

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

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) [†] (2011-12) (All India Average = 21.9 per cent)						16.6 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)					78.0 per cent	
Life Expectancy at birth [§] (All India Average = 68.3 years)						69.1 years	
Infant Mortality Rate ^{**} (per 1000 live births) (All India Average = 37 per 1000 live births)						33	
Gini –Coefficient ^{††}							
a.	Rural (All India = 0.29)					0.25	
b.	Urban (All India = 0.38)					0.33	
Gross State Domestic Product (GSDP) 2016-17 at current prices						₹ 11,25,654 crore	
Per capita GSDP CAGR (2007-08 to 2016-17)				Gujarat		13.2 per cent	
				General Category States		13.2 per cent	
GSDP CAGR (2007-08 to 2016-17)				Gujarat		14.6 per cent	
				General Category States		14.6 per cent	
Population Growth Rate ^{‡‡} (2007-08 to 2016-17)				Gujarat		12.4 per cent	
				General Category States		11.9 per cent	
B. Financial Data							
		CAGR		Growth during 2016-17 over 2015-16			
		2007-2008 to 2015-16					
		GCS[@]	Gujarat	GCS[@]	Gujarat		
Sr. No.	Particulars	(in per cent)					
a.	Revenue Receipts	14.58	13.38	11.52	12.68		
b.	Own Tax Revenue	14.80	14.05	13.50	2.86		
c.	Non Tax Revenue	9.45	10.43	12.10	30.92		
d.	Total Expenditure	15.84	14.52	15.31	5.06		
e.	Capital Expenditure	14.53	17.18	17.91	(-)-7.51		
f.	Revenue Expenditure on Education	16.86	16.13	9.86	3.25		
g.	Revenue Expenditure on Health	18.43	19.18	14.92	19.37		
h.	Salary and Wages	14.89	12.81	13.06	10.66		
i.	Pension	17.17	16.29	10.63	13.45		

* CensusInfo India 2011 Final Population Totals

† Economic Survey 2016-17 (August 2017), Vol. II, Page A 154.

‡ Economic Survey 2016-17 (August 2017), Vol. II, Page A 149.

§ Economic Survey 2016-17 (August 2017), Vol. II, Page A 146

** Economic Survey 2016-17 (August 2017), Vol. II, Page A 156.

†† http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%2016pdf

‡‡ Population Projections for India and States 2001-2026 (revised December 2006) - Report of the Technical Group on Populations constituted by the National Commission on Population: Table -14 (Projected Total Population by sex as on 01 October 2001-2026)

@Based on 16 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/her 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	Statement 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 Government
Statement No.19	Detailed Statement of Investments 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 2)

Part A: Methodology adopted for the assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product at current prices (₹ in crore)	7,24,495	8,07,623	8,95,027(P)	9,94,316(Q)	11,25,654(A)
Growth rate of GSDP (<i>per cent</i>)	17.69	11.47	10.82	11.09	13.21

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2017-18)

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter /GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance}) \text{ of Loans and Advances} / 2] * 100$
Revenue Deficit	Revenue Expenditure – Revenue Receipts
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under Major Head 2048 – Appropriation for reduction or avoidance of debt
Primary Revenue Balance (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 2013-14 to 2016-17 as given below.

Fiscal indicators of Medium Term Fiscal Policy Statement

(₹ in crore)

Sl.No.	Item	Previous year		Current Year		Ensuing Year	Targets for next two years	
		2013-14	2014-15	2015-16(BE)	2015-16 (RE)	2016-17 (BE)	2017-18	2018-19
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+)	+4717	5326	+7308	+3657	+3236	+5000	+6000
2	Fiscal Deficit (-) / Surplus(+)	-18423	-18320	-22049	-22167	-24608	-31002	-35131
3	Public Debt	149506	163451	184667	182098	202978	222978	242978
4	GSDP**	806745	895202	982626	984971	1094303	1240064	1405240
5	Fiscal Deficit as percentage of GSDP	2.28	2.05	2.24	2.25	2.25	2.50	2.50
6	Public Debt as percentage of GSDP	18.53	18.26	18.79	18.49	18.55	17.98	17.29
7	Government guarantees outstanding	6583	6017	16000*	5850 [#]	16000*	16000*	16000*

Source: Finance Accounts & Budgets of the relevant years

[#] Outstanding guarantees as on 31st January, 2016.

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

**The GSDP estimates for 2014-15 are based on quick estimates and for 2015-16(RE) are based on advanced estimates while the growth for 2016-17 has been estimated at the rate of 11.1 *per cent* and thereafter as per the projections of the Fourteenth Finance Commission on advance estimates of GSDP for 2015-16.

APPENDIX 1.3
(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 34)

Part – I: Abstract of Receipts and Disbursement for the year 2016-17

Section-A: Revenue

(₹ in crore)

Receipts			Disbursement							
2015-16		2016-17	2015-16			Non-Plan	Plan	Total	2016-17	
97482.58	I	Revenue Receipts	109841.81	95778.54	I	Revenue Expenditure	67185.61	36709.22	103894.83	103894.83
62649.41		Tax Revenue	64442.71	32876.05		General Services	34312.51	1491.84	35804.35	
				42119.90		Social Services	22092.05	22833.97	44926.02	
10193.52		Non-Tax Revenue	13345.66	17976.02		Education, Sports, Art and Culture	14808.01	3751.75	18559.76	
				5229.09		Health and Family Welfare	1802.07	4439.76	6241.83	
15690.43		State's share of Union Taxes	18835.39	10404.22		Water Supply, Sanitation, Housing and Urban Development	3969.87	7906.46	11876.33	
				106.68		Information and Broadcasting	31.83	87.42	119.25	
2179.28		Non-Plan grants	3192.93	2782.46		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	235.59	3013.23	3248.82	
6064.11		Grants for State Plan schemes	8505.95	960.96		Labour and Labour Welfare	261.07	581.22	842.29	
				4599.73		Social Welfare and Nutrition	928.85	3038.05	3966.90	
705.83		Grants for Central and Centrally sponsored schemes	1519.17	60.74		Others	54.76	16.08	70.84	
				20223.86		Economic Services	10365.10	12383.41	22748.51	
				4313.01		Agriculture and Allied Activities	1167.79	3867.41	5035.20	
				3367.07		Rural Development	1959.74	1463.76	3423.50	
				67.54		Special Areas Programmes	49.55	24.98	74.53	
				981.72		Irrigation and Flood Control	603.26	642.93	1246.19	
				4481.78		Energy	4470.62	612.55	5083.17	
				1965.92		Industry and Minerals	163.84	2070.53	2234.37	
				4103.62		Transport	1763.40	2764.81	4528.21	
				229.31		Science, Technology and Environment	1.50	247.78	249.28	
				713.89		General Economic Services	185.40	688.66	874.06	
				558.73		Grants-in-aid and Contributions	415.95	-	415.95	
-	II	Revenue Deficit carried over to Section B		1704.04	II	Revenue Surplus carried over to Section B			5946.98	5946.98
97482.58		Total	109841.81	97482.58		Total				109841.81

Appendices

Section B: Others

(₹ in crore)

Receipts				Disbursements						
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17
21076.47	III	Opening cash balance including permanent advances and cash balance investments	18559.48	0.00	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV	Miscellaneous capital receipts	240.05	24169.44	IV	Capital Outlay	53.41	22301.98	22355.39	22355.39
				808.21		General Services	34.36	558.53	622.89	
				6417.14		Social Services	18.78	6196.22	6215.00	
				1280.66		Education, Sports, Art and Culture	0.00	1166.54	1166.54	
				1896.01		Health and Family Welfare	0.00	1457.69	1457.69	
				2558.42		Water Supply, Sanitation, Housing and Urban Development	18.78	3256.23	3275.01	
				1.01		Information and Broadcasting	0.00	0.00	0.00	
				318.36		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	158.44	158.44	
				70.90		Social Welfare and Nutrition	0.00	(-109.77)	(-109.77)	
				291.78		Others	0.00	267.09	267.09	
				16944.08		Economic Services	0.27	15517.23	15517.50	
				945.78		Agriculture and Allied Activities	0.00	806.86	806.86	
				1204.49		Rural Development	0.00	1182.54	1182.54	
				23.60		Special Areas Programmes	0.00	36.64	36.64	
				8141.85		Irrigation and Flood Control	0.00	7423.60	7423.60	
				3297.11		Energy	0.00	2685.10	2685.10	
				128.65		Industry and Minerals	0.27	4.28	4.55	
				2743.59		Transport	0.00	2938.11	2938.11	
				0.00		Science, Technology and Environment	0.00	0.00	0.00	
				0.00		Communication	0.00	0.00	0.00	
				459.02		General Economic Services	0.00	440.10	440.10	
125.46		Recoveries of loans and advances	165.77	675.19	V	Loans and Advances disbursed	62.35	415.21	477.56	477.56
53.70		From power projects	57.20	143.12		For Power Projects	0.00	61.79	61.79	
34.92	V	From Government servants	20.28	12.58		To Government Servants	19.78	0.00	19.78	
36.84		From others	88.29	519.49		To Others	42.57	353.42	395.99	
1704.04	VI	Revenue surplus brought down	5946.98	0.00	VI	Revenue Deficit brought down	0.00	0.00	0.00	1704.04
23486.19		Public debt receipts	27668.31	6194.26	VII	Repayment of Public debt			9073.17	9073.17
23233.63		Internal debt other than ways and means advances and overdrafts	27477.24	5534.06		Internal debt other than Ways and Means Advances and Overdrafts	0.00	8386.27	8386.27	
0.00	VII	Net transaction under ways and means advances	0.00	0.00		Net transactions under Ways and Means Advances	0.00	0.00	0.00	
252.56		Loans and	191.07	660.20		Repayment of Loans	0.00	686.90	686.90	

Section B: Others

(₹ in crore)

Receipts				Disbursements						
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17
		Advances from Central Government				and Advances to Central Government				
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
14.16	IX	Amount transferred to Contingency Fund	3.75	3.75	IX	Expenditure from Contingency Fund	0.00	0.00	0.00	0.00
65131.92		Public Account receipts	58958.90	61936.12	X	Public Account disbursements			56,388.19	56388.19
2255.08		Small Savings and Provident Funds	2279.87	1777.39		Small Savings and Provident Funds	1747.33			
2025.60	X	Reserve Funds	1706.17	2320.28		Reserve Funds	290.37			
452.65		Suspense and Miscellaneous	(-)1367.56	196.79		Suspense and Miscellaneous	211.59			
17684.77		Remittances	15770.94	17404.02		Remittances	15839.46			
42713.82		Deposits and Advances	40569.48	40237.64		Deposits and Advances	38299.44			
0.00		Closing overdraft from Reserve Bank of India	0.00	18559.48	XI	Cash Balance at end			23248.93	23248.93
				4.19		Cash in Treasuries and Local Remittances	4.19			
	XI			(-)598.63		Deposits with Reserve Bank	(-)471.82			
				10208.40		Departmental Cash Balance and investment including permanent Advances	10966.57			
				8945.52		Cash Balance Investment	12749.99			
111538.24		Total	111543.24	111538.24		Total				111543.24

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2017			
As on 31.03.2016	Liabilities		As on 31.03.2017
173680.67	Internal Debt -		192771.64
115157.07	Market Loans bearing interest	136101.55	
0.55	Market Loans not bearing interest	0.52	
0.00	Loans from Life Insurance Corporation of India	0.00	
58523.05	Loans from Other Institutions	56669.57	
	Ways and Means Advances	0.00	
	Overdrafts from Reserve Bank of India	0.00	
7062.15	Loans and Advances from Central Government -		6566.32
2.53	Pre 1984-85 Loans, 6004	2.53	
39.69	Non-Plan Loans	36.15	
7019.75	Loans for State Plan Schemes	6527.46	
-	Loans for Central Plan Schemes	-	
0.18	Loans for Centrally Sponsored Plan Schemes	0.18	
196.25	Contingency Fund		200
9527.31	Small Savings, Provident Funds, etc.		10059.86
26764.43	Deposits		29034.48
14263.74	Reserve Funds		15679.53
1604.89	Suspense and Miscellaneous Balances		25.84
829.13	Remittance Balances		760.61
233928.57	Total		255098.28
	Assets		
188390.11	Gross Capital Outlay on Fixed Assets -		210745.50
70729.67	Investments in shares of Companies, Corporations, etc.	77833.26	
117660.44	Other Capital Outlay	132912.24	
7326.40	Loans and Advances -		7638.20
608.89	Loans for Power Projects	613.49	
6480.14	Other Development Loans	6782.81	
237.37	Loans to Government servants and Miscellaneous loans	241.90	
10208.17	Reserve Fund Investments		10966.24
0.80	Advances		0.80
0.00	Suspense and Miscellaneous Balances		0.00
8350.97	Cash -		12282.35
4.19	Cash in Treasuries and Local Remittances	4.19	
-598.63	Deposits with Reserve Bank	(-)471.82	
-0.11	Departmental Cash Balance including Permanent Advances	(-)0.01	
8945.52	Cash Balance Investments	12749.99	
19652.12	Deficit on Government Account -		13465.19
	Less	5946.98	
1704.04	(i) Revenue Surplus /Add Revenue deficit of the current year		
0.00	(ii) Miscellaneous Deficit	240.05	
0.00	(iii) Other adjustment	(-)0.10	
21356.16	Accumulated deficit at the beginning of the year	19652.12	
233928.57	Total		255098.28

Appendix 1.4
(Reference: Paragraphs 1.1.3; Pages 4)
Actuals vis-à-vis Budget Estimates and Revised Estimates 2016-17

(₹ in crore)

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
(1) Revenue receipts (a+b+c+d)	116366	112521	109842	-6524	-2679	-5.61	-2.38
(a) Tax revenue	71370	64760	64443	-6927	-317	-9.71	-0.49
Taxes on sales, trade etc.	50500	45632	46314	-4186	682	-8.29	1.49
State excise	154	157	152	-2	-5	-1.30	-3.18
Taxes on immovable property other than agricultural land	518	308	259	-259	-49	-50.00	-15.91
Stamps and registration fees	6550	5700	5783	-767	83	-11.71	1.46
Taxes on vehicles	3502	3505	3213	-289	-292	-8.25	-8.33
Taxes on goods and passengers	251	279	66	-185	-213	-73.71	-76.34
Land revenue	2665	2586	1999	-666	-587	-24.99	-22.70
Taxes and duties on electricity	6506	5800	5833	-673	33	-10.34	0.57
Other taxes and duties on commodities and services	724	793	824	100	31	13.81	3.91
(B) Non-tax revenue	12428	14378	13346	918	-1032	7.39	-7.18
Interest receipts	1549	3200	2580	1031	-620	66.56	-19.38
Dividend and profit	142	99	110	-32	11	-22.54	11.11
Police	273	254	249	-24	-5	-8.79	-1.97
Public works	413	189	53	-360	-136	-87.17	-71.96
Other administrative services	247	216	177	-70	-39	-28.34	-18.06
Miscellaneous general services	720	195	29	-691	-166	-95.97	-85.13
Education, sports, art and culture	616	559	658	42	99	6.82	17.71
Medical and public health	275	981	982	707	1	257.09	0.10
Water supply and sanitation	4	19	8	4	-11	100.00	-57.89
Urban development	190	384	447	257	63	135.26	16.41
Labour and employment	509	468	434	-75	-34	-14.73	-7.26
Fisheries	150	13	15	-135	2	-90.00	15.38
Forestry and wildlife	63	53	46	-17	-7	-26.98	-13.21
Major irrigation	817	680	613	-204	-67	-24.97	-9.85
Medium irrigation	475	440	473	-2	33	-0.42	7.50
Minor irrigation	30	14	15	-15	1	-50.00	7.14
Non-ferrous mining and metallurgical industries	4102	4212	3747	-355	-465	-8.65	-11.04

Appendices

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Ports and light houses	965	1034	933	-32	-101	-3.32	-9.77
Roads and bridges	98	204	192	94	-12	95.92	-5.88
Other general economic services	42	36	50	8	14	19.05	38.89
Other non-tax revenue	748	1128	1535	787	407	105.21	36.08
(c) State's share of union taxes and duties	18520	18835	18835	315	0	1.70	0.00
(d) Grants-in-aid from GoI	14048	14548	13218	-830	-1330	-5.91	-9.14
(2) Miscellaneous capital receipts	10	240	240	-230	0	2300.00	0.00
(3) Recoveries of loans and advances	286	286	166	-120	-120	-41.96	-41.96
(4) Total receipts (1+2+3)	116662	113047	110248	-6414	-2799	-5.50	-2.48
(5) Revenue expenditure (a+b+c+d)	113130	109010	103895	-9235	-5115	-8.16	-4.69
(a) General services	41358	38260	35804	-5554	-2456	-13.43	-6.42
Administration of justice	1123	878	769	-354	-109	-31.52	-12.41
Elections	100	93	90	-10	-3	-10.00	-3.23
Land revenue	164	126	116	-48	-10	-29.27	-7.94
Stamps and registration	110	123	112	2	-11	1.82	-8.94
State excise	18	16	15	-3	-1	-16.67	-6.25
Taxes on sales, trade etc.	297	256	235	-62	-21	-20.88	-8.20
Interest payments	17466	17916	17797	331	-119	1.90	-0.66
Secretariat- general services	415	334	313	-102	-21	-24.58	-6.29
District administration	418	394	364	-54	-30	-12.92	-7.61
Treasury and accounts administration	157	138	133	-24	-5	-15.29	-3.62
Police	3597	3547	3494	-103	-53	-2.86	-1.49
Jails	115	109	109	-6	0	-5.22	0.00
Public works	150	331	274	124	-57	82.67	-17.22
Other administrative services	322	327	325	3	-2	0.93	-0.61
Pension and other retirement benefits	10800	11597	11303	503	-294	4.66	-2.54
Miscellaneous general services	4526	553	43	-4483	-510	-99.05	-92.22
Others	1580	1522	312	-1268	-1210	-80.25	-79.50
(b) Social services	46914	46870	44926	-1988	-1944	-4.24	-4.15
General education	18061	17750	17651	-410	-99	-2.27	-0.56
Technical education	669	621	578	-91	-43	-13.60	-6.92
Sports and youth services	363	275	265	-98	-10	-27.00	-3.64
Medical and public health	5436	5412	5208	-228	-204	-4.19	-3.77
Family welfare	901	1139	1034	133	-105	14.76	-9.22

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Water supply and sanitation	985	1710	1458	473	-252	48.02	-14.74
Housing	1396	2067	1792	396	-275	28.37	-13.30
Urban development	9311	8925	8626	-685	-299	-7.36	-3.35
Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	3391	3440	3249	-142	-191	-4.19	-5.55
Labour and employment	978	910	842	-136	-68	-13.91	-7.47
Social security and welfare	983	906	820	-163	-86	-16.58	-9.49
Nutrition	3229	2573	2356	-873	-217	-27.04	-8.43
Relief on account of natural calamities	869	868	791	-78	-77	-8.98	-8.87
Others	342	274	256	-86	-18	-25.15	-6.23
(c) Economic services	24431	23461	22749	-1682	-712	-6.88	-3.03
Crop husbandry	2569	2481	2235	-334	-246	-13.00	-9.92
Animal husbandry	558	496	437	-121	-59	-21.68	-11.90
Forestry and wildlife	583	491	478	-105	-13	-18.01	-2.65
Agricultural research and education	664	625	625	-39	0	-5.87	0.00
Co-operation	743	721	730	-13	9	-1.75	1.25
Special programmes for rural development	513	600	508	-5	-92	-0.97	-15.33
Rural employment	810	657	580	-230	-77	-28.40	-11.72
Other rural development programmes	3099	2408	2336	-763	-72	-24.62	-2.99
Major irrigation	364	318	318	-46	0	-12.64	0.00
Medium irrigation	236	256	270	34	14	14.41	5.47
Minor irrigation	433	622	611	178	-11	41.11	-1.77
Power	4989	5059	5059	70	0	1.40	0.00
New and renewable energy	24	24	24	0	0	0.00	0.00
Industries	1266	1160	1135	-131	-25	-10.35	-2.16
Non-ferrous mining and metallurgical industries	220	176	152	-68	-24	-30.91	-13.64
Roads and bridges	3907	4120	4161	254	41	6.50	1.00
Road transport	303	304	304	1	0	0.33	0.00
Secretariat- economic services	125	113	96	-29	-17	-23.20	-15.04
Census surveys and statistics	32	44	43	11	-1	34.38	-2.27
Civil supplies	792	721	613	-179	-108	-22.60	-14.98
Others	2201	2065	2034	-167	-31	-7.59	-1.50
(d) Grants-in-aid and contributions	427	419	416	-11	-3	-2.58	-0.72
(6) Capital expenditure	27035	23751	22355	-4680	-1396	-17.31	-5.88
Capital outlay on police	305	236	218	-87	-18	-28.52	-7.63

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Capital outlay on public works	787	431	402	-385	-29	-48.92	-6.73
Capital outlay on education, sports, art and culture	1921	1436	1167	-754	-269	-39.25	-18.73
Capital outlay on medical and public health	1787	1445	1440	-347	-5	-19.42	-0.35
Capital outlay on water supply and sanitation	2558	2558	2503	-55	-55	-2.15	-2.15
Capital outlay on housing	736	648	654	-82	6	-11.14	0.93
Capital outlay on urban development	360	166	118	-242	-48	-67.22	-28.92
Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	383	182	158	-225	-24	-58.75	-13.19
Capital outlay on nutrition	83	64	(-)112	-195	-176	-234.94	-275.00
Capital outlay on other social services	640	393	267	-373	-126	-58.28	-32.06
Capital outlay on crop husbandry	138	26	25	-113	-1	-81.88	-3.85
Capital outlay on forestry and wildlife	666	589	584	-82	-5	-12.31	-0.85
Capital outlay on other rural development programmes	1212	1186	1183	-29	-3	-2.39	-0.25
Capital outlay on other special areas programmes	26	37	37	11	0	42.31	0.00
Capital outlay on major irrigation	4602	5244	4719	117	-525	2.54	-10.01
Capital outlay on medium irrigation	2371	2043	1971	-400	-72	-16.87	-3.52
Capital outlay on minor irrigation	1124	704	670	-454	-34	-40.39	-4.83
Capital outlay on flood control projects	147	75	64	-83	-11	-56.46	-14.67
Capital outlay on power projects	2667	2635	2685	18	50	0.67	1.90
Capital outlay on ports and light houses	293	34	32	-261	-2	-89.08	-5.88
Capital outlay on civil aviation	205	177	176	-29	-1	-14.15	-0.56
Capital outlay on roads and bridges	2573	2222	2200	-373	-22	-14.50	-0.99
Capital outlay on road transport	531	531	531	0	0	0.00	0.00
Capital outlay on tourism	443	440	440	-3	0	-0.68	0.00
Other capital outlays	477	249	111	-366	-138	-76.73	-55.42
(7) Repayment of public debt	8622	13434	9073	451	-4361	5.23	-32.46

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
(7) Disbursement of loans and advances	1105	510	478	-627	-32	-56.74	-6.27
(8) Total expenditure (5+6+7)	141270	133271	126728	-14542	-6543	-10.29	-4.91
(9) Revenue surplus (+)/deficits (-) (1-5)	3236	3512	5947	2711	2435	83.78	69.33
(10) Fiscal deficits (-) (4-8)	24608	20224	16480	-8128	-3744	-33.03	-18.51
(11) Primary surplus (+)/deficits(-) (10+ interest payment)	-7142	-2308	1317	8459	3625	-118.44	-157.06

APPENDIX 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Page 8 and 34)

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
PART A-Receipts					
1. Revenue receipts	75229	79976	91978	97483	109842
(i) Tax Revenue	53897	56373	61340	62649	64443
Taxes on agricultural income	-	-	-	-	-
Taxes on sales, trade, etc	39465	40976	44145	44091	46314
State excise	85	110	140	123	152
Taxes on vehicles	2276	2283	2695	3008	3213
Stamps and registration fees	4427	4749	5503	5549	5783
Land revenue	2208	1727	1893	2529	1999
Taxes on goods and passengers	211	834	211	265	66
Other taxes	5225	5694	6753	7084	6916
(ii) Non tax revenue	6017	7018	9543	10194	13346
(iii) State's share of Union taxes and duties	8869	9702	10296	15691	18835
(iv) Grants in aid from Government of India	6446	6883	10799	8949	13218
2. Miscellaneous capital receipts	-	-	241	0.00	240
3. Recoveries of loans and advances	47	141	621	125	166
4. Total revenue and non debt capital receipts (1+2+3)	75276	80117	92840	97608	110248
5. Public debt receipts	19497	19343	19454	23486	27668
Internal debt (excluding ways and means advances and overdrafts)	18905	19182	19131	23234	27477
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	592	161	323	253	191
6. Total receipts in the Consolidated Fund (4+5)	94773	99460	112294	121094	137916
7. Contingency fund receipts	81	0	0	14	4
8. Public account receipts (Gross)	50046	52020	62388	65132	58959
9. Total receipts of the State (6+7+8)	144900	151480	174682	186240	196879
PART B-Expenditure/Disbursement					
10. Revenue Expenditure	69659	75259	86652	95779	103895
Plan	22513	23894	26586	32224	36709
Non plan	47146	51365	60066	63555	67186
General services (including interest payments)	24128	26820	30003	32876	35804
Social services	29529	32382	36714	42120	44926
Economic services	15839	15731	19399	20224	22749
Grants-in-aid and contributions	163	326	536	559	416
11. Capital expenditure	21227	22677	24158	24169	22355
Plan	21151	22511	24074	24093	22302
Non plan	76	166	84	76	53
General services	714	816	888	808	623
Social services	6083	6650	7186	6417	6215
Economic services	14430	15211	16084	16944	15517
12. Disbursement of loans and advances	882	603	350	675	478
13. Total expenditure (10+11+12)	91768	98539	111160	120623	126728
14. Repayments of public debt	6536	6204	5509	6194	9073
Internal debt (excluding Ways and Means Advances and Overdrafts)	5794	5548	4849	5534	8386

	2012-13	2013-14	2014-15	2015-16	2016-17
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	742	656	660	660	687
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	98304	104743	116669	126817	135801
17. Contingency fund disbursements	-	-	14	4	-
18. Public account disbursements	46538	50039	52309	61936	56388
19. Total disbursement by the State (16+17+18)	144842	154782	168992	188757	192189
Part C- Deficits					
20. Revenue deficit(-) / revenue surplus (+) (1-10)	(+)5570	(+)4717	(+)5326	(+)1704	(+)5947
21. Fiscal deficit (-)/fiscal surplus (+) (4-13)	(-)16492	(-)18422	(-)18320	(-)23015	(-)16480
22. Primary deficit(-)/primary surplus(+)(21+23)	(-)4331	(-)5090	(-)3374	(-)6715	(+)1317
Part D- Other data					
23. Interest payments (included in revenue expenditure)	12161	13332	14946	16300	17797
24. Financial assistance to local bodies etc.	31125	36161	39964	44048	48055
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)F	724495	807623	895027(P)	994316(Q)	1125654(A)
28. Outstanding fiscal liabilities (year end)	166667	183057	202313	221090	243146
29. Outstanding guarantees (year end)	6195	6549	5984	5236	4804
30. Maximum amount guaranteed (during the year)	10525	11175	11235	11333	11333
Part E- Fiscal Health Indicators					
Own tax revenue/GSDP (<i>per cent</i>)	7.57	6.99	6.85	6.36	5.72
Own non-tax revenue/GSDP (<i>per cent</i>)	0.84	0.87	1.07	1.03	1.19
Central transfers/GSDP (<i>per cent</i>)	2.15	2.06	2.36	2.50	2.85
II. Expenditure Management					
Total expenditure/GSDP (<i>per cent</i>)	12.89	12.21	12.42	12.25	11.26
Total expenditure/revenue receipts	1.22	1.23	1.21	1.24	1.15
Revenue expenditure/total expenditure	0.76	0.76	0.78	0.79	0.82
Expenditure on social services/total expenditure	0.39	0.40	0.39	0.40	0.41
Expenditure on economic services/total expenditure	0.33	0.31	0.32	0.31	0.30
Capital expenditure/total expenditure	0.23	0.23	0.22	0.20	0.18
Capital expenditure on social and economic services/total expenditure.	0.22	0.22	0.21	0.19	0.17
III. Management of fiscal imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	0.78	0.58	0.59	0.17	0.53
Fiscal deficit/GSDP (<i>per cent</i>)	2.32	2.28	2.05	2.34	1.46
Primary deficit (-) or surplus(+)/GSDP (<i>per cent</i>)	(-)0.61	(-)0.63	(-)0.38	(-)0.68	(+)0.12
Revenue deficit/fiscal deficit	(+)0.34	(+)0.26	(+)0.29	(+)0.07	(+)0.36
Primary revenue balance/GSDP (<i>per cent</i>)	2.49	2.24	2.26	1.83	2.11
IV. Management of fiscal liabilities					
Fiscal liabilities/GSDP	0.23	0.23	0.23	0.22	0.22

	2012-13	2013-14	2014-15	2015-16	2016-17
Fiscal liabilities/RR (<i>per cent</i>)	222	229	220	227	221
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)28.64	(-)79.24	(-)60.19	(-)97.52	10.75
Debt redemption (principal +interest) / total debt receipts	0.93	0.95	0.93	0.96	0.94
V. Other Fiscal Health Indicators					
Return on investment	0.12	0.50	0.14	0.14	0.14
Balance from current revenue (₹ in crore)	22,867	23,807	23,782	27,658	49517
Financial assets/liabilities	0.82	0.86	0.90	0.92	0.95

F Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2017-18)

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

APPENDIX 1.6
Comparison of main components of tax revenue during 2012-13 to 2016-17
(Reference Paragraph 1.3.1, page 10)

(₹ 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	2012-13	39464.67	164.13	0.42	0.83
	2013-14	40976.06	227.22	0.55	0.88
	2014-15	44145.26	212.25	0.48	0.91
	2015-16	44091.05	204.99	0.46	0.66
	2016-17	46317.78	234.86	0.51	N.A.
Taxes on vehicles and taxes on goods and passengers	2012-13	2486.84	83.44	3.36	2.96
	2013-14	3116.37	94.98	3.05	6.25
	2014-15	2905.44	124.07	4.27	6.08
	2015-16	3273.17	138.53	4.23	4.99
	2016-17	3279.35	134.94	4.11	N.A.
Stamp duty and registration fees	2012-13	4426.93	70.13	1.58	1.89
	2013-14	4749.35	79.61	1.67	3.37
	2014-15	5503.34	81.75	1.49	3.59
	2015-16	5549.42	84.76	1.53	2.87
	2016-17	5782.93	111.56	1.93	N.A.
State excise	2012-13	84.91	11.38	13.40	2.98
	2013-14	109.82	12.44	11.33	1.81
	2014-15	140.27	13.43	9.57	2.09
	2015-16	123.32	14.49	11.75	3.21
	2016-17	151.53	15.31	10.10	N.A.

Source: Finance Accounts of respective years

N.A.: Not Available

APPENDIX 2.1
Statement of expenditure without provision
(Reference: Paragraph 2.3.1; Page 46)

(₹ in crore)

Sl. No.	Grant No.	Major Head and details of the Grant/ Appropriation	Expenditure	Reasons
1.	96	4701.80.796 43 IRG-59 Link Canal Ukai to Godhara Wier (Plan)	0.25	No reasons intimated
2.	96	4701.80.796 62 Tapi-Karjan Link-Pipeline Project (Plan)	0.20	No reasons intimated
3.	60	2014.00.102 02 Registrar	0.04	No reasons intimated
Total			0.49	

Source: Appropriation Accounts and Appropriation Act of the State Government for the year 2016-17

APPENDIX 2.2
Excess over provision in previous years requiring regularisation
(Reference: Paragraph 2.3.1.2; Page 47)

(₹ in crore)

Year	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
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	1055.38	Yet to be regularised
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	Yet to be regularised
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).	1010.86	Yet to be regularised
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	Yet to be regularised
2011-12	10, 18, 51, 82, 86 (Revenue Voted); 87 (Capital Voted); 26, 96 (Revenue Charged); 20, 81, 96 (Capital Charged)	660.62	Yet to be regularised
2012-13	9,12,18,73,88 (Revenue Voted); 26 (Capital Voted); 26, 86,88 (Revenue Charged); 81 (Capital Charged)	247.59	Yet to be regularised
2013-14	9,73,88 (Revenue Voted); 26, 87 (Capital Voted); 26, 68, (Revenue Charged); 66 (Capital Charged)	1026.35	Yet to be regularised
2014-15	73,85,88 (Revenue Voted); 26 (Capital Voted); 19 ,43, 81 (Revenue Charged)	144.45	Yet to be regularised
2015-16	20 (Capital Charged), 26 (Revenue Charged), 39 (Revenue Charged), 73 (Revenue Voted)	299.09	Yet to be regularised
Total		4911.64	

Source: Appropriation Accounts for the years 2007-08 to 2015-16

APPENDIX 2.3
Cases where persistent excess of more than ₹ 10 crore was noticed
consistently during 2014-17
(Reference: Paragraph 2.3.2; Page 48)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2071-01-101-01 Superannuation and retirement allowances to primary <i>panchayat</i> teachers					
9	2014-15	1,940.00	2156.38	216.38	No reasons intimated.
9	2015-16	2052.00	2295.45	243.45	No reasons intimated.
9	2016-17	2191.32	2664.71	473.39	Due to revision of pension as per 7th Pay Commission and increase in number of pensioners owing to more retirements.
2071-01-104-01 Gratuities to Primary <i>panchayat</i> Teachers					
9	2014-15	280.00	369.44	89.44	No reasons intimated.
9	2015-16	370.00	397.85	27.85	No reasons intimated.
9	2016-17	320.00	437.26	117.26	Due to revision of pension as per 7th Pay Commission and increase in number of pensioners owing to more retirements.
2071-01-105 - 01 Family Pension to Primary Panchayats Teachers					
9	2014-15	300.00	322.30	22.30	No reasons intimated.
9	2015-16	275.00	337.91	62.91	No reasons intimated.
9	2016-17	250.00	358.33	108.33	Due to revision of pension as per 7th Pay Commission and increase in number of pensioners owing to more retirements.
3456-00-190-14 Subsidy Scheme on domestic Subsidized LPG cylinders (Plan)					
22	2014-15	6.96	56.85	49.89	Introduction of new scheme, VAT subsidy to domestic LPG customers.
22	2015-16	50.17	99.08	48.91	No reasons intimated.
22	2016-17	91.30	104.85	13.55	7.30 lakh additional LPG gas connections given by Oil Marketing Companies under the PM Ujjwala Yojana.
4700-11-800-43 Canals and Branches (Plan)					
66	2014-15	106.55	123.46	16.91	No reasons intimated.
66	2015-16	83.75	95.83	12.08	More progress at field by agencies
66	2016-17	164.92	284.09	119.17	More progress of Canal and Branches work than anticipated.
2071-01-101-01 Superannuation and retirement allowances to panchayat employees					
73	2014-15	480.00	518.23	38.23	No reasons intimated.
73	2015-16	540.00	581.30	41.30	No reasons intimated.
73	2016-17	540.00	648.52	108.52	No reasons intimated.

Grant No.	Year	Provision	Expenditure	Excess	Reasons
3054-80-796- 02 RBD-10 Special Provision for Roads and Bridges under Tribal Area Sub Plan					
96	2014-15	29.20	54.93	25.73	More planning by the State level committee
96	2015-16	29.20	56.65	27.45	More Planning in this Head at State Level
96	2016-17	32.00	54.63	22.63	Due to more State level planning in this head

Source: Appropriation Accounts of the State Government for the years 2014-15 to 2016-17

APPENDIX 2.4
Payments of ₹ two crore or more in the month of March 2017 (Reference: Paragraph 2.3.3; Page 48)

Sl. no.	Division/ office which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
1.	Salinity Control Division, Porbandar	4701	Desilting and cleaning to river at Triveni Ghat Somnath Bandhara at Somnath-Veraval	Gujarat Maritime Board	2.65
2.	Executive Engineer, Irrigation Division, Dahod	2701	Payment of forest department for NPN forest area director for Hadaf, Kabutari and Edalwada project	Forest Department	37.29
3.	Executive Engineer, Irrigation Division, Porbandar	4701	Deposit Gate and other works for Ranakhirsar W.R. project	Irrigation project division Ahmedabad	2.00
4.	Drainage Division, Gandhinagar	4702	29 m.n.r, 251 lift irrigation scheme 796 tribal area	M.D.G.W.R.D.C Ltd, Gandhinagar	15.00
5.	Drainage Division, Gandhinagar	4702	Drilling of tubewells and installation of machinery.	M.D.G.W.R.D.C Ltd, Gandhinagar	7.25
6.	Drainage Division, Gandhinagar	4701	N.M.C. S.S.C. from Diff. chlinge	M.D.G.W.R.D.C Ltd, Gandhinagar	10.00
7.	Drainage Division, Gandhinagar	4701	N.M.C. Dharoi Various line	M.D.G.W.R.D.C Ltd, Gandhinagar	44.60
8.	Drainage Division, Gandhinagar	4702	34, construction of 226 exploratory tube wells.	M.D.G.W.R.D.C Ltd, Gandhinagar	2.25
9.	Drainage Division, Gandhinagar	4702	02 contribution of pressurize irrigation network system	M.D.G.W.R.D.C Ltd, Gandhinagar	8.50
10.	Drainage Division, Gandhinagar	2702	Ssc-1/1c/64 irrigation 2702 minus	M.D.G.W.R.D.C Ltd, Gandhinagar	8.00
11.	Drainage Division, Gandhinagar	2702	84 maintenance and repairs	M.D.G.W.R.D.C Ltd, Gandhinagar	2.25
12.	Drainage Division, Gandhinagar	4701	57 Augmentation of surface water recharge	M.D.G.W.R.D.C Ltd, Gandhinagar	4.90
13.	Drainage Division, Gandhinagar	2702	84, M.N.R, 245 maintenance and repairs	M.D.G.W.R.D.C Ltd, Gandhinagar	39.78
14.	District R&B Division, Ahmedabad	3054	Area wise work done constitute area of female M.L.A in Ahmedabad	Municipal Commissioner Ahmedabad	2.00
15.	District R&B Division, Junagadh	5054	Procurement of petroleum products for H.M.P	Manager IOCL, Rajkot	6.50
16.	Executive Engineer, National highway division, Rajkot	5054	P.R. to km. 85/8 to 115/0, (Up & Down Lane) km. 171/0 to 181/925 (Up Lane) and km. 171/0 to 175/6 (Down Lane) on N.H. 8A Bagodra Bamanbore section. (Patchwork from department plant)	Universal associates, Bhavnagar	2.24
17.	Executive Engineer, R&B Division, Mehsana	5054	Flyover work at Mehsana	GRICL	27.50
18.	Executive Engineer, R&B Division, Mehsana	5054	Asphalt 60/70 for Paloda plant	Self	5.50
19.	Executive Engineer, Capital City Project, Division No. 2, Gandhinagar	5054	Central Road Fund, Privatisation of Roads & Bridges Work, Road works, Payment to Concessioners in lieu of toll tax	GSRDC Ltd.	98.22
					326.43

APPENDIX 2.5

**Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case or more than 50 per cent of the total provision
(Reference: Paragraph 2.3.4; Page 49)**

(₹ in crore)

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
1.	2	Agriculture - Revenue Voted	2847.07	312.69	10.98
2.	2	Agriculture - Capital Voted	131.50	110.40	83.95
3.	4	Animal Husbandry and Dairy Development - Revenue Voted	615.80	158.70	25.77
4.	6	Fisheries- Capital Voted	268.00	236.99	88.43
5.	9	Education- Capital Voted	892.15	233.51	26.17
6.	13	Power Project- Capital Voted	2271.24	126.25	5.56
7.	14	Other Expenditure pertaining to Energy and Petrochemicals Department- Capital Voted	0.13	0.13	100.00
8.	18	Pension and Other Retirement Benefits- Revenue Voted	8063.30	1146.63	14.22
9.	19	Other Expenditure pertaining to Finance Department- Revenue Voted	5768.55	5717.16	99.11
10.	19	Other Expenditure pertaining to Finance Department- Capital Voted	0.68	0.67	98.53
11.	19	Other Expenditure pertaining to Finance Department - Capital Charged	0.01	0.01	100.00
12.	20	Payment of Debt pertaining to finance department and its servicing- Revenue Charged	17064.85	117.63	0.69
13.	20	Payment of Debt pertaining to finance department and its servicing- Capital Charged	13434.13	4360.95	32.46
14.	22	Civil Supplies- Revenue Voted	680.26	163.80	24.08
15.	23	Food- Capital Voted	135.63	111.65	82.32
16.	24	Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department- Capital Voted	0.01	0.01	100.00
17.	25	Forests and Environment Department- Revenue Voted	18.60	10.44	56.13
18.	28	Other Expenditure pertaining to Forests and Environment Department- Capital Voted	0.44	0.24	54.55
19.	37	Loans and Advances to Govt. Servant in Gujarat Legislature Secretariat- Capital Voted	0.34	0.33	97.06
20.	39	Medical and Public Health- Revenue Voted	4692.37	260.49	5.55
21.	39	Medical and Public Health- Capital Voted	1519.84	301.27	19.82

Appendices

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
22.	43	Police- Revenue Voted	3641.39	145.19	3.99
23.	46	Other Expenditure pertaining to Home Department- Revenue Charged	0.35	0.21	60.00
24.	49	Industries- Revenue Voted	2131.88	148.10	6.95
25.	49	Industries- Capital Voted	153.77	102.52	66.67
26.	50	Mines and Minerals- Capital Voted	2.55	1.30	50.98
27.	55	Other Expenditure pertaining to Information and Broadcasting Department- Revenue Voted	20.52	11.28	54.97
28.	55	Other Expenditure pertaining to Information and Broadcasting Department- Capital Voted	0.30	0.17	56.67
29.	57	Labour and Employment- Capital Voted	100.12	72.25	72.16
30.	58	Other Expenditure pertaining to Labour and Employment Department- Capital Voted	0.32	0.32	100.00
31.	60	Administration of Justice- Revenue Voted	972.67	302.23	31.07
32.	61	Other Expenditure pertaining to Legal Department- Capital Voted	1.77	1.37	77.40
33.	63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department- Capital Voted	0.09	0.09	100.00
34.	65	Narmada Development Scheme- Capital Voted	4454.73	594.27	13.34
35.	66	Irrigation and Soil Conservation- Revenue Charged	0.35	0.28	80.00
36.	66	Irrigation and Soil Conservation- Capital Voted	3473.63	663.57	19.10
37.	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department- Capital Voted	0.85	0.73	85.88
38.	70	Community Development Department- Revenue Voted	2530.26	673.13	26.60
39.	71	Rural Housing and Rural Development Department- Revenue Voted	2357.97	333.15	14.13
40.	75	Other Expenditure pertaining to Ports and Transport Department- Capital Voted	25.01	24.39	97.52
41.	79	Relief on account of natural calamities- Revenue Voted	1609.37	606.58	37.69
42.	81	Compensation and Assignment- Capital Voted	0.03	0.03	100.00
43.	81	Compensation and Assignment- Capital Charged	0.02	0.02	100.00

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
44.	82	Other Expenditure pertaining to Revenue Department- Capital Voted	0.26	0.21	80.77
45.	84	Non Residential Buildings- Capital Voted	1464.47	917.26	62.63
46.	86	Roads and Bridges- Revenue Voted	3337.80	116.41	3.49
47.	86	Roads and Bridges- Capital Voted	2208.17	252.15	11.42
48.	87	Gujarat Capital Construction Scheme- Capital Charged	0.09	0.09	100.00
49.	88	Other Expenditure pertaining to Roads and Bridges Department- Capital Voted	5.68	3.71	65.32
50.	90	Other Expenditure pertaining to Science and Technology Department- Capital Voted	5.20	3.02	58.08
51.	92	Social Security and Welfare- Revenue Voted	1465.47	202.36	13.81
52.	94	Other Expenditure pertaining to Social Justice and Empowerment Department- Capital Voted	0.16	0.16	100.00
53.	95	Scheduled Castes Sub-plan Revenue Voted	3337.33	466.18	13.97
54.	95	Scheduled Castes Sub-plan- Capital Voted	1065.79	334.17	31.35
55.	96	Tribal Areas Sub-plan- Revenue Voted	7068.94	562.31	7.95
56.	96	Tribal Areas Sub-plan- Capital Voted	3728.08	646.48	17.34
57.	98	Youth Services and Cultural Activities- Revenue Voted	382.80	119.06	31.10
58.	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department- Capital Voted	0.11	0.10	90.91
59.	102	Urban Development- Revenue Voted	8357.37	350.26	4.19
60.	102	Urban Development- Capital Voted	727.01	604.01	83.08
61.	104	Other Expenditure pertaining to Urban Development and Urban Housing Department- Capital Voted	0.11	0.11	100.00
62.	106	Other Expenditure pertaining to Women and Child Development Department- Revenue Voted	1864.65	539.35	28.92
63.	106	Other Expenditure pertaining to Women and Child Development Department- Capital Voted	83.89	46.51	55.44
Total			114986.23	22215.04	19.32

Source: Appropriation Accounts and Appropriation Act of the State Government for the year 2016-17

APPENDIX 2.6
Cases where persistent savings were noticed during 2014-17
(Reference: Paragraph 2.3.5; Page 51)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2401-00-119P 11 HRT-9 Integrated Development of Vegetable crop					
2	2014-15	153.40	73.13	80.27	Less Release by GoI
2	2015-16	131.04	102.76	28.28	Less Release by GoI
2	2016-17	131.04	92.42	38.62	Reasons not intimated.
2202-02-110 05 Provision of Educational facilities-Maintenance					
9	2014-15	2581.81	2527.38	54.42	Due to vacant post of teachers
9	2015-16	2778.51	2618.31	160.21	Due to non-recruitment of teachers in GIA secondary schools
9	2016-17	2874.26	2684.86	189.40	Non implementation of recommendations of 7th CPC in GIA secondary schools
2202-03-102 09 EDN-30, Development and Expansion of Universities					
9	2014-15	147.13	98.35	48.78	Due to availability of previous year's unspent balance under scheme of Knowledge Consortium of Gujarat.
9	2015-16	134.01	89.98	44.03	No Reason has been assigned
9	2016-17	202.25	147.42	54.83	Due to non-commencement of construction work in university as Administrative Approval was not received.
2236-02-102P 01 MDM-1, Mid-Day Meal Scheme for Children in Public Primary School					
9	2014-15	897.63	717.12	180.51	Non-filling up of the vacant posts, less demand from the districts on account of less beneficiaries, non-increase in the honorarium for cook-cum-helper and late start of Mid-Day Meal in Model School.
9	2015-16	647.67	574.11	73.56	Due to vacant posts, non-filling up of posts, less number of demand from districts
9	2016-17	698.87	563.69	135.18	Due to non-filling up of vacant posts in districts and less number of beneficiaries
4202-01-201 06 EDN-113 Sarva Shiksha Abhiyan (including support from 13th Finance Commission) (60-40 Centrally Sponsored Schemes)					
9	2014-15	1599.79	530.81	1068.98	due to non-release of the grant by the Government of India under the Scheme
9	2015-16	621.50	174.30	447.21	due to non-release of the grant by the Government of India under the scheme owing to change of funding pattern between Central and State
9	2016-17	333.18	152.68	180.51	due to less release of grant by GoI

Grant No.	Year	Provision	Expenditure	Savings	Reasons
					under the scheme
2202-03-102 16 EDN-148 Rashtriya Uchcharat Shiksha Abhiyan(60-40 Centrally Sponsored Scheme) (Plan)					
9	2014-15	120.90	53.65	67.25	Reasons not intimated
9	2015-16	172.54	47.21	125.33	Approval from PAB (Project Approval Board) was sanctioned, but expenditure was not incurred.
9	2016-17	77.50	51.82	25.68	Due to less release of grant by GoI under the scheme
2071-01-102 02 Commuted Value of pensions					
18	2014-15	650.00	434.91	215.09	Due to finalisation of less pension cases than anticipated
18	2015-16	600.00	443.10	156.90	The expenditure under this head is of fluctuating nature and it mainly depends upon the finalisation of pension cases and demand for commuted value of pension from pensioners.
18	2016-17	764.78	456.77	308.01	Expenditure under this head is not fixed and is of changing nature. Authorisation of Commuted Value of pension is done centrally, but actual payment takes place at treasury/ Sub treasury level.
2071-01-104 01 Gratuities					
18	2014-15	1100.00	745.58	354.42	Due to finalisation of less pension cases than anticipated
18	2015-16	1073.13	802.03	271.10	The expenditure under this head is of fluctuating nature and it is mainly dependent upon the finalisation of pension cases.
18	2016-17	1304.00	837.93	466.07	Due to less retirement of employees on voluntary basis and the number of employees expired while in service, cannot be anticipated exactly. Authorisation of gratuity is done centrally but actual payment is done by treasury and sub-treasury.
2049-01-101 99 Loans to be raised					
20	2014-15	4,333.41	3,808.78	524.63	The composite provision has been re-appropriated to newly opened sub heads for new loans in accordance with the requirement.
20	2015-16	5,404.41	5,065.41	339.00	Rate of interest on market loan cannot be predicted in advance.
20	2016-17	6688.46	6605.85	82.61	Rate of interest on market loan cannot be predicted in advance.
2210-06-101 23 National AIDS control (100% Centrally Sponsored Schemes) (Plan)					
39	2014-15	77.46	46.70	30.76	No reasons intimated.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
39	2015-16	85.00	43.10	41.90	Due to compulsory cut by the FD in revised estimates and non-release of sanctioned CSS fund by Government of India.
39	2016-17	40.83	0.00	40.83	Due to non-release of grant through treasury by Government of India under the Scheme and cut imposed by Finance Department in the Revised Estimates.
4210-01-110 42 HLT-72 Hospitals and Dispensaries – 13 th Finance Commission- NABH/NABL					
39	2014-15	537.36	491.42	45.94	Reasons not found.
39	2015-16	733.28	636.78	96.50	Cut-imposed by the Finance Department in Revised Estimate
39	2016-17	413.39	322.71	90.69	Cut-imposed by the Finance Department in Revised Estimates
2210-01-001 02 HLT-11 Directorate of medical education and research finance commission - NABH/NABL					
39	2014-15	335.56	269.53	66.03	Due to cut-imposed by the Finance Department in Revised Estimates.
39	2015-16	482.37	421.91	60.47	Due to compulsory cut by the FD in revised estimates.
39	2016-17	710.90	666.91	43.98	No reasons intimated.
2055-00-109 01 MEP-6 District Police Proper					
43	2014-15	1,574.18	1,510.81	63.37	Reasons not furnished.
43	2015-16	1,750.54	1,637.72	112.82	Non-filling up of the vacant posts
43	2016-17	1908.92	1821.12	87.80	Due to vacant posts
2852-80-800 30 Scheme to meet expenses of Regional Development Authority for development of Dholera special investment region					
49	2014-15	45.00	0.00	45.00	Entire budget provision was anticipated for surrender due to non-finalisation of Dholera project owing to non-receipt of the clearance from Ministry of Environment and Forest.
49	2015-16	30.00	5.00	25.00	The work was transferred to new Scheme SPV- Dholera Industrial City Development Limited.
49	2016-17	30.00	0.00	30.00	Due to non-utilisation of the fund owing to High Court matter
6858-04-800 01 Loan to Mega Project to Implement - State Support Agreement (Plan)					
49	2014-15	300.00	59.96	240.04	Non-payment of loan to the institute owing to non-fulfilling of terms and conditions
49	2015-16	100.00	62.01	37.99	Due to less claim under the Scheme
49	2016-17	80.00	39.49	40.51	Due to no further requirement of funds under the Scheme
2230-03-101 01 EMP-1 Craftsman Training Scheme in Government Industrial Training					

Grant No.	Year	Provision	Expenditure	Savings	Reasons
Institutes					
57	2014-15	337.80	295.04	42.76	Due to cut imposed by the FD in the revised estimates
57	2015-16	321.42	285.36	36.06	Non-filling up of vacant posts and higher pay scales for Supervisor Instructor not paid, less expenditure under loan subsidy and expenditure not incurred under soft skill training.
57	2016-17	340.42	296.33	44.09	Decrease due to vacant posts not filled up, agency for KVK centres could be finalised only in October 2016.
4250-00-800 01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes					
57	2014-15	118.49	77.34	41.15	Less demand for machinery owing to less enrollment in new KVK course and non-receipt of administrative approval for purchase of furniture.
57	2015-16	124.13	83.22	40.91	Receipt of lower price tender for purchase of Machinery and Equipment and delay at State Level Committee
57	2016-17	100.12	27.87	72.25	Due to non-purchase of the machinery owing to short period for the tender procedure and non-possibility of arranging the machinery till the end of the financial year
4700-33-190 01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited					
65	2014-15	302.23	172.18	130.05	Due to non-receipt of contribution from the concerned beneficiary States, less matching share of the State Government was provided.
65	2015-16	2698.22	2135.12	563.11	Cut imposed by the FD in revised estimates
65	2016-17	1899.62	1711.00	188.62	Due to considering expenditure under respective component of SSP, figures of revised budget estimates have been increased.
4700-33-190 01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited (CSS)					
65	2014-15	4054.33	3121.56	932.77	Due to cut-imposed by the Finance Department in Revised Estimates and less release of grant by the Government of India
65	2015-16	1166.71	791.85	374.86	Due to less release of grant by the GoI
65	2016-17	1777.73	1652.49	125.24	Considering increase of receipt of grant under CSS, revised budget estimates have been increased.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2700-80-005 11 IRG-47 Survey and Investigation					
66	2014-15	39.00	5.43	33.57	Delay in approval of project, designing work and late receipt of clearance and approval from various authorities
66	2015-16	46.00	20.11	25.89	Due to delay in approval of projects, designing works and late receipt of clearance and approval from various authorities
66	2016-17	39.85	4.85	35.00	Due to slow work
4701-72-800 80 Other Expenditure (Plan)					
66	2014-15	55.83	22.35	33.47	Due to non-completion of ongoing work of Sujalam Sufnam canal.
66	2015-16	80.78	28.83	51.95	Due to continuous water in Sujlam Sufnam Canal, completion of work was not possible.
66	2016-17	110.14	25.49	84.65	Due to non-completion of ongoing work of Sujalam Sufnam Canal.
4702-00-101 02 Minor Irrigation (Plan)					
66	2014-15	197.75	162.63	35.12	Due to non-carrying out of the work by the contractor owing to non-receipt of sanction from the department.
66	2015-16	186.13	129.59	56.54	As the contractor has not carried out the work as per plan, the sanction of flood damage work is awaited.
66	2016-17	320.40	165.16	155.24	Due to non-carrying out of the work by the contractor owing to non-receipt of the sanction by the department. Deepening work under the Scheme not carried out owing to big tank remaining filled with water.
4702-00-101 03 Construction of Barrage on River Narmada Near village Bhadbhut (Plan)					
66	2014-15	52.50	0.00	52.50	Non-commencement of work under the Scheme owing to delay in approval, clearance and design by various authorities
66	2015-16	52.50	0.00	52.50	Delay in approval, design and clearance from various authorities and certain site-specific reasons.
66	2016-17	57.00	0.00	57.00	Due to non-commencement of the work under the Scheme owing to delay in design clearance from various authorities etc
4702-00-800 01 MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation.					
66	2014-15	407.27	336.06	71.21	Mainly due to increase of beneficiaries

Grant No.	Year	Provision	Expenditure	Savings	Reasons
66	2015-16	428.75	384.61	44.14	No reason intimated
66	2016-17	411.50	319.84	91.66	Cut imposed by the Finance Department in the Revised Estimates
2515-00-101 09 CDP-3 Strengthening of the Block Level Agencies					
70	2014-15	53.34	10.53	42.81	Non-release of funds to Taluka Panchayat as the issues of "Unit Cost" was under consideration of the Government
70	2015-16	168.44	117.94	50.50	Due to decrease in revised unit of T.P. Buildings
70	2016-17	238.40	13.00	225.40	Delay in tender process owing to non-receipt of technical approval by the District Office.
2041-00-102 01 Inspection of Motor Vehicles					
74	2014-15	197.78	124.12	73.66	Non-filling of vacant posts, non starting of system integration project, non-completion of work of check posts-upgradation and automated driving test track
74	2015-16	202.25	138.61	63.64	Non-filling of the vacant posts; Regional Transport Office could not be started at Surat, Vadodara and Bavla; non-completion of work of check post upgradation and automated driving test track by agencies and non-completion of installation of weigh bridges etc
74	2016-17	194.57	134.82	59.75	(i) Non-filling of vacant posts, (ii) System integration project is yet to be implemented in various check posts on account of delay in civil work.
2029-00-103 03 LND-3Strengthening of Revenue Administration and Updating of Land Records (50% Centrally Sponsored Scheme)					
77	2014-15	144.10	38.81	105.29	(i) only 155 machines were sanctioned by the Government of India against the demand of 310 machines, and (ii) Re-survey work remained suspended for Two months in all 33 districts owing to Lok Sabha election.
77	2015-16	100.00	51.24	48.76	(i) non utilization of grant by the Government of Gujarat owing to variation in account head classification and revised order was not issued.(ii) non completion of tender process for commencement of works owing to local municipality election. Reasons for final saving have not been intimated.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons
77	2016-17	52.22	20.00	32.22	Due to change in sharing of funding pattern from 100% centrally funded instead of 50% centrally funded
2245-02-113 03 Assistant for repair / restoration of damaged houses					
79	2014-15	40.00	0.78	39.22	No reasons intimated
79	2015-16	174.00	134.47	39.53	No reasons intimated
79	2016-17	105.00	1.10	103.90	No reasons intimated
4059-01-051P 51 Administration of Justice Buildings for Legal Department (PCSS)					
84	2014-15	409.66	104.21	305.45	Due to excessive original provision made for new works and time consuming procedure for land allotment, drawing, administrative approval, technical sanction, tender process etc.
84	2015-16	204.04	73.82	130.22	Due to excessive original provision made for new works and time consuming procedure for land allotment, drawing, administrative approval, technical sanction, tender process etc.
84	2016-17	146.82	52.85	93.97	Due to less receipt of Grant than anticipated from GoI
4202-01-202 42 EDN-21 Building					
84	2014-15	81.90	39.66	42.24	Excessive original provision made for new works and also due to more time taken for completing procedures like land allotment, drawings, Administrative Approval, Technical Sanction, Tender process etc.
84	2015-16	87.25	41.34	45.91	Excessive original provision made for new works and also due to more time taken for completing procedures like and allotment, drawings, Administrative Approval, Technical Sanction, Tender process etc.
84	2016-17	84.17	34.27	49.90	Excessive original provision made for new works and also due to more time taken for completing procedures like and allotment, drawings, Administrative Approval, Technical Sanction, Tender process etc.
4202-02-104 42 TED-22 Building					
84	2014-15	85.33	52.23	33.10	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, Technical

Grant No.	Year	Provision	Expenditure	Savings	Reasons
					Sanction and Tender process etc.
84	2015-16	75.25	49.20	26.05	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, Technical Sanction and Tender process etc.
84	2016-17	85.01	50.20	34.81	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, Technical Sanction and Tender process etc.
4202-02-105 42 TED-23 Buildings (Plan)					
84	2014-15	125.33	54.88	70.45	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
84	2015-16	117.81	55.31	62.50	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
84	2016-17	130.99	23.53	107.46	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, Technical Sanction and Tender process etc.
4250-00-203 42 EMP-1 Buildings					
84	2014-15	216.33	125.61	90.72	No machinery could be purchased
84	2015-16	142.16	34.88	107.28	Excessive original provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, technical Sanction and Tender process etc.
84	2016-17	291.40	67.36	224.04	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, Technical Sanction and Tender process etc.
4216-01-106P 05 Construction of Residential Building for Legal Department					
85	2014-15	78.85	19.95	58.90	High provision in new works and non-receipt of Administrative Approval from the concerned department for works entrusted to

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
					Roads and Buildings Department.
85	2015-16	116.10	25.17	90.93	Excessive provision in new works and non-receipt of grant from Government of India under Centrally
85	2016-17	78.82	41.91	36.91	Receipt of less grant from the Government of India
3054-04-337 RBD-4 Roads and Bridges (Plan)					
86	2014-15	817.87	151.00	666.87	Reasons not intimated
86	2015-16	46.00	3.62	42.38	Due to receipt of less grant under this Scheme from the Government of India
86	2016-17	649.84	0.00	649.84	Reasons not intimated
3054-80-001 05 Expenditure transferred on pro-rata basis to Major Head "3054"					
86	2014-15	108.31	7.78	100.53	Reasons not furnished
86	2015-16	107.71	71.93	35.78	Actual Pro-rata Transfer
86	2016-17	103.77	56.80	46.96	Actual Pro-rata Transfer
3054-80-800 02 13th Finance Commission					
86	2014-15	1225.84	666.27	559.56	Due to vacant post and retirement of Rojanddar Employees
86	2015-16	1264.86	1133.80	131.06	Due to less receipt of Grant from GoI.
86	2016-17	1188.65	1158.73	29.92	Due to retirement and transfer of staff from this department; Moreover reduction in provision by FD in revised estimates considering the progress of work
5054-03-337 14 World Bank					
86	2014-15	340.00	223.33	116.67	Tender process could not be completed in stipulated time
86	2015-16	407.00	247.44	159.56	Excessive original provision made for new works and also due to more time taken for completing procedure like land Allotment, drawings, Administrative Approval, Technical Sanction and tender process etc.
86	2016-17	257.05	75.28	181.77	Excessive Original Provision made for new works and also due to more time taken for completing procedure like Administrative Approval, Technical Sanction and Tender process etc.
2210-06-112-03 National Rural Health Mission (Partially centrally sponsored scheme)					
95	2014-15	138.27	64.81	73.45	Reasons have not been intimated
95	2015-16	178.27	72.44	105.83	Cut imposed by Finance Department

Grant No.	Year	Provision	Expenditure	Savings	Reasons
					in the revised Estimates.
95	2016-17	88.47	52.91	35.56	Cut imposed by Finance Department in Revised Estimates and non-release of funds by Government of India.
4225-01-277 03 BCK-26 Scheduled Castes Sub-Plan, Construction of Government Hostel for Boys and Girls at Rajkot, Junagadh and Mahesana (Plan)					
95	2014-15	158.40	88.32	70.08	Due to non-release of Grant by the Government of India.
95	2015-16	45.15	19.51	25.64	Excessive original provision was made for new works and also due to time consuming procedure like land allotment, drawing, Administrative approval, Technical Sanction, Tender process etc.
95	2016-17	59.00	18.60	40.40	Due to non release of sufficient fund under the Scheme by the Government of India.
2210-06-796 12 National Rural Health Mission(75-25 Centrally Sponsored Schemes) (Plan)					
96	2014-15	301.93	145.53	156.41	Due to less release of grant by the GoI under the scheme
96	2015-16	301.93	112.83	189.10	Due to non release of the fund by the Government of India
96	2016-17	214.79	127.02	87.77	Due to non-release of grant by the Government of India and cut-imposed by the Finance Department in the Revised Estimates.
2236-02-796P 02 NTR-2-Introduction of Integrated Child Development Service scheme					
96	2014-15	225.54	181.39	44.15	Due to delay in implementation of new items and discontinuance of Premix to beneficiaries for five months.
96	2015-16	265.13	237.99	27.14	Due to non-submission of final bills and tendering procedure could not be completed in time
96	2016-17	330.89	223.16	107.73	Due to (i) non-purchase of Nutry Candy owing to non-completion of tender process,(ii) rate of various components fixed was lower than estimated under the Dudh Sanjivani Yojana and (iii) non-payment of Premix Bill owing to non-submission of final bill
4202-01-796 42 EDN-21 Building					
96	2014-15	171.46	82.94	88.53	Due to excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Administrative Approval, Technical Sanction and Tender process etc.

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
96	2015-16	88.45	46.67	41.78	Due to excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Administrative Approval, Technical Sanction and Tender process etc.
96	2016-17	88.59	25.12	63.47	Due to excessive Original Provision made for new works and also due to more time taken for completing procedure like Land Allotment, Administrative Approval, Technical Sanction and Tender process etc.
2216-02-191P 03 HSG-Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations (Plan)					
101	2014-15	328.63	71.29	257.34	Due to all new projects being put on hold as RAY Mission was curtailed and New Housing mission was not announced
101	2015-16	289.50	0.10	289.40	Due to release of less grant by the Government of India owing to restrictions on submission of projects under the Scheme
101	2016-17	80.57	36.21	44.36	Due to (i) Non-release of sufficient funds against UC sent in year 16-17 by GoI
2236-02-800P 01 NTR-18 Integrated Child Development Scheme (Plan)					
106	2014-15	568.35	487.88	80.47	Non-receipt of approval by Government of India for implementation of new scheme viz. Nutrition Counseling Volunteers and due to vacant posts.
106	2015-16	526.00	485.12	40.88	Due to vacant posts of CVN, NCV, Urban Program Officer under urban unit, ICDS mission, saving available under creche component at district.
106	2016-17	554.05	401.64	152.41	Due to (i) non-approval of Annual Programme Implementation Plan (APIP) Scheme by Government of India, (ii) non-filling up of the vacant posts (iii) non-organisation of the training as per sanction
2236-02-800P 14 NTR-13 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)					
106	2014-15	93.85	65.40	28.45	Due to delay in implementation of scheme and discontinuation of Premix (ready to cook raw food material) to beneficiaries for five months
106	2015-16	110.16	61.06	49.09	Due to non-payment of the premix bills owing to non-submission of the final bills

Grant No.	Year	Provision	Expenditure	Savings	Reasons
106	2016-17	111.54	56.42	55.12	Due to non-receipt of extension of DA allotment in time, (ii) take home ration expenditure is less than anticipated, (iii) non-submission of final bill on time.

Source: Appropriation Accounts and Grant files of the State Government for the years 2014-15 to 2016-17

APPENDIX 2.7
Cases where supplementary provision (₹ five crore or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.6; Page 52)

(₹ in crore)

Sl. No.	Number and name of the grant/appropriation	Original provision	Actual expenditure	Savings out of original provision	Unnecessary supplementary provision
1.	39- Medical and Public Health- Revenue Voted	4528.28	4431.88	96.40	164.09
2.	43- Police- Revenue Voted	3599.50	3496.19	103.31	41.89
3.	65- Narmada Development Scheme- Capital Voted	3918.00	3860.47	57.53	536.73
4.	67- Water Supply- Capital Voted	1917.17	1913.06	4.11	27.95
5.	70- Community Development- Revenue Voted	2441.14	1857.12	584.02	89.12
6.	77- Tax Collection Charges (Revenue Department)- Revenue Voted	288.83	235.60	53.23	15.44
7.	85- Residential Buildings- Revenue Voted	172.11	162.84	9.27	18.04
8.	95- Scheduled Caste Sub-Plan- Revenue Voted	3325.35	2871.15	454.20	11.98
9.	96- Tribal Areas Sub-Plan- Revenue Voted	6998.02	6506.63	491.39	70.93
10.	102- Urban Development- Revenue Voted	8338.95	8,007.11	331.84	18.42
Total		35527.35	33342.05	2185.30	994.59

Source: Appropriation Account of the State Government for the year 2016-17

APPENDIX 2.8
Excess/saving (more than ₹ five crore) in respect of
unnecessary/insufficient re-appropriation of funds
(Reference: Paragraph 2.3.7; Page 52)

(₹ in crore)					
Sl. No.	Grant No.	Description	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
1.	9	2203-00-112 04 TED-6 Grant-in-aid to Private Engineering College	-2.04	-	5.39
2.	9	2071-01-104 01 Gratuities to Primary Panchayat Teachers	70.00	47.26	-
3.	9	2071-01-105 01 Family pension to Primary Panchayat Teachers	80.00	28.33	-
4.	9	2071-01-101 01 Superannuation and Retirement Allowances to Primary Panchayat Teachers	114.83	358.56	-
5.	39	2210-03-104 01 HLT-31 Community Health Centres (Plan)	-22.00	-	9.59
6.	39	2210-01-110 01 HLT-2 Civil Hospital Administration (Medical)	-3.02	-	5.76
7.	39	2210-06-101P 25 National Programme for prevention and control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (67-33 Centrally Sponsored Scheme)	10.18	-	22.61
8.	39	2210-06-101P 24 National Health Mission	26.37	-	21.76
9.	66	2700-80-001 02 Direction and Administration	-1.10	8.66	-
10.	67	4215-01-102P 24 Rural Water Supply Programme (50-50 Partially Central Sponsored Scheme)	-9.62	-	167.02
11.	70	2515-00-800 01 Panchayats Elections (Plan)	10.12	-	15.19
12.	73	2071-01-105 01 Family pension to Panchayat Employees	2.54	13.71	-
13.	79	4250-00-101 01 UDP-42 Assistance to Disaster Management Authority	0.20	-	6.33
14.	85	2216-80-001 05 Expenditure	-2.12	-	25.14

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Sl. No.	Grant No.	Description	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
		transferred on Pro-rata basis to major head 2216			
15.	86	5054-03-337 14 World Bank (Plan)	-142.57	-	8.98
16.	86	3054-80-799 01 Stock (Roads and Building Department)	-0.61	5.53	-
17.	86	3054-04-337P 11 RBD-4 Roads and Bridges (Partly Centrally Sponsored Scheme)z	3.00	649.84	-
18.	95	2235-02-200P 01 National Old-age Pension Scheme (Vyavandana Yojana) (Centrally Sponsored 50-50 Scheme)	-14.64	8.53	-
19.	95	2215-02-105P 04 WSS-33 Rural Sanitation Programme (Plan)	62.14	-	6.72
20.	96	4202-01-796 43 Works (Education Department) (Plan)	-36.14	-	119.88
21.	96	2702-80-796 10 Special Provision for Minor Irrigation under TSP	-6.60	6.47	-
22.	96	2210-06-796P 13 National Programme for prevention and control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (Plan)	2.37	-	5.27
23.	96	2501-06-796P 03 WSS-33 Rural Sanitation Programme (67-33 Centrally Sponsored Scheme) Plan	56.04	-	12.34
		Total	197.33	1126.89	431.98

Source: Appropriation Account and Grant files of the State Government for the year 2016-17

APPENDIX 2.9
Substantial surrenders of more than 50 per cent of
total provision or ₹ one crore or more
(Reference: Paragraph 2.3.8.1; Page 53, selected top 10 cases)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of account)	Provision	Amount surrendered	Percentage surrender	Reasons
1.	19	207500001 01 Liability on account of increase in rate of Dearness Allowance	4500.00	4500.00	100.00	Due to the decision of the Government to take provision for the payment of DA for the respective departments under their various Sub-Heads of Pay and Allowances after the rates of additional Dearness Allowances were declared.
2.	19	204800101 01 Gujarat State Sinking Fund	1200.00	1200.00	100	Due to outstanding balance in Consolidated Sinking Fund is within the limit of State's Financial Net outstanding liability as recommended by RBI.
3.	20	600300111 01 Repayment of loans received from National Small Savings Fund	7820.91	4360.95	55.76	Due to less disbursement of loan by the Ministry of Finance, GoI.
4.	39	221006101C 23 National Aids (100% Centrally Sponsored Schemes)	40.83	40.83	100	Due to compulsory cut by Finance Department in the revised estimates. GoI has not released Grant.
5.	49	285280800 30 Scheme for to meet expenses of Regional Development authority for the development Dholera special investment region	30.00	30.00	100	Due to high court matter fund not utilized and grant was surrendered in revised budget.
6.	66	470200101 03 Barrage on River Narmada near Village Bhadbhut	57.00	57.00	100	Work are delayed due to various reasons such as delay in approval, delay in design, clearance from various authorities and approval and certain site specific reason.
7.	70	251500101 09 CDP-3 Strengthening of the Block Level Agencies	238.40	225.40	94.55	Due to delay in tender process, owing to non-receipt of the technical approvals by the District offices.
8.	89	205200090P 08 Additional Central Assistance under National E-Governance Action Plan	30.00	30.00	100	Due to Non-release of the Grant by the GoI.

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Sl. No.	Grant No.	Name of the Scheme (Head of account)	Provision	Amount surrendered	Percentage surrender	Reasons
9.	102	621760800 08 UDP- Loans to Metro Link Express for Gandhinagar and Ahmedabad (MEGA) company limited	560.00	452.00	80.71	MEGA Company Limited has availed loan from Japan International Co-operation Agency (JICA).
10.	106	423602800P 03 Repairing of Anganwadis	26.40	26.40	100	Due to cut imposed by the Finance Department in revised estimates.

Source: Appropriation Account and Grant files of the State Government for the year 2016-17

APPENDIX 2.10
Amount surrendered (₹ two crore or more) in excess of actual savings
(Reference: Paragraph 2.3.8.2; Page 53)

(₹ in crore)

Sl. No.	Grant No.	Number and name of the grant or appropriation	Total grant/ appropriation	Excess(-)/ Savings(+)	Amount surrendered	Excess amount surrendered
1.	9	Education- Revenue Voted	21112.64	(+)150.48	240.71	391.19
2.	16	Tax Collection Charges (Finance Department)- Revenue Voted	297.75	(-)62.64	62.71	0.07
3.	17	Treasury and Accounts Administration- Revenue Voted	157.40	(-)23.72	23.83	0.11
4.	21	Food Civil Supplies and Consumer Affairs Department- Revenue Voted	27.83	(-)3.31	3.36	0.05
5.	22	Civil Supplies- Revenue Voted	680.26	(-)163.80	164.29	0.49
6.	23	Food- Revenue Voted	60.31	(-)23.74	23.82	0.08
7.	23	Food- Capital Voted	135.63	(-)111.65	111.67	0.02
8.	26	Forests -Revenue Voted	486.24	(-)87.08	87.11	0.03
9.	36	State Legislature- Revenue Voted	30.66	(-)3.69	3.80	0.11
10.	42	Home Department- Revenue Voted	14.99	(-)3.85	3.87	0.02
11.	44	Jails -Revenue Voted	117.60	(-)8.86	8.87	0.01
12.	45	State Excise-Revenue Voted	17.60	(-)2.28	2.29	0.01
13.	46	Other Expenditure pertaining to Home Department- Revenue Voted	217.58	(-)3.68	3.86	0.18
14.	47	Industries and Mines Department-Revenue Voted	14.28	(-)3.98	3.99	0.01
15.	49	Industries – Capital Voted	153.77	(-)102.52	102.53	0.01
16.	50	Mines and Minerals- Revenue Voted	219.77	(-)67.74	67.75	0.01
17.	51	Tourism – Revenue Voted	109.62	(-)17.99	18	0.01
18.	54	Information and Publicity-Revenue Voted	126.41	(-)27.20	27.24	0.04
19.	56	Labour and Employment Department- Revenue Voted	18.44	(-)5.26	5.27	0.01
20.	57	Labour and Employment- Revenue Voted	825.87	(-)99.61	99.85	0.24
21.	59	Legal Department- Revenue Voted	14.25	(-)6.30	6.31	0.01
22.	60	Administration of	972.67	(-)302.23	304.69	2.46

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Sl. No.	Grant No.	Number and name of the grant or appropriation	Total grant/ appropriation	Excess(-)/ Savings(+)	Amount surrendered	Excess amount surrendered
		Justice- Revenue Voted				
23.	60	Administration of Justice- Revenue Charged	148.24	(-)51.06	52.78	1.72
24.	61	Other Expenditure pertaining to Legal Department- Revenue Voted	62.71	(-)12.77	14.92	2.15
25.	62	Legislative and Parliamentary Affairs Department-Revenue Voted	7.82	(-)1.98	2.00	0.02
26.	66	Irrigation and Soil Conservation- Revenue Voted	1107.46	(-)4.55	28.28	23.73
27.	66	Irrigation and Soil Conservation- Capital Voted	3473.63	(-)663.57	669.56	5.99
28.	69	Panchayats Rural Housing and Rural Development Department-Revenue Voted	11.25	(-)3.84	3.85	0.01
29.	91	Social Justice and Empowerment Department-Revenue Voted	7.03	(-)2.68	2.69	0.01
30.	96	Tribal Area Sub-Plan-Capital Voted	3728.08	(-)646.48	646.92	0.44
31.	98	Youth Services and Cultural Activities- Revenue Voted	382.80	(-)119.06	120.47	1.41
32.	102	Urban Development- Revenue Voted	8357.37	(-)350.26	350.30	0.04
33.	108	Other Expenditure pertaining to Climate Change Department- Revenue Voted	95.60	(-)17.00	26.10	9.10
		Total	43193.56	2853.90	3293.69	439.79

Source: Appropriation Account and Grant files of the State Government for the year 2016-17

APPENDIX 2.11
Savings of more than ₹ five crore of which more than 10 per cent
was not surrendered
(Reference: Paragraph 2.3.8.3; Page 53)

(₹ in crore)

Sl. No.	Grant No.	Name of the grant/appropriation	Savings	Surrender	Savings which remained to be surrendered	Percentage savings not surrendered
1.	2	Agriculture- Revenue Voted	312.69	0.00	312.69	100.00
2.	2	Agriculture- Capital Voted	110.40	0.00	110.40	100.00
3.	3	Minor Irrigation, Soil Conservation and Area Development- Revenue Voted	17.51	0.00	17.51	100.00
4.	4	Animal Husbandry- Revenue Voted	158.70	0.00	158.70	100.00
5.	5	Co-operation- Capital Voted	29.41	0.00	29.41	100.00
6.	5	Co-operation- Revenue Voted	22.36	0.00	22.36	100.00
7.	6	Fisheries- Revenue Voted	16.18	0.00	16.18	100.00
8.	6	Fisheries- Capital Voted	236.99	0.00	236.99	100.00
9.	9	Education- Capital Voted	233.51	99.79	133.72	57.27
10.	13	Power Project- Capital Voted	126.25	102.63	23.62	18.71
11.	20	Repayment of Debt pertaining to Finance Department and its servicing- Revenue Charged	117.63	41.50	76.13	64.72
12.	39	Medical and Public Health- Revenue Voted	260.49	147.57	112.92	43.35
13.	40	Family Welfare- Revenue Voted	72.76	0.00	72.76	100.00
14.	74	Transport- Revenue Voted	58.44	51.27	7.17	12.27
15.	77	Tax Collection Charges (Revenue Department)- Revenue Voted	68.66	54.24	14.43	21.01
16.	78	District Administration- Revenue Voted	54.19	40.07	14.13	26.07
17.	79	Relief on account of Natural calamities- Revenue Voted	606.58	0.00	606.58	100.00
18.	79	Relief on account of Natural calamities- Capital Voted	6.35	0.00	6.35	100.00
19.	84	Non-Residential Buildings- Revenue Voted	12.22	6.80	5.42	44.33
20.	85	Residential Buildings- Revenue Voted	27.31	0.11	27.20	99.60
21.	86	Roads and Bridges- Revenue Voted	116.41	63.45	52.97	45.50
22.	95	Scheduled Caste Sub-plan- Capital Voted	334.17	299.35	34.83	10.42
23.	96	Tribal Area Sub-plan- Revenue Voted	562.31	491.73	70.58	12.55
Total			3561.53	1398.50	2163.03	60.73

Source: Appropriation Account and Grant files of the State Government for the year 2016-17

APPENDIX 3.1
Pending Utilisation certificates in respect of grants paid up to 2015-16
(Reference: Paragraph 3.1; Page 65)

Sl. No.	Department	Period of payment of grant	No. of UCs pending	Amount of UCs pending (₹ in crore)	Percentage of UCs pending
(1)	(2)	(3)	(4)	(5)	(6)
1.	Agriculture & Co-operation	2001-16	85	81.93	3.83
2.	Women & Child development	2002-16	214	157.58	7.36
3.	Education	2001-16	139	40.94	1.91
4.	Food, Civil Supplies & Consumer affairs	2001-16	1	0.02	0.00
5.	Finance	2011-12	2	0.28	0.02
6.	Forest & Environment	2001-16	17	17.00	0.79
7.	General Administration	2001-16	15	12.96	0.61
8.	Health & Family Welfare	2001-16	117	123.35	5.76
9.	Home	2001-16	7	1.13	0.05
10.	Industries & Mines	2001-16	148	383.13	17.90
11.	Labour & Employment	2001-16	23	0.44	0.02
12.	Legal	2001-16	13	4.36	0.20
13.	Narmada, Water Resources, Water Supply and Kalpsar	2001-16	9	2.42	0.11
14.	Ports & Transport	2001-16	1	0.16	0.01
15.	Panchayats, Rural Housing and Rural Development	2001-16	180	80.72	3.77
16.	Revenue	2001-16	11	4.83	0.23
17.	Social Justice & Empowerment	2001-16	2001	347.10	16.22
18.	Sports, Youth & Cultural Activities	2001-16	516	11.84	0.55
19.	Urban Development & Urban Housing	2001-16	87	870.23	40.66
Total			3586	2140.41	100.00

Source: Information provided by office of Accountant General (A&E), Gujarat

APPENDIX 3.2
Statement showing names of bodies and authorities, the accounts of which
had not been received for audit
(Reference: Paragraph 3.3; Page 71)

Sl. No.	Year for which accounts had not been received
1999-2000 onwards	
1.	Gujarat University, Ahmedabad
2004-05 onwards	
1.	Akshar Purushottam ArogyaMandir, Vadodara;
2.	Institute of Kidney Diseases & Research Centre (IKDRC), Ahmedabad
2005-06 onwards	
1.	K J Mehta TB Hospital, Bhavnagar;
2.	Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad;
3.	Self Employed Women's Association(SEWA), Ahmedabad;
4.	Electronic Quality Development Centre, Ahmedabad
2006-07 onwards	
1.	Arya Kanya Shuddha Ayurvedic Mahavidyalaya, Vadodara;
2.	Gujarat Backward Classes Development Corporation, Gandhinagar;
3.	Gujarat Sahitya Academy, Gandhinagar;
4.	G.K. General Hospital, Kutchh;
5.	Forest Development Agency, Junagadh;
6.	Forest Development Agency, Surendernagar;
7.	Forest Development Agency S.K. Himmatnagar (North);
8.	Forest Development Agency, Bhavnagar
2008-09 onwards	
1.	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal;
2.	State Literacy Mission Authority, Gandhinagar;
3.	Smt. A.J. Savla Homeopathic Medical College, Mehsana;
4.	Forest Development Agency, Jamnagar;
5.	Forest Development Agency, Rajkot;
6.	Forest Development Agency, S.K. Himmatnagar (South);
2009-10 onwards	
1.	J.S. Ayurved Mahavidyalaya & P.T. Patel Ayurved Hospital, Nadiad
2.	Mandvi Taluka Kshaya Nivaran Sangh, Kutch
2010-11 onwards	
1.	Bhavan's Shri C T Sutaria ITI, Kheda;
2.	Gujarat Rural Workers Welfare Board, Gandhinagar;
3.	Gujarat Tribal Development Corporation, Gandhinagar
2011-12 onwards	
1.	Gujarat State Lalit Kala Academy, Ahmedabad;
2012-13 onwards	
1.	Bhavan's Shri Swaminarayan Technical institute, Kheda;
2.	Chikhali Education Societies Grant in Aid Industrial Training Centre, Navsari.
3.	Forest Development Agency, Vyara;
4.	Forest Development Agency, Dang;
5.	Forest Development Agency, Banaskantha;
6.	Forest Development Agency, Gandhinagar;
7.	Forest Development Agency, Patan;
8.	Forest Development Agency, Kheda;
9.	Forest Development Agency, Gir (East);
10.	Forest Development Agency, Gir (West);

Appendices

Sl. No.	Year for which accounts had not been received
11.	Forest Development Agency, Valsad South;
12.	Gandhidham Development Authority, Kutch;
13.	Gujarat Urban Development Mission (GUDM), Gandhinagar;
14.	Unorganised Labour Welfare Board, Gandhinagar;
2013-14 onwards	
1.	GIA Industrial Training Centre Morva-Rena (Panchmahal);
2.	Gujarat State Lion Conservation Society, Junagadh;
3.	Gujarat Council of Secondary Education, Gandhinagar;
4.	Gujarat Medicinal Plants Board, Gandhinagar;
5.	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar
6.	ITI College (Swaminarayan Sanchalit), Panchmahal;
7.	Jan Shikshan Sansthan, Surat;
8.	Mahatma Gandhi Labour Institute, Ahmedabad;
9.	Medical College Development Committee, Surat;
10.	Medical College Development Society, Vadodara;
11.	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar;
12.	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad;
13.	Rogi Kalyan Samiti, Government Spine Institute, New Civil Hospital Ahmedabad;
14.	Rogi Kalyan Samiti, Pt. Deen Dayal Upadhyay College Rajkot;
15.	Sentinel Surveillance Unit, Surat;
16.	Bhailalbai & Bhikhabhai Institute of Technology, Vidyana gar;
17.	School of Architecture, CEPT University, Ahmedabad;
18.	School of Planning, CEPT University, Ahmedabad;
19.	School of Building Science & Technology, CEPT University, Ahmedabad;
20.	School of Interior Design, CEPT University, Ahmedabad;
21.	Dr. Dayaram Patel Pharmacy College, Ahmedabad;
22.	Gujarat Technological University;
23.	Maniben Pithawala I.T.I Navyug College, Surat;
24.	Rogi Kalyan Samiti, New Civil Hospital, Surat.
25.	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar;
26.	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad;
27.	Sanjivani Hospital At & Post chaithan, Surat;
28.	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar
29.	Sardar Vallabhbhai Patel Memorial Society Ahmedabad;
30.	Veraval People's Cooperative Bank Silver Jubilee Industrial Training centre, Veraval;
31.	Gujarat Matikam Kalakari& Rural Technology Institute
2014-15 onwards	
1.	Bhavnagar University
2.	Shamlaji Hospital, Aravali
3.	Forest Development Agency, Chhota Udepur;
4.	Forest Development Agency, Kutch (East);
5.	Forest Development Agency, Kutch (West);
6.	Gujarat Pollution Control Board, Gandhinagar;
7.	Gujarat State Biotechnology Mission;
8.	Sardar Patel Institute of Economic & Social Research, Ahmedabad;
9.	Water and Land Management Institute, (Gujarat Irrigation Management Society), Anand;
10.	Gujarat Energy Development Agency, Gandhinagar;
11.	Gujarat Council of Science & Technology
12.	Hemchandracharya North Gujarat University Patan
2015-16 onwards	
1.	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad;
2.	Blind Men's/Peoples Association, Ahmedabad;
3.	Gujarat School Quality Accreditation Council, Gandhinagar
4.	Gujarat State Non-Resident Gujarati's Foundation, Gandhinagar;
5.	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar;
6.	Gujarat Homoeopathic Medical College, Savli, Vadodara;

Sl. No.	Year for which accounts had not been received
7.	Gujarat Institute of Educational Technology Gujarat University Campus, Ahmedabad
8.	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar
9.	Krantiguru Shyamji Krishna Verma Kutch University, Bhuj-Kutch;
10.	O.H. Nazar Ayurved Mahavidalaya and Ayurved Hospital Surat
11.	R.B. Patel Technical Institute, Navsari
12.	R.K. Patel Technical Institute, Petlad, Anand
13.	R.K. Technical I.T.I, Sunav, Nadiad, Kheda
14.	Revabai General Hospital, Sardhav, Gandhinagar
15.	S.K. Patel Industrial Training Institute, Kadi
16.	Society for Education Welfare & Action (Rural), Jhagadia, Dist: Bharuch
17.	Sharda School for the Mentally Retarded Children, Ahmedabad
18.	Sardar Smarak Hospital Bardoli, Surat
19.	Sarvajanik Hospital & Maternity Home, Gozaria, Mehsana
20.	Navsari Agriculture University
21.	Gujarat Pavitra Yatraddham Vikas Board
22.	Industrial Extension Cottage
23.	Gujarat Livestock Development Board
24.	Industrial Extension Bureau
25.	Forest Development Agency, Godhra
26.	Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar
27.	Forest Development Agency, Surat
28.	Gujarat Council of Science City
29.	Institute of Seismological Research
30.	Gujarat State Social Welfare Board, Ahmedabad
31.	Indian Institute of Teachers Education, Gujarat
32.	Maharaja Sayajirao University, Fatehgunj, Vadodara
33.	Methodist Technical Institute, Vadodara
34.	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand
35.	Sabarmati Ashram Preservation & Memorial Trust Gandhi Smarak, Ahmedabad
36.	Saurashtra University, University Road, Rajkot
37.	School for Deaf - Mutes Society, Ahmedabad
38.	Seth J.B. Upadhyay Deaf - Mute School, Talod, Sabarkantha
39.	Shivanand Mission, Saurashtra Central Hospital, Virnagar, Rajkot.
40.	Shrimant Fatehsinh Rao Gaekwad General Hospital, Bayad, Sabarkantha
41.	Smt. B.H. Shah Karjanwala Industrial Training Institute, Surat
42.	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch.
43.	Trimurti Hospital, Bavla, Ahmedabad.
44.	U.N. Mehta Institute of Cardiology and Research, Centre, Civil Hospital Campus, Ahmedabad
45.	Veer Narmad South Gujarat University, Surat
46.	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand
47.	Xavier Technical Institute, Sevasi, Vadodara
2016-17 onwards	
1.	Gujarat Industrial Research and Development Agency;
2.	Gau Sewa & Gaucher Development Board;
3.	Gujarat Mineral and Research Development Society;
4.	Sardar Krushinagar Dantiwada Agriculture University;
5.	Gujarat Rajya Khadi Gramodyog Board;
6.	Centre for Entrepreneurship Development;
7.	Gujarat Infrastructure Development Board;
8.	Electrical Research and Development Association;
9.	Gujarat Horticulture Mission;
10.	Anand Agriculture University;
11.	Junagadh Agriculture University;
12.	Gujarat Ecology Commission, Gandhinagar;
13.	Forest Development Agency, Rajpipla;
14.	Forest Development Agency, Valsad (North);
15.	Forest Development Agency, Dahod;
16.	Forest Development Agency, Ahwa (Dang South);
17.	Gujarat State Biodiversity Board;

Sl. No.	Year for which accounts had not been received
18.	Gujarat Environment Management Institute;
19.	Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET), Gandhinagar;
20.	A.R. College of Pharmacy & G.H. Patel Institute of Pharmacy, Vallabh Vidya nagar-Anand;
21.	Anand Homoeopathic Medical College & Research Institute, Anand;
22.	Adult Training Centre (Trust) for the Blind, Ahmedabad;
23.	AIDS Control Society (Ahmedabad Municipal Corporation) Ahmedabad;
24.	Andh Apang Kalyan Kendra, Ahmedabad;
25.	Andh Kanya Prakash Gruh, Ahmedabad;
26.	Apang Manav Mandal, Ahmedabad;
27.	Birla Vishwakarma Mahavidalaya Engg. College, Vallabh Vidyanagar ;
28.	Bhagwat Vidyapith Ashok ITI Krishnadhham Ahmedabad-380060;
29.	Bhagubhai Mafatlal Hospital (Seva Shram), Bharuch;
30.	Bala Hanuman Ayurved Mahavidalaya, Masa, Gandhinagar;
31.	B.M. Institute of Mental Health, Ahmedabad;
32.	B.S. Nathwani T.B. Hospital, Keshod, Junagadh;
33.	Cambay General Hospital, Khambhat;
34.	Centre for Social Studies, Veer Narmad South Gujarat University Campus, Surat;
35.	Children's University, Gandhinagar;
36.	Chimanlal Nagindas Technical Centre, Ahmedabad;
37.	C.L. Patel, Technical Institute, Pij, Nadiad;
38.	Dr. Rasiklal Shah Sarvajanic Hospital, Sabarkantha;
39.	Dharmsinh Desai Institute of Technology, Nadiad;
40.	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand ;
41.	Development support Agency of Gujarat, Tribal Development Department, Gandhinagar;
42.	D.S. Patel Technical Institute, Sunav, Anand;
43.	Gujarat Cancer & Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad;
44.	Gujarat National Law University, Gandhinagar;
45.	Gujarat press Academy, Gandhinagar;
46.	Gujarat Social Infrastructure Development Society (GSIDS), Gandhinagar;
47.	Gujarat State AIDS Control Society, Meghaninagar, Ahmedabad;
48.	Gujarat State Council for Blood Transfusion, Ahmedabad;
49.	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar;
50.	Gurjaraeshwar Kumarpal Jain Sarvodaya Tech. Institute, Dabhoi Vadodara;
51.	Gujarat Ayurved University Institute for Post Graduate Teaching & Research, Jamnagar;
52.	Gujarat Water Supply & Sewerage Board (GWSSB), Gandhinagar;
53.	Gandhi Lincoln Hospital, Deesa, Palanpur;
54.	Gujarat Council of Elementary Education, Gandhinagar;
55.	International Centre for Entrepreneurship and Career Development, Ahmedabad;
56.	Janak Smarak Hospital, Vyara Tapi;
57.	K.V. Patel I.T.I, Chansama, Patan ;
58.	Kacheria Mojilal Gordhandas General Hospital, Balasinor;
59.	L.M. College of Pharmacy, Navrangpura, Ahmedabad;
60.	Lions Cancer Detection Centre Trust, Surat;
61.	M.N. College of Pharmacy, Khambhat, Anand;
62.	Raksha Shakti University, Ahmedabad;
63.	Tribal Research & Training Institute Gujarat Vidyapith Ahmedabad;

Source: Information compiled by offices of Accountant General (E&RS Audit) and Accountant General (G&SS Audit) Gujarat

APPENDIX 3.3
Statement showing pendency of accounts and delay in
placement of separate audit reports in the State Legislature
(Reference: Paragraph 3.4; Page 71)

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	Period of delay in respect of accounts not submitted to Audit up to August 2017 (in months) #
Under Section 19(2)						
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	2015-16	2015-16	Yes/ 30-12-2016/ Not placed	2016-17(2)
2.	District Legal Services Authority, Navsari	Not required	2015-16	2014-15	Yes/ 29-09-2016/ Not placed	2016-17(2)
3.	District Legal Services Authority, Valsad	Not required	2015-16	2013-14	Yes/ 12-09-2016/ Not placed	2016-17(2)
4.	District Legal Services Authority, Rajkot	Not required	2015-16	2011-12	Yes/ 16-09-2014/ Not placed	2016-17(2)
5.	District Legal Services Authority, Patan	Not required	2015-16	2015-16	Yes/ 02-11-2016/ Not placed	2016-17(2)
6.	District Legal Services Authority, Jamnagar	Not required	2014-15	2014-15	Yes/ 24-06-2015/ Not placed	2015-16 (14) 2016-17 (2)
7.	District Legal Services Authority, Mehsana	Not required	2015-16	2014-15	Yes/ 21-05-2015/ Not placed	2016-17(2)
8.	District Legal Services Authority, Palanpur	Not required	2014-15	2014-15	Yes/ 13-10-2016/ Not placed	2015-16 (14) 2016-17(2)
9.	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes/ 10-02-2010/ Not placed	2007-08(110) 2008-09(98) 2009-10(86) 2010-11(74) 2011-12(62) 2012-13(50) 2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)
10.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	2012-13	2012-13	Yes/ 14-09-2016/ Not placed	2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)

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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	Period of delay in respect of accounts not submitted to Audit up to August 2017 (in months) #
Under Section 19(2)						
11.	District Legal Services Authority, Bharuch	Not required	2015-16	2015-16	Yes/ 06-12-2016/ Not placed	2016-17(2)
12.	District Legal Services Authority, Junagarh	Not required	2015-16	2015-16	Yes/ 11-01-2017/ Not placed	2016-17(2)
13.	District Legal Services Authority, TapiVyasara	Not required	2015-16	2014-15	Yes/ 21-02-2017/ Not placed	2016-17(2)
14.	District Legal Services Authority, Anand	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
15.	District Legal Services Authority, Kheda Nadiad	Not required	2015-16	2015-16	Yes/ 01-02-2017/ Not placed	2016-17(2)
16.	District Legal Services Authority, Gandhinagar	Not required	2015-16	--	Yes/ ---/ Not placed	2016-17(2)
17.	District Legal Services Authority, Athwalines, Surat	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
18.	District Legal Services Authority, Himmatnagar	Not required	2015-16	2015-16	Yes/ 07-04-2017/ Not placed	2016-17(2)
19.	District Legal Services Authority, Dahod	Not required	2015-16	2015-16	Yes/ 13-12-2016/ Not placed	2016-17(2)
20.	District Legal Services Authority, Amreli	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
21.	District Legal Services Authority, Kutch, Bhuj	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
22.	District Legal Services Authority, Bhavnagar	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
23.	District Legal Services	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)

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	Period of delay in respect of accounts not submitted to Audit up to August 2017 (in months) #
Under Section 19(2)						
	Authority, Vadodara					
24.	District Legal Services Authority, Godhra	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
25.	District Legal Services Authority, Surendranagar	Not required	2015-16	---	Yes/ ---/ Not placed	2016-17(2)
26.	Gujarat Electricity Regulatory Commission	Not required	2015-16	2015-16	Yes/ 10.01.2017/ 24.03.2017	2016-17(2)
Under Section 19(3)						
1.	Gujarat Rural Housing Board, Gandhinagar	2017-18	2015-16	2014-15	Yes/ 24-02-2016/ Not placed	2016-17(2)
2.	Gujarat Housing Board, Ahmedabad	2016-17	2014-15	2013-14	Yes/ 20-06-2016/ Not placed	2016-17(2)
3.	Slum Clearance Board, Ahmedabad	2016-17	2010-11	2010-11	Yes/ 09.06.2016/ Not placed	2011-12(62) 2012-13(50) 2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)
Under Section 20(1)						
1.	Gujarat Maritime Board	2016-17	2015-16	2015-16	Yes/ 07.02.2017/ 21.03.2017	2016-17(2)
2.	Gujarat Municipal Finance Board, Gandhinagar	2018-19	2015-16	2014-15	Yes/ 23-03-2016/ Not placed	2016-17(2)
3.	Water and Sanitation Management Organisation, Gandhinagar	2015-16	2015-16	2013-14	No/ 09-06-2016/ Not required	2016-17(2)
4.	Ahmedabad Urban Development Authority	2016-17	2015-16	2014-15	No/ 11-03-2016/ Not required	2016-17(2)
5.	Vadodara Urban Development Authority	2016-17	2015-16	2015-16	No/ 21-02-2017/ Not required	2016-17(2)
6.	Rajkot Urban Development Authority	2016-17	2015-16	2014-15	No/ 06-10-2016/ Not Required	2016-17(2)
7.	Surat Urban Development Authority	2016-17	2014-15	2014-15	No/ 08-02-2017/ Not required	2015-16(14) 2016-17(2)

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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	Period of delay in respect of accounts not submitted to Audit up to August 2017 (in months) #
Under Section 19(2)						
8.	Jamnagar Area Development Authority	2016-17	2015-16	2014-15	No/ 21-02-2017/ Not required	2016-17(2)
9.	Bhavnagar Area Development Authority	2016-17	2014-15	2013-14	No/ 20-01-2016/ Not required	2015-16(14) 2016-17(2)
10.	Bhuj Area Development Authority	2016-17	2008-09	2008-09	No/ 23-08-2010/ Not required	2009-10 (86) 2010-11(74) 2011-12(62) 2012-13(50) 2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)
11.	Rapar Area Development Authority	2016-17	2015-16	2015-16	No/ 08-02-2017/ Not required	2016-17(2)
12.	Gandhinagar Urban Development Authority	2016-17	2015-16	2013-14	No/ 28-01-2016/ Not required	2016-17(2)
13.	Anjar Area Development Authority	2016-17	2008-09	2008-09	No/ 19-08-2010/ Not required	2009-10 (86) 2010-11(74) 2011-12(62) 2012-13(50) 2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)
14.	Bhachau Area Development Authority	2016-17	2015-16	2015-16	No/ 08-02-2017/ Not required	2016-17(2)
15.	Vadinar Area Development Authority	2016-17	2014-15	2014-15	No/ 01-03-2017/ Not required	2015-16(14) 2016-17(2)
16.	Junagadh Area Development Authority	2016-17	2014-15	2014-15	No/ 09-06-2016/ Not required	2015-16(14) 2016-17(2)
17.	Ambaji Area Development Authority	2016-17	--	--	No/ ---/ Not required	Accounts not received since beginning from 2008-09
18.	Alang Area Development Authority	2016-17	2015-16	2014-15	No/ 22-09-2016/ Not required	2016-17(2)
19.	Bharuch / Ankleshwar Urban	2016-17	2014-15	--	No/ ---/ Not required	2015-16(14) 2016-17(2)

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	Period of delay in respect of accounts not submitted to Audit up to August 2017 (in months) #
Under Section 19(2)						
	Area Development Authority.					
20.	Morbi / Vankaner Urban Area Development Authority	2016-17	2015-16	2014-15	No/ 17-08-16/ Not required	2016-17(2)
21.	Anand /Vallabh Vidyannagar / Karamsad Urban Area Development Authority.	2016-17	2014-15	2014-15	No/ 06-03-2017/ Not required	2015-16(14) 2016-17(2)
22.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2016-17	2014-15	2014-15	No/ 10-01-2017/ Not required	2015-16(14) 2016-17(2)
23.	Himmatnagar Urban Area Development Authority	2016-17	2011-12	--	No/ ---/ Not required	2012-13(50) 2013-14(38) 2014-15 (26) 2015-16 (14) 2016-17(2)
24.	G.I.F.T. Urban Area Development Authority	2016-17	2015-16	2014-15	No/ 02-05-16/ Not required	2016-17(2)
25.	Shamlaji Urban Area Development Authority	2016-17	2014-15	--	No/ ---/ Not required	Accounts prior to 2014-15 have not been received 2014-15 (19) 2015-16 (14) 2016-17(2)
26.	Khambhalia Urban Area Development Authority	2016-17	2014-15	2014-15	No/ 26-11-2015/ Not required	2015-16 (14) 2016-17(2)
27.	Gujarat State CAMPA	2013-14	2013-14	2010-11	Yes/ 02.02.2016/ Not placed	2014-15 (19) 2015-16 (14) 2016-17(2)

Source: Information compiled by offices of Accountant General (E&RS Audit) and Accountant General (G&SS Audit) Gujarat

Accounts of the Financial Year are to be submitted latest by 30 June every year.

APPENDIX 3.4
Department-wise/age-wise break-up of pending cases of
misappropriation, defalcation etc.
(Reference: Paragraph 3.7; Page 78)

Sl. No.	Name of Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and more	Total No. of Cases
1.	Ports, Transport & Fisheries	0	0	0	1	0	1	2
2.	Agriculture, Co-op. & R.D.D.	2	0	0	0	2	0	4
3.	Legal (A.J)	2	1	1	2	0	1	7
4.	Labour and Employment	1	0	0	0	0	0	1
5.	Education	4	4	2	4	0	0	14
6.	Industries, Mines & Power	0	0	2	1	0	0	3
7.	Health & Family Welfare	2	1	1	1	1	3	9
8.	Home	3	0	3	1	5	0	12
9.	Social Justice	1	0	0	0	0	0	1
10.	Forest & Environment	26	5	0	2	1	2	36
11.	Food & Civil Supply	1	0	0	0	0	0	1
12.	Revenue	0	0	2	0	2	3	7
13.	Irrigation	0	0	2	0	0	0	2
14.	Tribal Development	0	0	1	0	0	0	1
15.	Gujarat Maritime Board	0	1	0	0	0	0	1
16.	Narmada Water Resources, Water Supply and Kalpsar	1	1	2	1	2	21	28
17.	Roads and Buildings	0	0	1	0	2	6	9
18.	Land Revenue	0	0	0	2	1	16	19
19.	Science & Technology	1	0	0	0	0	0	1
TOTAL		44	13	17	15	16	53	158

Source: Information compiled by offices of Accountant General (E&RS Audit) and Accountant General (G&SS Audit) Gujarat

APPENDIX 3.5
Department-wise/category-wise details of cases of loss to Government due to theft, misappropriation/loss of Government material
(Reference: Paragraph 3.7; Page 78)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Fire/Accident cases		Total	
	No. of Cases	Amount (₹ in lakh)	No. of Cases	Amount (₹ in lakh)	No. of Cases	Amount (₹ in lakh)	No. 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	4	35.35	0	0	4	35.35
Legal (A.J.)	1	11.67	6	11.53	0	0	7	23.2
Labour and Employment	1	4.00	0	0	0	0	1	4.00
Education	7	3.83	7	385.75	0	0	14	389.58
Industries, Mines and Power	1	0.46	2	77.62	0	0	3	78.08
Health and Family Welfare	2	2.24	7	18.73	0	0	9	20.97
Home	1	31.8	11	96.41	0	0	12	128.21
Social Justice	0	0	1	14.87	0	0	1	14.87
Forest & Environment	8	3.57	7	8.69	21	91.56	36	103.82
Food and Civil Supply	0	0	1	61.65	0	0	1	61.65
Revenue	0	0	7	10.88	0	0	7	10.88
Irrigation	0	0	2	3.69	0	0	2	3.69
Tribal Development	0	0	1	147.19	0	0	1	147.19
Gujarat Maritime	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	13	7.14	15	34.12	0	0	28	41.26
Land Revenue	0	0	19	3.58	0	0	19	3.58
Science & Technology	0	0	1	12.68	0	0	1	12.68
Total	38	69.49	99	1280.40	21	91.56	158	1441.45

Source: Information compiled by offices of Accountant General (E&RS Audit) and Accountant General (G&SS Audit) Gujarat

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.