

APPENDIX 1.1
PART-A State Profile
(Reference: Paragraphs- Profile of Gujarat and 1.1; Page 1 and 2)

A. General Data						
Sr. No.	Particulars			Figures		
1	Area			1,96,024 sq. km.		
Population						
2	a.	As per 2001 Census		5.07 crore		
	b.	As per 2011 Census		6.04 crore		
3	a.	Density of population(as per 2001 census) (All India Density = 325 persons per sq. km)		258 persons per sq. km.		
	b.	Density of population (as per 2011 census) (All India Density = 382 persons per sq. km)		308 persons per sq. km		
4	* Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)			16.63 per cent		
5	a	Literacy rate (as per 2001 census) (All India Average = 64.8 per cent)		69.14 per cent		
	b	Literacy rate (as per 2011 census) (All India Average = 74.04 per cent)		79.31 per cent		
6	Life Expectancy at birth** (2001 census)		(All India Average = 66.1 years)	64.1 years		
7	Infant Mortality Rate***(per 1000 live births) (All India Average = 42 per 1000 live births)			38		
Gini –Coefficient ****						
8	a.	Rural (All India = 0.29)		0.25		
	b.	Urban (All India = 0.38)		0.32		
9	Gross State Domestic Product (GSDP) 2012-2013 at current prices			₹ 6,97,298 crore		
10	Per capita GSDP CAGR * (2003-04 to 2012-13)		Gujarat	14.52 per cent		
			General Category States*****	14.94 per cent		
11	GSDP CAGR (2003-04 to 2012-13)		Gujarat	16.16 per cent		
			General Category States	16.37 per cent		
12	Population Growth***** Rate (2003-04 to 2012-13)		Gujarat	15.53 per cent		
			General Category States	13.22 per cent		
B. Financial Data						
Sr. No.	Particulars			Figures (in per cent)		
1	CAGR			2003-04 to 2011-12		2003-04 to 2012-13
				General Category States	Gujarat	
	a.	of Revenue Receipts		17.48	16.74	17.05
	b.	of Own Tax Revenue		17.44	18.77	19.11
	c.	of Non Tax Revenue		12.64	6.16	7.00
	d.	of Total Expenditure		14.15	14.35	15.34
	e.	of Capital Expenditure		16.83	20.00	23.35
	f.	of Revenue Expenditure on Education		16.85	15.55	15.12
	g.	of Revenue Expenditure on Health		15.35	14.84	16.11
	h.	of Salary and Wages		14.18	12.69	12.53
	i.	of Pension		18.36	17.13	17.13

* Source of General data - Press note July 2013 Planning Commission: BPL 2011-12 by Tendulkar methodology.

** Life Expectancy at birth -Economic survey indicators for 2010-11;

*** Infant Mortality Rate (SRS Bulletin September 2013);

**** Gini-Coefficient (Planning Commission data for 2009-10)

***** Excluding of three General Category States i.e. Delhi, Goa and Puducherry

***** projected total population 2001-2026 by Census India

Financial data is based on Finance Accounts of the State Government.

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position: Cumulative figures of Assets and Liabilities of the Government as they stand at the end of the year.
Statement No.2	Statement of Receipts and Disbursements: Contains the summarized statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Accounts are kept.
Statement No.3	Statement of Receipts (Consolidated Fund): Contains revenue and capital receipts and receipts from borrowings of the Government consisting of loans from GOI, Market loans etc.
Statement No.4	Statement of Expenditure (Consolidated Fund): Gives expenditure by function and summarized expenditure by nature of activity.
Statement No. 5	Statement of Progressive Capital Expenditure.
Statement No.6	Statement of Borrowings and Other liabilities: Contains borrowings of the Government comprising Market Loans raised by it and loans and advances received from GOI along with other liabilities which are the balances under various sectors in the Public Account.
Statement No.7	Statement of Loans and Advances made by the Government.
Statement No.8	Statements of Grants-in-Aid given by the Government.
Statement No.9	Statement of Guarantees Given by the Government: Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies etc.
Statement No.10	Statement of Voted and Charged Expenditure.
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads.
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure by minor heads: cumulative capital expenditure upto the end of the year is given.
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances made by Government.
Statement No.17	Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement on Contingency Fund and Other Public Account transactions.
Statement No.19	Detailed statement on investment of earmarked funds.

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for the assessment of Fiscal Position

The norms/ceilings prescribed by the TwFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that the GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by the GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than the GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product at current prices (₹ in crore)	3,67,912	4,31,262(P)	5,30,430(P)	6,11,767(Q)	6,97,298(A)
Growth rate of GSDP (<i>per cent</i>)	11.73	17.22	22.99	15.33	13.98

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2013-14)

P= Provisional Estimates, Q= Quick Estimates, A= Advanced Estimates

Definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter /GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance}) \text{ of Loans and Advances} / 2] * 100$
Revenue Deficit	Revenue Expenditure – Revenue Receipts
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under Major Head 2048 – Appropriation for reduction or avoidance of debt
Primary Revenue Balance	Excess of revenue receipts over revenue expenditures other than interest

PART B: Fiscal Responsibility Act

The Gujarat Fiscal Responsibility Act, 2005

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The State Government had enacted the amendments to give effect to various milestones of the fiscal consolidation roadmap as recommended by the Thirteenth Finance Commission. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed there under, the Government prescribed the following fiscal management targets:

- a) Eliminate the revenue deficit by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.
- b) Reduce fiscal deficit to not more than three *per cent* of GSDP beginning 1st April 2011.
- c) Cap the total public debt of the State Government from the level of 28.8 *per cent* in FY 2011-12 to 27.1 *per cent* at the end of FY 2014-15 of the estimated GSDP for the FY beginning 1st April 2011 and ending on 31st March 2015.
- d) Cap outstanding guarantees within the limit provided in the Gujarat State Guarantees Act, 1963.

Keeping in view the fiscal targets laid down in the Fiscal Responsibility Act and/or the rules made there under and the anticipated annual rate of reduction of fiscal deficit of the States worked out by the Government of India for the Thirteenth Finance Commission (ThFC) award period following its recommendation, the State Government has developed its Own Fiscal Correction Path indicating the milestones of outcome indicators with target dates of implementation during the period from 2009-10 to 2012-13 as given below.

Fiscal indicators of medium term fiscal statement

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing	Targets for next two years*	
		Actuals				Year		
		Y-3	Y-2	BE	RE	BE	2013-14	2014-15
		2009-10	2010-11	2011-12	2011-12	2012-13		
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) (₹ in crore)	-6,966	-5,076	+443	+1,921	+3,615	+3,500	+4,000
2	Fiscal Deficit(-) /Surplus(+) (₹ in crore)	-15,153	-15,073	-14,279	-12,772	-17,831	-21,314	-24,404
3	Public Debt	98,009	1,10,873	1,29,446	1,24,580	1,40,238	1,59,552	1,81,956
4	GSDP	4,27,555	5,13,173	5,88,102	5,91,175	6,76,895	7,75,045	8,87,427
5	Fiscal Deficit as percentage of GSDP	3.54	2.94	2.43	2.16	2.63	2.75	2.75
6	Public Debt as percentage of GSDP	22.92	21.61	22.01	21.07	20.72	20.59	20.50
7	Government guarantee outstanding (₹ in crore)	9,980	8,824	16,000 [▼]	7,957 [#]	16,000 [▼]	16,000 [▼]	16,000 [▼]

Source: Budget Publication No. 30 (2012-13)

Outstanding Guarantees as on 31/01/2012

As prescribed in the Act, the State Government was required to lay the following statements of Fiscal policy along with the budget before the Legislature:

- a) The Medium Term Fiscal Policy Statement (MTFPS)
- b) The Fiscal Policy Strategy Statement

*The projections are subject to recommendations of the Thirteenth Finance Commission

▼ New guarantees will be given subject to vacation of guarantees and will be kept below ₹ 16,000 crore.

APPENDIX 1.3
(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 28)

(₹ in crore)

Part I: Abstract of Receipts and Disbursements for the year 2012-13											
Section-A: Revenue											
Receipts				Disbursements							
2011-12			2012-13	2011-12			Non-Plan	Plan	Total	2012-13	
62,958.99	I	Revenue receipts-	75,228.53	59,744.46	I	Revenue expenditure-	47,145.69	22,512.80	69,658.49	69,658.49	
44,252.29		-Tax revenue	53,896.69	21,480.52		General services	23,167.93	960.34	24,128.27		
				24,545.79		Social Services-	16,230.47	13,298.50	29,528.97		
5,276.52		-Non-tax revenue	6,016.99	11,707.97		-Education, Sports, Art and Culture	11,525.55	1,553.11	13,078.66		
				2,657.35		-Health and Family Welfare	1,428.83	1,938.82	3,367.65		
7,780.31		-State's share of Union Taxes	8,869.05	5,393.89		-Water Supply, Sanitation, Housing and Urban Development	2,475.18	5,043.75	7,518.93		
				89.58		-Information and Broadcasting	48.59	62.99	111.58		
1,467.13		-Non-Plan grants	1,230.30	1,521.73		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	215.67	1,768.10	1,983.77		
2,227.80		-Grants for State Plan Schemes	3,466.74	414.24		-Labour and Labour Welfare	228.77	251.02	479.79		
				2,701.43		-Social Welfare and Nutrition	255.85	2,670.13	2,925.98		
1,954.94		-Grants for Central and Centrally sponsored Plan Schemes	1,748.76	59.60		-Others	52.03	10.58	62.61		
				13,518.37		Economic Services-	7,585.01	8,253.96	15,838.97		
				2,908.63		-Agriculture and Allied Activities	1,008.04	2,885.22	3,893.26		
				1,454.04		-Rural Development	367.89	1,005.94	1,373.83		
				58.40		-Special Areas Programmes	46.44	12.19	58.63		
				926.26		-Irrigation and Flood control	616.57	438.37	1,054.94		
				3,358.71		-Energy	3,608.25	369.90	3,978.15		
				790.05		-Industry and Minerals	89.08	942.29	1,031.37		
				3,377.67		-Transport	1,547.53	2,282.16	3,829.69		
				154.24		-Science, Technology and Environment	1.26	142.23	143.49		
				490.37		-General Economic Services	299.95	175.66	475.61		
				199.78		Grants-in-aid and Contributions-	162.28	0	162.28		
-	II	Revenue deficit carried over to Section B		3,214.53	II	Revenue Surplus carried over to Section B					5,570.04
62,958.99		Total	75,228.53	62,958.99		Total					75,228.53

Receipts				Disbursements						
2011-12		2012-13	2011-12		Non-plan	Plan	Total	2012-13		
Section B : Others										
14,986.80	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	18,631.81	--	III	Opening Overdraft from Reserve Bank of India				
10.00	IV	Miscellaneous Capital receipts	0.0	13,811.70	IV	Capital Outlay-	75.49	21,151.03	21,226.52	
				555.66		General Services-	61.30	652.49	713.79	
				3,305.90		Social Services-	17.00	6,065.95	6,082.95	
				801.89		-Education, Sports, Art and Culture	0.0	941.82	941.82	
				671.04		-Health and Family Welfare	0.0	1,258.71	1,258.71	
				1,526.33		-Water Supply, Sanitation, Housing and Urban Development	17.00	3,003.17	3,020.17	
				0.20		-Information and Broadcasting	0.0	2.47	2.47	
				70.89		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.0	53.90	53.90	
				116.86		-Social Welfare and Nutrition	0.0	570.95	570.95	
				118.69		-Others	0.0	234.93	234.93	
				9,950.14		Economic Services-	(-)2.80	14,432.60	14,429.78	
				681.08		-Agriculture and Allied Activities	(-)2.97	689.15	686.18	
				922.11		-Rural Development	-	974.94	974.94	
				7.14		-Special Areas Programmes	-	11.85	11.85	
				4,590.58		-Irrigation and Flood Control	0.00	7,041.98	7,041.98	
				880.20		-Energy	-	1360.00	1360	
				720.08		-Industry and Minerals	0.17	620.35	620.52	
				1,893.58		-Transport	-	2,743.81	2,743.81	
				-		-Science, Technology and Environment	0	30.00	30.00	
				255.37		-General Economic Services	-	960.50	960.50	
165.44	V	Recoveries of Loans and Advances-	46.90	605.34	V	Loans and Advances disbursed-	586.68	295.57	882.25	
68.18		-From Power Projects	68.86	85.00		-For Power Projects	-	7.28	-	
43.27		-From Government Servants	(-)76.02	16.67		-To Government Servants	14.12	-	-	
53.99		-From Others	54.06	503.67		-To Others	572.56	289.29		
3,214.53	VI	Revenue Surplus brought down	5,570.04	0	VI	Revenue Deficit brought down				
17,534.76	VII	Public debt receipts-	19,497.19	5,275.19	VII	Repayment of Public debt-			6,536.52	
17,346.89		-Internal debt other than Ways and Means Advances and overdrafts	18,905.54	4,155.74		-Internal debt other than Ways and Means Advances and Overdrafts			5,794.42	

Receipts			Disbursements						
2011-12		2012-13	2011-12		Non-plan	Plan	Total	2012-13	
-	-Net transactions under Ways and Means Advances								
-	-Net transactions under overdraft		1,119.46				742.10*		
187.87	-Loans and Advances from Central Government	591.65							
-	VIII Appropriation to Contingency Fund		-	VIII Appropriation to Contingency Fund				-	
0.66	IX Amount transferred to Contingency Fund	80.50	80.50	IX Expenditure from Contingency Fund				0.0	
79,653.14	X Public Account receipts-	50,046.35	77,160.79	X Public Account disbursements-				46,537.61	
1,793.53	-Small Savings and Provident Funds	1,930.20	1,235.99	-Small Savings and Provident Funds			1,340.69		
990.47	-Reserve Funds	768.42	310.35	-Reserve Funds			280.14		
39,798.70	-Suspense and Miscellaneous	771.62 [†]	39,855.47	-Suspense and Miscellaneous			115.77		
11,101.42	-Remittance	15,113.57	11,148.05	-Remittances			15,182.75		
25,969.02	-Deposits and Advances	31,462.54	24,610.93	-Deposits and Advances			29,618.26		
	XI Closing Overdraft from Reserve Bank of India		18,631.81	XI Cash Balance at end-				18,689.89	
			4.19	-Cash in Treasuries and Local Remittances			4.19		
			(-182.08)	-Deposits with Reserve Bank			(-286.17)		
			5,612.78	-Departmental Cash Balance and investment including permanent Advances			5,614.22		
			13,196.92	-Cash Balance Investment			13,357.65		
1,15,565.33	Total	93,872.79	1,15,565.33	Total			93,872.79	93,872.79	

** This includes write-off of Central Government Loans amounting to Rs. 114.41 crore waived by GoI on the recommendation of ThFC.

[†] The receipt under Suspense and Miscellaneous has reduced as the receipts under Major head 8670 Cheques and bills have been shown as net in the Finance Accounts. The receipts under various Major heads are as follows –

(₹ in lakh)	
Major head	Receipts
8658 Suspense Account	-4,678.51
8670 Cheques and Bills	81,840.26
8674 Security Deposits made by Government	0.04
8680 Misc. Government Accounts	0.00
Total	77,161.75

Part II: Summarized financial position of the Government of Gujarat as on 31 March 2013		
As on 31.03.2012	Liabilities	As on 31.03.2013
1,14,954.07	Internal Debt -	1,28,065.19
61,452.90	Market Loans bearing interest	74,299.35
1.24	Market Loans not bearing interest	0.92
	Loans from Life Insurance Corporation of India	-
53,499.93	Loans from Other Institutions	53,764.92
-	Ways and Means Advances	-
-	Overdrafts from Reserve Bank of India	-
8,452.29	Loans and Advances from Central Government -	8,301.84
2.52	Pre 1984-85 Loans	2.52
54.38	Non-Plan Loans	50.53
8,319.34	Loans for State Plan Schemes	8,248.61
21.83	Loans for Central Plan Schemes	-
54.22	Loans for Centrally Sponsored Plan Schemes	0.18
119.50	Contingency Fund	200.00
7,452.06	Small Savings, Provident Funds, etc.	8,041.56
17,094.79	Deposits	18,939.07
8,418.52	Reserve Funds	8,906.81
882.95	Suspense and Miscellaneous Balances	1,538.81
377.62	Remittance Balances	308.43
1,57,751.80	Total	1,74,301.71
	Assets	Assets
96,159.00	Gross Capital Outlay on Fixed Assets -	1,17,385.53
39,178.93	Investments in shares of Companies, Corporations, etc.	47,171.49
56,980.07	Other Capital Outlay	70,214.04
5,750.27	Loans and Advances -	6,585.62
972.50	Loans for Power Projects	910.92
4,574.84	Other Development Loans	5,378.29
202.93	Loans to Government servants and Miscellaneous loans	296.41
5,587.15	Reserve Fund Investments	5,587.16
0.77	Advances	0.77
-	Suspense and Miscellaneous Balances	-
13,044.32	Cash -	13,102.38
4.19	Cash in Treasuries and Local Remittances	4.19
(-) 182.08	Deposits with Reserve Bank	(-)286.17
25.29	Departmental Cash Balance including Permanent Advances	26.71
13196.92	Cash Balance Investments	13,357.65
37,210.29	Deficit on Government Account -	31,640.25
(-) 3214.53	(i) Less Revenue Surplus /Add Revenue deficit of the current year	(-)5,570.04
(-) 10.00	(ii) Miscellaneous Deficit	-
40,434.82	Accumulated deficit at the beginning of the year	37,210.29
1,57,751.80	Total	1,74,301.71

APPENDIX 1.4

Time series data on the State Government finances

(Reference: Paragraph 1.3 and 1.9.2; Page 8 and 29)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A- Receipts					
1. Revenue Receipts	38,676	41,672	52,364	62,959	75,229
(i) Tax Revenue	23,557	26,740	36,339	44,252	53,897
Taxes on Agricultural Income	-	-	-	---	-
Taxes on Sales, Trade, etc	16,811	18,200	24,893	31,202	39,465
State Excise	49	66	63	72	85
Taxes on Vehicles	1,382	1,543	2,004	2,251	2,276
Stamps and Registration fees	1,728	2,557	3,666	4,670	4,427
Land Revenue	544	1,161	1,789	1,477	2,208
Taxes on Goods and Passengers	169	7	6	208	211
Other Taxes	2,875	3,206	3,918	4,370	5,225
(ii) Non Tax Revenue	5,099	5,452	4,915	5,277	6,017
(iii) State's share of Union taxes and duties	5,726	5,891	6,679	7,780	8,869
(iv) Grants in aid from Government of India	4,294	3,589	4,431	5,650	6,446
2. Miscellaneous Capital Receipts	21	136	91	10	-
3. Recoveries of Loans and Advances	181	151	283	165	47
4. Total Revenue and Non debt capital receipts (1+2+3)	38,877	41,959	52,738	63,134	75,276
5. Public Debt Receipts	10,306	14,245	16,681	17,535	19,497
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10,079	14,159	16,522	17,347	18,905
Net transactions under Ways and Means Advances and Overdrafts	..	--	-	-	-
Loans and Advances from Government of India	227	86	159	188	592
6. Total Receipts in the Consolidated Fund (4+5)	49,184	56,204	69,419	80,669	94,773
7. Contingency Fund Receipts	10	34	47	1	81
8. Public Account Receipts	49,626	58,660	72,281	79,653	50,046
9. Total Receipts of the State (6+7+8)	98,820	1,14,898	1,41,747	1,60,323	1,44,900
Part B- Expenditure/Disbursement					
10. Revenue Expenditure	38,741	48,638	57,440	59,744	69,659
Plan	11,088	14,331	17,553	16,690	22,513
Non Plan	27,653	34,307	39,887	43,054	47,146
General Services (including interest payments)	13,385	16,934	19,840	21,481	24,128
Social Services	14,932	19,605	23,702	24,546	29,529
Economic Services	10,256	11,993	13,713	13,518	15,839
Grants-in-aid and contributions	168	106	185	200	163
11. Capital Expenditure	10,220	8,047	9,684	13,812	21,227
Plan	10,200	8,026	9,662	13,608	21,151
Non Plan	20	21	22	204	76
General Services	80	189	243	556	714
Social Services	2,017	2,038	2,682	3,306	6,083
Economic Services	8,123	5,820	6,759	9,950	14,430

	2008-09	2009-10	2010-11	2011-12	2012-13
12. Disbursement of Loans and Advances	354	427	688	605	882
13. Total (10+11+12)	49,315	57,112	67,812	74,161	91,768
14. Repayments of Public Debt	2,605	3,245	3,817	5,275	6,536
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,046	2,681	3,194	4,156	5,794
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	559	564	623	1,119	742
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	51,920	60,357	71,629	79,436	98,304
17. Contingency Fund disbursements	34	47	1	81	-
18. Public Account disbursements	47,285	56,088	67,216	77,161	46,538
19. Total disbursement by the State (16+17+18)	99,238	1,16,492	1,38,846	1,56,678	1,44,842
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(-)66	(-)6,966	(-)5,076	(+)3,215	(+)5,570
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)10,438	(-)15,153	(-)15,074	(-)11,027	(-)16,492
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-)2,554	(-)6,563	(-)5,447	(-)93	(-)4,331
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	7,884	8,590	9,627	10,934	12,161
24. Financial Assistance to local bodies etc.	12,612.83	20,425.39	25,872.27	27,942.24	31,125
25. Ways and Means Advances/Overdraft availed (days)		-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)Φ	3,67,912	4,27,555(P)	5,13,173(Q)	5,91,175(A)	6,97,298(A)
28. Outstanding Fiscal liabilities (year end)	1,05,652	1,19,117	1,35,656	1,50,785	1,66,667
29. Outstanding guarantees (year end) (including interest)	10,027	9,667	8,661	7,449	6,195
30. Maximum amount guaranteed (year end)	10,562	10,202	10,382	10,387	10,525
Part E- Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP (<i>per cent</i>)	6.40	6.25	7.08	7.49	7.73
Own Non-Tax Revenue/GSDP (<i>per cent</i>)	1.39	1.28	0.96	0.89	0.86
Central Transfers/GSDP (<i>per cent</i>)	2.72	2.22	2.16	2.27	2.20
II. Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	13.40	13.36	13.21	12.54	13.16
Total Expenditure/Revenue Receipts	1.27	1.37	1.30	1.18	1.22
Revenue Expenditure/Total Expenditure	0.79	0.85	0.85	0.81	0.76
Expenditure on Social Services/Total Expenditure	0.34	0.38	0.39	0.38	0.39
Expenditure on Economic Services/Total Expenditure	0.38	0.32	0.31	0.32	0.33
Capital Expenditure/Total Expenditure	0.21	0.14	0.14	0.19	0.23

	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.20	0.14	0.15	0.18	0.22
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	(-)0.02	(-)1.63	(-)0.99	(+)0.54	(+)0.80
Fiscal deficit/GSDP (<i>per cent</i>)	(-)2.84	(-)3.54	(-)2.94	(-)1.87	(-)2.37
Primary Deficit or Surplus/GSDP (<i>per cent</i>)	(-)0.69	(-)1.54	(-)1.06	(-)0.02	(-)0.62
Revenue Deficit/Fiscal Deficit	(+)0.006	(+)0.46	(+)0.34	(-)0.29	(-)0.34
Primary Revenue Balance/GSDP (<i>per cent</i>)	2.12	0.38	0.89	2.39	2.54
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.29	0.28	0.26	0.26	0.24
Fiscal Liabilities/RR (<i>per cent</i>)	273	286	259	239	222
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)26.11	116	37.09	0.91	45.45
Debt Redemption (Principal +Interest) / Total Debt Receipts	1.04	0.87	0.84	0.94	0.93
V. Other Fiscal Health Indicators					
Return on Investment	0.19	0.25	0.33	0.33	0.12
Balance from Current Revenue (₹ in crore)	30,408	5,173	9,610	16,022	22,867
Financial Assets/Liabilities	0.75	0.72	0.72	0.76	0.82

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2013-14)

P= Provisional Estimates, Q= Quick Estimates, A= Advanced Estimates

APPENDIX 1.5

Comparison of main components of Tax Revenue during
2008-09 to 2012-13

(Reference Paragraph 1.3.1, page 9)

(₹ in crore)

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales Tax/ Commercial Tax	2008-09	16,810.65	99.51	0.59	0.88
	2009-10	18,199.79	117.47	0.65	0.96
	2010-11	24,893.45	135.83	0.55	0.75
	2011-12	31,202.31	149.11	0.48	0.83
	2012-13	39,464.67	149.07 [♦]	0.38	N.A.
Taxes on vehicles and Taxes on goods and passengers	2008-09	1,551.01	43.43	2.80	2.93
	2009-10	1,549.55	54.80	3.54	3.07
	2010-11	2,010.07	76.20	3.79	3.71
	2011-12	2,459.37	66.07 [*]	2.69	2.96
	2012-13	2,486.84	83.44	3.36	N.A.
Stamp duty and Registration fees	2008-09	1,728.50	42.16	2.44	2.77
	2009-10	2,556.72	53.38	2.09	2.47
	2010-11	3,666.24	62.73	1.71	1.60
	2011-12	4,670.28	70.68	1.51	1.89
	2012-13	4,426.93	70.13	1.58	N.A.
State Excise	2008-09	48.71	6.88	14.12	3.66
	2009-10	65.94	9.26	14.04	3.64
	2010-11	62.97	10.09	16.02	3.05
	2011-12	72.11	10.73	14.88	2.98
	2012-13	84.91	11.38	13.40	N.A.

[♦] Expenditure under Minor Head 101 of Major Head 2040 "Collection Charges" has been considered

^{*} Expenditure under Minor Head 102 of Major Head 2041 "Inspection of motor vehicles" has been considered

APPENDIX 2.1
Statement of various grants/appropriations where savings were more than ₹ 10 crore each or more than 20 per cent of the total provision
(Reference: Paragraph 2.3.1; Page 44)

(₹ in crore)					
Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	1	Agriculture and Co-operation Department - Capital Voted	1.25	1.25	100.00
2	2	Agriculture - Revenue Voted	2,206.92	41.75	1.89
3	4	Animal Husbandry and Dairy Development -Revenue Voted	382.88	47.26	12.34
4	6	Fisheries - Revenue Voted	123.50	38.88	31.48
5	7	Other Expenditure pertaining to Agriculture and Co-operation Department - Capital Voted	0.55	0.46	83.64
6	9	Education - Capital Voted	658.78	176.70	26.82
7	11	Energy and Petrochemicals Department - Revenue Voted	4.48	1.30	29.02
8	13	Energy Projects - Capital Voted	1,266.00	186.22	14.71
9	13	Energy Projects - Revenue Voted	3,823.70	12.50	0.33
10	14	Other Expenditure pertaining to Energy and Petro-Chemicals Department - Revenue Voted	0.60	0.14	23.33
11	16	Tax Collection Charges (Finance Department) - Revenue Voted	210.32	46.09	21.91
12	18	Pensions and Other Retirement Benefits - Revenue Charged	0.40	0.40	100.00
13	19	Other Expenditure pertaining to Finance Department - Revenue Voted	3,586.27	3,535.42	98.58
14	19	Other Expenditure pertaining to Finance Department - Capital Charged	0.01	0.01	100.00
15	19	Other Expenditure pertaining to Finance Department - Capital Voted	1.13	0.85	75.22
16	20	Repayment of debt pertaining to Finance Department and its Servicing - Revenue Charged	11,999.23	402.93	3.36
17	21	Food Civil Supplies and Consumer Affairs Department -Revenue Voted	24.48	4.90	20.02
18	23	Food - Revenue Voted	152.34	100.28	65.83
19	24	Other Expenditure pertaining to Food Civil Supplies and Consumer Affairs Department - Capital Voted	0.11	0.08	72.73
20	28	Other Expenditure pertaining to Forest and Environment Department - Capital Voted	0.58	0.26	44.83
21	32	Public Service Commission - Revenue Charged	10.05	2.44	24.28

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
22	33	General Administration Department - Revenue Voted	102.42	12.66	12.36
23	36	State Legislature - Revenue Charged	0.26	0.13	50.00
24	37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat - Capital Voted	0.34	0.28	82.35
25	38	Health and Family Welfare Department - Revenue Voted	11.93	3.10	25.98
26	39	Medical and Public Health - Revenue Voted	2,680.51	94.53	3.53
27	39	Medical and Public Health - Revenue Charged	0.01	0.01	100.00
28	40	Family Welfare - Revenue Voted	573.55	151.93	26.49
29	41	Other Expenditure pertaining to Health and Family Welfare Department - Capital Voted	1.05	0.51	48.57
30	43	Police - Revenue Voted	2,807.55	263.90	9.40
31	44	Jails - Revenue Voted	98.27	17.63	17.94
32	46	Other Expenditure pertaining to Home Department - Capital Voted	563.78	26.03	4.62
33	46	Other Expenditure pertaining to Home Department - Revenue Charged	0.53	0.19	35.85
34	49	Industries - Revenue Voted	1,027.03	110.35	10.74
35	49	Industries - Capital Voted	350.51	24.37	6.95
36	49	Industries - Revenue Charged	3.30	3.30	100.00
37	53	Information and Broadcasting Department - Revenue Voted	2.35	0.95	40.43
38	55	Other Expenditure pertaining to Information, Broadcasting Department - Capital Voted	0.26	0.20	76.92
39	56	Labour and Employment Department - Revenue Voted	9.80	4.46	45.51
40	57	Labour and Employment - Revenue Voted	416.95	28.32	6.79
41	58	Other Expenditure pertaining to Labour and Employment Department - Capital Voted	0.32	0.21	65.63
42	59	Legal Department - Revenue Voted	13.09	5.55	42.40
43	60	Administration of Justice - Revenue Voted	584.83	175.16	29.95
44	60	Administration of Justice - Revenue Charged	69.77	11.03	15.81
45	61	Other Expenditure pertaining to Legal Department - Capital Voted	1.77	1.06	59.89
46	62	Legislative and Parliamentary Affairs Department - Revenue Voted	7.29	3.08	42.25

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
47	63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department - Capital Voted	0.09	0.09	100.00
48	64	Narmada, Water Resources, Water Supply and Kalpsar Department - Revenue Voted	22.19	6.96	31.37
49	65	Narmada Development Scheme - Capital Voted	3,600.00	56.33	1.56
50	66	Irrigation and Soil Conservation - Revenue Voted	984.52	44.11	4.48
51	66	Irrigation and Soil Conservation - Capital Voted	1,746.19	12.35	0.71
52	66	Irrigation and Soil Conservation - Revenue Charged	0.86	0.43	50.00
53	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	1.10	0.57	51.82
54	70	Community Development - Revenue Voted	1,009.86	266.29	26.37
55	71	Rural Housing and Rural Development - Revenue Voted	1,070.19	191.81	17.92
56	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Capital Voted	7.83	5.12	65.39
57	74	Transport - Revenue Voted	728.01	41.45	5.69
58	75	Other Expenditure pertaining to Ports and Transport Department - Capital Voted	256.00	64.00	25.00
59	76	Revenue Department - Revenue Voted	52.51	20.25	38.56
60	77	Tax Collection Charges (Revenue Department) - Revenue Voted	319.69	138.99	43.48
61	78	District Administration - Revenue Voted	331.40	67.53	20.38
62	79	Relief On Account of Natural Calamities - Revenue Voted	1,137.78	361.27	31.75
63	79	Relief On Account of Natural Calamities - Capital Voted	190.00	114.85	60.45
64	81	Compensations and Assignments - Capital Voted	0.11	0.11	100.00
65	81	Compensations and Assignments - Revenue Charged	0.08	0.06	75.00
66	82	Other Expenditure pertaining to Revenue Department - Revenue Voted	2.32	1.41	60.78
67	84	Non-Residential Buildings- Capital Voted	1,115.01	294.39	26.40
68	84	Non-Residential Buildings - Revenue Charged	0.92	0.38	41.30
69	85	Residential Buildings - Capital Voted	91.39	66.52	72.79

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
70	85	Residential Buildings - Revenue Voted	163.47	30.90	18.90
71	88	Other Expenditure pertaining to Roads and Buildings Department - Capital Voted	6.38	5.06	79.31
72	89	Science and Technology Department - Revenue Voted	92.59	59.95	64.75
73	90	Other Expenditure pertaining to Science and Technology Department - Revenue Voted	110.05	55.55	50.48
74	92	Social Security and Welfare - Revenue Voted	834.05	51.33	6.15
75	93	Welfare of Scheduled Tribes - Capital Voted	12.57	11.07	88.07
76	94	Other Expenditure pertaining to Social Justice & Empowerment Department - Capital Voted	0.24	0.05	20.83
77	95	Special Component Plan For Scheduled Castes - Capital Voted	1,076.08	153.07	14.22
78	95	Special Component Plan For Scheduled Castes - Revenue Voted	2,038.40	143.72	7.05
79	96	Tribal Area Sub-Plan - Revenue Voted	4,385.13	311.25	7.10
80	96	Tribal Area Sub-Plan - Capital Voted	3,021.44	19.07	0.63
81	97	Sports, Youth and Cultural Activities Department - Revenue Voted	6.11	1.27	20.79
82	98	Youth Services and Cultural Activities - Revenue Voted	228.08	29.03	12.73
83	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department - Capital Voted	0.12	0.04	33.33
84	100	Urban Development and Urban Housing Department - Revenue Voted	4.98	1.15	23.09
85	102	Urban Development - Revenue Voted	5,448.06	176.31	3.24
86	104	Other Expenditure pertaining to Urban Development and Urban Housing Department - Capital Voted	0.11	0.11	100.00
87	104	Other Expenditure pertaining to Urban Development and Urban Housing Department - Revenue Voted	0.38	0.13	34.21
88	105	Women and Child Development Department - Revenue Voted	5.22	1.09	20.88
89	106	Other Expenditure pertaining to Women and Child Development Department - Revenue Voted	1,085.04	55.05	5.07
90	108	Other Expenditure pertaining to Climate Change Department - Revenue Voted	109.59	11.15	10.17
Total			65,077.19	8,410.68	12.92

APPENDIX 2.2
Cases where persistent savings were noticed during 2010-13
(Reference: Paragraph 2.3.2; Page 51)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2401-00-108P 02 AGR-5 Intensive Cotton production programme (Technology mission for Cotton development) Partly Centrally Sponsored Scheme-Revenue voted					
2	2010-11	18.13	1.43	16.70	Release of lesser amount by GOI on Central Sponsored scheme (P).
2	2011-12	17.61	2.22	15.39	Due to non-filling of vacant posts.
2	2012-13	19.64	2.02	17.62	Due to sanction of lesser amount by GOI.
2403-00-101P 15 ANH-3 Disease control programme for foot & mouth disease (75% Centrally Sponsored Scheme)					
4	2010-11	34.80	4.72	30.08	GOI has not made available the FMD and brucella vaccine
4	2011-12	33.60	15.30	18.30	GOI did not release remaining fund so purchase procedure stopped.
4	2012-13	20.90	9.94	10.96	In this scheme less expenditure incurred due to non-release of fund by GOI in time limit.
2202-02-110 01 EDN-18 Regulated growth of Non Govt. Secondary School					
9	2010-11	30.35	22.77	7.58	Additional classes were not sanctioned.
9	2011-12	24.94	17.83	7.11	Non-approval of new schools.
9	2012-13	39.07	19.29	19.78	Due to non-recruitment of staff.
2202-02-110 05 Provision for educational facilities-Maintenance grant					
9	2010-11	2,115.91	2,076.61	39.30	Due to non-recruitment of staff.
9	2011-12	2,285.96	2,176.05	109.91	Reason not furnished.
9	2012-13	2,334.04	2,311.24	22.80	Due to vacant posts of teachers.
2202-02-110C 13 CSS- Computer literacy and studies in school					
9	2010-11	97.00	32.56	64.44	Reason not furnished.
9	2011-12	97.00	51.68	45.32	Reason not furnished.
9	2012-13	68.10	37.95	30.15	Due to non-satisfactory performance of agency.
2236-02-102C 01-MDM-1 Mid-Day Meal Scheme for Children in Public Primary Schools					
9	2010-11	451.00	410.06	40.94	Due to less beneficiaries. Purchase of kitchen utensils not sanctioned.
9	2011-12	451.99	402.39	49.60	Due to vacant posts in District and head office. Steel rack and weighing scale has not been purchased.
9	2012-13	539.00	496.31	42.69	Due to less beneficiaries and vacant posts in the District and Taluka offices.
4202-02-104 01 Construction of polytechnics under PPP mode at various places					
9	2010-11	22.50	0.00	22.50	Procedure for starting college under PPP mode had to undergo time taking lengthy process.
9	2011-12	17.50	0.00	17.50	As partial administrative approval was given.
9	2012-13	10.00	3.00	7.00	Proposed amount could not be utilised as construction works were not started by all private partners.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
4202-02-105 01 Construction of engineering colleges under PPP mode at various places					
9	2010-11	50.00	0.00	50.00	Procedure for starting college under PPP mode had to undergo time taking lengthy process.
95	2011-12	10.50	0.00	10.50	Due to non-finalization of tender process & approval of plan estimate.
9	2011-12	32.01	6.50	25.51	As partial administrative approval was given.
9	2012-13	21.74	12.66	9.08	Construction works had not been started by all private partners.
2071-01-101 01 Superannuation and Retirement allowances					
18	2010-11	3,160.00	3,125.34	34.66	Due to non-finalization of pension disbursement cases.
73	2011-12	390.00	322.97	67.03	Reason not furnished
18	2012-13	3,620.00	3,478.40	141.60	The expenditure under this head is fluctuating nature and it mainly depends on finalization of pension cases.
2075-00-800 01 Liability on account of increase in the rate of Dearness Allowance					
19	2010-11	1,000.00	0.00	1,000.00	Due to revised estimates of Dearness Allowance.
19	2011-12	1,500.00	0.00	1,500.00	Due to revised estimates of Dearness Allowance.
19	2012-13	2,500.00	0.00	2,500.00	Due to revised estimates of Dearness Allowance.
2408-01-001 02 PDS-21 Fair Price Shops Scheme District Offices					
23	2010-11	36.22	27.56	8.66	Reasons not furnished.
23	2011-12	39.00	28.34	10.66	Less expenditure on pay & allowances.
23	2012-13	34.48	28.39	6.09	No specific reasons furnished.
2210-01-110 01 MLT-2 Civil Hospital Administration (Medical)					
39	2010-11	243.70	232.69	11.01	Saving due to excess revised budget estimates submitted by institute.
39	2011-12	236.89	202.45	34.44	Saving occurred in pay & allowances.
39	2012-13	238.19	211.69	26.50	Due to vacant posts in taluka medical institution.
2055-00-109 01 MEP-6 District Police Proper					
43	2010-11	996.86	990.80	6.06	Due to vacant Posts. Less expenditure booked under pay and allowances.
43	2011-12	1,176.97	1,088.02	88.95	Due to vacant posts, non purchase of vehicles & equipment for Quick Response Team & Bomb Squad.
43	2012-13	1,408.04	1,297.03	111.01	Due to vacant posts and less expenditure for the adhoc financial assistance for the families of late employees.
2055-00-115P 01 MEP-2 Police Proper (75% Centrally Sponsored scheme)					
43	2010-11	90.00	66.69	23.31	Less purchases
43	2011-12	85.00	69.19	15.81	Less sanction under the scheme by GOI.
43	2012-13	120.00	28.79	91.21	Due to less administrative approval.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2055-00-800C 10 Coastal Security					
43	2010-11	10.00	1.54	8.46	Due to non-finalization of purchase of equipments machinery etc. for coastal police station.
43	2011-12	12.78	1.79	10.99	Due to less expenditure of petrol, lubricants & other charges like repairing & purchase of equipments.
43	2012-13	10.00	1.75	8.25	More grants was received under this head than what was demanded. Hence saving.
7610-00-201 01 House Building Advance					
46	2010-11	30.00	12.45	17.55	Provision made for HBA anticipating the upward revision.
46	2011-12	25.00	10.11	14.89	Due to receipt of few applications.
46	2012-13	15.00	9.15	5.85	Provision made for HBA anticipating the upward revision in admissible advance for HBA which didn't happen. Some applicants refused to obtain HBA.
2852-80-003 02 IDN-2 Assistance for Research and Technology Development					
49	2010-11	28.93	4.83	24.10	Due to less claims received for research and technical development.
49	2011-12	35.00	1.38	33.62	Due to non-receipt of proposals.
49	2012-13	35.00	6.76	28.24	Due to non-receipt of sufficient proposals.
2014-00-102 02 Administration of Justice High Court- Judges-Registrar					
60	2010-11	54.35	40.72	13.63	Due to non-approval for purchase of furniture and other equipment.
60	2011-12	55.78	48.06	7.72	Due to non-implementation of CCTV security system, mobile storage system, non-purchase of office items and non-filling up of vacant posts.
60	2012-13	58.75	50.22	8.53	Due to vacant posts, non-installation of CCTV security and surveillance and non-receipt of approval for biometric.
2014-00-105 02 Civil Judge (Special Court)					
60	2010-11	294.29	125.16	169.13	Non-establishment of Special Court Under Section-138 of Negotiable Instrument Act.
60	2011-12	207.13	147.35	59.78	Functioning of less number of courts.
60	2012-13	226.21	151.36	74.85	Due to non-fixation of pay of the staff members of the courts.
2014-00-105 08 Scheme for improvement on Justice Delivery under 13 th Finance Commission					
60	2010-11	59.90	0.06	59.84	Action plan and state litigation policy not formulated.
60	2011-12	59.95	5.53	54.42	The plan to appoint Court Manager for courts not executed for Evening/Morning Courts.
60	2012-13	59.95	6.65	53.30	The plan to appoint court manager, construction of new court building for Gujarat State Judicial Academy and training of judicial officers could not be executed due to paucity of time.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2014-00-114 01 Law Officers					
60	2010-11	48.08	38.07	10.01	Non-receipts of Advocates' Professional Fee claims.
60	2011-12	49.76	38.02	11.74	1. Non-appointment of Assistant Public Prosecutors (A.P.P.) for 375 new courts of civil Judge and Judicial Magistrate First Class (JMFC). Government has not established courts of civil Judge and JMFC. 2. Advocates Professional Fee claims were under scrutiny. Hence savings occurred.
60	2012-13	55.46	46.93	8.53	Due to vacant posts of Assistant Government Pleaders (A.G.P.) and A.P.P.
4700-31-190 01- IRG-1 Share Capital contribution to Sardar Sarovar Narmada Nigam Ltd.					
65	2010-11	198.75	133.00	65.75	Share of beneficiaries' states has not been received as per estimates.
65	2011-12	194.71	120.00	74.71	Share of beneficiaries' states has not been received as per estimates.
65	2012-13	182.28	172.97	9.31	Share of beneficiaries' states has not been received as per estimates.
4700-32-190C 01 IRG-1 Share Capital contribution to Sardar Sarovar Narmada Nigam Ltd.					
65	2010-11	72.16	65.00	7.16	Share of beneficiaries' states has not been received as per estimates.
65	2011-12	140.10	70.00	70.10	Share of beneficiaries' states has not been received as per estimates.
65	2012-13	245.60	239.35	6.25	Share of beneficiaries' states has not been received as per estimates.
4801-35-190 01 Share Capital contribution to Sardar Sarovar Narmada Nigam Ltd.					
65	2010-11	80.96	44.00	36.96	Share of beneficiaries' states has not been received as per estimates.
65	2011-12	93.84	40.00	53.84	Share of beneficiaries' states has not been received as per estimates.
65	2012-13	50.00	37.50	12.50	Share of beneficiaries' states has not been received as per estimates.
2700-80-005 11 IRG-47 Survey & Investigation					
66	2010-11	47.80	12.52	35.28	Non-receipt of Administrative Approval for model study of Bhadbhoot Barrage.
66	2011-12	46.82	4.44	42.38	Non-receipt of Administrative Approval for model study of Bhadbhoot Barrage.
66	2012-13	27.79	15.35	12.44	Amount kept for the second installment surrendered.
2702-01-103 13 Minor Irrigation Works					
66	2010-11	22.06	16.59	5.47	Due to less demand received from Panchayat offices for maintenance.
66	2011-12	22.02	14.35	7.67	Due to less demand received from Panchayat offices for maintenance.
66	2012-13	25.59	11.38	14.21	No specific reasons furnished.
4701-71-800 80 Other Expenditure					
66	2010-11	7.10	1.94	5.16	Works of big check-dam of Surendranagar under process of approval.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
66	2011-12	16.00	3.63	12.37	Non-finalization of design for check dam.
66	2012-13	133.00	126.35	6.65	Non-finalization of work of circle office
4702-00-800 02 Drip contribution of pressurised irrigation network system					
66	2010-11	19.62	2.91	16.71	Sufficient beneficiaries not received.
95	2011-12	99.50	7.19	92.31	No reasons furnished
95	2012-13	119.00	39.12	79.88	Due to non-receipt of demand from villages in which schedule caste sub plan population is more.
4711-01-103 01 Flood Control Works					
66	2010-11	75.65	51.60	24.05	Non finalisation of design.
66	2011-12	51.95	32.02	19.93	Non finalisation of design.
66	2012-13	27.30	14.01	13.29	Due to non-finalisation of design in time because of Assembly elections in 2012.
2515-00-800 05 CDP-2 Survey and studies					
70	2010-11	37.00	21.18	15.82	Due to less Garib Kalyan Melas organization.
70	2011-12	34.50	19.59	14.91	Due to less expenditure in Garib Kalyan Melas.
70	2012-13	102.45	72.31	30.14	Due to less expenditure in Garib Kalyan Melas.
2041-00-102 01 Inspection of Motor Vehicle					
74	2010-11	145.42	76.24	69.18	Non-receipt of administrative approval for upgradation of check post, creation of new transport offices etc.
74	2011-12	127.11	66.12	60.99	Reasons not furnished.
74	2012-13	125.02	83.49	41.53	Due to non-completion of various works by agencies. Payment was not made.
2029-001-03P 03 –LND-3-Strengthening of Revenue Administration and Updating of Land Records (50% Centrally Sponsored Scheme)					
77	2010-11	77.26	26.71	50.55	Due to delay in finalisation of tendering process related to resurvey works at various places. At the same time, allotted resurvey works were incomplete.
77	2011-12	118.38	11.63	106.75	Non-finalisation of purchase procedure for modern record room.
77	2012-13	127.17	33.46	93.71	Due to code of conduct regarding Gujarat Legislative elections, tender process of re-survey works could not be carried out in time.
2053-00-093 01-Collectorate Offices					
78	2010-11	62.80	53.08	9.72	Due to non-filling up of vacant posts.
78	2011-12	113.37	72.01	41.36	Due to vacant posts in collector and panchayat offices.
78	2012-13	111.43	87.70	23.73	Vacant posts in Apno Taluko Vibrant Taluko setup.
2053-00-094 01 Other establishment-LND-24 Sub- Divisional Establishment (including Talatis and Kotwals Circle Inspectors) Prant Officers , Mamlatdars and Circle Officers					
78	2010-11	124.19	111.72	12.47	Due to Vacant Posts in Collector & Panchayat Offices.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
78	2011-12	162.52	126.47	36.05	Due to Vacant Posts in Collector & Panchayat Offices.
78	2012-13	166.03	132.43	33.60	Due to vacant posts. Some staff was also on deputation to election commission and their salary debited through election commission head.
4059-01-051 42 R&B Office building					
84	2010-11	250.03	151.70	98.33	High provision for new works and slow progress of construction works.
84	2011-12	548.80	207.91	340.89	High provision for new works and slow progress of construction works.
84	2012-13	596.02	326.42	269.60	High provision for new works and slow progress of construction works.
4059-01-051 P 42 HSG-12(A) Building					
84	2010-11	22.67	0.07	22.60	High provision for new works, delay in work due to land allotment, design preparation, tender procedures etc.
84	2011-12	16.92	4.20	12.72	Reasons not furnished.
84	2012-13	18.68	11.75	6.93	Due to high provision of new works administrative approval not received from concerned department.
4202-01-201C 42 Centrally Sponsored Scheme-EDN-69 Buildings					
84	2010-11	10.43	2.17	8.26	High provision for new works, delay in work due to land allotment, design preparation, tender procedures etc.
84	2011-12	15.28	6.38	8.90	High provision for new works, delay in work due to land allotment, design preparation, tender procedures etc.
84	2012-13	9.08	2.37	6.71	High provision for new works, delay in work due to land allotment, design preparation, tender procedures etc.
4225-03-277P 42 Welfare of SC,ST &OBC-Buildings					
84	2010-11	12.80	6.83	5.97	Due to high provision of new works.
84	2011-12	16.78	0.00	16.78	Due to high provision of new works.
84	2012-13	55.62	18.78	36.84	Due to high provision of new works.
4250-00-203 42 Other Social Services-Employment-Buildings					
84	2010-11	23.92	13.04	10.88	Due to high provision of new works.
84	2011-12	46.85	9.88	36.97	Due to high provision of new works.
84	2012-13	141.17	112.12	29.05	Due to high provision of new works.
2216-80-001 05 Expenditure transferred on pro-rata basis from MH-2059					
85	2010-11	28.31	12.29	16.02	Additional pro-rata transfer of funds.
85	2011-12	29.87	9.04	20.83	Reasons not furnished.
85	2012-13	31.99	5.33	26.66	Reasons not furnished.
3054-04-337 11 RBD-4 Roads and bridges					
86	2010-11	326.63	311.30	15.33	Reasons not furnished.
86	2011-12	397.83	190.77	207.06	Reasons not furnished.
86	2012-13	750.07	92.16	657.91	Reasons not furnished.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2052-00-090 01 S.T.P.-12 Science & Technology Department					
89	2010-11	52.00	34.06	17.94	As assistance received from GoI under National e-Governance Plan (NeGP) scheme for development of I.T. in the state, some amount was spared and unspent which was transferred to other head.
89	2011-12	82.05	21.76	60.29	Due to revised estimate of GSWAN connectivity.
89	2012-13	92.48	26.59	65.89	Reasons not furnished.
3425-60-004 01 STP-18 Development of biotechnology					
90	2010-11	25.00	10.00	15.00	The grant was not released due to non-completion of tender process of Gendiot project of university or non-completion of tender procedures.
90	2011-12	20.00	5.00	15.00	The project was to be developed under BOOT (Build, Own, Operate and Transfer) model. State Government supported for BT incubator but no agency came forward.
90	2012-13	15.00	6.00	9.00	Reasons not furnished.
2225-01-283 01 BCK-50 Scheduled Castes Sub-plan Financial Assistance for Housing on Individual basis Dr. Ambedkar Awas Yojna					
95	2010-11	56.87	24.63	32.24	Few applications from the beneficiaries.
95	2011-12	30.00	22.12	7.88	Few applications from the beneficiaries.
95	2012-13	30.00	19.89	10.11	Few applications from the beneficiaries.
2217-03-191P 42 UDP-16 Jawahar Lal Nehru National Urban Renewal Mission(JNNURM) for Infrastructure and Governance Poor					
102	2010-11	675.00	575.00	100.00	Progress of projects suffered due to delay occurring in receipt of matching share of GoI.
102	2011-12	514.00	450.00	64.00	Reasons not furnished.
102	2012-13	500.00	415.00	85.00	Due to non-completion of projects during time limit.

APPENDIX 2.3
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 52)

(₹ in crore)

Year	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1999-00	4,7,8,9,10,17,18,19,22,23,42,51,55,56,60,66,67,68,74,77,78,79,80,81,82,84,86,87, 88,90,94	1,295.41	Not regularised
2000-01	6,7,8,9,12,21,23,25,35,38,42,46,66,67,74,77,80,81,86,88,94	379.62	-do-
2001-02	7,8,12,19,34,36,61,66,73,75,82,86,102	2,640.36	-do-
2002-03	30,35,40,42,46,60,61,68,69,73,78,80,84, 86,88,104 (Revenue Voted and Charged)	114.18	-do-
2003-04	4,8,9,12,17,19,22,40,41, 42,49,55,59,60,64,66, 67, 68,69,73,78,80,84,86,91,105	401.26	-do-
2004-05	2,5,8,12 (Revenue-voted and charged; Capital charged), 17,19,22,36,38,40,43,55,61,63,66,68,73 (Revenue voted and Capital charged), 80,81 (Revenue and Capital charged), 86,88,91,96,100, 104	1,787.26	-do-
2005-06	3,7,8 (Revenue voted and charged), 11,12,17,20,22, 25,37,38,40,42,43, 45,46,52 (Revenue voted and charged), 55,64, 66 (Revenue voted and charged), 69,73, 75,77,78,79,84, 86, (Revenue voted and Capital voted), 88 (Revenue voted and charged), 90, 91,92,96,100,102, (Revenue voted and Capital voted), 103,104	2,159.83	-do-
2006-07	3,5,8,9,12,15,18 (Revenue voted and charged), 21, 23,25,26 (Revenue and Capital voted), 32,37,38, 39,41, (Revenue voted and Capital voted), 43,44,55, 57,61,64,66,68,73,74 (Revenue and Capital voted), 77,78,80,81,84,86,87,88,91,100,104	583.79	-do-
2007-08	3,5,8,9,11,12,13,15,18,21,22,23,25,26,31,32,38,39, 40,41,44,50,51,53,55,57,61,62,64,66,73,74,75,78, 80,81,82,84 (Revenue voted and charge), 86,87,88, 95	1,055.38	-do-
2008-09	5,8,9,13,21,22,23,26,38,39,41,43,44,55,58,62, 66, 73,79,80,81, 86 (Revenue and Capital), 87,104,106.	347.05	-do-
2009-10	1, 3, 5, 9, 10, 12, 17, 18, 21, 23, 26, 32, 39, 41, 43, 45, 46, 48, 55, 57, 61, 62, 64, 66, 69, 73, 75, 80, 84, 86, 87, 88, 96, 97, 101, 102 (Revenue Voted); 20, 32, 43, 68, 84 (Revenue Charged);65, 93 (Capital Voted); 86 (Capital Charged).	1,010.86	-do-
2010-11	10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 (Revenue Voted); 13 (Capital Voted); 71 (Revenue Charged); 81 (Capital Charged)	120.25	-do-
2011-12	10, 18, 51, 82, 86 (Revenue Voted); 87 (Capital Voted); 26, 96 (Revenue Charged); 20, 81, 96 (Capital Charged)	660.62	-do-
Total		12,555.87	

APPENDIX 2.4
Cases where persistent excess were noticed during 2010-13
(Reference: Paragraph 2.3.6; Page 53)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2071-01-101-01 Superannuation and retirement allowances to primary panchayat teachers					
0009	2010-11	554.62	604.38	49.76	No reasons furnished.
0009	2011-12	616.33	629.53	13.20	No reasons furnished.
0009	2012-13	655.00	936.67	281.67	No reasons furnished.
2071-01-104-01 Gratuities to Primary Panchayats Teachers					
0009	2010-11	95.00	139.01	44.01	No reasons furnished.
0009	2011-12	96.13	123.55	27.42	No reasons furnished.
0009	2012-13	140.00	245.57	105.57	No reasons furnished.
2071-01-104-01 Gratuities					
0018	2010-11	425.00	427.97	2.97	No reasons furnished.
0018	2011-12	425.00	427.91	2.91	No reasons furnished.
0018	2012-13	550.00	628.72	78.72	Due to fluctuating nature in finalisation of pension cases.
2071-01-117-01 State Government Contribution under Defined Contribution Pension Scheme Tier- I					
0018	2010-11	54.00	60.01	6.01	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
0018	2011-12	75.00	99.88	24.88	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
0018	2012-13	149.00	152.50	3.50	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
2049-03-104-02 Interest on General Provident Fund of class IV employees					
0020	2010-11	18.00	24.76	6.76	More payment of interest due to estimated receipt more than withdrawal.
0020	2011-12	24.00	27.99	3.99	More payment of interest due to estimated receipt more than withdrawal.
0020	2012-13	30.00	32.44	2.44	Increase in rate of interest.
2049-03-117-01 Interest on Defined Contribution of Government Employee Pension Scheme Tier-I					
0020	2010-11	1.08	11.78	10.70	New entrants depending upon recruitment.
0020	2011-12	15.56	25.35	9.79	New entrants depending upon recruitment.
0020	2012-13	11.00	31.11	20.11	New entrants depending upon recruitment.

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2210-01-110-17-HLT-58- Gujarat Kidney Institute & Research Centre					
0039	2010-11	17.48	21.54	4.06	Due to increase in contingency expenditure like housekeeping, purchasing of Hemo Dialysis machine.
0039	2011-12	14.31	20.68	6.37	Increase in D.A, Medical Allowance, LTC, TA etc.
0039	2012-13	34.98	46.48	11.50	Increase in D.A, Medical Allowance, LTC, TA etc.
2055-00-109-09-Home Guards/Border wing Home Guard Utilised for Police Department					
0043	2010-11	26.00	32.38	6.38	More forces are required to maintain law and order in state.
0043	2011-12	26.00	29.81	3.81	More forces are required to maintain law and order in state.
0043	2012-13	48.67	51.83	3.16	No reasons furnished.
2852-80-800-24 IND-5 Promotional Efforts for Industrial Development (plan)					
0049	2010-11	76.33	123.59	47.26	Construction of Gandhi Mandir at Gandhinagar
0049	2011-12	9.33	11.52	2.19	Conducting seminars and workshops for promotional efforts for Industrial Development
0049	2012-13	46.08	51.08	5.00	More proposals received by Udyog Bhavan Society
2702-03-102-84 MNR -245 Maintenance and Repairs					
0066	2010-11	75.00	100.84	25.84	Reason not furnished.
0066	2011-12	89.00	93.00	4.00	Increase in expenditure of energy bills for various pipelines.
0066	2012-13	100.00	118.14	18.14	Electricity bill of pumping stations
4700-11-800-46 Distributories and Water Courses (plan)					
0066	2010-11	6.60	8.70	2.10	More renovation works.
0066	2011-12	6.95	10.90	3.95	More renovation works.
0066	2012-13	1.50	7.81	6.31	More renovation works.
4701-41-800-80 Other Expenditure (Plan)					
0066	2010-11	22.66	41.16	18.50	Good progress of safety works and repairing of damaged gates.
0066	2011-12	25.29	56.25	30.96	Good progress of safety works and repairing of damaged gates.
0066	2012-13	81.20	88.71	7.51	Good progress of safety works
3054-80-797-11 Transfer to Deposit accounts of Central Road Fund allocation					
0086	2010-11	104.64	113.62	8.98	No reasons furnished
0086	2011-12	58.07	97.67	39.60	No reasons furnished.
0086	2012-13	113.62	139.42	25.80	No reasons furnished

Grant No.	Year	Provision	Expenditure	Excess	Reasons
5054-03-337-11 RBD-2(a) Original Works					
0086	2010-11	691.96	750.60	58.64	Due to good progress in state highways.
0086	2011-12	813.31	1,100.34	287.03	Speeding up the work in order to complete it by targeted date.
0086	2012-13	1,297.78	1,433.24	135.46	Due to good progress in state highways.
2225-01-277C-05 BCK-6-(i)- Scheduled Castes Sub-plan Government of India Scholarship for (Post S.S.C. students)					
0095	2010-11	40.00	55.43	15.43	Increase in scholarship amount and releases by GoI
0095	2011-12	76.00	89.77	13.77	Due to more beneficiaries.
0095	2012-13	80.00	109.59	29.59	Due to more beneficiaries.
2236-02-796-08 MDM-2 Food grain to Parents of Tribal daughters studying in primary schools					
0096	2010-11	22.00	39.66	17.66	Increase in rate of wheat to pay the bill.
0096	2011-12	22.00	39.12	17.12	More beneficiaries added than targeted.
0096	2012-13	48.41	51.55	3.14	Reasons not furnished.
2402-00-796-11 SLC-25 Integrated Water shed Development programme in Tribal area					
0096	2010-11	12.19	22.23	10.04	Increase in demand for work from farmers.
0096	2011-12	12.19	22.19	10.00	Increase in demand for work from farmers.
0096	2012-13	40.50	56.50	16.00	Increase in demand for work from farmers.
3054-80-796-02 RBD-10 Special provision for Roads & Bridges under Tribal Area Sub-plan					
0096	2010-11	29.20	65.78	36.58	More demand from district offices and more state planning.
0096	2011-12	29.20	63.35	34.15	More demand from district offices and more state planning.
0096	2012-13	29.20	55.00	25.80	More demand from district offices and more state planning.
5054-03-796-01 RBD-2(A) State Highway					
0096	2010-11	257.00	259.04	2.04	Reasons not furnished.
0096	2011-12	249.00	273.73	24.73	Good progress of work.
0096	2012-13	472.63	531.71	59.08	Good progress of work.

APPENDIX 2.5

Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(Reference: Paragraph 2.3.7.1; Page 54)

(₹ in crore)

Sr. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	3-Minor Irrigation, Soil Conservation and Area Development-Revenue Voted	154.07	153.73	0.34	1.57
2	22-Civil Supplies-Revenue Voted	244.64	241.27	3.37	4.71
3	26-Forests-Revenue Voted	294.22	291.88	2.34	1.51
4	33-General Administration Department-Revenue Voted	91.38	89.76	1.62	11.04
5	35-Other Expenditure pertaining to General Administration Department-Revenue Voted	17.24	17.16	0.08	1.18
6	40-Family Welfare-Revenue Voted	571.76	421.62	150.14	1.79
7	43-Police-Revenue Voted	2,744.98	2,543.65	201.33	62.57
8	44-Jails-Revenue Voted	86.87	80.64	6.23	11.41
9	54-Information and Publicity-Revenue Voted	104.10	97.90	6.20	1.84
10	57-Labour and Employment-Revenue Voted	414.88	388.63	26.25	2.07
11	60-Administration of Justice-Revenue Charged	64.64	58.74	5.90	5.13
12	60-Administration of Justice-Revenue Voted	564.99	409.67	155.32	19.85
13	70-Community Development-Revenue Voted	976.70	743.57	233.13	33.16
14	83-Roads and Buildings Department-Revenue Voted	13.85	13.59	0.26	1.67
15	85-Residential Buildings-Revenue Voted	150.70	132.57	18.13	12.77
16	92-Social Security and Welfare-Revenue Voted	784.76	782.72	2.04	49.29
17	95-Special Component plan for Scheduled Castes - Revenue Voted	2,032.53	1,894.68	137.85	5.88
18	96-Tribal Area Sub-Plan-Revenue Voted	4,171.42	4,073.88	97.54	213.72
19	102-Urban Development-Revenue Voted	5,399.81	5,271.74	128.07	48.24
TOTAL		18,883.54	17,707.40	1,176.14	489.40

APPENDIX 2.6
Excess/Saving (more than ₹ one crore) in respect of
Unnecessary/Insufficient Re-appropriation of Funds
(Reference: Paragraph 2.3.8; Page 55)

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
1	9	MDM-1 Mid-Day Meal Scheme for Children in Public Primary Schools	2236	-38.53	0.00	-7.58
2	9	Provision of educational facilities - Maintenance Grant	2202	-16.02	0.00	-6.78
3	9	EDN-19 Government secondary school	2202	-1.01	0.00	-2.03
4	9	TED-5 Development of Government Engineering colleges	2203	-5.77	0.00	-1.70
5	9	EDN-78 Financial assistance for Kanya Kelavani Rath Yatra	2202	-3.18	2.93	0.00
6	9	MDM-1 Mid-day meal scheme for children in public primary schools	2236	-1.59	5.01	0.00
7	9	TED-3 Development of Government Polytechnics and Girls Polytechnics	2203	2.07	0.00	-4.20
8	9	TED-3 Development of Government Polytechnics and Girls Polytechnics	2203	9.60	0.00	-2.96
9	18	Superannuation and retirement allowances	2071	-156.28	14.68	0.00
10	20	Interest on General Provident Fund (Other than Class-IV employees)	2049	15.00	42.32	0.00
11	26	Payment of Consultancy charges under Gujarat Forestry Development project headed by JICA	4406	1.60	3.68	0.00
12	39	HLT-2 Civil Hospital Administration (Medical)	2210	-1.47	0.00	-2.14
13	39	HLT-72 Hospitals and Dispensaries 13th Finance Commission - NABH/NABL	4210	7.97	0.00	-4.72
14	39	HLT-63 B.J. Medical College Ahmedabad	2210	3.50	0.00	-2.30
15	39	HLT-16 Education Ayurvedic Colleges	2210	1.04	0.00	-1.15
16	43	MEP-6 District Police Proper	2055	-21.10	0.00	-17.70
17	43	MEP-14 Ahmedabad City Police	2055	12.69	0.00	-3.74
18	43	MEP-7 State Reserve Police Force	2055	7.56	11.94	0.00
19	66	Other maintenance expenditure	2700	-4.00	1.60	0.00
20	66	Other maintenance expenditure	2700	-3.51	1.75	0.00
21	66	Administration	2702	-1.89	2.45	0.00
22	66	Administration	2700	-13.03	3.56	0.00
23	66	Other expenditure	4701	-35.94	5.45	0.00
24	66	Drip contribution of pressurised irrigation network system for tube wells of GWRDC	4702	-1.20	5.66	0.00
25	66	Other expenditure	4701	43.72	0.00	-2.52
26	66	Construction and Deepening of Wells and Tanks	2702	3.81	0.00	-2.34
27	66	Minor irrigation	4702	42.25	4.77	0.00
28	70	CDP-2 Survey and Studies	2515	-18.98	0.00	-11.15
29	70	CDP-14 Scheme for Selection of Best Village Panchayats	2515	20.25	0.00	-10.13
30	70	CDP-11 Panchayats Election	2515	12.04	0.00	-1.34

Audit Report on State Finances for the year ended 31 March 2013

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
31	73	Reimbursement of Family Pension to Panchayat Employees	2071	-10.00	1.51	0.00
32	73	Reimbursement of Gratuities to Panchayat Employees	2071	-7.50	5.14	0.00
33	73	Cost of remittance of Pension by money orders	2071	-2.00	6.06	0.00
34	73	Superannuation and Retirement allowances to Panchayat Employees	2071	-7.91	62.67	0.00
35	73	Family pension to Panchayat Employees	2071	27.01	0.00	-8.02
36	84	RBD-99 Direction	2059	-2.90	2.41	0.00
37	84	Buildings	4059	-272.44	9.65	0.00
38	84	Buildings	4059C	7.52	0.00	-13.51
39	84	Other maintenance expenditure (material and others)	2059	1.23	0.00	-1.50
40	85	Maintenance and Repairs to residential buildings	2216	1.15	0.00	-3.62
41	86	Central Road Fund	5054C	-36.57	0.00	-1.13
42	86	Transfer to deposit accounts of central road and fund allocation	3054	-15.74	41.54	0.00
43	86	Administration	3054	1.16	0.00	-2.50
44	86	Thirteenth Finance Commission	3054C	3.84	354.69	0.00
45	95	Provision for motor vehicle & medical equipment for medical, dental, nursing, physiotherapy colleges & teaching Hospitals	4210	6.35	6.36	0.00
46	96	MDM-1 Mid-day meal scheme for children in public schools	2236	-11.41	0.00	-2.91
47	96	Doorstep Delivery	2408	-5.03	0.00	-1.45
48	96	IRG-34 extension renovation modernisation & improvement or existing scheme & canal system	4700	-19.97	14.20	0.00
49	96	RBD-10 Special provision for roads and bridges under tribal area sub plan	3054	20.19	5.61	0.00
50	96	EDN-21 building	4202	37.94	8.52	0.00
51	96	RBD-2(A) State Highway	5054	48.59	10.50	0.00
52	96	HSG-15A A rural housing construction under poverty alleviation programme Sardar Patel Awas yojana	2216	130.10	81.39	0.00
53	106	NTR-5 Construction of Anganwadi	4236	14.69	0.00	-40.11
54	106	NTR-2 Integrated Child Development Scheme (centrally sponsored scheme)	2236C	4.86	56.74	0.00
		Total			772.79	159.23

APPENDIX 2.7
Substantial surrenders of more than ₹ one crore or more than 50 per cent
(Reference: Paragraph 2.3.9.1; Page 56 on the selected top 17 cases)

(₹ in crore)

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	19	204800101 01 Gujarat State Sinking Fund- Voted Non Plan	1,000.00	1,000.00	100	No amount is required to be transferred to Sinking Fund.
2	19	207500797 01 Gujarat State Guarantee Redemption Fund- Voted Non Plan	40.00	40.00	100	No amount is required to be transferred to Guarantee Redemption Fund.
3	23	240801004 06 Defatted Soya Fortification to BPL and AAY beneficiaries- Voted Plan	26.95	26.95	100	Scheme discontinued.
4	49	547500800 01 OIN - 18 Scheme for Financial Support to PPP Infrastructure Projects Viability Gap fund- Voted Plan	10.00	10.00	100	Payments were not due.
5	79	224502122 02 Repairs and Restoration of damaged irrigation and flood control works- Voted Non plan	40.00	40.00	100	No expenditure has occurred due to uncertainty of nature.
6	79	224501102 04 Urban Water Supply Drinking Water Supply Arrangements in the Scarcity affected Areas Urban Drinking Water Supply- Voted Non plan	28.00	28.00	100	No expenditure has occurred due to uncertainty of nature and no demand has been made from the districts.
7	79	224502282 01 Supply of Medicines drugs disinfectant- Voted Non plan	20.00	20.00	100	No expenditure has occurred due to uncertainty of nature.
8	79	224502282 02 Cleaning of mud and debris- Voted Non Plan	15.00	15.00	100	Less expenditure has occurred due to uncertainty of nature.
9	79	224502101 04 Clothing and utensils for families whose houses have been washed away- Voted Non plan	10.00	10.00	100	As there was no heavy rain in the state.
10	79	224502112 04 Air dropping of food- Voted Non plan	5.00	5.00	100	No expenditure has occurred due to uncertainty of nature.

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
11	79	425000101C 02 Centrally Sponsored Scheme UDP-43 Assistance to Gujarat State Disaster Management Authority for Cyclone Risk GSDMA (NCRMP)- Voted Plan	5.00	5.00	100	The detailed Project report could not be sent to National Disaster Management Authority. Due to that project could not be started during the year.
12	79	425000101 06 Four Emergency Response Center Public Private Partnership- Voted Plan	10.00	10.00	100	The project expenditure will be borne by Gujarat Industrial Development Corporation.
13	84	422503277P 42 Partially CSS Buildings- Voted Non Plan	16.77	16.77	100	Due to high provision of new works, time consuming procedures like land allotment and adherence to tender procedure viz., preparation of drawings/ estimates, obtaining administrative approval /technical sanction etc.
14	93	422503277 02 BCK-174- Construction of Govt. Girls Hostels at Bharuch, Navsari, Ahmedabad, Patan, Surat, Himatnagar- Voted Plan	5.82	5.82	100	Works were completed.
15	96	420202796 43 Works (Technical Education)- Voted Plan	9.00	9.00	100	Proposed amount could not be utilised as construction work was not started by private partners.
16	108	343503102 02 CLC-2 Climate Change Impact Studies & Related Project Trust Fund -Voted Plan	14.93	14.93	100	The administrative approval for this scheme was not possible due to model code of conduct during Legislative Assembly Elections.
17	108	343503102 01 CLC-1 Climate change trust fund- Voted Plan	14.67	14.67	100	The administrative approval for this scheme was not possible due to model code of conduct during Legislative Assembly Elections.

APPENDIX 2.8
Amount surrendered (₹ one crore or more) in excess of actual savings
(Reference: Paragraph 2.3.9.2; Page 56)

(₹ in crore)

Sr. No.	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	2	Agriculture Department -Revenue Voted	2,206.92	41.75	47.80	6.05
2	13	Energy Projects -Capital Voted	1,266.00	186.22	223.86	37.64
3	15	Finance Department -Revenue Voted	19.08	3.49	3.55	0.06
4	19	Other Expenditure pertaining to Finance Department -Revenue Voted	3,586.27	3,535.42	3,535.58	0.16
5	20	Repayment of debt pertaining to Finance Department and its Servicing -Capital Charged	6,537.66	1.18	64.64	63.46
6	49	Industries -Revenue Voted	1,027.03	110.35	114.85	4.50
7	49	Industries - Capital Voted	350.51	24.37	24.39	0.02
8	52	Other Expenditure pertaining to Industries and Mines Department - Revenue Voted	43.28	7.64	10.24	2.60
9	52	Other Expenditure pertaining to Industries and Mines Department - Capital Voted	646.60	0.14	1.39	1.25
10	59	Legal Department -Revenue Voted	13.09	5.55	6.10	0.55
11	60	Administration of Justice -Revenue Voted	584.83	175.16	177.01	1.85
12	61	Other Expenditure pertaining to Legal Department - Revenue Voted	60.00	3.68	3.68	0.00
13	65	Narmada Development Scheme - Capital Voted	3,600.00	56.33	97.96	41.63
14	66	Irrigation and Soil Conservation - Revenue Voted	984.52	44.11	54.99	10.88
15	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Capital Voted	7.83	5.12	5.50	0.38
16	79	Relief On Account of Natural Calamities -Revenue Voted	1,137.78	361.27	361.28	0.01
17	95	Special Component Plan For Sceduled Castes -Capital Voted	1,076.08	153.07	158.74	5.67
18	96	Tribal Area Sub-Plan -Capital Voted	3,021.44	19.07	58.29	39.22
19	108	Other Expenditure pertaining to Climate Change Department - Revenue Voted	109.59	11.15	33.60	22.45
Total			26,278.51	4,745.07	4,983.45	238.38

APPENDIX 2.9
Savings of more than ₹ one crore and more than 10 per cent not
surrendered
(Reference: Paragraph 2.3.9.3; Page 57)

							(₹ in crore)
Sr. No.	Grant No.	Name of the Grant/Appropriation	Savings	Surrender	Savings which remained to be surrendered	Percentage of savings not surrendered	
1	3	Minor Irrigation, Soil Conservation and Area Development- Revenue Voted	1.91	0.01	1.90	99.48	
2	31	Elections- Revenue Voted	2.42	0.87	1.55	64.05	
3	35	Other Expenditure pertaining to General Administration Department - Capital Voted	3.25	0.44	2.81	86.46	
4	39	Medical and Public Health- Revenue Voted	94.53	46.39	48.14	50.93	
5	39	Medical and Public Health- Capital Voted	7.47	0.00	7.47	100.00	
6	42	Home Department- Revenue Voted	1.75	0.00	1.75	100.00	
7	43	Police- Revenue Voted	263.90	77.85	186.05	70.50	
8	44	Jails- Revenue Voted	17.63	15.29	2.34	13.27	
9	46	Other Expenditure pertaining to Home Department -Capital Voted	26.03	1.97	24.06	92.43	
10	46	Other Expenditure pertaining to Home Department -Revenue Voted	8.65	7.23	1.42	16.42	
11	66	Irrigation and Soil Conservation- Capital Voted	12.35	7.39	4.96	40.16	
12	66	Irrigation and Soil Conservation- Capital Charged	1.02	0.00	1.02	100.00	
13	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department-Revenue Charged	1.12	0.00	1.12	100.00	
14	70	Community Development- Revenue Voted	266.29	2.62	263.67	99.02	
15	76	Revenue Department- Revenue Voted	20.25	11.04	9.21	45.48	
16	77	Tax Collection Charges (Revenue Department) - Revenue Voted	138.99	112.69	26.30	18.92	
17	78	District Administration - Revenue Voted	67.53	60.09	7.44	11.02	
18	80	Dangs District- Revenue Department	1.08	0.00	1.08	100.00	
19	83	Roads and Buildings Department- Revenue Voted	1.93	0.28	1.65	85.49	
20	84	Non-Residential Buildings- Capital Voted	2.89	0.12	2.77	95.85	

Sr. No.	Grant No.	Name of the Grant/Appropriation	Savings	Surrender	Savings which remained to be surrendered	Percentage of savings not surrendered
21	85	Residential Buildings - Revenue Voted	30.90	0.00	30.90	100.00
22	86	Road and Bridges – Capital Voted	2.20	0.00	2.20	100.00
23	87	Gujarat Capital Construction Scheme- Capital Voted	1.09	0.00	1.09	100.00
24	89	Science and Technology Department- Revenue Voted	59.95	30.02	29.93	49.92
25	90	Other Expenditure pertaining to Science and Technology Department- Revenue Voted	55.55	49.47	6.08	10.95
26	93	Welfare of Scheduled Tribes - Revenue Voted	9.16	7.75	1.41	5.39
27	102	Urban Development -Revenue Voted	176.31	134.83	41.48	23.53
Total			1,276.15	566.35	709.80	55.62

Source: Appropriation Accounts of the State Government

APPENDIX 2.10

Rush of Expenditure through Hand receipts (Reference: Paragraph 2.3.10; Page 59)

(₹ in crore)

Sr no	Division which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
1	C. P Division -4, Gandhinagar	4059	H.T. connection charges and S.D.	Exe. Eng. C.P Electrical Division, Gandhinagar	0.28
2	C. P Division -4, Gandhinagar	4202	Providing R.O. system at Girls and Boys hostels of engineering college	Exe. Eng. C.P Electrical Division, Gandhinagar	0.05
3	C. P Division -4, Gandhinagar	4202	Providing sound system at auditorium at engineering college campus	Exe. Eng. C.P Electrical Division, Gandhinagar	0.17
4	C. P Division -4, Gandhinagar	4217	Allotment of money for street light	Exe. Eng. S.C. Electrical Division, Gandhinagar	0.05
5	C. P Division -4, Gandhinagar	4217	Providing E.I. in state level M.S. building	Exe. Eng. C.P Electrical Division, Gandhinagar	0.47
6	Irrigation Division, Amreli	4701	Deposit for machinery works	Irrigation Mechanical Dn-6 ,Rajkot	1.36
7	R & B Division, Bhavnagar	2075	Paid to E.I. work of circuit house & M. V.	Ex. Eng. Elect.(R & B) Dn. Rajkot	0.20
8	Irrigation Project Division, Modasa	4700	Repairing of H.R. and C.R.	Irrigation Mechanical Dn-3, Gandhinagar	0.20
9	Irrigation Project Division, Modasa	4701	Deposit for providing 20 m master lighting zone	Irri. Mech. Dn.-7 Ahmedabad	0.12
10	Irrigation Project Division, Modasa	4702	2 nd instalment for deepening of tank	Irri. Mech. Dn.-7 Ahmedabad	0.10
11	Capital Project Division No 2, Gandhinagar	2251	Deposit work for various electrical works	E.E. Sachivalaya Complex Elect. Dn. Gandhinagar	0.11
12	Capital Project Division No 2, Gandhinagar	4216	Capital outlay	E.E. Sachivalaya Complex Elect. Dn. Gandhinagar.	0.21
13	Damanganga,Investigation Dn.,Valsad	4700	Supply of solar street light	Irri Mech Dn-2, Ukai	0.03
14	Jamnagar R&B Dn. Jamnagar	2245	Advance payment for Bulk Ashphalt	IOCL Vadodara	0.14
15	Jamnagar R&B Dn. Jamnagar	3054	Advance payment for Bulk Ashphalt	IOCL Vadodara	0.01
16	Jamnagar R&B Dn. Jamnagar	3054	Advance payment for Bulk Ashphalt	IOCL Vadodara	0.12
17	Jamnagar R&B Dn. Jamnagar	3054	Advance payment for Bulk Ashphalt	IOCL Vadodara	0.37
18	Jamnagar R&B Dn. Jamnagar	2049	Advance payment for Bulk Ashphalt	IOCL Vadodara	0.09
19	Amreli, R & B Division,Amrli	3054	Providing Street Light	Electric R & B, Rajkot	0.05
20	Irrigation & Maintenance Division, Bhavnagar.	4701	Deposit for machinery works	Irrigation Mechanical Dn-3, Gandhinagar	0.31
21	Irrigation & Maintenance Division, Bhavnagar.	4701	Deposit for machinery works	Irrigation Mech. Dn-1 Vadodara.	0.12
22	Irrigation & Maintenance Division, Bhavnagar.	4702	Deposit for machinery works	Irrigation Mech Dn-2 Ukai	0.10
23	Shedhi Irrigation Division,Nadiad.	2701	Re-shifting of drain	Irrigation Mech. Dn-1 Vadodara	0.25

Sr no	Division which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
24	Shedhi Irrigation Division,Nadiad.	4711	For re-sectioning & strengthening of main canal between ch.00 to 236	Irrigation Mech. Dn-1 Vadodara	0.25
25	Dharoi Head Work Division No.1, Mehsana.	2700	Advance payment For deposit work	Irrigation Mech. Dn.-7 Ahmedabad	0.18
26	Dharoi Head Work Division No.1, Mehsana.	2700	Advance payment for deposit work of H.R./C.R. Gate of RBMC	Irrigation Mech Dn-3 Gandhinagar	0.22
27	Road & Building division, Bhuj-Kutch.	2059	Providing & fixing of AC Machine & fans in Umed Bhavan circuit house at Bhuj.	Electrical R&B division Bhuj	0.08
28	Road & Building division, Bhuj- Kutch.	2059	AC Machine LED Rest House at Rapar.	Electrical R&B division Bhuj	0.03
29	Road & Building division, Bhuj- Kutch.	2059	Electric work at agency bungalow at Mandawi.	Electrical R&B division Bhuj	0.02
30	Road & Building division, Bhuj- Kutch.	2059	Electric work at Anjar.	Electrical R&B division Bhuj	0.03
31	Road & Building division, Bhuj- Kutch.	2059	Electric work at Gandhidham	Electrical R&B division Bhuj	0.03
32	Road & Building division, Bhuj- Kutch.	2059	Electric work at Dayapar.	Electrical R&B division Bhuj	0.03
33	Road & Building division, Bhuj- Kutch.	2059	Electric work at Rapar.	Electrical R&B division Bhuj	0.03
34	Road & Building division, Bhuj- Kutch.	2059	Electric work, compound wall lights etc.	Electrical R&B division Bhuj	0.03
35	Road & Building division, Bhuj- Kutch.	2059	Electric work in Rapar submersible pump.	Electrical R&B division Bhuj	0.03
36	Road & Building division, Bhuj- Kutch.	2059	Compound wall lighting work at Bhachau.	Electrical R&B division Bhuj	0.03
37	Road & Building division, Bhuj- Kutch.	2059	Electric work at Bhuj.	Electrical R&B division Bhuj	0.01
38	Road & Building division, Bhuj- Kutch.	2059	Electric work at Bhachau.	Electrical R&B division Bhuj	0.03
39	Road & Building division, Bhuj- Kutch.	2216	Electric work in IB office in Bhuj.	Electrical R&B division Bhuj	0.03
40	Road & Building division, Bhuj- Kutch.	2216	Electric work in IB at Gandhidham	Electrical R&B division Bhuj	0.06
41	Road & Building division, Bhuj- Kutch.	2216	ITI workshop at Bhuj.	Electrical R&B division Bhuj	0.02
42	Road & Building division, Bhuj- Kutch.	2216	Electric work at Gandhidham	Electrical R&B division Bhuj	0.02
43	Road & Building division, Bhuj- Kutch.	2216	Electric replacement MS building at Bhuj.	Electrical R&B division Bhuj	0.15
44	Road & Building division, Bhuj- Kutch.	2216	Electric replacement At Gandhidham Anjar Mandawi Rapar Bhachau and Bhuj.	Electrical R&B division Bhuj	0.07
45	Road & Building division, Bhuj- Kutch.	2216	Electric replacement At Bhuj.	Electrical R&B division Bhuj	0.06
46	Road & Building division, Bhuj- Kutch.	2216	Electric replacement At Bhuj.	Electrical R&B division Bhuj	0.03
47	Und Irrigation Division, Jamnagar	4701	As deposit for the work of jungle cutting to canal works of Und-II Irrigation scheme.	Irrigation Mech. Dn-6, Rajkot	0.11
48	Nadiad Irrigation division, Nadiad	4711	Restoration to Mator and Chanor/Hadveda Drain	Irrigation Mech. Dn-1, Vadodara	0.07
49	City R & B Division, Rajkot	2059	Special Repairs (S.R) to Various buildings	Ex.Engr Elec R&B Dn Rajkot	0.51
50	City R & B Division, Rajkot	2059	S.R to Various buildings	Ex.Engr Elec R&B Dn Rajkot	0.49

Sr no	Division which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
51	City R & B Division, Rajkot	2059	S.R to Various buildings	Ex.Engr Elec R&B Dn Rajkot	0.03
52	City R & B Division, Rajkot	2216	Housing 800 CR	Ex. Engr Elec R&B Dn Rajkot	0.06
53	Damanganga canal distributor Dn.3,Vapi	4700	Advance Payment for purchase of solar light	Irrigation Mech Dn-2 Ukai	0.03
54	Irrigation Division, Petlad	4711	Drainage work	Irrigation Mech. Dn-1 Vadodara.	0.08
55	Irrigation Division, Petlad	4711	Drainage const. of R LC (B)	Irrigation Mech. Dn-1 Vadodara.	0.01
56	Surat canal division, Surat	4700	Deposit for machinery works	Irrigation Mech Dn-4, Ahmedabad	0.14
57	Surat canal division, Surat	4701	Deposit for machinery works	Irrigation Mech. Dn-2 Ukai	0.65
	Total				8.56

APPENDIX 2.11
Rush of Expenditure in PLA
(Reference: Paragraph 2.3.10; Page 59)

(₹ in crore)

Sr. No	Office name	Para No. Period of audit Month of audit	Paragraph subject	Scheme	Grant order no.	Amount Granted	Work done till date	Remarks
1	Collector, Palanpur	2_____. 10/2008 to 03/2012. 8/2012	Blockage of funds	Development of Dhalavali Vav	PE/Zilla Pravasani/2009/724 dt 27-10-2009	1.00	-	Amount granted on 27-10-2009, but till date no work done. An amount of ₹ 5 lakh released for digital survey tender procedures to R&B, Palanpur.
2	Prant Officer, Gandhinagar	2_____. 11/2010 to 03/2012 1/2013	Withdrawal of money to avoid lapse of grant	Apno Taluko Vibrant Taluko (ATVT) works in Gandhinagar and Dehgam taluka	VJA-152011-418-A dt 6-2-2012	3.00	-	Kept in PLA of DDO, Gandhinagar on 31-3-2012, AA/TS after 21-8-2012 for ₹ 2.80 crore. But entire amount in PLA as on 23-1-2013.
3	Prant Officer Nadiad	1_____. 04/2010 to 03/2012 2/2013	Withdrawal of money to avoid lapse of grant	ATVT works in Nadiad and Mahuda taluka	VJA-152011-418-A dt 6-2-2012	2.75	-	Kept in PLA of DDO Nadiad on 29-3-2012, AA/TS after 21-9-2012 for ₹ 0.77 crore and amount transferred to PLA of TDO, Nadiad and Mahuva. Balance amount still in PLA of DDO as on 13-2-2013.
4	Prant Officer Nadiad	2_____. 04/2010 to 03/2012 2/2013	Irregular keeping of money out of Govt Account.	IGNOAPS and NOAPS scheme	-	0.69	-	The work allotted to Mamlatdar, Nadiad w.e.f July 2011 but amount still in PLA of Prant officer, Nadiad
5	Dy. Collector, Junagadh	3_____. 12/2003 to 03/2012 02/2013	Withdrawal of money to avoid lapse of grant	ATVT works of Junagadh, Vanthali and Manavadar taluka	VJA-152011-418-A dt 6-2-2012	4.25	-	Kept in PLA of DDO Junagadh on 29-3-2012, AA/TS for ₹ 2.11 crore and amount transferred to PLA of TDO, Junagadh who has no bank account and payment authority.
6	Dy. Collector, Amreli	3_____. 05/2010 to 03/2012 03/2013	Withdrawal of money to avoid lapse of grant	ATVT works of Amreli and Vadia taluka	VJA-152011-418-A dt 6-2-2012	2.75	0.94	Kept in PLA of DDO Amreli on 31-3-2012, AA/TS after June 2012 for ₹ 1.26 crore, Amount of ₹ 2.50 crore transferred to PLA of Prant Officer, Amreli in HDFC bank which is not a nationalised from which payment of ₹ 0.94 crore was made. Balances in respective PLA.
						14.44	0.94	

APPENDIX 3.1

Utilisation certificates outstanding as on 31 March 2013

(Reference: Paragraph 3.1, Page 75)

(₹ in crore)

Sr. No.	Department	Period of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture & Co-operation	2001-13	2,031	2,141.30	1,640	1,913.72	391	227.58
2	Climate change	2010-13	47	230.27	29	146.08	18	84.19
3	Women & Child development	2002-13	638	166.61	304	22.95	334	143.66
4	Education	2001-13	4,003	754.36	3,670	517.15	333	237.21
5	Energy & Petrochemicals	2008-13	10	792.50	2	125.00	8	667.50
6	Food, Civil Supplies & Consumer affairs	2001-12	61	141.04	7	53.92	54	87.12
7	Finance	2012-13	2	0.10	0	0.00	2	0.10
8	Forest & Environment	2001-13	117	27.46	107	23.21	10	4.25
9	General Administration	2001 -13	223	505.04	125	474.04	98	31.00
10	Gujarat Legislature Secretariat	2006-09	13	2.50	6	2.13	7	0.37
11	Health & Family Welfare	2001-13	2,328	541.06	2,081	215.79	247	325.27
12	Home	2001-13	130	315.25	100	309.91	30	5.34
13	Industries & Mines	2001-13	1,937	1,094.97	1,606	186.35	331	908.62
14	Information Broadcasting & Tourism	2002-11	5	0.63	4	0.62	1	0.01
15	Labour & Employment	2001-13	171	7.85	149	7.19	22	0.66
16	Legal	2001-13	48	1.31	34	0.73	14	0.58
17	Narmada Water Resources, Water Supply and Kalpsar	2001-12	1,019	2,434.10	1,010	1,987.55	9	446.55
18	Ports & Transport	2001-13	726	1,106.32	721	857.13	5	249.19
19	Panchayats, Rural Housing and Rural Development	2001-13	2,114	1,168.63	1,524	385.56	590	783.07
20	Roads & Buildings	2003-12	14	1.90	13	1.69	1	0.21
21	Revenue	2001-13	93	47.41	64	34.27	29	13.14
22	Social Justice & Empowerment	2001-13	25,030	2,502.54	12,031	670.12	12,999	1,832.42
23	Science and Technology	2003-13	105	51.95	98	6.21	7	45.74
24	Sports, Youth & Cultural Activities	2001-13	1,644	28.97	741	6.43	903	22.54
25	Urban Development & Urban Housing	2001-13	245	3,084.37	102	79.23	143	3,005.14
	Total		42,754	17,148.44	26,168	8,026.98	16,586	9,121.46

APPENDIX 3.2

Statement showing names of bodies and authorities,
the accounts of which had not been received

(Refer paragraph 3.3; Page 79)

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/authorities
1	Gujarat University, Ahmedabad;	1999-2000 onwards	1
2	Akshar Purshottam Arogya Mandir (Muni Seva Ashram), Vaghodia, Goraj- Vadodara; Dr. V H Dave Homeopathic Medical College & Hospital; Gujarat Ecology Commission, Gandhinagar; Institute of Kidney Diseases & Research Centre IKDRC, Ahmedabad; Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad;	2004-05 onwards	5
3	Forest Development Agency, Chhota Udepur; Electronic Quality Development Centre, Gandhinagar; K J Mehta TB Hospital, Songadh; Self Employed Women's Association, Ahmedabad; Gujarat Pollution Control Board, Gandhinagar;	2005-06 onwards	5
4	Aryakanya Shuddha Ayurved Mahavidyalaya, Vadodara; G.K. General Hospital, Bhuj; Gandhi Lincoln Hospital; Gujarat Backward Classes Development Corporation, Gandhinagar; Forest Development Agency, Bhavnagar; Forest Development Agency, Godhra; Forest Development Agency, Junagadh; Forest Development Agency, Narmada Rajpipla (East); Forest Development Agency, Sabarkantha Himmatnagar North; Forest Development Agency, Surendranagar; Forest Development Agency, Valsad (North); Forest Development Agency, Banaskantha; Gujarat Sahitya Academy, Gandhinagar; Gujarat State Lalit Kala Academy, Ahmedabad; Hemchandraacharya North Gujarat University, Patan; Industrial Training Centre Morva-Rena, Panchmahal; J S Ayurved Mahavidyalaya & P T Patel Ayurved Hospital, Nadiad; O.H. Nazar Ayurved College and Hospital, Surat; Smt. B H Shah (Karjanwala), ITI, Kamrej, Surat;	2006-07 onwards	20
5	B.M. Institute of Mental Health, Ahmedabad; Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar;	2007-08 onwards	2
6	Gujarat Council of Primary Education (SSAM), Gandhinagar; Gujarat Landless Labourers and Halpati Housing Board, Gandhinagar; Forest Development Agency, Dahod; Forest Development Agency, Jamnagar; Forest Development Agency, Rajkot; Forest Development Agency, Sabarkantha Himmatnagar South; Forest Development Agency, Ahwa Dang (South); M.S. University, Vadodara; Mandvi Taluka Kshaya Nivaran Sangh TB Association, Mandvi Kutch; Narayan Eye Hospital; R.K. Technical Institute Industrial Training Centre, Anand; Ravishanker Maharaja Eye Hospital, Anand; S K Patel Industrial Training Institute, Mehsana; Sarvajanic Hospital & Maternity Hospital, Gozaria Mehsana; School for Deaf-Mutes Society, Ahmedabad; Sheth J.B. Upadhyay Deaf and Mute School, Sabarkantha; Shrimant Fateshsinh Rao Gaekwad General Hospital Vatrak, Sabarkantha; Sivanand Mission Saurashtra Central Hospital, Rajkot; Smt. A.J. Savla Homeopathic Medical College, Mehsana; Society for Education Welfare & Action Rural (Sewa Rural), Jhagadia Bharuch; State Examination Board, Gandhinagar; State Literacy Mission, Gandhinagar;	2008-09 onwards	22
7	Bala Hanuman Ayurved Mahavidyalaya, Gandhinagar; C U Shah T B Hospital, Dudhrej Road, Surendranagar; Sardar Smarak Hospital, Bardoli;	2009-10 onwards	3

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/authorities
8	B S Nathwani T B Hospital, Junagadh; Bhagwat Vidyapith Ashok ITI, Sola Ahmedabad; Bhavan's Shri C T Sutaria ITI, Dakor; Cambay General Hospital; Gujarat Rural Workers Welfare Board, Gandhinagar; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat State Tribal Development Corporation, Gandhinagar; Gujarat State Tribal Development Residential education Institutions Society, Gandhinagar; Gurjareshwar Kumarpal Jain Sarvodaya Technical Institute, Vadodara; Janak Smarak Hospital, Vyara, Surat; Kacheria Mojilal Gordhandas General Hospital, Balasinor, Kheda; Gujarat Mineral Research Development Society, Gandhinagar; Gujarat Rajya Khadi Gramodyog Board; Saurashtra University, Rajkot;	2010-11 onwards	14
9	B V Patel Pharmaceutical Education Research Development Centre, Thaltej, Ahmedabad; C L Patel Technical Institute, Pij – Kheda; Chikhli Education Society's Grant-in-aid Industrial Training Centre, Chikhli; D S Patel Technical Institute, Anand; Development Support Agency of Gujarat, Public Trust (Tribal Development Department), Gandhinagar; Gujarat Institute of Development Research, Gota, Ahmedabad; ITI College, Lunawada; Mahatma Gandhi Labour Institute, Ahmedabad; Sardar Patel Institute of Economic & Social Research, Ahmedabad; Navsari Agriculture University, Navsari; U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad; Water and Land Management Institute (WALMI), Anand;	2011-12 onwards	12
10	Bhavan's Shri Swaminarayan Technical Institute, Dakor; Bhavnagar University, Bhavnagar; Gandhidham Development Authority, Adipur Kutch; Gujarat State Non-resident Gujarati's Foundation, Gandhinagar; Gujarat Water Supply & Sewerage Board, Gandhinagar; Kutch University, Bhuj Kutch; Methodist Technical Institute, Vadodara; R K Patel Technical Institute, Nadiad; Sabarmati Ashram Preservation & Memorial Trust, Ahmedabad; Sanjivani Hospital, Chaltan Surat; Sardar Vallabhbhai Patel Memorial Society, Ahmedabad; Tribal Research and Training Centre, Gujarat Vidyapith, Ahmedabad; Veer Narmad South Gujarat University, Surat; Veraval People's Co-op Bank, Veraval; Vitthalbhai Patel & Rajratna PT Patel Science College, VV Nagar, Anand; Gujarat Horticulture Mission, Gandhinagar; Gujarat Matikam Kalakari and Rural Technology Institute, Gandhinagar; Anand Agriculture University, Anand; Centre for Entrepreneurship Development, Gandhinagar; Electrical Research & Development Association, Vadodara; Gav Seva Ayog, Gandhinagar; Gujarat Council for Science City, Ahmedabad; Gujarat Energy Development Agency, Gandhinagar; Forest Development Agency, Kutch East; Forest Development Agency, Valsad South; Gujarat State Lion Conservation Society, Junagadh; Forest Development Agency Rajpipla (West), Narmada; Forest Development Agency Vyara; Forest Development Agency, Ahwa Dang (North); Forest Development Agency, Gandhinagar; Forest Development Agency, Gir East; Forest Development Agency, Gir West; Forest Development Agency, Kheda; Forest Development Agency, Kutch West; Forest Development Agency, Patan; Gujarat Environment Management Institute, Gujarat State Biodiversity Board, Sardar Krushinagar Agriculture University, Dantiwada; Gujarat Institute of Educational Technology (GIET), Ahmedabad; Gujarat State AIDS Control Society, Ahmedabad;	2012-13	40

APPENDIX 3.3
Statement showing performance of autonomous bodies
(Reference: Paragraph 3.4; Page 80)

Sr. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts
Under Section 19(2)							
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	2011-12	2011-12	Yes 30-10-2012 Not placed	Yes	5 months
2.	District Legal Services Authority, Navsari	Not required	2011-12	2011-12	Yes 12-03-2013 Not placed	Yes	5 months
3.	District Legal Services Authority, Valsad	Not required	2011-12	2011-12	Yes 31-10-2012 Not placed	Yes	5 months
4.	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes 10-02-2010 Not placed	Yes	5 years 5 months
5.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	2010-11	2010-11	Yes 10-05-2013 Not placed	Yes	1 years 5 months
6.	Gujarat Electricity Regulatory Commission	Not required	2011-12	2011-12	Yes 23-11-2012 15-03-2013	Yes	5 months
Under Section 19(3)							
1	Gujarat Rural Housing Board, Gandhinagar	2012-13	2012-13	2011-12	Yes 15-02-2013 15-03-2013	No	--
2	Gujarat Housing Board Ahmedabad	2012-13	2011-12	2010-11	Yes 04-03-2013 Not placed	Yes	5 months
3.	Gujarat Slum Clearance Board, Ahmedabad	2012-13	2009-10	2008-09	Yes 26-07-2012 Not placed	Yes	2 years 5 months
Under Section 20(1)							
1	Gujarat Maritime Board	2016-17	2012-13	2011-12	Yes 21-03-2013 02-04-2013	No	--
2	Gujarat Municipal Finance Board, Gandhinagar	2013-14	2012-13	2010-11	Yes 15-02-2012 Not placed	No	--
3	Water and Sanitation Management Organisation, Gandhinagar	2010-11	2010-11	2010-11	Not required 20-11-2012 Not required	Yes	1 year 5 months
4	Ahmedabad Urban Development Authority	2007-12	2011-12	2011-12	Not required 10-05-2013 Not required	Yes	5 months

Appendices

Sr. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature re quired Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts
5	Vadodara urban Development Authority	2007-12	2011-12	2011-12	Not required 14-12-2012 Not required	Yes	5 months
6	Rajkot Urban Devbelopment Authority	2007-12	2011-12	2010-11	Not required 16-01-2012 Not required	Yes	5 months
7	Surat Urban Development Authority	2007-12	2011-12	2010-11	Not required 03-05-2012 Not required	Yes	5 months
8	Jamnagar Area Development Authority	2007-12	2009-10	2009-10	Not required 21-09-2010 Not required	Yes	2years 5 months
9	Bhavnagar Urban Development Authority	2007-12	2010-11	2010-11	Not required 10-05-2013 Not required	Yes	1 years 5 months
10	Bhuj Area Development Authority	2007-12	2008-09	2008-09	Not required 23-08-2010 Not required	Yes	3 year 5 months
11	Rapar Area Development Authority	2007-12	2008-09	2008-09	Not required 21-05-2010 Not required	Yes	3 year 5 months
12	Gandhinagar Urban Development Authority	2007-12	2010-11	2009-10	Not required 06-07-2011 Not required	Yes	1year 5 months
13	Anjar Area Development Authority	2007-12	2008-09	2008-09	Not required 19-08-2010 Not required	Yes	3year 5 months
14	Bhachau Area Development Authority	2007-12	2008-09	2008-09	Not required 17-12-2009 Not required	Yes	3 year 5 months
15	Vadinar Area Development Authority	2007-12	2008-09	2008-09	Not required 13-09-2010 Not required	Yes	3 year 5 months
16	Junagadh Area Development Authority	2007-12	--	--	Not required - Not required	Yes	5 years 5 months
17	Ambaji Area Development Authority	2007-12	--	--	Not required - Not required	Yes	5 years 5 months
18	Alang Area Development Authority	2007-12	--	--	Not required - Not required	Yes	5 years 5 months
19	Kevadia Area Development Authority	2007-12	--	--	Not required - Not required	Yes	5 years 5 months
20	Gujarat State CAMPA	2009-15	--	--	Not required - Not required	Yes	3 years 5 months

APPENDIX 3.4
Pending DC bills for the years up to 2012-13
(Reference paragraph 3.6; Page 81)

		(₹ in crore)
Name of Department	Number of AC bills	Amount
Agriculture and Co-operation	24	0.20
Education	3,280	100.10
Food, Civil Supplies and Consumer Affairs	42	0.18
Finance	34	0.22
General Administration	936	39.59
Gujarat Legislature Secretariat	1	0.00 ¹
Health and Family Welfare	284	10.14
Home	2,718	119.79
Industries and Mines	48	3.38
Information and Broadcasting	2	0.00 ²
Labour and Employment	25	0.07
Legal	268	0.52
Narmada Water Resources, Water Supply and Kalpsar	6	0.01
Ports and Transport	4	0.03
Panchayats, Rural Housing and Rural Development	1,574	27.12
Revenue	589	26.57
Roads and Buildings	9	0.01
Social Justice and Empowerment	581	9.39
Sports, Youth and Cultural Activities	531	6.51
Women and Child Development	11	0.02
Urban Development and Urban Housing Department	3	0.01
TOTAL	10,970	343.86

¹ ₹ 23,000

² ₹ 21,000

APPENDIX 3.5

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.

(Reference: Paragraph 3.8; Page 82)

Sr. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases.
1	Ports, Transport & Fisheries	0	0	3	0	0	1	4
2	Agriculture, Co-op. & R.D.D.	0	0	2	2	1	0	5
3	Legal (A.J)	1	1	0	3	0	1	6
4	Labour & Employment	0	1	0	0	0	0	1
5	Education	1	8	3	2	0	0	14
6	Industries, Mines & Power	0	1	1	1	0	0	3
7	Health & Family Welfare	0	2	2	3	2	6	15
8	Home	0	3	2	1	5	0	11
9	Forest & Environment	3	11	2	0	1	1	18
10	Food & Civil Supply	0	0	1	0	0	0	1
11	Finance	0	0	0	0	1	1	2
12	Revenue	0	2	0	0	2	6	10
13	Sports, Culture & Youth Services	0	0	1	0	0	0	1
14	Tribal Development	0	0	1	0	0	0	1
15	Gujarat Maritime Board	1	0	0	0	0	0	1
16	Narmada Water Resources, Water Supply and Kalpsar	1	2	2	1	7	22	35
17	Roads and Buildings	0	1	0	2	5	1	9
18	Land Revenue	0	1	3	2	4	19	29
	TOTAL	7	33	23	17	28	58	166

APPENDIX 3.6

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material
(Reference: Paragraph 3.8; Page 82)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Fire/Accident cases		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Ports, Fisheries and Transport	2	3.53	2	6.84	0	0	4	10.37
Agriculture, Co-operation and Rural Development	0	0	5	32.98	0	0	5	32.98
Legal	1	0.05	5	15.19	0	0	6	15.24
Labour and Employment	1	0.31	0	0	0	0	1	0.31
Education	10	8.29	4	23.98	0	0	14	32.27
Industries, Mines and Power	1	0.46	2	77.62	0	0	3	78.08
Health and Family Welfare	2	2.57	13	15.22	0	0	15	17.79
Home	0	0	11	79.73	0	0	11	79.73
Forests and Environment	9	1.80	6	8.34	3	0.36	18	10.50
Food and Civil Supply	0	0	1	0.49	0	0	1	0.49
Finance	0	0	2	5.47	0	0	2	5.47
Revenue	0	0	10	13.88	0	0	10	13.88
Sports and Culture Youth Services	0	0	1	4.47	0	0	1	4.47
Tribal Development	0	0	1	147.19	0	0	1	147.19
Gujarat Maritime Board	0	0	1	3.22	0	0	1	3.22
Roads and Buildings	3	1.57	6	351.88	0	0	9	353.45
Narmada, Water Resources and Water Supply	16	7.66	19	19.9	0	0	35	27.56
Land Revenue	0	0	29	4.02	0	0	29	4.02
Total	45	26.24	118	810.42	3	0.36	166	837.02

APPENDIX 4.1

Glossary

Terms	Description
Gini-coefficient	It is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.
State Implementing Agencies	These include any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA, State Health Mission for NRHM etc.
Core public goods	Goods which all citizens enjoy in common in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods, road infrastructure etc.
Merit goods	Commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt sustainability	It is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt* rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising and in case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.