

सत्यमेव जयते

Finance Accounts

2021-22

Volume-I



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Gujarat

Finance Accounts

2021-22

Volume-I

Government of Gujarat

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Report of the Comptroller and Auditor General of India
Audit of the Finance Accounts of the Government of Gujarat

Opinion

The Finance Accounts of the Government of Gujarat for the year ended 31 March 2022 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Gujarat for the year 2021-22.

Observations arising from audit of these accounts as well as 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 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Gujarat are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Gujarat for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Gujarat functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Gujarat and the statements received from the Reserve Bank of India.

Statements (7(3), 8, 9, 18(2), 19 and 20, explanatory notes to Statement Nos. 18 and 20) and Appendices (IV, V(A), IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Gujarat and the Union Government who are responsible for such information. Appendix VI has been prepared from the details collected from the Public Financial Management System Portal of the Controller General of Accounts.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is 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.

The Office of the Principal Accountant General (Audit-II) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



Date: 16 December 2022

Place: New Delhi

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Gujarat present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 Public Debt, Loans and Advances). 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 'Goods and Services Tax', '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 seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', '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 2021-22 is ₹ 200 crore.

GUIDE TO THE FINANCE ACCOUNTS - contd.

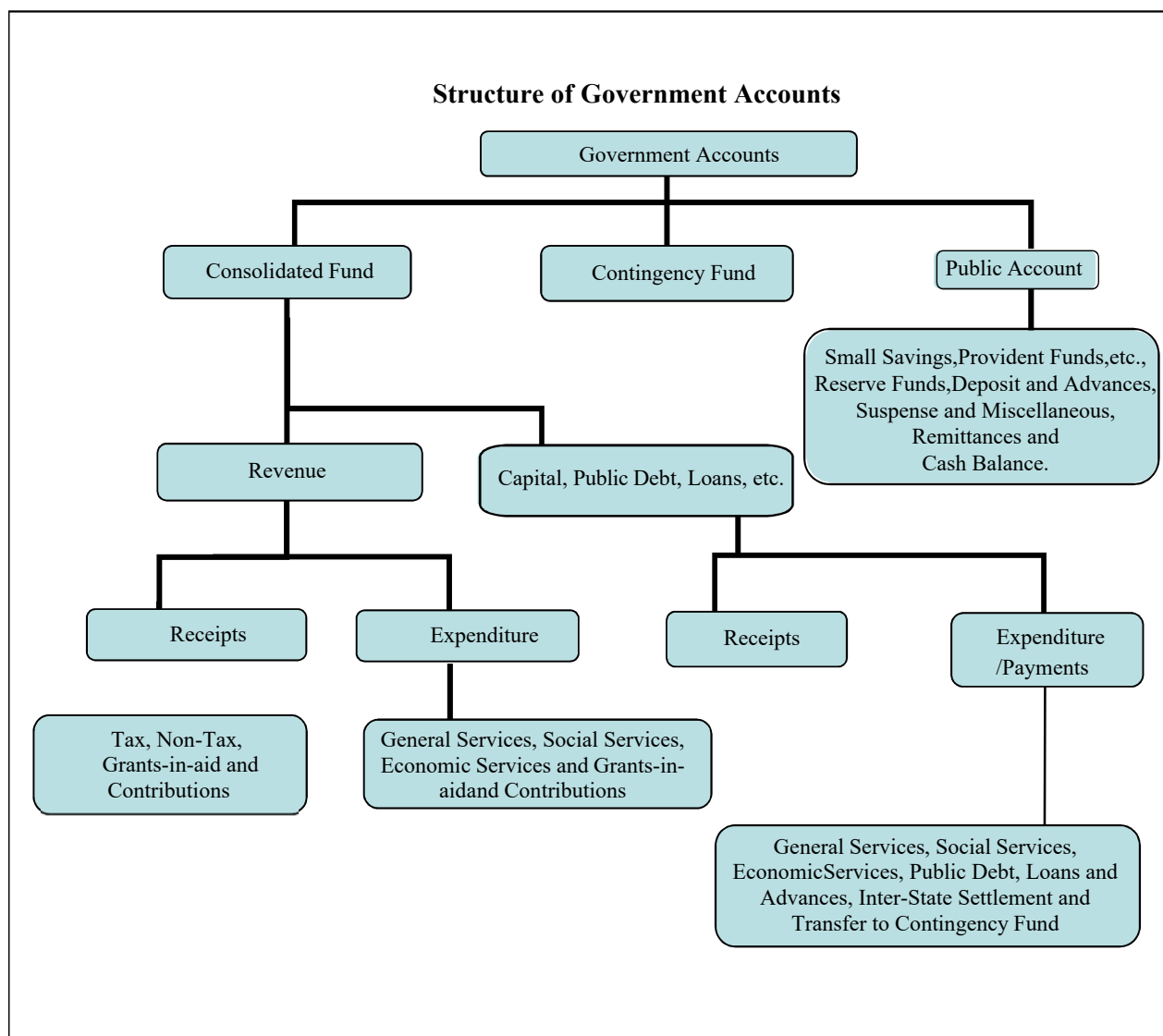
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four 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 31 March 2022).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

GUIDE TO THE FINANCE ACCOUNTS - contd.

5. 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 I 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 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, Borrowings and Repayments of the Loans given by 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 Statements 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, Co-operative institutions and Local Bodies. This statement corresponds to 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 Detailed Statement 20 in Volume 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.

GUIDE TO THE FINANCE ACCOUNTS - contd.

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 of 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 establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - Nine Detailed Statements in Part I and 12 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 I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. 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 Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in 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; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of 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 Investments during the year, where there is a difference between Statement 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 of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *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 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

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

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

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Assets[1]	Reference (Sl. no.)		As at 31 March 2022	As at 31 March 2021
	Notes to Accounts	Statement No		
				(₹ in crore)
Cash[2]			20,676.21	15,847.93(a)
(i) Cash in Treasuries and Local Remittances		21	...	...
(ii) Departmental Balances		21	(-)0.37	(-)0.38
(iii) Permanent Imprest		21	0.30	0.30
(iv) Cash Balance Investments		21	12,828.49	10,472.20(a)
(v) Deposits with Reserve Bank of India		21	271.30	(-)146.70
(vi) Investments from Earmarked Funds[3]		21,22	7,576.49	5,522.51
Capital Expenditure			3,33,402.60(*)	3,05,217.56(b)
(i) Investments in shares of Companies, Corporations, etc.	3 (iv)	8,19	1,16,417.00(**)	1,07,450.62
(ii) Other Capital Expenditure		16	2,16,985.60	1,97,766.94(b)
Contingency Fund (un-recouped)	3 (viii)	21	...	...
Loans and Advances		7,18	13,151.16	12,235.46(c)
Advances		21	0.70	0.70
Suspense and Remittance Balances[4]		...	...	...
Cumulative excess of expenditure over receipts [5]		...	21,744.25	27,147.97(d)
Total			3,88,974.92	3,60,449.62(e)

[1] The figures of assets and liabilities are cumulative figures. Please also see Note 1 (v) in 'Notes to Finance 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 ₹ 5,403.72 crore (Debit) between current year and previous year under the "cumulative excess of expenditure over receipts" represents Revenue Surplus of ₹ 6,408.43 and ₹ 1,004.71 crore is Proforma correction under cash Balance Investment.

* Differs from the amount in Statement No.16 due to account of Miscellaneous Capital Receipts of ₹ 11,091.67 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.

(a) Decreased by ₹ 1,004.71 crore from previous years' figure due to proforma correction.

(b) Decreased by ₹ 817.42 crore from previous years' figure due to proforma correction.

(c) Increased by ₹ 672.42 crore from previous years' figure due to proforma correction.

(d) Increased by ₹ 144.32 crore from previous years' figure due to proforma correction.

(e) Decreased by ₹ 1,005.39 crore from previous years' figure due to proforma correction.

STATEMENT No. 1 STATEMENT OF FINANCIAL POSITION

Liabilities	Reference	As at 31	As at 31
	(Sl. no.)	March	March
	Notes to	2022	2021
	Accounts		
	No		
			(₹ in crore)
Borrowings(Public debt)		3,30,561.70	3,08,029.30(a)
(i) Internal debt	6,17	2,99,805.60	2,90,030.39(a)
(ii) Loans and Advances from Central Government	6,17	...	...
Non-Plan Loans	6,17	16.15	19.53
Loans for State/ Union Territory Plan Schemes	6,17	3,700.34	4,521.02
Loans for Central Plan Schemes	6,17	...	...
Loans for Centrally Sponsored Plan Schemes	6,17	...	...
Other Loans for State/Union Territory with Legilature scheme	6,17	27,039.61	13,458.36
Contingency Fund (corpus)	21	200.00	200.00
Liabilities on Public Account		58,213.22	52,220.32(b)
(i) Small Savings, Provident Fund, etc.	6,17,21	10,179.77	10,445.80
(ii) Deposits	6,21	36,892.11	36,955.05
(iii) Reserve Funds	12,21	10,744.87	7,984.33
(iv) Remittances Balances	12,21	961.12	866.65
(v) Suspense and Miscellaneous Balances	21	(-)564.65	(-)4,031.51(b)
(vi) Misc. Capital Receipts	...	...	...
Cumulative excess of receipts over expenditure	...	...	...
Total		3,88,974.92	3,60,449.62(c)

(a) Decreased by ₹ 0.68 crore from previous years' figure due to proforma correction.

(b) Decreased by ₹ 1,004.71 crore from previous years' figure due to proforma correction.

(c) Decreased by ₹ 1,005.39 crore from previous years' figure due to proforma correction.

STATEMENT No.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2021-22	2020-21	2021-22	2020-21	
(₹ in crore)					
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts <i>(Ref.StatementNo.3&14)</i>			Revenue Expenditure <i>(Ref.StatementNo.4A,4B &15)</i>		
Tax revenue (raised by the State) <i>(Ref.StatementNo.3&14)</i>	97,678.07	70,266.18	Salaries [1] <i>(Ref.StatementNo.4B &Appendix-I)</i>	11,804.57	11,465.33
Non-tax revenue <i>(Ref.StatementNo.3&14)</i>			Subsidies <i>(Ref.Appendix-II)</i>	22,335.37	22,141.50
Interest receipts <i>(Ref.StatementNo.3&14)</i>	991.90	847.64	Grants-in-aid [2] <i>(Ref.StatementNo.4B,10 &Appendix-III)</i>	69,807.79	64,637.35
Others <i>(Ref.StatementNo.3)</i>	13,026.36	9,645.02			
Total <i>(Ref.StatementNo.3&14)</i>	14,018.26	10,492.66	General services <i>(Ref.StatementNo.4 &15)</i>		
			Interest Payment and service of debt <i>(Ref.StatementNo.4A,4B &15)</i>	26,687.78	24,203.19
			Pension (*) <i>(Ref.StatementNo.4A,4B &15)</i>	20,160.26	18,569.75
Share of Union Taxes/Duties <i>(Ref.StatementNo.3&14)</i>	31,105.78	20,218.53	Others (#) <i>(Ref.StatementNo.4B)</i>	(-)4,217.70	(-)3,532.12
			Total <i>(Ref.StatementNo.4A &15)</i>	42,630.34	39,240.82
			Social services <i>(Ref.StatementNo.4A&15)</i>	8,792.66	7,547.68
			Economic services <i>(Ref.StatementNo.4A&15)</i>	4,766.83	5,486.51
Grants from Central Government <i>(Ref.StatementNo.3&14)</i>	24,027.59	27,178.29	Compensation and assignment to Local Bodies and PRIs(**) <i>(Ref.StatementNo.4A&15)</i>	283.71	184.39
Total Revenue Receipts	1,66,829.70	1,28,155.66	Total Revenue Expenditure	1,60,421.27	1,50,703.58
Revenue Deficit		22,547.92	Revenue Surplus	6,408.43	

(*) Includes Grants-in-aid of ₹ 7,154.27 crore.

(**) Excludes Grants-in-aid of ₹ 127.94 crore and Subsidy of ₹ 0.53 crore in respect of MH 3604 Compensation and Assignment to local bodies and PRIs, Actual is ₹ 412.18 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.

	Receipts		Disbursements	
	2021-22	2020-21	2021-22	2020-21
(₹ in crore)				
Section - B : Capital				
Capital Receipts <i>(Ref.StatementNo.3&14)</i>			Capital Expenditure <i>(Ref.StatementNo.4A,4B &16)</i>	
			Salaries	135.42 130.84
			Subsidies	... 36.38
Misc Capital Receipts	...	9,967.85	Grants in Aid	... ...
			General Services <i>(Ref.StatementNo.4A&16)</i>	549.54 484.36
			Social Services <i>(Ref.StatementNo.4A&16)</i>	8,373.24 7,040.31
			Economic Services <i>(Ref.StatementNo.4A&16)</i>	19,126.84(##) 19,088.57
Total Capital Receipts	...	9,967.85	Total Capital Expenditure	28,185.04 26,780.46
Recoveries of Loans and Advances <i>(Ref.StatementNo.3,7&18)</i>	155.34	155.61	Loans and Advances disbursed <i>(Ref.StatementNo.4A,7 &18)</i>	
			Subsidies	... ...
			Grants in Aid	... ...
			General Services <i>(Ref.StatementNo.4A,7 &18)</i>	... ...
			Social Services <i>(Ref.StatementNo.4A,7 &18)</i>	924.27 707.88
			Economic Services <i>(Ref.StatementNo.4A,7 &18)</i>	114.20 477.00
			Others <i>(Ref.StatementNo.7)</i>	32.57 48.55
Total Recoveries of Loans and Advances <i>(Ref.StatementNo.3,7&18)</i>	155.34	155.61	Total Loans and Advances disbursed <i>(Ref.StatementNo.4A,7 &18)</i>	1,071.04 1,233.43
Public debt receipts <i>(Ref.StatementNo.3,6&17)</i>			Repayment of Public Debt <i>(Ref.StatementNo.4A,6&17)</i>	
Internal Debt (market loans etc) [3] <i>(Ref.StatementNo.3,6&17)</i>	33,292.97	47,507.82	Internal Debt (market loans) <i>(Ref.StatementNo.4A,6 &17)</i>	23,517.75 17,139.28
Loans and Advances from the Central Government <i>(Ref.StatementNo.3,6&17)</i>	13,675.45	11,349.01	Loans and Advances from the Central Government <i>(Ref.StatementNo.4A,6&17)</i>	918.26 783.17

[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 2021-22, an amount ₹ NIL crore were collected on this account. However, an amount of ₹ 3,629.35 crore were discharged during the year. The total outstanding loan as on 31 March 2022 was ₹ 28,496.91 crore.

(#)Excludes ₹ 135.42 crore in respect of Salaries. Actual expenditure under economics services is ₹ 19,262.26 crore.

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

	Receipts		Disbursements		
	2021-22	2020-21	2021-22	2020-21	
	(₹ in crore)				
Total Public debt receipts <i>(Ref.StatementNo.3,6&17)</i>	46,968.42	58,856.83	Total Repayment of Public Debt <i>(Ref.StatementNo.4,6&17)</i>	24,436.01	17,922.45
Total Receipts Consolidated Fund <i>(Ref.StatementNo.3)</i>	2,13,953.46	1,97,135.95	Total Expenditure Consolidated Fund <i>(Ref.StatementNo.4)</i>	2,14,113.36	1,96,639.92
Deficit in Consolidated Fund	159.90	...	Surplus in Consolidated Fund	...	496.03
Part - II Contingency Fund					
Contingency Fund <i>(Ref.StatementNo.21)</i>			Contingency Fund <i>(Ref.StatementNo.21)</i>		
Part - III Public Account[4]					
Small savings <i>(Ref.StatementNo.21)</i>	1,910.14	2,065.04	Small savings <i>(Ref.StatementNo.21)</i>	2,176.18	2,220.44
Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	4,861.10	10,277.06	Reserves and Sinking Funds <i>(Ref.StatementNo.21)</i>	4,154.53	10,975.43
Deposits <i>(Ref.StatementNo.21)</i>	55,154.75	52,126.01	Deposits <i>(Ref.StatementNo.21)</i>	55,217.70	49,770.02
Advances <i>(Ref.StatementNo.21)</i>	...	0.01	Advances <i>(Ref.StatementNo.21)</i>	...	...
Suspense and Misc <i>(Ref.StatementNo.21)</i>	2,80,810.00	2,11,021.22	Suspense and Misc [5] <i>(Ref.StatementNo.21)</i>	2,80,704.15	2,13,311.21
Remittances <i>(Ref.StatementNo.21)</i>	21,077.59	19,877.57	Remittances <i>(Ref.StatementNo.21)</i>	20,983.12	19,747.84
Total Receipts Public Account <i>(Ref.StatementNo.21)</i>	3,63,813.58	2,95,366.91	Total Disbursements Public Account <i>(Ref.StatementNo.21)</i>	3,63,235.68	2,96,024.94
Deficit in Public Account	...	658.03	Surplus in Public Account	577.90	...
Opening Cash Balance	(-)146.70	15.29	Closing Cash Balance[6]	271.30	(-)146.70
Increase in Cash Balance	418.00		Decrease in Cash Balance		(-)161.99

[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 March 2022	As on 31 March 2021
		(₹ in crore)	
(a) General Cash Balance			
1	Cash in Treasuries .....	...	...
2	Deposits with the Reserve Bank	271.30	(-)146.70
3	Remittances in Transit .....	...	...
	TOTAL	271.30	(-)146.70
4	Investment held in Cash Balance - Investment Account	12,828.49	10,472.20(a)
	TOTAL (a)	13,099.79	10,325.50(a)
(b) Other Cash Balances and Investments			
1	Cash with Departmental Officers	(-)0.37(*)	(-)0.38
2	Permanent Advances for contingent expenditure with Departmental Officers.	0.30	0.30
3	Investments out of Earmarked Funds and Deposits	7,576.49	5,522.51
	TOTAL (b)	7,576.42	5,522.43
	TOTAL (a) and (b)	20,676.21	15,847.93(a)

(*) Minus figure is under review.

(a) Decreased by ₹ 1,004.71 crore from previous years' figure due to proforma correction.

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
	2022	2021
(i) Cash in Treasuries	...	...
(ii) Deposits with the Reserve Bank of India [1]	271.30(a)	(-)146.70
(iii) Remittances in Transit	...	...
(iv) Investment held in Cash Balance - Investment Account	12,828.49(b)	10,472.20(c)
(v) Departmental cash balances	(-)0.37	(-)0.38
(vi) Permanent Imprest	0.30	0.30
(vii) Investments out of Earmarked Funds and Deposits	7,576.49	5,522.51
Total	20,676.21	15,847.93(c)

(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 2021-2022 advised to RBI till 10 April 2022.

[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 ₹ 5.07 crore (Credit) in Cash Balance of Reserve Bank of India between the figure furnished by RBI Nagpur ₹ 266.23 crore (Credit) and MCA figure ₹ 271.30 crore (Credit) as on 31 March 2022, The difference is under reconciliation.

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

(c) Decreased by ₹ 1,004.71 crore from previous years' figure due to proforma correction.

**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 2021-22. No Ways and Means Advances/overdraft was taken during the financial year 2021-2022.

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

	Opening Balance on 1 April 2021	Purchase during 2021-2022	Sales during 2021-2022	Closing balance on 31 March 2022
				(₹ in crore)
Short-term Investment	...	...	...	...
Government of India	...	...	...	...
Treasury Bills	10,472.20(a)	2,47,561.89	2,45,205.60	12,828.49
TOTAL	10,472.20(a)	2,47,561.89	2,45,205.60	12,828.49

Interest realised on the above investments during the year 2021-2022 was ₹ 130.57 crore

(a) Decreased by ₹ 1,004.71 crore from previous years' figure due to proforma correction.

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

Description	Actuals	
	2021-2022	2020-2021
		(₹ in crore)
I-CONSOLIDATED FUND		
A. Tax Revenue		
Own Tax Revenue	97,678.07	70,266.18
State Goods and Services Tax (SGST)	43,486.98	29,458.54
Land Revenue	2,782.52	2,133.55
Stamps and Registration Fees	10,432.57	7,390.18
Taxes on Immovable Property other than Agricultural		
Land	300.76	337.77
State Excise	154.82	133.65
Taxes on Sales, Trade etc.	29,044.45	18,800.34
Taxes on Vehicles	3,888.62	2,981.53
Taxes on Goods and Passengers	11.44	103.82
Taxes and Duties on Electricity	7,012.72	8,318.87
Others	563.19	607.93
Share of net proceeds of Taxes	31,105.78	20,218.53
Central Goods and Services Tax (CGST)	8,815.20	6,030.60
Corporation Tax	9,242.59	6,083.86
Taxes on Income other than Corporation Tax	9,158.49	6,235.13
Other Taxes on Income and Expenditure	0.07	...
Taxes on Wealth	1.90	...
Customs	2,243.09	1,088.95
Union Excise Duties	1,229.22	681.76
Service Tax	384.47	84.49
Other Taxes and Duties on Commodities and Services	30.75	13.74
Total A. Tax Revenue	1,28,783.85	90,484.71
B. Non Tax Revenue		
Other Fiscal Services	0.06	0.07
Interest Receipts	991.90	847.64
Miscellaneous General Services	26.92	76.51
Non-ferrous Mining and Metallurgical Industries	4,321.37	2,906.79
Medical and Public Health	1,601.17	342.46
Ports and Light Houses	1,308.61	1,263.75
Major Irrigation	1,161.50	1,160.14
Education, Sports, Art and Culture	1,100.04	809.94
Labour and Employment	718.16	823.04
Medium Irrigation	545.63	484.12
Police	490.80	484.43
Water Supply and Sanitation	329.32	2.81
Other Social Services	195.12	65.83
Dividends and Profits	134.25	131.03
Other Administrative Services	106.65	84.35
Crop Husbandary	101.66	58.62
Non Conventional Sources of Energy	100.93	15.11

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

Description	Actuals	
	2021-2022	2020-2021
		(₹ in crore)
I-CONSOLIDATED FUND		
Industries	99.98	103.52
Other General Economic Services	84.77	127.11
Minor Irrigation	76.20	60.04
Animal Husbandary	76.13	48.72
Other Rural Development Programmes	49.91	101.77
Public Works	46.94	59.38
Contributions and Recoveries towards Pension and Other Retirement benefits	67.86	58.72
Roads and Bridges	35.64	33.17
Forestry and Wild Life	33.72	35.88
Housing	31.84	15.91
Urban Development	30.42	94.78
Co-operation	25.26	22.66
Village and Small Industries	21.34	12.96
Stationery and Printing	20.40	24.77
Other Special Areas Programmes	18.73	25.05
Fisheries	17.31	13.10
Jails	12.60	8.01
Power	12.29	0.33
Social Security and Welfare	9.20	2.64
Food Storage and Warehousing	4.37	54.72
Public Service Commission	2.30	1.68
Dairy Development	1.80	0.57
Information and Publicity	1.68	0.86
Family Welfare	1.49	1.39
Other Agricultural Programmes	1.31	6.31
Tourism	0.31	4.78
Road Transport	0.27	0.15
Civil Supplies	0.08	0.01
Other Scientific Research	0.01	15.34
Land Reforms	...	0.03
Petroleum	...	1.66
Total B. Non Tax Revenue	14,018.26	10,492.66

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

Description	Actuals	
	2021-2022	2020-2021
		(₹ in crore)
II-GRANTS FROM GOVERNMENT OF INDIA		
C. Grants		
Grants-in-aid from Central Government		
Centrally Sponsored Schemes		
Centrally Sponsored Schemes-	9,450.08	8,166.58
Finance Commission Grants-	4,002.42	5,672.50
Other Transfer/Grants to States/Union territories with legislatures	10,575.09	13,339.21
Grants for Special Plan Schemes	...	...
Total C. Grants	24,027.59	27,178.29
Total Revenue Receipts (A+B+C)	1,66,829.70	1,28,155.66
III-CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	...	10.00
Others	...	9,957.85
Total D. Capital Receipts	...	9,967.85
E. Public Debt receipts		
Internal Debt of the State Government		
Market Loans	31,054.20	44,780.00
Bonds	...	...
Loans from Financial Institutions	2,238.77	2,727.82
Special Securities issued to National Small Saving Fund for the Central Government.	...	...
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State / Union Territory Plan Schemes	...	665.43
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	13,675.45	10,683.58
Total E. Public Debt receipts	46,968.42	58,856.83
F. Loans and Advances by State Government (Recoveries)	155.34	155.61
G. Inter State Settlement	...	...
Total	47,123.76	68,980.29
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	2,13,953.46	1,97,135.95

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

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
A General Services				
A.1 Organs of State				
Parliament/ State/ Union Territory Legislatures	42.47	...	...	42.47
President, Vice-President/ Governor, Administrator of Union Territories	9.14	...	...	9.14
Council of Ministers	5.21	...	...	5.21
Administration of Justice	1,047.08	...	...	1,047.08
Elections	144.66	...	...	144.66
Total - A.1	1,248.56	...	...	1,248.56
A.2 Fiscal Services				
Land Revenue	122.55	...	...	122.55
Stamps and Registration	75.92	...	...	75.92
State Excise	17.93	...	...	17.93
Taxes on Sales, Trade etc.	0.98	...	...	0.98
Taxes on Vehicles	165.41	...	...	165.41
Collection Charges under State Goods and Services Tax	278.75	...	...	278.75
Other Taxes and Duties on Commodities and Services	35.39	...	...	35.39
Other Fiscal Services	1.17	...	...	1.17
Appropriation for reduction or avoidance of Debt	1,500.00	...	...	1,500.00
Interest Payments(*)	25,187.78	...	...	25,187.78
Total - A.2	27,385.88	...	...	27,385.88
A.3 Administrative Services				
Public Service Commission	71.06	...	...	71.06
Secretariat-General Services	473.63	...	...	473.63
District Administration	506.85	...	...	506.85
Treasury and Accounts Administration	164.65	...	...	164.65
Police	5,143.99	345.39	...	5,489.38
Jails	181.87	...	...	181.87
Stationery and Printing	59.01	1.19	...	60.20
Public Works	347.36	202.62	...	549.98
Vigilance	10.78	...	...	10.78
Other Administrative Services	626.21	0.21	...	626.41
Total - A.3	7,585.41	549.41	...	8,134.82

(*) Interest Payment is not a part of fiscal service

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

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
A General Services (Concl.)				
A.4 Pension and Miscellaneous				
General Services				
Pensions and Other Retirement Benefits	20,160.26	...	...	20,160.26
Miscellaneous General Services	43.01	0.13	...	43.14
Total - A.4	20,203.27	0.13	...	20,203.40
Total - A-General Services	56,423.12	549.54	...	56,972.66
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	26,082.23	461.18	...	26,543.41
Technical Education	1,114.26	47.74	...	1,162.00
Sports and Youth Services	212.50	93.42	...	305.92
Art and Culture	147.16	3.99	...	151.15
Total - B.1	27,556.15	606.33	...	28,162.48
B.2 Health and Family Welfare				
Medical and Public Health	10,324.56	1,137.41	...	11,461.97
Family Welfare	2,480.43	298.17	...	2,778.60
Total - B.2	12,804.99	1,435.58	...	14,240.57
B.3 Water Supply, Sanitation, Housing and Urban				
Water Supply and Sanitation	604.29	4,567.12	...	5,171.41
Housing	2,590.06	701.39	1.15	3,292.60
Urban Development	9,961.18	571.82	297.90	10,830.90
Total - B.3	13,155.53	5,840.33	299.05	19,294.91
B.4 Information and Broadcasting				
Information and Publicity	149.92	...	...	149.92
Total - B.4	149.92	...	...	149.92
B.5 Welfare Of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,055.81	232.95	624.97	4,913.73
Total - B.5	4,055.81	232.95	624.97	4,913.73
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	1,069.01	...	...	1,069.01
Total - B.6	1,069.01	...	...	1,069.01

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

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
B Social Services - (Concl.)				
B.7 Social Welfare and Nutrition				
Social Security and Welfare	3,279.50	7.46	0.25	3,287.21
Nutrition	3,265.30	22.20	...	3,287.50
Relief on account of Natural Calamities	2,843.09	...	...	2,843.09
Total - B.7	9,387.89	29.66	0.25	9,417.80
B.8 Others				
Other Social Services	16.02	228.39	...	244.41
Secretariat-Social Services	58.85	...	...	58.85
Total - B.8	74.87	228.39	...	303.26
Total - B-Social Services	68,254.17	8,373.24	924.27	77,551.68
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	2,268.78	65.98	...	2,334.76
Soil and Water Conservation	10.22	0.56	...	10.78
Animal Husbandry	713.50	13.92	...	727.42
Dairy Development	62.13	...	...	62.13
Fisheries	440.60	...	...	440.60
Forestry and Wild Life	626.86	730.84	...	1,357.70
Food, Storage and Warehousing	91.22	15.55	...	106.77
Agricultural Research and Education	745.13	...	...	745.13
Co-operation	1,307.26	1.34	...	1,308.61
Other Agricultural Programmes	9.22	21.00	...	30.22
Total - C.1	6,274.92	849.19	...	7,124.11
C.2 Rural Development				
Special Programmes for Rural Development	522.38	...	...	522.38
Rural Employment	697.64	...	...	697.64
Other Rural Development	2,502.48	1,293.85	...	3,796.33
Total - C.2	3,722.50	1,293.85	...	5,016.35
C.3 Special Area Programmes				
Other Special Areas Programmes	90.83	8.00	...	98.83
Total - C.3	90.83	8.00	...	98.83

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

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
C Economic Services - (Concl'd.)				
C.4 Irrigation and Flood Control				
Major Irrigation	286.04	2,346.71	...	2,632.75
Medium Irrigation	194.67	1,480.15	...	1,674.82
Minor Irrigation	710.16	1,489.21	...	2,199.37
Command Area Development	12.83	...	...	12.83
Flood Control and Drainage	41.68	86.20	...	127.88
Total - C.4	1,245.38	5,402.27	...	6,647.65
C.5 Energy				
Power	10,331.44	3,391.76	65.55	13,788.75
Petroleum	464.10	...	...	464.10
New and Renewable Energy	102.03	506.31	...	608.34
Total - C.5	10,897.57	3,898.07	65.55	14,861.19
C.6 Industry and Minerals				
Village and Small Industries	1,780.96	2.51	...	1,783.47
Industries	3,098.92	...	...	3,098.92
Non-ferrous Mining and Metallurgical Industries	212.33	...	...	212.33
Other Industries	...	349.99	...	349.99
Total - C.6	5,092.21	352.50	...	5,444.71
C.7 Transport				
Ports and Light Houses	20.00	34.40	...	54.40
Civil Aviation	56.49	162.90	...	219.39
Roads and Bridges	4,800.18	5,328.50	...	10,128.68
Road Transport	601.19	413.37	48.65	1,063.21
Total - C.7	5,477.86	5,939.17	48.65	11,465.68
C.8 Science Technology and Environment				
Other Scientific Research	266.21	...	...	266.21
Ecology and Environment	804.24	...	...	804.24
Total - C.8	1,070.45	...	...	1,070.45
C.9 General Economic Services				
Secretariat-Economic Services	96.13	...	...	96.13
Tourism	75.84	1,519.21	...	1,595.05
Census Surveys and Statistics	29.51	...	...	29.51
Civil Supplies	1,058.96	...	...	1,058.96
Other General Economic Services	199.63	...	...	199.63
Total - C.9	1,460.07	1,519.21	...	2,979.28
Total - C-Economic Services	35,331.80	19,262.26	114.20	54,708.26

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

Description	Revenue	Capital	Loans and Advances	Total (₹ in crore)
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	412.18	...	...	412.18
Total - Loans, Grants-in-aid and Contributions	412.18	...	...	412.18
E Loans To Government Servants, Etc.				
Loans to Government Servants, etc.	...	...	3.16	3.16
Miscellaneous Loans	...	...	29.41	29.41
Total - E-Loans To Government Servants, Etc.	...	...	32.57	32.57
F Public Debt				
Internal Debt of the State Government	...	...	23,517.75	23,517.75
Loans and Advances from the Central Government	...	...	918.26	918.26
Total - F-Public Debt	...	...	24,436.01	24,436.01
Total Loans, Grants in Aid and Contributions and Public Debt.	412.18	...	24,468.58	24,880.76
Total Consolidated Fund Expenditure	1,60,421.27	28,185.04	25,507.05	2,14,113.36

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

Object of Expenditure	(₹ in crore)								
	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Major Works	0.76	13,977.14	13,977.90	0.26	12,837.74	12,838.00	2.41	12,323.49	12,325.90
Grant-In-Aid	67,729.92	...	67,729.92	63,429.14	...	63,429.14	61,549.82	4.83	61,554.65
Minor Works	2,679.75	7.51	2,687.26	2,378.64	0.19	2,378.83	2,104.88	0.20	2,105.08
Interest	25,154.88	...	25,154.88	24,178.69	...	24,178.69	22,235.44	...	22,235.44
Other Charges	4,768.42	57.91	4,826.33	4,098.47	17.11	4,115.58	3,307.93	93.88	3,401.81
Pensionary Charges	13,009.10	0.13	13,009.23	12,353.26	0.12	12,353.38	11,923.59	0.10	11,923.69
Subsidy	22,335.37	...	22,335.37	22,141.50	36.38	22,177.88	18,420.27	...	18,420.27
Salaries	11,804.57	135.42	11,939.99	11,465.33	130.84	11,596.17	10,949.77	176.72	11,126.49
Contributions (A) To Panchayats	2,489.24	...	2,489.24	4,136.17	...	4,136.17	2,150.33	4.50	2,154.83
Investments	...	6,726.76	6,726.76	35.33	7,395.94	7,431.27	0.03	6,912.36	6,912.39
Inter-Account Transfer	2,252.52	(-)754.99	1,497.53	432.59	(-)443.15	(-)10.56	745.18	(-)772.77	(-)27.59
Office Expenses	667.23	4.86	672.09	644.71	37.35	682.06	686.98	35.89	722.87
Scholarships/Stipend	2,996.84	...	2,996.84	1,928.17	0.02	1,928.19	1,877.77	0.11	1,877.88
Supplies And Materials	1,245.16	1.19	1,246.35	1,626.73	...	1,626.73	1,399.49	...	1,399.49
Cost Of Ration (Diet Charges)	137.83	...	137.83	174.02	...	174.02	322.25	...	322.25
Machinery And Equipment	511.11	162.48	673.59	518.85	130.55	649.40	619.59	375.05	994.64
Wages	407.37	14.37	421.74	429.38	27.20	456.58	350.91	10.02	360.93
Over Time Allowances	464.24	...	464.24	464.05	...	464.05	414.05	...	414.05
Domestic Travel Expenses	135.63	1.45	137.08	162.44	1.36	163.80	159.99	1.99	161.98
Professional Services	200.80	...	200.80	119.19	0.41	119.60	155.04	0.27	155.31
Motor Vehicles	191.39	43.94	235.33	260.77	2.47	263.24	134.82	237.51	372.33
Other Administrative Expenses	13.08	...	13.08	3.08	...	3.08	15.67	...	15.67
Rent, Rates And Taxes	103.40	0.10	103.50	104.13	0.14	104.27	88.24	0.15	88.39
Publication	10.29	0.32	10.61	11.65	0.05	11.70	13.96	...	13.96
Advertising And Publicity	149.25	...	149.25	164.87	...	164.87	169.46	...	169.46
Grants For Creation Of Capital Assets To Local Bodies	2,077.87	...	2,077.87	1,208.22	...	1,208.22	2,707.36	...	2,707.36
Repayment Of Borrowings	...	24,436.01	24,436.01	...	17,922.45	17,922.45	...	16,701.76	16,701.76
Other Capital Expenditure	33.78	7,783.75	7,817.53	0.16	6,598.21	6,598.37	0.51	6,228.89	6,229.40
Arms And Ammunition	1.86	15.33	17.19	9.68	16.09	25.77	37.73	18.08	55.80
Loans And Advances	...	1,071.15	1,071.15	...	1,233.43	1,233.43	...	1,311.73	1,311.73
Others(b)	1,233.00	9.87	1,242.87	1,231.76	8.78	1,240.54	1,177.64	1.33	1,178.97
Deduct Recoveries	(-)2,383.39	(-)2.61	(-)2,386.00	(-)3,007.66	(-)17.34	(-)3,025.00	(-)2,822.20	(-)2.00	(-)2,824.20
TOTAL	1,60,421.27	53,692.09	2,14,113.36	1,50,703.58	45,936.34	1,96,639.92	1,40,898.91	43,664.09	1,84,563.00

(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 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
A. Capital Account of General Services						
4055	Capital Outlay on Police	228.49	3,127.15	345.39	3,472.54	(+)51.16
4058	Capital Outlay on Stationery and Printing	...	52.65	1.20	53.85	...
4059	Capital Outlay on Public Works (a)	254.75	5,220.08	202.62	5,422.70	(-)20.46
4070	Capital Outlay on other Administrative Services	0.89	112.95	0.20	113.15	(-)76.40
4075	Capital Outlay on Miscellaneous General	0.23	123.33	0.13	123.46	(-)43.48
Total A - General Services		484.36	8,636.16	549.54	9,185.70	(+)13.46
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	651.36	11,550.81	606.33	12,157.14	(-)6.91
Total (a) - Capital Account of Education, Sports, Art and Culture		651.36	11,550.81	606.33	12,157.14	(-)6.91
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	721.39	15,473.69	1,137.41	16,611.10	(+)57.67
4211	Capital Outlay on Family Welfare	5.49	205.43	298.17	503.60	(+)5331.15
Total (b) - Capital Account of Health and Family Welfare		726.88	15,679.12	1,435.58	17,114.70	(+)97.50

[a]Progressive expenditure includes ₹ 22.50 crore towards 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 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
B. Capital Account of Social Services - (Contd.)						
(c) Capital Account of Water Supply and Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	3,887.74	33,398.04	4,567.12	37,965.16	(+)17.47
4216	Capital Outlay on Housing	468.48	6,355.83	701.39	7,057.22	(+)49.72
4217	Capital Outlay on Urban Development	712.61	6,098.36	571.82	6,670.19	(-)19.76
Total (c) - Capital Account of Water Supply and Sanitation, Housing and Urban Development		5,068.84	45,852.24	5,840.33	51,692.57	(+)15.22
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	...	16.53	...	16.53	...
Total (d) - Capital Account of Information and Broadcasting		...	16.53	...	16.53	...
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	153.37	2,274.29	232.95	2,507.24	(+)51.89

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

Major Head	Description	Expenditure during 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
B. Social Services - (Concl.)						
Total (e) - Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		153.37	2,274.29	232.95	2,507.24	(+)51.89
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	10.21	95.82	7.46	103.28	(-)26.93
4236	Capital Outlay on Nutrition	9.42	1,380.49	22.20	1,402.69	(+)135.67
Total (g) - Capital Account of Social Welfare and Nutrition		19.63	1,476.31	29.66	1,505.97	(+)51.10
(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	420.23	7,427.26	228.39	7,655.65	(-)45.65
Total (h) - Capital Account of Other Social Services		420.23	7,427.26	228.39	7,655.65	(-)45.65
Total B - Social Services		7,040.32	84,276.57	8,373.24	92,649.81	(+)18.93
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	38.05	220.48	65.98	286.46	(+)73.36
4402	Capital Outlay on Soil and Water Conservation	0.47	1,000.10	0.56	1,000.66	(+)19.15
4403	Capital Outlay on Animal Husbandry	17.00	197.70	13.92	211.62	(-)18.12

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

Major Head	Description	Expenditure during 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4404	Capital Outlay on Dairy Development	...	12.12	...	12.12	...
4405	Capital Outlay on Fisheries	...	19.14	...	19.14	...
4406	Capital Outlay on Forestry and Wild Life	607.05	9,052.82(a)	730.84	9,783.66	(+)20.39
4408	Capital Outlay on Food Storage and Warehousing	46.39	379.47	15.55	395.02	(-)66.48
4415	Capital Outlay on Agricultural Research and Education	...	21.23	...	21.23	...
4425	Capital Outlay on Co-operation	(-)0.02 (#)	56.62	1.34	57.96	(-)6800.00
4435	Capital Outlay on other Agricultural Programmes	61.19	305.27	21.00	326.27	(-)65.68
Total (a) - Capital Account of Agriculture and Allied Activities		770.13	11,264.95(a)	849.19	11,214.14	(+)10.26
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	934.75	11,179.36	1,293.85	12,473.21	(+)38.42
Total (b) - Capital Account of Rural Development		934.75	11,179.36	1,293.85	12,473.21	(+)38.42
(c) Capital Account of Special Area Programme						
4575	Capital Outlay on other Special Areas Programmes	5.01	192.31	8.00	200.31	(+)59.68
Total (c) - Capital Account of Special Area Programme		5.01	192.31	8.00	200.31	(+)59.68

(#) Minus balance is under investigation.

(a) Decreased by ₹ 162.42 crore from previous years' figure due to proforma correction.

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

Major Head	Description	Expenditure during 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	2,114.07	63,584.48	2,346.71	65,931.19	(+)11.00
4701	Capital Outlay on Medium Irrigation	2,162.05	33,902.92	1,480.15	35,383.07	(-)31.54
4702	Capital Outlay on Minor Irrigation	1,534.84	15,738.49	1,489.21	17,227.70	(-)12.97
4705	Capital Outlay on Command Area Development	...	0.05	...	0.05	...
4711	Capital Outlay on Flood Control Projects	65.86	1,505.03	86.20	1,591.23	(+)30.88
Total (d) - Capital Account of Irrigation and Flood Control		5,876.82	1,14,730.97	5,402.27	1,20,133.24	(-)8.07
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	3,172.22	30,225.35	3,391.76	33,617.11	(+)6.92
4802	Capital Outlay on Petroleum	...	0.09	...	0.09	...
4810	Capital Outlay on New and Renewable Energy	350.00	360.00	506.31	866.31	(+)44.66
Total (e) - Capital Account of Energy		3,522.22	30,585.44	3,898.07	34,483.51	(+)10.67
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	4.85	83.50	2.51	86.01	(-)48.25
4852	Capital Outlay on Iron and Steel Industries	...	291.75	...	291.75	...
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 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Capital Account of Economic Services - (Contd.)						
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	...	0.02	...	0.02	...
4856	Capital Outlay on Petrochemical Industries	1,087.50	3,517.12(a)	...	3,517.12	(-)100.00
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	...	255.63	...	255.63	...
4875	Capital Outlay on Other Industries	256.19	677.20	349.99	1,027.19	(+)36.61
4885	Capital Outlay on Industries and Minerals	...	740.35	...	740.35	...
Total (f) - Capital Account of Industry and Minerals		1,348.54	5,636.09(a)	352.50	5,988.59	(-)73.86
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	11.54	942.49	34.40	976.88	(+)198.09
5052	Capital Outlay on Shipping	...	0.18	...	0.18	...
5053	Capital Outlay on Civil Aviation	53.28	1,425.01	162.90	1,587.91	(+)205.74
5054	Capital Outlay on Roads and Bridges	5,451.70	37,844.45(b)	5,328.50	43,172.95	(-)2.26
5055	Capital Outlay on Road Transport	469.00	4,010.64	413.37	4,424.01	(-)11.86
Total (g) - Capital Account of Transport		5,985.52	44,222.76(b)	5,939.17	50,161.93	(-)0.77

(a) Decreased by ₹ 625.00 crore from previous years' figure due to proforma correction.

(b) Decreased by ₹ 30.00 crore from previous years' figure due to proforma correction.

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

Major Head	Description	Expenditure during 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Economic Services - (Contd.)						
(h) Capital Account of Communication						
5225	Capital Outlay on Telecommunication Services	...	0.11	...	0.11	...
Total (h) - Capital Account of Communication		...	0.11	...	0.11	...
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	...	61.89	...	61.89	...
Total (i) - Capital Account of Science Technology and Environment		...	61.89	...	61.89	...
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	812.80	4,731.59	1,519.21	6,250.80	(+)86.91
5453	Capital Outlay on Foreign Trade and Export Promotion	...	8.20	...	8.20	...
5465	Investments in General Financial and Trading Institutions	...	759.62	...	759.62	...
5466	Investment in International Financial Institutions	...	9.10	...	9.10	...
5475	Capital Outlay on other General Economic Services	...	14.11	...	14.11	...
Total (j) - Capital Account of General Economic Services		812.80	5,522.62	1,519.21	7,041.83	(+)86.91

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

Major Head	Description	Expenditure during 2020-2021	Progressive expenditure upto 2020-2021	Expenditure during 2021-2022	Progressive expenditure upto 2021-2022	Percentage Increase(+)/ Decrease(-) during the year
1	2	3	4	5	6	7
(₹ in crore)						
C. Economic Services - (Concl'd.)						
	Total C - Economic Services	19,255.79	2,23,396.50(a)	19,262.26	2,42,658.76	(+)0.03
	Grand Total	26,780.47	3,16,309.23(a)	28,185.04	3,44,494.27	(+)5.24

(a) Decreased by ₹ 817.42 crore from previous years' figure due to proforma correction.

Explanatory Notes

(1) During the year 2021-22 the Gujarat Government invested ₹ 8,966.38 crores, in which ₹ 416.88 crores in Statutory Corporations ₹ 8,527.90 crore in Government Companies, ₹ 1.49 crores in Co-operative Institutions & Local Bodies and ₹ 20.11 crores in Other joint Stock Companies has invested.

(2) The total investment in Share Capital and debentures of the different entities at the end of 2020-21 and 2021-22 were ₹ 1,07,518.28 crore and ₹ 1,16,484.66 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	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/ Decrease(-)		(₹ in crore)
					Amount	Per Cent	As per cent of total Liabilities
A - Public Debt							
6003 Internal Debt of the State Government							
Market Loans	2,41,203.70	31,054.20	17,500.07	2,54,757.83	(+)13,554.13	(+)5.62	(+)66.90
Bonds	0.56	...	...	0.56	...	...	...
Special Securities issued to National Small Saving Fund for the Central Government.	32,126.26	...	3,629.35	28,496.91	(-)3,629.35	(-)11.30	(+)7.48
Loans from Financial Institutions	16,699.87(a)	2,238.76	2,388.33	16,550.30	(-)149.57	(-)0.90	(+)4.35
Total 6003	2,90,030.39(a)	33,292.96	23,517.75	2,99,805.60	(+)9,775.21	(+)3.37	78.73
6004 Loans and Advances from the Central Government							
Non-Plan Loans	19.53	...	3.38	16.15	(-)3.38	(-)17.31	...
Loans for State / Union Territory Plan Schemes	4,521.02	...	820.68	3,700.34	(-)820.68	(-)18.15	0.97
Other Loans for State/Union Territory with Legislature Schemes	13,458.36	13,675.45	94.20	27,039.61	(+)13,581.25	(+)100.91	7.10
Total 6004	17,998.91	13,675.45	918.26	30,756.10	(+)12,757.19	(+)70.88	8.07
Total, Public Debt	3,08,029.30(a)	46,968.41	24,436.01	3,30,561.70	(+)22,532.40	(+)7.32	(+)86.80
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	10,445.81	1,910.14	2,176.18	10,179.77	(-)266.04	(-)2.55	2.67

(a) Decreased by ₹ 0.68 crore from previous years' figure due to proforma correction.

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

Nature of Borrowings	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/ Decrease(-)		(₹ in crore)
					Amount	Per Cent	As per cent of total Liabilities
B - Other Liabilities-Concl.							
Public Accounts-Concl.							
Reserve Funds bearing Interest	1,073.02	2,411.98	1,957.06	1,527.94	(+)454.92	(+)42.40	0.40
Reserve Funds not bearing Interest	1,389.14	2,449.12	2,197.47	1,640.79	(+)251.65	(+)17.91	0.43
Deposits bearing Interest	14,476.68	5,463.57	5,463.91	14,476.34	(-)0.33	(-)0.00	3.80
Deposits not bearing Interest	22,478.03	49,691.19	49,753.79	22,415.43	(-)62.60	(-)0.28	5.89
Total, Other Liabilities	49,862.68	61,926.00	61,548.41	50,240.27	(+)377.59	(+)0.75	(+)13.19
Total, Public Debt and Other Liabilities	3,57,891.98(a)	1,08,894.41	85,984.42	3,80,801.97	(+)22,909.99	(+)6.40	100.00

(a) Decreased by ₹ 0.68 crore from previous years' figure 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 2021-22 is given below:-

	Amount as on 1 April 2021	Additions during the year	Interest on Investment	Withdrawals during the year	Amount as on 31 March 2022
	1	2	3	4	5
Sinking Fund	5,339.07	2,024.18(*)	-	0.02	7,363.23

(₹ in crore)

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

(*) Represents the net amount of the adjustment of accrued interest of ₹ 443.07 crore and periodic adjustment of ₹ 1,500.00 crore from MH 2048 and ₹ 81.11 crore for adjustment of difference between closing balance of consolidated sinking fund as intimated by RBI and the figures reflected in finance Accounts as on 31-03-2021.

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 2021-22 amounted to NIL and ₹ 3,629.35 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 28,496.91 crore which was 8.62 per cent of the total Public Debt of the State Government as on 31 March 2022.

3. Loans and Advances from Government of India:

₹ 13,675.45 crore were received from the Government of India and ₹ 918.26 crore were repaid during the year 2021-22. Details of the loans taken by State Government from the Government of India are given in Statement No. 17.

4. Market Loans:

This refer to loans raised in the open market and having a currency of more than 12 months. Fresh Loans of ₹ 31,054.20 crore were raised by the Government during the years 2021-22 to finance capital expenditure in connection with the development programmes of the State of Gujarat. A loan of ₹ 1,500 crore (6.72 per cent Gujarat State Development Loan 09 June 2030), Loans of ₹ 1,000 crore (6.75 per cent Gujarat State Development Loan 16 June 2031), Loans of ₹ 2,000 crore (6.88 per cent Gujarat State Development Loan 30 June 2031), Loans of ₹ 1,000 crore (6.91 per cent Gujarat State Development Loan 07 July 2030), Loans of ₹ 2,000 crore (6.95 per cent Gujarat State Development Loan 14 July 2031), Loans of ₹ 1,500 crore (6.98 per cent Gujarat State Development Loan 11 August 2031), Loans of ₹ 1,500 crore (6.28 per cent Gujarat State Development Loan 01 September 2027), Loans of ₹ 1,500 crore (6.84 per cent Gujarat State Development Loan 08 September 2031), Loan of ₹ 1,500 crore (6.89 per cent Gujarat State Development Loan 06 October 2031), Loans of ₹ 1,054.20 crore (6.75 per cent Gujarat State Development Loan 13 October 2029), Loans of ₹ 1,500 crore (6.04 per cent Gujarat State Development Loan 19 October 2026), Loans of ₹ 1,500 crore (6.93 per cent Gujarat State Development Loan 27 October 2031), Loans of ₹ 1,500 crore (5.77 per cent Gujarat State Development Loan 12 January 2025), Loans of ₹ 1,500 crore (5.27 per cent Gujarat State Development Loan 19 January 2024), Loans of ₹ 1,500 crore (6.18 per cent Gujarat State Development Loan 25 January 2026), Loans of ₹ 1,000 crore (5.77 per cent Gujarat State Development Loan 02 February 2025), Loans of ₹ 1,500 crore (7.06 per cent Gujarat State Development Loan 16 February 2032), Loans of ₹ 1,500 crore (7.09 per cent Gujarat State Development Loan 23 February 2032), Loans of ₹ 1,500 crore (7.12 per cent Gujarat State Development Loan 01 March 2032), Loans of ₹ 1,500 crore (7.25 per cent Gujarat State Development Loan 09 March 2032), Loans of ₹ 2,000 crore (7.29 per cent Gujarat State Development Loan 30 March 2032), were raised by the Government during the year 2021-22. It was issued at price of ₹ 100. The total loan of ₹ 31,054.20 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 2020-2021 and 2021-2022 were as shown below:-

	2020-2021	2021-2022	Net increase(+)/ decrease(-) during the year (₹ in crore)
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	3,18,475.11(a)	3,40,741.47	22,265.68
(b) Other Obligations	39,416.87	40,060.50	640.63
Total (i)	3,57,891.98(a)	3,80,801.97	22,909.99
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	22,830.18	23,925.80	1,095.62
(b) Other Obligations	1,373.01	1,261.98	(-)111.03
Total (ii)	24,203.19	25,187.78	984.59
(iii) Deduct			
(a) Interest received on loans and advances given by Government	749.57	859.91	110.34
(b) Interest realised on investment of cash balances	96.86	130.57	33.71
Total (iii)	846.43	990.48	144.05
(iv) Net interest charges	23,356.76	24,197.30	840.54
(v) Percentage of gross interest (item (ii)) to total revenue receipts	18.89	15.10	(-)3.79
(vi) Percentage of net interest (item (iv)) to total revenue receipts	18.23	14.51	(-)3.72

There was in addition certain other receipts and adjustments totalling ₹ 1.42 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 ₹ 24,195.88 crore which works out to 14.51 percent of the revenue.

The Government also received ₹ 65.42 crore during the year as dividend on investments in various undertakings.

(a) Decreased by ₹ 0.68 crore from previous years' figure due to proforma correction.

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

(₹ in crore)

Section - 1 Summary of Loans and Advances Loatee Groupwise							
Loatee group	Balance as on 1 April 2021	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2022 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Co-operative Societies/Co-operative Corporations/Banks	115.97	...	0.49	...	115.48	(-)0.49	...
Govt. Servant	5.11	3.16	(-)70.07	...	78.34	(+)73.23	...
Housing Boards	176.23	1.15	0.50	...	176.88	(+)0.65	...
Loans for Miscellaneous purposes	244.82	29.41	40.21	...	234.02	(-)10.80	...
Municipalities/Municipal Councils/Municipal Corporations	270.32	...	...	...	270.32	...	...
Others	4,930.77(a)	522.89	169.70	...	5,283.96	(+)352.94	...
Panchayati Raj Institution	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	6,473.09 (b)	514.43	14.51	...	6,973.01	(+)499.92	...
Universities/Academic Institutions	2.89	...	...	...	2.89	...	...
Urban Development Authorities	4.04	...	...	...	4.04	...	...
Total-Loans and advances	12,235.46(c)	1,071.04	155.34	...	13,151.16	(+)915.70	...

(a) Increased by ₹ 162.42 crore from previous years' figure due to proforma correction.

(b) Increased by ₹ 510.00 crore from previous years' figure due to proforma correction.

(c) Increased by ₹ 672.42 crore from previous years' figure due to proforma correction.

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'

(₹ in crore)

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Finance Corporation Ltd.	2003-04	GFC(Budget)-102004-80-P dated 26 March 2004	19.35	15.00
		GF(PSB)102004-783-P dated 31 March 2004	20.00	15.00
	2004-05	GFC-102004-425-P dated 31 March 2004	20.00	15.00
		GFC-(CF)-102004-2859-P dated 31 December 2004	63.78	15.00
		GFC-(SD)(Budget)-102004-425-P dated 11 March 2005	55.00	15.00
	2005-06	GFC-(SD)(Budget)-102004-425-P dated 22 June 2005	18.45	15.00
		GFC-(SD)(Budget)-102004-425-P dated 23 September 2005	40.10	15.00
		GFC-(SIDBI)-1006-168-p dated 18 March 2006	51.32	15.00
	2006-07	GFC-Budget-102005-2593-P dated 21 September 2006	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
		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'

(₹ in crore)

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Finance Corporation Ltd.	2010-11	₹ 1.25 crore released vide Cheque No. 640119 dated 12 November 2010 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-2011/ 463241 in respect of GR No. GL-GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	1.25	12.00
		₹ 2.50 crore released vide Cheque No. 645224 dated 08 December 2010 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-11/476112 in respect of GR No. GL GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	2.50	12.00
		₹ 1.25 crore released vide Cheque No. 658980 dated 03 March 2011 from IC Office along with letter No. IC/INFRA/GSFC/grant dated 2010-11/TR No. in respect of GR No. GL GAC/BJT-102010-177-P dated 21 August 2010 for ₹ 5 crore	1.25	12.00
	2011-12	₹ 2.50 crore Sanction vide Gr No. GFC/BJT/102010/2896/P dated 11 November 2011, ₹ 2.50 crore released on 01 February 2012 vide letter No. IC/INFRA/ GSFC/Grant dated 2010-11/TR No.23 Cheque No. 722100 dated 01 February 2012	2.50	12.00
		GL GFC/BJT/102010/ 97307-2896/P dated 20 March 2012 ₹ 1.70 crore released on 28 March 2012	1.70	12.00
			Total	621.37
Alcock Ashdown (Gujarat) Ltd.	2008-09	No. Alk /112007/1207/G dated 18 December 2008	50.00	14.75
	2010-11	No. Alk /102011/54124/G dated 31 March 2011	43.50	12.00
	2012-13	No. Alk /102011/54124/G dated 19 March 2013	40.00	12.00
			Total	133.50
M/s. TATA Motors Ltd.	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

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'

(₹ in crore)

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
M/s. TATA Motors Ltd.		No.IC/INC/TATA/Loan /14-15/1041981 dated 13 February 2015	9.19	0.10
		No.IC/INC/TATA/Loan /14-15/1055360 dated 25 March 2015	22.71	0.10
		No. UK/PROT/TATA Loan/15-16/1135545dated 07 December 2015	20.89	0.10
		No.UK/PROT/TATA Loan/15-16/1168774dated 19 March 2016	21.59	0.10
		No.IC/INC/TATA Loan/15-16/1172392 dated 30 March 2016	19.53	0.10
		No.IC/INC/TATA Loan/15-16/1224598 dated 03 September 2016	17.06	0.10
		No.IC/INC/TATA Loan/16-17/1243528 dated 25 October 2016	8.09	0.10
	No.IC/INC/TATA Loan/16-17/Tra.NO.83 dated 29 March 2017	14.34	0.10	
		Total	581.00	
Gujarat Industrial Investment Corporation Ltd.	2010-11	No.IC/INC/3G Fund /Loan /522847 dated 25 March 2011	5.00	IMD GR. No.
	2011-12	No.IC/INC/3G Fund /Loan /678828 dated 28 March 2012	55.50	BGT/10/2010/1482
	2013-14	(1) No.IC/INC/3G Fund /Loan 836657 dated 02 July 2013	9.75	92 (1)P Dated 06
		(2) No.IC/INC/3G Fund /Loan 915057 dated 17 February 2014	9.88	March 2012
				Interest Free Loan
		Total	80.13	
Gujarat State Land Development Corporation Ltd.	1978	Assets Transfer from Agriculture Department	0.16	12.50
	1980	SCS-1180-643 K dated 25 February 1980	0.35	12.50
	1982	SCS-4282-3269 K.4 dated 8 December 1982	1.00	12.50
		Assets Transfer from Agriculture Department	0.33	12.50
		Assets Transfer from Agriculture Department	0.04	12.50
	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'

(₹ in crore)

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Land Development Corporation Ltd.		JSY-3387/2435-K4 dated 20 May 1988	0.06	12.50
	1989	JSY-3387/2435-K4 dated 27 March 1988	0.06	12.50
		JSY-3388/2463-K4 dated 22 May 1988	0.14	12.50
		JSY-3388/2463-K4 dated 29 August 1989	0.07	12.50
	1990	JSY-3388/2435-K4 dated 19 June 1990	0.07	12.50
		JSY-3388/2463-K4 dated 19 June 1990	0.12	12.50
		JSY-3389/2192-K4 dated 05 September 1990	0.12	12.50
	1991	JSY-3389/2192-K4 dated 06 February 1991	0.12	12.50
		JSY-3390/2566-K4 dated 03 June 1991	0.26	12.50
	1992	JVN-3390/2566-K4 dated 15 February 1992	0.26	12.50
		JVN-3390/2566-K4 dated 31 March 1992	0.20	12.50
	1993	JVN-1291/2357-K4 dated 05 January 1993	0.35	12.50
		JVN-1291/2357-K4 dated 31 March 1993	0.22	12.50
	1994	JSY-1292/2029-K4 dated 30 March 1994	0.40	12.50
	1995	JSY-1293/3099-K4 dated 02 March 1995	0.57	12.50
		JSY-1293/3099-K4 dated 29 March 1995	0.18	12.50
		JSY-1094/2294-K4 dated 11 October 1994	0.25	12.50
	1996	JSY-1094/2294-K4 dated 13 February 1996	0.58	12.50
		JSY-1095/2601-K4 dated 20 June 1996	0.25	12.50
	1997	JSY-1095/2601-K4 dated 19 February 1997	0.49	12.50
	JSY-1095/2601-K4 dated 27 March 1997	0.45	12.50	
	JSY-1096/2490-K4 dated 21 November 1997	0.39	12.50	
1998	JSY-1096/2401-K4 dated 21 November 1997	0.48	12.50	
	JSY-1096/2410-K4 dated 19 February 1998	0.25	12.50	
	JSY-1096/2410-K4 dated 17 March 1998	0.14	12.50	
	JSY-1097/1962-K4 dated 04 July 1998	0.30	12.50	
	JSY-1097/1962-K4 dated 06 October 1998	1.00	12.50	

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'

(₹ in crore)

Loanee Entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest in per cent
1	2	3	4	5
Gujarat State Land Development Corporation Ltd.	1999	JSY-1097/1962-K4 dated 31 March 1999	0.37	10.00
		JSY-1098/3366-K4 dated 06 July 1999	0.69	10.00
		JSY-1098/3366-K4 dated 18 November 1999	0.69	10.00
	2000	JSY-1099/2565-K4 dated 18 August 2000	0.34	10.00
	2001	JSY-1099/2565-K4 dated 05 January 2001	0.15	10.00
		JSY-1099/2565-K4 dated 28 March 2001	0.10	10.00
		JSY-1099/2565-K4 dated 31 March 2001	0.63	10.00
	2002	JSY-10-2000-912-K4 dated 06 November 2001	0.67	10.00
		Total	15.92	
Gujarat Rural Housing Board	1985	RHB-3085-J-1 dated 09 August 1985	0.45	5.00
	1986	RHB-1085-7206-J-1 dated 18 January 1986	1.04	9.50
		RHB-3085-J-1 dated 13 March 1986	0.20	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'

(₹ in crore)

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

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

(₹ in crore)

Section - 2 Summary of Loans and Advances Sector wise							
Sector	Balance as on 1 April 2021	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2022 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services -							
Statutory Corporations	11.51	...	...	...	11.51	...	...
Total-General Services	11.51	...	...	...	11.51	...	...
Social Services -							
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	...	...	0.08	...	...
Housing Boards	176.23	1.15	0.50	...	176.88	(+)0.65	...
Municipalities/Municipal Councils/Municipal Corporations	270.32	...	...	...	270.32	...	...
Others	2,502.93	448.69	22.06	...	2,929.56	(+)426.63	...
Panchayati Raj Institution	9.03	...	...	...	9.03	...	...
State Housing Corporations	3.19	...	...	...	3.19	...	...
Statutory Corporations	1,047.01	474.43	14.51	...	1,506.93	(+)459.92	...
Universities/Academic Institutions	2.89	...	...	...	2.89	...	...
Urban Development Authorities	1.91	...	...	...	1.91	...	...
Total-Social Services	4,013.59	924.27	37.07	...	4,900.79	(+)887.20	...
Economic Services -							
Co-operative Societies/Co-operative Corporations/Banks	115.90	...	0.49	...	115.41	(-)0.49	...
Others	2,427.83(a)	74.20	147.64	...	2,354.39	(-)73.44	...

(a) Increased by ₹ 162.42 crore from previous years' figure due to proforma correction.

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

(₹ in crore)

Section - 2 Summary of Loans and Advances Sector wise							
Sector	Balance as on 1 April 2021	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2022 (2+3)-(4+5)	Net increase(+) / decrease(-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Economic Services -contd.							
Statutory Corporations	5,414.57(a)	40.00	...	...	5,454.57	(+)40.00	...
Urban Development Authorities	2.13	...	...	...	2.13	...	...
Total-Economic Services	7,960.43(a)	114.20	148.13	...	7,926.50	(-)33.93	...
Loans for Miscellaneous purposes -							
Loans for Miscellaneous purposes	244.82	29.41	40.21	...	234.02	(-)10.80	...
Total-Loans for Miscellaneous	244.82	29.41	40.21	...	234.02	(-)10.80	...
Govt. Servant -							
Govt. Servant	5.11	3.16	(-)70.07	...	78.34	(+)73.23	...
Total-Govt. Servant	5.11	3.16	(-)70.07	...	78.34	(+)73.23	...
Total-Loans and advances	12,235.46(b)	1,071.04	155.34	...	13,151.16	(+)915.70	...

(a) Increased by ₹ 510.00 crore from previous years' figure due to proforma correction.

(b) Increased by ₹ 672.42 crore from previous years' figure due to proforma correction.

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

(₹ in crore)

Section 3 Summary of Repayment in arrears from Loanee Entities					
Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
	Principal	Interest	Total		
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.	825.00	(**)	825.00	2011-12	825.00
Gujarat Fisheries Development Corporation.	2.29	(**)	2.29	2008-09	2.29
Gujarat State Handloom & Handicrafts Development Corporation Ltd	11.65	34.04	45.69	2006-07	45.69
Paschim Gujarat Vij.Co. Ltd	204.60	(*)	204.60	(*)	204.60
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	133.50	19.69	153.19	2013-14	153.19
Gujarat State Financial Corporation	620.95	1,693.26 328.04(a)	2,642.25	2004-05	2,642.25
Uttar Gujarat Vij Corporation Ltd.	61.32	(*)	61.32	(*)	61.32
Gujarat State Road Transport Corporation Limited	256.85	(*)	256.85	2013-14	256.85

(*)Information awaited

(**)Interest free loan

(a) Penal interest

STATEMENT No. 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the share Capital and debentures of different concerns for 2020-21 and 2021-22

Name of the concern	2021-22			2020-21		
	Number of concerns	Investment at end of the year	Dividend/interest received during the year	Number of concerns	Investment at end of the year	Dividend/interest received during the year
1	2	3	4	5	6	7
						(₹ in crore)
1. Statutory Corporations	7	4,637.88	...	7	4,221.00	...
2. Rural Banks	5	14.26	...	5	14.26	...
3. Government Companies	65	1,11,360.01	113.71	65	1,02,832.11	120.51
4. Municipalities Port Trusts	1	(a)	...	1	(a)	...
5. Co-operative institutions and Local Bodies	2005	419.76	0.29	2005	418.27	...
6. Other Joint stock Companies and Partnerships	38	52.75	20.25	36	32.64	10.53
TOTAL	2121	1,16,484.66	134.25	2119	1,07,518.28	131.04

(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	Guarantee Commission or fees		Other Material /Details
						Dis-charged	Not Dis-charged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	
(₹ in crore)											
1	Power(5)	2,334.16	348.19	135.09	...	...	...	483.28	...	2.70	...
2	Co-operatives(226)	1,079.34	125.13	...	50.17	...	...	74.96	...	0.04	...
3	Irrigation(1)	5,163.73	1,262.17	...	46.45	...	...	1,215.72	...	0.16	...
4	Road and Transport(1)	202.15	202.15	...	202.15	...	...	...	...	...	...
5	State Financial Corporations(3)	474.05	443.63	...	443.63	...	...	...	...	...	...
6	Urban Development and Housing(11)	567.31	554.51	...	45.69	...	...	508.82	...	...	...
7	Other Infrastructure(28)	936.64	720.55	170.00	129.72	...	...	760.83	...	...	...
Total		10,757.38	3,656.33	305.09	917.81	...	...	3,043.61	1.64(a)	2.90	...

(Source :Govt of Gujarat)

(a) These are budget estimate for the year 2021-22. Class wise details awaited from the Government

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

(i) Grants-in-aid paid in cash

Name/Category of the Grantee	Total funds released as Grant-in-aid			Funds allocated for Creation of Capital assets out of total funds released shown in column (No. 2)		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS and CP)	Total	State Fund Expenditure	Central Assistance (including CSS and CP)	Total
(₹ in crore)						
1- Panchayat Raj Institutions						
(i) Zilla Parishads (Panchayat Raj Institutions)	1,697.45	603.35	2,300.80	17.57	2.20	19.77
(ii) Panchayat Samities	10,927.15	2,173.34	13,100.49	8.37	1.89	10.26
(iii) Gram Panchayats	8,330.56	656.62	8,987.18	45.36	...	45.36
	20,955.16	3,433.31	24,388.47	71.30	4.09	75.39
2- Urban Local Bodies						
(i) Municipal Corporations	5,520.86	1,182.63	6,703.49	376.73	71.16	447.89
(ii) Municipalities/Municipal Councils	1,819.00	745.87	2,564.87	593.55	52.31	645.86
(iii) Others	1,931.20	452.58	2,383.78	36.62	...	36.62
	9,271.06	2,381.08	11,652.14	1,006.90	123.47	1,130.37
3- Public Sector Undertakings						
(i) Government Companies	73.92	...	73.92	...	...	...
(ii) Other Jt Stock Companies	44.69	...	44.69	...	...	...
	118.61	...	118.61	...	...	...
4- Autonomous Bodies						
(i) Universities	3,340.51	9.44	3,349.94	148.42	...	148.42
(ii) Development Authorities	1,734.59	153.03	1,887.62	...	...	...
(iii) Co-Operative Institutions	33.18	334.75	367.93	1.00	328.40	329.40
(iv) Others	925.20	1.53	926.74	87.90	...	87.90
	6,033.48	498.75	6,532.23	237.32	328.40	565.72
5- Non-Government Organisations						
(i) Non-Governmental Organisations	1,744.49	607.31	2,351.80	109.91	...	109.91
6- Others						
(i) Others	20,439.67	4,324.88	24,764.54	188.67	7.80	196.47
Total	58,562.47	11,245.32	69,807.79	1,614.10	463.76	2,077.86

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

(ii) Grants-in-aid given in kind

Grantee Institution	Total Value	
	2021-22	2020-21
	(₹ in crore)	
1-Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
2-Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/Municipal Councils		
3-Public Sector Undertakings		
(i) Government Companies		(*)
(ii) Statutory Corporations		
4-Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Co-operative Institutions		
5-Non-Governmental Organisations (NGOs)		
6-Others		
Total	-	-

(*) The information is awaited from the State Government.

STATEMENT NO. 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2021-2022			2020-2021		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
	(₹ in crore)					
Expenditure Heads (Revenue Account)	25,444.95	1,34,976.32	1,60,421.27	24,436.55	1,26,267.03	1,50,703.58
Expenditure Heads (Capital Account)	97.27	28,087.77	28,185.04	135.13	26,645.33	26,780.46
Disbursements under Public Debt	24,436.01	...	24,436.01	17,922.45	...	17,922.45
Loans and Advances	...	1,071.04	1,071.04	...	1,233.43	1,233.43
Inter State Settlement	...	...	...	...	...	...
Total	49,978.23	1,64,135.13	2,14,113.36	42,494.13	1,54,145.79	1,96,639.92

(a) The figures have been arrived as follows -

E. PUBLIC DEBT

Internal Debt of the State Government	23,517.75	...	23,517.75	17,139.28	...	17,139.28
Loans and Advances from the Central Government	918.26	...	918.26	783.17	...	783.17

F. Loans and Advances**H. Transfer to Contingency Fund**

Transfer to Contingency Fund	...	...	...	...	...	...
Total	24,436.01	1,071.04	25,507.05	17,922.45	1,233.43	19,155.88

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

(i)The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	17.22	82.78
2021-22	23.34	76.66

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
			(₹ in crore)
CAPITAL AND OTHER EXPENDITURE-			
Capital Expenditure -(Sub-sector wise)			
General Services			
Police	3,127.15	345.39	3,472.54
Stationery and Printing	52.64	1.19	53.84
Public Works	5,220.09	202.62	5,422.71
other Administrative Services	112.95	0.20	113.15
Miscellaneous General Services	123.33	0.13	123.46
Social Services			
Education, Sports, Art and Culture	11,550.81	606.33	12,157.14
Health and Family Welfare	15,679.12	1,435.58	17,114.71
Water Supply and Sanitation, Housing and Urban Development	45,852.24	5,840.33	51,692.57
Information and Broadcasting	16.53	...	16.53
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,274.30	232.95	2,507.25
Social Welfare and Nutrition	1,476.31	29.66	1,505.97
Other Social Services	7,427.26	228.39	7,655.65
Economic Services			
Agriculture and Allied Activities	11,264.94(a)	849.19	12,114.13
Rural Development	11,179.37	1,293.85	12,473.22
Special Area Programme	192.31	8.00	200.31
Irrigation and Flood Control	1,14,730.98	5,402.27	1,20,133.25
Energy	30,585.44	3,898.07	34,483.51
Industry and Minerals	5,636.08(b)	352.50	5,988.58
Transport	44,222.77(c)	5,939.17	50,191.94
Communication	0.11	...	0.11

(a) Decreased by ₹ 162.42 crore from previous years' figure due to proforma correction.

(b) Decreased by ₹ 625.00 crore from previous years' figure due to proforma correction.

(c) Decreased by ₹ 30.00 crore from previous years' figure due to proforma correction.

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
			(₹ in crore)
CAPITAL AND OTHER EXPENDITURE -(Contd.)			
Capital Expenditure -(Sub-sector wise) -(Concl'd.)			
Economic Services - (Contd.)			
Science Technology and Environment	61.89	...	61.89
General Economic Services	5,522.62	1,519.21	7,041.83
Total - Capital Expenditure -(Sub-sector wise)	3,16,309.24(a)	28,185.03	3,44,494.27
LOANS AND ADVANCES-			
Loans and Advances for various services			
General Services			
Statutory Corporations	11.51	...	11.51
Total - General Services	11.51	...	11.51
Social Services			
Co-operative Societies/Co-operative Corporations/Banks	0.08	...	0.08
Housing Boards	176.23	0.65	176.88
Municipalities/Municipal Councils/Municipal Corporations	270.32	...	270.32
Others	2,502.93	426.63	2,929.56
Panchayati Raj Institution	9.03	...	9.03
State Housing Corporations	3.19	...	3.19
Statutory Corporations	1,047.01	459.92	1,506.93
Universities/Academic Institutions	2.89	...	2.89
Urban Development Authorities	1.91	...	1.91
Total - Social Services	4,013.59	887.20	4,900.79
Economic Services			
Co-operative Societies/Co-operative Corporations/Banks	115.90	(-)0.49	115.41
Government Companies	...	...	...
Municipalities/Municipal Councils/Municipal Corporations	...	...	...

(a) Decreased by ₹ 817.42 crore from previous years' figure due to proforma correction.

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
			(₹ in crore)
LOANS AND ADVANCES -(Concl'd.)			
Loans and Advances for various services -(Concl'd.)			
Debt - (Concl'd.)			
Others	2,427.83(a)	(-)73.44	2,354.39
Panchayati Raj Institution	...	...	...
Statutory Corporations	5,414.57(b)	40.00	5,454.57
Urban Development Authorities	2.13	...	2.13
Total - Economic Services	7,960.43(c)	(-)33.93	7,926.50
Govt. Servant			
Govt. Servant	5.11	73.23	78.34
Total - Govt. Servant	5.11	73.23	78.34
Loans for Miscellaneous purposes			
Loans for Miscellaneous purposes	244.82	(-)10.80	234.02
Total - Loans for Miscellaneous purposes	244.82	(-)10.80	234.02
Total - Loans and Advances for various services	12,235.46(c)	915.70	13,151.16
Total - LOANS AND ADVANCES-	12,235.46(c)	915.70	13,151.16
Total - Capital and Other Expenditure	3,28,544.70(d)	29,100.73	3,57,645.43
Deduct-			
(i) Contribution from Contingency funds	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	11,091.67	...	11,091.67
(iii) Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and Other Expenditure	3,17,453.03(d)	29,100.73	3,46,553.76(A)
Principal Sources of Funds -			
Revenue(+)/Surplus/(-)Deficit		6,408.43	
Debt			
E-Internal Debt of the State Government	2,90,030.39(e)	9,775.21	2,99,805.60

(a) Increased by ₹ 162.42 crore from previous years' figure due to proforma correction.

(b) Increased by ₹ 510.00 crore from previous years' figure due to proforma correction.

(c) Increased by ₹ 672.42 crore from previous years' figure due to proforma correction.

(d) Decreased by ₹ 145.00 crore from previous years' figure due to proforma correction.

(e) Decreased by ₹ 0.68 crore from previous years' figure due to proforma correction.

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

Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
			(₹ in crore)
Debt-Concltd.			
E-Loans and Advances from the Central Government	17,998.91	12,757.19	30,756.10
Total - Debt	3,08,029.30(a)	22,532.40	3,30,561.70
Small Savings, Provident Funds etc.			
I-Small Savings, Provident Funds etc.	10,445.80	(-)266.04	10,179.76
Total - Small Savings, Provident Funds etc.	10,445.80	(-)266.04	10,179.76
Total Debt and Small Savings, Provident Funds etc.	3,18,475.10(a)	22,266.36	3,40,741.46
Other obligations			
Contingency Fund	200.00	...	200.00
J-Reserve Funds	7,984.33	2,760.54	10,744.87
K-Deposits and Advances	36,954.00	(-)62.94	36,891.06
L-Suspense and Miscellaneous	(-) 3,026.72	2,462.14	(-)564.58
M-Remittances	866.65	94.47	961.12
Total - Other obligations	42,978.26	5,254.21	48,232.47
Total - Debt and Other Receipts	3,61,453.36	27,520.57	3,88,973.93
Deduct -			
(i) Cash Balance	(-)146.70	418.00	271.30
(ii) Investment	15,994.36(b)	4,410.28	20,404.64
(iii) Revenue Deficit			
Add - Amount closed to Government Account during 2021-22	...	...	...
Net - Provision of Funds	3,45,605.70(c)	22,692.29	3,68,297.99(B)

(a) Decreased by ₹ 0.68 crore from previous years' figure due to proforma correction.

(b) Decreased by ₹ 1,004.70 crore from previous years' figure due to proforma correction.

(c) Increased by ₹ 1,004.02 crore from previous years' figure due to proforma correction.

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

OTHER THAN ON REVENUE ACCOUNT- Concl'd.

				(₹ in crore)		
The difference of ₹ 21,744.24 crore between the net provision of funds (B) exhibited in the Statement and the net capital and other expenditure (A) to the end of the year is explained below -						
I.	Net effect of Balance under Dept, Deposit and Remittance heads of the composite Bombay State allocated to the end of 2021-22 to Gujarat by the Accountant General, Maharashtra under Bombay Reorganisation Act 1960.	..	..	..	30.22
II.	Net progressive capital expenditure allocated to end of 2021-22 to Gujarat consequent on bifurcation of composite Bombay State	..	..	..	(-)94.79
III.	Net revenue surplus/deficit to end of 2021-22 including ₹ 165 Lakh being the contribution received from Ahmedabad Municipal Corporation during 1977-78.	..	..	..	21,760.78
IV.	Net account adjustment under "Miscellaneous Government Account","G-Inter state Settlement", "Appropriation to Contingency Fund" and balance under old Major head"125-Appropriation to the Contingency Fund" (₹ 2,000 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 2021-22	..	..	..	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 2021-22 of other Pro-forma corrections affecting the balance under Debt, Deposit and Remittance heads etc.	..	..	..	0.20
	(H) Net Account adjustment under L-Suspense and Miscellaneous (Please See Statement No. 13)	..	..	..	0.21
Total				21,744.24

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

(A) The following is a summary of the balances as on 31 March 2022

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
			(₹ in crore)
		CONSOLIDATED FUND	
3,55,146.86	A,B,C,D,G,H and Part of L	Government Account	
	E	Public Debt	3,30,561.70
13,151.16	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency Fund	200.00
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds, etc.	10,179.76
	J	RESERVE FUNDS	
		(a) Reserve Funds Bearing Interest	
		Gross Balance	1,527.94
		Investment	
		(b) Reserve Funds not Bearing Interest	
		Gross Balance	9,216.94
7,576.15		Investments	

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

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

Debit balance 1	Sector of the General Account 2	Name of Account 3	Credit balance 4
			(₹ in crore)
	K	DEPOSITS AND ADVANCES	
		(a) Deposits Bearing Interest	
		Gross Balance	14,476.34
		(b) Deposits not Bearing Interest	
		Gross Balance	22,415.77
0.34		Investments	
0.70		(c) Advances	
	L	SUSPENSE AND MISCELLANEOUS	
12,828.49		Investments	
		Other Items (Net)	(-)564.57(*)
	M	REMITTANCES	961.12
271.30	N	CASH BALANCE	
3,88,975.00(*)		Total	3,88,975.00(*)

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

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

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

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

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

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

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

Debit	Details	Credit (₹ in crore)
3,33,370.25(*)	A. Amount at the debit of Government on 1 April 2021	
	B. Receipt Head (Revenue Account)	1,66,829.70
1,60,421.27	C. Expenditure Head (Revenue Account)	
	D. Receipt Head (Capital Account)	
28,185.04	E. Expenditure Head (Capital Account)	
	F. Suspense And Miscellaneous (Miscellaneous Government Accounts)	
	H. Balance at the debit of Government account on 31 March 2022	3,55,146.86
5,21,976.56	TOTAL	5,21,976.56

(*) Change due to performa correction.

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

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

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

Notes to Finance Accounts for the year 2021-22

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Gujarat. The accounts of receipts and expenditure of the Government of Gujarat have been compiled based on the initial accounts rendered by 33 Treasuries, 73 Forest Divisions, 157 Public Works Divisions (70 Roads and Building Divisions and 87 Irrigation 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) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, 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, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the Legislature in the form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set-off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General (Accounts and Entitlements) in each State.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: "Accounting and Classification of Grants-in-aid"; grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller & Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: "Loan and Advances made by Government"; details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The Principal Accountant General (A&E) annually communicates loan balances (where detail 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 Departments is still awaited.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *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.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in Lakh and ₹ in Crore as depicted at the top of the respective Statements.

Minor difference of ₹ 0.01/0.02 lakh/ crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume –I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at the end of the 31st March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', Sector-wise and class-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

(i) Operation of unauthorized heads:

During 2021-22, the State Government of Gujarat provided budget provisions under two unauthorized Sub Heads (under the Revenue Section) and incurred expenditure of ₹ 95.03 crore under the Revenue Section in these heads.

(ii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller & Auditor General of India. During 2021-22, the State Government of Gujarat opened 06 new Sub Heads (05 under the Revenue Section and 01 under Capital Section) in the budget, without seeking the advice of the Comptroller & Auditor General as required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 4.42 crore under the Revenue Section and ₹ 01 crore under the Capital Section in these heads during 2021-22.

(iii) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2021-22 did not depict the budget provision and correct classification of expenditure in respect of the following heads of accounts:

(a) Budget provision of ₹ 95.03 crore under Grant No. 102, pertaining to major head 2217 was not depicted in the detailed estimates. The expenditure of ₹ 95.03 crore under Major head 2217 was inconsistent with the total budget figures.

The Principal Accountant General (A&E) has taken up the matter with the State Government for necessary corrections in the budget documents of 2022-23.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 43,486.98 crore compared to ₹ 29,458.54 crore in 2020-21, registering an increase of ₹ 14,028.44 crore (47.62 per cent). This includes Advance Apportionment of IGST amounted to ₹ 2,547.26 crore. In addition, the State received ₹ 8,815.20 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 52,302.18 crore.

The State received compensation of ₹ 8,328.55 crore during 2021-22 which includes ₹ 121.34 crore for FY 2017-18 and ₹ 8,207.21 crore for FY 2020-21. No compensation has been received for the year 2021-22.

Further, the state also received ₹ 13,040.21 crore debt during 2021-22 (total debt of ₹ 22,261.21 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GoI.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Reconciliation of Receipts and Expenditure between CCOs and the 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 2021-22, receipts amounting to ₹ 2,04,472.85 crore (95.57 per cent of total receipts ₹ 2,13,953.46 crore) and expenditure amounting to ₹ 2,02,593.20 crore (94.62 per cent of total expenditure ₹ 2,14,113.36 crore) were reconciled by the State Government.

In comparison, 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 during 2020-21, i.e., the previous year.

(iii) 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 should be discouraged since it renders the accounts opaque.

During the year 2021-22, ₹ 12,881.83 crore under 64 Major Heads of accounts, constituting 6.02 per cent of the total Revenue and Capital expenditure (₹ 2,14,113.36 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹ 14,993.30 crore under 64 Major Heads 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.

Similarly, ₹ 4,260.88 crore under 59 Major Heads of Account, constituting 1.99 per cent of the total Receipts (₹ 2,13,953.46 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹ 12,791.40 crore under 62 Major Heads of Account, constituting 6.49 per cent of the total Receipts (₹ 1,97,135.95 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(iv) Transfer of funds to Personal Deposit (PD) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During 2021-22, an amount of ₹ 1,947.42 crore was transferred to these PD Accounts. This includes ₹ 398.44 crore transferred in March 2022, of which, ₹ 39.06 crore was transferred on the last working day of March 2022.

In terms of Circular No. TJR/102008/O-1006/Z dated 03 June 2009 of Finance Department, Government of Gujarat, all 471 Administrators of Personal Deposit Account 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 Accountant General office.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on April -2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
470	1,003.78	01	1,947.42(*)	Nil	1,961.63	471	989.57

(*) Includes ₹ 406.46 crore remitted into the P.D Accounts from sources other than the Consolidated Fund of the State.

Opening Balance as on April - 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
465	795.41	07	1,922.97(*)	02	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.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(v) Unadjusted Abstract Contingent (AC) Bills:

Gujarat State Treasury Rules 2000 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. In terms of the Gujarat State 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 completion of the purpose for which the advance was drawn.

Out of 4573 AC bills amounting to ₹ 839.78 crore drawn during the year 2021-22, 528 AC bills amounting to ₹ 154.52 crore (18.40 per cent) were drawn in March 2021-22. DCC Bills in respect of a total of 3167 AC bills amounting to ₹ 272.90 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	1887	70.85
2021-22	1280	202.05
Total	3167	272.90

Details of unadjusted AC bills, as on 31 March 2021 pending submission of DCC bills, are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2019-20	2260	115.44
2020-21	1390	437.69
Total	3650	553.13

(vi) 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 or one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹ 20,615.05 crore pertaining to outstanding UCs for the period up to 31 March 2022 were cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year (*)	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	4563	10,309.47
2021-22	3352 (#)	14,267.38
Total	7915	24,576.85

(*) The year mentioned above relates to “Due year” i.e., after 12 months of actual drawal.

(#) Additions during the year 2021-22, includes 3352 UCs amounting to ₹ 14,267.38 crore which are due in the year 2022-23.

The position of outstanding UCs as on 31 March 2021 is given below:

Year (*)	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2019-20	2513	4,092.97
2020-21	5545(#)	25,151.41
Total	8058	29,244.38

(*) The year mentioned above relates to “Due year” i.e., after 12 months of actual drawal.

(#) Additions during the year 2020-21, includes 3447 UCs amounting to ₹ 16,807.35 crore which are due in the year 2021-22.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(vii) Interest Adjustment:

The State 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 2021-22 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Compensatory Afforestation Deposit	1,314.75	3.35 % As per circulars No. 4-58/2019-NAPt.2 dated 11.01.2022 issued by the Ministry of Environment, Forest & Climate Change	44.04	*	*
Deposit bearing interest other than Contributory Pension Scheme	17.50	7.5% (Average of W&M interest rate)	1.31	*	*
Total			45.35		

(*) Information not provided by the State Government.

Non-payment/short payment of the interest amounting to ₹ 45.35 crore has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 45.35 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(viii) 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 ₹ 10,757.38 crore. The outstanding guarantees of ₹ 3,043.61 crore as on 31 March 2022, work out to 1.82 *per cent* of the State Revenue Receipts of the year 2021-22 (₹ 1,66,829.70 crore) and are within the limits prescribed.

During 2021-22, the State Government received ₹ 2.90 crore towards guarantee commission, which constituted 0.95 *per cent* of the guaranteed amount during 2021-22 (₹ 305.09 crore). 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. The guarantee commission/fee receivable has not been assessed by the State Government.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(ix) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Gujarat incurred ₹ 804.24 crore against the budget allocation of ₹ 1,071.44 crore under Major Head 3435. During the previous year 2020-21, the Government of Gujarat incurred ₹ 674.37 crore against the budget allocation of ₹ 1,208.78 crore under Major Head 3435.

This has reference to Statements 15 and 16 of the Finance Accounts.

(x) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in 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) to the end of 31 March 2012, of which, Ministry of Finance has so far adjusted ₹ 17.87 crore.

This has reference to Statement 17 of the Finance Accounts.

(xi) Loans given by the State Government:

In respect of old loans [detailed accounts of which are maintained by the Principal Accountant General (A&E)] amounting to ₹ 1,361.55 crore involving 11 Departments, recoveries of principal and interest have not been affected during the past several years and such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 445.64 crore during 2021-22 to Statutory Bodies/Other entities (details are in additional

disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

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 Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 and 18 of the Finance Accounts.

(xii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, 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 statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, and the same has been reflected in Appendix-XII of the Finance Accounts.

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹ 23,142.11 crore (Revenue Expenditure ₹ 17,688.97 crore and Capital Expenditure ₹ 5,453.14 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

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

As per the PFMS portal of the CGA, and other sources like Treasury (other than PFMS), ₹ 20,496.91 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹ 20,496.91 crore, ₹ 16,863.55 crore being the Central Assistance/Share was transferred to the intermediaries (i.e., NGOs, Societies, etc.) and ₹ 3,633.36 crore directly to the beneficiaries.

The direct transfer of funds to the implementing agencies has increased by 44.23 per cent as compared to 2020-21 (from ₹ 14,210.99 crore in 2020-21 to ₹ 20,496.91 crore in 2021-22). Details are in Appendix-VI of the Finance Accounts.

(xv) Off-Budget Liabilities of State Government:

The State Government, in their annual budget, disclosed that it has no off-budget liabilities in addition to the liabilities that have been depicted in the accounts.

(xvi) Unspent amount lying in the bank account of Single Nodal Agency (SNA):

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

In compliance with GoI's directions, the State Government has transferred CSS funds to SNA accounts. As on 31st March 2022, an amount of ₹ 3,725.08 crore, including both Central and State Share, remained unspent in SNA Accounts of 46 schemes.

(xvii) Unutilised/Unspent balances of previous years incorrectly credited as Revenue Receipts:

As per guidelines prescribed under Section 3.10 of List of Major and Minor Heads of Accounts, Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Heads and Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code '911') below the concerned Major Head of account. Further, Government Accounting Rules, 1990 also states that "Recoveries of overpayments whether made in cash or by deduction from payment vouchers shall always be taken as reduction of expenditure under the appropriate expenditure head concerned irrespective of the year to which such recoveries relate." As against this, the unutilised/unspent balances of previous years with DDOs were credited into Government Accounts as revenue receipts by Departments/Implementing agencies during 2021- 22.

This practice is in existence for some years. The matter has been taken up with the State Authorities for early correction.

4. 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. At the end of 31 March 2022, no amount remained un-recouped.

The relevant figures are available in Statements 1, 2 and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to the NPS which is Defined Contribution Pension Scheme was ₹ 2,211.65 crore (Employees' contribution ₹ 1,112.24 crore and Government's contribution ₹ 1,099.41 crore *). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 2,211.65 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The difference between Employees' contribution and Government's contribution is ₹ 12.83 crore out of which ₹ 5.39 crore is due to adjustment of previous year's misclassification. The Government's contribution to the NPS was less by ₹ 7.44 crore, which resulted in overstatement of Revenue surplus and Fiscal surplus to that extent.

(*) Government Contribution of ₹ 1,099.41 crore includes ₹ 1,090.77 crore (booked under MH- 2071), ₹ 8.16 crore (transferred to DCPS fund via treasuries) and ₹ 0.45 crore (under reconciliation).

(ii) (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 2021-22, the State Government received ₹ 1,059.20 crore as Central Government's share. The State Government's share during the year is ₹ 352.80 crore. The State Government transferred ₹ 1,412 crore (Central share ₹ 1,059.20 crore, State share ₹ 352.80 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹ 1,000 crore from the Central Government towards NDRF.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government did not receive any amount (Nil *in previous year*) from the user agencies. The Government also did not receive any amount (Nil *in previous year*) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 1,145.96 crore.

(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. In the year 2021-22, Government contributed ₹ 2,024.18 crore as against required minimum contribution of ₹ 1,699.47 crore. The total accumulation of the Fund was ₹ 7,363.22 crore as on 31 March 2022 (₹ 5,339.07 crore as on 31 March 2021).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the 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 01 *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*. During the year Government contributed ₹ 37.30 crore as against ₹ 18.28 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹ 802.92 crore as on 31 March 2022 (₹ 773.12 crore as on 31 March 2021).

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 666.42 crore under two Heads as on 31 March 2022 (₹ 595.52 crore as on 31 March 2021).

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

(iv) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining unencashed. The opening balance as on 01 April 2021 was ₹ 788.46 crore (Credit). During 2021-22, cheques worth ₹ 1,21,871.32 crore were issued, against which cheques worth ₹ 1,18,941.68 crore were encashed, leaving a closing balance of ₹ 3,718.10 crore (Credit) as on 31 March 2022. The closing balance 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 2022.

(v) 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.

During the year 2021-22, the Government collected ₹ 572.55 crore (2020-21: ₹ 452.92 crore) as Labour Cess under Major Head 0230 and transferred ₹ 209.55 crore (2020-21: ₹ 115.84 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 0230 was ₹ 363.00 crore as on 31 March 2022 (₹ 337.08 crore as on 31 March 2021).

(vi) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹ 271.30 crore (Credit) and that reported by the RBI was ₹ 266.23 crore (Credit). There was a net difference of ₹ 5.07 crore (Credit), mainly due to discrepancies pertaining to old period (prior to 2008-09). The difference is under reconciliation.

The Cash Balance as on 31 March 2021 as per record of 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 discrepancies pertaining to old period (prior to 2008-09).

The relevant figures are available in Statement No. 21 of the Finance Accounts.

6. Impact on revenue expenditure:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

Para Number	Item	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
3 (vii)	Deposit bearing interest other than Contributory Pension Scheme		1.31
3 (vii)	State Compensatory Afforestation Deposit		44.04
5 (i)	Less Government contribution to NPS		7.44
5 (v)	Non-Transfer of Cess/fee/surcharge		363.00
Total (Net) Impact	Understatement		415.79

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