  | 2020-2021         |                    |                    | 2019-2020         |                    |                    |              |
|  | Charged           | Voted              | Total              | Charged           | Voted              | Total              | Total        |
| 1  | 2                 | 3                  | 4                  | 5                 | 6                  | 7                  | (₹ in Crore) |
| <b>Expenditure Heads (Revenue Account)</b>     | 2,44,36.55        | 12,62,67.03        | 15,07,03.58        | 2,26,64.87        | 11,82,34.04        | 14,08,98.91        |              |
| <b>Expenditure Heads (Capital Account)</b>     | 1,35.13           | 2,66,45.33         | 2,67,80.46         | 1,57.55           | 2,54,93.06         | 2,56,50.61         |              |
| <b>Disbursements under Public Debt</b>         | 1,79,22.45        | ...                | 1,79,22.45         | 1,67,01.76        | ...                | 1,67,01.76         |              |
| <b>Inter State Settlement</b>                  | ...               | ...                | ...                | ...               | ...                | ...                |              |
| <b>Loans and Advances</b>                      | ...               | 12,33.43           | 12,33.43           | ...               | 13,11.72           | 13,11.72           |              |
| <b>Total</b>                                   | <b>4,24,94.13</b> | <b>15,41,45.79</b> | <b>19,66,39.92</b> | <b>3,95,24.18</b> | <b>14,50,38.82</b> | <b>18,45,63.00</b> |              |
| (a) The figures have been arrived as follows - |                   |                    |                    |                   |                    |                    |              |
| <b>E. PUBLIC DEBT</b>                          |                   |                    |                    |                   |                    |                    |              |
| Internal Debt of the State Government          | 1,71,39.28        | ...                | 1,71,39.28         | 1,59,07.46        | ...                | 1,59,07.46         |              |
| Loans and Advances from the Central Government | 7,83.17           | ...                | 7,83.17            | 7,94.30           | ...                | 7,94.30            |              |
| <b>F. Loans and Advances</b>                   |                   |                    |                    |                   |                    |                    |              |
| <b>H. Transfer to Contingency Fund</b>         |                   |                    |                    |                   |                    |                    |              |
| Transfer to Contingency Fund                   | ...               | 12,33.43           | 12,33.43           | ...               | 13,11.72           | 13,11.72           |              |
| <b>Total</b>                                   | <b>1,79,22.45</b> | <b>12,33.43</b>    | <b>1,91,55.88</b>  | <b>1,67,00.76</b> | <b>13,11.72</b>    | <b>1,80,13.48</b>  |              |

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

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-

| Year    | Percentage of total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2019-20 | 21.42                           | 78.58 |
| 2020-21 | 17.22                           | 82.78 |

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

| Heads   | On 1 April<br>2020 | During the year<br>2020-21 | On 31 March<br>2021<br>(₹ in crore) |
|---|--------------------|----------------------------|-------------------------------------|
| <b>CAPITAL AND OTHER EXPENDITURE</b>                                    |                    |                            |                                     |
| <b>Capital Expenditure - (Sub-sector wise)</b>                          |                    |                            |                                     |
| <b>General Services</b>   |                    |                            |                                     |
| Police  | 28,98.66           | 2,28.49                    | 31,27.15                            |
| Stationery and Printing   | 52.64              | ...                        | 52.64                               |
| Public Works  | 49,65.34           | 2,54.75                    | 52,20.09                            |
| other Administrative Services   | 1,12.06            | 0.89                       | 1,12.95                             |
| Miscellaneous General Services  | 1,23.10            | 0.23                       | 1,23.33                             |
| <b>Social Services</b>  |                    |                            |                                     |
| Education Sports Art and Culture  | 1,08,99.45         | 6,51.36                    | 1,15,50.81                          |
| Health and Family Welfare   | 1,49,52.24         | 7,26.88                    | 1,56,79.12                          |
| Water Supply and Sanitation Housing and Urban Development               | 4,07,83.40         | 50,68.84                   | 4,58,52.24                          |
| Information and Broadcasting  | 16.53              | ...                        | 16.53                               |
| Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes | 21,20.92           | 1,53.37                    | 22,74.30                            |
| Social Welfare and Nutrition  | 14,56.68           | 19.63                      | 14,76.31                            |
| Other Social Services   | 70,07.03           | 4,20.23                    | 74,27.26                            |
| <b>Economic Services</b>  |                    |                            |                                     |
| Agriculture and Allied Activities                                       | 1,06,57.23         | 7,70.13                    | 1,14,27.36                          |
| Rural Development   | 1,02,44.62         | 9,34.75                    | 1,11,79.37                          |
| Special Area Programme  | 1,87.30            | 5.01                       | 1,92.31                             |
| Irrigation and Flood Control  | 10,88,54.16        | 58,76.82                   | 11,47,30.98                         |
| Energy  | 2,70,63.22         | 35,22.22                   | 3,05,85.44                          |
| Industry and Minerals   | 49,12.54           | 13,48.54                   | 62,61.08                            |
| Transport   | 3,82,67.25         | 59,85.52                   | 4,42,52.77                          |
| 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<br>2020 | During the year<br>2020-21 | On 31 March<br>2021 |
|---|--------------------|----------------------------|---------------------|
| <b>(₹ in crore)</b>                                       |                    |                            |                     |
| <b>CAPITAL AND OTHER EXPENDITURE -(Contd.)</b>            |                    |                            |                     |
| <b>Capital Expenditure -(Sub-sector wise) -(Concltd.)</b> |                    |                            |                     |
| <b>Economic Services - (Concltd.)</b>                     |                    |                            |                     |
| General Economic Services                                 | 47,09.82           | 8,12.80                    | 55,22.62            |
| <b>Total - Capital Expenditure -(Sub-sector wise)</b>     | <b>29,03,46.19</b> | <b>2,67,80.47</b>          | <b>31,71,26.66</b>  |
| <b>LOANS AND ADVANCES-</b>                                |                    |                            |                     |
| <b>Loans and Advances for various services</b>            |                    |                            |                     |
| <b>General Services</b>                                   |                    |                            |                     |
| Statutory Corporations                                    | 11.51              |                            | 11.51               |
| <b>Total - General Services</b>                           | <b>11.51</b>       | ...                        | <b>11.51</b>        |
| <b>Social Services</b>                                    |                    |                            |                     |
| Co-operative Societies/Co-operative Corporations/Banks    | 0.08               | ...                        | 0.08                |
| Housing Boards  | 1,74.04            | 2.20                       | 1,76.24             |
| Municipalities/Municipal Councils/Municipal Corporations  | 2,70.32            | ...                        | 2,70.32             |
| Others  | 22,51.78           | 251.15                     | 2502.93             |
| Panchayati Raj Institution                                | 9.03               | ...                        | 9.03                |
| State Housing Corporations                                | 3.19               | ...                        | 3.19                |
| Statutory Corporations                                    | 6,09.45            | 4,37.56                    | 10,47.01            |
| Universities/Academic Institutions                        | 2.89               | ...                        | 2.89                |
| Urban Development Authorities                             | 1.91               | ...                        | 1.91                |
| <b>Total - Social Services</b>                            | <b>33,22.68</b>    | <b>6,90.91</b>             | <b>40,13.59</b>     |
| <b>Economic Services</b>                                  |                    |                            |                     |
| Co-operative Societies/Co-operative Corporations/Banks    | 91.55              | 24.35                      | 1,15.9              |
| Government Companies                                      | ...                | ...                        | ...                 |
| Municipalities/Municipal Councils/Municipal Corporations  | ...                | ...                        | ...                 |
| Others  | 19,79.61           | 2,85.8                     | 2,265.41            |

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

| Heads   | On 1 April<br>2020 | During the year<br>2020-21 | On 31 March<br>2021   |
|---|--------------------|----------------------------|-----------------------|
| <b>CAPITAL AND OTHER EXPENDITURE -(Concl'd.)</b>              |                    |                            |                       |
| <b>LOANS AND ADVANCES -(Concl'd.)</b>                         |                    |                            |                       |
| <b>Loans and Advances for various services -(Concl'd.)</b>    |                    |                            |                       |
| <b>Economic Services-(Concl'd.)</b>                           |                    |                            |                       |
| Statutory Corporations  | 48,20.52           | 84.05                      | 49,04.57              |
| Urban Development Authorities                                 | 2.13               | ...                        | 2.13                  |
| <b>Total - Economic Services</b>                              | <b>68,93.81</b>    | <b>3,94.20</b>             | <b>72,88.01</b>       |
| <b>Govt. Servant</b>  | 5.11               | ...                        | 9.03                  |
| Govt. Servant   | <b>5.11</b>        | ...                        | <b>5.11</b>           |
| <b>Total - Govt. Servant</b>                                  | ...                | ...                        | 5.11                  |
| <b>Loans for Miscellaneous purposes</b>                       |                    |                            |                       |
| Loans for Miscellaneous purposes                              | 2,52.10            | (-)7.28                    | 2,44.82               |
| <b>Total - Loans for Miscellaneous purposes</b>               | <b>2,52.10</b>     | <b>(-)7.28</b>             | <b>2,44.82</b>        |
| <b>Total - Loans and Advances for various services</b>        | <b>1,04,85.21</b>  | <b>10,77.83</b>            | <b>1,15,63.04</b>     |
| <b>Total - LOANS AND ADVANCES-</b>                            | <b>1,04,85.21</b>  | <b>10,77.83</b>            | <b>1,15,63.04</b>     |
| <b>Total - Capital and Other Expenditure</b>                  | <b>30,08,31.40</b> | <b>2,78,58.30</b>          | <b>32,86,89.70</b>    |
| <b>Deduct-</b>  |                    |                            |                       |
| (i) Contribution from Contingency funds                       | ...                | ...                        | ...                   |
| (ii) Contribution from Miscellaneous Capital Receipts         | 11,23.82           | 99,67.85                   | 1,10,91.67            |
| (iii) Contribution from development funds, reserve funds etc. | ...                | ...                        | ...                   |
| <b>Net - Capital and Other Expenditure</b>                    | <b>29,97,07.58</b> | <b>1,78,90.45</b>          | <b>31,75,98.03(a)</b> |
| <b>Principal Sources of Funds -</b>                           |                    |                            |                       |
| Revenue(+)Surplus/(-)Deficit                                  | ...                | (-)2,25,47.92              | ...                   |
| <b>Debt</b>   |                    |                            |                       |
| E-Internal Debt of the State Government                       | 25,96,62.53(*)     | ...                        | 29,00,31.07           |
| E-Loans and Advances from the Central Government              | 74,33.06           | 1,05,65.85                 | 1,79,98.91            |

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

| Heads  | On 1 April<br>2020    | During the year<br>2020-21 | On 31 March<br>2021<br>(₹ in crore) |
|--|-----------------------|----------------------------|-------------------------------------|
| <b>Debt - (Contd.)</b>                                   |                       |                            |                                     |
| <b>Small Savings Provident Funds etc.</b>                |                       |                            |                                     |
| I-Small Savings Provident Funds etc.                     | 1,06,01.21            | (-)1,55.41                 | 1,04,45.80                          |
|  | 1,06,01.21            | (-)1,55.41                 | 1,04,45.80                          |
| <b>Total - Small Savings Provident Funds etc.</b>        |                       |                            |                                     |
| <b>Debt and Small Savings, Provident Funds etc.</b>      | <b>27,76,96.80(*)</b> | <b>4,07,78.98</b>          | <b>31,84,75.78</b>                  |
| <b>Other obligations</b>                                 |                       |                            |                                     |
| Contingency Fund   | 2,00.00               | ...                        | 2,00.00                             |
| J-Reserve Funds  | 1,68,32.75            | (-)88,48.42                | 79,84.33                            |
| K-Deposits and Advances                                  | 3,45,98.00            | 23,56.00                   | 3,69,54.00                          |
| L-Suspense and Miscellaneous                             | (-)18,65.65           | (-)11,61.07                | (-)30,26.72                         |
| M-Remittances  | 7,36.92               | 1,29.73                    | 8,66.65                             |
| <b>Total - Debt and Other Receipts</b>                   | <b>5,05,02.02</b>     | <b>(-)75,23.76</b>         | <b>4,29,78.26</b>                   |
| <b>Deduct -</b>  |                       |                            |                                     |
| (i) Cash Balance   |                       |                            |                                     |
| (ii) Investment  | 15.29                 | (-)161.99                  | (-)146.70                           |
| (iii) Revenue Deficit                                    | 2,40,20.22            | (-)70,21.16                | 1,69,99.06                          |
| Add - Amount closed to Government Account during 2020-21 |                       |                            |                                     |
| <b>Net - Provision of Funds</b>                          | <b>30,41,63.31(*)</b> | <b>4,04,38.37(#)</b>       | <b>34,46,01.68(b)</b>               |

(\*) Performa correction for ₹ 1.49 Crore is done under M.H 6003

(#) Differs from Fiscal Deficit due to rounding



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

|  | (₹ in crore)      |
|--|-------------------|
| <b>The difference of ₹ 2,70,03.65 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 -</b>  |                   |
| I. Net effect of Balance under Dept, Deposit and Remittance heads of the composite Bombay State allocated to the end of 2020-21 to Gujarat by the Accountant General, Maharashtra under Bombay Reorganisation Act 1960.  | 30.22             |
| II. Net progressive capital expenditure allocated to end of 2020-21 to Gujarat consequent on bifurcation of composite Bombay State   | -94.79            |
| III. Net revenue deficit to end of 2020-21 including ₹ 165 Lakh being the contribution received from Ahmedabad Municipal Corporation during 1977-78.   | 2,70,20.19        |
| 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 2020-21   | 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 2020-21 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              |
| <b>Total</b>   | <b>2,70,03.65</b> |

**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 2021

| Debit balance<br>1 | Sector of the General Account<br>2 | Name of Account<br>3                   | Credit balance<br>4 |
|--------------------|------------------------------------|--|---------------------|
|                    |                                    | <b>CONSOLIDATED FUND</b>               | <b>(₹ in crore)</b> |
| 33,30,38.64        | A,B,C,D,G,H and Part of L          | Government Account                     |                     |
|                    | E                                  | Public Debt                            | 30,80,29.98         |
| 1,15,63.04         | F                                  | Loans and Advances                     |                     |
|                    |                                    | <b>CONTINGENCY FUND</b>                |                     |
|                    |                                    | Contingency Fund                       | 2,00.00             |
|                    |                                    | <b>PUBLIC ACCOUNT</b>                  |                     |
|                    | I                                  | Small Savings, Provident Funds, etc.   | 1,04,45.80          |
|                    | J                                  | <b>RESERVE FUNDS</b>                   |                     |
|                    |                                    | (a) Reserve Funds Bearing Interest     |                     |
|                    |                                    | Gross Balance                          | 10,73.02            |
|                    |                                    | Investment                             |                     |
|                    |                                    | (b) Reserve Funds not Bearing Interest |                     |
|                    |                                    | Gross Balance                          | 69,11.31            |
|                    |                                    | Investments                            |                     |
|                    | 55,22.16                           |  |                     |

(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<br><b>1</b> | Sector of the General Account<br><b>2</b> | Name of Account<br><b>3</b>       | Credit balance<br><b>4</b> |
|---------------------------|---|-----------------------------------|----------------------------|
|                           | K   | <b>DEPOSITS AND ADVANCES</b>      |                            |
|                           |   | (a) Deposits Bearing Interest     |                            |
|                           |   | Gross Balance                     | 1,44,76.68                 |
|                           |   | (b) Deposits not Bearing Interest |                            |
|                           |   | Gross Balance                     | 2,24,78.37                 |
| 0.34                      |   | Investments                       |                            |
| 0.70                      |   | (c) Advances                      |                            |
|                           | L   | <b>SUSPENSE AND MISCELLANEOUS</b> |                            |
| 1,14,76.91                |   | Investments                       |                            |
|                           |   | Other Items (Net)                 | (-)30,26.72(*)             |
|                           | M   | <b>REMITTANCES</b>                | 8,66.65                    |
| (-)1,46.70                | N   | <b>CASH BALANCE</b>               |                            |
| <b>36,14,55.09(*)</b>     |   | <b>Total</b>                      | <b>36,14,55.09(*)</b>      |

(\*) 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:

| <b>Debit</b>       | <b>Details</b>  | <b>Credit<br/>(₹ in crore)</b> |
|--------------------|---|--------------------------------|
| 29,36,76.62        | A. Amount at the debit of Government on 1 April 2020              |                                |
|                    | B. Receipt Head (Revenue Account)                                 | 12,81,55.66                    |
| 15,07,03.58        | C. Expenditure Head (Revenue Account)                             |                                |
|                    | D. Receipt Head (Capital Account)                                 | 99,67.85                       |
| 2,67,80.46         | E. Expenditure Head (Capital Account)                             |                                |
|                    | F. Suspense And Miscellaneous (Miscellaneous Government Accounts) |                                |
| 1.49               | H. Balance at the debit of Government account on 31 March 2021    | 33,30,38.64                    |
| <b>47,11,62.15</b> | <b>TOTAL</b>  | <b>47,11,62.15</b>             |

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

|  | <b>Debit<br/>(₹ in crore)</b> | <b>Credit<br/>(₹ in crore)</b> |
|--|-------------------------------|--------------------------------|
| 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".   |                               |                                |
| (i) Inter-State Settlement, Settlement Accounts  | Nil                           | Nil                            |
| (ii) Amount appropriated from Revenue to Contingency Fund  | Nil                           | Nil                            |
| (iii) Adjustment to clear old outstanding balances under Debt, Deposit and Remittances Heads             | Nil                           | Nil                            |
| <b>Net Debit Balance</b>   | <b>Nil</b>                    | <b>Nil</b>                     |

## 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 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Gujarat have been compiled based on the initial accounts rendered by 33 Treasuries, 70 Forest Divisions, 157 Public Works Divisions (86 Irrigation Divisions and 71 Road and Building Divisions), 02 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

**(ii) Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts 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. Losses in Physical Assets at the end of their life are also not expensed or recognized.

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

**(iii) Currency in which Accounts are kept:** The accounts of Government of Gujarat are maintained in Indian Rupees (₹).

**(iv) Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

**(v) Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

## 2. Consolidated Fund:

**(i) Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 29,458.54 crore compared to ₹ 34,106.67 crore in 2019-20, registering a decrease of ₹ 4,648.13 crore (13.63 *per cent*). This includes Advance apportionment of IGST amounting to ₹ 2,738 crore. In addition, the State received ₹ 6,030.60 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 35,489.14 crore. The State received compensation of ₹ 5,512.02 crore for FY 2020-21 and ₹ 5,822.48 crore for FY 2019-20 during 2020-21, on account of loss of revenue arising out of implementation of GST.

**(ii) Misclassification between Revenue and Capital Expenditure:** During the year 2020-21, Government of Gujarat incorrectly booked expenditure of ₹ 36.38 crore under Capital Section instead of Revenue Section as indicated by the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given in para 7 of the Notes to Accounts.

**(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Gujarat. During the year, receipts amounting to ₹ 1,71,694.39 crore ( 87.09 *per cent* of total receipts) and expenditure amounting to ₹ 1,79,850.44 crore ( 91.46 *per cent* of total expenditure) were reconciled by the State Government.

**(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is discouraged, since it renders the Accounts opaque.

During the year 2020-21, ₹ 14,993.30 crore under 64 Major Heads (MH) of accounts, constituting 7.62 *per cent* of the total Revenue and Capital expenditure ( ₹ 1,96,639.92 crore) was classified under the Minor Head 800-Other Expenditure in the Accounts. Details of substantial expenditure (*more than 50 per cent of the expenditure under the MH*) booked under Minor Head 800-Other Expenditure are given at **Annexure-B**.

Similarly, ₹ 12,791.40 crore under 62 Major Heads of Account, constituting 6.49 *per cent* of the total Revenue and Capital Receipts (₹ 1,97,135.95 crore) was classified under 800-Other Receipts in the Accounts. Details of substantial receipts (*more than 50 per cent of the receipt MH*) booked under the Minor Head 800 -Other Receipts are given in **Annexure C**.

**(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, the State Government of Gujarat opened 10 new Sub Heads (06 under the Revenue Section, 04 under Capital Section) in the budget, without seeking the advice of the Principal Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 191.93 crore under the Revenue Section and ₹ 403.28 crore under the Capital Section in these heads during 2020-21.

**(vi) Transfer of funds to Personal Deposit (PD) Accounts:** PD Accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD Accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, an amount of ₹ 1,515.67 crore was transferred from the Consolidated Fund of the State to these PD Accounts. This includes ₹ 232.30 crore, transferred in March 2021 from the Consolidated Fund of the State. This is 15.33 *per cent* of the total credit to PD Accounts during the year.

In terms of circular No. TJR/102008/0-1006/Z dated 03 June 2009 of Finance Department of Gujarat, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 30 June every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Principal Accountant General (A&E) by 30 June every year.

Only 215 administrators of the 470 Personal Deposit Accounts in the State, had reconciled and verified their balances with the Treasury figures and annual verification certificates were furnished by them to the Treasury officer for onward submission to the office of Pr. AG (A&E).

Details of PD Accounts as on 31 March 2021 are given below:



(₹ in crore)

| Opening Balance as on<br>April 2020 |        | Addition during the<br>year 2020-21 |           | Closed/Withdrawal<br>during the year 2020-21 |          | Closing Balance as on<br>31 March 2021 |          |
|-------------------------------------|--------|-------------------------------------|-----------|--|----------|--|----------|
| Number of<br>Administrators         | Amount | Number of<br>Administrators         | Amount    | Number of<br>Administrators                  | Amount   | Number of<br>Administrators            | Amount   |
| 465                                 | 795.41 | 7                                   | 1,922.97* | 2  | 1,714.60 | 470                                    | 1,003.78 |

(\*) Includes ₹ 407.30 crore remitted into the P.D Accounts from sources other than the Consolidated Fund of the State.

Rule 377 of the Gujarat Treasury Rules, 2000 states that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of three years and the need for such deposit accounts has ceased, the same shall be closed. State Government closed only two deposit accounts, whereas due diligence of 463 PD such accounts was not undertaken by the State

**(vii) Unadjusted Abstract Contingent (AC) Bills:** Gujarat Treasury Rules (Rule 211 and 213) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the Gujarat Treasury Rules, 2000, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within three months from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 3581 AC bills amounting to ₹ 1,075.44 crore drawn during the year 2020-21, 638 AC bills amounting to ₹ 295 crore (27.43 per cent) were drawn in March 2021. DCC Bills due in respect of 3650 AC bills amounting to ₹ 553.13 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 are given below:

| Year         | No. of unadjusted AC Bills | Amount (₹ in crore) |
|--------------|----------------------------|---------------------|
| Upto 2018-19 | 1913                       | 102.52              |
| 2019-20      | 347                        | 12.92               |
| 2020-21      | 1390                       | 437.69              |
| <b>Total</b> | <b>3650</b>                | <b>553.13</b>       |

The major defaulting departments that had not submitted DCC bills are Women and Child Development Department (₹ 386.66 crore), Home Department (₹ 63.96 crore), General Administration Department (₹ 22.90 crore), Education Department (₹ 22.87 crore) and Panchayat Rural Housing and Rural Development (₹ 21.97 crore). Age analysis of AC bills of these Departments is shown in **Annexure D**.

**(viii) Utilization Certificates (UCs) for Grants-in-Aid not received:** In terms of Gujarat Financial Rules, 1971 and Finance Department Notification dated 12 April 1985, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 5,567.09 crore pertaining to outstanding UCs for the period up to 31 March 2021 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

| Year*        | Number of UCs Outstanding | Amount (₹ in crore) |
|--------------|---------------------------|---------------------|
| Upto2018-19  | 1931                      | 2,552.33            |
| 2019-20      | 582                       | 1,540.64            |
| 2020-21      | 5545#                     | 25,151.41           |
| <b>Total</b> | <b>8058</b>               | <b>29,244.38</b>    |

\* The year mentioned above relates to "Due year" i.e. after 12 months of actual drawal.

#Includes 3447 UCs amounting to ₹ 16,807.35 crore which are due in 2021-22.

Major defaulting departments that had not submitted UCs are Agriculture and Cooperation Department (₹ 5,420.26 crore, 18.53 per cent), Urban Development and Urban Housing Department

(₹ 5,226.90 crore, 17.87 per cent), Health and Family Welfare Department (₹ 5,110.10 crore, 17.47 per cent), Tribal Development Department (₹ 4,043.53 crore, 13.83 per cent), Energy and Petroleum Department (₹ 2,776.47 crore, 09.49 per cent). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-E**.

**(ix) Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31 March 2005 was ₹ 17,593.14 crore during the year.

**(x) Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)

| Funds/Deposits   | Balance on 1 April, 2020 | Basis for calculation of interest  | Interest due  |
|--|--------------------------|--|---------------|
| Defined Contribution Pension Scheme for Government Employees     | 20.64*                   | Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund (8 per cent for the year 2020-21) | 0.09          |
| State Compensatory Afforestation Deposit                         | 1,484.60                 | Interest calculated at the taking average Ways and Means interest rate as 7.5 per cent for the year 2020-21)                                   | 111.34        |
| State Disaster Response Fund                                     | 333.37                   | 7.50 per cent<br>(Average of W&M interest rate)  | 25.00         |
| Deposit bearing interest other than Contributory Pension Scheme. | 17.50                    | 7.50 per cent<br>(Average of W&M interest rate)  | 1.31          |
|  |                          | <b>Total</b>   | <b>137.74</b> |

Information in respect of interest paid was not provided by the State Government.

(\*) The amount of ₹ 20.64 crore has been transferred to NSDL during the upload dated 20.04.2020.

Information about the payment of Interest due of ₹ 137.74 crore has not been provided by State Government; non-payment of interest due will result in understatement of Revenue and Fiscal Deficit.

**(xi) Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (A&E). The same has not been reconciled by the concerned administrative departments, Finance department, and the investee entity with the office of the Principal Accountant General (A&E). The Government invested ₹ 7,598.86 crore in 2020-21. Government investment of ₹ 1,07,518.28 crore as on 31 March 2021 yielded dividend of ₹ 131.04 crore (0.12 per cent) during 2020-21.

(₹ in crore)

| Category                                    | Number of entities | Investment at the end of the year 2020-21 |
|---|--------------------|---|
| Statutory Corporation                       | 7                  | 4,221.00                                  |
| Government Companies                        | 65                 | 1,02,832.11                               |
| Rural Banks                                 | 5                  | 14.26                                     |
| Other Joint Stock Companies and Partnership | 36                 | 32.64                                     |
| Co-operative Banks & Societies              | 2,005              | 418.27                                    |
| Municipalities Port Trusts                  | 1                  | *   |
| <b>Total</b>                                | <b>2,119</b>       | <b>1,07,518.28</b>                        |

(\*) Investment is ₹ 0.03 lakh

**(xii) Grants/Loans given to PSUs where accounts are not finalized:** During 2019-20, Government of Gujarat issued Loans to 05 PSUs/Statutory Bodies etc. and Grants to 22 PSUs/Statutory Bodies etc. of which accounts in respect of 13 PSUs/Statutory Bodies etc. for the year 2019-20 were not finalized till March 2021. Details are given in **Annexure F**. The details of Grants/Loans given to PSUs/Statutory Bodies during the year 2020-21 where the accounts were not finalized, were not provided by the State Government.

**(xiii) Guarantees given by the Government:** In terms of the Gujarat Government Guarantees Act 1963, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ₹ 20,000 crore. During the year, cumulative amount guaranteed by the State Government is ₹ 3,656.32 crore. The outstanding guarantees of ₹ 4,462.17 crore as on 31 March 2020, which includes the guarantees not liquidated till 31 March 2020 is within the prescribed limit.

Under the Gujarat Government Guarantees Act 1963, the Government shall charge guarantee commission/fee ranging from 0.25 to two *per cent* of the guaranteed amount. During 2020-21, the State Government received ₹ 0.25 crore towards guarantee commission, which constituted 0.01 *per cent* of the total guaranteed amount (Outstanding Guarantees as on 01 April 2020 of ₹ 4462.17 crore + ₹ 60.00 crore Guaranteed during the year). Details are given in **Statement 9** of the Finance Accounts.

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

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Gujarat incurred ₹ 674.37 crore against the budget allocation of ₹ 1208.78 crore under Major Heads 3435-Ecology and Environment. The expenditure of ₹ 674.37 crore incurred during 2020-21 was 0.45 *per cent* of the Revenue Expenditure. Trend of expenditure vis-a-vis Budget in the last three years is given in **Annexure-G**.

**(xv) Unspent amount lying in the Bank Accounts of DDOs.**

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. Information on the unspent amount lying in the Bank Accounts of DDOs was sought from the State Government which was received only for 39 DDOs out of 4077 DDOs. The information revealed that ₹ 101.96 crore was lying in the Savings/Current Bank Account of DDOs as on 31 March 2021.

The PAG (A&E) has requested the Government to close all the Savings/Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Central Government Receipts and Payments Rules, etc. for drawal of money from Government Accounts. State Government has not provided information of the other 4038 DDOs. The amount lying in Savings/Current Bank Accounts being operated by 39 DDOs are as follows as on 31 March 2021: -

| Sl. No. | Drawing and Disbursing Officers | Amount (₹ in crore) |
|---------|---------------------------------|---------------------|
| 1       | Revenue Department (34 DDOs)    | 53.24               |
| 2.      | Labour and Employment (05 DDOs) | 48.72               |
| Total   |                                 | 101.96              |

These funds were meant for expenditure on different heads under committed liabilities, Central/State Scheme. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts and control. Thus, the expenditure shown in the Finance Accounts cannot be vouched to be complete to the extent.

**(xvi) Incomplete projects aged five years and more:** As per information received from the State Government, there are 02 incomplete projects under Road and Building Department and 01 incomplete project under Irrigation Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Appendix-IX** of the Finance Accounts.

**(xvii) Transfer of Funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 7,200.04 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank) is not readily ascertainable as it has not been provided by the State Government. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**(xviii) Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the

excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Gujarat had made excess repayment of ₹ 39.64 crore (principal ₹ 19.27 crore, interest ₹ 20.37 crore) at the end of 31 March 2012, of which, Ministry of Finance has so far adjusted ₹ 17.87 crore.

**(xix) Ways and Means Advances from RBI availed by the Government of Gujarat during 2020-21:**

The Government of Gujarat has not availed any Ways and Means Advances from Reserve Bank of India during 2020-21.

**(xx) Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities and the same has been reflected in Appendix-XII of the Finance Accounts.

**(xxi) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 14,132.79 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA), Government of India, towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Gujarat in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 14,035.60 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 22,670.76 crore (Revenue Expenditure ₹ 18,461.52 crore and Capital Expenditure ₹ 4,209.24 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

**(xxii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

(i) As per PFMS portal of CGA, ₹ 14,210.99 crore was directly received by the implementing agencies in the State during 2020-21 as per the scheme guidelines of the respective schemes. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 28,252.66 crore (including ₹ 14,041.67 crore transferred through RBI and other sources)

(ii) Out of the total direct transfer amount of ₹ 14,210.99 crore, ₹ 14,209.82 crore was the Central Assistance transferred to the intermediaries (i.e. NGOs, Societies etc.) and ₹ 1.17 crore was transferred directly to the beneficiaries.

The direct transfer of fund to the implementing agencies had increased by 21.88 *per cent* as compared to 2019-20 (from ₹ 11,659.35 crore in 2019-20 to ₹ 14,210.99 crore in 2020-21). Details are in **Appendix-VI** of the Finance Accounts.

**(xxiii) Off Budget Liabilities of State Government:** The Fifteen Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditures. The State Government has not provided any information on its off-budget borrowings and liabilities.

**3. Contingency Fund:** In exercise of the powers conferred by the Contingency Fund Act, 1960, the State Government made the Contingency Fund Rules, for regulating all matters connected with or ancillary to the custody of, payment of monies into and the withdrawal of monies from, the Contingency Fund of the State of Gujarat. The Contingency Fund of the State of Gujarat has a corpus of ₹ 200 crore. During the year 2020-21, ₹ 38.68 crore were drawn out of contingency fund and spent for meeting unforeseen expenditure. The entire amount was recouped during the year. As on 31 March 2021, Contingency fund has a balance of ₹ 200 crore.

**4. Public Account:**

**(i) National Pension System:**

The State Government employees recruited on or after 01.04.2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.



During the year 2020-2021, total contribution to Defined Contribution Pension Scheme was ₹ 1,967.37 crore (Employees contribution ₹ 990.76 crore and Government contribution ₹ 976.61 crore). The Government booked ₹ 1,967.37 crore in the Public Account under Major Head 8342-117: Defined Contribution Pension scheme. The Closing Balance under the fund as on 31.03.2020 was ₹ 20.64 crore. The Government contribution to NPS was less by ₹ 14.15 crore which resulted in understatement of Revenue deficit and Fiscal deficit to that extent.

During the year 2020-21, only ₹ 1,941.03 crore was transferred to NSDL/Trustee Bank. Balance amount of ₹ 40.49 crore is yet to be transferred to NSDL. Therefore, the total unmatched and un-transferred amounts, with accrued interest of ₹ 61.13 crore (₹ 40.49 crore + ₹ 20.64 crore) represents outstanding liabilities of the Government under the Scheme.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 17 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 7,984.33 crore. Out of which ₹ 1,073.03 crore was under interest bearing Reserve Fund and ₹ 6,911.30 crore under non-interest bearing Reserve Fund.

**(A) Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹ 1,324.00 crore as Central Government's share. The State Government's share during the year is ₹ 441.00 crore. The State Government transferred ₹ 1,765.00 crore (Central share ₹ 1,324.00 crore, State share ₹ 441.00 crore) to the Fund under Major Head 8121-122 SDRF.

The contributions to the Fund, expenditure and the balance therein as on 31 March 2021 are as under:

(₹ in crore)

| Opening balance (01 April 2020) | Contribution by Centre | State Share | Receipts under NDRF | Total receipts during the year | Amount set off (MH 2245-05) | Balance in the fund (31 March 2021) | Invested by RBI/State Government during the year |
|---------------------------------|------------------------|-------------|---------------------|--------------------------------|-----------------------------|-------------------------------------|--|
| 333.37                          | 1,324                  | 441         | Nil                 | 2,098.37                       | 2,340.16                    | (-)241.79                           | Nil  |

The entire expenditure of ₹ 2,340.16 crore incurred on natural calamities was set off (MH 2245-05 against the Fund balance of ₹ 2,098.37 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹ (-) 241.79 crore.

**(b) State Compensatory Afforestation Fund (SCAF):** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April 2009, and Guidelines of 2 July 2009, the State Governments are required to establish the SCAF for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected there with or incidental there to.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits: 8336-Civil Deposits' and 'State Compensatory Afforestation Fund: 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year-to-year basis.

During the year 2020-21, the State Government received no money from the user agencies. The total disbursement out of the SCAF was ₹ 169.85 crore, and balance in the fund was ₹ 1,314.75 crore as on 31 March 2021.

## **B Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Gujarat set up the Consolidated Sinking Fund for amortization of loans in 2007-08. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹ in crore)

| Opening balance as on 01 April 2020 | Additions to the Fund (Contribution and interest)  |   | Payments out of the Fund | Total balance in the Fund | Amount invested by RBI during the year | Closing balance as on 31 March 2021 |
|-------------------------------------|--|---|--------------------------|---------------------------|--|-------------------------------------|
|                                     | Required contribution (0.5% per cent of the outstanding liabilities as on 31 March 2020) | Contribution and interest added during the year |                          |                           |  |                                     |
| 13,526.15                           | 1,577.28   | Nil   | 8,187.08                 | 5,339.07                  | Nil                                    | 5,339.07                            |

**(b) Guarantee Redemption Fund:**

The State Government constituted the Guarantee Redemption Fund in 2001-02 vide notification No. GR BHD/102013/414/A that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2013-14, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*.

The total accumulation of the Fund was ₹ 773.12 crore as on 31 March 2021. Out of which ₹ 36.87 crore has been invested by RBI. The corpus in the fund is above the required limit i.e. five *per cent* of the outstanding guarantees at the end of previous year. The details are as under:

(₹ in crore)

| Opening balance (01 April 2020) | Additions to the Fund (contribution and interest)                                 |                        |          | Payments out of the Fund | Total balance in the Fund | Required balance in the Fund 5% of the Total outstanding Guarantees as on 31 March 2020) | Amount invested by RBI during the year 2020-21 | Closing balance (31 March 2021) |
|---------------------------------|---|------------------------|----------|--------------------------|---------------------------|--|--|---------------------------------|
|                                 | Required contribution (0.5 % of Total outstanding Guarantees as on 31 March 2020) | Actuals during 2020-21 |          |                          |                           |  |  |                                 |
|                                 |   | Contribution           | Interest |                          |                           |  |  |                                 |
| 736.26                          | 22.31   | Nil                    | 36.87    | 0.00                     | 773.12                    | 182.82   | 36.87  | 773.12                          |

Transactions in the Fund are depicted in Statements 21 and 22.

(c) **Inoperative Reserve Funds:** There are five in-operative Reserve Funds in 2020-21 as detailed below:

| Sr. No. | Major Head   | Minor Head | Amount<br>(₹ in crore) |
|---------|--|------------|------------------------|
| 1.      | 8121 (Amenities Reserve Fund)  | 113        | 0.01                   |
| 2.      | 8226 (Depreciation Reserve Fund of Government Commercial Departments/Undertakings) | 101        | 2.08                   |
| 3.      | 8229 (Sugar Development Fund)  | 105        | 0.00*                  |
| 4.      | 8229 (Kutch Benevolent Fund)   | 116        | 0.02                   |
| 5.      | 8235 (General Reserve Fund of Government Commercial Departments/Undertakings)      | 101        | 0.00*                  |

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

(iii) **Suspense and Remittance Balances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-H**.

Non-clearance of outstanding balances under these heads affects the quality of the State Government accounts, accuracy of receipt/expenditure figures and balances under different heads of Accounts which are carried forward from year to year.

(iv) **MH 8670 Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹ 1,456.24 crore (Credit). During 2020-21, cheques worth ₹ 1,12,418.47 crore were issued against which ₹ 1,13,086.25 crore were encashed during the year, leaving a closing balance of ₹ 788.46 crore (Credit) as on 31 March 2021. The closing balance of ₹ 788.46 crore represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Gujarat till 31 March 2021.

(v) **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”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from

Central Road Fund”, through 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 Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹ 430.74 crore towards CRF and transferred the amount to the Deposit Head 8449 through the expenditure Head 3054. The State Government incurred expenditure of ₹ 430.74 crore from the fund during the year and closing balance in the fund was ₹ 27.25 crore as on 31 March 2021.

**(vi) Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Gujarat have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 1998 under the Act and have constituted State Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹ 452.92 crore as Labour Cess under Major Head 0230 and transferred ₹ 115.84 crore to the Building and Other Construction Workers Welfare Board. The amount not transferred under the Major Head 0230 was ₹ 337.08 crore as on 31 March, 2021.

**(vii) Adverse Balance:** Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to misclassification and are under review/corrections.

(₹ in crore)

| Major Heads | Major Head Description       | Minus balance |
|-------------|------------------------------|---------------|
| 8121        | State Disaster Response Fund | 241.79        |

**(viii) Cash Balance:** The Cash balance as on 31 March 2021 as per record of Principal Accountant General was ₹ 146.70 crore (Debit) and that reported by the RBI was ₹ 149.18 crore (Debit). There was a net difference of ₹ 2.48 crore (Debit), mainly due to monthly Reserve Bank Deposit discrepancies. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)

| Year          | Cash Balance |
|---------------|--------------|
| Up to 2015-16 | 183.79       |
| 2016-17       | 186.27       |
| 2017-18       | 183.22       |
| 2018-19       | 177.97       |
| 2019-20       | 4.58         |

**5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):**

**(a) IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Sector-wise and class-wise details have been disclosed in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

**(b) IGAS 2- Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Subsidy should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. However, an amount of ₹ 36.38 crore towards subsidy was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government.

(c) **IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E) and detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The analysis of loans accounts indicate the following:

In respect of old loans, the detailed accounts of which are maintained by the Principal Accountant General (A&E) amounting to ₹ 1,361.55 crore (represents the outstanding loans which remained inoperative since 2010-11) involve 11 Departments, recoveries of principal and interest have not been affected during the past several years. List of departments is given in **Annexure –I**.

Ports and Transport Departments sanctioned Government Loans aggregating ₹ 3,754.98 crore to Gujarat State Road and Transport Corporation till the end of 31 March 2021, though no repayment had been received from the concerned loanee in respect of previous loans. The previous loans were given during the period 2003-04 to 2020-21(details in **Annexure- J**).

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 631.71 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹ 4,066.77 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. The action on reconciliation and confirmation of balances from the Finance Department/concerned Administrative Department is still awaited.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

## 6. Disclosure under FRBM Act.

**Disclosure under Gujarat Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005:** In terms of the Gujarat Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Gujarat presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

| Sl. No. | Targets  | Achievements during the year as per the accounts and GSDP*  |
|---------|--|---|
| 1       | Revenue Deficit shall be maintained at ₹ 21,952 crore during the period 2020-21                      | The Government of Gujarat had a Revenue Deficit of ₹ 22,547.92 crore in 2020-21 (1.36 per cent of GSDP) |
| 2       | Fiscal deficit shall not exceed 3.10 per cent of GSDP during the period 2020-21                      | The Fiscal Deficit of ₹ 40,438.35 crore as per the accounts was 2.44 per cent of GSDP for 2020-21       |
| 3       | Public debt expressed as percentage of GSDP shall be less than 18.14 per cent of GSDP during 2020-21 | Public debt for Gujarat ₹ 3,08,029.98 crore was 18.57 per cent of GSDP                                  |

Source: Budget Publication no. 30 for the year 2021-22

Primary Deficit for the year 2020-21 is ₹ 16235.16 crore.

The Fiscal Deficit of ₹ 40,438.35 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹ 30,368.54 crore, (ii) Loans and Advances from the Central Government ₹ 10,565.85 crore, (iii) Small Savings, Provident Fund etc. ₹ (-) 155.41 crore, (iv) Deposit and Advances ₹ 2,356.00 crore, (v) Sinking Funds and Reserve Funds ₹ (-) 8,848.43 crore, (vi) Suspense & Miscellaneous ₹ (-) 1,161.08 crore, (vii) Remittances ₹ 129.73 crore, (viii) Cash Balance ₹ 161.99 crore, (ix) Investment ₹ 7,021.16 crore.

**GSDP** (Gross State Domestic Product) of Gujarat for the year 2020-21 is taken from Budget Publication No. 30 (statements under Gujarat Fiscal Responsibility Act, 2005) for the year 2021-22 issued by Finance Department of Gujarat and is ₹ 16,58,865 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2021-22 as stipulated by the FRBM Act and Rules. In this context,

(i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and



(ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

#### 7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Gujarat as brought out in the preceding paras is tabulated below:

| Para Number               | Item   | Impact on Revenue Deficit     |                                | Impact on Fiscal Deficit      |                                |
|---------------------------|--|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
|                           |  | Overstatement<br>(₹ in crore) | Understatement<br>(₹ in crore) | Overstatement<br>(₹ in crore) | Understatement<br>(₹ in crore) |
| 2 (ii)                    | Misclassification between revenue and capital                    | ...                           | 36.38                          | ...                           | ...                            |
| 2 (x)                     | Interest Adjustment*   | ...                           | 137.74                         | ...                           | 137.74                         |
| 4 (vi)                    | Building and Other Construction Workers Welfare Board            | ...                           | 337.08                         | ...                           | 337.08                         |
| 4 (i)                     | Short Contribution into Defined Contributory Pension Scheme fund | ...                           | 14.15                          | ...                           | 14.15                          |
| <b>Total (Net) Impact</b> |  | ...                           | <b>525.35</b>                  | ...                           | <b>488.97</b>                  |

(\*) The information on payment of Interest due amount of ₹ 137.74 crore has not been provided by state government and in case of non-payment of this amount, it will result in understatement of Revenue and Fiscal Deficit by ₹ 137.74 crore.

**ANNEXURE-A**  
**(Referred to in Note 1(ii))**

**STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS**

| Sl. No. | Book Adjustment                           | Head of Account   |  | Amount<br>(₹ in crore) | Purpose of the transaction  |
|---------|---|---|--|------------------------|---|
|         |   | From  | To   |                        |   |
| 1       | 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                  | Development Fund for Education purposes- Education Cess Fund  |
| 2       | Interest on 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          |
| 3       | Interest on 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)   | 38.50                  | Adjustment of Annual Interest on Provident Fund of Establishment of Universities                        |
| 4       | Interest on Insurance and Pension Fund    | 2049-03-108- 01-00-45-00 Interest on State Govt. Employees' Group Insurance Fund-(Debit)<br>2049- 03-108-02-00-45-00 Savings Fund-(Debit)   | 8011-00-107-12 Insurance Fund (Credit)<br>8011-00-107-13 Savings Fund (Credit)                               | 7.55<br>131.53         | Annual adjustment of Interest on Deposits of Savings & Insurance Fund under Group Insurance Scheme,1981 |
| 5       | Interest on 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)                         | 0.62                   | Annual adjustment of Provident Fund of Employees of Gujarat Rural Housing Board                         |
| 6       | Interest on PF Deposits                   | 2049-60-101-01-00-45-00 Interest on PF Deposits of Panchayats (Debit)   | 8336-00-800-11 PF Deposits of District and TalukaPanchayats (Credit)   | 450.00                 | Annual Adjustment of Provident Fund interest of District and Taluka Panchayats Employees                |
| 7       | State Disaster Fund Contribution          | 2245-05-101-01-00-50-00 Contribution of central Government for state Disaster Response Fund (debit)<br>2245-05-101-02-00-50-00 Contribution of state Government for state Disaster Response Fund(Debit) | 8121-00-122-00 state Disaster Response Fund (credit)<br>8121-00-122-00 state Disaster Response Fund (credit) | 1324.00<br>441.00      | Contribution to state Disaster Response Fund  |

| Sl. No. | Book Adjustment                                  | Head of Account  |  | Amount (₹ in crore) | Purpose of the transaction  |
|---------|--|--|--|---------------------|---|
|         |  | From   | To   |                     |   |
| 8       | Interest on State Provident Fund                 | 2049-03-104-03-00-45-00<br>Payment of Interest on P.F. Deposits of Employees of the Gandhidham Development Authority (Debit) | 8336-00-800-25<br>Gandhidham Development Authority (Credit)                      | 0.03                | Adjustment of Annual Interest on Provident Fund of Employees of Gandhidham Area Development Authority |
| 9       | Interest on State Provident Fund                 | 2049-03-104-04-00-45-00<br>Payment of Interest on P.F Deposits of Employees of Urban Area Development Authority(Debit)       | 8336-00-800-29<br>Urban Development Authority(Credit)                            | 0.50                | Adjustment of Annual Interest on Provident Fund of Employees of Urban Area Development Authority      |
|         |  |  | 8336-00-800-35<br>Surat Urban Development Authority(Credit)                      | 0.59                |   |
|         |  |  | 8336-00-800-36<br>Contribution PF of JADA (Credit)                               | 0.08                |   |
| 10      | Interest on State Provident Fund                 | 2049-60-101-01-00-45-00<br>Interest on PF Deposits of Municipal Corporation(Debit)   | 8336-00-800-13<br>Provident Fund Deposits of Municipal Corporation(Credit)       | 174.20              | Adjustment of Annual Interest on Provident Fund of Employees of Municipal Corporation                 |
| 11      | Interest on State Provident Fund                 | 2049-60-101- 02-00-45-00<br>Interest on PF Deposits of Municipalities(Debit)   | 8336-00-800-14<br>PF Deposits of Municipalities(Credit)                          | 28.03               | Adjustment of Annual Interest on Provident Fund of Employees of Municipalities                        |
| 12      | Interest on other obligation-interest on Deposit | 2049-03-101-01-00-45-00<br>Interest on PF deposit of Employees of Municipal School Boards (Debit)                            | 8336-80-800-28<br>Deposit of PF of Employees of Municipal School Boards (Credit) | 68.56               | Adjustment of Annual Interest on Provident Fund of employees of Municipal School Boards               |
| 13      | Interest on State Provident Fund                 | 2049-03-104-01-00-45-00<br>Interest on PF of other than Class-IV Employees (Debit)   | 8009-01-101-11<br>of other than Class-IV Government servants (credit)            | 527.63              | Adjustment of Annual Interest on Provident Fund of other than class-IV employees of state Governments |
| 14      | Interest on State Provident Fund                 | 2049-03-104- 03-00-45-00<br>Interest on All India Services Provident Fund (Debit)  | 8009-01-104-11<br>All India Services Provident Fund (Credit)                     | 4.90                | Adjustment of Annual Interest of All India Services Employees' Provident Fund                         |
| 15      | Interest on State Provident Fund                 | 2049-03-104- 05-00-45-00<br>Interest on Divisional Accountants Provident Fund(Debit)   | 8009-01-101-13<br>Divisional Accountants' Provident Fund (Credit)                | 0.69                | Adjustment of Annual Interest on Provident Fund of Divisional Accountants                             |

| Sl. No. | Book Adjustment                                    | Head of Account  |  | Amount (₹ in crore) | Purpose of the transaction  |
|---------|--|--|--|---------------------|---|
|         |  | From   | To   |                     |   |
| 16      | Interest on State Provident Fund                   | 2049-03-104- 05-00-45-00<br>Interest on Divisional Accountants Provident Fund(Debit)   | 8009-01-101-13<br>Divisional Accountants' Provident Fund (Credit)  | 0.69                | Adjustment of Annual Interest on Provident Fund of Divisional Accountants                                 |
| 17      | Transfer to Reserve Fund Deposit Account           | 3604-00-797-01-00-31-32<br>Transfer to state Equalisation Fund (Debit)   | 8235-00-200-11<br>state Equalisation Fund (Credit)   | 0.82                | Annual Adjustment of state Equalisation Fund  |
| 18      | Secretariat – Road and Buildings Department        | 3451-00-090-00-70-00<br>Road and Buildings Department (DDB)  | 2059-80-001-00-00-00<br>Direction (Debit)  | 3.20                | Amount transferred on account of the divisible expenditure of Roads and Buildings Department              |
| 19      | Interest on State Provident Fund                   | 2049-03-104- 04-00-45-00<br>Interest on Contributory Provident Fund(Debit)   | 8009-01-102-11<br>Contributory Provident Fund(Credit)  | 0.20                | Adjustment of interest on Contributory Provident Fund deposits  |
| 20      | Interest on small Savings Provident Fund           | 2049-03-104-02-00-45-00<br>Interest on GPF of Class IV Employees(Debit)  | 8009-01-101-12<br>Class-IV Govt. Servants(Credit)  | 37.03               | Adjustment of interest on Provident Fund of Class IV Employees of the State Government                    |
| 21      | Interest on small Savings Provident Fund           | 2049-03-104-06-00-45-00<br>Interest on Provident Fund of Work Charged Employees(Debit)   | 8009-60-103-12<br>GPF of PWD Work Charged Employees(Credit)  | 6.16                | Adjustment of interest on Provident Fund of Work Charged Employees of the State Government                |
| 22      | Interest on State Provident Fund                   | 2049-03-104-07-00-45-00<br>Interest on Provident Fund of Rojanddar Employees(Debit)  | 8009-60-103-14<br>GPF of Daily Wages Employees(Credit)   | 21.12               | Adjustment of interest on Provident Fund of Daily Wages Employees of the State Government                 |
| 23      | Annual Transfer of GPF Balances of Hon'ble Judges  | 8009-01-101-11<br>GPF Other than Class IV Employees (Deduct-Credit)  | 8658-00-101-00-00-00-95-Pay & Accounts Office Suspense Accounts (Credit)   | 1.03                | Annual transfer of GPF Balances of Hon'ble Judges of Gujarat to PAO, Ministry of Law & Justice, New Delhi |
| 24      | PF interest of Non Government Engineering colleges | 2049-60-101-04-00-45-00<br>Interest on PF of staff and Teachers of Non-Government Engineering colleges & Polytechnics. (Debit) | 8336-00-800-23<br>Deposit of Provident Fund of Employees of Non-Government Engineering colleges & Polytechnics. (Credit) | 3.05                | Annual Adjustment of PF interest of Employees of Non-Government Engineering colleges & Polytechnics.      |

| Sl. No. | Book Adjustment   | Head of Account  |  | Amount (₹ in crore) | Purpose of the transaction  |
|---------|---|--|--|---------------------|---|
|         |   | From   | To   |                     |   |
| 25      | Development Funds for Agriculture purpose               | 2-2401-00-797-01-00-3-63-00 National Agricultural Insurance Fund (Debit)                                     | 8229-00-103-03 National Agricultural Insurance Scheme Fund (credit)                                | 80.00               | Adjustment by transfer credit. Gandhinagar Treasury                             |
| 26      | Adjustment relating to Reserve Fund and 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) | 0.50                | Adjustment relating to Reserve Fund and Deposit Account                         |
| 27      | PF interest on District Education Officer               | 2049-60-101-01-00-45-00 Interest on PF of the staff and teachers of non Government Secondary Schools (Debit) | 8336-00-800-12 District Education Officer (credit)   | 190.00              | PF interest on District Education Officer                                       |
| 28      | PF interest on Social Welfare Advisory Board            | 2049-60-101-01-00-45-00 Interest Payment on GPF to Employees of Gujarat state Social Welfare Advisory Board  | 8336-00-800-32   | 0.75                | PF interest on commissioner of women and child development Treasury Gandhinagar |

## ANNEXURE-B

(Referred to in Note 2(iv))

## 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 |            |
|------------|--|--|---|------------|
|            |  | (₹ in crore)   |   |            |
| 2245       | Relief on account of Natural Calamities          | 17,60.82   | 21,09.43  | 119.80 (*) |
| 4211       | Capital outlay on Family welfare                 | 5.49   | 5.49  | 100.00     |
| 4236       | Capital outlay on Nutrition                      | 9.42   | 9.42  | 100.00     |
| 2852       | Industries                                       | 28,30.56   | 27,73.52  | 97.98      |
| 2075       | Miscellaneous General Services                   | 29.31  | 28.65   | 97.75      |
| 3452       | Tourism  | 96.26  | 69.64   | 72.35      |
| 2515       | Other Rural Development Programmes               | 45,01.61   | 30,59.30  | 67.96      |
| 4408       | Capital Outlay on Food, Storage and ware housing | 46.39  | 28.68   | 61.82      |
| 4075       | Miscellaneous General Services                   | 0.23   | 0.13  | 56.32      |
| 2853       | Non-ferrous Mining and Metallurgical Industries  | 1,77.30  | 1,00.00   | 56.40      |

(\*) The percentage is more than 100 due to "Recoveries".

**ANNEXURE-C**  
**(Referred to in Note 2 (iv))**

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

| <b>Major Head</b> |  | <b>Receipts under the Major Head</b> | <b>Amount booked under Minor Head 800 Other Receipts</b> | <b>Percentage of Receipts under Minor Head 800- Other Receipts to Total Receipts Under the Major Head</b> |
|-------------------|--|--------------------------------------|--|---|
| (₹ in crore)      |  |                                      |  |   |
| 0575              | Other Special Areas Programmes                           | 25.05                                | 25.28  | 100.92 (*)  |
| 1425              | Other Scientific Research                                | 15.34                                | 15.35  | 100.07 (*)  |
| 0408              | Food Storage and Warehousing                             | 54.72                                | 54.73  | 100.02 (*)  |
| 1452              | Tourism  | 4.78                                 | 4.78   | 100.00  |
| 0047              | Other Fiscal Services                                    | 0.07                                 | 0.07   | 100.00  |
| 0810              | Non Conventional Sources of Energy                       | 15.11                                | 15.11  | 100.00  |
| 1456              | Civil Supplies   | 0.01                                 | 0.01   | 100.00  |
| 0801              | Power  | 0.33                                 | 0.33   | 100.00  |
| 0506              | Land Reforms   | 0.03                                 | 0.03   | 100.00  |
| 0802              | Petroleum  | 1.66                                 | 1.66   | 100.00  |
| 0211              | Family Welfare   | 1.39                                 | 1.39   | 100.00  |
| 1054              | Roads and Bridges  | 33.17                                | 32.90  | 99.19   |
| 0702              | Minor Irrigation   | 60.04                                | 58.36  | 97.20   |
| 0235              | Social Security and Welfare                              | 2.64                                 | 2.48   | 93.94   |
| 0401              | Crop Husbandry   | 58.62                                | 54.34  | 92.70   |
| 0515              | Other Rural Development Programmes                       | 1,01.78                              | 88.81  | 87.26   |
| 0059              | Public Works   | 59.38                                | 49.73  | 83.75   |
| 0049              | Interest Receipts  | 8,47.64                              | 6,87.41  | 81.10   |
| 0435              | Other Agricultural Programmes                            | 6.31                                 | 5.06   | 80.19   |
| 0217              | Urban Development  | 94.79                                | 68.71  | 72.48   |
| 0035              | Taxes on Immovable Property other than Agricultural Land | 3,37.77                              | 2,64.83  | 78.41   |
| 0217              | Urban Development  | 94.79                                | 68.71  | 72.49   |

| 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<br>(₹ in crore) |
|------------|--|-------------------------------|---|--|
| 0404       | Dairy Development  | 0.57                          | 0.40  | 70.18  |
| 0852       | Industries   | 1,03.52                       | 71.24   | 68.82  |
| 0070       | Other Administrative Services  | 84.35                         | 56.89   | 67.45  |
| 0250       | Other Social Services  | 65.83                         | 43.35   | 65.85  |
| 0406       | Forestry and Wild Life   | 35.88                         | 23.08   | 64.33  |
| 0405       | Fisheries  | 13.10                         | 8.41  | 64.20  |
| 0071       | Contributions and Recoveries towards Pension and Other Retirement benefits | 33.55                         | 21.03   | 62.68  |

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



## ANNEXURE-D

(Referred to in Note 2 (vii))

## Age analysis of AC bills of Departments having highest pendency of DCCs bill

|              | Name of Department                   |                 |                                   |                      |                         |
|--------------|--------------------------------------|-----------------|-----------------------------------|----------------------|-------------------------|
|              | Women & Child Development Department | Home Department | General Administrative Department | Education Department | Panchayat Rural Housing |
| Year         | Amount (₹ in crore)                  |                 |                                   |                      |                         |
| 2000-01      | 0                                    | 0.15            | 0.01                              | 0.18                 | 0.81                    |
| 2001-02      | 0                                    | 0.03            | 0.12                              | 0.36                 | 0.78                    |
| 2002-03      | *                                    | 0.03            | 0.08                              | 0.28                 | 0.25                    |
| 2003-04      | *                                    | 0.18            | @                                 | 0.40                 | 0.09                    |
| 2004-05      | 0                                    | 0.21            | @                                 | 0.33                 | 0.18                    |
| 2005-06      | 0                                    | 0.17            | 0.02                              | 0.08                 | 1.05                    |
| 2006-07      | 0                                    | 0.07            | @                                 | 0.14                 | 0.87                    |
| 2007-08      | *                                    | 0.05            | 0.15                              | 0.17                 | 0.05                    |
| 2008-09      | 0                                    | #               | 0.04                              | 0.33                 | 0.05                    |
| 2009-10      | 0                                    | 0.01            | 0.49                              | 0.40                 | 0.07                    |
| 2010-11      | 0                                    | 0               | 0.11                              | 0.51                 | 2.61                    |
| 2011-12      | 0                                    | #               | 0.01                              | 0.42                 | 1.46                    |
| 2012-13      | 0                                    | 0               | 0.48                              | 0.19                 | 0.64                    |
| 2013-14      | 0                                    | 0               | 0.20                              | 0.72                 | 0.09                    |
| 2014-15      | 0                                    | 0               | 0                                 | 0.49                 | 0.25                    |
| 2015-16      | 0                                    | 0               | 0.07                              | 0.21                 | 1.61                    |
| 2016-17      | 0                                    | 0.01            | 0                                 | 0.83                 | 1.76                    |
| 2017-18      | 0                                    | #               | 0.02                              | 1.70                 | 0.41                    |
| 2018-19      | 0                                    | 0.25            | 0                                 | 4.51                 | 0.08                    |
| 2019-20      | 0                                    | 2.39            | @                                 | 7.27                 | 0.08                    |
| 2020-21      | 386.65                               | 60.40           | 21.09                             | 3.35                 | 8.60                    |
| <b>Total</b> | <b>386.66</b>                        | <b>63.96</b>    | <b>22.90</b>                      | <b>22.87</b>         | <b>21.97</b>            |

\* The figure of year 2002-03, 2003-04 and 2007-08 are ₹ 10,000, 21,480 and 35,000 respectively.

#The figure of year 2008-09, 2011-12 and 2017-18 are ₹ 3,000, 25,230 and 30,000 respectively.

@The figure of year 2003-04, 2004-05 and 2019-20 are ₹ 25,000, 25,000 and 74,500 respectively.

## ANNEXURE-E

(Referred to in Note 2 (viii))

Age analysis of UCs of line Departments having highest pendency

| Year | Name of Department                     |                              |                                      |                               |                                      |
|------|--|------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
|      | Agriculture and Cooperation Department | Urban Development Department | Health and Family Welfare Department | Tribal Development Department | Energy and Petrochemicals Department |
|      | Amount (₹ in crore)                    |                              |                                      |                               |                                      |
| 2001 | -                                      | 3.86                         | 0.95                                 | -                             | -                                    |
| 2002 | 1.30                                   | 2.14                         | -                                    | -                             | -                                    |
| 2003 | 0.49                                   | -                            | -                                    | -                             | -                                    |
| 2004 | 1.32                                   | -                            | -                                    | -                             | -                                    |
| 2005 | -                                      | 0.81                         | -                                    | -                             | -                                    |
| 2006 | -                                      | -                            | -                                    | -                             | -                                    |
| 2007 | -                                      | 2.55                         | -                                    | -                             | -                                    |
| 2008 | -                                      | -                            | -                                    | -                             | -                                    |
| 2009 | -                                      | 238.67                       | -                                    | -                             | -                                    |
| 2010 | 0.14                                   | -                            | -                                    | -                             | -                                    |
| 2011 | 0.05                                   | -                            | -                                    | -                             | -                                    |
| 2012 | -                                      | -                            | -                                    | -                             | -                                    |
| 2013 | -                                      | -                            | -                                    | -                             | -                                    |
| 2014 | -                                      | -                            | -                                    | -                             | -                                    |
| 2015 | -                                      | -                            | -                                    | -                             | -                                    |
| 2016 | 351.40                                 | 7.43                         | 0                                    | 210.36                        | -                                    |
| 2017 | 1277.91                                | 3.75                         | 1.68                                 | 176.40                        | -                                    |
| 2018 | 116.77                                 | 77.97                        | 22.49                                | 371.83                        | 365.71                               |
| 2019 | 965.32                                 | 229.33                       | 1765.26                              | 1494.29                       | 1642.96                              |
| 2020 | 2705.57                                | 4660.39                      | 3319.72                              | 1790.65                       | 767.80                               |
|      | <b>5420.27</b>                         | <b>5226.90</b>               | <b>5110.10</b>                       | <b>4043.53</b>                | <b>2776.47</b>                       |

## ANNEXURE-F

## Referred to in Note 2 (xii)

Statement showing arrears of financial statements and investment made by State Government during the year in SPSUs whose financial statements were in arrears

| Sr. No. | Name of the Company  | Last finalised FS (as on 30 September 2020) | Financial Statements in arrears | Loans | Grants   | Position of accounts finalized or not as on 30 September 2020 (Y/N) |
|---------|--|---|---------------------------------|-------|----------|---|
| 1       | Gujarat Agro Industries Corporation Limited (Standalone)               | 2016-17                                     | 2019-20                         | -     | 1,061.27 | N   |
|         |  |   | 2018-19                         | -     | -        | N   |
|         |  |   | 2017-18                         | -     | -        | Y   |
| 2       | Gujarat State Land Development Corporation Limited                     | 2016-17                                     | 2019-20                         | -     | 34.39    | N   |
|         |  |   | 2018-19                         | -     | 81.29    | N   |
|         |  |   | 2017-18                         | -     | 668.58   | N   |
| 3       | Gujarat Sheep and Wool Development Corporation                         | 2018-19                                     | 2019-20                         | -     | 7.09     | N   |
| 4       | Gujarat State Handloom and Handicrafts Development Corporation Limited | 2017-18                                     | 2019-20                         | -     | 57.57    | N   |
|         |  |   | 2018-19                         | -     | 51.03    | N   |
| 5       | Gujarat Women Economic Development Corporation Limited                 | 2016-17                                     | 2019-20                         | -     | 14.27    | N   |
|         |  |   | 2018-19                         | -     | 7.57     | N   |
|         |  |   | 2017-18                         | -     | -        | Y   |
| 6       | Gujarat Minorities Finance and Development Corporation Limited         | 2017-18                                     | 2019-20                         | -     | -        | N   |
|         |  |   | 2018-19                         | 1.50  | -        | Y   |
| 7       | Gujarat Safai Kamdar Vikas Nigam Limited                               | 2016-17                                     | 2017-18 to 2019-20              | -     | -        | N   |
| 8       | Gujarat Thakor and Koli Vikas Nigam Limited                            | 2018-19                                     | 2019-20                         | 18.00 | 1.00     | N   |
| 9       | Gujarat Livelihood Promotion Company Limited                           | 2017-18                                     | 2019-20                         | -     | 75.74    | N   |
|         |  |   | 2018-19                         | -     | -        | Y   |
| 10      | Dr. Ambedkar Antyodaya Development Corporation                         | 2017-18                                     | 2019-20                         | 10.00 | -        | N   |
|         |  |   | 2018-19                         | 5.00  | -        | N   |

(₹ in crore)

| Sr. No. | Name of the Company   | Last finalized FS (as on 30 September 2020) | Financial Statements in arrears | Loans  | Grants  | Position of accounts finalized or not as on 30 September 2020 (Y/N) |
|---------|---|---|---------------------------------|--------|---------|---|
| 11      | Gujarat Nomadic and Denotified Tribes Development Corporation | 2018-19                                     | 2019-20                         | 12.00  | 0.50    | N   |
| 12      | Gujarat Water Infrastructure Limited                          | 2018-19                                     | 2019-20                         | -      | 1009.04 | Y   |
| 13      | Gujarat State Aviation Infrastructure Company Limited         | 2016-17                                     | 2019-20                         | -      | 427.80  | N   |
|         |   |   | 2018-19                         | -      | -       | N   |
|         |   |   | 2017-18                         | -      | -       | Y   |
| 14      | Gujarat Metro Rail Corporation Limited                        | 2018-19                                     | 2019-20                         | 572.10 | 33.33   | Y   |
| 15      | Gujarat Water Resources Development Corporation Limited*      | 2015-16                                     | 2019-20                         | -      | 41.91   | N   |
|         |   |   | 2018-19                         | -      | 50.00   | N   |
|         |   |   | 2017-18                         | -      | -       | N   |
|         |   |   | 2016-17                         | -      | -       | Y   |
| 16      | Gujarat Rural Industries Marketing Corporation Limited        | 2018-19                                     | 2019-20                         | -      | 3.06    | Y   |
| 17      | Tourism Corporation of Gujarat Limited                        | 2018-19                                     | 2019-20                         | -      | 471.20  | Y   |
| 18      | Narmada Clean Tech  | 2018-19                                     | 2019-20                         | -      | 2.51    | Y   |
| 19      | Gujarat State Road Development Corporation Limited            | 2018-19                                     | 2019-20                         | -      | 174.53  | Y   |
| 20      | Gujarat State Police Housing Corporation Limited              | 2018-19                                     | 2019-20                         | -      | 545.54  | N   |
| 21      | Gujarat Energy Transmission Corporation Limited               | 2018-19                                     | 2019-20                         | -      | 15.23   | Y   |
| 22      | Uttar Gujarat Vij Company Limited                             | 2018-19                                     | 2019-20                         | -      | 80.73   | Y   |
| 23      | Gujarat Urja Vikas Nigam Limited (Standalone)                 | 2018-19                                     | 2019-20                         | -      | 10.03   | Y   |
| 24      | Gujarat Industrial Development Corporation                    | 2018-19                                     | 2019-20                         | -      | 140.24  | Y   |
| 25      | Gujarat State Road Transport Corporation                      | 2016-17                                     | 2019-20                         | 277.09 | 544.98  | N   |
|         |   |   | 2018-19                         | 112.66 | 578.98  | N   |
|         |   |   | 2017-18                         | 68.69  | 668.10  | N   |

**Source:** The statement has been prepared on the basis of information provided by the SPSUs and Financial Statements received as on 30 September 2020.

## ANNEXURE-G

Referred to in Note 2 (xiv)

## Disclosure on Expenditure under MH-3435

| Major Head | Sub Major Head | Minor Head | Sub Head | Detail Head | Object Head     | 2018-19<br>(₹ in crore)                 |               | 2019-20<br>(₹ in crore)                 |               | 2020-21<br>(₹ in crore)                 |               |
|------------|----------------|------------|----------|-------------|-----------------|---|---------------|---|---------------|---|---------------|
|            |                |            |          |             |                 | Budget<br>(Original +<br>Supplementary) | Expenditure   | Budget<br>(Original +<br>Supplementary) | Expenditure   | Budget<br>(Original +<br>Supplementary) | Expenditure   |
| 3435       | 03             | 003        | 01       | 00          | 31-Grant in Aid | 10.38                                   | 10.38         | 15.08                                   | 15.08         | 22.72                                   | 21.72         |
| 3435       | 03             | 003        | 02       | 00          | 31-Grant in Aid | 1.93                                    | 1.93          | 1.95                                    | 1.95          | 2.02                                    | 1.19          |
| 3435       | 03             | 102        | 01       | 00          | 31-Grant in Aid | 0                                       | 0             | 0                                       | 0             | 65.18                                   | 32.15         |
| 3435       | 03             | 102        | 02       | 00          | 31-Grant in Aid | 1.24                                    | 1.24          | 1.50                                    | 1.50          | 5.00                                    | 4.07          |
| 3435       | 03             | 102        | 03       | 00          | 31-Grant in Aid | 7.88                                    | 7.88          | 5.49                                    | 5.49          | 10.00                                   | 6.98          |
| 3435       | 03             | 102        | 04       | 00          | 31-Grant in Aid | 41.25                                   | 41.25         | 155.36                                  | 155.85        | 903.85                                  | 569.09        |
| 3435       | 04             | 101        | 01       | 00          | 31-Grant in Aid | 50.00                                   | 50.00         | 112.55                                  | 112.55        | 200.01                                  | 35.17         |
| 3435       | 04             | 796        | 01       | 00          | 31-Grant in Aid | 0                                       | 0             | 0                                       | 0             | 0                                       | 4.00          |
|            |                |            |          |             | <b>Total</b>    | <b>112.63</b>                           | <b>112.63</b> | <b>291.93</b>                           | <b>292.42</b> | <b>1208.78</b>                          | <b>674.37</b> |

## ANNEXURE-H

Referred to in Note 4 (iii)

STATEMENTS SHOWING THE DETAILS OF BALANCES UNDER SUSPENSE AND  
REMITTANCE HEADS

## A-Major Head 8658-Suspense

(₹ in crore)

| Minor Head   | 2018-19               |      | 2019-20               |         | 2020-2021             |       |
|--|-----------------------|------|-----------------------|---------|-----------------------|-------|
|  | Dr.                   | Cr.  | Dr.                   | Cr.     | Dr.                   | Cr.   |
| <b>101- Pay and<br/>Accounts<br/>Office<br/>Suspense</b>                         | 221.01                | 9.22 | 166.57                | (-)5.17 | 210.39                | 2.59  |
|  | <b>Net Dr. 211.79</b> |      | <b>Net Dr. 171.74</b> |         | <b>Net Dr. 207.80</b> |       |
| <b>102 - Suspense<br/>Account<br/>(Civil)</b>                                    | 98.04                 | 7.72 | 245.71                | 311.51  | 9.94                  | 61.97 |
|  | <b>Net Dr. 90.32</b>  |      | <b>Net Cr. 65.80</b>  |         | <b>Net Cr. 52.03</b>  |       |
| <b>110 - Reserve<br/>Bank<br/>Suspense -<br/>Central<br/>Accounts<br/>Office</b> | 242.23                | 0.00 | 206.27                | 0.01    | 202.73                | 0.01  |
|  | <b>Net Dr. 242.23</b> |      | <b>Net Dr. 206.26</b> |         | <b>Net Dr. 202.72</b> |       |

**B-Major Head 8782-Remittances****(₹ in crore)**

| Minor Head                            | 2018-19               |          | 2019-20               |          | 2020-2021             |          |
|---------------------------------------|-----------------------|----------|-----------------------|----------|-----------------------|----------|
|                                       | Dr.                   | Cr.      | Dr.                   | Cr.      | Dr.                   | Cr.      |
| <b>102 - Public Works Remittances</b> | 20044.57              | 20710.61 | 18395.78              | 19137.14 | 18555.38              | 19441.43 |
|                                       | <b>Net Cr. 666.04</b> |          | <b>Net Cr. 741.36</b> |          | <b>Net Cr. 886.05</b> |          |
| <b>103 - Forest Remittances</b>       | 942.15                | 988.21   | 944.50                | 1011.57  | 1096.29               | 1150.27  |
|                                       | <b>Net Cr. 46.06</b>  |          | <b>Net Cr. 67.07</b>  |          | <b>Net Cr. 53.98</b>  |          |
| <b>108 - Other Remittances</b>        | 113.36                | 124.16   | 87.07                 | 102.64   | 95.98                 | 109.96   |
|                                       | <b>Net Cr. 10.80</b>  |          | <b>Net Cr. 15.57</b>  |          | <b>Net Cr. 13.98</b>  |          |

**ANNEXURE-I****Referred to in Note 5 (c)****Loan and Advances made by the Government****List of Department which recoveries of principal and interest have not been effected during the past several years**

| <b>Name of the Departments</b>                                |
|---|
| Finance Department  |
| Education Department  |
| Tribal Development Department                                 |
| Narmada, Water Resources, Water Supply and Kalpsar Department |
| Panchayats, Rural Housing and Rural Development Department    |
| Social Justice and Empowerment Department                     |
| Revenue Department  |
| Agriculture, Farmer's Welfare and Co-Operation Department     |
| Energy and Petro-Chemicals Department                         |
| Industries and Mines Department                               |
| Ports and Transport Department                                |



**ANNEXURE-J****Referred to in Note 5 (c)**

**Loan and Advances made by the Government  
Details of Loans sanctioned by  
Ports and Transport Departments**

| <b>Sl. No.</b> | <b>Year</b> | <b>Disbursement<br/>(₹ in crore)</b> | <b>Repayment<br/>(₹ in crore)</b> | <b>Balance at the<br/>end of the year<br/>(₹ in crore)</b> |
|----------------|-------------|--------------------------------------|-----------------------------------|--|
| 1              | 2003-04     | 170.00                               | 0                                 | 170.00   |
| 2              | 2004-05     | 185.78                               | 0                                 | 355.78   |
| 3              | 2005-06     | 184.00                               | 0                                 | 539.78   |
| 4              | 2006-07     | 100.00                               | 0                                 | 639.78   |
| 5              | 2007-08     | 235.00                               | 0                                 | 874.78   |
| 6              | 2008-09     | 145.50                               | 0                                 | 1020.28  |
| 7              | 2009-10     | 235.70                               | 0                                 | 1255.98  |
| 8              | 2010-11     | 296.00                               | 0                                 | 1551.98  |
| 9              | 2011-12     | 425.00                               | 0                                 | 1976.98  |
| 10             | 2012-13     | 590.00                               | 0                                 | 2566.98  |
| 11             | 2013-14     | 250.00                               | 0                                 | 2816.98  |
| 12             | 2014-15     | 200.00                               | 192.62                            | 2824.36  |
| 13             | 2015-16     | 256.00                               | 0                                 | 3080.36  |
| 14             | 2016-17     | 84.44                                | 43.45                             | 3121.35  |
| 15             | 2017-18     | 194.69                               | 52.82                             | 3263.22  |
| 16             | 2018-19     | 112.67                               | 0                                 | 3375.89  |
| 17             | 2019-20     | 277.09                               | 0                                 | 3652.98  |
| 18             | 2020-21     | 102.00                               | 0                                 | 3754.98  |





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Processed & Printed at Government Photo Litho Press, Ahmedabad

V-164 - 130-10-2021