

APPENDIX 1.1
(Reference: Socio-economic indicators of the State;
Page 1, Paragraph 1.1 at Page 2 and Paragraph 1.3.1 at Page 12)

Part 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 ¹ (as per 2011 census) (All India Density = 382 persons per sq. km)			308 persons per sq. km.	
Population Below Poverty Line (BPL) ² (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 ³ (as per 2011 census) (All India Average = 73.00 per cent)			78.00 per cent	
Life Expectancy at birth ⁴ (2012-16) (All India Average = 68.7 years)				69.5 years	
Infant Mortality Rate ⁵ (2017) (per 1,000 live births) (All India Average = 33 per 1,000 live births)				30	
Human Development Index ⁶ (2018) (All India = 0.647)				0.672	
Gross State Domestic Product (GSDP) 2018-19 at current prices				15,01,496 crore	
Per capita GSDP CAGR (2011-12 to 2018-19) (All India = 10.35 per cent)		Gujarat		12.63 per cent	
		General Category States		10.99 per cent	
GSDP CAGR (2011-12 to 2018-19) (All India = 11.70 per cent)		Gujarat		13.58 per cent	
		General Category States		12.23 per cent	
Population Growth Rate ⁷ (2009 to 2019) (All India = 12.84 per cent)		Gujarat		12.73 per cent	
		General Category States		12.46 per cent	
Financial Data					
		CAGR		Growth during 2018-19	
		2009-10 to 2017-18		over 2017-18	
		GCS⁸	Gujarat	GCS⁸	Gujarat
Sl. No.	Particulars	(in per cent)			
a.	Revenue Receipts	15.03	14.52	12.77	10.31
b.	Own Tax Revenue	14.84	13.09	12.72	11.95
c.	Non Tax Revenue	9.88	13.56	19.78	(-)10.99
d.	Total Expenditure	14.20	11.58	12.73	12.10
e.	Capital Expenditure	13.53	15.96	11.93	6.65
f.	Revenue Expenditure on Education	13.44	12.95	9.38	11.97
g.	Revenue Expenditure on Health	16.50	13.71	11.09	9.76
h.	Salary and Wages	11.72	10.83	11.03	5.45
i.	Pension	16.12	15.18	14.31	30.87

1 MoSPI Website; Table 2.3 Statistical Year Book 2018

2 Economic Survey 2018-19, Vol. II, Page A 168-169 Table 9.8

3 Economic Survey 2018-19, Vol. II, Page A 164 Table 9.4

4 Economic Survey 2018-19, Vol. II, Page A 160 Table 9.1

5 Economic Survey 2018-19, Vol. II, Page A 160 Table 9.1

6 Human Development Report 2019 brought out by UNDP

7 Census of India 2001 (Population Projection 2001-2026, Table 14, Page 104 to 115)

8 Based on 18 General Category States – Financial data is based on Finance Accounts of the State Governments

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts namely, (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 summarised 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 <i>etc.</i>
Statement No.4	Statement of Expenditure (Consolidated Fund) -By function and nature: Gives expenditure by function and summarised 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, <i>etc.</i> raised by Statutory Corporations, Government Companies, Local Bodies, <i>etc.</i>
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 12th Finance Commission (FC) for selected fiscal variables along with its projections for a set of fiscal aggregates, as updated by the 13th FC and 14th FC, 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 GSDP is a 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 GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation 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 GSDP.

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

Trends in Gross State Domestic Product (GSDP)

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product at current prices (₹ in crore)	9,21,773	10,29,010	11,53,327(P)	13,14,680(Q)	15,01,496(A)
Growth rate of GSDP (in per cent)	14.13	11.63	12.08	13.99	14.21

Source: Directorate of Economics and Statistics, Gandhinagar - Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2018-19)

Estimates: P= Provisional, Q= Quick, A= Advance

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

Part B: Fiscal Responsibility Act

The Gujarat Fiscal Responsibility Act, 2005

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The State Government had enacted the amendments to give effect to various milestones of the fiscal consolidation roadmap as recommended by the 13th FC. 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 28.80 *per cent* in FY 2011-12 to 27.10 *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 13th FC 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 2015-16 to 2018-19 as given below.

Fiscal indicators of Medium Term Fiscal Policy Statements

(₹ in crore)

Sl. No.	Item	Previous year		Current Year		Ensuing Year	Targets for next two years	
		2015-16	2016-17	2017-18 (BE)	2017-18 (RE)	2018-19 (BE)	2019-20	2020-21
1	2	3	4	5	6	7	8	9
1.	Revenue Deficit (-)/ Surplus (+)	1,704	5,947	6,066	5,977	5,998	5,920	5,950
2.	Fiscal Deficit (-) / Surplus(+)	(-)23,015	(-)16,480	(-)23,215	(-)21,948	(-)25,584	(-)38,144	(-)43,225
3.	Public Debt	1,80,743	1,99,338	2,14,688	2,17,337	2,38,702	2,66,702	2,96,702
4.	GSDP ⁹	10,29,010	11,53,327	12,75,591	13,20,167	14,96,013	16,95,282	19,21,094
5.	Fiscal Deficit as percentage of GSDP	2.24	1.43	1.82	1.66	1.71	2.25	2.25
6.	Public Debt as percentage of GSDP	17.56	17.28	16.83	16.46	15.96	15.73	15.44
7.	Government guarantees	5,236	4,804	16,000 ¹⁰	4,917 ¹¹	16,000 ¹⁰	16,000 ¹⁰	16,000 ¹⁰

Source: Budget document of the State Government for the year 2018-19

9 The GSDP estimates for 2016-17 are based on quick estimates and for 2017-18 (RE) are based on advanced estimates while the growth for 2018-19 to 2020-21 has been estimated at the rate of 13.32 *per cent* and thereafter as per the projections of the 14th FC on advance estimates of GSDP for 2017-18

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

11 Outstanding guarantees as on 31st January, 2018

APPENDIX 1.3

(Reference: Paragraphs 1.1.1, 1.6.1 and 1.9.1; Pages 2, 24 and 40)

Part – I: Abstract of Receipts and Disbursement for the year 2018-19

Section A: Revenue

(₹ in crore)

Receipts				Disbursement					
	2017-18	2018-19		2017-18	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2018-19	
I Revenue Receipts	1,23,291.27	1,36,001.54	I Revenue Expenditure	1,18,059.66	1,17,424.25	15,365.32	1,32,789.57	1,32,789.57	
Tax Revenue	71,549.41	80,102.74	General Services	41,401.56	47,106.00	457.78	47,563.78		
Non-Tax Revenue	15,073.97	13,416.99	Social Services	49,039.00	42,590.91	10,694.37	53,285.28		
			Education, Sports, Art and Culture	21,528.49	23,093.61	979.57	24,073.18		
			Health and Family Welfare	6,945.38	6,180.93	1,746.08	7,927.01		
			Water Supply, Sanitation, Housing and Urban Development	10,795.29	8,069.29	3,607.64	11,676.93		
			Information and Broadcasting	138.93	160.73	0.00	160.73		
State's share of Union Taxes	20,782.29	23,489.33	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,510.66	2,896.06	1,081.07	3,977.13		
			Labour and Labour Welfare	1,524.02	658.51	394.82	1,053.33		
			Social Welfare and Nutrition	4,520.61	1,461.80	2,884.82	4,346.62		
			Others	75.62	69.98	0.37	70.35		
			Economic Services	27,145.04	27,362.52	4,213.17	31,575.69		
Centrally sponsored schemes	8,942.08	8,784.58	Agriculture and Allied Activities	7,801.51	7,742.51	624.01	8,366.52		
			Rural Development	3,199.53	817.64	2,665.69	3,483.33		
			Special Areas Programmes	79.39	87.57	0.00	87.57		
			Irrigation and Flood Control	1,087.50	1,071.54	0.76	1,072.30		
Finance Commission grants	3,166.85	3,313.36	Energy	5,820.38	7,654.51	0.00	7,654.51		
			Industry and Minerals	3,084.80	4,537.49	1.18	4,538.67		
			Transport	4,696.29	4,745.53	344.32	5,089.85		
			Science, Technology and Environment	344.61	246.14	50.00	296.14		
Other transfer/grants to states with legislature	3,776.67	6,894.54	General Economic Services	1,031.03	459.59	527.21	986.80		
			Grants-in-aid and Contributions	474.06	364.82	0.00	364.82		
II Revenue Deficit carried over to Section B			II Revenue Surplus carried over to Section B	5,231.61	3,211.97	0.00	3,211.97	3211.97	
Total	1,23,291.27	1,36,001.54	Total	1,23,291.27			1,36,001.54	1,36,001.54	

*The CGA has revised classification of grants-in-aid with effect from 01 April 2017

Section B: Others

(₹ in crore)

Receipts				Disbursements						
		2017-18	2018-19			2017-18	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2018-19
III	Opening cash balance including permanent advances and cash balance investments	23,248.93	16,529.22	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
IV	Miscellaneous capital receipts	0.00	65.00	IV	Capital Outlay	26,313.19	23,086.65	4,975.25	28,061.90	28,061.90
					General Services	870.51	593.63	281.41	875.04	
					Social Services	6,812.77	6,306.80	1,389.10	7,695.90	
					Education, Sports, Art and Culture	793.58	537.90	377.27	915.17	
					Health and Family Welfare	1,570.16	1,957.00	99.73	2,056.73	
					Water Supply, Sanitation, Housing and Urban Development	4,075.62	3,544.23	605.94	4,150.17	
					Information and Broadcasting	0.00	0.00	0.00	0.00	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	135.72	100.67	101.62	202.29	
					Social Welfare and Nutrition	22.28	13.75	39.81	53.56	
					Others	215.41	153.25	164.73	317.98	
					Economic Services	18,629.91	16,186.22	3,304.74	19,490.96	
					Agriculture and Allied Activities	824.96	843.11	2.06	845.17	
					Rural Development	1,206.40	1,299.42	0.00	1,299.42	
					Special Areas Programmes	21.91	1.00	0.00	1.00	
					Irrigation and Flood Control	9,079.81	7,390.26	2,959.32	10,349.58	
					Energy	2,939.36	2,873.57	0.00	2,873.57	
					Industry and Minerals	109.63	116.70	0.00	116.70	
					Transport	3,963.48	3,104.91	343.36	3,448.27	
					General Economic Services	484.36	557.25	0.00	557.25	
V	Recoveries of loans and advances	346.22	151.37	V	Loans and Advances disbursed	631.07			1,731.47	1,731.47
	From power projects	112.27	57.20		For Power Projects	106.59			68.94	
	From Government servants	15.45	11.66		To Government Servants	13.68			10.94	
	From others	218.50	82.51		To Others	510.80			1651.59	
VI	Revenue surplus brought down	5,231.61	3,211.97	VI	Revenue Deficit brought down	0.00			0.00	0.00
VII	Public debt receipts	26,952.74	43,146.09	VII	Repayment of Public debt	13,700.23			15,432.02	15,432.02
	Internal debt other than ways and means advances and overdrafts	26,862.91	40,950.39		Internal debt other than Ways and Means Advances and Overdrafts	12,991.00			14,719.24	
	Net transaction under ways and means advances	0.00	0.00		Net transactions under Ways and Means Advances	0.00			0.00	

Receipts				Disbursements						
		2017-18	2018-19			2017-18	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2018-19
	Loans and Advances from Central Government	89.83	2195.70		Repayment of Loans and Advances to Central Government	709.23			712.78	
VIII	Appropriation from Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund	0.00			0.00	0.00
IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund	0.00			0.25	0.25
X	Public Account receipts	89,132.67	1,05,720.43	X	Public Account disbursements	87,738.46			1,03,997.91	1,03,997.91
	Small Savings and Provident Funds	2,340.61	2310.16		Small Savings and Provident Funds	2,000.29			2,101.70	
	Reserve Funds	1,797.03	2,169.83		Reserve Funds	2,544.68			1,598.43	
	Suspense and Miscellaneous	16,045.41	25,135.54		Suspense and Miscellaneous	15,547.01			25,862.75	
	Remittances	18,881.27	20,768.08		Remittances	18,673.66			21,100.10	
	Deposits and Advances	50,068.35	55,336.82		Deposits and Advances	48,972.82			53,334.93	
XI	Closing overdraft from Reserve Bank of India	0.00	0.00	XI	Cash Balance at end	16,529.22			19,600.53	19,600.53
					Cash in Treasuries and Local Remittances	4.19			0.00	
					Deposits with Reserve Bank	(-)359.53			0.12	
					Departmental Cash Balance and investment including permanent Advances	11,686.47			12,704.51	
					Cash Balance Investment	5,198.09			6,895.90	
	Total	1,44,912.17	1,68,824.08		Total	1,44,912.17			1,68,824.08	1,68,824.08

Source: Finance Accounts of respective years

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2019

(₹ in crore)

As on 31.03.2018	Liabilities		As on 31.03.2019
2,06,643.56	Internal Debt -		2,32,874.70
1,51,886.55	Market Loans bearing interest	1,79,323.20	
0.52	Market Loans not bearing interest	0.52	
0.00	Loans from Life Insurance Corporation of India	0.00	
54,756.49	Loans from Other Institutions	53,550.98	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
5,946.92	Loans and Advances from Central Government		7,429.82
2.53	Pre 1984-85 Loans, 6004	2.52	
32.64	Non-Plan Loans	29.15	
5,911.57	Loans for State Plan Schemes	7,397.97	
0	Loans for Central Plan Schemes	0.00	
0.18	Loans for Centrally Sponsored Plan Schemes	0.18	
200.00	Contingency Fund		199.75
10,400.18	Small Savings, Provident Funds, etc.		10,608.63
30,130.00	Deposits		32,131.84
14,931.88	Reserve Funds		15,503.27
524.24	Suspense and Miscellaneous Balances		-202.94
968.22	Remittance Balances		636.21
2,69,745.00	Total		2,99,181.28
	Assets		
2,37,058.70	Gross Capital Outlay on Fixed Assets -		2,65,120.58
86,113.96	Investments in shares of Companies, Corporations, etc.	92,803.90	
1,50,944.74	Other Capital Outlay	1,72,316.68	
7,923.06	Loans and Advances -		9,503.15
607.81	Loans for Power Projects	619.55	
7,065.72	Other Development Loans	8,633.26	
249.53	Loans to Government servants and Miscellaneous loans	250.34	
11,686.04	Reserve Fund Investments		12,704.26
0.79	Advances		0.73
0.00	Suspense and Miscellaneous Balances		0.00
4,842.83	Cash -		6,895.93
4.19	Cash in Treasuries and Local Remittances	0.00	
(-)359.53	Deposits with Reserve Bank	0.12	
0.08	Departmental Cash Balance including Permanent Advances	(-)0.09	
5,198.09	Cash Balance Investments	6,895.90	
8,233.58	Deficit on Government Account -		4,956.63
5,231.61	Less(i) Revenue Surplus /Add Revenue deficit of the current year	3,211.97	
0.00	(ii) Miscellaneous Deficit	65.00	
0.00	(iii) Other adjustment	(-)0.02	
13,465.19	Accumulated deficit at the beginning of the year	8,233.58	
2,69,745.00	Total		2,99,181.28

Source: Finance Accounts of respective years

Appendix 1.4
Actuals vis-à-vis Budget Estimates and Revised Estimates 2018-19
(Reference: Paragraphs 1.1.3; Page 7)

(₹ 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
(I) Revenue receipts (a+b+c+d)	140631.15	140531.72	136001.54	-4629.61	-4530.18	-3.29	-3.22
(a) Tax revenue	88728.80	89900.10	80102.74	-8626.06	-9797.36	-9.72	-10.90
State Goods and Services Tax (SGST)	42750.00	42750.00	34888.71	-7861.29	-7861.29	-18.39	-18.39
Other Taxes on Income and Expenditure	269.03	303.00	260.51	-8.52	-42.49	-3.17	-14.02
Land revenue	2625.20	2500.00	2407.51	-217.69	-92.49	-8.29	-3.70
Stamps and registration fees	8380.14	8011.00	7780.77	-599.37	-230.23	-7.15	-2.87
Taxes on immovable property other than agricultural land	366.96	320.00	259.31	-107.65	-60.69	-29.34	-18.97
State excise	79.08	126.10	130.59	51.51	4.49	65.14	3.56
Taxes on sales, trade etc. (VAT/Sales tax)	20783.12	23000.00	22414.25	1631.13	-585.75	7.85	-2.55
Taxes on vehicles	4784.99	4500.00	4118.60	-666.39	-381.40	-13.93	-8.48
Taxes on goods and passengers	112.33	115.00	116.73	4.40	1.73	3.92	1.50
Taxes and duties on electricity	8129.57	7800.00	7347.79	-781.78	-452.21	-9.62	-5.80
Other taxes and duties on commodities and services	448.38	475.00	377.97	-70.41	-97.03	-15.70	-20.43
(B) Non-tax revenue	11705.04	12102.30	13416.99	1711.95	1314.69	14.63	10.86
Other Fiscal Services	0.05	0.04	0.06	0.01	0.02	20.00	50.00
Interest receipts	1200.00	1200.00	1611.71	411.71	411.71	34.31	34.31
Dividend and profit	100.00	122.44	120.03	20.03	-2.41	20.03	-1.97
Public Service Commission	10.00	3.95	4.27	-5.73	0.32	-57.30	8.10
Police	356.66	356.66	312.19	-44.47	-44.47	-12.47	-12.47
Jails	8.26	8.26	8.72	0.46	0.46	5.57	5.57
Stationery and Printing	28.30	28.74	31.78	3.48	3.04	12.30	10.58
Public works	65.18	76.52	77.03	11.85	0.51	18.18	0.67
Other administrative services	194.39	170.00	130.59	-63.80	-39.41	-32.82	-23.18
Contribution and Recoveries towards Pension and other Retirement Benefits	64.80	56.00	56.33	-8.47	0.33	-13.07	0.59
Miscellaneous general services	42.20	42.20	39.53	-2.67	-2.67	-6.33	-6.33
Education, sports, art and culture	652.47	531.08	688.48	36.01	157.40	5.52	29.64
Medical and public health	210.61	230.46	271.59	60.98	41.13	28.95	17.85
Family Welfare	16.20	12.20	3.49	-12.71	-8.71	-78.46	-71.39
Water supply and sanitation	9.72	2.86	1.94	-7.78	-0.92	-80.04	-32.17

Appendices

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
				BE to actual	RE to actual	(in per cent)	
						BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Housing	28.90	28.90	112.46	83.56	83.56	289.13	289.13
Urban Development	41.76	185.29	280.62	238.86	95.33	571.98	51.45
Information and Publicity	1.51	1.34	0.97	-0.54	-0.37	-35.76	-27.61
Labour and Employment	545.41	584.96	643.25	97.84	58.29	17.94	9.96
Social Security and Welfare	9.09	6.31	6.85	-2.24	0.54	-24.64	8.56
Other Social Services	132.45	165.00	335.34	202.89	170.34	153.18	103.24
Crop Husbandry	42.12	112.34	222.73	180.61	110.39	428.80	98.26
Animal Husbandry	85.57	81.36	73.85	-11.72	-7.51	-13.70	-9.23
Dairy Development	22.57	22.57	6.19	-16.38	-16.38	-72.57	-72.57
Fisheries	14.85	14.85	17.67	2.82	2.82	18.99	18.99
Forestry and wildlife	49.68	60.00	46.49	-3.19	-13.51	-6.42	-22.52
Food Storage and Warehousing	4.32	4.32	4.20	0.12	0.12	-2.78	-2.78
Co-operation	127.44	422.94	397.38	269.94	-25.56	211.82	-6.04
Other Agriculture Programmes	6.48	7.33	5.84	-0.64	-1.49	-9.88	-20.33
Land Reforms	0.00	0.02	0.02	0.02	0.00	0.00	0.00
Other Rural Development Programmes	195.32	150.00	73.71	-121.61	-76.29	-62.26	-50.86
Other Special Areas Programmes	7.02	20.00	46.38	39.36	26.38	560.68	131.90
Major irrigation	756.32	787.54	820.82	64.50	33.28	8.53	4.23
Medium irrigation	518.35	540.00	506.13	-12.22	-33.87	-2.36	-6.27
Minor irrigation	1.10	10.22	52.28	51.18	42.06	4652.73	411.55
Non-Conventional Source of Energy	16.38	15.32	58.99	42.61	43.67	260.13	285.05
Village and Small Industries	13.21	24.72	24.69	11.48	-0.03	86.90	-0.12
Industries	151.80	53.70	51.94	-99.86	-1.76	-65.78	-3.28
Non-ferrous mining and metallurgical industries	4212.00	4212.00	4863.00	651.00	651.00	15.46	15.46
Ports and Light houses	1400.00	1387.30	1153.35	-246.65	-233.95	-17.62	-16.86
Roads and Bridges	151.69	151.69	92.22	-59.47	-59.47	-39.20	-39.20
Tourism	29.22	29.22	93.37	64.15	64.15	219.54	219.54
Other general economic services	176.15	176.15	68.19	-107.96	-107.96	-61.29	-61.29
Other non-tax revenue	5.59	5.56	0.40	-5.19	-5.16	-92.84	-92.81

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
(c) State's share of union taxes and duties	24307.08	23489.32	23489.33	-817.75	0.01	-3.36	0.00
(d) Grants-in-aid from GoI	15890.23	15040.00	18992.48	3102.25	3952.48	19.52	26.28
(2) Miscellaneous capital receipts	10.00	65.00	65.00	55.00	0.00	550.00	0.00
(3) Recoveries of loans and advances	286.00	286.00	151.37	-134.63	-134.63	-47.07	-47.07
(4) Total receipts (1+2+3)	140927.15	140882.72	136217.91	-4709.24	-4664.81	-3.34	-3.31
(5) Revenue expenditure (a+b+c+d)	134633.30	139153.06	132789.57	-1843.73	-6363.49	-1.37	-4.57
(a) General services	51822.05	46997.53	47563.78	-4258.27	566.25	-8.22	1.20
Administration of justice	1158.87	1113.10	988.69	-170.18	-124.41	-14.68	-11.18
Elections	147.28	275.10	267.09	119.81	-8.01	81.35	-2.91
Land revenue	153.13	146.41	139.82	-13.31	-6.59	-8.69	-4.50
Stamps and registration	128.51	144.57	136.61	8.10	-7.96	6.30	-5.51
State excise	18.70	18.29	17.94	-0.76	-0.35	-4.06	-1.91
Taxes on Vehicles	198.76	163.73	153.71	-45.05	-10.02	-22.67	-6.12
Interest payments	20179.11	20339.87	20183.36	4.25	-156.51	0.02	-0.77
Secretariat- General Services	489.47	444.34	419.88	-69.59	-24.46	-14.22	-5.50
District Administration	547.40	527.59	478.54	-68.86	-49.05	-12.58	-9.30
Treasury and accounts administration	194.54	176.31	171.52	-23.02	-4.79	-11.83	-2.72
Police	4218.38	5212.53	4842.06	623.68	-370.47	14.78	-7.11
Jails	154.22	163.94	144.12	-10.10	-19.82	-6.55	-12.09
Public works	277.74	449.47	323.49	45.75	-125.98	16.47	-28.03
Other administrative services	420.16	511.04	504.95	84.79	-6.09	20.18	-1.19
Pension and other retirement benefits	14767.55	15754.70	18295.44	3527.89	2540.74	23.89	16.13
Miscellaneous general services	7027.89	53.18	40.56	-6987.33	-12.62	-99.42	-23.73
Others	1740.34	1503.36	456.00	-1284.34	-1047.33	-73.80	-69.67
(b) Social services	55398.02	59040.45	53285.28	-2112.74	-5755.67	-3.81	-9.75
General Education	20880.97	23044.77	22733.83	1852.86	-310.94	8.87	-1.35
Technical Education	1001.36	968.63	863.37	-137.99	-105.26	-13.78	-10.87
Sports and Youth Services	402.58	400.83	391.25	-11.33	-9.58	-2.81	-2.39
Medical and Public Health	5961.10	6387.45	6120.42	159.32	-267.03	2.67	-4.18

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
Family Welfare	1696.34	1926.83	1806.59	110.25	-120.24	6.50	-6.24
Water Supply and Sanitation	1002.91	1437.12	618.10	-384.81	-819.02	-38.37	-56.99
Housing	2894.88	2660.13	1655.01	-1239.87	-1005.12	-42.83	-37.78
Urban Development	10065.54	10325.99	9403.81	-661.73	-922.18	-6.57	-8.93
Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	4033.95	4045.31	3977.12	-56.83	-68.19	-1.41	-1.69
Labour, Employment and Skill Development	1398.83	1149.55	1053.33	-345.50	-96.22	-24.70	-8.37
Social Security and Welfare	1163.80	1267.47	1136.57	-27.23	-130.90	-2.34	-10.33
Nutrition	3661.90	3067.23	2466.99	-1194.92	-600.24	-32.63	-19.57
Relief on account of natural calamities	883.71	2008.99	743.06	-140.65	-1265.93	-15.92	-63.01
Others	350.14	350.65	315.83	-34.31	-34.82	-9.80	-9.93
(c) Economic services	27045.35	32746.80	31575.69	4530.34	-1171.11	16.75	-3.58
Crop husbandry	3178.16	4995.85	4811.25	1633.09	-184.60	51.38	-3.70
Animal husbandry	773.77	671.50	628.58	-145.19	-42.92	-18.76	-6.39
Forestry and wildlife	565.32	563.10	548.56	-16.76	-14.54	-2.96	-2.58
Agricultural research and education	703.94	745.24	744.98	41.04	-0.26	5.83	-0.03
Co-operation	774.30	1182.36	1161.72	387.42	-20.64	50.03	-1.75
Special programmes for rural development	611.13	580.48	289.49	-321.64	-290.99	-52.63	-50.13
Rural employment	473.60	517.46	502.13	28.53	-15.33	6.02	-2.96
Other rural development programmes	2878.24	3000.47	2691.70	-186.54	-308.77	-6.48	-10.29
Major irrigation	321.46	306.35	318.87	-2.59	12.52	-0.81	4.09
Medium irrigation	207.88	198.67	200.47	-7.41	1.80	-3.56	0.91
Minor irrigation	657.90	517.10	506.37	-151.53	-10.73	-23.03	-2.08
Power	5432.85	7370.99	7365.62	1932.77	-5.37	35.58	-0.07
New and renewable energy	107.13	255.88	288.89	181.76	33.01	169.66	12.90
Industries	1873.99	2621.88	2526.35	652.36	-95.53	34.81	-3.64
Non-ferrous mining and metallurgical industries	190.59	221.04	211.99	21.40	-9.05	11.23	-4.09
Roads and bridges	4180.92	4478.27	4672.85	491.93	194.58	11.77	4.34
Road transport	302.94	353.21	352.80	49.86	-0.41	16.46	0.12

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
Secretariat- economic services	148.52	128.55	109.30	-39.22	-19.25	-26.41	-14.97
Civil supplies	882.68	785.70	691.05	-191.63	-94.65	-21.71	-12.05
Others	2780.03	3252.70	2952.72	172.69	-299.98	6.21	-9.22
(d) Grants-in-aid and contributions	367.88	367.78	364.82	-3.06	-2.96	-0.83	-0.80
(6) Capital expenditure	30341.64	31417.24	28061.90	-2279.74	-3355.34	-7.51	-10.68
Capital outlay on police	247.56	264.14	198.25	-49.31	-65.89	-19.92	-24.95
Capital outlay on public works	862.49	681.99	564.89	-297.60	-117.10	-34.50	-17.17
Capital outlay on education, sports, art and culture	1715.43	1125.40	915.17	-800.26	-210.23	-46.65	-18.68
Capital outlay on medical and public health	1938.79	2051.98	2049.73	110.94	-2.25	5.72	-0.11
Capital outlay on water supply and sanitation	3106.77	3321.94	3292.28	185.51	-29.66	5.97	-0.89
Capital outlay on housing	851.86	723.27	698.77	-153.09	-24.50	-17.97	-3.39
Capital outlay on urban development	284.50	202.57	159.13	-125.37	-43.44	-44.07	-21.44
Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	382.66	211.72	202.29	-180.37	-9.43	-47.14	-4.45
Capital outlay on nutrition	113.33	75.80	43.51	-69.82	-32.29	-61.61	-42.60
Capital outlay on other social services	439.05	381.19	317.98	-121.07	-63.21	-27.58	-16.58
Capital outlay on forestry and wildlife	679.45	681.54	676.49	-2.96	-5.05	-0.44	-0.74
Capital outlay on other rural development programmes	1217.00	1300.50	1299.42	82.42	-1.08	6.77	-0.08
Capital outlay on major irrigation	5568.44	5541.84	3886.23	-1682.21	-1655.61	-30.21	-29.87
Capital outlay on medium irrigation	2781.64	5043.67	5061.55	2279.91	17.88	81.96	0.35
Capital outlay on minor irrigation	1486.27	1414.69	1326.91	-159.36	-87.78	-10.72	-6.20
Capital outlay on power projects	2889.07	2825.87	2873.57	-15.50	47.70	-0.54	1.69
Capital outlay on civil aviation	131.50	119.88	108.58	-22.92	-11.30	-17.43	-9.43
Capital outlay on roads and bridges	3219.59	3496.11	3089.68	-129.91	-406.43	-4.03	-11.63
Capital outlay on road transport	680.00	680.00	214.49	-465.51	-465.51	-68.46	-68.46
Capital outlay on tourism	609.50	596.75	557.25	-52.25	-39.50	-8.57	-6.62

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
Other capital outlays	1136.74	676.39	525.73	-611.01	-150.66	-53.75	-22.57
(7) Repayment of public debt	15434.28	15439.83	15432.02	-2.26	-7.81	-0.01	-0.05
(8) Disbursement of loans and advances	1535.92	2099.42	1731.47	195.55	-367.95	12.73	-17.53
(9) Total expenditure (5+6+8)	166510.86	172669.72	162582.94	-3927.92	-10086.78	-2.36	-5.84
(10) Revenue surplus (+)/ deficits (-) (1-5)	5997.85	1378.66	3211.97	-2785.88	1833.31	-46.45	132.98
(11) Fiscal deficits (-) (4-9)	25583.71	31787.00	26365.03	781.32	-5421.97	3.05	-17.06
(12) Primary surplus (+)/ deficits(-) (11+ interest payment)	5404.60	11447.13	6181.67	777.07	-5265.46	14.38	-46.00

Source: Budget publications of State Government for the year 2018-19 (BE) and 2019-20 (RE) and Finance Accounts 2018-19 (Actuals)

APPENDIX 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Pages 11 and 42)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
1. Revenue receipts	91,978	97,483	1,09,842	1,23,291	1,36,002
(i) Tax revenue	61,340	62,649	64,443	71,549	80,103
State Goods and Service Tax (SGST)	-	-	-	21,251	34,889
Taxes on agricultural income		-	-	-	-
Taxes on sales, trade, etc. (VAT/Sales Tax)	44,145	44,091	46,314	29,639	22,414
State excise	140	123	152	85	131
Taxes on vehicles	2,695	3,008	3,213	3,885	4,119
Stamps and registration fees	5,503	5,549	5,783	7,255	7,781
Land revenue	1,893	2,529	1,999	1,859	2408
Taxes on goods and passengers	211	265	66	131	117
Other taxes	6,753	7,084	6,916	7,444	8,244
(ii) Non tax revenue	9,543	10,194	13,346	15,074	13,417
(iii) State's share of Union taxes and duties	10,296	15,691	18,835	20,782	23,489
(iv) Grants in aid from Government of India	10,799	8,949	13,218	15,886	18,993
2. Miscellaneous capital receipts	241	0.00	240	0	65
3. Recoveries of loans and advances	621	125	166	346	151
General Services	-	-	-	-	-
Social Services	5	7	7	7	12
Economic Services	541	54	101	291	89
Loans to Government Servants and Miscellaneous Loans	75	64	58	48	50
4. Total revenue and non-debt capital receipts (1+2+3)	92,840	97,608	1,10,248	1,23,637	1,36,218
5. Public debt receipts	19,454	23,486	27,668	26,953	43,146
Internal debt (excluding ways and means advances and overdrafts)	19,131	23,234	27,477	26,863	40,950
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	323	253	191	90	2,196
6. Total receipts in the Consolidated Fund (4+5)	1,12,294	1,21,094	1,37,916	1,50,590	1,79,364
7. Contingency fund receipts	0	14	4	0	0
8. Public account receipts (Gross)	62,388	65,132	58,959	89,133	1,05,720
9. Total receipts of the State (6+7+8)	1,74,682	1,86,240	1,96,879	2,39,723	2,85,084

Appendices

	2014-15	2015-16	2016-17	2017-18	2018-19
PART B-Expenditure/Disbursement					
10. Revenue Expenditure	86,652	95,779	1,03,895	1,18,060	132,790
Plan	26,586	32,224	36,709	-	-
Non plan	60,066	63,555	67,186	-	-
State Fund Expenditure	-	-	-	1,03,047	1,17,424
Central assistance including CSS/CS	-	-	-	15,013	15,366
General services (including interest payments)	30,003	32,876	35,804	41,402	47,564
Social services	36,714	42,120	44,926	49,039	53,285
Economic services	19,399	20,224	22,749	27,145	31,576
Grants-in-aid and contributions	536	559	416	474	365
11. Capital expenditure	24,158	24,169	22,355	26,313	28,062
Plan	24,074	24,093	22,302	-	-
Non plan	84	76	53	-	-
State Fund Expenditure	-	-	-	20,305	23,087
Central assistance including CSS/CS	-	-	-	6,008	4,975
General services	888	808	623	871	875
Social services	7,186	6,417	6,215	6,813	7,696
Economic services	16,084	16,944	15,517	18,630	19,491
12. Disbursement of loans and advances	350	675	478	631	1,731
General Services	-	-	-	-	-
Social Services	41	146	217	265	924
Economic Services	260	473	198	311	756
Loans to Government Servants and Miscellaneous Loans	49	56	63	55	51
13. Total expenditure (10+11+12)	1,11,160	1,20,623	1,26,728	1,45,004	1,62,583
14. Repayments of public debt	5,509	6,194	9,073	13,700	15,432
Internal debt (excluding Ways and Means Advances and Overdrafts)	4,849	5,534	8,386	12,991	14,719
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	660	660	687	709	713
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,16,669	1,26,817	1,35,801	1,58,704	1,78,015
17. Contingency fund disbursements	14	4	-	-	0.25
18. Public account disbursements	52,309	61,936	56,388	87,738	1,03,998
19. Total disbursement by the State (16+17+18)	1,68,992	1,88,757	1,92,189	2,46,442	2,82,013

	2014-15	2015-16	2016-17	2017-18	2018-19
Part C- Deficits					
20. Revenue deficit(-) / revenue surplus (+) (1-10)	(+)5,326	(+)1,704	(+)5,947	(+)5,232	(+)3,212
21. Fiscal deficit (-)/fiscal surplus (+) (4-13)	(-)18,320	(-)23,015	(-)16,480	(-)21,366	(-)26,365
22. Primary deficit(-)/ primary surplus(+) (21+23)	(-)3,374	(-)6,715	(+)1,317	(-)2,412	(-)6,182
Part D- Other data					
23. Interest payments (included in revenue expenditure)	14,946	16,300	17,797	18,954	20,183
24. Financial assistance to local bodies etc.	39,964	44,048	48,055	54,807	59,611
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means advances/ overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) ^Φ	9,21,773	10,29,010	11,53,327(P)	13,14,680(Q)	15,01,496(A)
28. Outstanding fiscal liabilities (year-end)	2,02,313	2,21,090	2,43,146	2,56,366	2,85,844
29. Outstanding guarantees (year-end)	5,984	5,236	4,804	4,834	4,699
30. Maximum amount guaranteed (during the year)	11,235	11,333	11,333	11,796	11,796
Part E- Fiscal Health Indicators					
Own tax revenue/GSDP (<i>per cent</i>)	6.65	6.09	5.59	5.44	5.33
Own non-tax revenue/GSDP (<i>per cent</i>)	1.04	0.99	1.16	1.15	0.89
Central transfers/GSDP (<i>per cent</i>)	2.29	2.39	2.78	2.79	2.83
II. Expenditure Management					
Total expenditure/GSDP (<i>per cent</i>)	12.06	11.72	10.99	11.03	10.83
Total expenditure/revenue receipts	1.21	1.24	1.15	1.18	1.20
Revenue expenditure/total expenditure	0.78	0.79	0.82	0.81	0.82
Expenditure on social services/total expenditure	0.39	0.40	0.41	0.39	0.38
Expenditure on economic services/total expenditure	0.32	0.31	0.30	0.32	0.31
Capital expenditure/total expenditure	0.22	0.20	0.18	0.18	0.17

Appendices

	2014-15	2015-16	2016-17	2017-18	2018-19
Capital expenditure on social and economic services/total expenditure	0.21	0.19	0.17	0.18	0.17
III. Management of fiscal imbalances					
Revenue deficit or surplus / GSDP (<i>per cent</i>)	0.58	0.17	0.52	0.40	0.21
Fiscal deficit/GSDP (<i>per cent</i>)	(-1.99)	(-2.24)	(-1.43)	(-1.63)	(-1.76)
Primary deficit (-) or surplus(+)/GSDP (<i>per cent</i>)	(-0.37)	(-0.65)	0.11	(-0.18)	(-0.41)
Revenue deficit/fiscal deficit	(-0.29)	(-0.07)	(-0.36)	(-0.24)	(-0.12)
Primary revenue balance / GSDP (<i>per cent</i>)	2.20	1.75	2.06	1.84	1.56
IV. Management of fiscal liabilities					
Fiscal liabilities/GSDP	0.22	0.21	0.21	0.20	0.19
Fiscal liabilities/RR (<i>per cent</i>)	219.96	226.80	221.36	207.94	210.18
Primary deficit <i>vis-à-vis</i> quantum spread (<i>per cent</i>)	(-28.90)	(-94.30)	11.23	(-15.51)	(-35.64)
Debt redemption (principal + interest) / total debt receipts	0.93	0.96	0.94	1.07	0.91
V. Other Fiscal Health Indicators					
Return on investment	0.14	0.14	0.14	0.11	0.13
Financial assets/liabilities	0.90	0.92	0.95	0.97	0.98

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2018-19)

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

APPENDIX 1.6
Main components of tax revenue and their cost of collection
during 2014-19
(Reference Paragraph 1.3.3, Page 13)

(₹ 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	2014-15	44,145.26	212.25	0.48	0.91
	2015-16	44,091.05	204.99	0.46	0.66
	2016-17	46,317.78	234.86	0.51	0.69
	2017-18	50,889.73 ¹²	273.62	0.54	0.69
	2018-19	22,414.25	1.10	0.00	N.A
Taxes on vehicles and taxes on goods and passengers	2014-15	2,905.44	124.07	4.27	6.08
	2015-16	3,273.17	138.53	4.23	4.99
	2016-17	3,279.35	134.94	4.11	2.61
	2017-18	4,016.72	138.53	3.45	2.61
	2018-19	4,235.33	153.71	3.63	N.A
Stamp duty and registration fees	2014-15	5,503.34	81.75	1.49	3.59
	2015-16	5,549.42	84.76	1.53	2.87
	2016-17	5,782.93	111.56	1.93	2.99
	2017-18	7,254.75	122.01	1.68	2.96
	2018-19	7,780.77	136.61	1.76	N.A
State excise	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	2.01
	2017-18	84.75 ¹³	17.65	20.83	1.83
	2018-19	130.59	17.94	13.74	N.A
SGST	2018-19	34,888.71	261.45	0.75	N.A

Source: Finance Accounts of respective years

N.A.: Not Available

12 VAT (₹ 29,638.88 crore) + SGST (₹ 21,250.85 crore)

13 The revenue collection had decreased during 2017-18 due to State Excise being subsumed in GST (except alcohol for human consumption)

APPENDIX 2.1

Excess expenditure over appropriations in previous years requiring regularisation
(Reference: Paragraph 2.3.1; Page 56)

(₹ in crore)

Year	Grant (Revenue/Capital-voted) numbers		Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2007-08	Revenue	3, 5, 8, 9, 11, 12, 13, 15, 18, 21, 22, 23, 25, 26, 31, 38, 39, 40, 41, 44, 50, 51, 53, 55, 57, 61, 62, 64, 66, 73, 74, 75, 78, 80, 82, 84, 86, 87, 88, 95	1,055.23	Yet to be regularised
2008-09	Revenue	5, 8, 9, 13, 21, 22, 23, 26, 38, 39, 41, 43, 44, 62, 66, 73, 79, 80, 86, 87, 104	347.03	Yet to be regularised
	Capital	55, 58, 86		
2009-10	Revenue	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	1,007.92	Yet to be regularised
	Capital	65, 93		
2010-11	Revenue	10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105	120.24	Yet to be regularised
	Capital	13		
2011-12	Revenue	10, 18, 51, 82, 86	189.12	Yet to be regularised
	Capital	87		
2012-13	Revenue	9, 12, 18, 73, 88	247.51	Yet to be regularised
	Capital	26		
2013-14	Revenue	9, 73, 88	921.69	Yet to be regularised
	Capital	26, 87		
2014-15	Revenue	73, 85, 88	143.97	Yet to be regularised
	Capital	26		
2015-16	Revenue	73	31.53	Yet to be regularised
2016-17	Revenue	9, 67, 73, 83	275.64	Yet to be regularised
	Capital	10, 41		
2017-18	Revenue	73	330.72	Yet to be regularised
	Capital	3		
2018-19	Revenue	9, 13, 18, 73, 86	2,394.24	Yet to be regularised
Total			7,064.84	

Source: Appropriation Accounts for the years 2007-08 to 2018-19

APPENDIX 2.2

**Cases where persistent excess of more than ₹ 50 crore was
noticed consistently during 2016-19
(Reference: Paragraph 2.3.2; Page 57)**

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons intimated by Department
Financial assistance to farmer for subvention of interest (2425-00-107-18)					
5	2016-17	459.00	553.21	94.21	No reasons intimated.
5	2017-18	778.27	868.26	89.99	Due to receipt of more proposals.
5	2018-19	905.10	999.98	94.88	Due to consideration for pending proposals of previous year received and actual requirement.
Superannuation and Retirement Allowance to Primary Panchayat Teachers (2071-01-101-01)					
9	2016-17	2,191.32	2,664.71	473.39	Due to revision of pension as per 7 th Pay Commission and increase in number of pensioners.
9	2017-18	2,700.00	3,298.17	598.17	No reasons intimated.
9	2018-19	2,806.05	4,692.29	1,886.24	Due to increase in number of pensioners.
Family Pension to Primary Panchayat Teachers (2071-01-105-01)					
9	2016-17	250.00	358.33	108.33	Due to revision of pension as per 7 th Pay Commission and increase in number of pensioners.
9	2017-18	306.18	394.27	88.09	Due to implementation of 7 th pay commission and increase in family pension.
9	2018-19	330.00	399.01	69.01	Due to increase in the number of Primary teacher family pensioners and amount disbursed to them.
IND-9 Development of Textile Industry (2852-80-800-26)					
49	2016-17	500.00	736.46	236.46	Due to increase in the number of proposals.
49	2017-18	827.04	945.91	118.87	Due to receipt of more proposals.
49	2018-19	1,650.45	1,740.45	90.00	Due to receipt of large number of applications for interest subsidy and Power Tariff.
Superannuation and Retirement allowances to Panchayat Employees (2071-01-101-01)					
73	2016-17	540.00	648.52	108.52	No reasons intimated.
73	2017-18	550.00	830.22	280.22	No reasons intimated.
73	2018-19	498.00	1098.76	600.76	No reasons intimated.

Source: Appropriation Accounts for the years 2016-17 to 2018-19

APPENDIX 2.3

**Statement of various grants/appropriations where savings were
₹ 100 crore or more in each case
(Reference: Paragraph 2.3.3; Page 57)**

(₹ in crore)

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
Agriculture, Farmer's Welfare and Co-operation					
1	2	Agriculture - Revenue Voted	5,362.01	156.40	2.92
2	2	Agriculture - Capital Voted	100.00	100.00	100.00
3	3	Minor Irrigation, Soil Conservation and Area Development - Revenue Voted	156.96	124.57	79.36
4	4	Animal Husbandry- Revenue Voted	738.11	136.41	18.48
5	6	Fisheries- Capital Voted	291.25	264.05	90.66
Education					
6	9	Education- Capital Voted	798.43	351.73	44.05
Finance					
7	18	Pension and Other Retirement Benefits -Revenue Voted	11,327.30	357.59	3.16
8	19	Other Expenditure Pertaining to Finance Department- Revenue Voted	8,261.99	8,204.89	99.31
9	20	Repayment of Debt Pertaining to Finance Department and its servicing - Revenue Charged	19,237.18	260.95	1.36
Food, Civil Supplies and Consumer Affairs					
10	22	Civil Supplies- Revenue Voted	720.07	158.39	22.00
Health and Family Welfare					
11	39	Medical and Public Health- Revenue Voted	5,243.79	237.95	4.54
12	40	Family Welfare- Revenue Voted	1,571.48	100.94	6.42
Home					
13	43	Police- Revenue Voted	5,212.66	370.10	7.10
Labour and Employment					
14	57	Labour and Employment- Revenue Voted	1,212.06	334.50	27.60
Legal					
15	60	Administration of Justice- Revenue Voted	944.63	127.45	13.49
Narmada, Water Resources, Water Supply and Kalpsar					
16	65	Narmada Development Scheme- Capital Voted	4,955.78	1631.23	32.92
17	66	Irrigation and Soil Conservation- Revenue Voted	1,147.57	168.15	14.65
Panchayats, Rural Housing and Rural Development					
18	70	Community Development - Revenue Voted	2,474.28	263.50	10.65
19	71	Rural Housing and Rural Development - Revenue Voted	1,890.98	992.58	52.49

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
Ports and Transport					
20	74	Transport-Capital Voted	659.44	396.73	60.16
Revenue					
21	79	Relief On Account of Natural Calamities-Revenue Voted	2,824.99	712.99	25.24
Roads and Buildings					
22	84	Non-Residential Buildings-Capital Voted	1,398.86	653.34	46.71
23	85	Residential Buildings-Capital Voted	249.21	112.17	45.01
Social Justice and Empowerment					
24	92	Social Security and Welfare- Capital Voted	622.11	239.16	38.44
25	95	Scheduled Castes Sub-Plan-Revenue Voted	4,153.46	647.42	15.59
26	95	Scheduled Castes Sub-Plan- Capital Voted	993.51	220.35	22.18
Tribal Development					
27	96	Tribal Area Sub-Plan-Revenue Voted	8,292.85	1,202.03	14.49
28	96	Tribal Area Sub-Plan-Capital Voted	4,490.21	297.09	6.62
Urban Development and Urban Housing					
29	101	Urban Housing-Revenue Voted	1,019.31	326.60	32.04
30	102	Urban Development-Revenue Voted	9,349.62	671.70	7.18
31	102	Urban Development-Capital Voted	632.00	143.21	22.66
Women and Child Development					
32	106	Other Expenditure Pertaining to Women and Child Development Department-Revenue Voted	2,231.12	833.47	37.36
Total			1,08,563.22	20,797.64	19.16

Source: Appropriation Accounts and Appropriation Act of the State Government for the year 2018-19

APPENDIX 2.4

Cases of persistent savings of ₹ 100 crore or more during 2016-19
(Reference: Paragraph 2.3.4; Page 60)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
Construction Activity under RIDF Scheme (4401-00-103-01)					
2	2016-17	126.00	5.50	120.50	No reasons intimated.
2	2017-18	126.00	0.00	126.00	Due to non-finalization of tender for the project under the scheme.
2	2018-19	100.00	0.00	100.00	Due to delay in implementing the project as the matter is pending in the High Court.
FSH-6 Construction of docks, berths and Jetties (5051-02-200-01)					
6	2016-17	200.00	0.00	200.00	No reasons intimated.
6	2017-18	200.00	56.25	143.75	Due to release of less grant by the Government of India under Centrally Sponsored Scheme.
6	2018-19	210.00	0.00	210.00	Due to non-release of grant by Government of India under Centrally Sponsored Scheme.
EDN-113 Sarva Shiksha Abhiyan (including support from Finance Commission) (4202-01-201-06)					
9	2016-17	333.18	152.68	180.50	Due to less release of grant by GoI under the Scheme.
9	2017-18	319.02	63.60	255.42	No reasons intimated.
9	2018-19	384.14	153.76	230.38	Due to approval of less budget by the Ministry of Human Resource Development.
Gratuities (2071-01-104-01)					
18	2016-17	1304.00	837.93	466.07	It was difficult to estimate accurately the number of persons retiring on voluntary basis or those expiring whilst in service (being fluctuating in nature).
18	2017-18	1654.00	1010.73	643.27	It was difficult to estimate accurately the number of persons retiring on voluntary basis or those expiring whilst in service (being fluctuating in nature).
18	2018-19	1887.00	1290.32	596.68	It was difficult to estimate accurately the number of persons retiring on voluntary basis or those expiring whilst in service (being fluctuating in nature).
Gujarat State Sinking Fund (2048-00-101-01)					
19	2016-17	1200.00	0.00	1200.00	Due to outstanding balance in Consolidated Sinking Fund, it is within the limit of State's Financial Net outstanding liability as recommended by RBI.
19	2017-18	2000.00	0.00	2000.00	Due to non-requirement of investment in Consolidated Sinking Fund as the balance was as per RBI Guidance.
19	2018-19	1200.00	0.00	1200.00	Due to non-requirement of investment as the consolidated sinking fund balance was between 3 and 5 per cent of outstanding liability as per recommendation of RBI.

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
Liability on Account of increase in rate of Dearness Allowance (2075-00-001-01)					
19	2016-17	4500.00	0.00	4500.00	Due to the decision of the Government to take provision for the payment of Dearness Allowances for the respective Departments under their various Sub-Heads of Pay and Allowances after the rates of additional Dearness Allowances were declared. Initially the provision was made to indicate the liability of the State Government; as well as have a better Budgetary Control by releasing the grant to respective Departments as and when the Dearness Allowances were declared.
19	2017-18	6000.00	0.00	6000.00	Due to the decision of the Government to take provision for the payment of Dearness Allowances for the respective Departments under their various Sub-Heads of Pay and Allowances after the rates of additional Dearness Allowances were declared. Initially the provision was made to indicate the liability of the State Government; as well as have a better Budgetary Control by releasing the grant to respective Departments as and when the Dearness Allowances were declared.
19	2018-19	7000.00	0.00	7000.00	The decisions of the Government to take provision for the payment of Dearness Allowances for the respective departments under their various sub heads of pay and allowances after the rates of additional allowances were declared. Initially the provision as made to indicate the liability of the State Government as well as have a better Budgetary control by releasing grant to respective departments as and when the dearness allowances were declared.
IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited (4700-33-190-01)					
65	2016-17	3677.35	3363.49	313.86	Due to decrease in receipt of grants under CSS.
65	2017-18	4232.62	3980.58	252.04	Non-release of grants by GoI.
65	2018-19	4482.62	2849.44	1633.18	Non-release of grants by GoI.
Minor Irrigation (4702-00-101-02)					
66	2016-17	320.40	165.16	155.24	Due to non-receipt of sanction from the department, the contractor did not carry out the work. Deepening work of a big tank was not carried out as it was filled with water.
66	2017-18	280.63	180.49	100.14	The contractor had not carried out the work as per approved plan due to which sanction for flood damage work was not given.
66	2018-19	308.69	124.78	183.91	The various works of minor irrigation schemes in the state was not carried out as per planning and the rates of tender was received below the estimated rate.

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
Administration of Justice Buildings for Legal Department (4059-01-051-51)					
84	2016-17	332.52	148.96	183.56	Due to less receipt of grant from GoI
84	2017-18	320.70	190.48	130.22	Due to less receipt of grant from GoI.
84	2018-19	418.26	200.27	217.99	Due to (i) excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process <i>etc.</i> and (ii) less receipt of grant from the GoI.
UDP-15-Upgradation of Standards of Administration recommended by Central Finance Commission (2217-80-191-04)					
102	2016-17	530.98	298.92	232.06	Due to release of less funds by the GoI under the scheme.
102	2017-18	435.80	266.67	169.13	Due to release of less funds by the GoI under the scheme.
102	2018-19	435.81	308.50	127.31	Due to release of less funds by the GoI under the scheme.
NTR-2 Integrated Child Development Scheme (2236-02-800-02)					
106	2016-17	639.73	376.21	263.52	Due to (i) non-receipt of extension of DA allotment in time, (ii) take home ration expenditure is less than anticipated and (iii) non-receipt of the milk on time.
106	2017-18	541.72	353.24	188.48	Due to (i) non-allotment of the dispatch advice of premix, (ii) take home ration wheat and rice was available at lower rate than anticipated, (iii) non-purchase of nutri-candy owing to non-finalization of tender procedure and (iv) non-receipt of the bills in time from milk suppliers.
106	2018-19	600.19	337.83	262.36	Due to (i) non-acceptance of bills by Pay and Accounts Officer on date 30/03/2019, (ii) Take Home Ration has not been supplied by Civil Supplies Corporation in time and shortage and delay in supply of insulated boxes and (iii) non-approval for the provision for United Fund in Annual Programme Implementation Plan.

Source: Appropriation Accounts and Grant files of the State Government for the years 2016-17 to 2018-19

APPENDIX 2.5

Substantial surrenders (exceeding ₹ 100 crore and more than 50 per cent of the total provision)

(Reference: Paragraph 2.3.7.1; Page 61)

(₹in crore)

Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons given by Department
Agriculture, Farmer's Welfare and Co-operation						
1.	2	4401-00-103-01 Construction Activity under RIDF Scheme	100.00	100.00	100.00	Due to delay in implementing the project as the matter is pending in High Court.
2.	6	5051-02-200-01 FSH-6 Construction of docks, berths and jetties	210.00	210.00	100.00	Due to non-release of grant by Government of India under the centrally sponsored scheme.
Education						
3.	9	2202-02-109-06 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme (60:40 CSS)	157.23	107.92	68.63	Due to release of less grant by the Ministry of Human Resources Development.
4.	9	4202-01-201-06 EDN-113 Sarva Shiksha Abhiyan (including support from Finance Commission) (60:40 CSS)	384.14	230.38	59.97	Due to approval of less budget by the Ministry of Human Resource Development.
Finance						
5.	19	2075-00-001-01 Liability on Account of increase in rate of Dearness Allowance	7000.00	7000.00	100.00	The decisions of the Government to take provision for the payment of Dearness Allowances for the respective departments under their various sub heads of pay and allowances after the rates of additional allowances were declared.
6.	19	2048-00-101-01 Gujarat State Sinking Fund	1200.00	1200.00	100.00	Due to non-requirement of investment as the consolidated sinking fund balance was between 3-5 per cent of outstanding liability as per the recommendation of Reserve Bank of India.

Appendices

Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons given by Department
Home						
7.	43	2055-00-800-07 Gujarat Road Safety Fund	200.00	122.00	55.45	Due to non-payment of bills by the S. T. B. to PLA account owing to non-receipt of sanction order by the S. T. B. from the Finance Department in time.
Labour and Employment						
8.	57	2230-03-102-01 EMP-4 National Apprenticeship Training	312.61	264.09	84.48	Due to (i) non-achievement of target for recruitment of apprentices from line Department of Government of Gujarat under MATS started from 2018-19 and (ii) services of consultant decided at 26 districts and 04 regions level against 85 offices under Labour and Employment Department.
Panchayats, Rural Housing and Rural Development						
9.	71	2215-02-105-01 WSS-33 Rural Sanitation Programme (60:40 CSS)	543.89	464.59	85.42	Due to (i) less release of grant by the Government of India under the CSS and (ii) less release of prorated amount of state portion by Government of Gujarat as GoI did not release grant as per budget provisions.
10.	71	2216-03-105-01 HSG-49 Indira Awas Yojna (60:40 Centrally Sponsored Schemes)	591.78	379.30	64.09	Due to (i) non-release of fund of 1 st and 2 nd installment from the GoI and (ii) release of grant installment to Pradhan Mantri Awas Yojana State Nodal Agency directly by the GoI.
Ports and Transport						
11.	74	5055-00-190-01 RTS (1) Capital Contribution to Gujarat State Road Transport Corporation	560.52	389.39	69.47	Due to cut imposed by the Finance Department.
Revenue						
12.	79	2245-02-113-03 Assistance for repair/ restoration of damaged houses	110.00	107.39	97.63	Due to less assistance given under the Scheme.

Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons given by Department
Roads and Buildings						
13.	84	4059-01-051-51 Administration Of Justice Buildings for Legal Department	418.26	210.82	50.40	Due to (i) excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process <i>etc.</i> and (ii) less receipt of grant from the GoI.
Social Justice and Empowerment						
14.	95	2216-03-105-01 HSG-49- Indira Awas Yojana (Partially CSS)	140.62	111.29	79.14	Due to (i) non-receipts of fund of 1 st and 2 nd installment from the Government of India and (ii) release of installment to <i>Pradhan Mantri Awas Yojana</i> State nodal agency directly.
15.	95	2217-03-192-04 UDP-88 Grant –in-Aid to Municipalities Under Swarnim Jayanti Mukhiya Mantri Shaheri Vikas Yojana	280.98	140.48	50.00	Due to non-utilisation of budget provision owing to administrative reasons.
Tribal Development						
16.	96	2501-06-796-03 WSS-33 Rural Sanitation Programme (60:40 CSS)	131.13	126.78	96.65	Due to release of Grant to Extra Budgetary Resources to State Nodal Account directly and non-receipt of fund installment from the GoI.
Urban Development and Urban Housing						
17.	101	2216-02-193-04 HSG- Assistance to Urban/Area Development Authorities Under Housing for all (60:40 CSS)	123.93	114.34	92.26	Due to non-release of Grant by GoI for 11 projects approved in Urban Development Authorities areas under CSMC.
18.	102	2215-02-105-01 UDP-Grant in Aid to Municipal Corporation under Mahatma Gandhi Swachhata Mission (75:25 CSS)	230.52	145.50	63.12	Due to less utilisation of the Budget Provisions owing to administrative reasons.

Appendices

Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons given by Department
19.	102	2217-03-192-18 UDP- Grant in aid Municipalities Corporations for Atal Missions for Rejuvenation and Urban Transformation (AMRUT) (50:50 CSS)	196.57	122.49	62.31	Due to non-receipt of central share from the Government of India under AMRUT Scheme.
Women and Child Development						
20.	106	2236-02-800-11 Kishori Shakti Yojna	185.06	176.15	95.19	Due to (i) Budget provision was made as new item under <i>Kishori Shakti Yojana</i> (KSY) for year 2018-19 for 11-14 Adolescent girls, but with implementation of SAG Scheme and change in guideline and financial norms vide GoI dated 02/04/2018, the expenditure for this age group was incurred under SAG Scheme instead of KSY budget head. (ii) In year 2018-19, KSY is replaced by the PURNA (Prevention of Under Nutrition & Reduction of Nutritional Anemia among Adolescent Girls) Scheme which is 100 per cent State burden, hence CSS share is not used and saving is surrendered.
21.	106	2236-02-800-15 NTR-15 Pradhan Mantri Matru Vandana Yojna (100 per cent CSS)	220.00	174.49	79.32	Due to non-release of the Grant by the Government of India under the Scheme.
Total			13,297.24	11,897.40		

Source: Appropriation Accounts and Grant files for the year 2018-19

APPENDIX 2.6

Statement showing the details of unspent grants at test-checked Controlling Officers

(Reference: Paragraph 2.4.1.2; Page 64)

(₹ in crore)

Sr. No.	Grant released by	Grant released to	Purpose of the grant	Year	Grant released during the year	Expenditure incurred	Unspent grant (percentage)
1	Health and Family Welfare	Mission Director, AYUSH	For providing cost effective AYUSH Services	2014-19	88.99	28.19	60.80 (68)
2	Health and Family Welfare	Commissioner of F&DCA	For providing computer printer MS Office and fire safety trolley	2018-19	0.30	0.00	0.30 (100)
3	Commissioner of F&DCA	GMSCCL	Equipment for Food and Drug Laboratory, Vadodara, Bhuj, Rajkot	2015-16	7.21	5.40	1.80 (25)
4	Commissioner of F&DCA	PIU	Construction of new laboratory building at Vadodara	2016-19	52.34	5.28	47.06 (90)
5	Commissioner of F&DCA	Food and Drugs Laboratory, Vadodara	For strengthening of Food Testing System	2018-19	9.07	3.99	5.08 (56)
6	Additional Director of ME&R	U N Mehta Institute of Cardiology and Research Centre (UNMICRC)	For purchase of necessary machinery and equipment	2018-19	115.00	74.74	40.26 (35)
7	Additional Director of ME&R	Gujarat Medical and Education Research Society (GMERS)	For purchase of new vehicles and equipment	2017-19	22.47	16.89	5.58 (25)
8	Additional Director of ME&R	GMERS	For expansion of GMERS Medial College attached teaching hospital Sola, Ahmedabad	2018-19	70.00	17.62	52.38 (75)
9	Additional Director of ME&R	GMERS	For new construction of Annexi Hospital building for GMERS Medical College attached teaching hospital, Gandhinagar	2018-19	45.00	0.30	44.70 (99)

Appendices

Sr. No.	Grant released by	Grant released to	Purpose of the grant	Year	Grant released during the year	Expenditure incurred	Unspent grant (percentage)
10	Additional Director of ME&R	Institute of Kidney Disease and Research Centre (IKDRC)	For establishment of IKDRC	2016-17	1.00	0.56	0.44 (44)
11	Additional Director of ME&R	UNMICRC	Purchase of equipment and furniture to establish the Cardiology Centre at Surat and Rajkot	2016-17	10.00	0.00	10.00 (100)
12	Additional Director of ME&R	GMERS	Establishment of virtual class at medical colleges under GMERS	2018-19	5.00	0.00	5.00 (100)
13	Additional Director of ME&R	IKDRC, Ahmedabad	Purchase of necessary machinery and equipment at IKDRC, Ahmedabad	2018-19	10.00	0.00	10.00 (100)
14	Additional Director of ME&R	Society For Gujarat Dental Health Education and Research (SGDHE&R)	Pay and Allowances of Dental College, Siddhpur	2016-18	22.41	12.85	9.56 (43)
15	Additional Director of FW	State Health Society (SHS)	For improvement of quality assurance in health facilities	2015-16	14.51	11.96	2.55 (18)
16	Additional Director of FW	National Urban Health Mission (NUHM)	For construction of 30 upgraded Urban Public Health Centers of seven Municipal Corporations (MCs)	2016-17	7.00	8.10	12.15 (60)
			Construction of 10 Urban Community Health Centers of six MCs	2017-19	13.25		
17	Additional Director of FW	NUHM	For creation of 520 new posts at eight MCs under Urban Health Project	2017-18	4.99	Not available	
18	Additional Director of FW	GMSCL and PIU	For operationalisation of nine blood bank and 41 blood storage units	2017-18	13.56	4.52	9.04 (67)

Sr. No.	Grant released by	Grant released to	Purpose of the grant	Year	Grant released during the year	Expenditure incurred	Unspent grant (percentage)
19	Additional Director of FW	GMSCL	For supply and purchase of equipment under Obstetric Intensive Care Unit	2017-18	9.00	0.03	8.97 (100)
20	Additional Director of PH	GMSCL	For purchase of 109 ambulances	2017-19	9.70	5.04	4.66 (48)
21	Additional Director of MS	33 District/ Sub-District Hospitals/ Medical Colleges	To provide necessary emergency treatment of injured person during the golden hour (first one hour) of accident	2018-19	16.50	7.49	9.01 (55)
22	Director of AYUSH	PIU	Construction of Government Homeopathy Medical College and attached Hospital at Vansada in lieu of new Government Ayurved College with attached Hospital at Vansada	2012-17	56.07	0.00	56.07 (100)
	Total				603.37	202.96	400.41 (66)

(Source: Information collected from concerned COs)

APPENDIX 3.1
Pending utilisation certificates in respect of grants paid up to 2017-18
(Reference: Paragraph 3.1; Page 72)

Sr. No.	Department	Period of payment of grant	Number of UCs pending	Amount involved in pending UCs (₹ in crore)	Percentage amount of UCs pending
(1)	(2)	(3)	(4)	(5)	(6)
1.	Agriculture, Farmer's Welfare and Co-operation	2001-18	204	2,995.88	70.76
2.	Women and Child Development	2002-18	176	14.77	0.35
3.	Education	2001-18	118	50.85	1.20
4.	Food, Civil Supplies and Consumer Affairs	2001-18	2	6.41	0.15
5.	Forests and Environment	2001-18	7	2.66	0.06
7.	General Administration	2001-18	2	0.47	0.01
8.	Gujarat Legislature Secretariat	2006-08	5	0.11	0.00
8.	Health and Family Welfare	2001-18	91	30.71	0.73
9.	Home	2001-18	6	1.13	0.03
10.	Industries and Mines	2001-18	71	6.31	0.15
11.	Labour and Employment	2001-16	22	0.45	0.01
12.	Legal	2001-16	7	0.03	0.00
13.	Narmada, Water Resources, Water Supply and Kalpsar	2001-18	3	1.38	0.03
14.	Ports and Transport	2001-18	1	0.16	0.00
15.	Panchayats, Rural Housing and Rural Development	2001-18	154	90.46	2.14
16.	Revenue	2001-18	10	4.68	0.11
17.	Social Justice and Empowerment	2001-18	1,023	209.66	4.95
18.	Science and Technology	2003-18	6	13.09	0.31
19.	Sports, Youth and Cultural Activities	2001-18	120	1.81	0.04
20.	Tribal Development	2017-18	488	522.87	12.35
21.	Urban Development and Urban Housing	2001-18	57	280.06	6.61
Total			2,573	4,233.95	

Source: Information provided by Office of the AG (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 3.3.2; Page 78)

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
2004-05 onwards		
1.	Akshar Purushottam Arogya Mandir, Vadodara	Health and Family Welfare
2005-06 onwards		
1.	Seth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad	Health and Family Welfare
2.	K J Mehta TB Hospital, Bhavnagar	Health and Family Welfare
2006-07 onwards		
1.	Forest Development Agency, S.K. Himatnagar (North)	Forests and Environment
2.	Forest Development Agency, Surendranagar	Forests and Environment
3.	G.K. General Hospital, Kutch	Health and Family Welfare
4.	Gujarat Council of Education Research & Technology, Gandhinagar	Education
5.	Gujarat Sahitya Academy, Gandhinagar	Sports, Youth and Cultural Activities
6.	Gujarat Secondary and Higher Secondary Education Examination Board, Gandhinagar	Education
2008-09 onwards		
1.	Forest Development Agency, Jamnagar;	Forests and Environment
2.	Forest Development Agency, Rajkot	Forests and Environment
3.	Forest Development Agency, S.K. Himatnagar (South)	Forests and Environment
4.	Nashbandi Mandal, Gujarat	Health and Family Welfare
5.	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal	Health and Family Welfare
6.	Sardar Patel University, Vallabh Vidyanagar, Anand	Education
7.	Shantilal Shah College of Pharmacy, Bhavnagar	Education
8.	Sports Authority of Gujarat, Gandhinagar	Sports, Youth and Cultural Activities
9.	State Literacy Mission Authority, Gandhinagar	Education
10.	Suraksha Setu Society, Bhavnagar	Home
11.	Suraksha Setu Society, Surendranagar	Home
2009-10 onwards		
1.	Mandvi Taluka Kshaya Nivaran Sangh, Kutch	Health and Family Welfare
2.	J.S. Ayurved Mahavidalaya & P.T. Patel Ayurved Hospital, Nadiad	Health and Family Welfare
2010-11 onwards		
1.	Bhavan's Shri C T Sutaria ITI, Kheda	Labour and Employment
2.	Gujarat Rural Workers Welfare Board, Gandhinagar	Social Justice and Empowerment
2011-12 onwards		
1.	Gujarat State Lalit Kala Academy, Ahmedabad	Sports, Youth and Cultural Activities
2012-13 onwards		
1.	Bhavan's Shri Swaminarayan Technical Institute, Kheda	Education
2.	Forest Development Agency, Gandhinagar	Forests and Environment
3.	Forest Development Agency, Vyara	Forests and Environment
4.	Forest Development Agency, Patan	Forests and Environment

Appendices

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
5.	Forest Development Agency, Kheda	Forests and Environment;
6.	Forest Development Agency, Gir (East)	Forests and Environment
7.	Forest Development Agency, Gir (West)	Forests and Environment
8.	Forest Development Agency, Valsad South	Forest and Environment
2013-14 onwards		
1.	Bhailalbhai & Bhikhabhai Institute of Technology, Vidyanagar	Education
2.	Dr. Dayaram Patel Pharmacy College, Surat	Education
3.	Gujarat Council of Secondary Education, Gandhinagar	Education
4.	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar	Panchayats, Rural Housing and Rural Development
5.	Gujarat Medicinal Plants Board, Gandhinagar	Health and Family Welfare
6.	Gujarat Scheduled Castes Development Corporation, Gandhinagar	Social Justice and Empowerment
7.	ITI College (Swaminarayan Sanchalit), Panchmahal Lunawada	Labour and Employment
8.	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad	Social Justice and Empowerment
9.	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad	Health and Family Welfare
10.	Rogi Kalyan Samiti, Government Spine Institute, New Civil Hospital Ahmedabad	Health and Family Welfare
11.	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar	Health and Family Welfare;
12.	Rogi Kalyan Samiti, New Civil Hospital, Surat	Health and Family Welfare
13.	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar	Health and Family Welfare
14.	Sardar Vallabhbhai Patel Memorial Society Ahmedabad	Sports, Youth and Cultural Activities
15.	School of Architecture, CEPT University, Ahmedabad	Education
16.	School of Building Science & Technology, CEPT University, Ahmedabad	Education
17.	School of Interior Design, CEPT University, Ahmedabad	Education
18.	School of Planning CEPT University Ahmedabad	Education
19.	Sentinel Surveillance Unit, Surat	Health and Family Welfare
20.	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar	Health and Family Welfare
21.	Suraksha Setu Society, Narmada	Home
22.	Suraksha Setu Society State level, Gandhinagar	Home
23.	Veraval People's Cooperative Bank Silver Jubilee Industrial Training Centre, Veraval	Labour and Employment
2014-15 onwards		
1.	Chikhali Education Societies Grants-in-Aid Industrial Training Centre, Navsari	Labour and Employment
2.	Forest Development Agency, Chhota Udepur	Forest and Environment
3.	Forest Development Agency, Kutch (East)	Forest and Environment
4.	Forest Development Agency, Kutch (West)	Forest and Environment
5.	Gujarat Energy Development Agency, Gandhinagar	Climate Change
6.	Gujarat University, Ahmedabad	Education
7.	Hemchandracharya North Gujarat University, Patan	Education
8.	Suraksha Setu Society, Kheda	Home
9.	Suraksha Setu Society, Vadodara	Home

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
2015-16 onwards		
1.	Apang Manav Mandal, Ahmedabad	Social Justice and Empowerment
2.	Blind Men's/Peoples Association, Ahmedabad	Social Justice and Empowerment
3.	Forest Development Agency, Godhra	Forests and Environment
4.	Forest Development Agency, Surat	Forests and Environment
5.	Gujarat Homoeopathic Medical College, Savli, Vadodara	Education
6.	Gujarat Institute of Educational Technology, Gujarat University Campus, Ahmedabad	Education
7.	Gujarat School Quality Accreditation Council, Gandhinagar	Education
8.	Gujarat State Social Welfare Board, Ahmedabad	Social Justice and Empowerment
9.	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar	Tribal Development
10.	Gujarat Urban Development Mission, Gandhinagar	Urban Development and Urban Housing
11.	Krantiguru Shyamji Krishna Verma Kutch University, Bhuj-Kutch	Education
12.	Mahatma Gandhi Labour Institute, Ahmedabad	Health and Family Welfare
13.	Saurashtra University, University Road, Rajkot	Education
14.	Smt. B.H. Shah Karjanwala Industrial Training Institute, Surat	Labour and Employment
15.	Unorganised Labour Welfare Board, Gandhinagar	Labour and Employment
16.	Veer Narmad South Gujarat University, Surat	Education
17.	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand	Education
2016-17 onwards		
1.	A.R. College of Pharmacy & G.H. Patel Institute of Pharmacy, Vallabh Vidyanagar, Anand	Education
2.	Adult Training Centre (Trust) for the Blind, Ahmedabad	Social Justice and Empowerment
3.	AIDS Control Society (Ahmedabad Municipal Corporation) Ahmedabad	Health and Family Welfare
4.	Anand Homoeopathic Medical College & Research Institute, Anand	Health and Family Welfare
5.	Andh Apang Kalyan Kendra, Ahmedabad	Social Justice and Empowerment
6.	Andh Kanya Prakash Gruh, Ahmedabad	Social Justice and Empowerment
7.	B.M. Institute of Mental Health, Ahmedabad	Social Justice and Empowerment
8.	B.S. Nathwani T.B. Hospital, Keshod, Junagadh	Health and Family Welfare
9.	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad	Education
10.	Bala Hanuman Ayurved Mahavidalaya, Masa, Gandhinagar	Education
11.	Bhagwat Vidyapith Ashok ITI Krishnadharm, Ahmedabad-380060	Labour and Employment
12.	Birla Vishwakarma Mahavidalaya Engineering, College, Vallabh Vidyanagar	Education
13.	Cambay General Hospital, Khambhat	Health and Family Welfare
14.	C.L. Patel Technical Institute, Pij, Nadiad	Education
15.	Chimanlal Nagindas Technical Centre, Ahmedabad	Education
16.	Dharmsinh Desai Institute of Technology, Nadiad	Education
17.	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand	Education
18.	Forest Development Agency, Ahwa (Dang South)	Forests and Environment
19.	Forest Development Agency, Dang North	Forests and Environment
20.	Children's University, Gandhinagar	Education

Appendices

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
21.	Forest Development Agency, (Devghadbaria) Dahod	Forests and Environment
22.	Forest Development Agency, Junagadh	Forests and Environment
23.	Forest Development Agency, (Narmada) Rajpipla East	Forests and Environment
24.	Forest Development Agency, Valsad (North)	Forests and Environment
25.	Gandhi Lincoln Hospital, Deesa, Palanpur	Health and Family Welfare
26.	Gau Sewa & Gaucher Development Board	Agriculture, Farmer's Welfare and Co-operation
27.	Gujarat Mineral Research & Development Society	Industries and Mines
28.	Gujarat State Biotechnology Mission	Science & Technology
29.	Gujarat Backward Classes Development Corporation, Dr.Jivraj Mehta Bhavan, Gandhinagar	Social Justice and Empowerment
30.	Gujarat Cancer & Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad	Health and Family Welfare
31.	Gujarat Council of Elementary(Primary) Education, Gandhinagar	Education
32.	L.M. College of Pharmacy, Navrangpura, Ahmedabad	Education
33.	Lions Cancer Detection Centre Trust, Surat	Health and Family Welfare
34.	M.N. College of Pharmacy, Khambhat, Anand	Education
35.	Maharaja Sayajirao University, Fatehgunj, Vadodara	Education
36.	Maniben Pithawala I.T.I Navyug College, Surat	Labour and Employment
37.	Medical College Development Committee, Surat	Health and Family Welfare
38.	Medical College Development Society, Vadodara	Health and Family Welfare
39.	Methodist Technical Institute, SamaRoad, Vadodara	Education
40.	O.H. Nazar Ayurved Mahavidalaya and Ayurved Hospital, Surat	Education
41.	P.D. Malviya College of Commerce, Rajkot	Education
42.	Gujarat Council of Science & Technology, Gandhinagar	Science & Technology
43.	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar	Science & Technology
44.	Gujarat State AIDS Control Society, Meghaninagar, Ahmedabad	Health and Family Welfare
45.	Gujarat State Haj Committee Gandhinagar	General Administration
46.	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar	Panchayats, Rural Housing and Rural Development
47.	Gurjreshwar Kumarpal Jain Sarvoday Technical Institute, Dabhoi, Vadodara	Labour and Employment
48.	Indian Institute of Teachers Education, Gandhinagar	Education
49.	International Centre for Entrepreneurship and Career Development, Ahmedabad	Education
50.	Jan Shikshan Sansthan, Surat	Education
51.	Janak Smarak Hospital, Vyara, Tapi	Health and Family Welfare
52.	Junagadh Municipal Corporation	Urban Development and Housing
53.	K.V. Patel I.T.I, Chansama, Patan	Labour and Employment
54.	Kacheria Mojilal Gordhandas General Hospital, Balasinor	Health and Family Welfare
55.	R.K. Patel Technical (ITI), Petlad, Anand	Labour and Employment
56.	Raksha Shakti University, Ahmedabad	Home
57.	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand	Health and Family Welfare
58.	Revabai General Hospital, Sardhav, Gandhinagar	Health and Family Welfare

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
59.	Rogi Kalyan Samiti, Pandit Deen Dayal Upadhyay College, Rajkot	Health and Family Welfare
60.	S.K. Patel Industrial Training Institute, Kadi	Labour and Employment
61.	Sabarmati Ashram Preservation & Memorial Trust Gandhi Smarak, Ahmedabad	Sports, Youth and Cultural Activities
62.	Sanjivani Hospital At & Post Chaithan, Surat	Health and Family Welfare
63.	Sardar Smarak Hospital Bardoli, Surat	Health and Family Welfare
64.	Sardar Patel Institute of Economic & Social Research, Ahmedabad	Education
65.	Sarvajanik Hospital & Maternity Home, Gozaria, Mehsana	Health and Family Welfare
66.	School for Deaf - Mutes Society, Ahmedabad	Social Justice and Empowerment
67.	Seth J.B. Upadhyay Deaf - Mute School, Talod, Sabarkantha	Social Justice and Empowerment
68.	Shamlaji Hospital, Aravali	Health and Family Welfare
69.	Sharda School for the Mentally Retarded Children, Ahmedabad	Social Justice and Empowerment
70.	Shivanand Mission, Saurashtra Central Hospital, Virnagar, Rajkot	Health and Family Welfare
71.	Shrimant Fatehsinh Rao Gaekwad General Hospital, Bayad, Sabarkantha	Health and Family Welfare
72.	Smt. A.J. Savla Homeopathic Medical College, Mehsana	Health and Family Welfare
73.	Society for Education Welfare & Action (Rural), Jhagadia, Bharuch	Social Justice and Empowerment
74.	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch	Education
75.	Tribal Research & Training Institute Gujarat Vidyapith, Ahmedabad	Tribal Development
76.	Trimurti Hospital, Bavla, Ahmedabad	Health and Family Welfare
77.	U.N. Mehta Institute of Cardiology and Research Centre, Civil Hospital Campus, Ahmedabad	Health and Family Welfare
78.	Water and Land Management Institute, Anand	Narmada, Water Resources, Water Supply and Kalpsar
79.	Xavier Technical Institute, Vadodara	Education
2017-18 onwards		
1.	Bhagubhai Mafatlal Hospital (Sevashram), Bharuch	Health and Family Welfare
2.	Blind Welfare Council, Dahod	Social Justice and Empowerment
3.	Gujarat Livestock Development Board	Agriculture, Farmer's Welfare and Co-operation
4.	Centre for Social Studies, Veer Narmad South Gujarat University Campus, Surat	Education
5.	Gujarat Ayurved University, Chanakya Bhavan, Jamnagar	Education
6.	Bhavnagar University, Sardar Vallabhbhai Patel Campus, Bhavnagar	Education
7.	Centre for Entrepreneurship Development, Gandhinagar	Industries and Mines
8.	GIA Industrial Training Centre Morva-Rena, Panchmahal	Labour and Employment
9.	Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar	Forests and Environment
10.	Gujarat Environment Management Institute (GEMI), Gandhinagar	Forests and Environment
11.	Gujarat Forensic Sciences University, Gandhinagar	Home
12.	Gujarat Industrial Research and Development Agency, Vadodara	Industries and Mines
13.	Gujarat Medical Education and Research Society (GMERS), Gandhinagar	Health and Family Welfare
14.	Gujarat National Law University, Koba, Gandhinagar	Legal Department
15.	Gujarat Pavitra Yatraddham Vikas Board	Industries and Mines
16.	Gujarat Pollution Control Board, Gandhinagar	Forests and Environment

Appendices

Sr. No.	Name of AB and year from which accounts have not been received up to 2018-19	Grants-in-aid releasing Department
17	Gujarat Press Academy, Gandhinagar	Information and Broadcasting
18	Gujarat State Child Protection Society, Birsa Munda Bhawan, Gandhinagar	Social Justice and Empowerment
19	Gujarat Rajya Khadi Gramodyog Board	Industries and Mines
20	D.S. Patel Industrial Technical Institute, Sunav, Anand	Education
21	Development support Agency of Gujarat, Tribal Development Department, Gandhinagar	Tribal Development
22	Disable Welfare Trust of India, Unara, Surat	Social Justice and Empowerment
23	Electronic Quality Development Centre, Ahmedabad	Industries and Mines
24	Employment Extension Bureau, Gandhinagar	Labour and Employment
25	Forest Development Agency, Banaskantha	Forests and Environment
26	Forest Development Agency, Bhavnagar	Forests and Environment
27	Gujarat State Non-Resident Gujaratis' Foundation, Gandhinagar	General Administration
28	Gujarat Technological University, Ahmedabad	Education
29	Industrial Extension Bureau (iNDEXTb)	Industries and Mines
30	Industrial Extension Cottage (iNDEXT-C)	Industries and Mines
31	Institute of Kidney Diseases & Research Centre, Ahmedabad	Health and Family Welfare
32	Shree Kathiawar Nirashrit Balashram, Rajkot	Social Justice and Empowerment
33	Shree Pragna Chakshu Mahila Sevakunj, Surendranagar	Health and Family Welfare
2018-19 onwards		
1.	Dr. Rasiklal Shah Sarvajanic Hospital, Sabarkantha	Health and Family Welfare
2	Gujarat Council of Science City, Ahmedabad	Science and Technology
3	Gujarat Information Commission, Karmayogi Bhavan, Gandhinagar	Information and Broadcasting
4	Gujarat Matikam Kalakari & Rural Technology Institute	Industries and Mines
5	Gujarat Social Infrastructure Development Society (GSIDS), Directorate of Economics & Statistics, Gandhinagar	Urban Development and Urban Housing
6	Gujarat State Council for Blood Transfusion, New Mental Hospital Complex, Meghaninagar, Ahmedabad	Health and Family Welfare
7	Gujarat Water Supply and Sewerage Board, Gandhinagar	Narmada, Water Resources, Water Supply and Kalpsar
8	Institute for Post Graduate Teaching & Research in Ayurveda (IPGTRA), Chanakya Bhavan, Jamnagar	Education
9	Institute of Seismological Research	Science and Technology
10	Knowledge Consortium of Gujarat, Ahmedabad	Education
11	R. B. Patel Technical Institute, At & Post Satem, Taluka & Dist Navsari	Education
12	R. K. Patel Technical Institute, Station Road, Vaso, Taluka Nadiad, Dist Kheda	Education
13	Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET), Gandhinagar	Narmada, Water Resources, Water Supply and Kalpsar

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA)

APPENDIX 3.3
Statement showing pendency of accounts and delay in
placement of Separate Audit Reports (SARs) in the State Legislature
(Reference: Paragraph 3.4; Page 79)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2019 (in months) [#]
Legal Department							
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes/ 06-02-2019/ Date awaited	2017-18(14) 2018-19(2)
2.	District Legal Services Authority, Navsari	Not required	19 (2)	2015-16	2015-16	Yes/ 21-11-2017/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
3.	District Legal Services Authority, Valsad	Not required	19 (2)	2017-18	2017-18	Yes/ 06-02-2019/ Date awaited	2018-19(2)
4.	District Legal Services Authority, Rajkot	Not required	19 (2)	2018-19	2017-18	Yes/ 07-03-2019/ Date awaited	No Delay
5.	District Legal Services Authority, Patan	Not required	19 (2)	2018-19	2017-18	Yes/ 07-03-2019/ Date awaited	No Delay
6.	District Legal Services Authority, Jamnagar	Not required	19 (2)	2014-15	2014-15	Yes/ 24-06-2015/ Date awaited	2015-16 (38) 2016-17(26) 2017-18(14) 2018-19(2)
7.	District Legal Services Authority, Mehsana	Not required	19 (2)	2018-19	2017-18	Yes/ 25-02-2019/ Date awaited	No Delay
8.	District Legal Services Authority, Palanpur	Not required	19 (2)	2015-16	2015-16	Yes/ 19-04-2018/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
9.	District Legal Services Authority, Bharuch	Not required	19 (2)	2015-16	2015-16	Yes/ 06-12-2016/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
10.	District Legal Services Authority, Junagadh	Not required	19 (2)	2018-19	2015-16	Yes/ 11-01-2017/ Date awaited	No Delay
11.	District Legal Services Authority, Tapi Vyara	Not required	19 (2)	2018-19	2016-17	Yes/ 30-10-2018/ Date awaited	No Delay
12.	District Legal Services Authority, Anand	Not required	19 (2)	2017-18	2015-16	Yes/ 23-05-2018/ Date awaited	2018-19(2)

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13.	District Legal Services Authority, Kheda Nadiad	Not required	19 (2)	2015-16	2015-16	Yes/ 01-02-2017/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
14.	District Legal Services Authority, Gandhinagar	Not required	19 (2)	2018-19	2017-18	Yes/ 06-12-2018/ Date awaited	No delay
15.	District Legal Services Authority, Athwalines, Surat	Not required	19 (2)	2017-18	2017-18	Yes/ 06-12-2018/ Date awaited	2018-19(2)
16.	District Legal Services Authority, Himmatnagar	Not required	19 (2)	2017-18	2017-18	Yes/ 10-01-2019/ Date awaited	2018-19(2)
17.	District Legal Services Authority, Dahod	Not required	19 (2)	2017-18	2016-17	Yes/ 03-10-2018/ Date awaited	2018-19(2)
18.	District Legal Services Authority, Amreli	Not required	19 (2)	2018-19	2017-18	Yes/ 08-01-2019/ Date awaited	No delay
19.	District Legal Services Authority, Kutch, Bhuj	Not required	19 (2)	2017-18	2015-16	Yes/ 28-12-2017/ Date awaited	2018-19(2)
20.	District Legal Services Authority, Bhavnagar	Not required	19 (2)	2015-16	2015-16	Yes/ 04-06-2018/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
21.	District Legal Services Authority, Vadodara	Not required	19 (2)	2014-15	2014-15	Yes/ 19-06-2017/ Date awaited	2015-16(38) 2016-17(26) 2017-18(14) 2018-19(2)
22.	District Legal Services Authority, Godhra	Not required	19 (2)	2017-18	2017-18	Yes/ 10-05-2019/ Date awaited	2018-19(2)
23.	District Legal Services Authority, Surendranagar	Not required	19 (2)	2017-18	2015-16	Yes/ 04-10-2017/ Date awaited	2018-19(2)
24.	District Legal Services Authority, Ahmedabad Rural	Not required	19 (2)	2015-16	2015-16	Yes/ 20-09-2017/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
25.	District Legal Services Authority, Rajpipla	Not required	19 (2)	2015-16	2015-16	Yes/ 24-11-2017/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
26.	District Legal Services Authority, Porbandar	Not required	19 (2)	2017-18	2015-16	Yes/ 27-04-2018/ Date awaited	2018-19(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2019 (in months) [#]
Home Department							
27.	Gujarat State Human Rights Commission, Gandhinagar	Not required	19 (2)	2006-07	2006-07	Yes/ 10-02-2010/ Date awaited	2007-08(134) 2008-09(122) 2009-10(110) 2010-11(98) 2011-12(86) 2012-13(74) 2013-14(62) 2014-15 (50) 2015-16 (38) 2016-17(26) 2017-18(14) 2018-19(2)
Energy and Petro-chemicals Department							
28.	Gujarat Electricity Regulatory Commission	Not required	19 (2)	2018-19	2018-19	Yes/ 06-12-2019 Date awaited	No delay
Ports and Transport Department							
29.	Gujarat Maritime Board	2021-22	20 (1)	2018-19	2017-18	Yes/ 11-09-2019 Date awaited	No delay
Labour and Employment Department							
30.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	19 (2)	2015-16	2012-13	Yes/ 14-09-2016/ Date awaited	2016-17(26) 2017-18(14) 2018-19(2)
Urban Development and Urban Housing Department							
31.	Gujarat Rural Housing Board, Gandhinagar	2022-23	19 (3)	2018-19	2017-18	Yes/ 16-01-2019/ Date awaited	No delay
32.	Gujarat Housing Board, Ahmedabad	2021-22	19 (3)	2017-18	2017-18	Yes/ 03-06-2019/ Date awaited	2018-19(2)
33.	Gujarat Slum Clearance Cell	2021-22	19 (3)	2017-18	2017-18	Yes/ 14-06-2019 Date awaited	2018-19(2)
34.	Gujarat Municipal Finance Board, Gandhinagar	2018-19	20 (1)	2018-19	2017-18	Yes/ 16-01-2019/ Date awaited	No delay
35.	Water and Sanitation Management Organisation, Gandhinagar	2020-21	20 (1)	2017-18	2017-18	No/ 04-02-2019/ Not required	2018-19(2)

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36.	Ahmedabad Urban Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 12-03-2019/ Not required	2018-19(2)
37.	Vadodara Urban Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 22-02-2019/ Not required	2018-19(2)
38.	Rajkot Urban Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 10-05-2019 Not Required	2018-19(2)
39.	Surat Urban Development Authority	2021-22	20 (1)	2017-18	2016-17	No/ 20-03-2019/ Not required	2018-19(2)
40.	Jamnagar Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 16-11-2018/ Not required	2017-18(14) 2018-19(2)
41.	Bhavnagar Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 06-02-2019/ Not required	2018-19(2)
42.	Bhuj Area Development Authority	2021-22	20 (1)	2017-18	2008-09	No/ 23-08-2010/ Not required	2018-19(2)
43.	Rapar Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 06-02-2019/ Not required	2018-19(2)
44.	Gandhinagar Urban Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 11-01-2019/ Not required	2018-19(2)
45.	Anjar Area Development Authority	2021-22	20 (1)	2015-16	2008-09	No/ 19-08-2010/ Not required	2016-17(26) 2017-18(14) 2018-19(2)
46.	Bhachau Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 28-03-2019/ Not required	2018-19(2)
47*.	Vadinar Area Development Authority	2021-22	20 (1)	2017-18	2014-15	No/ 01-03-2017/ Not required	2018-19(2)
48.	Junagadh Area Development Authority	2021-22	20 (1)	2017-18	2016-17	No/ 13-08-2018/ Not required	2018-19(2)
49.	Ambaji Area Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 28-02-2019/ Not required	No Delay
50.	Alang Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 28-03-2019/ Not required	2018-19(2)

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51.	Bharuch / Ankleshwar Urban Area Development Authority.	2021-22	20 (1)	2017-18	2015-16	No/ 16-11-2018/ Not required	2018-19(2)
52.	Morbi / Vankaner Urban Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 11-07-2018/ Not required	2017-18(14) 2018-19(2)
53.	Anand /Vallabh Vidyanagar / Karamsad Urban Area Development Authority.	2021-22	20 (1)	2017-18	2016-17	No/ 23-05-2018/ Not required	2018-19(2)
54.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2021-22	20 (1)	2017-18	2014-15	No/ 10-01-2017/ Not required	2018-19(2)
55*.	Himatnagar Urban Area Development Authority	2021-22	20 (1)	2017-18	--	No/ ---/ Not required	2018-19(2)
56.	G.I.F.T. Urban Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 10-05-2019/ Not required	2018-19(2)
57*.	Shamlaji Urban Area Development Authority	2021-22	20 (1)	2014-15	2014-15	No/ 16-06-2017/ Not required	2015-16(38) 2016-17(26) 2017-18(14) 2018-19(2)
58.	Khambhalia Urban Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 14-03-2019/ Not required	2018-19(2)
59.	Navsari Area Development Authority, Navsari	2021-22	20 (1)	2017-18	2017-18	No/ 17-06-2019/ Not required	2018-19(2)
60*.	Bardoli Area Development Authority, Bardoli	2021-22	20 (1)	NA**	NA	No/ NA/ NA	2017-18(14) 2018-19(2)
61*.	Khajod Area Development Authority, Khajod	2021-22	20 (1)	2017-18	NA	No/ NA/ NA	2018-19(2)
62*.	Gujarat Real Estate Regularity Authority, Gandhinagar	Not Required	92	2018-19	2017-18	Yes 28-08-2019 NA	No Delay

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Forests and Environment Department							
63.	Gujarat State CAMPA	2018-19	20 (1)	Upto 2013-14, however revised accounts are in arrear from 2014-15 to 2015-16 and for years 2016-17 to 2018-19	Upto 2012-13 and 2013-14 is under process.	Yes/ 02-08-2019 No information	No Delay

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA)

Accounts of the financial year are to be submitted latest by 30 June every year

*Sr. No. 47: Vadinar Area Development Authority ceases to exist as per notification of Government of Gujarat dated 30 March 2017. However, accounts for the year 2015-16 and 2016-17 are still due.

*Sr.No. 57: Though accounts for the year 2014-15 had been submitted, accounts for the year 2012-13 and 2013-14 were still due.

*Sr. No. 60 to 61: These are newly entrusted Authorities from 2017-18 as per Government of Gujarat Resolution No. UDA-102013-1758-V dated 15 December 2017.

*Sr. No. 62 This is a newly entrusted Authority from 2017-18 as per Government of Gujarat Resolution No. MIS/102017/978/L dated 22 March 2018.

APPENDIX 3.4
Department-wise/age-wise break-up of pending cases of misappropriation, defalcation etc.
(Reference: Paragraph 3.6; Page 83)

Sr. 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.	Agriculture, Farmer's Welfare and Co-operation	0	0	0	1	1	0	2
2.	Education	3	1	6	1	2	0	13
3.	Food, Civil Supplies and Consumer Affairs	2	0	0	0	0	0	2
4.	Forests & Environment	17	10	5	1	0	3	36
5.	Health and Family Welfare	6	0	1	1	1	3	12
6.	Home	3	1	2	2	1	4	13
7.	Industries and Mines	0	0	1	1	1	0	3
8.	Labour Employment	2	0	0	0	0	0	2
9.	Legal	2	1	1	0	2	1	7
10.	Narmada Water Resources, Water Supply and Kalpsar	1	1	1	2	0	23	28
11.	Ports and Transport	0	0	1	0	0	1	2
12.	Roads and Buildings	0	0	0	1	2	5	8
13.	Revenue	0	0	1	1	2	22	26
14.	Panchayats, Rural Housing and Rural Development	4	0	0	1	0	0	5
15.	Science and Technology	0	1	0	0	0	0	1
16.	Social Justice and Empowerment	0	1	0	0	0	0	1
17.	Tribal Development	0	0	0	1	0	0	1
18.	Urban Development and Urban Housing	2	0	0	0	0	0	2
TOTAL		42	16	19	13	12	62	164

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA), from data furnished by concerned Departments

APPENDIX 3.5

**Department-wise/category-wise details of cases of losses due to theft, misappropriation/
loss of Government material and fire/accidents
(Reference: Paragraph 3.6; Page 83)**

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)
Agriculture, Farmer's Welfare and Co-operation	1	3.21	1	1.41	0	0.00	2	4.62
Education	6	3.77	7	385.75	0	0.00	13	389.52
Food, Civil Supplies and Consumer Affairs	0	0.00	2	61.76	0	0.00	2	61.76
Forests & Environment	8	3.57	9	17.90	19	79.41	36	100.88
Health and Family Welfare	7	7.49	5	142.82	0	0.00	12	150.31
Home	0	0.00	13	128.34	0	0.00	13	128.34
Industries and Mines	1	0.46	2	77.62	0	0.00	3	78.08
Labour Employment	1	5.13	1	4.00	0	0.00	2	9.13
Legal	1	11.67	5	3.53	1	8.00	7	23.21
Narmada Water Resources, Water Supply and Kalpsar	11	6.09	17	38.07	0	0.00	28	44.16
Ports and Transport	0	0.00	2	5.79	0	0.00	2	5.79
Roads and Buildings	3	1.57	5	348.49	0	0.00	8	350.06
Revenue	1	5.86	25	8.60	0	0.00	26	14.46
Panchayats, Rural Housing and Rural Development	0	0.00	5	66.87	0	0.00	5	66.87
Science and Technology	0	0.00	1	12.68	0	0.00	1	12.68
Social Justice and Empowerment	0	0.00	1	14.87	0	0.00	1	14.87
Tribal Development	0	0.00	1	147.19	0	0.00	1	147.19
Urban Development and Urban Housing	0	0.00	2	24.40	0	0.00	2	24.40
Total	40	48.82	104	1,490.09	20	87.41	164	1,626.32

Source: Information compiled by Offices of PAG (E&RSA) and PAG (G&SSA) from data furnished by concerned Departments

APPENDIX 4.1

Glossary

Terms	Description
General Category States	<p>There are 18 'General Category States' namely, (1) Andhra Pradesh, (2) Bihar, (3) Chhattisgarh, (4) Goa, (5) Gujarat, (6) Haryana, (7) Jharkhand, (8) Karnataka, (9) Kerala, (10) Madhya Pradesh, (11) Maharashtra, (12) Orissa, (13) Punjab, (14) Rajasthan, (15) Tamil Nadu, (16) Telangana (17) Uttar Pradesh, and (18) West Bengal.</p> <p>Besides, National Development Council had accorded 11 states, out of 29 states, the status of 'Special Category States' to target the fund flow for better balanced growth. These include Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand.</p>
Implementing Agencies in the State	<p>These include any organisation/institution including Non-Governmental Organisations which are authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State. For instance, State Implementation Society for <i>Sarva Siksha Abhiyan</i>, State Health Mission for National Rural Health Mission <i>etc.</i> This also includes institutions located in the State where the State Government may not have a direct role or control over it.</p>
Core public goods	<p>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 <i>etc.</i></p>
Merit goods	<p>Commodities that the public sector provides free or at subsidised 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 subsidised 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 <i>etc.</i></p>
Debt sustainability	<p>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.</p>
Debt stabilization	<p>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.</p>
Sufficiency of non-debt receipts	<p>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.</p>
Net availability of borrowed funds	<p>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.</p>