

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

A. General Data						
Particulars					Figures	
Area					1,96,024 sq. km.	
Population						
a.	As per 2001 Census				5.07 crore	
b.	As per 2011 Census				6.04 crore	
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.	
* Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)					27.4 per cent	
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 = 73.00 per cent)				78.03 per cent	
Life Expectancy at birth** (All India Average = 67.5 years)					68.2 years	
Infant Mortality Rate*** (per 1000 live births) (All India Average = 40 per 1000 live births)					36	
Gini –Coefficient****						
a.	Rural (All India = 0.29)				0.25	
b.	Urban (All India = 0.38)				0.33	
Gross State Domestic Product (GSDP) 2014-2015 at current prices					₹ 8,58,189 crore (A)	
Per capita GSDP CAGR (2005-06 to 2014-15)					Gujarat	13.40 per cent
					General Category States	
GSDP CAGR (2005-06 to 2014-15)					Gujarat	14.96 per cent
					General Category States*****	
Population Growth***** Rate (2005-06 to 2014-15)					Gujarat	13.06 per cent
					General Category States	
B. Financial Data						
		CAGR		Growth during 2014-15 over 2013-14		
		2005-06 to 2013-14		over 2013-14		
		GCS [@]	Gujarat	GCS [@]	Gujarat	
Sr. No.	Particulars	(in per cent)				
a.	Revenue Receipts	15.76	15.61	16.10	15.01	
b.	Own Tax Revenue	15.32	17.33	10.51	8.81	
c.	Non Tax Revenue	13.53	9.67	10.07	35.97	
d.	Total Expenditure	15.23	14.60	19.32	12.81	
e.	Capital Expenditure	14.61	15.91	21.87	6.53	
f.	Revenue Expenditure on Education	17.10	16.87	14.55	13.35	
g.	Revenue Expenditure on Health	16.20	16.15	28.73	27.25	
h.	Salary and Wages	15.23	14.49	11.75	4.49	
i.	Pension	18.70	18.68	12.43	11.06	

* Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014),

** Economic Survey 2014-15, Table 9.1, Page A 129 *** Infant Mortality Rate (SRS Bulletin September 2014)

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

***** Population Projections for India and States 2001-2026 - National Commission on Population.

@ Based on 18 General Category States-Financial data is based on Finance Accounts of the State Government.

Part B: Structure and Form of Government Accounts

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

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

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

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

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position: Cumulative figures of Assets and Liabilities of the Government as they stand at the end of the year.
Statement No.2	Statement of Receipts and Disbursements: Contains the summarized Statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Accounts are kept.
Statement No.3	Statement of Receipts (Consolidated Fund): Contains revenue and capital receipts and receipts from borrowings of the Government consisting of loans from GOI, Market loans etc.
Statement No.4	Statement of Expenditure (Consolidated Fund) - 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 given by the Government.
Statement No.8	Statements of Investments of 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 Grants-in-aid given by the Government.
Statement No.11	Statement of Voted and Charged Expenditure.
Statement No.12	Statement on Sources and Application of funds for expenditure other than revenue account.
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account.
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor heads.
Statement No.15	Detailed Statement of Revenue Expenditure by Minor heads.
Statement No.16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads.
Statement No.17	Detailed Statement of Borrowings and Other Liabilities.
Statement No.18	Detailed Statement of Loans and Advances given by the State Government.
Statement No.19	Detailed Statement of Investment of the Government.
Statement No. 20	Detailed Statement of Guarantees given by the Government.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account Transactions.
Statement No. 22	Detailed Statement on Investments 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)

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product at current prices (₹ in crore)	5,21,519	5,98,786	6,58,540(P)	7,65,638(Q)	8,58,189(A)
Growth rate of GSDP (<i>per cent</i>)	20.93	14.82	9.98	16.26	12.09

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 thereunder, the Government prescribed the following fiscal management targets:

- a) Eliminate the revenue deficit by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.
- b) Reduce fiscal deficit to not more than three *per cent* of GSDP beginning 1st April 2011.
- c) Cap the total public debt of the State Government from the level of 28.8 *per cent* in FY 2011-12 to 27.1 *per cent* at the end of FY 2014-15 of the estimated GSDP of respective year.
- d) 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:

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

Keeping in view the fiscal targets laid down in the Fiscal Responsibility Act and/or the rules made thereunder 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 2011-12 to 2014-15 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*	
		2011-12 (Actual)	2012-13 (Actual)	2013-14 (BE)	2013-14 (RE)	2014-15 (BE)	2015-16	2016-17
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) (₹ in crore)	(+)3,215	(+)5,570	(+)4,602	(+)9,418	(+)6,837	(+)8,000	(+)9,000
2	Fiscal Deficit(-) /Surplus(+) (₹ in crore)	(-)11,027	(-)16,492	(-)20,496	(-)16,275	(-)21,715	(-)25,368	(-)29,046
3	Public Debt	1,23,406	1,36,367	1,58,770	1,50,153	1,69,538	1,84,538	2,00,538
4	GSDP	594563	670016	798406	773990	886219	1014720	11,61,854
5	Fiscal Deficit as percentage of GSDP	1.85	2.46	2.57	2.10	2.45	2.50	2.50
6	Public Debt as percentage of GSDP	20.76	20.35	19.89	19.40	19.13	18.19	17.26
7	Government guarantee outstanding (₹ in crore)	7,620	6,388	16,000 [†]	6,973	16,000 [†]	16,000 [†]	16,000 [†]

Source: Budget Publication No. 30 (2014-15)

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 32)

(₹ in crore)

Part I: Abstract of Receipts and Disbursements for the year 2014-15											
Section-A: Revenue											
Receipts				Disbursements							
2013-14			2014-15	2013-14			Non-Plan	Plan	Total	2014-15	
79,975.74	I	Revenue Receipts	91,977.78	75,258.54	I	Revenue Expenditure	60,065.41	26,586.30	86,651.71	86,651.71	
56,372.37		Tax Revenue	61,339.81	26,820.37		General Services	28,761.35	1,241.97	30,003.32		
				32,381.78		Social Services	19,884.80	16,829.35	36,714.15		
7,018.31		Non-Tax Revenue	9,542.61	14,486.96		Education, Sports, Art and Culture	13,969.30	2,451.80	16,421.10		
				3,455.79		Health and Family Welfare	1,495.33	2,902.48	4,397.73		
9,701.93		State's share of Union Taxes	10,296.35	8,107.01		Water Supply, Sanitation, Housing and Urban Development	3,109.09	5,614.02	8,723.11		
				138.87		Information and Broadcasting	26.66	93.19	119.85		
2,079.21		Non-Plan grants	2,668.94	2,090.27		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	215.90	2,144.05	2,359.95		
2,604.46		Grants for State Plan Schemes	7,341.11	493.91		Labour and Labour Welfare	269.47	616.03	885.50		
				3,551.27		Social Welfare and Nutrition	747.93	3,000.78	3,748.71		
2,199.46		Grants for Central and Centrally sponsored Plan Schemes	788.96	57.70		Others	51.12	7.08	58.20		
				15,730.72		Economic Services	10,883.70	8,514.98	19,398.68		
				3,957.90		Agriculture and Allied Activities	1,246.37	2,822.41	4,068.78		
				1,701.20		Rural Development	859.77	1,179.69	2,039.46		
				63.94		Special Areas Programmes	54.92	15.97	70.89		
				981.35		Irrigation and Flood Control	593.77	443.38	1,037.15		
				3,798.27		Energy	5,126.65	252.17	5,378.82		
				864.71		Industry and Minerals	243.22	1,260.62	1,503.84		
				3,756.21		Transport	2,387.65	2,103.10	4,490.76		
				171.64		Science, Technology and Environment	1.36	162.28	163.64		
				435.50		General Economic Services	369.98	275.36	645.34		
				325.67		Grants-in-aid and Contributions	535.56	0.00	535.56		
-	II	Revenue Deficit carried over to Section B	-	4,717.20	II	Revenue Surplus carried over to Section B				5,326.07	
79,975.74		Total	91,977.78	79,975.74		Total				91,977.78	

Appendices

Receipts				Disbursements								
2013-14				2014-15	2013-14				Non-plan	Plan	Total	2014-15
Section B : Others												
18,689.89	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		15,386.48	0.00	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
0.00	IV	Miscellaneous Capital receipts		241.00	22,677.37	IV	Capital Outlay	84.00	24,073.76	24,157.76	24,157.76	
					816.50		General Services	63.00	825.02	888.02		
					6,650.11		Social Services	15.25	7,170.45	7,185.70		
					1,180.30		Education, Sports, Art and Culture	0.00	1,328.30	1,328.30		
					1,627.70		Health and Family Welfare	0.00	1,969.17	1,969.17		
					2,941.39		Water Supply, Sanitation, Housing and Urban Development	15.25	2,965.81	2,981.06		
					1.97		Information and Broadcasting	0.00	4.05	4.05		
					240.77		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	366.17	366.17		
					208.58		Social Welfare and Nutrition	0.00	105.12	105.12		
					449.40		Others	0.00	431.83	431.83		
					15,210.76		Economic Services	5.75	16,078.29	16,084.04		
					854.73		Agriculture and Allied Activities	0.00	773.57	773.57		
					990.85		Rural Development	0.00	1,165.37	1,165.37		
					26.98		Special Areas Programmes	0.00	34.65	34.65		
					6,784.44		Irrigation and Flood Control	0.00	7,646.93	7,646.93		
					1,925.84		Energy	0.00	2,031.72	2,031.72		
					795.34		Industry and Minerals	0.31	887.66	887.97		
					3,374.51		Transport	5.43	3,072.66	3,078.10		
					8.08		Science, Technology and Environment	0.00	1.00	1.00		
							Communication	0.00	0.00	0.00		
					449.99		General Economic Services	0.00	464.73	464.73		
140.69	V	Recoveries of Loans and Advances		621.38	603.22	V	Loans and Advances disbursed	48.72	301.18	349.90	349.90	
		From Power Projects	344.28				For Power Projects	-	0.36	0.36		
		From Government Servants	40.44				To Government Servants	7.08	-	7.08		
		From Others	236.66				To Others	41.64	300.82	342.46		
4,717.20	VI	Revenue Surplus brought down		5,326.07		VI	Revenue Deficit brought down	0.00	0.00	0.00	0.00	
19,343.04	VII	Public debt receipts		19,453.94	6,203.91	VII	Repayment of Public debt	-	-	5,509.20	5,509.20	
19,182.01		Internal debt other than Ways and Means Advances and overdrafts	19,130.55		5,547.63		Internal debt other than Ways and Means Advances and Overdrafts			4,849.01		

Receipts				Disbursements							
2013-14				2014-15	2013-14			Non-plan	Plan	Total	2014-15
0.00		Net transactions under Ways and Means Advances	-		-		Net transactions under Ways and Means Advances			0.00	
161.03		Loans and Advances from Central Government	323.39		656.28		Repayment of Loans and Advances to Central Government			660.19	
-	VIII	Appropriation to Contingency Fund		-	0.00	VIII	Appropriation to Contingency Fund			0.00	0.00
0.00	IX	Amount transferred to Contingency Fund		0.11	0.11	IX	Expenditure from Contingency Fund			14.16	14.16
52,019.52	X	Public Account receipts		62,387.52	50,039.25	X	Public Account disbursements			52,309.01	52,309.01
2,053.73		Small Savings and Provident Funds	2,195.36		1,547.01		Small Savings and Provident Funds			1,694.02	
733.81		Reserve Funds	5,747.93		650.24		Reserve Funds			179.89	
(-)846.48		Suspense and Miscellaneous	1,066.93		186.25		Suspense and Miscellaneous			224.17	
15,568.31		Remittance	17,364.42		15,387.64		Remittances			17,305.15	
34,510.15		Deposits and Advances	36,012.88		32,268.11		Deposits and Advances			32,905.78	
0.00	XI	Closing Overdraft from Reserve Bank of India		0.00	15,386.48	XI	Cash Balance at end			21,076.47	21,076.47
					4.19		Cash in Treasuries and Local Remittances			4.19	
					(-)1,735.22		Deposits with Reserve Bank			(-)389.00	
					5,194.31		Departmental Cash Balance and investment including permanent Advances			9,059.35	
					11,923.20		Cash Balance Investment			12,401.93	
94,910.34		Total	1,03,416.50		94,910.34		Total			1,03,416.50	

(₹ in crore)

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2015			
As on 31.03.2014	Liabilities		As on 31.03.2015
1,41,699.57	Internal Debt -		1,55,981.11
87,346.45	Market Loans bearing interest	1,00,591.97	
0.60	Market Loans not bearing interest	0.60	
-	Loans from Life Insurance Corporation of India	-	
54,354.52	Loans from Other Institutions	55,388.54	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,806.59	Loans and Advances from Central Government -		7,469.79
2.52	Pre 1984-85 Loans	2.53	
46.80	Non-Plan Loans	43.24	
7,757.09	Loans for State Plan Schemes	7,423.84	
-	Loans for Central Plan Schemes	-	
0.18	Loans for Centrally Sponsored Plan Schemes	0.18	
199.89	Contingency Fund		185.84
8,548.28	Small Savings, Provident Funds, etc.		9,049.62
21,181.11	Deposits		24,288.22
8,990.38	Reserve Funds		14,558.41
506.27	Suspense and Miscellaneous Balances		1,349.03
489.10	Remittance Balances		548.38
1,89,421.19	Total		2,13,430.40
	Assets		
1,40,062.89	Gross Capital Outlay on Fixed Assets -		1,64,220.67
55,058.43	Investments in shares of Companies, Corporations, etc.	62,929.27	
85,004.46	Other Capital Outlay	10,129.14	
7,048.16	Loans and Advances -		6,776.67
863.39	Loans for Power Projects	519.46	
5,913.48	Other Development Loans	6,012.18	
271.29	Loans to Government servants and Miscellaneous loans	245.03	
5,168.68	Reserve Fund Investments		9,033.72
0.77	Advances		0.77
0	Suspense and Miscellaneous Balances		-
10,217.46	Cash -		12,042.41
4.19	Cash in Treasuries and Local Remittances	4.19	
(-)1,735.22	Deposits with Reserve Bank	(-)389.00	
25.29	Departmental Cash Balance including Permanent Advances	25.29	
11,923.20	Cash Balance Investments	12,401.93	
26,923.23	Deficit on Government Account -		21,356.16
(-)4,717.20	Less	5,326.07	
	(i) Revenue Surplus /Add Revenue deficit of the current year		
-	(ii) Miscellaneous Deficit	241.00	
0.18	(iii) Other adjustment	-	
31,640.25	Accumulated deficit at the beginning of the year	26,923.23	
1,89,421.19	Total		2,13,430.40

APPENDIX 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Page 7 and 33)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A- Receipts					
1. Revenue Receipts	52,364	62,959	75,229	79,976	91,978
(i) Tax Revenue	36,339	44,252	53,897	56,373	61,340
Taxes on Agricultural Income	-	---	-	-	-
Taxes on Sales, Trade, etc	24,893	31,202	39,465	40,976	44,145
State Excise	63	72	85	110	140
Taxes on Vehicles	2,004	2,251	2,276	2,283	2,695
Stamps and Registration fees	3,666	4,670	4,427	4,749	5,503
Land Revenue	1,789	1,477	2,208	1,727	1,893
Taxes on Goods and Passengers	6	208	211	834	211
Other Taxes	3,918	4,370	5,225	5,694	6,753
(ii) Non Tax Revenue	4,915	5,277	6,017	7,018	9,543
(iii) State's share of Union taxes and duties	6,679	7,780	8,869	9,702	10,296
(iv) Grants in aid from Government of India	4,431	5,650	6,446	6,883	10,799
2. Miscellaneous Capital Receipts	91	10	-	-	241
3. Recoveries of Loans and Advances	283	165	47	141	621
4. Total Revenue and Non debt capital receipts (1+2+3)	52,738	63,134	75,276	80,117	92,840
5. Public Debt Receipts	16,681	17,535	19,497	19,343	19,454
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16,522	17,347	18,905	19,182	19,131
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	159	188	592	161	323
6. Total Receipts in the Consolidated Fund (4+5)	69,419	80,669	94,773	99,460	1,12,294
7. Contingency Fund Receipts	47	1	81	0	0
8. Public Account Receipts (Gross)	72,281	79,653	50,046	52,020	62,388
9. Total Receipts of the State (6+7+8)	1,41,747	1,60,323	1,44,900	1,51,480	1,74,682
Part B- Expenditure/Disbursement					
10. Revenue Expenditure	57,440	59,744	69,659	75,259	86,652
Plan	17,553	16,690	22,513	23,894	26,586
Non Plan	39,887	43,054	47,146	51,365	60,066
General Services (including interest payments)	19,840	21,481	24,128	26,820	30,003
Social Services	23,702	24,546	29,529	32,382	36,714
Economic Services	13,713	13,518	15,839	15,731	19,399
Grants-in-aid and contributions	185	200	163	326	536
11. Capital Expenditure	9,684	13,812	21,227	22,677	24,158
Plan	9,662	13,608	21,151	22,511	24,074
Non Plan	22	204	76	166	84
General Services	243	556	714	816	888
Social Services	2,682	3,306	6,083	6,650	7,186
Economic Services	6,759	9,950	14,430	15,211	16,084
12. Disbursement of Loans and Advances	688	605	882	603	350

	2010-11	2011-12	2012-13	2013-14	2014-15
13. Total Expenditure (10+11+12)	67,812	74,161	91,768	98,539	1,11,160
14. Repayments of Public Debt	3,817	5,275	6,536	6,204	5,509
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,194	4,156	5,794	5,548	4,849
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	623	1,119	742	656	660
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	71,629	79,436	98,304	1,04,743	1,16,669
17. Contingency Fund disbursements	1	81	-	-	14
18. Public Account disbursements	67,216	77,161	46,538	50,039	52,309
19. Total disbursement by the State (16+17+18)	1,38,846	1,56,678	1,44,842	1,54,782	1,68,992
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(-)5,076	(+)3,215	(+)5,570	(+)4,717	(+)5,326
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)15,074	(-)11,027	(-)16,492	(-)18,422	(-)18,320
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-)5,447	(-)93	(-)4,331	(-)5,090	(-)3,374
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	9,627	10,934	12,161	13,332	14,946
24. Financial Assistance to local bodies etc.	25,872	27,942	31,125	36,161	39,964
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	5,21,519	5,98,786	6,58,540(P)	7,65,638(Q)	8,58,189(A)
28. Outstanding Fiscal liabilities (year end)	1,35,656	1,50,785	1,66,667	1,83,057	2,02,313
29. Outstanding guarantees (year end)	8,661	7,449	6,195	6,549	5,984
30. Maximum amount guaranteed (during the year)	10,382	10,387	10,525	11,175	11,235
Part E- Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP (per cent)	6.97	7.39	8.18	7.36	7.15
Own Non-Tax Revenue/GSDP (per cent)	0.94	0.88	0.91	0.92	1.11
Central Transfers/GSDP (per cent)	2.13	2.24	2.33	2.17	2.46
II. Expenditure Management					
Total Expenditure/GSDP (per cent)	13.00	12.39	13.94	12.87	12.95
Total Expenditure/Revenue Receipts	1.30	1.18	1.22	1.23	1.21
Revenue Expenditure/Total Expenditure	0.85	0.81	0.76	0.76	0.78
Expenditure on Social Services/Total Expenditure	0.39	0.38	0.39	0.40	0.39
Expenditure on Economic Services/Total Expenditure	0.31	0.32	0.33	0.31	0.32
Capital Expenditure/Total Expenditure	0.14	0.19	0.23	0.23	0.22
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.15	0.18	0.22	0.22	0.21
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (per cent)	(-)0.97	0.54	0.85	0.62	0.62

	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal deficit/GSDP (<i>per cent</i>)	2.89	1.84	2.50	2.41	2.13
Primary Deficit or Surplus/GSDP (<i>per cent</i>)	1.04	0.02	0.66	0.66	0.39
Revenue Deficit/Fiscal Deficit	(-)0.34	(+)0.29	(+)0.34	(+)0.26	0.29
Primary Revenue Balance/GSDP (<i>per cent</i>)	0.87	2.36	2.69	2.36	2.36
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.26	0.25	0.25	0.24	0.24
Fiscal Liabilities/RR (<i>per cent</i>)	259	239	222	229	220
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)34.20	(-)1.08	(-)57.12	(-)38.68	(-)42.57
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.84	0.94	0.93	0.95	0.93
V. Other Fiscal Health Indicators					
Return on Investment	0.33	0.33	0.12	0.50	0.14
Balance from Current Revenue (₹ in crore)	9,610	16,022	22,867	23,807	23,782
Financial Assets/Liabilities	0.72	0.76	0.82	0.86	0.90

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
2010-11 to 2014-15
(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	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.
	2014-15	44,145.26	212.25	0.48	N.A.
Taxes on vehicles and Taxes on goods and passengers	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.
	2014-15	2,905.44	124.07	4.27	N.A.
Stamp duty and Registration fees	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.
	2014-15	5,503.34	81.75	1.49	N.A.
State Excise	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.
	2014-15	140.27	13.43	9.57	N.A.

APPENDIX 2.1
Statement of Expenditure without Provision
(Reference: Paragraph 2.3.1; Page 42)

(₹ in crore)

Sl. No.	Grant No.	Major Head and details of the Grant/ Appropriation	Expenditure	Reasons
1	9	2202.80.001 09 EDN-16-L Gujarat State Council of Educational Research and Training.	1.95	No reasons intimated
2	9	2203.00.001 04 TED-15 Strengthening of Administrative set up of Technical Education Department (World Bank Assistance)	0.80	No reasons intimated
3	9	2204.00.102 01 Introduction of National Services Scheme (Plan)	0.11	No reasons intimated
4	9	2236.02.102C 01 MDM-1 Mid-Day Meal Scheme for Children in Public Primary schools.	192.13	No reasons intimated
5	9	2202.02.110P 13 Computer Literacy and Studies in Schools	11.81	No reasons intimated
6	9	2202.80.001.09 EDN-16 L: Gujarat State Council of Educational Research and Training	0.22	No reasons intimated
7	26	4406.01.101 26 Payment of Consultancy charges under Gujarat Forestry Development Project headed by JICA	122.07	No reasons intimated.
8	39	2210.05.101 05 HLT 19, Botanical Survey	0.11	No reasons intimated
9	81	2075.00.800 02 Girasdar and Other Grantees	0.55	No reasons intimated.
10	86	5054.01.337 11 RBD-1 Original works	5.43	No reasons intimated.
11	95	2217.80.191 01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission	4.63	No reasons intimated.
12	95	2217.80.192 01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission	6.66	No reasons intimated.
13	95	2203.00.112 02 TED-19 Development of Govt. Engineering Colleges(W.B.A.-TEQIP)	1.28	No reasons intimated.
14	95	2236.02.102 01 MDM-1 Mid day Meal Scheme for Children and Public Primary Schools	8.81	No reasons intimated.
15	102	3475.00.108 01 UDP-14, Suvarna Jayanti Shaheri Rojgar Yojana	0.26	No reasons intimated.
Total			356.82	

Source: Appropriation Accounts and Appropriation Act of the State Government

APPENDIX 2.2
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.1.2; 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-
2013-14	9,73,88 (Revenue Voted); 26, 87 (Capital Voted); 26, 68, (Revenue Charged); 66 (Capital Charged)	1,026.35	-do-
Total		9,400.24	

APPENDIX 2.3
Cases where persistent excess were noticed during 2012-15
(Reference: Paragraph 2.3.2; Page 43)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2071-01-101-01 Superannuation and retirement allowances to primary panchayat teachers					
9	2012-13	655.00	936.67	281.67	No reasons intimated.
9	2013-14	742.50	1,906.90	1,164.40	No reasons intimated.
9	2014-15	1,940.00	2,156.38	216.38	No reasons intimated.
2071-01-104-01 Gratuities to Primary Panchayats Teachers					
9	2012-13	140.00	245.57	105.57	No reasons intimated.
9	2013-14	151.25	347.85	196.60	No reasons intimated.
9	2014-15	280.00	369.44	89.44	No reasons intimated.
2071-01-105 - 01 Family Pension to Primary Panchayats Teachers					
9	2012-13	135.00	149.17	14.17	No reasons intimated.
9	2013-14	159.50	280.92	121.42	No reasons intimated.
9	2014-15	300.00	322.30	22.30	No reasons furnished.
2071-01-105-01 Family Pension					
18	2012-13	500.00	527.96	27.96	Based on actual expenditure.
18	2013-14	520.00	653.58	133.58	Fluctuating nature of expenditure, based on actual finalisation of cases.
18	2014-15	625.00	735.55	110.55	Due to receipt of more family pension than anticipated.
2049-03-104 - 01 Interest on General Provident Fund (Other than class –IV employees)					
20	2012-13	420.00	477.32	57.32	In view of uncertain nature of factors affecting the amount and cases for committed liabilities of Interest on GPF (Other than class IV employees).
20	2013-14	460.00	503.42	43.42	In view of uncertain nature of factors affecting the amount and cases for committed liabilities of Interest on GPF (Other than class IV employees).
20	2014-15	500.00	535.93	35.93	Excess is considered in revised estimates due to actuals of previous years and more balance in the General Provident Fund.
2702-03-102-84 MNR -245 Maintenance and Repairs					
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.
66	2014-15	135.00	153.39	18.39	Electricity bill of pumping stations.
2245-01-104- 02 Subsidy to Panjarapole Gaushalas					
79	2012-13	0.00	10.39	10.39	Due to scarcity.
79	2013-14	0.00	20.39	20.39	For procurement, storage and movement of fodder due to scarcity in

Appendices

Grant No.	Year	Provision	Expenditure	Excess	Reasons
					some of the talukas.
79	2014-15	0.00 ¹	14.51	14.51	Reasons have not been intimated.
3054-04-337C 11 RBD-4 Roads and Bridges					
86	2012-13	55.36	713.85	658.49	No reasons furnished.
86	2013-14	664.21	736.65	72.44	No reasons furnished.
86	2014-15	46.00	684.34	638.34	Tender process could not be completed in time.
5054-03-337 - 17 Pravashi Path					
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.
86	2014-15	110.00	195.22	85.22	Good progress of spill over works.

¹ ₹ 2000

APPENDIX 2.4

Rush of Expenditure through Hand receipts (Reference: Paragraph 2.3.3; Page 44)

(₹ in crore)

Sr.no.	Division which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
1	Gujarat High Court(R&B) Division, Ahmedabad	2014	Construction of New Building for GSJA	Gujarat State Judicial Academy (GSJA)	5.00
2	Gujarat High Court(R&B) Division, Ahmedabad	2014	Construction of New Building for GSJA	GSJA	2.62
3	Drainage Division, Gandhinagar	2702	Tube well maintenance & repair	M.D. G.W.R. DCLTD Gandhinagar	18.39
4	Drainage Division, Gandhinagar	2702	Tube well maintenance & repair	M.D. G.W.R. DCLTD Gandhinagar	5.00
5	Drainage Division, Gandhinagar	2702	Tube well maintenance & repair	M.D. G.W.R. DCLTD Gandhinagar	4.08
6	Drainage Division, Gandhinagar	2702	Advance payment of electricity bills	UGVCL Radhanpur	2.50
7	Drainage Division, Gandhinagar	2702	Advance payment of electricity bills	UGVCL Kalol	2.34
8	Capital Project Division No.3, Gandhinagar	3054	Kisan path Yojana	GSRRDA	5.60
9	National Highway Division, Ahmedabad	3054	Maintenance of road overbridge at Sola and Khodiyar	Western Railway Ahmedabad	2.73
10	Drainage Division, Gandhinagar	4702	Lift Irrigation Scheme	M.D. G.W.R. DCLTD Gandhinagar	26.69
11	Drainage Division, Gandhinagar	4702	Lift Irrigation Scheme	M.D. G.W.R. DCLTD Gandhinagar	6.25
12	Drainage Division, Gandhinagar	4702	Drip contribution of pressurise irrigation	M.D. G.W.R. DCLTD Gandhinagar	4.16
13	Capital Project Division No.3, Gandhinagar	5054	TASP	GSRRDA	24.77
14	R&B Division, Ahmedabad	5054	Purchase of asphalt	HPCL	2.00
					112.13

APPENDIX 2.5

Statement of various grants/appropriations where savings were more than ₹ 100 crore each or more than 50 per cent of the total provision
(Reference: Paragraph 2.3.4; Page 45)

(₹ 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	0.73	0.65	89.45
2.	2	Agriculture - Revenue Voted	2,801.65	970.60	34.64
3.	2	Agriculture -Capital Voted	210.09	186.09	88.58
4.	6	Fisheries-Capital Voted	17.71	12.18	68.76
5.	7	Other Expenditure pertaining to Agriculture and Co-operation Department -Capital Voted	0.41	0.32	78.83
6.	9	Education-Capital Voted	2,430.77	1,583.22	65.13
7.	9	Education- Revenue Voted	20,048.47	1,061.65	5.30
8.	13	Energy Projects-Capital Voted	1,564.87	128.51	8.21
9.	18	Pensions and Other Retirement Benefits- Revenue Voted	6,162.92	560.95	9.10
10.	18	Pensions and Other Retirement Benefits- Revenue Charged	0.62	0.62	100.00
11.	19	Other Expenditure pertaining to Finance Department- Revenue Voted	4,286.15	4,222.63	98.52
12.	19	Other Expenditure pertaining to Finance Department-Capital Charged	0.01	0.01	100.00
13.	19	Other Expenditure pertaining to Finance Department-Capital Voted	1.13	1.09	96.43
14.	20	Repayment of debt pertaining of Finance Department and its Servicing- Revenue Charged	14,493.26	453.93	3.13
15.	23	Food-Capital Voted	125.98	118.89	94.37
16.	24	Other Expenditure pertaining to Food Civil Supplies and Consumer Affair Department-Capital Voted	0.01	0.01	100.00
17.	34	Economic Advice and Statistics- Revenue voted	122.32	73.94	60.44
18.	37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat-Capital Voted	0.34	0.34	100.00
19.	39	Medical and Public Health- Revenue Voted	3,490.39	350.02	10.03
20.	40	Family Welfare- Revenue Voted	661.91	106.50	16.09
21.	41	Other Expenditure pertaining to Health and Family Welfare Department-Capital Voted	0.55	0.37	67.49
22.	43	Police- Revenue Voted	3,073.51	143.58	4.67
23.	46	Other Expenditure pertaining to	684.82	120.47	17.59

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Home Department-Capital Voted			
24.	49	Industries-Capital Voted	613.53	521.60	85.02
25.	51	Tourism -Capital Voted	621.00	156.35	25.18
26.	55	Other Expenditure pertaining to Information, Broadcasting Department-Capital Voted	0.21	0.15	69.05
27.	58	Other Expenditure pertaining to Labour and Employment Department-Capital Voted	0.33	0.28	84.62
28.	60	Administration of Justice- Revenue Voted	709.97	136.68	19.25
29.	61	Other Expenditure Pertaining to Legal Department-Capital Voted	1.77	1.52	86.07
30.	65	Narmada Development Scheme-Capital Voted	5,095.00	1,262.93	24.79
31.	66	Irrigation and Soil Conservation-Capital Voted	3,769.52	279.15	7.41
32.	66	Irrigation and Soil Conservation-Revenue Voted	1,020.16	141.87	13.91
33.	67	Water Supply-Capital Voted	1,785.26	115.98	6.50
34.	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	1.10	0.85	77.15
35.	70	Community Development- Revenue Voted	1,451.72	455.75	31.39
36.	71	Rural Housing and Rural Development- Revenue Voted	2,156.35	1,102.04	51.11
37.	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Capital Voted	4.03	2.40	59.53
38.	74	Transport - Capital Voted	556.62	100.00	17.97
39.	77	Tax Collections Charges(Revenue Department)- Revenue Voted	420.00	190.37	45.33
40.	79	Relief On Account of Natural Calamities- Revenue Voted	1,253.31	546.52	43.61
41.	81	Compensations and Assignments-Capital Voted	0.11	0.11	100.00
42.	81	Compensations and Assignments-Capital Charged	0.02	0.01	56.05
43.	82	Other Expenditure pertaining to Revenue Department-Capital Voted	0.26	0.22	82.76
44.	82	Other Expenditure pertaining to Revenue Department- Revenue Voted	3.19	1.88	59.02
45.	84	Non-Residential Buildings-Capital	1,571.17	706.08	44.94

Appendices

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Voted			
46.	85	Residential Buildings-Capital Voted	253.49	134.30	52.98
47.	85	Residential Buildings- Revenue Charged	0.04	0.04	100.00
48.	86	Roads and Bridges- Revenue Voted	3,378.90	435.19	12.88
49.	87	Gujarat Capital Construction Scheme-Capital Charged	0.08	0.08	100.00
50.	88	Other Expenditure pertaining to Roads and Buildings Department-Capital Voted	6.38	3.51	54.95
51.	92	Social Security and Welfare - Revenue Voted	1,118.09	173.10	15.48
52.	93	Welfare of Scheduled Tribes-Capital Voted	32.94	28.46	86.41
53.	94	Other Expenditure pertaining to Social Justice and Empowerment Department-Capital Voted	0.16	0.11	66.88
54.	95	Special Component Plan For Scheduled Castes- Revenue Voted	2,460.04	481.91	19.59
55.	95	Special Component Plan For Scheduled Castes-Capital Voted	1,094.57	232.46	21.24
56.	96	Tribal Area Sub-Plan- Revenue Voted	5,881.50	1,346.99	22.90
57.	96	Tribal Area Sub-Plan-Capital Voted	3,495.05	255.66	7.31
58.	96	Tribal Area Sub-Plan-Capital Charged	6.00	6.00	100.00
59.	96	Tribal Area Sub-Plan- Revenue Charged	6.00	3.87	64.51
60.	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department -Capital Voted	0.12	0.12	100.00
61.	101	Urban Housing - Revenue Voted	801.66	534.89	66.72
62.	102	Urban Development- Revenue Voted	7,304.20	555.47	7.60
63.	102	Urban Development-Capital Voted	250.00	100.00	40.00
64.	104	Other Expenditure pertaining to Urban Development and Urban Housing Department-Capital Voted	0.16	0.16	97.05
65.	106	Other Expenditure pertaining to Women and Child Development Department- Revenue Voted	1,760.09	392.08	22.28
			1,09,062.72	20,503.71	18.80

APPENDIX 2.6
Cases where persistent savings were noticed during 2012-15
(Reference: Paragraph 2.3.5; Page 47)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2236-02-102C 01 MDM-1 Mid Day Meal Scheme for children in public primary schools.					
9	2012-13	539.00	496.31	42.70	Due to fewer beneficiaries under Mid-Day Meal scheme for children in public primary schools and Bills for payment to FCI were not submitted in time.
9	2013-14	695.11	566.15	128.96	Due to fewer beneficiaries under Mid-Day Meal scheme in public primary schools.
9	2014-15	897.63	717.12	180.51	Due to fewer beneficiaries under Mid-Day Meal scheme in public primary schools, non filling up of vacant posts and less demand from districts.
6801-00-202 11 Loan to Gujarat Energy Transmission Corporation Ltd. For Gujarat Solar Power Transmission in project (Plan).					
13	2012-13	150.00	0.00	150.00	Receipt of less sanction from the GOI for For Gujarat Solar Power Transmission in project.
13	2013-14	105.00	0.64	104.36	Reason has not been intimated.
13	2014-15	120.00	0.36	119.64	Reason has not been intimated.
2071-01-101 01 Superannuation and Retirement allowances					
18	2012-13	3,620.00	3,478.40	141.60	Expenditure under this head is of fluctuating nature & depends upon the Finalization of pension.
18	2013-14	4,200.00	3,030.12	1,169.88	Based on actual expenditure.
18	2014-15	3,500.00	3,403.01	96.99	Expenditure under this head is of fluctuating nature & depends upon the Finalization of pension.
2048-00-101 01 Gujarat State Sinking Fund					
19	2012-13	1,000.00	0.00	1,000.00	Government decided not to transfer any amount to sinking fund.
19	2013-14	1,000.00	0.00	1,000.00	Government decided not to transfer any amount to sinking fund.
19	2014-15	700.00	0.00	700.00	Government decided not to transfer any amount to sinking fund.
2075-00-800 01 Liability on account of increase in rate of D.A					
19	2012-13	2,500.00	0.00	2,500.00	Due to liability of DA payment was transferred to respective departments.
19	2013-14	3,000.00	0.00	3,000.00	Due to liability of DA payment was transferred to respective departments.
19	2014-15	3,500.00	0.00	3,500.00	Due to revised estimate of D.A allowance.
2210-01-001 02 HLT-11 Directorate of medical education and research 13 th finance commission NABH/NABL -Revenue Voted					
39	2012-13	323.32	286.47	36.85	Due to vacant post.
39	2013-14	326.97	270.06	56.91	Due to compulsory cut imposed by the FD in the revised estimate and non filling up of vacant posts.
39	2014-15	335.56	269.53	66.03	Due to compulsory cut imposed by the FD in the revised estimate.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2210-01-110 01 HLT-2 Civil Hospital Administration (medical) – Revenue Voted					
39	2012-13	238.19	211.69	26.50	Due to vacant post in Taluka Medical Institutions.
39	2013-14	263.99	220.09	43.90	Due to compulsory cut imposed by the FD in the revised estimate
39	2014-15	284.21	243.45	40.76	Due to compulsory cut imposed by the FD in the revised estimate
2055-00-109 01 MEP-6 District Police Proper					
43	2012-13	1,408.04	1,297.03	111.01	Due to vacant posts and less expenditure for the ad-hoc financial assistance.
43	2013-14	1,484.27	1,341.34	142.93	Due to vacant post and less expenditure on new items.
43	2014-15	1,574.18	1,510.81	63.37	Reasons not furnished.
2515-00-800C 11 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of 13 th Finance Commission					
70	2012-13	357.68	120.11	237.57	Reasons not intimated.
70	2013-14	442.42	390.96	51.46	Reasons not intimated.
70	2014-15	544.64	347.47	197.17	Non receipt of grant from GoI
2041-00-102 01 Inspection of Motor Vehicle					
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	153.94	95.01	58.43	After approval of revised estimates, the department has surrendered the excess amount to the Finance Department.
74	2014-15	197.78	124.13	73.65	Non-filling of vacant posts, system integration project not started, Non completion of work of check posts and automated driving test track.
2053-00-094 01 Other establishment-LND-24 Sub- Divisional Establishment (including Talatis and Kotwals Circle Inspectors) Prant Officers , Mamlatdars and Circle Officers					
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.
78	2014-15	180.57	144.90	35.67	Non filling of vacant posts, non completion of probation period of employees having fixed pay.
2245-01-102 04 Urban drinking water Supply -Water Drinking water supply arrangements in the scarcity affected areas					
79	2012-13	28.00	0.00	28.00	No demand from districts for water supply arrangements.
79	2013-14	28.00	2.60	25.40	Non occurrence of natural calamity.
79	2014-15	28.00	0.00	28.00	Reasons not furnished
2245-02-111 01 Cash Doles					
79	2012-13	40.00	0.16	39.84	Non- occurrence of heavy rains.
79	2013-14	40.00	5.82	34.18	No demand from collectorates for funds for natural calamities.
79	2014-15	40.00	0.57	39.43	Reasons not furnished

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2245-02-113 03 Assistance for repair/restoration of houses					
79	2012-13	40.00	0.40	39.60	Less demand for restoration of houses.
79	2013-14	40.00	4.19	35.81	Less demand from collectorates.
79	2014-15	40.00	0.78	39.22	Reasons have not been intimated
2245-02-122 02 Repairing and restoration of damaged irrigation and flood control works					
79	2012-13	40.00	0.00	40.00	Non- occurrence of natural calamity.
79	2013-14	40.00	0.00	40.00	Less demand from collectorates.
79	2014-15	40.00	0.00	40.00	Reasons have not been intimated
4225-03-277P 42 CSS-Buildings					
84	2012-13	55.62	18.78	36.84	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
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.
84	2014-15	216.32	125.61	90.71	No machinery could be purchased.
4250-00-203 42 -Buildings(Plan)					
84	2012-13	141.17	112.12	29.05	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
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.
84	2014-15	216.32	125.61	90.71	No machinery could be purchased.
3054-80-001 05 Expenditure transferred on pro-rata basis from MH-2059					
86	2012-13	83.77	51.14	32.63	Reasons not furnished.
86	2013-14	104.03	11.09	92.94	Reasons not furnished.
86	2014-15	108.31	7.78	100.53	Reasons not furnished.
5054-03-337 14 World Bank					
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.
86	2014-15	340.00	223.33	116.67	Tender process could not be completed in stipulated time.
5054-03-337C 15 Central Road Fund					
86	2012-13	104.64	66.93	37.71	Reasons not furnished.
86	2013-14	103.00	36.34	66.66	Tender process could not be completed in the stipulated time
86	2014-15	92.25	40.29	51.96	Tender process could not be completed in the stipulated time

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2501-06-796C 08 RDD-20 Backward Region Grant Fund (BRGF) (Plan)					
96	2012-13	48.30	17.82	30.48	Reasons have not been intimated.
96	2013-14	72.35	29.33	43.02	Due to non-release of 2 nd instalment for Backward Region Fund by GoI.
96	2014-15	60.61	16.36	44.25	Due to release of less amount of fund by GoI.

APPENDIX 2.7
Cases where supplementary provision (₹ five crore or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.6; Page 48)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2-Agriculture -Revenue Voted	2,786.00	1,831.05	954.94	15.65
2	39-Medical and Public Health- Revenue Voted	3,359.73	3,140.37	219.36	130.66
3	44- Jails -Revenue Voted	96.71	89.80	6.91	8.28
4	57- Labour and Employment - Revenue Voted	859.21	769.39	89.82	2.49
5	60-Administration of Justice - Revenue Voted	666.27	573.29	92.98	43.70
6	60- Administration of Justice Revenue Charged	93.07	76.27	16.80	5.69
7	67- Water Supply –Capital Voted	1,763.02	1,669.28	93.74	22.23
8	70- Community Development – Revenue Voted	1,378.54	995.97	382.57	73.18
9	77- Tax Collection Charges (Revenue Department) - Revenue Voted	413.27	229.63	183.64	6.73
10	79- Relief on account of Natural Calamities – Revenue Voted	1,246.06	706.80	539.27	7.25
11	86- Roads and Building – Capital Voted	2,182.24	2,176.01	6.23	75.27
12	87- Gujarat Capital Construction Scheme- Capital Voted	218.95	213.36	5.59	10.65
13	93- Welfare of Scheduled Tribes - Revenue Voted	251.56	234.55	17.01	2.02
14	96- Tribal area sub-plan- Capital Voted	3,403.50	3,239.39	164.11	91.55
Total		18,718.13	15,945.16	2,772.97	495.35

APPENDIX 2.8
**Excess/Saving (more than ₹ five crore) in respect of Unnecessary/
Insufficient Re-appropriation of Funds**
(Reference: Paragraph 2.3.7; Page 48)

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
1	2	AER-1 Grant-in-aid to the Gujarat Agricultural Universities	2415	-2.64	0.00	7.73
2	9	EDN-30 Development and Expansion of Universities	2202	-26.70	0.00	22.08
3	9	Provision of Educational facilities-Maintenance Grant	2202	-37.60	0.00	16.82
4	9	Computer Literacy and Studies in Schools (CLASS)	2202	-9.40	0.00	11.81
5	20	Interest on General Provident Fund (Other than Class-IV employees)	2049	50.00	0.00	14.07
6	66	MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation.	4702	12.90	0.00	84.11
7	66	Minor Irrigation	4702	-29.23	0.00	5.89
8	66	Administration	2700	-20.38	8.26	0.00
9	73	Family Pension to Panchayat Employees	2071	6.38	0.00	8.93
10	76	LND-17 Information Technology	2052	-8.25	0.00	17.49
11	84	Administration of Justice Buildings for Legal Department	4059	-274.30	0.00	31.14
12	84	Administration	2059	-24.23	0.00	7.17
13	84	Buildings	4225	-22.93	22.62	0.00
14	84	Buildings	4225	-11.01	21.59	0.00
15	86	World Bank	5054	-100.00	0.00	16.67
16	92	SCW-34 Indira Gandhi aged assistant and national aged pension Yojna (Vayvandana)	2235	-22.99	0.00	0.09
17	95	END-68 Sarva Shiksha Abhiyan	2202	-0.36	0.00	36.42
18	95	EDN-18 Regulated growth of Non-Government Secondary School	2202	-4.90	0.00	8.05

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
19	95	MDM-1 Mid day Meal Scheme for Children and Public Primary Schools	2236	0.80	0.00	9.00
20	95	BCK-High Skill Training/Skill Upgradation	2225	0.72	13.00	0.00
21	95	BCK-6 (i) Scheduled Castes Sub-Plan Government of India Scholarship for (Post S.S.C.) Students	2225	22.75	31.87	0.00
22	96	PWR-10 Contribution to GUVNL for Electrification of Wells and Pumps paros in Tribal Areas	4801	2.49	0.00	157.96
23	96	to provide 25 State Share under National Rural Health Mission	2210	-128.49	0.00	27.91
24	96	EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	4250	-26.10	6.88	0.00
25	96	RBD-2(A) State Highway	5054	75.00	0.00	5.42
26	96	Minor Irrigation	4702	2.88	8.36	0.00
27	96	EDN-21 Building	4202	-101.11	12.59	0.00
		Total			125.17	488.76

APPENDIX 2.9

Substantial surrenders of more than ₹ one crore or more than 50 per cent
(Reference: Paragraph 2.3.8.1; Page 49 - selected top 19 cases)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	19	2075.00.800 01 Liability on Account of increase in the rate of Dearness Allowance	3,500.00	3,500.00	100.00	Due to decision of Government to make provision for the payment of dearness allowance from head of respective department.
2	19	204800101 01 Gujarat State Sinking fund	700.00	700.00	100.00	Due to decision of Government not to transfer any amount to Sinking Fund.
3	23	4408.02.800 01 Construction of Godowns	34.34	34.34	100.00	Non finalization of policy for allotment of land for construction of godown on fine by development dept. Due to which godown work could not be started.
4	49	4852.02.800 02 Expenditure for Project work of GICCL	266.44	266.44	100.00	Non commencement of work under the scheme.
5	49	2852.80.800 30 Scheme to meet expenses of Regional Development authority for the development of Dholera special investment region	45.00	45.00	100.00	Non finalization of Dholera Project owing to non-receipt of clearance certificate from Ministry of Environment and forest.
6	49	5475.00.800 01 OIN-18 Scheme for Financial Support to PPP Infrastructure Project. Viability Gap Fund.	10.00	10.00	100.00	Due to non-receipt of proposal.
7	66	2700.04.101C 03 Operation and Maintenance of Major and Medium Irrigation Schemes (Finance Commission)	59.00	59.00	100.00	Cut imposed by FD.
8	66	4702.00.101 03 Construction of Barrage on River Narmada Near village Bhadbhut	52.50	52.50	100.00	Non-commencement of work under the scheme owing to delay in approval.
9	95	221602191P 03 HSG-75 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations	33.81	33.81	100.00	Rajiv Awas Yojana Mission was curtailed and all new projects were put on hold as New Housing Mission was to be announced.

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
10	95	221602193P 03 HSG-77 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities	20.00	20.00	100.00	Rajiv Awas Yojana Mission was curtailed and all new projects were put on hold as New Housing Mission was to be announced.
11	95	221602192P 01 HSG-76 Slum Free City Planning Scheme under Rajiv Awas Yojana for Municipalities (Plan)	17.19	17.19	100.00	Rajiv Awas Yojana Mission was curtailed and all new projects were put on hold as New Housing Mission.
12	95	250106101P 01 REM-01 Aajeevika (Plan)	12.69	12.69	100.00	Guidelines for scheme were not approved.
13	96	2216.02.796P 11 HSG-75 slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal corporations (Plan)	83.77	83.77	100.00	Discontinuance of scheme under Rajiv Awas Yojana by GOI.
14	96	2217.03.796P 05 UDP-16 Jawaharlal Nehru National Urban Renewal Mission (JNNURM) for infrastructure and Government Poor	50.00	50.00	100.00	Due to discontinuation of scheme by GOI.
15	96	2225.02.796C 45 BCK-323 13 th Finance Commission Grant (Plan)	50.00	50.00	100.00	Non release of fund by GOI under the scheme.
16	96	2216.02.796P 13 HSG-77 slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities (Plan)	49.55	49.55	100.00	Discontinuation of scheme under Rajiv Awas Yojana by GOI.
17	96	2216.02.796P 12 HSG-76 slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities (Plan)	42.58	42.58	100.00	Discontinuation of scheme under Rajiv Awas Yojana by GOI.
18	96	2501.06.796P 05 REM-7 Aajeevika	25.39	25.39	100.00	Non utilization of fund released by GOI.
19	101	2216.02.193P 03 HSG-77 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities (Plan)	194.37	194.37	100.00	All new projects were put on hold as RAY was curtailed and new housing mission was not announced.

APPENDIX 2.10

Amount surrendered (₹ two crore or more) in excess of actual savings
(Reference: Paragraph 2.3.8.2; Page 49)

(₹ 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	1	Agriculture and Co-operation Department - Revenue Voted	18.31	6.91	6.92	0.01
2	9	Education - Revenue Voted	20,048.47	1,061.65	1,193.81	132.17
3	15	Finance Department - Revenue Voted	19.92	4.93	4.93	0.01 ¹
4	17	Treasury and Accounts Administration - Revenue Voted	126.99	15.03	15.05	0.02
5	18	Pension and other Retirement Benefits - Revenue Voted	6,162.92	560.95	563.74	2.79
6	21	Food, Civil Supplies and Consumer Affairs Department - Revenue Voted	27.83	4.41	4.45	0.04
7	22	Civil Supplies - Revenue Voted	376.43	3.67	3.79	0.12
8	23	Food - Revenue Voted	97.70	23.20	23.77	0.57
9	42	Home Department - Revenue Voted	19.12	4.83	4.87	0.04
10	44	Jails - Revenue Voted	104.99	15.19	15.24	0.05
11	46	Other Expenditure pertaining to Home Department - Revenue Voted	189.86	2.90	7.11	4.21
12	52	Other Expenditure pertaining to Industries and Mines Department - Revenue Voted	55.06	19.00	19.01	0.01
13	56	Labour and Employment Department - Revenue Voted	11.61	4.55	4.55	0.00 ²
14	57	Labour and Employment - Revenue Voted	861.69	92.30	97.04	4.74
15	57	Labour and Employment - Capital Voted	118.49	41.15	41.20	0.05
16	60	Administration of Justice - Revenue Voted	709.97	136.68	187.49	50.81
17	60	Administration of Justice	98.76	22.49	22.55	0.06

¹ ₹ 68,000

² ₹ 47,000

Sl. No.	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
		- Revenue Charged				
18	61	Other Expenditure pertaining to Legal Department - Revenue Voted	88.85	18.53	18.60	0.07
19	62	Legislative and Parliamentary Affairs Department - Revenue Voted	9.16	3.50	3.50	0.00 ³
20	66	Irrigation and Soil Conservation -Revenue Voted	1,020.16	141.87	175.78	33.91
21	69	Panchayats, Rural Housing and Rural Development Department -Revenue Voted	10.01	2.35	2.56	0.20
22	98	Youth Service and Cultural Activities - Revenue Voted	300.32	41.55	43.05	1.50
		Total	30,476.62	2,227.64	2,459.01	35.61

³ ₹ 45,000

APPENDIX 2.11

Savings of more than ₹ five crore and more than 10 per cent not surrendered
(Reference: Paragraph 2.3.8.3; Page 49)

(₹ 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	4	Animal Husbandry and Dairy Development- Revenue Voted	76.40	66.29	10.11	13.23
2	5	Co-operation - Revenue Voted	6.11	4.36	1.75	28.71
3	13	Energy Projects - Capital Voted	128.51	8.87	119.64	93.10
4	25	Forest and Environment Department- Revenue Voted	5.99	1.19	4.80	80.14
5	26	Forest - Revenue Voted	23.94	13.43	10.51	43.91
6	39	Medical and Public Health- Revenue Voted	350.02	69.70	280.32	80.09
7	39	Medical and Public Health- Capital Voted	94.83	16.84	77.99	82.24
8	43	Police- Revenue Voted	143.58	27.46	116.12	80.87
9	46	Other Expenditure pertaining to Home Department- Capital Voted	120.47	9.55	110.92	92.07
10	65	Narmada Development Scheme- Capital Voted	1,262.93	676.88	586.04	46.40
11	66	Irrigation and Soil Conservation- Capital Voted	279.15	193.07	86.09	30.84
12	74	Transport- Capital Voted	100.00	0.00	100.00	100.00
13	76	Revenue Department- Revenue Voted	29.19	11.15	18.04	61.81
14	77	Tax Collection Charges (Revenue Department)-Revenue Voted	190.37	163.90	26.47	13.91
15	79	Relief on account of Natural Calamities- Revenue Voted	546.52	0.00	546.52	100.00
16	84	Non-Residential Building- Revenue Voted	35.27	21.76	13.52	38.32
17	85	Residential Building- Capital Voted	134.30	114.95	19.35	14.41
18	86	Roads and Bridges- Revenue Voted	435.19	319.61	115.59	26.56
19	86	Roads and Bridges- Capital Voted	81.49	60.48	21.01	25.78
20	87	Gujarat Capital Construction Scheme- Capital Voted	16.24	14.49	1.75	10.78
21	95	Special component Plan for Scheduled Castes- Revenue Voted	481.91	330.34	151.57	31.45
22	96	Tribal Area Sub-Plan- Capital Voted	255.66	75.75	179.91	70.37
23	96	Tribal Area Sub-Plan – Capital Charged	6.00	5.37	0.63	10.43
24	108	Other Expenditure pertaining to Climate Change Department- Revenue Voted	5.50	0.00	5.50	100.00
Total			4,809.58	2,205.44	2,604.14	54.14

Source: Appropriation Accounts of the State Government

APPENDIX 3.1
Utilisation certificates outstanding as on 31 March 2015
(Reference: Paragraph 3.1, Page 59)

(₹ in crore)

Sl. No.	Department	Period of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture & Co-operation	2001-15	2,770	2,729.21	2,525	2,321.75	245	407.46
2	Climate change	2010-15	76	338.37	60	285.84	16	52.53
3	Women & Child development	2002-15	788	398.14	422	32.03	366	366.11
4	Education	2001-15	4,109	1,154.70	3,845	635.50	264	519.20
5	Energy & Petrochemicals	2008-15	37	1,753.83	30	1,725.50	7	28.33
6	Food, Civil Supplies & Consumer affairs	2001-15	86	188.39	56	173.65	30	14.74
7	Finance	2012-15	3	0.33	1	0.04	2	0.29
8	Forest & Environment	2001-15	142	49.93	119	29.63	23	20.30
9	General Administration	2001-15	521	636.01	395	599.07	126	36.94
10	Gujarat Legislature Secretariat	2006-15	13	2.50	6	2.13	7	0.37
11	Health & Family Welfare	2001-15	2,426	1,108.90	2,188	386.99	238	721.91
12	Home	2001-15	157	574.80	130	392.90	27	181.90
13	Industries & Mines	2001-15	2,634	2,080.87	2,429	1,381.88	205	698.99
14	Information Broadcasting & Tourism	2002-11	5	0.63	5	0.63	0	0
15	Labour & Employment	2001-15	241	28.93	154	7.76	87	21.17
16	Legal	2001-15	52	6.45	37	1.22	15	5.23
17	Narmada Water Resources, Water Supply and Kalpsar	2001-15	1,131	5,048.28	1,086	4,011.45	45	1,036.83
18	Ports & Transport	2001-15	742	2,212.12	735	2,079.40	7	132.72
19	Panchayats, Rural Housing and Rural Development	2001-15	2,162	1,300.61	1,912	1,126.78	250	173.83
20	Roads & Buildings	2003-15	15	2.01	13	1.69	2	0.32
21	Revenue	2001-15	137	228.73	83	83.79	54	144.94
22	Social Justice & Empowerment	2001-15	29,492	5,204.21	22,023	3,420.44	7,469	1,783.77
23	Science and Technology	2003-15	114	90.53	105	28.64	9	61.89
24	Sports, Youth & Cultural Activities	2001-15	1,734	38.66	1,031	11.35	703	27.31
25	Urban Development & Urban Housing	2001-15	291	4,084.79	153	2,361.09	138	1,723.70
Total			49,878	29,261.93	39,543	21,101.15	10,335	8,160.78

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 63)

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	Akshar Purushottam Arogya Mandir (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; Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad; Self Employed Women's Association(SEWA), Ahmedabad; Electronic Quality Development Centre, Ahmedabad	2005-06 onwards	4
4	Arya Kanya Shuddha Ayurvedic Mahavidyalaya, Kareli Baug, 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 Ayurved Mahavidyalaya & P T Patel Ayurved Hospital, Nadiad; 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	14
5	B.M. Institute of Mental Health, Ahmedabad; Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar	2007-08 onwards	2
6	Gujarat Landless Labourers and Halpati Housing Board, Gandhinagar; Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal; Ravishankar Maharaja Eye Hospital, Chikhodra, Anand; State Literacy Mission, Gandhinagar; Smt. A.J. Savla Homeopathic Medical College, Mehsana; 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	10
7	C U Shah T B Hospital, Dudhrej Road, Surendranagar	2009-10 onwards	1
8	Bhavan's Shri C T Sutaria ITI, Dakor, Kheda; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat Rural Workers Welfare Board, Gandhinagar; Gujarat	2010-11 onwards	7

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	Tribal Development Corporation, Gandhinagar; Gurjareshwar Kumarpal Jain Sarvodaya Technical Institute, Vadodara; Gujarat Mineral & Research Development Society; Gujarat Rajya Khadi Gramodyog Board		
9	U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad	2011-12 onwards	1
10	Sabarmati Ashram Preservation & Memorial Trust, Ahmedabad; Vitthalbhai Patel & Rajratna PT Patel Science College, Anand; Gujarat Horticulture Mission; Gau Seva and Gaucher Development Board; Centre for Entrepreneurship Development; 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, Kheda; Forest Development Agency, Gir (East); Forest Development Agency, Gir (West); Gujarat State Biodiversity Board; Forest Development Agency, Valsad South; Gandhidham Development Authority, Adipur Kutch; Gujarat Energy Development Agency Gandhinagar; Gujarat Pollution Control Board, Gandhinagar; Unorganised Labour Welfare Board, Gandhinagar; State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar	2012-13 onwards	23
11	Sardar Krushinagar Dantiwada Agriculture University, Dantiwada; Gujarat Infrastructure Development Board; Gujarat State Lion Conservation Society, Junagadh, Children University, Gandhinagar; Gujarat Council of Secondary Education, Gandhinagar; Gujarat Knowledge Society, Gandhinagar; Gujarat Medicinal Plants Board, Gandhinagar; Gujarat Press Academy, Gandhinagar; Gujarat School Quality Accreditation Council, Gandhinagar; Gujarat State Council for Blood Transfusion, Ahmedabad; Indian Institute of Teacher Education, Gandhinagar; Jan Shikshan Sansthan, Surat; Medical College Development Committee, Surat; Medical College Development Society, Vadodara; Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar; Rogi Kalyan Samiti, D-2 Civil Hospital Asarwa Ahmedabad; Rogi Kalyan Samiti, Civil Hospital Ahmedabad; Rogi Kalyan Samiti, Pt. Deen Dayal Upadhyay College Rajkot; Rogi Kalyan Samiti, Surat;	2013-14 onwards	51

Appendices

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	<p>Sentinel Surveillance Unit, New Civil Hospital, Majura Gate Surat; Suraksha Setu Society (State Level), Gandhinagar; Gujarat Council of Science City; A.R. College of Pharmacy & G.H. Patel Institute of Pharmacy, Vidhyanagar; Anand Homoeopathic Medical College & Research Institute, Anand; Blind Men's Peoples Association, Ahmedabad; Birla Vishwakarma Mahavidalaya Engg. College, Vidyanagar; Bhailalbhai & Bhikhabhai Institute of Technology, Vidyanagar; Centre for Social Studies, Veer Narmad South Gujarat University Campus, Surat; Chimanlal Nagindas Technical Centre, Ahmedabad; Dharmsinh Desai Institute of Technology, Nadiad; Dr. Dayaram Patel Pharmacy College, Ahmedabad; Gujarat State AIDS Control Society, Ahmedabad; Gujarat Cancer & Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad; Gujarat Vidyapith (higher Education Deptt.), Ahmedabad; Gujarat Homoeopathic Medical College, Savli, Vadodara; Gujarat National Law University, Gandhinagar; Gujarat Council of Elementary Education, SSAM, Gandhinagar; International Centre for Entrepreneurship and Career Development, Ahmedabad; K.V. Patel I.T.I Chansama, Patan; L.M. College of Pharmacy, Ahmedabad; Lions Cancer Detection Centre Trust, Surat; Maniben Pithawala I.T.I Navyug College, Surat; M.N. College of Pharmacy, Anand; Rogi Kalyan Samiti Guru Gobindsinh, Government Hospital, Jamnagar; Revabai General Hospital, Gandhinagar; R.B. Patel Technical Institute, Navsari; Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad; Tolani Foundation Gandhidham Polytechnic, Adipur Kutch; Trimurti hospital, Bavla, Ahmedabad; Gujarat State Biotechnology Mission; Gujarat Urban Development Mission (GUDM), Gandhinagar</p>		
12	<p>Gujarat Ecology Commission, Gandhinagar; Forest Development Agency, Chhota Udepur; Forest Development Agency, Kutch (East); Forest Development Agency, Kutch (West); Gujarat Environment Management Institute; Institute & Seismological Research; iNDEXTb; Junagadh Agriculture University; Navsari Agriculture University; Anand Agriculture University</p>	2014-15 onwards	10

APPENDIX 3.3
Statement showing performance of autonomous bodies
(Reference: Paragraph 3.4; Page 64)

Sl. No.	Name of body	Period of entrustment (up to)	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 (as on 30 September 2015)
Under Section 19(2)							
1	Gujarat State Legal Service Authority, Ahmedabad	Not required	2013-14	2013-14	Yes 27-04-2015 Not placed	Yes	3 months
2	District Legal Services Authority, Navsari	Not required	2013-14	2013-14	Yes 27-04-2015 Not placed	Yes	3 months
3	District Legal Services Authority, Valsad	Not required	2011-12	2011-12	Yes 31-10-2012 Not placed	Yes	2 years 3 months
4	District Legal Services Authority, Rajkot	Not required	2011-12	2011-12	Yes 16-09-2014 Not placed	Yes	2 years 3 months
5	District Legal Services Authority, Patan	Not required	2012-13	2012-13	Yes 23-04-2015 Not placed	Yes	1 year 3 months
6.	District Legal Services Authority, Jamnagar	Not required	2012-13	2012-13	Yes 24-06-2015 Not placed	Yes	1 year 3 months
7	District Legal Services Authority, Mehsana	Not required	2011-12	2011-12	Yes 21-05-2015 Not placed	Yes	2 years 3 months
8	District Legal Services Authority, Palanpur	Not required	2011-12	2011-12	Yes 05-05-2015 Not placed	Yes	2 years 3 months
9	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes 10-02-2010 Not placed	Yes	7 years 3 months
10	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	2010-11	2010-11	Yes 10-05-2013 Not placed	yes	3 years 3 months
11	Gujarat Electricity Regulatory Commission	Not required	2013-14	2013-14	Yes 25.02.2015 Not placed	Yes	3 months
Under Section 19(3)							
1	Gujarat Rural Housing Board, Gandhinagar	2017-18	2013-14	2013-14	Yes 24-06-2015 Not placed	Yes	3 months
2	Gujarat Housing Board Ahmedabad	2016-17	2011-12	2011-12	Yes 28-05-2014 Not placed	Yes	2 years 3 months
3	Slum Clearance Board, Ahmedabad	2016-17	2009-10	2009-10	Yes 15-09-2014	Yes	4 years 3 months

Appendices

Sl. No.	Name of body	Period of entrustment (up to)	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 (as on 30 September 2015)
					Not placed		
Under Section 20(1)							
1	Gujarat Maritime Board	2016-17	2013-14	2013-14	Yes 06-02-2015 Not placed	Yes	3 months
2	Gujarat Municipal Finance Board, Gandhinagar	2018-19	2013-14	2013-14	Yes 27-03-2015 Not placed	Yes	3 months
3	Water and Sanitation Management Organisation, Gandhinagar	2015-16	2012-13	2010-11	No 20-11-2012 Not required	Yes	1 year 3 months
4	Ahmedabad Urban Development Authority	2016-17	2013-14	2013-14	No 27-04-2015 Not required	Yes	3 months
5	Vadodara Urban Development Authority	2016-17	2012-13	2011-12	No 14-12-2012 Not required	Yes	1 year 3 months
6	Rajkot Urban Development Authority	2016-17	2013-14	2012-13	No 27-04-2015 Not Required	Yes	3 months
7	Surat Urban Development Authority	2016-17	2011-12	2011-12	No 19-03-2014 Not required	Yes	2 years 3 months
8	Jamnagar Area Development Authority	2016-17	2013-14	2011-12	No 13-11-2014 Not required	Yes	3 months
9	Bhavnagar Area Development Authority	2016-17	2012-13	2012-13	No 12-08-2014 Not required	Yes	1 year 3 months
10	Bhuj Area Development Authority	2016-17	2008-09	2008-09	No 23-08-2010 Not required	Yes	5 years 3 months
11	Rapar Area Development Authority	2016-17	2008-09	2008-09	No 21-05-2010 Not required	Yes	5 years 3 months
12	Gandhinagar Urban Development Authority	2016-17	2010-11	2010-11	No 04-08-2014 Not required	Yes	3 years 3 months
13	Anjar Area Development Authority	2016-17	2008-09	2008-09	No 19-08-2010 Not required	Yes	5 years 3 months
14	Bhachau Area Development Authority	2016-17	2008-09	2008-09	No 17-12-2009 Not required	Yes	5 years 3 months
15	Vadinar Area Development	2016-17	2010-11	2010-11	No 27-02-2015	Yes	3 years 3 months

Sl. No.	Name of body	Period of entrustment (up to)	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 (as on 30 September 2015)
	Authority				Not required		
16	Junagadh Area Development Authority ¹	2016-17	2013-14	-	No --- Not required	Yes	3 months
17	Ambaji Area Development Authority	2016-17	2008-09	2008-09	No --- Not required	Yes	6 years 3 months
18	Alang Area Development Authority	2016-17	2008-09	2008-09	No --- Not required	Yes	6 years 3 months
19	Kevadia Area Development Authority	2011-12	2008-09	2008-09	No --- Not required	Yes	6 years 3 months
20	Bharuch / Ankleshwar Urban Area Development Authority.	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
21	Morvi / Vankaner Urban Area Development Authority	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
22	Anand /Vallabh Vidyanagar / Karamsad Urban Area Development Authority.	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
23	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
24	Himmatnagar Urban Area Development Authority	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in

¹ Accounts for the period 2010-11 to 2013-14 have been received in July 2015. No grants were received for prior period

Appendices

Sl. No.	Name of body	Period of entrustment (up to)	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 (as on 30 September 2015)
							2012-13
25	G.I.F.T. Urban Area Development Authority	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
26	Shamlaji Urban Area Development Authority	2016-17	NA	NA	No --- Not required	Yes	Account not received since beginning in 2012-13
27	Khambhalia Urban Area Development Authority	2016-17	2014-15	-	No --- Not required	No	-
28	Gujarat State CAMPA	2010-11	2010-11	-	No --- Not required	Yes ²	More than 4 years

² Revised Accounts have not yet been submitted

APPENDIX 3.4
Department-wise/ duration-wise break-up of pending cases of
misappropriation, defalcation, etc.
(Reference: Paragraph 3.7; Page 70)

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	0	1	0	1	2
2	Agriculture, Co-op. & R.D.D.	0	0	1	3	0	1	5
3	Legal (A.J)	1	1	0	2	0	1	5
5	Education	2	5	1	4	0	0	12
6	Industries, Mines & Power	0	0	2	1	0	0	3
7	Health & Family Welfare	0	1	1	2	0	4	8
8	Home	2	1	3	1	4	0	11
9	Forest & Environment	14	7	1	1	2	1	26
10	Food & Civil Supply	0	0	1	0	0	0	1
12	Revenue	0	1	1	0	2	6	10
14	Tribal Development	0	0	0	1	0	0	1
15	Gujarat Maritime Board	0	1	0	0	0	0	1
16	Narmada Water Resources, Water Supply and Kalpsar	1	0	3	0	6	20	30
17	Roads and Buildings	0	0	1	1	5	2	9
18	Land Revenue	0	0	1	4	0	17	22
19	Science & Technology Department	1	0	0	0	0	0	1
Total		21	17	16	21	19	53	147

APPENDIX 3.5

**Department/ category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material
(Reference: Paragraph 3.7; Page 70)**

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	1	3.21	1	2.56	0	0	2	5.77
Agriculture, Co-operation and Rural Development	0	0	5	32.97	0	0	5	32.97
Legal	1	11.67	4	3.51	0	0	5	15.18
Education	6	3.63	6	59.51	0	0	12	63.14
Industries, Mines and Power	1	0.46	2	77.63	0	0	3	78.09
Health and Family Welfare	2	2.57	6	13.61	0	0	8	16.18
Home	0	0	11	126.19	0	0	11	126.19
Forests and Environment	10	5.49	7	8.69	9	1.64	26	15.82
Food and Civil Supply	0	0	1	0.49	0	0	1	0.49
Revenue	1	5.86	9	8.77	0	0	10	14.63
Tribal Development	0	0	1	147.19	0	0	1	147.19
Gujarat Maritime Board	0	0	1	3.23	0	0	1	3.23
Roads and Buildings	3	1.57	6	351.87	0	0	9	353.44
Narmada, Water Resources and Water Supply	14	7.17	16	15.37	0	0	30	22.54
Land Revenue	0	0	22	3.76	0	0	22	3.76
Science & Technology Department	0	0	1	12.68	0	0	1	12.68
Total	39	41.63	99	868.03	9	1.64	147	911.30

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.

