

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

A. General Data					
Sr. No.	Particulars			Figures	
1	Area			1,96,024 sq. km.	
2	Population				
	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 = 65.8 years)		64.1 years
7	Infant Mortality Rate*** (per 1000 live births) (All India Average = 40 per 1000 live births)			36	
8	Gini –Coefficient****				
	a.	Rural (All India = 0.29)		0.25	
	b.	Urban (All India = 0.38)		0.32	
9	Gross State Domestic Product (GSDP) 2013-2014 at current prices			₹ 7,73,990(A) crore	
10	Per capita GSDP CAGR* (2004-05 to 2013-14)		Gujarat	14.41 per cent	
			General Category States*****	14.88 per cent	
11	GSDP CAGR (2004-05 to 2013-14)		Gujarat	16.01 per cent	
			General Category States	15.49 per cent	
12	Population Growth***** Rate (2004-05 to 2013-14)		Gujarat	13.28 per cent	
			General Category States	12.94 per cent	
B. Financial Data					
Sr. No.	Particulars			Figures (in per cent)	
1	CAGR			2004-05 to 2012-13	
			General Category States	Gujarat	2004-05 to 2013-14
					Gujarat
	a.	Revenue Receipts	16.93	17.82	16.48
	b.	Own Tax Revenue	16.42	19.50	17.75
	c.	Non Tax Revenue	12.49	8.69	9.54
	d.	Total Expenditure	15.37	15.42	14.50
	e.	Capital Expenditure	17.01	22.82	20.93
	f.	Revenue Expenditure on Education	17.44	16.00	15.40
	g.	Revenue Expenditure on Health	16.50	17.22	15.50
	h.	Salary and Wages	14.73	8.55	8.45
	i.	Pension	18.34	18.18	17.81

* 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 as given in Economic Survey of 2012-13;

*** Infant Mortality Rate (SRS Bulletin September 2014);

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

***** Excluding the Goa State

***** 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 in 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 in Consolidated Fund-By function and nature: 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 on revenue account.
Statement No.18	Detailed Statement on Contingency Fund and Public Account transactions.
Statement No.19	Detailed Statement on Investment of earmarked funds.

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 1)

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)

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product at current prices (₹ in crore)	4,31,262	5,21,519(P)	5,94,563(P)	6,70,016(Q)	7,73,990(A)
Growth rate of GSDP (<i>per cent</i>)	17.22	20.93	14.01	12.69	15.52

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	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance}) / 2] * 100$
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 (Deficit or Surplus)	Excess of Revenue Receipts over Revenue Expenditures other than interest
Primary Revenue Expenditure	Total Revenue Expenditure minus Interest Payments

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 (ThFC). 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:

- Eliminate the revenue deficit by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.
- Reduce fiscal deficit to not more than three *per cent* of GSDP beginning 1st April 2011.
- 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 of respective year.
- Cap outstanding guarantees within the limit provided in the Gujarat State Guarantees Act, 1963.

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:

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

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 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 2010-11 to 2013-14 as given below.

Fiscal indicators of Medium Term Fiscal Policy Statement

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing Year	Targets for next two years *	
		2010-11 (Actual)	2011-12 (Actual)	2012-13 (BE)	2012-13 (RE)	2013-14 (BE)	2014-15	2015-16
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) (₹ in crore)	(-)5,076	+3,215	+3,615	+3,897	+4,602	+4,700	+5,000
2	Fiscal Deficit(-) /Surplus(+) (₹ in crore)	(-)15,073	(-)11,027	(-)17,831	(-)18,191	(-)20,496	(-)25,140	(-)28,785
3	Public Debt	1,10,873	1,23,406	1,40,238	1,38,978	1,58,770	1,81,410	2,07,695
4	GSDP	5,30,430	6,11,767	6,76,895	6,97,298	7,98,406	9,14,175	10,46,730
5	Fiscal Deficit as percentage of GSDP	2.84	1.80	2.63	2.61	2.57	2.75	2.75
6	Public Debt as percentage of GSDP	20.90	20.17	20.72	19.93	19.89	19.84	19.84
7	Government guarantee outstanding (₹ in crore)	8,824	7,620	16,000*	7,234#	16,000*	16,000*	16,000*

Source: Budget Publication No. 30 (2013-14)

Outstanding Guarantees as on 31/01/2013

*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 30)

(₹ in crore)

Part I: Abstract of Receipts and Disbursements for the year 2013-14											
Section-A: Revenue											
Receipts						Disbursements					
2012-13				2013-14	2012-13			Non-Plan	Plan	Total	2013-14
75,228.53	I	Revenue Receipts		79,975.74	69,658.49	I	Revenue Expenditure	51,365.15	23,893.39	75,258.54	75,258.54
53,896.69		Tax Revenue		56,372.37	24,128.27		General Services	25,707.44	1,112.93	26,820.37	
					29,528.97		Social Services	17,372.10	15,009.68	32,381.78	
6,016.99		Non-Tax Revenue		7,018.31	13,078.66		Education, Sports, Art and Culture	12,650.23	1,836.73	14,486.96	
					3,367.65		Health and Family Welfare	1,439.66	2,016.13	3,455.79	
8,869.05		State's share of Union Taxes		9,701.93	7,518.93		Water Supply, Sanitation, Housing and Urban Development	2,494.59	5,612.42	8,107.01	
					111.58		Information and Broadcasting	27.90	110.97	138.87	
1,230.30		Non-Plan grants		2,079.21	1,983.77		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	200.27	1,890.00	2,090.27	
3,466.74		Grants for State Plan Schemes		2,604.46	479.79		Labour and Labour Welfare	244.35	249.56	493.91	
					2,925.98		Social Welfare and Nutrition	262.70	3,288.57	3,551.27	
1,748.76		Grants for Central and Centrally sponsored Plan Schemes		2,199.46	62.61		Others	52.40	5.30	57.70	
					15,838.97		Economic Services	7,959.94	7,770.78	15,730.72	
					3,893.26		Agriculture and Allied Activities	1,108.24	2,849.66	3,957.90	
					1,373.83		Rural Development	454.01	1,247.19	1,701.20	
					58.63		Special Areas Programmes	49.49	14.45	63.94	
					1,054.94		Irrigation and Flood Control	587.22	394.13	981.35	
					3,978.15		Energy	3,402.65	395.62	3,798.27	
					1,031.37		Industry and Minerals	135.64	729.07	864.71	
					3,829.69		Transport	1,914.25	1,841.96	3,756.21	
					143.49		Science, Technology and Environment	1.10	170.54	171.64	
					475.61		General Economic Services	307.34	128.16	435.50	
					162.28		Grants-in-aid and Contributions	325.67	0.00	325.67	
	II	Revenue Deficit carried over to Section B		-	5,570.04	II	Revenue Surplus carried over to Section B	0.00	0.00	4717.20	4717.20
75,228.53		Total		79,975.74	75,228.53		Total				79,975.74

Appendices

Receipts				Disbursements						
2012-13		2013-14	2012-13		Non-plan	Plan	Total	2013-14		
Section B : Others										
18,631.81	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	18,689.89	-	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV	Miscellaneous Capital receipts	0.00	21,226.52	IV	Capital Outlay	166.67	22,510.70	22,677.37	22,677.37
				713.79		General Services	110.44	706.06	816.50	
				6,082.95		Social Services	56.61	6,593.50	6,650.11	
				941.82		Education, Sports, Art and Culture	34.23	1,146.07	1,180.30	
				1,258.71		Health and Family Welfare	0.00	1,627.70	1,627.70	
				3,020.17		Water Supply, Sanitation, Housing and Urban Development	18.50	2,922.89	2,941.39	
				2.47		Information and Broadcasting	0.00	1.97	1.97	
				53.90		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.88	236.89	240.77	
				570.95		Social Welfare and Nutrition	0.00	208.58	208.58	
				234.93		Others	0.00	449.40	449.40	
				14,429.78		Economic Services	(-0.38)	15,211.14	15,210.76	
				686.18		Agriculture and Allied Activities	0.09	854.64	854.73	
				974.94		Rural Development	(-0.71)	991.56	990.85	
				11.85		Special Areas Programmes	0.00	26.98	26.98	
				7,041.98		Irrigation and Flood Control	0.00	6,784.44	6,784.44	
				1,360.00		Energy	0.00	1,925.84	1,925.84	
				620.52		Industry and Minerals	0.16	795.18	795.34	
				2,743.81		Transport	0.00	3,374.51	3,374.51	
				30.00		Science, Technology and Environment	0.00	8.08	8.08	
				960.50		General Economic Services	0.08	449.91	449.99	
46.90	V	Recoveries of Loans and Advances	140.69	882.25	V	Loans and Advances disbursed	52.05	551.17	603.22	603.22
68.86		From Power Projects	57.05	-		For Power Projects	-	9.51		
(-76.02)		From Government Servants	40.65	-		To Government Servants	9.49	-		
54.06		From Others	42.99			To Others	42.56	541.66		
5,570.04	VI	Revenue Surplus brought down	4,717.20		VI	Revenue Deficit brought down				
19,497.19	VII	Public debt receipts	19,343.04	6,536.52	VII	Repayment of Public debt			6,203.91	6,203.91
18,905.54		Internal debt other than Ways and Means Advances and overdrafts	19,182.01	5,794.42		Internal debt other than Ways and Means Advances and Overdrafts			5,547.63	

Receipts				Disbursements						
2012-13				2013-14	2012-13	Non-plan		Plan	Total	2013-14
-		Net transactions under Ways and Means Advances		0.00			Net transactions under Ways and Means Advances			-
-		Net transactions under overdraft		0.00	742.10*		Repayment of Loans and Advances to Central Government			656.28
591.65		Loans and Advances from Central Government		161.03						
-	VIII	Appropriation to Contingency Fund		-	-	VIII	Appropriation to Contingency Fund			0.00
80.50	IX	Amount transferred to Contingency Fund		0.00	0.00	IX	Expenditure from Contingency Fund			0.11
50,046.35	X	Public Account receipts		52,019.52	46,537.61	X	Public Account disbursements			50,039.25
1,930.20		Small Savings and Provident Funds	2,053.73		1,340.69		Small Savings and Provident Funds			1,547.01
768.42		Reserve Funds	733.81		280.14		Reserve Funds			650.24
771.62		Suspense and Miscellaneous	(-)846.48		115.77		Suspense and Miscellaneous			186.25
15,113.57		Remittance	15,568.31		15,182.75		Remittances			15,387.64
31,462.54		Deposits and Advances	34,510.15		29,618.26		Deposits and Advances			32,268.11
	XI	Closing Overdraft from Reserve Bank of India		0.00	18,689.89	XI	Cash Balance at end			15,386.48
					4.19		Cash in Treasuries and Local Remittances			4.19
					(-)286.17		Deposits with Reserve Bank			(-)1,735.22
					5,614.22		Departmental Cash Balance and investment including permanent Advances			5,194.31
					13,357.65		Cash Balance Investment			11,923.20
93,872.79		Total		94,910.34	93,872.79		Total			94,910.34

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

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2014			
As on 31.03.2013	Liabilities		As on 31.03.2014
1,28,065.19	Internal Debt -		1,41,699.57
74,299.35	Market Loans bearing interest		87,346.45
0.92	Market Loans not bearing interest		0.60
-	Loans from Life Insurance Corporation of India		-
53,764.92	Loans from Other Institutions		54,354.52
-	Ways and Means Advances		-
-	Overdrafts from Reserve Bank of India		-
8,301.84	Loans and Advances from Central Government -		7,806.59
2.52	Pre 1984-85 Loans		2.52
50.53	Non-Plan Loans		46.80
8,248.61	Loans for State Plan Schemes		7,757.09
-	Loans for Central Plan Schemes		-
0.18	Loans for Centrally Sponsored Plan Schemes		0.18
200.00	Contingency Fund		199.89
8,041.56	Small Savings, Provident Funds, etc.		8,548.28
18,939.07	Deposits		21,181.11
8,906.81	Reserve Funds		8,990.38
1,538.81	Suspense and Miscellaneous Balances		506.27
308.43	Remittance Balances		489.10
1,74,301.71	Total		1,89,421.19
Assets	Assets		
1,17,385.53	Gross Capital Outlay on Fixed Assets -		1,40,062.89
47,171.49	Investments in shares of Companies, Corporations, etc.		55,058.43
70,214.04	Other Capital Outlay		85,004.46
6,585.62	Loans and Advances -		7,048.16
910.92	Loans for Power Projects		863.39
5,378.29	Other Development Loans		5,913.48
296.41	Loans to Government servants and Miscellaneous loans		271.29
5,587.16	Reserve Fund Investments		5,168.68
0.77	Advances		0.77
-	Suspense and Miscellaneous Balances		0
13,102.38	Cash -		10,217.46
4.19	Cash in Treasuries and Local Remittances		4.19
(-)286.17	Deposits with Reserve Bank		(-)1,735.22
26.71	Departmental Cash Balance including Permanent Advances		25.29
13,357.65	Cash Balance Investments		11,923.20
31,640.25	Deficit on Government Account -		26,923.23
(-)5,570.04	(i) Less Revenue Surplus /Add Revenue deficit of the current year		(-)4,717.20
-	(ii) Miscellaneous Deficit		-
-	(iii) Other adjustment		0.18
37,210.29	Accumulated deficit at the beginning of the year		31,640.25
1,74,301.71	Total		1,89,421.19

APPENDIX 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Page 8 and 30)

	2009-10	2010-11	2011-12	2012-13	2013-14
(₹ in crore)					
Part A- Receipts					
1. Revenue Receipts	41,672	52,364	62,959	75,229	79,976
(i) Tax Revenue	26,740	36,339	44,252	53,897	56,373
Taxes on Agricultural Income	-	-	---	-	-
Taxes on Sales, Trade, etc	18,200	24,893	31,202	39,465	40,976
State Excise	66	63	72	85	110
Taxes on Vehicles	1,543	2,004	2,251	2,276	2,283
Stamps and Registration fees	2,557	3,666	4,670	4,427	4,749
Land Revenue	1,161	1,789	1,477	2,208	1,727
Taxes on Goods and Passengers	7	6	208	211	834
Other Taxes	3,206	3,918	4,370	5,225	5,694
(ii) Non Tax Revenue	5,452	4,915	5,277	6,017	7,018
(iii) State's share of Union taxes and duties	5,891	6,679	7,780	8,869	9,702
(iv) Grants in aid from Government of India	3,589	4,431	5,650	6,446	6,883
2. Miscellaneous Capital Receipts	136	91	10	-	-
3. Recoveries of Loans and Advances	151	283	165	47	141
4. Total Revenue and Non debt capital receipts (1+2+3)	41,959	52,738	63,134	75,276	80,117
5. Public Debt Receipts	14,245	16,681	17,535	19,497	19,343
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,159	16,522	17,347	18,905	19,182
Net transactions under Ways and Means Advances and Overdrafts	--	-	-	-	-
Loans and Advances from Government of India	86	159	188	592	161
6. Total Receipts in the Consolidated Fund (4+5)	56,204	69,419	80,669	94,773	99,460
7. Contingency Fund Receipts	34	47	1	81	0
8. Public Account Receipts	58,660	72,281	79,653	50,046	52,020
9. Total Receipts of the State (6+7+8)	1,14,898	1,41,747	1,60,323	1,44,900	1,51,480
Part B- Expenditure/Disbursement					
10. Revenue Expenditure	48,638	57,440	59,744	69,659	75,259
Plan	14,331	17,553	16,690	22,513	23,894
Non Plan	34,307	39,887	43,054	47,146	51,365
General Services (including interest payments)	16,934	19,840	21,481	24,128	26,820
Social Services	19,605	23,702	24,546	29,529	32,382
Economic Services	11,993	13,713	13,518	15,839	15,731
Grants-in-aid and contributions	106	185	200	163	326
11. Capital Expenditure	8,047	9,684	13,812	21,227	22,677
Plan	8,026	9,662	13,608	21,151	22,511
Non Plan	21	22	204	76	166
General Services	189	243	556	714	816
Social Services	2,038	2,682	3,306	6,083	6,650
Economic Services	5,820	6,759	9,950	14,430	15,211

Appendices

	2009-10	2010-11	2011-12	2012-13	2013-14
12. Disbursement of Loans and Advances	427	688	605	882	603
13. Total Expenditure (10+11+12)	57,112	67,812	74,161	91,768	98,539
14. Repayments of Public Debt	3,245	3,817	5,275	6,536	6,204
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,681	3,194	4,156	5,794	5,548
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	564	623	1,119	742	656
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	60,357	71,629	79,436	98,304	1,04,743
17. Contingency Fund disbursements	47	1	81	-	-
18. Public Account disbursements	56,088	67,216	77,161	46,538	50,039
19. Total disbursement by the State (16+17+18)	1,16,492	1,38,846	1,56,678	1,44,842	1,54,782
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(-6,966)	(-5,076)	(+3,215)	(+5,570)	(+4,717)
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-15,153)	(-15,074)	(-11,027)	(-16,492)	(-18,422)
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-6,563)	(-5,447)	(-93)	(-4,331)	(-5,090)
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	8,590	9,627	10,934	12,161	13,332
24. Financial Assistance to local bodies etc.	20,425.39	25,872.27	27,942.24	31,125	36,161
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	4,31,262	5,21,519(P)	5,94,563(P)	6,70,016(Q)	7,73,990(A)
28. Outstanding Fiscal liabilities (year end)	1,19,117	1,35,656	1,50,785	1,66,667	1,83,057
29. Outstanding guarantees (year end)	9,667	8,661	7,449	6,195	6,549
30. Maximum amount guaranteed (during the year)	10,202	10,382	10,387	10,525	11,175
Part E- Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP (<i>per cent</i>)	6.20	6.97	7.44	8.04	7.28
Own Non-Tax Revenue/GSDP (<i>per cent</i>)	1.26	0.94	0.89	0.90	0.91
Central Transfers/GSDP (<i>per cent</i>)	2.20	2.13	2.26	2.29	2.14
II. Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	13.24	13.00	12.47	13.70	12.73
Total Expenditure/Revenue Receipts	1.37	1.30	1.18	1.22	1.23
Revenue Expenditure/Total Expenditure	0.85	0.85	0.81	0.76	0.76
Expenditure on Social Services/Total Expenditure	0.38	0.39	0.38	0.39	0.40
Expenditure on Economic Services/Total Expenditure	0.32	0.31	0.32	0.33	0.31
Capital Expenditure/Total Expenditure	0.14	0.14	0.19	0.23	0.23

	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.14	0.15	0.18	0.22	0.22
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	(-)1.62	(-)0.97	(+)0.54	(+)0.83	(+)0.61
Fiscal deficit/GSDP (<i>per cent</i>)	(-)3.51	(-)2.89	(-)1.85	(-)2.46	(-)2.38
Primary Deficit or Surplus/GSDP (<i>per cent</i>)	(-)1.52	(-)1.04	(-)0.02	(-)0.65	(-)0.66
Revenue Deficit/Fiscal Deficit	(-)0.46	(-)0.34	(+)0.29	(+)0.34	(+)0.26
Primary Revenue Balance/GSDP (<i>per cent</i>)	0.38	0.87	2.38	2.65	2.33
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.28	0.26	0.25	0.25	0.24
Fiscal Liabilities/RR (<i>per cent</i>)	286	259	239	222	229
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)64.87	(-)34.20	(-)1.08	(-)57.12	(-)38.68
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.87	0.84	0.94	0.93	0.95
V. Other Fiscal Health Indicators					
Return on Investment	0.25	0.33	0.33	0.12	0.50
Balance from Current Revenue (₹ in crore)	5,173	9,610	16,022	22,867	23,807
Financial Assets/Liabilities	0.72	0.72	0.76	0.82	0.86

Φ 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
2009-10 to 2013-14
(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	2009-10	18,199.79	129.07	0.71	0.96
	2010-11	24,893.45	149.37	0.60	0.75
	2011-12	31,202.31	163.28	0.52	0.83
	2012-13	39,464.67	164.13	0.42	N.A.
	2013-14	40,976.06	227.22	0.55	N.A.
Taxes on vehicles and Taxes on goods and passengers	2009-10	1,549.55	54.79	3.54	3.07
	2010-11	2,010.07	76.17	3.79	3.71
	2011-12	2,459.37	66.02	2.68	2.96
	2012-13	2,486.84	83.44	3.36	N.A.
	2013-14	3,116.37	94.98	3.05	N.A.
Stamp duty and Registration fees	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.
	2013-14	4,749.35	79.61	1.67	N.A.
State Excise	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.
	2013-14	109.82	12.44	11.33	N.A.

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 40)

					(₹ in crore)
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	1	Agriculture and Co-operation Department - Capital Voted	1.10	0.63	57.27
2	2	Agriculture - Capital Voted	14.41	9.41	65.30
3	2	Agriculture - Revenue Voted	2,432.54	275.99	11.35
4	4	Animal Husbandry and Dairy Development -Revenue Voted	422.33	133.08	31.51
5	5	Co-operation – Capital voted	21.80	5.22	23.94
6	5	Co-operation – Revenue voted	383.82	20.15	5.25
7	6	Fisheries - Revenue Voted	159.93	18.50	11.57
8	6	Fisheries - Capital Voted	33.99	26.28	77.32
9	7	Other Expenditure pertaining to Agriculture and Co-operation Department - Capital Voted	0.40	0.17	42.50
10	8	Education Department – Revenue voted	9.35	2.49	26.63
11	9	Education - Capital Voted	846.01	133.22	15.75
12	11	Energy and Petrochemicals Department - Revenue Voted	5.09	2.35	46.17
13	13	Energy Projects - Capital Voted	1,641.87	109.36	6.66
14	15	Finance Department- Revenue voted	19.77	4.44	22.46
15	16	Tax Collection Charges (Finance Department) - Revenue Voted	242.11	14.71	6.08
16	17	Treasury and Accounts Administration – Revenue voted	124.99	13.83	11.06
17	18	Pensions and Other Retirement Benefits - Revenue Charged	0.40	0.40	100.00
18	18	Pensions and Other Retirement Benefits - Revenue Voted	5,813.12	744.74	12.81
19	19	Other Expenditure pertaining to Finance Department - Capital Voted	1.21	0.68	56.20
20	19	Other Expenditure pertaining to Finance Department - Capital Charged	0.01	0.01	100.00
21	19	Other Expenditure pertaining to Finance Department - Revenue Voted	4,078.08	4,027.49	98.76
22	20	Repayment of debt pertaining to Finance Department and its Servicing - Capital Charged	6,217.83	13.92	0.22
23	20	Repayment of debt pertaining to Finance Department and its Servicing - Revenue Charged	1,3140.66	473.69	3.60
24	22	Civil Supplies - Revenue Charged	0.18	0.18	100.00
25	22	Civil Supplies - Revenue voted	262.24	31.12	11.87
26	23	Food – Capital Voted	26.60	16.51	62.07
27	23	Food - Revenue Voted	123.04	38.39	31.20
28	24	Other Expenditure pertaining to Food Civil Supplies and Consumer Affairs Department – Revenue Charged	0.12	0.11	91.67
29	24	Other Expenditure pertaining to Food	0.11	0.11	100.00

Appendices

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Civil Supplies and Consumer Affairs Department - Capital Voted			
30	26	Forests - Revenue voted	331.56	22.98	6.93
31	28	Other Expenditure pertaining to Forest and Environment Department - Capital Voted	0.55	0.31	56.36
32	30	Council of Ministers - Revenue voted	3.91	1.10	28.13
33	31	Elections - Revenue voted	127.42	10.15	7.97
34	32	Public Service Commission – Revenue voted	6.83	3.67	53.73
35	33	General Administration Department - Revenue Voted	111.16	26.15	23.52
36	34	Economic Advice and Statistics – Revenue voted	68.16	30.85	45.26
37	35	Other expenditure pertaining to General Administration Department- Capital voted	827.96	40.33	4.87
38	36	State Legislature - Revenue Charged	0.28	0.09	32.14
39	37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat - Capital Voted	0.34	0.29	85.29
40	38	Health and Family Welfare Department - Revenue Voted	11.44	2.81	24.56
41	39	Medical and Public Health - Capital Voted	1,372.58	113.24	8.25
42	39	Medical and Public Health - Revenue Voted	2,655.98	198.97	7.49
43	41	Other Expenditure pertaining to Health and Family Welfare Department - Capital Voted	0.55	0.42	76.36
44	43	Police - Revenue Charged	0.00 ¹	0.00 ²	100
45	43	Police - Revenue Voted	2,918.76	286.51	9.82
46	46	Other Expenditure pertaining to Home Department - Capital Voted	507.57	73.13	14.41
47	49	Industries - Revenue Voted	891.96	188.46	21.13
48	49	Industries - Capital Voted	977.05	676.68	69.26
49	50	Mines and Minerals - Revenue voted	134.23	22.68	16.90
50	51	Tourism – Capital voted	475.94	26.50	5.57
51	52	Other expenditure pertaining to Industries and Mines Department – Revenue voted	52.81	13.25	25.09
52	53	Information and Broadcasting Department - Revenue Voted	2.11	0.74	35.07
53	55	Other Expenditure pertaining to Information, Broadcasting Department - Capital Voted	0.26	0.21	80.77
54	56	Labour and Employment Department - Revenue Voted	10.26	4.17	40.64
55	57	Labour and Employment – Capital voted	106.11	36.97	34.84

¹ ₹ 2000

² ₹ 2000

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
56	57	Labour and Employment – Revenue voted	456.35	59.57	13.05
57	58	Other Expenditure pertaining to Labour and Employment Department - Capital Voted	0.33	0.32	96.97
58	59	Legal Department - Revenue Voted	10.79	2.98	27.62
59	60	Administration of Justice - Revenue charged	82.17	11.70	14.24
60	60	Administration of Justice - Revenue voted	815.05	315.72	38.74
61	61	Other Expenditure pertaining to Legal Department - Capital Voted	1.77	1.53	86.44
62	62	Legislative and Parliamentary Affairs Department - Revenue Voted	7.93	3.65	46.03
63	63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department - Capital Voted	0.08	0.06	75.00
64	64	Narmada, Water Resources, Water Supply and Kalpsar Department - Revenue Voted	19.97	4.68	23.44
65	65	Narmada Development Scheme - Capital Voted	4,844.12	1,180.88	24.38
66	66	Irrigation and Soil Conservation - Revenue Charged	0.25	0.23	92.00
67	66	Irrigation and Soil Conservation - Revenue Voted	902.08	21.44	2.38
68	66	Irrigation and Soil Conservation - Capital Voted	2,763.54	250.32	9.06
69	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	1.10	0.77	70.00
70	70	Community Development - Revenue Voted	1,279.70	86.52	6.76
71	71	Rural Housing and Rural Development - Revenue Voted	1,166.95	460.29	39.44
72	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Capital Voted	6.48	3.82	58.95
73	74	Transport - Revenue Voted	755.12	58.55	7.75
74	75	Other Expenditure pertaining to Ports and Transport Department - Capital Voted	181.85	83.78	46.07
75	76	Revenue Department - Revenue Voted	37.06	15.42	41.61
76	77	Tax Collection Charges (Revenue Department) - Revenue Voted	352.63	139.99	39.70
77	78	District Administration - Revenue Voted	460.97	162.60	35.27
78	79	Relief On Account of Natural Calamities - Capital Voted	125.00	69.07	55.26
79	79	Relief On Account of Natural Calamities - Revenue Voted	1,168.95	160.80	13.76

Appendices

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
80	81	Compensations and Assignments - Capital charged	0.02	0.01	50.00
81	81	Compensations and Assignments - Revenue Charged	0.18	0.09	50.00
82	81	Compensations and Assignments – Capital voted	0.11	0.11	100.00
83	82	Other Expenditure pertaining to Revenue Department - Revenue Voted	3.67	0.79	21.53
84	82	Other Expenditure pertaining to Revenue Department - Capital Voted	0.26	0.20	76.92
85	84	Non-Residential Buildings- Revenue Charged	0.76	0.25	32.89
86	84	Non-Residential Buildings – Revenue voted	617.86	10.88	1.76
87	84	Non-Residential Buildings-Capital Voted	1,614.32	677.53	41.97
88	85	Residential Buildings - Revenue Voted	166.63	30.41	18.25
89	85	Residential Buildings - Capital Voted	164.98	125.10	75.83
90	86	Roads and Bridges – Capital charged	2.97	0.93	31.31
91	86	Roads and Bridges - Revenue voted	2,643.27	107.23	4.06
92	87	Gujarat Capital Construction Scheme- Capital charged	12.33	12.33	100.00
93	88	Other Expenditure pertaining to Roads and Buildings Department - Capital Voted	6.38	4.97	77.90
94	90	Other Expenditure pertaining to Science and Technology Department - Revenue Voted	139.15	35.92	25.81
95	91	Social Justice and Empowerment Department –Revenue voted	5.84	1.53	26.20
96	92	Social Security and Welfare - Revenue Voted	948.09	53.54	5.65
97	93	Welfare of Scheduled Tribes - Capital Voted	8.31	7.87	94.71
98	93	Welfare of Scheduled Tribes – Revenue Voted	222.68	23.26	10.45
99	94	Other Expenditure pertaining to Social Justice & Empowerment Department - Capital Voted	0.21	0.15	71.43
100	95	Special Component Plan For Scheduled Castes - Capital Voted	779.98	108.36	13.89
101	95	Special Component Plan For Scheduled Castes - Revenue Voted	2,093.72	286.06	13.66
102	96	Tribal Area Sub-Plan - Capital charged	3.00	0.78	26.00
103	96	Tribal Area Sub-Plan - Capital Voted	2,872.81	105.50	3.67
104	96	Tribal Area Sub-Plan - Revenue Voted	4,937.49	617.92	12.51
105	98	Youth Services and Cultural Activities - Revenue Voted	252.92	49.00	19.37
106	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department - Capital Voted	0.12	0.12	100.00
107	100	Urban Development and Urban Housing	5.20	1.35	25.96

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Department - Revenue Voted			
108	101	Urban Housing - Revenue voted	815.13	158.95	19.50
109	104	Other Expenditure pertaining to Urban Development and Urban Housing Department - Capital Voted	0.11	0.03	27.27
110	104	Other Expenditure pertaining to Urban Development and Urban Housing Department - Revenue Voted	0.38	0.13	34.21
111	105	Women and Child Development Department - Revenue Voted	2.81	0.77	27.40
112	106	Other Expenditure pertaining to Women and Child Development Department - Capital Voted	225.62	19.34	8.57
113	106	Other Expenditure pertaining to Women and Child Development Department - Revenue Voted	1,658.65	216.81	13.07
114	107	Climate change Department- Revenue voted	0.82	0.18	21.95
115	108	Other Expenditure pertaining to Climate Change Department - Revenue Voted	109.60	24.13	22.02
		Total	83,375.51	13,675.06	16.40

APPENDIX 2.2
Cases where persistent savings were noticed during 2011-14
(Reference: Paragraph 2.3.2; Page 41)

(₹ 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	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.
2	2013-14	37.15	1.83	35.32	Due to sanction of lesser amount by GOI.
2040-00-101 01 TDP-10 Commercial Tax Offices-Revenue Voted					
16	2011-12	159.37	149.29	10.07	Saving is due to less expenditure
16	2012-13	194.81	149.14	45.67	Less expenditure incurred on computerisation under VAT and pay & allowances due to vacant posts.
16	2013-14	224.93	210.45	14.47	Less expenditure incurred on pay and allowances due to vacant posts.
2048-00-101 01 Gujarat State Sinking Fund					
19	2011-12	1,000.00	300.00	700.00	Saving was anticipated due to transfer of less amount to Gujarat State Sinking Fund.
19	2012-13	1,000.00	0.00	1,000.00	Government decided no amount is required to be transferred to Sinking Fund.
19	2013-14	1,000.00	0.00	1,000.00	Government decided no amount is required to be transferred to Sinking Fund.
2075-00-800 01 Liability on account of increase in the rate 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.
19	2013-14	3,000.00	0.00	3,000.00	Due to revised estimates of Dearness Allowance.
3454-02-800C 16 Unique Identification- Revenue Voted					
34	2011-12	27.45	0.04	27.40	1. Due to vacant posts and less expenditure on pay and allowances. 2. UID enrolment was not started.
34	2012-13	18.38	1.54	16.83	Savings were due to vacant posts being filled by Fixed pay employees.
34	2013-14	18.26	0.12	18.15	Savings were due to vacant posts being filled by Fixed pay employees.
2210-01-001 02 HLT-11 Directorate of Medical Education and research 13 th Finance Commission NABH/NABL- Revenue Voted					
39	2011-12	251.31	166.89	84.42	Due to vacant posts and less expenditure on medicine.
39	2012-13	323.32	286.47	36.85	Due to vacant posts
39	2013-14	326.97	270.06	56.91	Due to compulsory cut imposed by the FD in the revised estimates.
2210-01-110 01 MLT-2 Civil Hospital Administration (Medical)-Revenue Voted					
39	2011-12	236.89	202.45	34.44	Savings occurred in pay & allowances.
39	2012-13	238.19	211.69	26.50	Due to vacant posts in taluka medical institution.
39	2013-14	263.99	220.09	43.90	Due to compulsory cut imposed by the FD in the revised estimates.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2055-00-109 01 MEP-6 District Police Proper					
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.
43	2013-14	1,484.27	1,341.34	142.93	Due to vacant posts and less expenditure on new items.
2055-00-115P 01 MEP-2 Police Proper (75% Centrally Sponsored scheme)					
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 non-receipt of administrative approval.
43	2013-14	70.00	12.67	57.33	Due to compulsory cut imposed by the FD in the revised estimates.
2852-80-003 02 IDN-2 Assistance for Research and Technology 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.
49	2013-14	20.00	7.00	13.00	Due to non-receipt of sufficient proposals.
2230-03-101 01 EMP-I Craftman Training Scheme in Govt (ITI)					
57	2011-12	224.92	208.38	16.54	Due to non- incurring of expenditure under payment for professional and special service stipend
57	2012-13	260.30	247.02	13.28	Due to vacant post.
57	2013-14	273.40	247.93	25.47	Due to compulsory cut imposed by the FD in the revised estimates.
2014-00-105 02 Civil Judge (Special Court)					
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.
60	2013-14	356.41	189.39	167.03	Due to non filling up of posts.
2014-00-105 08 Scheme for improvement on Justice Delivery under 13th Finance Commission					
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.
60	2013-14	59.95	7.43	52.52	Tender for construction could not be issued in time.
4801-35-190 01 Share Capital contribution to Sardar Sarovar Narmada Nigam Ltd.					
65	2011-12	93.84	40.00	53.84	Share of beneficiary states has not been received as per estimates.
65	2012-13	50.00	37.50	12.50	Share of beneficiary states has not been received as per estimates.
65	2013-14	237.69	129.18	108.51	Share of beneficiary states has not been received as per estimates.
2700-80-005 11 IRG-47 Survey & Investigation					
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 instalment surrendered.
66	2013-14	37.12	3.24	33.88	Due to various reasons like delay in approval, design clearance from authorities.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
270180001 02 Administration					
66	2011-12	102.52	81.51	21.01	Due to vacant posts.
66	2012-13	102.68	86.31	16.37	Due to vacant posts.
66	2013-14	99.13	84.35	14.78	Due to vacant posts.
4711-01-103 01 Flood Control Works					
66	2011-12	51.95	32.02	19.93	Due to 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.
66	2013-14	40.53	2.87	37.67	Due to heavy rain related works.
2515-00-800C 11 CDP-7 Payment of Central Assistant for Strengthening of Panchayati Raj Institutions on the recommendation of 13 th Finance Commission					
70	2011-12	244.98	194.43	50.55	Performance grant from GoI released on last date of the financial year 2011-12.
70	2012-13	357.75	120.11	237.64	As this is a 100 per cent CSS scheme, the provision under this head has been made as token provision.
70	2013-14	442.42	390.96	51.46	As this is a 100 per cent CSS scheme only token provision was made.
2216-03-800 01 HSG-49 Indira Awas Yojana					
71	2011-12	73.13	58.60	14.53	Less than expected grant released by GOI reduced target for 165000 to 123000.
71	2012-13	45.00	27.77	17.23	Due to less grant sanctioned by GOI.
71	2013-14	61.98	29.43	32.55	There are huge balances in most of the districts as opening balance so they are not eligible for the 2 nd instalment from GOI.
2501-06-101 03 REM-1 Suvarnajayanti Gram Swarozgar Yojana					
71	2011-12	36.80	7.20	29.60	Due to less grant released by GOI
71	2012-13	45.20	14.10	31.10	Project submitted to GOI but not sanctioned.
71	2013-14	49.71	6.94	42.77	National rural livelihood mission project submitted to GOI but GOI had not sanctioned 2 nd instalment.
2501-06-800 03 WSS-33 Rural Sanitation Programme					
71	2011-12	118.90	75.18	43.71	Due to less grant released by GOI
71	2012-13	94.56	16.40	78.16	Project submitted to GOI but not sanctioned.
71	2013-14	58.76	14.25	44.51	Sanitation project submitted to GOI but not sanctioned.
2041-00-102 01 Inspection of Motor Vehicle					
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.
74	2013-14	153.44	95.01	58.43	After approval of revised estimates, the department has surrendered the excess amount of to the Finance Department.
2053-00-093 01-Collectorate Offices					
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.
78	2013-14	137.06	101.11	35.96	Due to non-completion of recruitment process for vacant posts.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2053-00-094 01 Other establishment-LND-24 Sub-Divisional Establishment (including Talatis and Kotwals Circle Inspectors) Prant Officers , Mamlatdars and Circle Officers					
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 were also on deputation to election commission and their salary was debited through election commission head.
78	2013-14	194.33	158.67	35.66	Due to non-completion of recruitment process for vacant posts.
2245-01-102 03 Water Supply Arrangements (Rural Area)					
79	2011-12	82.00	0.00	82.00	No expenditure incurred due to uncertainty of nature.
79	2012-13	100.00	88.00	12.00	No expenditure incurred due to uncertainty of nature.
79	2013-14	100.00	0.00	100.00	No demand from collectorate, therefore amount remained unspent in the respective minor head.
2245-01-102 04 Urban water Supply -Water Drinking water supply organizations in the scarcity affected areas					
79	2011-12	22.00	0.00	22.00	Due to uncertainty of nature.
79	2012-13	28.00	0.00	28.00	Due to uncertainty of nature.
79	2013-14	28.00	2.60	25.40	Due to uncertainty of nature.
2245-02-111 01 Cash Doles					
79	2011-12	35.00	0.03	34.97	Non-occurrence of heavy rains.
79	2012-13	40.00	0.16	39.84	Non- occurrence of heavy rains.
79	2013-14	40.00	5.82	34.18	Non- occurrence of heavy rains.
2245-02-113 03 Assistance for repair/restoration of houses					
79	2011-12	35.00	2.66	32.34	Non-occurrence of heavy rains.
79	2012-13	40.00	0.40	39.60	Very little damage to houses in heavy rain.
79	2013-14	40.00	4.19	35.81	Very little damage to houses in heavy rain.
2245-02-122 02 Repairing and restoration of demand irrigation and food control works					
79	2011-12	35.00	0.00	35.00	Due to uncertainty of nature
79	2012-13	40.00	0.00	40.00	Due to uncertainty of nature
79	2013-14	40.00	0.00	40.00	Due to uncertainty of nature
2245-02-282 01 Supply of Medicines drugs disinfectant					
79	2011-12	20.00	0.00	20.00	Due to uncertainty of nature
79	2012-13	20.00	0.00	20.00	Due to uncertainty of nature
79	2013-14	20.00	0.00	20.00	Due to uncertainty of nature
2245-02-800 06 Assistance to Small Farmers					
79	2011-12	150.00	0.00	150.00	Non occurrence of Natural Calamity
79	2012-13	150.00	0.35	149.65	Due to uncertainty of nature
79	2013-14	150.00	134.28	15.72	Due to uncertainty of nature
4250-00-101 01 UDP-42 Assistance to Disaster Management Authority					
79	2011-12	162.00	81.00	81.00	Budget provision was made anticipating huge expenditure under State Emergency operation but the expenditure for above could not incurred in 2011-12.
79	2012-13	155.09	71.55	83.54	Anticipated huge expenditure under the component State Emergency operation Centre Information & Communication Technology System could not be incurred.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
79	2013-14	109.18	40.00	69.18	The agenda of State Emergency response centre information and communication Technical Project is under consideration of State purchase committee. The appointment of project management consultant has not taken place due to code of conduct.
4059-01-051 42 R&B Office building					
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.
84	2013-14	359.56	183.08	176.48	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
4202-03-800 42 EDN-102 Building					
84	2011-12	70.74	1.69	69.05	High provision for new works and due to time consuming procedure like land allotment, drawing, preparation, Administrative Approval /Technical Sanction (AA/TS) and tender procedure etc.
84	2012-13	44.41	12.48	31.93	High provision for new works and due to time consuming procedure like land allotment, drawing, preparation, estimation AA/TS and tender procedure etc.
84	2013-14	38.11	22.17	15.94	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
4225-03-277P 42 Welfare of SC,ST &OBC-Buildings					
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.
84	2013-14	70.13	34.96	35.17	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
4250-00-203 42 Other Social Services-Employment-Buildings					
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.
84	2013-14	353.17	235.93	117.23	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
2216-80-001 05 Expenditure transferred on pro-rata basis from MH-2059					
85	2011-12	29.87	9.04	20.83	Reasons not furnished.
85	2012-13	31.99	5.33	26.66	Reasons not furnished.
85	2013-14	34.68	6.08	28.60	Reasons not furnished.
3054-80-001 05 Expenditure transferred on pro-rata basis from MH-2059					
86	2011-12	89.61	69.91	19.70	Reasons not furnished.
86	2012-13	83.77	51.14	32.63	Reasons not furnished.
86	2013-14	104.03	11.09	92.94	Reasons not furnished.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
5054-03-337 14 World Bank					
86	2011-12	65.37	4.75	60.62	The tender process could not be finalized in the stipulated time.
86	2012-13	90.00	4.07	85.93	The tender process could not be finalized in the stipulated time.
86	2013-14	108.00	63.07	44.93	The tender process could not be finalized in the stipulated time.
4702-00-800 02 Water Conservation works- Construction of Check Dam					
95	2011-12	99.50	7.19	92.31	Some works could not be taken up due to non receipt of administrative approval.
95	2012-13	119.00	39.12	79.88	No demands for works were received from villages in which scheduled castes sub-plan population is more.
95	2013-14	42.50	26.39	16.11	Less progress has been achieved in compared to anticipated plan works.
2216-03-796 14 HSG-49 Indira Awas Yojana					
96	2011-12	90.00	57.21	32.79	No reason furnished.
96	2012-13	56.25	35.22	21.03	Less grant sanctioned by GOI.
96	2013-14	77.48	59.60	17.87	As a result of huge opening balance in most districts, so they were not eligible for the 2 nd instalment from GOI.
2515-00-796C 12 CPD-7 Payment of Control Assistance for strengthening of Panchayati Raj					
96	2011-12	64.75	51.39	13.36	No reason furnished.
96	2012-13	94.55	35.50	59.05	Reasons for the final savings have not been intimated.
96	2013-14	129.87	110.37	19.50	Due to non-release of performance grant by GOI.

APPENDIX 2.3
Statement of Expenditure without Provision
(Reference: Paragraph 2.3.3; Page 43)

(₹ in crore)				
Sl. No.	Grant No.	Major Head and details of the Grant/ Appropriation	Expenditure	Reasons
1	20	2049.01.101.11-12% Gujarat State Development Loan, 2011	0.00 ³	Reasons for incurring expenditure without provision of funds were not on record. (August 2014).
2	20	2049.01.102.01-Discout on Loans	4.69	Excess expenditure without appropriation occurred due to issuance of security at discount of ₹ 4.69 crore.
3	60	2014.00.105.06-Family Courts (Centrally Sponsored Scheme) (Plan)	5.80	Reasons for incurring expenditure without provision of funds were not on record. (August 2014).
4	60	2014.00.105.06-Family Courts (Centrally Sponsored Scheme)	4.21	Reasons for incurring expenditure without provision of funds were not on record. (August 2014).
5	81	2075.00.800.02-Girasdar and Other Grantees	0.00 ⁴	Reasons for incurring expenditure without provision of funds were not on record. (August 2014).
Total			14.70	

Source: Appropriation Accounts and Appropriation Act of the State Government

³ ₹ 0.15 lakh

⁴ ₹ 0.02 lakh

APPENDIX 2.4
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 43)

(₹ in crore)			
Year	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
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	Not regularised
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-
2012-13	9,12,18,73,88 (Revenue Voted); 26 (Capital Voted); 26, 86,88 (Revenue Charged); 81, (Capital Charged)	247.59	-do-
Total		8,373.89	

APPENDIX 2.5
Cases where persistent excess were noticed during 2011-14
(Reference: Paragraph 2.3.6; Page 44)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2071-01-101-01 Superannuation and retirement allowances to primary panchayat teachers					
9	2011-12	616.33	629.53	13.20	No reasons furnished.
9	2012-13	655.00	936.67	281.67	No reasons furnished.
9	2013-14	742.50	1,906.90	1,164.40	No reasons furnished.
2071-01-104-01 Gratuities to Primary Panchayats Teachers					
9	2011-12	96.13	123.55	27.42	No reasons furnished.
9	2012-13	140.00	245.57	105.57	No reasons furnished.
9	2013-14	151.25	347.85	196.60	No reasons furnished.
2071-01-104-01 Gratuities					
18	2011-12	425.00	427.91	2.91	Due to fluctuating nature of finalisation of pension cases.
18	2012-13	550.00	628.72	78.72	Due to fluctuating nature of finalisation of pension cases.
18	2013-14	500.00	694.79	194.79	Due to fluctuating nature of finalisation of pension cases.
2071-01-117-01 State Government Contribution under Defined Contribution Pension Scheme Tier- I					
18	2011-12	75.00	99.88	24.88	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
18	2012-13	149.00	152.50	3.50	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
18	2013-14	160.00	206.45	46.45	Due to regular deductions and new entrants to the New Defined Contribution Pension Scheme.
2049-03-108 02 Saving Fund					
20	2011-12	98.50	102.09	3.59	The nature of the expenditure is uncertain as it depends upon death or retirement of Govt. employee.
20	2012-13	107.00	118.95	11.95	The nature of the expenditure is uncertain as it depends upon death or retirement of Govt. employee.
20	2013-14	117.00	128.25	11.25	The nature of the expenditure is uncertain as it depends upon death or retirement of Govt. employee.
2049-03-117-01 Interest on Defined Contribution of Government Employee Pension Scheme Tier-I					
20	2011-12	15.56	25.35	9.79	New entrants depending upon recruitment.
20	2012-13	11.00	31.11	20.11	New entrants depending upon recruitment.
20	2013-14	5.00	22.14	17.14	New entrants depending upon recruitment.
4055-00-800 03 Purchase of Arms General					
46	2011-12	109.57	122.69	13.12	No reason furnished.
46	2012-13	50.00	56.81	6.81	Arms not allotted by GoI due to which proforma invoice is not received from Ordinance Factory.
46	2013-14	55.00	65.73	10.73	Due to cut imposed by FD.
2852-80-800-24 IND-5 Promotional Efforts for Industrial Development (plan)					
49	2011-12	9.33	11.52	2.19	Conducting seminars and workshops for promotional efforts for Industrial Development

Grant No.	Year	Provision	Expenditure	Excess	Reasons
49	2012-13	46.08	51.08	5.00	More proposals received by Udyog Bhavan Society
49	2013-14	19.74	31.68	11.94	The payment made for the pending outstanding bills for Vibrant Gujarat 2013 event.
2700-05-101 01 Work charged establishment					
66	2011-12	16.00	20.68	4.68	Payment of arrears.
66	2012-13	18.00	20.66	2.66	Due to payment of 6 th pay commission instalment.
66	2013-14	19.80	25.03	5.23	Due to payment of arrears of pay and dearness allowance.
2702-03-102-84 MNR -245 Maintenance and Repairs					
66	2011-12	89.00	93.00	4.00	Increase in expenditure of energy bills for various pipelines.
66	2012-13	100.00	118.14	18.14	Electricity bill of pumping stations
66	2013-14	90.00	123.16	33.16	Due to actual electricity bill and maintenance.
270203103 84 Maintenance of repairs					
66	2011-12	48.02	50.39	2.37	Reasons not furnished.
66	2012-13	46.95	51.29	4.35	Reasons not furnished.
66	2013-14	47.84	52.00	4.16	Due to arrears of pay and dearness allowances.
4700-11-800-46 Distributaries and Water Courses (plan)					
66	2011-12	6.95	10.90	3.95	More renovation works.
66	2012-13	1.50	7.81	6.31	More renovation works.
66	2013-14	0.55	7.55	7.00	Reasons not furnished.
4701-41-800-80 Other Expenditure (Plan)					
66	2011-12	25.29	56.25	30.96	Good progress of safety works and repairing of damaged gates.
66	2012-13	81.20	88.71	7.51	Good progress of safety works
66	2013-14	62.20	120.64	58.43	Payment of security guards.
4701-73-800 80 Other expenditure					
66	2011-12	167.67	306.98	139.31	Due to more progress in pipeline works.
66	2012-13	287.39	328.59	41.20	Due to work in progress.
66	2013-14	312.75	365.24	52.49	Due to pending liability bill payment Narmada Main Canal extension.
2245-02-800 02 Repairs/restoration to other public properties					
79	2011-12	50.00	154.94	104.94	For surfacing roads and nalas due to heavy rains in some districts.
79	2012-13	50.00	74.96	24.96	For surfacing roads and nalas due to heavy rains in some districts.
79	2013-14	50.00	222.65	172.65	For surfacing roads and nalas due to heavy rains in some districts.
3054-04-337C 11 RBD-4 Roads and Bridges					
86	2011-12	21.05	233.80	212.75	No reasons furnished
86	2012-13	55.36	713.85	658.49	No reasons furnished.
86	2013-14	664.21	736.65	72.44	No reasons furnished
3054-80-797 11 Transfer to deposit accounts of Central Road Fund Allocation					
86	2011-12	58.07	97.67	39.60	No reasons furnished

Appendices

Grant No.	Year	Provision	Expenditure	Excess	Reasons
86	2012-13	113.62	139.42	25.80	No reasons furnished.
86	2013-14	97.67	100.70	3.03	No reasons furnished
5054-03-337-11 RBD-2(a) Original Works					
86	2011-12	813.31	1,100.34	287.03	Speeding up the work in order to complete it by the targeted date.
86	2012-13	1,297.78	1,433.24	135.46	Due to good progress in state highways.
86	2013-14	1,641.45	1,736.06	94.61	Due to good progress of works.
5054-03-337 Pravashi Path					
86	2011-12	86.80	109.10	22.30	Works carried out by Pravashi Path completed before target date.
86	2012-13	116.25	160.52	44.27	Works carried out by Pravashi Path completed before target date.
86	2013-14	116.25	204.34	88.09	Works carried out by Pravashi Path completed before target date.
4217-01-800 02 Urban development and urban housing department					
87	2011-12	41.88	45.42	3.54	No reasons furnished.
87	2012-13	66.85	74.14	7.29	Works carried out by R&B department were in good progress.
87	2013-14	37.00	45.38	8.38	No reasons furnished.
3054-80-796-02 RBD-10 Special provision for Roads & Bridges under Tribal Area Sub-plan					
96	2011-12	29.20	63.35	34.15	More demand from district offices and more state planning.
96	2012-13	29.20	55.00	25.80	More demand from district offices and more state planning.
96	2013-14	29.20	40.15	10.95	Due to more demand from District offices
4701-80-796 45 IRG-67 Ukai Purna L.B. Canal					
96	2011-12	13.00	15.50	2.50	Faster work done by the Contractor resulting in early payment of work done.
96	2012-13	14.00	16.95	2.95	Reasons not furnished.
96	2013-14	7.71	10.87	3.16	To complete the ongoing Ukai Purna Left Bank Canal Project additional funds were needed.

APPENDIX 2.6
Cases where supplementary provision (₹ two crore or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.7.1; Page 45)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	5- Co-operation- Capital Voted	19.07	16.58	2.49	2.73
2	9-Education - Capital Voted	811.83	712.79	99.04	34.18
3	21-Food,Civil Supplies and Consumer Affairs Department – Revenue Voted	26.15	24.96	1.19	3.13
4	39-Medical and Public health- Revenue Voted	2,627.87	2,457.02	170.85	28.11
5	40- Family Welfare- Revenue Voted	493.95	492.89	1.06	5.16
6	43-Police- Revenue Voted	2,912.14	2,623.24	288.90	6.62
7	46- Other expenditure pertaining to Home Department – Capital Voted	505.51	434.44	71.07	2.06
8	60-Administration of Justice- Revenue Charged	79.63	70.47	9.16	2.54
9	74-Transport- Revenue Voted	704.36	696.57	7.79	50.75
10	80-Dangs District- Revenue Voted	44.94	44.88	0.06	2.02
11	85- Residential Buildings - Revenue Voted	164.05	136.22	27.83	2.58
12	86-Road and Bridge- Revenue Voted	2,630.85	2,536.04	94.81	12.41
13	92-Social Security and Welfare - Revenue Voted	942.91	894.55	48.36	5.18
14	93-Welfare of Schedule Tribe - Revenue Voted	205.25	199.41	5.84	17.43
15	95-Schedule Castes Sub-Plan- Capital Voted	766.99	671.62	95.37	12.99
16	95- Schedule Castes Sub-Plan- Revenue Voted	2,083.74	1,807.65	276.09	9.97
17	96-Tribal Area Sub- Plan –Capital Voted	2,827.38	2,767.31	60.07	45.43
18	96- Tribal Area Sub- Plan- Revenue Voted	4,934.65	4,319.57	615.08	2.84
TOTAL		22,781.27	20,906.21	1,875.06	246.13

APPENDIX 2.7
**Excess/Saving (more than ₹ five crore) in respect of Unnecessary/
 Insufficient Re-appropriation of Funds**
(Reference: Paragraph 2.3.8; Page 46)

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
1	9	TED-19 Development of Government Engineering Collages (World Bank assistance)	2203	9.00	0.00	-7.50
2	9	MDM-1 Mid-Day Meal Scheme for Children in Public Primary schools.	2236	5.50	0.00	-7.16
3	18	Superannuation and Retirement Allowances	2071	-1,180.28	10.40	0.00
4	20	Loans to be raised on or after November-2011	2049	-634.72	0.00	-69.23
5	20	Interest on account of social securities received form National Small Saving Fund	2049	138.63	9.64	0.00
6	20	Charges Payable to Reserve Bank of India for Management of Debt	2049	-15.74	13.64	0.00
7	39	HLT-11 Directorate of Medical Education and Research 13th Finance Commission-NABH/NABL	2210	-127.82	84.57	0.00
8	46	MEP-35 Purchase of Arms under Modernization of Police Force Scheme	4055	-27.98	37.97	0.00
9	66	Other Expenditure	4701	-610.81	0.00	-95.56
10	66	Flood Control Works	4711	10.86	0.00	-48.53
11	66	Canal and Branches	4700	35.33	5.25	0.00
12	66	Minor Irrigation	4702	74.23	8.99	0.00
13	86	World Bank	5054	-38.54	0.00	-6.39
14	92	BCK-298 Financial Assistance for housing on Individual basis including Repairs	2225	-21.25	0.00	-39.11
15	92	BCK 289(E) Govt of India's pre metric scholarship to Minority students (P)	2225	6.00	6.62	0.00
16	92	BCK 81-(E) - Govt. of India's Post Metric scholarship to minority students (CSS 100%)	2225	-14.89	7.70	0.00
17	95	Provision for motor vehicle & Medical equipment for Medical, Dental, Nursing Physiotherapy colleges & Teaching Hospitals	4210	-9.80	0.00	-13.73
18	95	SCW-34 Cash Assistance to infirm and old Aged pension scheme (Vayvandana yojana)	2235	6.08	0.00	-6.54
19	95	BCK- Government of India Pre-Metric Scholarship for S.T. students studying in IX and X	2225	6.57	9.62	0.00
20	95	BCK-26 Scheduled castes sub- plan, Construction of Government Hostel for Boys and Girls at Rajkot, Junagadh and Mahesana (Centrally Sponsored Scheme)	4225	9.83	10.47	0.00
21	96	IRG-1 share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd	4700	-43.69	0.00	-6.31
22	96	IRG-39	4700	-19.40	5.11	0.00
23	96	MNR.250 Special provision for minor Irrigation on under Tribal Sub-Plan	2702	-11.18	5.59	0.00
Total					215.57	-300.06

APPENDIX 2.8
Substantial surrenders of more than ₹ one crore or more than 50 per cent
(Reference: Paragraph 2.3.9.1; Page 46 selected top 21 cases)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	2	2401.00.108 01 Cotton Production	7.45	7.45	100.00	Entire Budget provision of ₹ 7.45 crore was surrendered due to dropping of the Scheme by the Government of Gujarat, as the sowing season was over.
2	2	2401.00.113 02 Sub Mission On Agricultural Mechanization (SMAM)	7.00	7.00	100.00	Saving of the entire budget provision of ₹ 7.00 crore was anticipated due to non-release of grant by the Government of India under the Scheme.
3	2	4401.00.190 03 Equity share capital to Mahindra and Mahindra Tractor Ltd.	9.40	9.40	100.00	Entire budget provision of ₹ 9.40 crore was surrendered based on the Government decision not to release the funds.
4	4	2403.00.113C 02 Scheme for establishing of Live Stock census cell in Directorate of Animal Husbandary	5.00	5.00	100.00	As there was no requirement of funds at district level, the entire budget provision of ₹ 5.00 crore was surrendered in March 2014.
5	6	5051.02.200P 01 FSH-6 Construction of docks, berths and Jetties	6.75	6.75	100.00	Saving of the entire budget provision of ₹ 13.00 crore under heads of accounts was anticipated due to non-release of grant by the Government of India under the Scheme.
6	6	5051.02.200P 01 FSH-6 Construction of docks, berths and Jetties	6.25	6.25	100.00	
7	19	2048.00.101. 01 Gujarat State Sinking Fund	1,000.00	1,000.00	100.00	Entire budget provision of ₹ 1000.00 crore was anticipated for surrender due to the decision of the Government not to transfer any amount to Sinking Fund.
8	19	2075.00.797 01 Gujarat State Guarantee Redemption Fund	30.00	30.00	100.00	Entire budget provision of ₹ 30.00 crore was anticipated for surrendered due to the decision of the Government not to transfer any amount Guarantee Redemption Fund.
9	22	3456.00.190 02 Losses on Sale of edible oil through Fair Price Shops	9.00	9.00	100.00	Entire budget provision of ₹ 9.00 crore was anticipated for surrender as no purchase of Palmolin oil could take place due to lack of co-ordination between Government of India and MMTC/STC.
10	23	4408.02.800 01 Construction of Godown	16.40	16.40	100.00	Entire budget provision of ₹ 16.40 crore was surrendered due to non-finalisation of policy for allotment of land by Revenue Department and work of construction of godowns could not be started.
11	49	2852.80.800 30 Scheme for to meet expenses of Regional Development authority for the development Dholera special investment region	45.00	45.00	100.00	Entire budget provision of ₹ 45.00 crore pertaining to Dholera Project was surrendered due to road demarcation process not being finalized and (ii) decision for payment of compensation for land acquisition not being taken.
12	49	5475.00.800 01 OIN-18 Scheme for Financial Support to PPP Infrastructure Project. Viability Gap Fund	10.00	10.00	100.00	Savings of ₹ 10.00 crore was anticipated for surrender due to non-receipt of proposals under the Scheme.

Appendices

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
13	66	4702.00.101 03 River Narmada Near village Bhadbhut	50.00	50.00	100.00	Entire budget provision of ₹ 50.00 crore was surrendered due to non-commencement of works mainly on account of late receipt of approval for the work.
14	71	2505.60.703 01 RDD-2 Special Employment Programme	5.50	5.50	100.00	Saving of the entire budget provision of ₹ 5.50 crore was anticipated due to cut imposed by the Finance Department in Revised Estimates.
15	77	2029.00.103 05 To enable Guaranteed Land title to Farmers	5.00	5.00	100.00	Savings of the entire budget provision of ₹ 5.00 crore was anticipated for surrender due to non-release of grant by the Government of India under the Scheme of Guaranteed Land Title to the farmers.
16	79	2245.01.104 08 Procurement, Storage and Movement of Fodder	10.00	10.00	100.00	Entire budget provision of ₹ 10.00 crore under head of account was anticipated for surrender due to non-occurrence of any natural calamity.
17	95	2205.00.800 01 Celebration of Swami Vivekanand's 150th Birth Anniversary	5.00	5.00	100.00	Saving of the entire budget provision of ₹ 5.00 crore was anticipated as celebration programme of Swami Vivekanand's 150 Birth Anniversary could not be organized and also other programmes at state/zonal/district level not arranged on account of implementation of Code of Conduct for Loksabha Election 2014.
18	95	2404.00.001 01 DMS-1 Assistance for Chilling Centres and bulk Coolers	15.11	15.11	100.00	Saving of the entire budget provision of ₹ 15.11 crore was surrendered due to non-receipt of approval from the Government for Chilling Centres and Bulk Coolers under the Scheme.
19	101	2216.02.190 08 Assistance to Provide Rental Housing in Urban Areas	35.00	35.00	100.00	Entire saving of ₹ 35.00 crore was anticipated due to delay in preparation of detailed Project till January 2014; reasons for the delay have not been intimated (August 2014).
20	108	3435.03.102 01 (CLC-1) Climate change Trust Fund	10.00	10.00	100.00	Entire Budget provision of ₹ 20.00 crore was anticipated for surrender under the sub head was due to non-receipt of requisite Administrative Approval to the Projects.
21	108	3435.03.102 02 (CLC-2) Climate change Impact Studies & Related Projects Trust Fund	10.00	10.00	100.00	Entire Budget provision of ₹ 20.00 crore was anticipated for surrender under the sub head was due to non-receipt of requisite Administrative Approval to the Projects.

APPENDIX 2.9
Amount surrendered (₹ one crore or more) in excess of actual savings
(Reference: Paragraph 2.3.9.2; Page 47)

						(₹ in crore)
Sl. 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	2,432.54	275.99	290.64	14.65
2	3	Minor Irrigation, Soil Conservation and Area Development – Capital voted	185.85	9.88	19.48	9.60
3	5	Co-operation – Revenue Voted	383.82	20.15	20.22	0.07
4	12	Tax collection Charges (Energy and Petrochemical Department) Revenue voted	22.35	4.01	4.01	0 ⁵
5	15	Finance Department- Revenue voted	19.77	4.44	4.46	0.02
6	18	Pension and other retirement benefits-Revenue voted	5,813.12	744.74	758.39	13.65
7	19	Other expenditure pertaining to Finance Department	4,078.08	4,027.49	4,028.48	0.99
8	20	Repayment debt pertaining Finance Department and its servicing – Capital Charged	6,217.83	13.92	16.33	2.41
9	38	Health and Family Welfare Department – Revenue Voted	11.44	2.81	2.82	0.01
10	39	Medical and Public Health – Revenue voted	2,655.98	198.97	268.20	69.23
11	42	Home Department – Revenue Voted	1,740.49	1.80	1.82	0.02
12	44	Jails –Revenue voted	114.80	0.59	1.81	1.22
13	46	Other expenditure pertaining to Home Department – Capital voted	507.57	73.13	145.89	72.76
14	51	Tourism – Revenue voted	19.40	1.00	1.00	0 ⁶
15	55	Other expenditure pertaining to Information and Broad Casting Department – Revenue voted	7.36	1.13	1.13	0 ⁷
16	59	Legal Department – Revenue voted	10.79	2.98	3.18	0.02
17	60	Administration of Justice – Revenue voted	815.05	315.72	318.01	2.29
18	60	Administration of Justice – Revenue charged	82.17	11.70	13.64	1.94
19	61	Other expenditure pertaining to Legal Department – Revenue Voted	47.38	9.03	9.08	0.05
20	64	Narmada, Water resources and water supply department	19.97	4.68	4.69	0.01

⁵ ₹ 9,000

⁶ ₹ 5,000

⁷ ₹ 6,000

Appendices

Sl. No.	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
21	66	Irrigation and soil conservation – Revenue voted	902.08	21.44	55.49	34.05
22	69	Panchayats Rural Housing and Rural Development Department – Revenue voted	9.50	0.91	1.56	0.65
23	91	Social Justice and Empowerment – Revenue voted	5.84	1.53	1.53	0 ⁸
24	96	Tribal Area Sub Plan – Revenue Charged	10.00	1.71	1.71	0 ⁹
25	98	Youth Services and Cultural Activities – Revenue voted	252.92	49.00	50.88	1.88
26	100	Urban Development and Urban Housing – Revenue voted	5.20	1.35	1.40	0.05
27	108	Other Expenditure pertaining to Climate Change Department – Revenue voted	109.60	24.13	32.11	7.98
Total			26,480.90	5,824.23	6,057.96	233.73

⁸ ₹ 30,000

⁹ ₹ 7,000

APPENDIX 2.10
Savings of more than ₹ one crore and more than 10 per cent not
surrendered
(Reference: Paragraph 2.3.9.3; Page 47)

(₹ in crore)

Sl. 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	5.19	0.74	4.44	85.65
2	13	Energy Projects – Capital Voted	109.36	5.00	104.36	95.43
3	31	Elections- Revenue Voted	10.15	6.22	3.93	38.72
4	39	Medical and Public Health- Revenue Voted	113.24	88.12	25.12	22.18
5	40	Family Welfare- Revenue Voted	6.23	5.19	1.03	16.60
6	57	Labour and Employment- Capital Voted	36.97	0.00	36.97	100.00
7	57	Labour and Employment- Revenue Voted	59.57	51.22	8.35	14.02
8	65	Narmada Development Scheme – Capital Voted	1,180.88	244.12	936.76	79.33
9	66	Irrigation and Soil Conservation- Capital Voted	250.32	159.80	90.51	36.16
10	67	Water Supply- Revenue Voted	1.25	0.00	1.25	100.00
11	70	Community Development-Revenue Voted	86.52	33.07	53.46	61.78
12	76	Revenue Department- Revenue Voted	15.42	11.14	4.28	27.77
13	77	Tax Collection Charges (Revenue Department) -Revenue Voted	139.99	99.19	40.81	29.15
14	80	Dangs District- Revenue Department	2.08	0.37	1.71	82.42
15	84	Non-Residential Buildings- Capital Voted	10.88	6.80	4.08	37.46
16	85	Residential Buildings -Revenue Voted	30.41	0.43	29.99	98.60
17	86	Road and Bridges – Capital Voted	8.35	0.00	8.35	100.00
18	86	Road and Bridges – Capital Voted	107.23	3.82	103.41	96.43
19	87	Gujarat Capital Construction Scheme- Capital Voted	12.33	0.00	12.33	100.00
20	96	Tribal Area Sub-Plan – Capital Voted	105.50	89.03	16.47	15.61
Total			2,291.87	804.26	1,487.61	64.91

Source: Appropriation Accounts of the State Government

APPENDIX 2.11
Rush of Expenditure through Hand receipts (Reference: Paragraph 2.3.10; Page 47)

Sl. No.	Division which made advance payment through hand receipts	Major Head	Description	Paid to whom	Amount
1	Drainage Division, Gandhinagar	2702	For MNR 245 maintenance and repairs	GWRDC Ltd. Gandhinagar	19.48
2	Drainage Division, Gandhinagar	2702	For MNR 245 maintenance and repairs	GWRDC Ltd. Gandhinagar	3.58
3	Drainage Division, Gandhinagar	2702	For MNR 84 maintenance and repairs	GWRDC Ltd. Gandhinagar	4.16
4	Drainage Division, Gandhinagar	4701	Advance payment of Ranpur pumping stn.	UGVCL, Deesa	2.00
5	Drainage Division, Gandhinagar	4701	HMC to SSC	GWRDC Ltd. Gandhinagar	1.29
6	Drainage Division, Gandhinagar	4702	Contribution. to Guj Green resolution	GWRDC Ltd. Gandhinagar	4.00
7	Drainage Division, Gandhinagar	4702	LI scheme for river canal	GWRDC Ltd. Gandhinagar	15.93
8	Drainage Division, Gandhinagar	4702	LI scheme for tribal area	GWRDC Ltd. Gandhinagar	36.93
9	Drainage Division, Gandhinagar	4702	LI scheme for tribal area	GWRDC Ltd. Gandhinagar	4.27
10	Drainage Division, Gandhinagar	4702	LI scheme for tribal area	GWRDC Ltd. Gandhinagar	1.00
11	Road & Building division, Patan	5054	Shifting of 66 KV line crossing near railway crossing No. 40X	GETCL	1.04
12	Road & Building division, Patan	5054	Solar Park	District Panchayat Patan	10.00
13	Road & Building division, Patan	5054	Solar Park	District Panchayat Patan	18.35
14	Kheda R&B Division, Nadiad	3054	Advance Payment for bulk purchase of Asphalt	HPCL	1.25
15	Kheda R&B Division, Nadiad	3054	Advance Payment for bulk purchase of Asphalt	BPCL	1.25
	Total				124.53

APPENDIX 3.1
Utilisation certificates outstanding as on 31 March 2014
(Reference: Paragraph 3.1, Page 65)

(₹ in crore)

Sl. No.	Department	Period of Payment of grant	Total grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture & Co-operation	2001-14	2,470	2,331.27	1,931	2,244.79	539	86.48
2	Climate change	2010-14	60	285.84	47	230.27	13	55.57
3	Women & Child development	2002-14	722	242.88	406	30.16	316	212.72
4	Education	2001-14	4,060	888.14	3,803	541.17	257	346.97
5	Energy & Petrochemicals	2008-14	29	1,475.50	29	1,475.50	0	0
6	Food, Civil Supplies & Consumer affairs	2001-14	75	173.58	38	140.40	37	33.18
7	Finance	2012-13	2	0.10	0	0.00	2	0.10
8	Forest & Environment	2001-14	128	40.44	114	27.08	14	13.36
9	General Administration	2001-14	361	578.30	146	483.25	215	95.05
10	Gujarat Legislature Secretariat	2006-09	13	2.50	6	2.13	7	0.37
11	Health & Family Welfare	2001-14	2,330	444.76	2,128	338.82	202	105.94
12	Home	2001-14	144	394.67	115	372.07	29	22.60
13	Industries & Mines	2001-14	2,483	1,549.30	2,044	1,002.21	439	547.09
14	Information Broadcasting & Tourism	2002-11	5	0.63	5	0.63	0	0
15	Labour & Employment	2001-14	206	14.39	152	7.60	54	6.79
16	Legal	2001-14	51	3.96	35	0.73	16	3.23
17	Narmada Water Resources, Water Supply and Kalpsar	2001-14	1,059	3,598.29	1,015	2,311.93	44	1,286.36
18	Ports & Transport	2001-14	734	1,820.46	723	869.20	11	951.26
19	Panchayats, Rural Housing and Rural Development	2001-14	2,135	1,207.07	1,860	1,054.82	275	152.25
20	Roads & Buildings	2003-12	14	1.90	13	1.69	1	0.21
21	Revenue	2001-14	128	201.03	64	34.27	64	166.76
22	Social Justice & Empowerment	2001-14	27,024	3,893.07	17,823	1,918.68	9,201	1,974.39
23	Science and Technology	2003-14	113	90.34	100	7.76	13	82.58
24	Sports, Youth & Cultural Activities	2001-14	1,729	37.27	995	11.29	734	25.98
25	Urban Development & Urban Housing	2001-14	265	3,599.44	145	2,348.28	120	1,251.16
Total			46,340	22,875.13	33,737	15,454.73	12,603	7,420.40

APPENDIX 3.2
Statement showing names of bodies and authorities,
the accounts of which had not been received for audit
(Refer paragraph 3.3; Page 75)

Sl. 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	AksharPurushottamArogyaMandir (Muni Seva Ashram), Vaghodia,Goraj-Vadodara; Institute of Kidney Diseases & Research Centre (IKDRC), Ahmedabad	2004-05 onwards	2
3	K J Mehta TB Hospital, Songadh,Amargadh,Bhavnagar; ShethVadilal Sarabhai General Hospital and ShethChinai Maternity Hospital, Ahmedabad; Self Employed Women's Association(SEWA), Electronic Quality Development Centre; Ahmedabad; Forest Development Agency, ChhotaUdepur;	2005-06 onwards	5
4	AryaKanyaShuddhaAyurvedicMahavidyalaya, KareliBaug, Vadodara; Gujarat Backward Classes Development Corporation, Gandhinagar; Gujarat Sahitya Academy, Gandhinagar; Gandhi Lincoln Hospital, Deesa, Palanpur; G.K. General Hospital, Bhuj, Kutchh; Gujarat State Lalit Kala Academy, Ahmedabad; J S AyurvedMahavidyalaya& P T Patel Ayurved Hospital, Nadiad; O.H. NazarAyurved College and Hospital, Surat; Forest Development Agency, Godhra; Forest Development Agency,Junagadh; Forest Development Agency, Surendernagar; Forest Development Agency, Narmada; Forest Development Agency S.K. Himmatnagar (North); Forest Development Agency, Valsad (North); Forest Development Agency, Bhavnagar;	2006-07 onwards	15
5	B.M. Institute of Mental Health, Ahmedabad; Smt. B H Shah (Karjanwala), ITI, Kamrej, Surat; Gujarat Ecology Education & Research (GEER@) Foundation, Gandhinagar;	2007-08 onwards	3
6	Gujarat Landless Labourers and Halpati Housing Board, Gandhinagar; Maharaja Sayajirao (M.S.) University, Vadodara; MandviTalukaKshayaNivaranSangh TB Association, Mandvi Kutch; Narayan Eye Hospital(ArogyaDhamSanchalit); R.K. Technical Institute Industrial Training Centre, Anand; Ravishankar Maharaja Eye Hospital, Chikhodra,Anand; State Examination Board, Gandhinagar; S K Patel Industrial Training Institute, Mehsana; Society for Education Welfare & Action Rural (Sewa Rural), Jhagadia Bharuch; Sarvajanic Hospital & Maternity Hospital, GozariaMehsana; ShrimantFateshsinhRaoGayakwad General Hospital Vatrak,Sabarkantha,Bayad; State Literacy Mission, Gandhinagar;Shivanand Mission Saurashtra Central Hospital, Rajkot; Smt. A.J. Savla Homeopathic Medical College, Mehsana; School for Deaf-Mutes Society, Ahmedabad; Sheth J.B. Upadhyay Deaf and Mute School, Sabarkantha; Forest Development Agency, Jamnagar; Forest Development Agency, Rajkot; Forest Development Agency, Dahod; Forest Development Agency, S.K. Himmatnagar (South); Forest Development Agency, Ahwa Dang (South);	2008-09 onwards	21

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
7	C U Shah T B Hospital, Dudhrej Road, Surendranagar; Sardar Smarak Hospital, Bardoli, Surat;	2009-10 onwards	2
8	Bhavan's Shri C T Sutaria ITI, Dakor, Kheda; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat Rural Workers Welfare Board, Gandhinagar; Gujarat Tribal Development Corporation, Gandhinagar; Gujarat State Tribal Development Residential education Institutions Society, Gandhinagar; Gurjreshwar Kumarpal Jain Sarvodaya Technical Institute, Vadodara; Hemchandraacharya North Gujarat University, Patan; Saurashtra University, Rajkot; Gujarat Mineral & Research Development Society; Gujarat Rajya Khadi Gramodyog Board	2010-11 onwards	10
9	Chikhli Education Society's Industrial Training Centre, Chikhli, Navsari; Mahatma Gandhi Labour Institute, Ahmedabad; Sardar Patel Institute of Economic & Social Research, Ahmedabad; U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad; Gujarat Pollution Control Board;	2011-12 onwards	5
10	Bhavan's Shri Swaminarayan Technical Institute, Dakor, Kheda; Methodist Technical Institute, Vadodara; R K Patel Technical Institute, Vaso, Nadiad; Sanjivani Hospital, Chalthan, Surat; Sabarmati Ashram Preservation & Memorial Trust, Ahmedabad; Sardar Vallabhbhai Patel Memorial Society, Ahmedabad; Tribal Research and Training Centre, Gujarat Vidyapith, Ahmedabad; Veraval People's Co-op Bank, Industrial Training Centre, Veraval; Vitthalbhai Patel & Rajratna PT Patel Science College; Gujarat Horticulture Mission; Anand Agriculture University; GauSeva and Gaucher Dev. Board; Centre for Entrepreneurship Dev.; Electrical Research and Development Association; Gujarat Matikam Kalakari & Rural Technology Institute; Forest Development Agency, Rajpipla West; Forest Development Agency, Vyara; Forest Development Agency, Dang North; Forest Development Agency, Banaskantha; Forest Development Agency, Gandhinagar; Forest Development Agency, Patan; Forest Development Agency, Kutch East; Forest Development Agency, Kutch West; Forest Development Agency, Kheda; Forest Development Agency, Gir East; Forest Development Agency, Gir West; Gujarat State Biodiversity Board; Gujarat Environment Management Institute; Forest Development Agency, Valsad South; Gandhidham Development Authority, Adipur Kutch; Veer Narmad South Gujarat University, Surat, Gujarat Energy Development Agency; Gujarat Council of Science City	2012-13 onwards	33
11	Junagarh Agriculture University; Navsari Agriculture University; Sardar Krushinagar Dantiwada Agriculture University; Gujarat Infrastructure Dev. Board; Industrial Extension Bureau, iINDEXTb; Gujarat Industrial Research Development Agency; Gujarat Ecology Commission, Gandhinagar; Gujarat State Lion Conservation Society, Wild Life Circle, Sardarbagh, Junagarh; Children University, Gandhinagar; Gujarat Council of Secondary Education, Gandhinagar; Gujarat Knowledge Society, Gandhinagar; Gujarat Medicinal Plants Board, Gandhinagar; Gujarat Press	2013-14 onwards	29

Appendices

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	Academy, Gandhinagar; Gujarat School Quality Accreditation Council, Gandhinagar; Gujarat State Council for Blood Transfusion, Ahmedabad; Gujarat Urban Development Mission, Gandhinagar; Indian institute of Teacher Education, Gandhinagar; Jan ShikshanSansthan, Surat; Medical College Development Committee, Surat; Medical College Development Society, Vadodara; RogiKalyanSamiti, Bhavnagar; RogiKalyan Samiti,D-2 Civil Hospital Asarwa Ahmedabad; RogiKalyanSamiti, Civil Hospital Ahmedabad; RogiKalyanSamiti, Rajkot; RogiKalyanSamiti, Surat; Sentinel Surveillance Unit, Surat; SurakshaSetu Society (State Level), Gandhinagar; SurakshaSetu Society, Narmada; Unorganised Labour Welfare Board, Gandhinagar;		

APPENDIX 3.3
Statement showing performance of autonomous bodies
(Reference: Paragraph 3.4; Page 76)

Sl. No.	Name of body	Period of entrustment (upto)	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	2012-13	2012-13	Yes 05-05-2014 Not placed	Yes	1 months
2	District Legal Services Authority, Navsari	Not required	2011-12	2011-12	Yes 12-03-2013 Not placed	Yes	1 year 1 month
3	District Legal Services Authority, Valsad	Not required	2011-12	2011-12	Yes 31-10-2012 Not placed	Yes	1 year 1 month
4	District Legal Services Authority, Rajkot	Not required	2011-12	--	Yes -- --	Yes	1 year 1 month
5	District Legal Services Authority, Patan	Not required	2011-12	2011-12	Yes 17-04-2014 Not placed	Yes	1 year 1 month
6	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes 10-02-2010 Not placed	Yes	6 year 1 month
7	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	2010-11	2010-11	Yes 10-05-2013 Not placed	Yes	2 year 1 month
8	Gujarat Electricity Regulatory Commission	Not required	2012-13	2012-13	Yes 08-04-2014 Not placed	Yes	1 month
Under Section 19(3)							
1	Gujarat Rural Housing Board, Gandhinagar	2012-13	2012-13	2012-13	Yes 28-05-2014 Not placed	Yes	1 month
2	Gujarat Housing Board Ahmedabad	2016-17	2011-12	2011-12	Yes 28-05-2014 Not placed	Yes	1 year 1 month
3	Slum Clearance Board, Ahmedabad	2016-17	2009-10	2008-09	Yes 26-07-2012 Not placed	Yes	3 year 1 month
Under Section 20(1)							
1	Gujarat Maritime Board	2016-17	2012-13	2012-13	Yes 29-05-2014 Not placed	Yes	1 month
2	Gujarat Municipal Finance Board, Gandhinagar	2018-19	2013-14	2012-13	Yes 04-06-2014 Not placed	No	--
3	Water and Sanitation Management Organisation, Gandhinagar	2015-16	2010-11	2010-11	Not required 20-11-2012 Not required	Yes	2 year 1 month

Appendices

Sl. No.	Name of body	Period of entrustment (upto)	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature <u>required</u> Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts
4	Ahmedabad Urban Development Authority	2016-17	2011-12	2011-12	Not required 10-05-2013 Not required	Yes	1 year 1 month
5	Vadodara urban Development Authority	2016-17	2011-12	2011-12	Not required 14-12-2012 Not required	Yes	1 year 1 month
6	Rajkot Urban Devvelopment Authority	2016-17	2011-12	2011-12	Not required 26-12-2013 Not required	Yes	1 year 1 month
7	Surat Urban Development Authority	2016-17	2011-12	2011-12	Not required 19-03-2014 Not required	Yes	1 year 1 month
8	Jamnagar Area Development Authority	2016-17	2011-12	2009-10	Not required 21-09-2010 Not required	Yes	1 year 1 month
9	Bhavnagar Urban Development Authority	2016-17	2011-12	2010-11	Not required 10-05-2013 Not required	Yes	1 year 1 month
10	Bhuj Area Development Authority	2016-17	2008-09	2008-09	Not required 23-08-2010 Not required	Yes	4 year 1 month
11	Rapar Area Development Authority	2016-17	2008-09	2008-09	Not required 21-05-2010 Not required	Yes	4 year 1 month
12	Gandhinagar Urban Development Authority	2016-17	2010-11	2009-10	Not required 06-07-2011 Not required	Yes	2year 1 months
13	Anjar Area Development Authority	2016-17	2008-09	2008-09	Not required 19-08-2010 Not required	Yes	4 year 1 month
14	Bhachau Area Development Authority	2016-17	2008-09	2008-09	Not required 17-12-2009 Not required	Yes	4 year 1 month
15	Vadinar Area Development Authority	2016-17	2008-09	2008-09	Not required 13-09-2010 Not required	Yes	4 year 1 month
16	Junagadh Area Development Authority	2016-17	2008-09	2008-09	Not required - Not required	Yes	4 year 1 month
17	Ambaji Area Development Authority	2016-17	2008-09	2008-09	Not required - Not required	Yes	4 year 1 month
18	Alang Area Development Authority	2016-17	2008-09	2008-09	Not required - Not required	Yes	4 year 1 month
19	Kevadia Area Development Authority	2011-12	2008-09	2008-09	Not required - Not required	Yes	4 year 1 month
20	Gujarat State CAMPA	2009-15	2010-11	--	-	Yes	2year 1 months

APPENDIX 3.4
Pending DC bills for the years up to 2013-14
(Reference paragraph 3.6; Page 77)

(₹ in crore)		
Name of Department	Number of AC bills	Amount
Education	3,708	123.02
Home	1,197	84.21
Panchayats, Rural Housing and Rural Development	1,165	17.53
General Administration	634	16.77
Revenue	416	14.73
Social Justice and Empowerment	646	11.59
Sports, Youth and Cultural Activities	404	6.25
Health and Family Welfare	200	4.05
Industries and Mines	18	2.29
Legal	204	0.46
Finance	31	0.20
Ports and Transport	5	0.10
Agriculture and Co-operation	13	0.10
Women and Child Development	9	0.10
Food, Civil Supplies and Consumer Affairs	28	0.07
Labour and Employment	13	0.02
Narmada, Water Resources, Water Supply and Kalpsar	5	0.01
Roads and Buildings	8	0.01
Information, Broadcasting and Tourism	2	0.00 ¹
Gujarat Legislature Secretariat	1	0.00 ²
Urban Development and Urban Housing Department	1	0.00 ³
TOTAL	8,708	281.53

¹ ₹49,000

² ₹23,000

³ ₹4,000

APPENDIX 3.5

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

(Reference: Paragraph 3.8; Page 79)

Sl. 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	2	0	1	5
4	Labour & Employment	0	1	0	0	0	0	1
5	Education	1	8	2	2	0	0	13
6	Industries, Mines & Power	0	1	1	1	0	0	3
7	Health & Family Welfare	0	2	2	3	2	4	13
8	Home	2	3	2	1	5	0	13
9	Forest & Environment	11	8	2	0	2	1	24
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	1	3	0	8	22	35
17	Roads and Buildings	0	0	1	2	5	1	9
18	Land Revenue	0	1	1	4	4	19	29
	TOTAL	17	28	22	17	30	56	170

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 79)

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, Transport and Fisheries	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	4	15.14	0	0	5	15.19
Labour and Employment	1	0.31	0	0	0	0	1	0.31
Education	10	8.29	3	23.88	0	0	13	32.17
Industries, Mines and Power	1	0.46	2	77.62	0	0	3	78.08
Health and Family Welfare	2	2.57	11	15.01	0	0	13	17.58
Home	0	0	13	126.39	0	0	13	126.39
Forests and Environment	8	1.89	7	8.94	9	1.41	24	12.24
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	351.87	0	0	9	353.44
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	44	26.33	117	857.31	9	1.41	170	885.05

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.