

Appendix 1.1
State Profile
(Reference: Paragraph 1.1)

Sr. No.	Particulars	Unit	India	Gujarat
1.	Area	Sq. Km.	32,87,263	1,96,244
2.	Population (2012)	in crore	122.69	6.14
	Population projections (2022)	in crore	137.56	7.06
3.	Density of Population (2011)	Persons per Sq. Km.	418	360
4.	Urban Population to total population (2011)	<i>per cent</i>	31.1	42.6
5.	Sex Ratio	Females per 1000 Males	943	919
6.	Population below poverty line (2011-12)	<i>per cent</i>	21.9	16.6
7.	Literacy (2011)	<i>per cent</i>	73.0	78.0
8.	Infant Mortality Rate (2019)	Per 1000 live births	28.0	23.0
9.	Life Expectancy at Birth (2014-18)	year	69.7	70.2
10	Population Growth (2012 to 2022)	<i>per cent</i>	12.12	15.09
11	GDP and GSDP (2021-22) at Current Prices (2011-12 Series)	(₹ in crore)	2,36,64,637	19,44,107

Source:

1. Census of India 2011; (Sr. No. 1)
2. Report of the Technical Group on Population projection for India and States (2011-2036) by National commission on Population, Ministry of H&FW; (Sr. Nos. 2,3 & 10)
3. Socio- Economic Review, Government of Gujarat 2021-22 (Sr. Nos. 4 & 5)
4. Ministry of Statistics and Programme Implementation; (Sr. No. 6)
5. Economic Survey 2021-22, Census of India 2011; (Sr. No. 7)
6. SRS Bulletin, May 2022; (Sr. No. 8)
7. SRS Based Abridged Life Tables 2015-19, Registrar General of India; (Sr. No. 9)
8. Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation; and GSDP of Gujarat-Budget Publication No. 30 of Gujarat Fiscal Responsibility Act, 2005 (2022-23) (Sr. No. 11)

Appendix 2.1
Time series data on the State Government finances
(Reference: Paragraph 2.2)

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
PART A- Receipts					
1. Revenue receipts	1,23,291	1,36,002	1,42,844	1,28,156	1,66,830
(A) Tax revenue	92,331	1,03,592	99,240	90,485	1,28,784
(i) Own Tax revenue	71,549	80,103	79,008	70,266	97,678
State Goods and Service Tax (SGST)	21,251	34,889	34,107	29,459	43,487
Taxes on sales, trade, etc.(VAT/Sales Tax)	29,639	22,414	21,072	18,800	29,044
State excise	85	131	138	134	155
Taxes on vehicles	3,885	4,119	3,847	2,981	3,889
Stamps and registration fees	7,255	7,781	7,701	7,390	10,433
Land revenue	1,859	2,408	2,359	2,134	2,782
Taxes on goods and passengers	131	117	48	104	11
Taxes on electricity duty	6,484	7,348	8,774	8,319	7,013
Other taxes	960	896	962	945	864
(ii) State's share of Union taxes and duties	20,782	23,489	20,232	20,219	31,106
(B) Non tax revenue	15,074	13,417	18,104	10,493	14,018
(C) Grants in aid from Government of India	15,886	18,993	25,500	27,178	24,028
2. Miscellaneous capital receipts	0	65	106	9,968	0
3. Recoveries of loans and advances	346	151	330	155	155
General Services	-	-	-	-	-
Social Services	7	12	16	17	37
Economic Services	291	89	271	83	148
Loans to Government Servants and Miscellaneous Loans	48	50	43	56	(-) 30
4. Total revenue and non-debt capital receipts (1+2+3)	1,23,637	1,36,218	1,43,280	1,38,280	1,66,985
5. Public debt receipts	26,953	43,146	43,491	58,857	46,969¹
Internal debt (excluding ways and means advances and overdrafts)	26,863	40,950	42,694	47,508	33,293
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	90	2,196	797	11,349	13,676 ¹

¹ The figure of 'Public debt receipts' here do not tally with the figures in Table 2.16 and Table 2.44 due to rounding-off difference of ₹ 1.00 crore. Similarly, figure of 'Loans and advances from GoI' here do not tally with the figures in Table 2.42 due to rounding-off difference of ₹ 1.00 crore.

	2017-18	2018-19	2019-20	2020-21	2021-22
6. Total receipts in the Consolidated Fund (4+5)	1,50,590	1,79,364	1,86,771	1,97,137	2,13,954
7. Contingency fund receipts	0	0	0.25	0	0
8. Public account receipts (Gross)	89,133	1,05,720	1,04,862	1,00,214	1,18,597
9. Total receipts of the State (6+7+8)	2,39,723	2,85,084	2,91,633	2,97,351	3,32,551
<i>PART B-Expenditure/Disbursement</i>					
10. Revenue Expenditure	1,18,060	1,32,790	1,40,899	1,50,704	1,60,421
State Fund Expenditure	1,03,047	1,17,424	1,21,874	1,30,334	1,42,028
Central assistance including CSS/CS	15,013	15,366	19,025	20,370	18,393
General services (including interest payments)	41,402	47,564	49,172	52,074	56,423
Social services	49,039	53,285	59,197	60,816	68,254
Economic services	27,145	31,576	32,115	37,424	35,332
Grants-in-aid and contributions	474	365	415	390	412
11. Capital Expenditure	26,313	28,062	25,650	26,781	28,185
State Fund Expenditure	20,305	23,087	20,539	22,322	22,391
Central assistance including CSS/CS	6,008	4,975	5,111	4,459	5,794
General services	871	875	691	485	550
Social services	6,813	7,696	6,175	7,040	8,373
Economic services	18,630	19,491	18,784	19,256	19,262
12. Disbursement of loans and advances	631	1,731	1,312	1,233	1,071
General Services	-	-	-	-	-
Social Services	265	924	884	708	924
Economic Services	311	756	379	477	114
Loans to Government Servants and Miscellaneous Loans	55	51	49	48	33
13. Total expenditure (10+11+12)	1,45,004	1,62,583	1,67,861	1,78,718	1,89,677
14. Repayments of public debt	13,700	15,432	16,702	17,922	24,436
Internal debt (excluding Ways and Means Advances and Overdrafts)	12,991	14,719	15,908	17,139	23,518
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	709	713	794	783	918
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,58,704	1,78,015	1,84,563	1,96,640	2,14,113
17. Contingency fund disbursements	-	0.25	-	-	-
18. Public account disbursements	87,738	1,03,998	1,02,635	1,07,893	1,13,609
19. Total disbursement by the State (16+17+18)	2,46,442	2,82,013	2,87,198	3,04,533	3,27,722

	2017-18	2018-19	2019-20	2020-21	2021-22
Part C- Deficits					
20. Revenue deficit(-) / revenue surplus (+) (1-10)	(+)5,232	(+)3,212	(+)1,945	(-)22,548	(+)6,409
21. Fiscal deficit (-)/fiscal surplus (+) (4-13)	(-)21,366	(-)26,365	(-)24,581	(-)40,438	(-)22,692
22. Primary deficit(-)/primary surplus(+) (21+23)	(-)2,412	(-)6,182	(-)2,133	(-)16,235	(+)2,496
Part D- Other data					
23. Interest payments (included in revenue expenditure)	18,954	20,183	22,449	24,203	25,188
24. Financial assistance to local bodies etc.	54,807	59,611	64,262	64,637	69,808
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	13,29,095	14,92,156	16,29,638 (P)	16,55,917 (Q)	19,44,107 (A)
28. Outstanding fiscal liabilities (year-end)	2,56,366	2,85,844	3,15,456	3,57,892	3,80,802
29. Outstanding guarantees (year-end)	4,834	4,699	4,462	3,656	3,044
30. Maximum amount guaranteed (during the year)	11,796	11,796	11,747	11,751	10,757
31. Number of Incomplete Projects	96	118	123	158	176
32. Capital blocked in Incomplete Projects	4,278	2,207	5,811	6,929	7,478
Part E- Fiscal Health Indicators					
I. Resource Mobilisation					
Own tax revenue/GSDP (<i>per cent</i>)	5.38	5.37	4.85	4.24	5.02
Own non-tax revenue/GSDP (<i>per cent</i>)	1.13	0.90	1.11	0.63	0.72
Central transfers/GSDP (<i>per cent</i>)	2.76	2.85	2.81	2.86	2.84
II. Expenditure Management					
Total expenditure/GSDP (<i>per cent</i>)	10.91	10.90	10.30	10.79	9.76
Total expenditure/revenue receipts	1.18	1.20	1.18	1.39	1.14
Revenue expenditure/total expenditure	0.81	0.82	0.84	0.84	0.85
Expenditure on social services/total expenditure	0.39	0.38	0.39	0.38	0.40
Expenditure on economic services/total expenditure	0.32	0.31	0.30	0.32	0.29

	2017-18	2018-19	2019-20	2020-21	2021-22
Capital expenditure/total expenditure	0.18	0.17	0.15	0.15	0.15
Capital expenditure on social and economic services/total expenditure	0.18	0.17	0.15	0.15	0.15
III. Management of fiscal imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	0.39	0.22	0.12	(-)1.36	0.33
Fiscal deficit/GSDP (<i>per cent</i>)	(-)1.61	(-)1.77	(-)1.51	(-)2.44	(-)1.17
Primary deficit (-) or surplus(+)/GSDP (<i>per cent</i>)	(-)0.18	(-)0.41	(-)0.13	(-)0.98	0.13
Revenue deficit/fiscal deficit	(-)0.24	(-)0.12	(-)0.08	0.56	(-)0.28
Primary revenue balance/GSDP (<i>per cent</i>)	1.82	1.57	1.50	0.10	1.63
IV. Management of fiscal liabilities					
Fiscal liabilities/GSDP	0.19	0.19	0.19	0.21 ²	0.18 ³
Fiscal liabilities/RR (<i>per cent</i>)	207.94	210.18	220.84	272.07 ²	214.91 ³
Primary deficit <i>vis-à-vis</i> quantum spread (<i>per cent</i>)	(-)15.79	(-)49.99	(-)42.70	90.67	6.96
Debt redemption (principal + interest) / total debt receipts	1.07	0.91	0.93	0.85	1.02
V. Other Fiscal Health Indicators					
Return on investment (<i>per cent</i>)	0.11	0.13	0.09	0.12	0.12
Financial assets/liabilities	0.94	0.96	0.99	0.92	0.94

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2022-23)

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

² As per Department of Expenditure, GoI, the borrowings under the special window will not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, etc. Hence the back to back loans in lieu of shortfall of GST compensation of ₹ 9,222 crore received during 2020-21 has not been considered as public debt here.

³ As per Department of Expenditure, GoI, the borrowings under the special window will not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, etc. Hence the back to back loans in lieu of shortfall of GST compensation of ₹ 9,222 crore received during 2020-21 and ₹ 13,040 crore received during 2021-22 have not been considered as public debt here.

Appendix 2.2
Unspent balances of previous year incorrectly credited as Revenue Receipts

(Reference: Paragraph 2.3.2.2)

Department	DDO	District	Receipt head account classification	Date of deposit	Receipts Amount (₹ in lakh)	Details	Deposited in	UTC
Education, Sports, Art and Culture	District Education District Sixan Amreli	Amreli	0202-01-101-01 Other Receipts	02-07-2021	13.59	Vidya laxmi bond maturity amount	PLA of DDO Amreli	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	25-10-2021	441.20	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	19-07-2021	327.97	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	17-08-2021	281.93	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	25-10-2021	231.01	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	19-07-2021	144.44	Unutilised amount of scheme	Saving Accounts	UTC given at the end

Department	DDO	District	Receipt head account classification	Date of deposit	Receipts Amount (₹ in lakh)	Details	Deposited in	UTC
Animal Husbandry	Nayab Paspalan Niyamak, Jilla Vikas Adhikari, Jilla Panchayat Ahmedabad	Ahmedabad	0403-00-800-05 Miscellaneous Receipt	01-07-2021	140.74	Unutilised amount of scheme	PLA of DDO Ahmedabad	UTC given at the end
Other Rural Development Programmes	Chief Accountant, Finance Department, Ahmedabad Municipal Corporation	Ahmedabad	0515-00-800-01 Miscellaneous Receipts	16-07-2021	132.76	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Crop Husbandry	Gujarat State Seed Certification Agency	Ahmedabad	0401-00-800-00 Other Receipts	27-08-2021	120.26	Unutilised amount of scheme	Saving Accounts	UTC given at the end
Housing	A/C Officer, Jilla Panchayat Ahmedabad	Ahmedabad	0216-03-800-00 Other Receipts	13-01-2022	1,069.46	unutilised amount of grant allotted	PLA of DDO Ahmedabad	UTC given at the end
Education, Sports, Art and Culture	Knowledge Consortium Of Gujarat, Pragna Puram Camp	Ahmedabad	0202-01-103-02 Other Receipts	29-01-2022	400.00	unutilised amount of grant allotted	GSFS	UTC given at the end
Education, Sports, Art and Culture	Knowledge Consortium Of Gujarat, Pragna Puram Camp	Ahmedabad	0202-01-103-02 Other Receipts	29-01-2022	200.00	unutilised amount of grant allotted	GSFS	UTC given at the end
Education, Sports, Art and Culture	Knowledge Consortium Of Gujarat, Pragna Puram Camp	Ahmedabad	0202-01-103-02 Other Receipts	01-02-2022	200.00	unutilised amount of grant allotted	GSFS	UTC given at the end

Department	DDO	District	Receipt head account classification	Date of deposit	Receipts Amount (₹ in lakh)	Details	Deposited in	UTC
Education, Sports, Art and Culture	Knowledge Consortium Of Gujarat, Pragna Puram Camp	Ahmedabad	0202-01-103-02 Other Receipts	01-02-2022	100.00	unutilised amount of grant allotted	GSFS	UTC given at the end
Education, Sports, Art and Culture	Knowledge Consortium Of Gujarat, Pragna Puram Camp	Ahmedabad	0202-01-103-02 Other Receipts	01-02-2022	100.00	unutilised amount of grant allotted	GSFS	UTC given at the end
Police	LOK RAKSHAK BHARTI BOARD 2018 And Director General Of Police, Gandhinagar	Gandhinagar	0055-00-800-02 Other Receipts	09-07-2021	204.31	Unutilised grant of Lok Rakshak recruitment	Bank Account	UTC given at the end
Water Supply and Sanitation	Swachh Bharat Mission-G Gandhinagar	Gandhinagar	0215-01-800-05 Other Receipts	28-09-2021	4,000.00	Unutilised amount Swachh Bharat Mission	Bank Account	UTC given at the end
Labour and Employment	GRIMCO Gandhinagar Ltd	Gandhinagar	0230-00-800-03 Other Receipts	29-06-2021	174.58	Unutilised amount of scheme	GSFS	UTC given at the end
Village and Small Industries	GRIMCO Gandhinagar Ltd	Gandhinagar	0851-00-200-00 Other Village Industries	27-07-2021	73.48	Leather/rexene Articles making Training and Natural Fiber Articles making training for special Com. Plan unutilised grant of 2019-20 and 2020-21	GSFS	UTC given at the end

Department	DDO	District	Receipt head account classification	Date of deposit	Receipts Amount (₹ in lakh)	Details	Deposited in	UTC
Village and Small Industries	GRIMCO Gandhinagar Ltd	Gandhinagar	0851-00-200-00 Other Village Industries	27-07-2021	47.74	Leather/rexene Articles making Training and Natural Fiber Articles making training for Tribal Area Sub Plan unutilised grant of 2019-20 and 2020-21	GSFS	UTC given at the end
Village and Small Industries	GRIMCO Gandhinagar Ltd	Gandhinagar	0851-00-200-00 Other Village Industries	27-07-2021	195.18	Leather/rexene Articles making Training and Natural Fiber Articles making training for General Plan unutilised grant of 2019-20 and 2020-21	GSFS	UTC given at the end
Animal Husbandry	Pashu Shakha Botad	Botad	0403-00-800-07 Other Receipts	26-11-2021	62.83	Unutilised grant of 2017-21 of deputy director animal husbandry, botad	PLA of DDO Botad	UTC given at the end
Animal Husbandry	Pashu Shakha Botad	Botad	0403-00-800-07 Other Receipts	26-11-2021	11.00	Unutilised grant for 2018-21 relating to Mukhyamantri nishulk pashusarvar yojana	PLA of DDO Botad	UTC given at the end
Animal Husbandry	Pashuchikitsha Adhikari Botad	Botad	0403-00-800-07 Other Receipts	21-09-2021	3.96	Unutilised grant of 2020-21 of Veterinary officer Botad	PLA of TDO Botad	UTC given at the end
Animal Husbandry	Gujarat Co.Op. Milk Mktg. Federation Ltd., Anand	Anand	0403-00-102-01 Cattle Farms	05-06-2021	1,697.93	Unutilised amount of 2018-21 relating to GCMMLF, Anand	Bank Account	online UTC PFMS

Department	DDO	District	Receipt head account classification	Date of deposit	Receipts Amount (₹ in lakh)	Details	Deposited in	UTC
Other Social Services	Jilla Samaj Adhikari Dp-Anand	Anand	0250-00-101-00 Nutrition	30-09-2021	24.08	ZP Anand unutilised grant of 2016-17	DDO PLA	UTC given at the end
Crop Husbandry	Hisab Anand Niyamakshree, Agricultural University	Anand	0401-00-800-00 Other Receipts	19-07-2021	15.94	Other Receipts of Anand Agriculture University, Organic farming grant material unutilised grant	Bank Account	UTC given at the end
Other Rural Development Programmes	Chief Officer Palika, Ode Nagar	Anand	0515-00-800-01 Miscellaneous Receipts	25-08-2021	10.91	Oad Nagarpalika unutilised grant of 2017-18	Bank Account	UTC given at the end
Other Rural Development Programmes	Chief Officer, Ode Nagarpalika	Anand	0515-00-800-01 Miscellaneous Receipts	18-06-2021	10.00	Oad Nagarpalika unutilised grant of 2017-18	Bank Account	UTC given at the end
Total					10,435.31			

Source: Details furnished by the Departments

Appendix 3.1

Glossary of important Budget related terms

(Reference: Paragraph 3.1)

1. ***'Accounts' or 'Actuals' of a year.*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***'Administrative approval' of a scheme, proposal or work.*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***'Annual financial statement'*** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***'Appropriation'*** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***'Charged Expenditure'*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***'Consolidated Fund of India/ State-*** All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***'Contingency Fund'*** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***'Controlling Officer (budget)'***- means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***'Drawing and Disbursing Officer' (DDO)*** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***'Excess Grant'*** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11. ***'New Service'*** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to

the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.

12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
20. **'Sub-Head'** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.

21. ***‘Major Work’*** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. ***‘Minor Work’*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. ***‘Modified Grant or Appropriation’*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. ***‘Supplementary or Additional Grant or Appropriation’*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. ***‘Schedule of New Expenditure’*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. ***‘Token demand’*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2
Unnecessary Re-appropriation
(Reference: Paragraph 3.3.3)

(₹ in lakh)

Sl. No	Grant No.	Major Head	Sub Major Head	Minor head	Sub Head	Nomenclature	Provisions				Actual Expenditure	Final Savings
							Original	Supplementary	Total	Reappropriation		
1	2	3	4	5	6	7	8	9	10 (8+9)	11	12	13 (10-12)
1	0009	2202	03	102	04	EDN 34 Grants to Universities	37,943.12	61.56	38,004.68	1,178.15	37,585.25	419.43
2	0020	2049	04	104	03	Modernisation of Police Force	280.30	0	280.30	36.25	234.06	46.24
3	0020	2049	04	109	01	Interest on State Plan Loans consolidated in terms of recommendations of the Finance Commission	15,300.00	0	15,300.00	3,509.35	11,677.77	3,622.23
4	0040	2211	00	103	07	Maternity & Child Health Chiranjivi Matruvandana Yojana	22,774.54	0	22,774.54	107.67	20,460.52	2,314.02
5	0066	4701	20	800	43	Canals & Branches	16.00	0	16.00	0.05	4.29	11.71
6	0084	2059	01	053	01	Work charged establishment (Salary) (Repairs to Non-residential buildings)	90.00	890.00	980.00	10.84	634.87	345.13
7	0095	2225	01	277	03	SCW 3 Muni Metraj Scholarship for Pre SSC students whose parents are engaged in unclean occupation (30-70 Partially Centrally Sponsored Scheme)	7,200.00	0	7,200.00	32.98	7,128.72	71.28
						Total	83,603.96	951.56	84,555.52	4,875.29	77,725.48	6,830.04

Source: Appropriation Accounts 2021-22

Appendix 3.3

Statement showing Grants/Appropriations with Savings of ₹ 50 crore and above

(Reference: Paragraph 3.3.4.1)

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Nature	Total Grant	Actual Expenditure	Savings
1	0002	Agriculture	Revenue Voted	4,023.97	2,710.19	1,313.78
2	0005	Co-operation	Capital Voted	72.78	22.36	50.42
3	0006	Fisheries	Capital Voted	144.16	34.40	109.76
4	0009	Education	Capital Voted	431.89	301.23	130.66
5	0013	Power Projects	Capital Voted	3,273.43	3,138.98	134.45
6	0016	Tax Collection Charges (Finance Department)	Revenue Voted	345.47	277.77	67.70
7	0018	Pension and Other Retirement Benefits	Revenue Voted	12,368.00	11,567.82	800.18
8	0019	Other expenditure pertaining to Finance Department	Revenue Voted	10,093.26	1,583.95	8,509.31
9	0020	Repayment of Debt Pertaining to Finance Department and its servicing	Revenue Charged	24,696.03	23,933.17	762.86
10	0021	Food	Revenue Voted	83.67	22.59	61.08
11	0022	Civil Supplies	Revenue Voted	975.30	827.76	147.54
12	0026	Forests	Revenue Voted	776.80	620.77	156.03
13	0026	Forests	Capital Voted	558.61	506.13	52.48
14	0040	Family Welfare	Revenue Voted	2,335.36	2,095.53	239.83
15	0043	Police	Revenue Voted	6,023.07	5,144.68	878.39
16	0046	Other Expenditure Pertaining to Home Department	Capital Voted	951.66	804.21	147.45
17	0049	Industries	Revenue Voted	4,859.00	4,789.11	69.89
18	0049	Industries	Capital Voted	502.39	351.26	151.13
19	0057	Labour and Employment	Revenue Voted	1,111.90	911.66	200.24
20	0060	Administration of Justice	Revenue Voted	1,053.42	921.75	131.67
21	0065	Narmada Development Scheme	Capital Voted	3,466.34	2,803.86	662.48
22	0066	Irrigation and Soil Conservation	Revenue Voted	1,193.68	1,102.88	90.80
23	0066	Irrigation and Soil Conservation	Capital Voted	4,737.90	2,325.01	2,412.89
24	0068	Other Expenditure	Revenue Charged	210.00	158.62	51.38
25	0070	Community Development	Revenue Voted	3,126.84	2,169.32	957.52
26	0071	Rural Housing and Rural Development	Revenue Voted	2,468.53	1,615.20	853.33
27	0072	Compensation and Assignments	Revenue Voted	138.20	74.29	63.91
28	0074	Transport	Capital Voted	501.73	391.06	110.67
29	0077	Tax Collection Charges Revenue Department	Revenue Voted	279.13	206.19	72.94
30	0079	Relief on Account of Natural Calamities	Capital Voted	274.01	77.00	197.01
31	0084	Non Residential Buildings	Capital Voted	1,102.47	418.57	683.90
32	0085	Residential Buildings	Capital Voted	166.62	52.77	113.85

Appendices

Sl No.	Grant No.	Name of the Grant/ Appropriation	Nature	Total Grant	Actual Expenditure	Savings
33	0086	Roads and Bridges	Revenue Voted	3,827.82	3,607.04	220.78
34	0087	Gujarat Capital Construction Scheme	Capital Voted	294.33	179.52	114.81
35	0092	Social Security and Welfare	Revenue Voted	2,134.78	1,964.19	170.59
36	0092	Social Security and Welfare	Capital Voted	602.46	551.28	51.18
37	0095	Scheduled Castes Sub Plan	Revenue Voted	4,502.96	4,030.38	472.58
38	0095	Scheduled Castes Sub Plan	Capital Voted	859.90	801.15	58.75
39	0096	Tribal Area Sub Plan	Revenue Voted	9,119.21	8,028.06	1091.15
40	0096	Tribal Area Sub Plan	Capital Voted	4,673.91	4,285.56	388.35
41	0102	Urban Development	Revenue Voted	9,656.32	8,447.10	1,209.22
42	0106	Other Expenditure Pertaining to Women and Child Development Department	Revenue Voted	3,669.25	3,473.51	195.74
43	0108	Other Expenditure Pertaining to Climate Change Department	Revenue Voted	854.31	660.70	193.61
Total				1,32,540.87	1,07,988.58	24,552.29

Source: Appropriation Accounts of 2021-22

Appendix-3.4
Excess expenditure of previous years requiring regularisation
(Reference: Paragraph 3.3.5.3)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant No./Appropriation No.	Amount of excess	Status of discussion by Public Accounts Committee
2007-08	40-Grants 3-Appropriations	Revenue Voted-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 Revenue Charged-32, 84 Capital Charged-81	1,055.38	Yet to be regularised.
2008-09	21-Grants 5-Appropriations	Revenue Voted-5, 8, 9, 13, 21, 22, 23, 26, 38, 39, 41, 43, 44, 62, 66, 73, 79, 80, 86, 87, 104 Revenue Charged-106 Capital Charged-55, 58, 81, 86	347.05	Yet to be regularised.
2009-10	38-Grants 7-Appropriations	Revenue Voted – 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 Capital Voted –65, 93 Revenue Charged – 20, 32, 43, 68, 84 Capital Charged – 81, 86	1,010.86	Yet to be regularised.
2010-11	13-Grants 2-Appropriations	Revenue Voted – 10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 Capital Voted- 13 Revenue Charged- 71 Capital Charged- 81	120.25	Yet to be regularised.
2011-12	6-Grants 4-Appropriations	Revenue Voted-10, 18, 51, 82, 86 Capital Voted- 87 Revenue Charged – 26, 96 Capital Charged – 20, 81, 96	660.62	Yet to be regularised.
2013-14	5-Grants 3-Appropriations	Revenue Voted – 9, 73, 88 Capital Voted – 26, 87 Revenue Charged – 26, 68 Capital Charged – 66	1,026.35	Yet to be regularised.
2014-15	4-Grants 3-Appropriation	Revenue Voted – 73, 85, 88 Capital Voted – 26 Revenue Charged –19, 43, 81	144.45	Yet to be regularised.
2015-16	1 Grants 3 Appropriations	Revenue Voted – 73 Revenue Charged – 26, 39 Capital Charged – 20	299.09	Yet to be regularised.
2016-17	6 Grants 4 Appropriations	Revenue Voted – 9, 67, 73, 83 Capital Voted – 10, 41 Revenue Charged – 74, 96, 106 Capital Charged - 96	278.11	Yet to be regularised.
2017-18	2 Grants 1 Appropriation	Revenue Voted – 73 Capital Voted – 3 Revenue Charged - 18	333.99	Yet to be regularised.
2018-19	4 Grants 1 Appropriation	Revenue Voted – 9, 13, 73, 86 Revenue Charged - 18	2,394.24	Yet to be regularised.
2019-20	3 Grants 1 Appropriation	Revenue Voted-9, 73, 86 Capital Charged- 20,	1,466.84	Yet to be regularised
2020-21	3 Grants 3 Appropriations	Revenue Voted- 9, 73 Capital Voted- 88 Capital Charged- 20, 66, 96	1,718.52	Yet to be regularised
Total			10,855.75	

Source: Appropriation Accounts of respective years

Appendix 3.5

Limits set by the State PAC in October 1994

(Reference: Paragraph 3.5.1.2)

Saving	<p>1. If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation.</p> <p>2. Even in case; where the overall saving is 5 per cent or more under a grant / appropriation</p> <p>A. No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ;</p> <p>B. Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :-</p> <p>i. if the total provision under 'Revenue Voted' below a grant is ;</p> <ol style="list-style-type: none"> 1. more than ₹ 30 crores and the saving/excess under sub-head is less than ₹ 30 lakhs; 2. between ₹ 10 crores and ₹ 30 crores and the saving/excess under a sub-head is less than ₹ 20 lakhs; 3. less than ₹ 10 crores and savings/excess under a sub-head is less than ₹ 10 lakhs. <p>ii. if the total provision under 'Capital Voted' below a grant is</p> <ol style="list-style-type: none"> 1. more than ₹ 20 crores and the savings/excess under a sub-head is less than ₹ 25 lakhs; 2. between ₹ 10 crores and ₹ 20 crores and the saving/excess under sub-head is less than ₹ 20 lakhs; 3. less than ₹ 10 crores and the saving/excess under a sub-head is less than ₹ 10 lakhs. <p>iii. In respect of 'Revenue Charged' and 'Capital Charged' if the saving/excesses under a sub-head is less than ₹ 5 lakhs.</p>
Excess	<p>If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.</p> <p>However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;</p> <ol style="list-style-type: none"> 1. Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ₹ 5 lakhs. <p>In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-</p> <p>A. If the total provision under 'Revenue Voted' below a grant is :-</p> <ol style="list-style-type: none"> i. More than ₹ 30 crores and excess under a sub-heads is more than ₹ 30 lakhs; ii. Between ₹ 10 crores and ₹ 30 crores and the excess under a sub-head is more than ₹ 20 lakhs iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs; <p>B. If the total provision under 'Capital Voted' below a grants is :-</p> <ol style="list-style-type: none"> i. More than ₹ 20 crores and excess under a sub-heads is more than ₹ 25 lakhs ii. Between ₹ 10 crores and ₹ 20 crores and excess under a sub head is more than ₹ 15 lakhs. iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs <p>C. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a subhead is more than ₹ 5 lakhs;</p> <p>2. Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.</p>

Appendix 3.6:
Sub-Heads with variations beyond PAC specified limits and status of explanation
(Reference: Paragraph 3.5.1.2)

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
01 Agriculture and Co-Operation Department	2	2	2
02 Agriculture	75	34	33
03 Minor Irrigation, Soil Conservation and Area Develop	9	3	3
04 Animal Husbandry	26	1	1
05 Co-operation	34	3	2
06 Fisheries	14	3	3
07 Other Expenditure Pertaining to Agriculture and Co-operation Department	3	0	0
08 Education Department	2	1	1
09 Education	110	60	59
10 Other Expenditure Pertaining to Education Department	8	1	1
11 Energy and Petro-Chemicals Department	3	2	2
12 Tax Collection Charges (Energy and Petro-Chemicals Department)	1	0	0
13 Power Projects	36	0	0
14 Other Expenditure Pertaining to Energy and Petro-Chemicals Department	5	2	2
15 Finance Department	2	1	1
16 Tax Collection Charges (Finance Department)	7	5	5
17 Treasury and Accounts Administration	6	5	5
18 Pension and Other Retirement Benefits	11	6	6
19 Other Expenditure Pertaining to Finance Department	17	7	6
20 Repayment of Debt Pertaining to Finance Department	50	0	0
21 Food, Civil Supplies and Consumer Affairs Department	4	2	2
22 Civil Supplies	23	8	8
23 Food	10	1	1
24 Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department	2	0	0
25 Forests and Environment Department	2	2	2
26 Forests	37	25	25
27 Environment	5	0	0
28 Other Expenditure Pertaining to Forest and Environment Department	2	0	0
29 Governor	14	1	1
30 Council of Ministers	1	0	0
31 Elections	9	5	5
32 Public Service Commission	2	1	1
33 General Administration Department	14	5	5
34 Economic Advice and Statistics	5	2	2
35 Other Expenditure Pertaining to General Administration Department	18	3	3
36 State Legislature	4	2	2
37 Loans and Advances to Government Servants in Gujarat Legislature Secretariat	2	1	1
38 Health and Family Welfare Department	3	1	1
39 Medical and Public Health	137	0	0
40 Family Welfare	26	14	14
41 Other expenditure pertaining to Health and Family Welfare Department	3	1	1
42 Home Department	5	2	2
43 Police	39	24	24

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
44 Jails	6	1	1
45 State Excise	4	2	2
46 Other expenditure Pertaining to Home Department	36	6	6
47 Industries and Mines Department	2	2	2
48 Stationery and Printing	8	2	2
49 Industries	61	6	6
50 Mines and Minerals	6	1	1
51 Tourism	10	3	3
52 Other Expenditure Pertaining to Industries and Mines Department	13	0	0
53 Information and Broadcasting Department	2	1	1
54 Information and Publicity	7	0	0
55 Other expenditure pertaining to Information and Broadcasting Department	2	1	1
56 Labour and Employment Department	1	1	1
57 Labour and Employment	31	18	16
58 Other expenditure Pertaining to Labour and Employment Department	2	0	0
59 Legal Department	2	1	1
60 Administration of Justice	21	13	12
61 Other expenditure Pertaining to Legal Department	12	6	6
62 Legislative and Parliamentary Affairs Department	3	3	3
63 Other expenditure Pertaining to Legislative and Parliamentary Affairs Department	2	0	0
64 Narmada, Water Resources, Water Supply and Kalpsar Department	1	1	1
65 Narmada Development Scheme	7	1	1
66 Irrigation and Soil Conservation	139	86	85
67 Water Supply	16	0	0
68 Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	3	2	2
69 Panchayats, Rural Housing and Rural Development	3	1	1
70 Community Development	29	14	14
71 Rural Housing and Rural Development	28	13	13
72 Compensation and Assignments	12	7	7
73 Other expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department	14	8	5
74 Transport	11	1	1
75 Other Expenditure Pertaining to Ports and Transports Department	7	4	3
76 Revenue Department	6	5	5
77 Tax Collection Charges (Revenue Department)	39	15	15
78 District Administration	09	5	5
79 Relief On Account of Natural Calamities	90	28	28
80 Dang District	37	4	4
81 Compensation and Assignment	15	0	0
82 Other Expenditure Pertaining to Revenue Department	6	3	3
83 Roads and Building Department	4	3	3
84 Non-Residential building	54	32	31
85 Residential Building	13	8	8
86 Roads and Bridges	33	13	12
87 Gujarat Capital Construction Scheme	8	6	6
88 Other Expenditure Pertaining to Roads and Building Department	9	2	2
89 Science and Technology Department	6	0	0

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
90 Other expenditure pertaining to Science and Technology Department	15	0	0
91 Social Justice and Empowerment	3	3	3
92 Social Security and Welfare	80	32	32
94 Other Expenditure Pertaining to Social Justice and Empowerment Department	2	2	2
95 Scheduled Castes Sub-Plan	249	139	138
93 Welfare of Scheduled Tribes	51	1	1
96 Tribal Area Sub-Plan	415	202	195
97 Sports Youth and Cultural Activities Department	4	2	2
98 Youth Services and Cultural Activities	38	11	11
99 Other Expenditure Pertaining to Sports, Youth and cultural Activities Department	3	0	0
100 Urban Development and Urban Housing Department	1	1	1
101 Urban Housing	38	0	0
102 Urban Development	59	25	25
103 Compensation Assignment and Tax Collection Charges	4	0	0
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department	2	1	1
105 Women and Child Development Department	2	1	1
106 Other Expenditure Pertaining to Women and Child Development Department	53	24	24
107 Climate Change Department	1	1	1
108 Other Expenditure Pertaining to Climate Change Department	5	3	3
Total	2,643	1,013	991

Source: Appropriation Accounts of 2021-22

Appendix 3.7
Budget and Opportunity cost
(Reference: Paragraph 3.5.2)

Sl. No.	Grant	Account	Scheme	(₹ in crore)			
				Original allocation	Actual expenditure	Unutilized funds	Unutilized funds (Percentage)
Capital (Voted)							
1	5	4435.01.101.01	WRH-1 Establishment of Agricultural Produce Market Fund	71.70	20.62	51.08	71.24
2	6	5051.02.200.08	Construction of Fishing Center under Loan from NABARD	96.66	8.00	88.66	91.72
3	9	4202.01.201.06	EDN-113 Samagra Shiksha Abhiyan (60-40 Partially Centrally Sponsored Scheme)	282.59	50.45	232.14	82.15
4	13	4801.05.190.20	Share Capital Contribution of GUVNL for installing Flue Gas Desulphurization (FGD) system in GSECL Power Plants	90.00	22.50	67.50	75.00
5	46	4055.00.800.05	Information Technology	176.82	69.97	106.85	60.43
6	49	4875.60.800.05	Capital Support for Gujarat Common Effluent Treatment (CETP) Deep Sea Pipeline & Allied Infrastructure	200.00	100.00	100.00	50.00
7	66	4701.83.800.43	Canals & Branches	66.09	26.31	39.78	60.20
8	66	4702.00.101.03	Construction of Barrage on River Narmada near Village Bhadbhut	1453.06	363.59	1089.47	74.98
9	66	4702.00.800.01	MNR-251 Construction to Gujarat Green Revolution Company Limited for Drip Irrigation (60-40 Partially Centrally Sponsored Scheme)	653.20	223.88	429.32	65.73
10	66	4711.01.103.01	Flood Control Works	64.75	30.67	34.08	52.64
11	79	4250.22.101.13	National Cyclone Risk Mitigation Project (NCRMP) (75-25 Centrally Sponsored Scheme)	186.81	11.60	175.21	93.79
12	84	4059.01.051.42	Roads & Building Department Office Building	88.66	11.81	76.85	86.68

Sl. No.	Grant	Account	Scheme	Original allocation	Actual expenditure	Unutilized funds	Unutilized funds (Percentage)
13	84	4059.01.051.49	RTO Buildings for Ports & Transport Department	50.19	10.93	39.26	78.22
14	84	4059.01.051.51	Administration of Justice Buildings for Legal Department (Partially Centrally Sponsored Scheme)	244.87	99.24	145.63	59.47
15	84	4202.02.203.42	EDN-29 Buildings	60.04	20.11	39.93	66.50
16	84	4202.02.105.42	TED-23 Buildings	124.66	20.77	103.89	83.34
17	85	4216.01.106.02	Construction of Residential Building for R & B Department	97.67	27.83	69.84	71.51
18	87	4217.01.051.01	UDP-26 Residential Buildings	205.00	101.10	103.90	50.68
19	95	4202.01.201.04	EDN-113 Facilities should be provided for infrastructure of all the primary school in state (60-40 Centrally Sponsored Scheme)	97.29	4.55	92.74	95.32
20	96	4202.01.796.43	Works (Education Department) (60-40 Centrally Sponsored Scheme)	83.39	11.88	71.51	85.76
21	96	4215.01.796.09	Rural Water Supply Programme	600.00	228.81	371.19	61.87
Total				4,993.45	1,464.62	3,528.83	

Source: Appropriation Accounts of 2021-22

Appendix 3.8

Sub-Heads where 100 per cent expenditure (₹ 10 crore and above) was incurred in March 2022

(Reference: Paragraph 3.5.4)

Sr. No.	Grant No.	Head of Account (Up to Sub-Head)	100% expenditure incurred during March (₹ in Crore)
1	0007	2049-60-101-01-Interest on Provident Fund of the establishment of Agricultural Universities	18.67
2	0009	2049-60-101-01-Interest on Provident Fund of the staff and Teacher	190.00
3	0009	2049-60-101-02-Interest on Provident Fund of the staff and Teacher	15.00
4	0009	2049-60-101-03-Interest on Provident Fund of the establishment of Universities	20.01
5	0010	7615-00-200-01-House Building Advances	29.14
6	0019	2048-00-101-01-Gujarat State Sinking Fund	1500.00
7	0020	2049-03-104-01-Interest on General Provident Fund (Other than Class IV employees)	511.31
8	0020	2049-03-104-02-Interest on General Provident Fund of Class-IV employees	34.52
9	0020	2049-03-104-07-Interest on Provident Fund of Rojmadar Employees	18.49
10	0020	2049-03-108-02-Savings Fund	133.28
11	0020	2049-03-108-03-Interest on Balance of Insurance Fund	18.92
12	0039	4210-02-104-01-HLT-31 Community Health Centers Finance Commission	14.40
13	0040	4211-00-102-01-Dignostic Infrastructure for Urban Primary Health	17.62
14	0046	2235-02-103-02-Nirbhaya Fund –Implementation of Safe City Project	30.00
15	0049	4875-60-800-05-Capital Support for Gujarat Common Effluent Treatment Plant (CETP), Deep sea Pipeline and Allied Infrastructure	100.00
16	0051	5452-80-104-03-Special-Assistance-Capital for Gandhi Ashram Memorial and precinct development project (100% CSS)	150.00
17	0071	2049-60-101-01-Interest on Provident Fund Deposit of Panchayats	500.00

Sr. No.	Grant No.	Head of Account (Up to Sub-Head)	100% expenditure incurred during March (₹ in Crore)
18	0072	3604-00-101-01-Grants-in-aid to Village Panchayats (under section 219 of Gujarat Panchayat Act, 1993)	12.47
19	0086	3054-80-001-05-Expenditure Transferred on Prorata basis to Major Head 3054	11.21
20	0086	3054-80-797-11-Transfer to deposit Accounts of Central Road Fund	725.29
21	0095	3456-00-190-03-Food Security(50-50 Partially Centrally Sponsored Scheme)	21.00
22	0096	2225-02-796-06 VKY-20 Article 275(1)	87.94
23	0096	4210-03-796-44-To increase UG Seats (MIBBS) in Medical colleges under Medical education	14.93
24	0096	4702-00-796-03-Pradhan Mantri Krishi Sinchai Yojna, Har Khet ko pani – Ground water Irrigation	47.50
25	0101	2049-60-101-01-Interest on Provident Fund Deposits of Municipal Corporations	124.94
26	0101	2049-60-101-02-Interest on Provident Fund Deposits of Municipalities	24.70
27	0101	2049-60-101-03-Interest on Deposits of Provident Fund of employees of Municipal School Board	61.21
28	0102	2217-80-191-10-Relaxation in Property tax to commercial Units	86.95
29	0102	4217-60-800-02-Capital Support to GUDC for developing of Fintech hub at GIFT City Capital support to Gujarat Urban Development Company	22.30
30	0103	2202-01-797-01-Transfer to Education Cess Fund	30.00

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Appendix 3.9

Statement showing details of Departments registering more than 25 per cent expenditure in March 2022.
(Reference: Paragraph 3.5.4.1)

Sr. No	Name of Department	₹ in crore)												
		April-21	May-21	June-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Total
1	Agriculture, Farmer's Welfare And Co-operation Department	189.77	28.48	317.52	673.25	201.86	422.82	499.23	114.09	288.02	788.14	334.65	1,340.71	5,198.54
2	Energy and Petrochemicals	1.87	136.53	2,791.62	41.73	1,169.93	64.85	1,675.66	496.52	276.03	107.98	1,156.92	6,080.13	13,999.77
3	Food, Civil Supplies and Consumer Affairs Department	5.98	15.89	34.18	78.34	25.00	57.92	64.31	103.65	156.78	118.04	10.54	279.94	950.57
4	GAD	12.64	20.26	52.76	55.01	162.84	89.58	180.52	68.58	72.81	244.52	75.67	409.37	1,444.56
5	Industries and Mines	11.16	94.14	693.34	479.52	218.72	488.02	1,340.52	201.61	437.61	127.51	190.97	2,089.79	6,372.91
6	Panchayats, Rural Housing and Rural Development	102.95	469.49	583.39	282.53	481.80	758.33	560.24	56.70	320.15	364.66	233.68	1,580.74	5,794.66
7	Revenue Development	68.99	280.03	530.60	799.43	167.16	334.34	306.66	70.10	468.71	402	285.81	2,112.43	5,826.26
8	Roads and Buildings	250.64	572.62	626.62	675	523.57	1,092.61	931.44	597.43	919.42	575.14	841.14	3,327.04	10,932.67
9	Science and Technology	0.76	0.77	130.81	0.85	0.78	31.44	104.34	0.01	0.85	101.44	0.86	226.38	599.29
10	Tribal Development	356.71	573.19	941.57	1,289.56	1,044.85	550.32	1,227.89	473.45	720.13	886.53	1,105.82	3,787.25	12,957.27
11	Sports, Youth and cultural Activities	3.57	33.01	12.54	23.00	34.49	25.48	31.25	14.26	12.17	23.85	38.16	109.30	361.08
12	Climate Change Department	0.06	0.06	186.89	25.76	0.05	0.06	25.86	0.01	26.10	0.08	225.18	171.55	661.66

Source: Information furnished by O/o Principal Accountant General (A & E) Rajkot

Appendix 3.10

New Items approved but not implemented during 2019-22.

(Reference: Paragraph 3.6.2.2)

Year	New Item proposed	Budget provision (₹ in lakh)	Reason for non utilisation/implementation of scheme
Public Health			
2020-21	Procurement of reagent for 167 PHCs (tribal)	41.75	Reasons not furnished
	Creation of new post for 1277 staff nurses at 505 PHCs	786.00	Reasons not furnished
	For operation of 9 Vihan Centre under AIDS control society	87.17	Reasons not furnished
	For construction of main building of CHC, Olpad	135.10	Grant not received
2021-22	Construction of main building of CHC at Bavla and Medasan	270.20	Grant not received
Medical and Education Research			
2019-20	To create eight new posts at office of Additional Director Dental	21.00	Post was not filled at that time
	Provision for establishment of required staff of Super Speciality Services under PMSSY Phase III at PDU hospital Rajkot	687.00	Post was not filled at that time
	To establish electronic health record system in six Government teaching Hospitals and eight GMERS	500.00	Administrative approval was not given by FD
	Provision for ancillary expenditure on establishment of AIIMS at Rajkot	1,000.00	As per condition Number 8 of AA, PIU was to park the fund in GISF and hence, Grant allotment was not done.
	Provision for new construction of 300 beds Maternity Child Health block at Sir T Hospital, Bhavnagar	1,000.00	As per condition Number 14 of AA, PIU was to park the fund in GISF and hence, Grant allotment was not done.
	Provision for new construction maternity child health block at GG Hospital, Jamnagar	2,500.00	Administrative approval not given by FD
2020-21	To create new post of Deputy Mamlatdar (Contractual) for bond recovery from UG and PG students under Government and Private Medical College	5.00	Post was not filled at that time
	Creation of posts of Assistant Hospital Administrator at five GMC and one MN & J institutes of Ophthalmology Ahmedabad	10.00	Post was not filled at that time
	To provide outsource vehicles to strengthen teaching, administrative services at office of Medical Education and Research	15.00	As the tender process for hiring vehicles from outsources was not completed in that financial year
	provision for human recourse for establishment of cochlear implant centre under school health programmed	8.33	Posts were not filled at that time
	Creation of post in the office of Addl. Director Dental	10.40	Posts were not filled at that time
	To provide staff under PMSSY Phase IV at Medical college Bhavnagar	1,000.00	AA was not accorded
	Provision for staff as per MCI norms at Government Medical College Rajkot and	1,000.00	Posts were not filled at that time

Year	New Item proposed	Budget provision (₹ in lakh)	Reason for non utilisation/implementation of scheme
	Bhavnagar due to increase in MBBS seats.		
	Provision for men power to strengthen SNCU at four Government Hospitals, Ahmedabad, Surat, Rajkot and Vadodara to reduce infant mortality rate	1,000.00	Posts were not filled at that time
	Provision for State Share to increase MBBS seats at Government PDU Medical College, Rajkot and Medical College Bhavnagar	4,800.00	Posts were not filled at that time
2021-22	To provide staff for speech language pathology and audiology department to start sports injury centre at Government Spine Institutes Ahmedabad	25.00	Posts were not filled at that time
	To create new 149 posts for strengthening of services of MC attached Hospitals under medical education and research	300.00	Posts were not filled at that time
	Provision for six critical care specialists at attached hospitals of six medical college	65.00	Posts were not filled at that time
	Provision for staff required to upgrade District Hospitals into MC under GMERS at Navsari, Porbander, Rajpipla, Godhara and Morbi	1,000.00	As per condition Number IV of AA, PIU was to park the fund in GISF and hence, Grant allotment was not done.
	To create post of six GMERS Medical College, Sola, Gotri, Vadnagar, Himatnagar, Gandhinagar and Junagadh	200.00	As per the Conditions stated in G.R, Grant not received.
	To provide staff for modernisation of Kidney Hospital at Surat	500.00	AA was not given by FD
Total		16,966.95	

Source: Information provided by the Department

Appendix 4.1
Department-wise break-up of outstanding UCs for GIA
paid up to 2020-21
(Reference: Paragraph 4.5)

(₹ in crore)

Sr. No.	Name of Department	No. of pending UCs	Amount
1.	Agriculture, Farmer's welfare and cooperation	130	1,316.63
2.	Climate Change	8	644.56
3.	Women and Child Development	250	116.45
4.	Education Department	346	1,673.67
5.	Food & Civil Supplies	13	0.48
6.	Forest & Environment	11	22.11
7.	Health and Family Welfare	657	2,887.94
8.	Home Department	12	26.73
9.	Industries & Mines	59	31.74
10.	Labour & Employment	34	29.82
11.	Legal Department	7	0.03
12.	Narmada, Water resources, water supply and Kalpsar	8	21.85
13.	Ports and Transport Department	1	1.20
14.	Panchayat Rural Housing and Rural Development	160	71.01
15.	Revenue Department	2	0.55
16.	Social justice and Empowerment	1,295	583.57
17.	Sports, Youth and Cultural Activities	152	32.30
18.	Urban Development and Urban Housing	96	1,106.83
19.	Tribal Development Department	1,322	1,742.00
Total		4,563	10,309.47

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

Appendix 4.2

Department-wise details of pending DC bills as on 31 March 2022

(Reference: Paragraph 4.6)

Sr. No.	Name of Department	No. of pending DC bills	Amount (₹ in crore)
1.	Agriculture farmer's welfare and cooperation	4	0.07
2.	Women and Child Development	15	124.79
3.	Education Department	690	11.88
4.	Food, Civil Supplies and Consumer Affairs Department	4	0.06
5.	Finance Department	20	0.07
6.	General Administration	102	32.15
7.	Gujarat Legislature secretariat	1	0.00
8.	Health and Family Welfare	78	0.63
9.	Home Department	608	50.79
10.	Industries & Mines	4	9.22
11.	Labour and Employment	4	0.05
12.	Legal Department	165	0.64
13.	Narmada, Water Resources, Water Supply	1	0.00
14.	Panchayat Rural Housing and Rural Development	833	16.69
15.	Roads and Building	2	0.00
16.	Revenue Department	70	3.34
17.	Social Justice and Empowerment	176	3.17
18.	Sports, Youth and Cultural Activities	280	15.64
19.	Tribal Development Department	107	3.70
20.	Forest and Environment Department	1	0.00
21.	Energy and Petrochemical Department	1	0.00
22.	Climate Change	1	0.00
Total		3,167	272.90

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

* Amount is less than ₹ 50,000; hence rounded off to zero

Appendix 4.3

Year-wise details of pending DC bills as on 31 March 2022

(Reference: Paragraph 4.6)

Year	No. of pending DC bills	Amount (₹ in crore)
2000-01	106	1.20
2001-02	137	2.45
2002-03	171	1.09
2003-04	198	0.83
2004-05	88	0.86
2005-06	97	1.35
2006-07	141	1.17
2007-08	76	0.88
2008-09	68	0.71
2009-10	52	1.09
2010-11	110	3.15
2011-12	79	1.96
2012-13	33	1.15
2013-14	45	0.94
2014-15	22	0.68
2015-16	55	1.84
2016-17	47	2.78
2017-18	32	1.29
2018-19	99	35.48
2019-20	150	5.05
2020-21	81	4.90
2021-22	1,280	202.05
Total	3,167	272.90

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

Appendix 4.4
Statement showing pendency of Accounts and delay in placement of Separate Audit Reports (SARs) in State Legislature as on 31st July 2022

(Reference: Paragraph 4.13)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
Legal Department									
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes	06.02.2019	Date awaited	5
2.	District Legal Services Authority, Navsari	Not required	19 (2)	2015-16	2015-16	Yes	21.11.2017	Date awaited	6
3.	District Legal Services Authority, Valsad	Not required	19 (2)	2017-18	2017-18	Yes	06.02.2019	Date awaited	4
4.	District Legal Services Authority, Rajkot	Not required	19 (2)	2020-21	2020-21	Yes	06.12.2021	Date awaited	1
5.	District Legal Services Authority, Patan	Not required	19 (2)	2020-21	2020-21	Yes	10.08.2022	Date awaited	1
6.	District Legal Services Authority, Jammagar	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	4
7.	District Legal Services Authority, Mehsana	Not required	19 (2)	2020-21	2020-21	Yes	02.05.2022	Date awaited	1
8.	District Legal Services Authority, Palanpur	Not required	19 (2)	2015-16	2015-16	Yes	19.04.2018	Date awaited	6
9.	District Legal Services Authority, Bharuch	Not required	19 (2)	2015-16	2015-16	Yes	06.12.2016	Date awaited	6

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
10.	District Legal Services Authority, Junagadh	Not required	19 (2)	2019-20	2019-20	Yes	21.10.2021	Date awaited	2
11.	District Legal Services Authority, Tapi Vyara	Not required	19 (2)	2018-19	2018-19	Yes	23.10.2020	Date awaited	3
12.	District Legal Services Authority, Anand	Not required	19 (2)	2019-20	2019-20	Yes	01.07.2022	Date awaited	2
13.	District Legal Services Authority, Kheda Nadiad	Not required	19 (2)	2015-16	2015-16	Yes	01-02-2017	Date awaited	6
14.	District Legal Services Authority, Gandhinagar	Not required	19 (2)	2021-22	2021-22	Yes	07.12.2022	Date awaited	No delay
15.	District Legal Services Authority, Surat	Not required	19 (2)	2021-22	2021-22	Yes	07.12.2022	Date awaited	No delay
16.	District Legal Services Authority, Himmatnagar	Not required	19 (2)	2017-18	2017-18	Yes	10.01.2019	Date awaited	4
17.	District Legal Services Authority, Dahod	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	4
18.	District Legal Services Authority, Amreli	Not required	19 (2)	2018-19	2018-19	Yes	23.10.2020	Date awaited	3
19.	District Legal Services Authority, Kutch, Bhuj	Not required	19 (2)	2020-21	2020-21	Yes	28.09.2022	Date awaited	1
20.	District Legal Services Authority, Bhavnagar	Not required	19 (2)	2015-16	2015-16	Yes	04.06.2018	Date awaited	6
21.	District Legal Services Authority, Vadodara	Not required	19 (2)	2014-15	2014-15	Yes	19.06.2017	Date awaited	7
22.	District Legal Services Authority, Godhra	Not required	19 (2)	2019-20	2019-20	Yes	08.09.2021	Date awaited	2

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
23.	District Legal Services Authority, Surendranagar	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	4
24.	District Legal Services Authority, Ahmedabad Rural	Not required	19 (2)	2019-20	2019-20	Yes	06.08.2021	Date awaited	2
25.	District Legal Services Authority, Rajpipla	Not required	19 (2)	2015-16	2015-16	Yes	24.11.2017	Date awaited	6
26.	District Legal Services Authority, Porbandar	Not required	19 (2)	2019-20	2019-20	Yes	25-03-2022	Date awaited	2
27.	District Legal Services Authority, Jamkhambhaliya	Not required	19 (2)	2018-19	2018-19	Yes	01.11.2021	Date awaited	3
28	District Legal Services Authority, Morbi	Not required	19 (2)	2020-21	2020-21	yes	24.11.2022	Date awaited	1
29	District Legal Services Authority, Aravali	Not required	19 (2)	No Accounts received till date	No Accounts received till date	Yes			6
30.	District Legal Services Authority, Girsomnath	Not required	19 (2)	No Accounts received till date	No Accounts received till date	Yes			6
31.	District Legal Services Authority, Mahisagar	Not required	19 (2)	No Accounts received till date	No Accounts received till date	Yes			5
32.	District Legal Services Authority, Chhotaudepur	Not required	19 (2)	No Accounts received till date	No Accounts received till date	Yes			6
33.	District Legal Services Authority, Botad	Not required	19 (2)	No Accounts received till date	No Accounts received till date	Yes			4
Energy and Petro-chemicals Department									

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
34.	Gujarat Electricity Regulatory Commission	Not required	19 (2)	2021-22	2020-21	Yes	30.11.2021	Date awaited	No delay
Ports and Transport Department									
35.	Gujarat Maritime Board	2021-22	20 (1)	2021-22	2020-21	Yes	30.06.2022	Date awaited	1
Labour and Employment Department									
36.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes	27/10/2020	31/03/2021	5
37.	Gujarat State Fund for person with disabilities, Gandhinagar	Not required	19 (2)	2020-21	2020-21	Yes	13/04/2022	Date awaited	1
Urban Development and Urban Housing Department									
38.	Gujarat Rural Housing Board, Gandhinagar	2022-23	19 (3)	2019-20	2019-20	Yes	21.02.2022	Date awaited	2
39.	Gujarat Housing Board, Ahmedabad	2026-27	19 (3)	2020-21	2020-21	Yes	29.07.2022	Date awaited	1
40.	Gujarat Slum Clearance cell	2026-27	19 (3)	2019-20	2019-20	Yes	13.04.2022	Date awaited	2
41.	Gujarat Municipal Finance Board, Gandhinagar	2023-24	20 (1)	2020-21	2020-21	Yes	21.10.2021	Date awaited	1
42.	Water and Sanitation Management Organisation, Gandhinagar	2025-26	20 (1)	2020-21	2020-21	No	07.07.2022	Not required	1
43.	Ahmedabad Urban Development Authority	2026-27	20 (1)	2020-21	2019-20	No	25.06.2021	Not required	1

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
44.	Vadodara Urban Development Authority	2026-27	20 (1)	2020-21	2020-21	No	25.06.2021	Not required	1
45.	Rajkot Urban Development Authority	2026-27	20 (1)	2020-21	2019-20	No	10.06.2021	Not Required	1
46.	Surat Urban Development Authority	2026-27	20 (1)	2020-21	2019-20	No	25.06.2021	Not required	1
47.	Jamnagar Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	21.10.2021	Not required	1
48.	Bhavnagar Area Development Authority	2026-27	20 (1)	2018-19	2018-19	No	19.07.2021	Not required	3
49.	Bhuj Area Development Authority	2026-27	20 (1)	2018-19	2018-19	No	25.06.2021	Not required	3
50.	Rapar Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	25.06.2021	Not required	1
51.	Gandhinagar Urban Development Authority	2026-27	20 (1)	2020-21	2019-20	No	15.06.2021	Not required	1
52.	Anjar Area Development Authority	2026-27	20 (1)	2019-20	2019-20	No	15.06.2021	Not required	2
53.	Bhachau Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	16.06.2021	Not required	1
54.	Junagadh Area Development Authority	2026-27	20 (1)	2019-20	2019-20	No	16/06/2021	Not required	2
55.	Ambaji Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	16.06.2021	Not required	1
56.	Alang Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	16.06.2021	Not required	1

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
57.	Bharuch / Ankleshwar Urban Area Development Authority.	2026-27	20 (1)	2019-20	2019-20	No	11.10.2021	Not required	2
58.	Morbi / Vankaner Urban Area Development Authority	2026-27	20 (1)	2016-17	2016-17	No	11.07.2018	Not required	5
59.	Anand /Vallabh Vidyanagar / Karamsad Urban Area Development Authority.	2026-27	20 (1)	2017-18	2017-18	No	25.06.2021	Not required	4
60.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2026-27	20 (1)	2018-19	2018-19	No	25.06.2021	Not required	3
61.	Himatnagar Urban Area Development Authority	2026-27	20 (1)	2017-18	2017-18	No	22.06.2021	Not required	4*
62.	G.I.F.T. Urban Area Development Authority	2026-27	20 (1)	2020-21	2019-20	No	25.03.2021	Not required	1
63.	Shamlaji Urban Area Development Authority	2026-27	20 (1)	2019-20	--	No	-	Not required	2**
64.	Khambhalia Urban Area Development Authority	2026-27	20 (1)	2019-20	2018-19	No	25.06.2021	Not required	2
65.	Navsari Area Development Authority, Navsari	2026-27	20 (1)	2020-21	2018-19	No	19.07.2021	Not required	1
66.	Bardoli Area Development Authority, Bardoli	2026-27	20 (1)	2019-20	2019-20	No	19.07.2021	Not required	2
67.	Khajod Area Development Authority, Khajod	2026-27	20 (1)	2017-18	--	No	-	Not required	4***

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
68.	Gujarat Real Estate Regularity Authority, Gandhinagar	Not required	19 (2)	2020-21	2020-21	Yes	23.09.2021	Date Awaited	1
69.	Gandhidham Development Authority, Gandhidham	2024-25	20(1)	Newly entrusted from 2020-21	No				2
Forests and Environment Department									
70.	Gujarat State CAMPA	Not required	20(1)	2013-14	2013-14	Yes	15.11.2019	No information	8

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Accountant General (Audit-II)

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

*Sr. No. 61: Himatnagar Urban Area Development Authority Accounts for the year 2013-14 to 2017-18 were received in July 2019. However, Accounts for the year 2012-13 was still pending.

**Sr. No. 63: Shamlaji Urban Area Development Authority Accounts for the year 2012-13 and 2013-14 have not been prepared but information of Nil expenditure has been submitted. Accounts for the years 2014-15 to 2019-20 have been submitted in July 2021.

***Sr. No. 67: Khajod Area Development Authority has submitted Nil expenditure for 2017-18.

Appendix 4.5
Statement showing details of pendency in finalisation of Accounts by
various Bodies and Authorities
(Reference: Paragraph 4.14)

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
2005-06 onwards			
1	K J Mehta TB Hospital, Bhavnagar	17	Health and Family Welfare
2006-07 onwards			
1	G.K. General Hospital, Kachcha	16	Health and Family Welfare
2	Gujarat Council of Education Research & Technology, Gandhinagar	16	Education
2008-09 onwards			
1	Forest Development Agency, Jamnagar;	14	Forests and Environment
2	Forest Development Agency, S.K. Himatnagar (South)	14	Forests and Environment
3	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal	14	Health and Family Welfare
4	Sports Authority of Gujarat, Gandhinagar	14	Sports, Youth and Cultural Activities
2009-10 onwards			
1	Mandvi Taluka Kshaya Nivaran Sangh, Kachchh	13	Health and Family Welfare
2010-11 onwards			
1	Gujarat Tribal Development Corporation, Gandhinagar	12	Tribal Development
2012-13 onwards			
1	Forest Development Agency, Gandhinagar	10	Forests and Environment
2	Forest Development Agency, Vyara	10	Forests and Environment
2013-14 onwards			
1	Bala Hanuman Ayurved Mahavidyalaya, Mansa, Gandhinagar	9	Education
2	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar	9	Panchayats, Rural Housing and Rural Development
3	Gujarat Medicinal Plants Board, Gandhinagar	9	Health and Family Welfare
4	Gujarat Scheduled Castes Development Corporation, Gandhinagar	9	Social Justice and Empowerment
5	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar	9	Health and Family Welfare;
6	Rogi Kalyan Samiti, New Civil Hospital, Surat	9	Health and Family Welfare
7	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar	9	Health and Family Welfare
8	Sardar Vallabhbhai Patel Memorial Society Ahmedabad	9	Sports, Youth and Cultural Activities

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
9	School of Architecture, CEPT University, Ahmedabad	9	Education
10	School of Building Science & Technology, CEPT University, Ahmedabad	9	Education
11	School of Interior Design, CEPT University, Ahmedabad	9	Education
12	School of Planning CEPT University Ahmedabad	9	Education
13	Sentinel Surveillance Unit, Surat	9	Health and Family Welfare
14	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar	9	Health and Family Welfare
2014-15 onwards			
1	Forest Development Agency, Chhota Udepur	8	Forests and Environment
2	Forest Development Agency, Kachchh (East)	8	Forests and Environment
3	Gujarat University, Ahmedabad	8	Education
2015-16 onwards			
1	Gujarat State Social Welfare Board, Ahmedabad	7	Social Justice and Empowerment
2	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar	7	Tribal Development
3	Krantiguru Shyamji Krishna Verma Kutch University, Kachchh	7	Education
4	Gujarat State Biodiversity Board	7	Forests and Environment
5	Development Support Agency of Gujarat, Gandhinagar	7	Tribal Development
6	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar	7	Tribal Development
2016-17 onwards			
1	Gau Sewa ayog & Gaucher Vikas Board, Gandhinagar	6	Agriculture, Farmer's Welfare and Co-operation
2	Medical College Development Society, Vadodara	6	Health and Family Welfare
3	P.D. Malviya College of Commerce, Rajkot	6	Education
4	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar	6	Panchayats, Rural Housing and Rural Development
5	Gurjareswar Kumarpal Jain Sarvoday Technical Institute, Vadodara	6	Labour and Employment
6	Sanjivani Hospital, Surat	6	Health and Family Welfare
7	Smt. A.J. Savla Homeopathic Medical College, Mehsana	6	Health and Family Welfare

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
8	Society for Education Welfare & Action (Rural), Bharuch	6	Social Justice and Empowerment
9	Gujarat Rural Workers Welfare Board Gandhinagar	6	Labour and Employment
10	Unorganised Labour Welfare Board Gandhinagar	6	Labour and Employment
11	Gujarat Pavitra Yatra Dham Vikas Board (pending 2016-17 to 2018-19, 2020-21)	6	Industries and Mines
12	Gujarat State Social Security Board, Gandhinagar	6	Labour & Employment
2017-18 onwards			
1	Gujarat Medical Education and Research Society (GMERS), Gandhinagar	5	Health and Family Welfare
2	Gujarat Pollution Control Board, Gandhinagar	5	Forests and Environment
3	Institute of Kidney Diseases & Research Centre, Ahmedabad	5	Health and Family Welfare
2018-19 onwards			
1	Institute for Post Graduate Teaching & Research in Ayurveda (IPGTRA), Jamnagar	4	Education
2	State Literacy Mission Authority, Gandhinagar	4	Education
3	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand	4	Education
4	Gujarat State Lalit Kala Academy, Ahmedabad	4	Sports, youth and Cultural activities Department
2019-20 onwards			
1	B.S. Nathwani T.B. Hospital, Keshod, Junagadh	3	Health and Family Welfare
2	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad	3	Education
3	Blind Men's/Peoples Association, Ahmedabad	3	Social Justice and Empowerment
4	Employment Extension Bureau, Gandhinagar	3	Labour and Employment
5	Gujarat Backward Classes Development Corporation, Gandhinagar	3	Social Justice and Empowerment
6	Gujarat State AIDS Control Society, Ahmedabad	3	Health and Family Welfare
7	Maharaja Sayajirao University, Fatehgunj, Vadodara	3	Education
8	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand	3	Health and Family Welfare
9	Veer Narmad South Gujarat University, Surat	3	Education

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
10	Gujarat School Quality Accreditation Council Gandhinagar	3	Education
11	Gujarat State Board Text book Gandhinagar	3	Education
12	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad	3	Social Justice and Empowerment
13	Gujarat Technological University Ahmedabad	3	Education
14	Gujarat Water Supply and Sewerage Board, Gandhinagar	3	Narmada, Water Resources, Water Supply & Kalpsar
15	International Centre for Entrepreneurship and Career Development, Ahmedabad	3	Education
16	Gujarat Institute of Educational Technology, Ahmedabad.	3	Education
17	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar	3	Education
18	Shri Pragna Chakshu Mahila Sevakunj, Surendranagar	3	Health & Family Welfare
19	Gujarat Council of Vocational Training, Gandhinagar	3	Labour and Employment
20	Gujarat Secondary and Higher Secondary Education Board, Gandhinagar	3	Education Department
21	Forest Development Agency, Bhavnagar	3	Forest and Environment
22	Knowledge Consortium of Gujarat, Ahmedabad	3	Education
23	Gujarat State Sangeet Natak Academy, Gandhinagar	3	Sports, Youth and Cultural Activities
2020-21 onwards			
1	Gujarat Livestock Development Board, Gandhinagar	2	Agriculture, Farmer's Welfare and Co-operation
2	Water and Land Management Institute, Anand	2	Narmada, Water Resources, water supply & kalpsar Department
3	Tribal Research and Training Institute, Ahmedabad	2	Tribal Development Department
4	Blind welfare council, Dahod	2	Social Justice & Empowerment
5	C.U. Shah T. B. Hospital, Surendranagar	2	Health and family welfare
6	Cambay General Hospital, Khambhat	2	Health and family welfare
7	D.S. Patel Technical Institute, Sunav, Anand	2	Education Department
8	Disable Welfare Trust of India, Surat	2	Social Justice & Empowerment
9	Dr. Rasiklal shah Sarvajanik hospital, sabarkantha	2	Health and family welfare
10	Gujarat ayurveda University, Jamnagar	2	Education Department

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
11	Gujarat Cancer & Research Center, Ahmedabad	2	Health and family welfare
12	Gujarat State child Protection Society, Birsa Munda Bhavan, Gandhinagar	2	Social Justice & Empowerment
13	Jan Shikshan Sansthan, Surat	2	Education Department
14	Janak Smarak Hospital, Vyara , Tapi	2	Health and family welfare
15	Lions Cancer Detection Centre Trust, Surat	2	Health and family welfare
16	Medical College Development Committee, Surat	2	Health and family welfare
17	Water and land management Institute, Anand	2	Water supply Department
18	Gujarat Skill Development Society, Gandhinagar	2	Labour and Employment
19	Society for Creation of Opportunity through Proficiency in English (SCOPE), Ahmedabad	2	Education Department
20	Gujarat Social Infrastructure Development Society (GSIDC) Gandhinagar	2	Urban Development & Urban Housing Department
21	Center for Entrepreneurship Development, Gandhinagar	2	Industries and mines
22	Gujarat Infrastructure Development board	2	Industries and mines
23	Forest Development Agency, S.K. Himmatnagar (North)	2	Forest and Environment
24	Forest Development Agency, Surendranagar	2	Forest and Environment
25	Forest Development Agency, Gir (West)	2	Forest and Environment
26	Forest Development Agency, Valsad (South)	2	Forest and Environment
27	Gujarat Energy Development Agency, Gandhinagar	2	Climate Change
28	Forest Development Agency, Godhra	2	Forest and Environment
29	Forest Development Agency, Surat	2	Forest and Environment
30	Forest Development Agency, Ahwa (Dang South)	2	Forest and Environment
31	Forest Development Agency, (Devghadbaria) Dahod	2	Forest and Environment
32	Forest Development Agency, Valsad (North)	2	Forest and Environment
33	Gujarat Ecology Education and Research (GEER) Foundation, Gandhinagar	2	Forest and Environment
34	Gujarat Forensic Science University, Gandhinagar	2	Home
35	Gujarat National Law University, Koba, Gandhinagar	2	Legal
36	Forest Development Agency, Banaskantha	2	Forest and Environment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
37	Gujarat Council of Science city, Ahmedabad	2	Science and Technology
38	Institute of Seismology research,	2	Science and Technology
39	Gujarat Environment Management Institute	2	Forest and Environment
40	Suraksha Setu Society, Ahmedabad (Rural)	2	Home
41	Bhavnagar University, Sardar Vallabhbai Patel Campus, Bhavnagar	2	Education
42	samjulaxmi Maternity Hospital, Pij Bhagol, Nadiad	2	Health and Family Welfare
43	Shree Somnath Sanskrit University, Somnath	2	Education
44	Shree Somabhai J Patel Sarvajanic Hospital, Gandhinagar	2	Health and Family Welfare
45	Kashiben Gordhandas Patel Children Hospital, Vadodara	2	Health and Family Welfare
46	Gujarat Council of School education	2	Education
47	R K M Technical Institute, Borsad, Anand	2	Education
48	Shree Gathani General Jain Hospital, Visavdar	2	Health and Family Welfare
49	Akshar Purushottam Arogya Mandir, Vadodara	2	Health and Family Welfare
50	Gujarat Sahitya Academy, Gandhinagar	2	Sports, Youth and Cultural Activities
51	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad	2	Health and Family Welfare
52	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand	2	Education
53	Gandhi Lincoln Hospital, Deesa, Palanpur	2	Health and Family Welfare
54	Sardar Patel University, Vallabh Vidyanagar, Anand	2	Education
55	Hemchandracharya North Gujarat University, Patan	2	Education
56	Seth Vadilal Sarabhai General Hospital & Seth Chinai Maternity Hospital, Ahmedabad	2	Health and Family Welfare
57	Trimurti Hospital, Bavla, Ahmedabad	2	Health and Family Welfare
58	Sabarmati Ashram Preservation & Memorial Trust, Ahmedabad	2	Sports, youth and Cultural Activities
59	Saurashtra University, Rajkot	2	Education department
2021-22			
1	Anand Agriculture University, Anand	1	Agriculture, Farmer's Welfare and Co-operation
2	Junagadh Agriculture University, Junagadh	1	Agriculture, Farmer's Welfare and Co-operation
3	Navsari Agriculture University, Navsari	1	Agriculture, Farmer's Welfare and Co-operation

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
4	Sardar Krishinagar Dantiwada Agriculture University, Palanpur	1	Agriculture, Farmer's Welfare and Co-operation
5	Gujarat Horticulture Mission, Gandhinagar	1	Agriculture, Farmer's Welfare and Co-operation
6	Kacheria Mojilal Gordhandas General Hospital, Kheda	1	Health and Family Welfare
7	Revabai General Hospital, Gandhinagar	1	Health and Family Welfare
8	Smt. S.C. & Sheth D.M. Sarvajanik Hospital & Maternity Home, Mahesana	1	Health and Family Welfare
9	Electrical Research & Dev. Association(ERDA) Vadodara	1	Industries and mines
10	Gujarat Industrial Research & Development agency, Vadodara	1	Industries and mines
11	Gujarat Matikamkalakari & Rural Technology Institute, Gandhinagar	1	Industries and mines
12	Industrial Extension Bureau-Indext-B	1	Industries and mines
13	Industrial Extension Cottage-Indext-C	1	Industries and mines
14	Forest Development Agency, Rajkot	1	Forests and Environment
15	Suraksha Setu Society, Bhavnagar	1	Home
16	Suraksha Setu Society, Surendranagar	1	Home
17	Forest Development Agency, Patan	1	Forest and Environment
18	Suraksha Setu Society, Narmada	1	Home
19	Suraksha Setu Society, State Level, Gandhinagar	1	Home
20	Forest Development Agency, Kutch (West)	1	Forests and Environment
21	Suraksha Setu Society, Vadodara	1	Home
22	Forest Development Agency, Ahwa (Dang North)	1	Forest and Environment
23	Forest Development Agency, Junagadh	1	Forest and Environment
24	Forest Development Agency, (Narmada) Rajpipla East	1	Forest and Environment
25	Gujarat State Biotechnology Mission	1	Science and Technology
26	Gujarat Council of Science & Technology, Gandhinagar	1	Science and Technology
27	Gandhinagar Gymkhana (AB)	1	GAD
28	Director of Gujarat Social Infrastructure Development Society	1	GAD
29	Gujarat Press Academy (AB), Gandhinagar	1	Information and Broadcasting
30	ITI College (Swaminarayan Sanchalit) Panchmahal Lunawada	1	Labour and Employment
31	Veraval People's Cooperative Bank Silver Jubilee Industrial Training Centre, Veraval	1	Labour and Employment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
32	Apang Manav Mandal, Ahmedabad	1	Social Justice and Empowerment
33	Bhagwat Vidyapith Ashok ITI, Ahmedabad	1	Labour and Employment
34	Methodist Technical Institute, Vadodara	1	Education
35	K.V. Patel I.T.I, Chansama, Patan	1	Labour and Employment
36	Adult Training Centre (Trust) for the Blind, Ahmedabad	1	Social Justice and Empowerment
37	R.K. Technical (ITI), Anand	1	Labour and Employment
38	Bhagubhai mafatlal hospital(sevashram), Bharuch	1	Health and Family Welfare
39	Rogi Kalyan Samiti, Pandit Deen Dayal Upadhya Hospital, Rajkot	1	Health and Family Welfare
40	Gujarat Homoeopathic Medical College, Vadodara.	1	Education
41	Shrimant Fatehsinh Rao Gaekwad General Hospital, Sabarkantha	1	Health and Family Welfare
42	A. R. College of Pharmacy & G. H. Patel Institute of Pharmacy, Anand	1	Education
43	Andh Apang Kalyan Kendra, Ahmedabad	1	Social Justice and Empowerment
44	B. M. Institute of Mental Health, Ahmedabad	1	Social Justice and Empowerment
45	Bhailalbai & Bhikhabhai Institute of Technology, Anand	1	Education
46	C. L. Patel Technical Institute, Kheda	1	Education
47	Centre for Social Studies, Veer Narmad South Gujarat University, Surat	1	Education
48	Chikhli Education Society, Chikhali	1	Labour and Employment
49	Chimanlal Nagindas Technical Centre, Ahmedabad	1	Education
50	Dr. Dayaram Patel Pharmacy College, Surat	1	Education
51	L. M. College of Pharmacy, Ahmedabad.	1	Education
52	R. B. Patel Technical Institute, Navsari	1	Education
53	R. K. Patel Technical Institute, Kheda	1	Education
54	Rogi Kalyan Samiti, Government Spine Institute & Physiotherapy College, New Civil Hospital, Ahmedabad	1	Health and Family Welfare
55	Sardar Patel Institute of Economic & Social Research, Thaltej Road, , Ahmedabad	1	Education
56	Sardar Smarak Hospital, Bardoli, Surat	1	Health and Family Welfare
57	School for Deaf - Mutes Society, Ashram Road, Ahmedabad	1	Social Justice and Empowerment
58	Shamlaji Hospital, CHC Shamlaji, Taluka Bhiloda, Dist Arvalli	1	Health and Family Welfare

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
59	Sharda School for the Mentally Retarded Children, Ashram Road, Ahmedabad	1	Social Justice and Empowerment
60	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch	1	Education
61	U. N. Mehta Institute of Cardiology and Research Centre, Ahmedabad	1	Health and Family Welfare
62	Xavier Technical Institute, Sevasi, Vadodara	1	Education
63	Shree Bhogilal Mohanlal Bhatt General Hospital, Gandhinagar	1	Health and Family Welfare
64	Smt. Savitaben Ramanlal Dahyalal Shah Sarvajanic Hospital and Prashutigrah, Mehsana	1	Health and Family Welfare
65	Kaka-Ba Hospital, Bharuch	1	Health and Family Welfare
66	Indian Red Cross Society, Ahmedabad	1	Health and Family Welfare
67	Sardar Vallabhai Patel Rashtriya Ekta Trust, Statue of Unity, Kevadia	1	Sports, Youth and Cultural Activities
68	Tolani Institute of Pharmacy, Adipur, Kutch	1	Education
69	Excel Udyog Vidhyalaya, Himmatnagar	1	Labour and Employment
70	Shri K K School and Home for Blind Trust, Vidyanagar	1	Education
71	Ebrahim Bawany Technical Institute, Ajwa, Vadodara	1	Education
72	The Lady Navajibai Ratan Tata Technical Institute, Nargol, Valsad	1	Education
73	Akshar Purshottam Technical Institute, Mogri, Anand	1	Education
74	Industrial Training Centre, Karjan, Vadodara	1	Labour and Employment
75	Technical Training Centre, Amreli	1	Labour and Employment
76	Matrushri V B Manvar Technical Institute, Dumiyani, Upleta	1	Education
77	Anand Technical Institute, Anand	1	Education
78	Shri C U Shah Technical Institute, Wadhwan City	1	Education
79	Rajkot Rajya Foundation, Rajkot	1	Sports, Youth and Cultural Activities
80	Sadvichar Pariwar Viklang Punarvas Kendra Sanchalit ITC, Ubarsad, Gandhinagar	1	Labour and Employment
81	S.K. Patel Industrial Training Institute, Mehsana	1	Labour and Employment
82	Indian Institute of Teachers Education, Gandhinagar	1	Education
83	Maniben Pithawala I.T.I Navyug College, Surat	1	Labour and Employment
84	Shivanand Mission, Saurashtra Central Hospital, Rajkot	1	Health and Family Welfare

Sr. No.	Name of AB and year from which Accounts have not been received up to 2021-22	No. of Accounts pending upto F.Y. 2021-22	Grants-in-aid releasing Department
85	Birla Vishwakarma Mahavidalaya Engineering College, Anand	1	Education
86	Children's University, Gandhinagar	1	Education
87	Dharmsinh Desai Institute of Technology, , Nadiad	1	Education
88	Gujarat Urban Development Mission, Gandhinagar	1	Urban Development & Urban Housing
89	O. H. Nazar Ayurved Mahavidalaya and Ayurved Hospital, Surat	1	Health and Family Welfare
90	Smt. B. H. Shah (Karjanwala) Industrial Training Institute, Kamrej Char Rasta, Surat	1	Labour and Employment
91	Shri B M Shah College of Pharmacy, Modassa	1	Education
92	Bhavan's shri Swaminarayan Technical Institute, Dakor kheda	1	Education
93	Gujarat State Council for Blood Transfusion,	1	Health and Family Welfare Department
94	M.N. College of Pharmacy, Anand	1	Education Department
95	Mahatma Gandhi Labour Institute, Ahmedabad	1	Labour and Employment
96	Shanti Lal Shah college of Pharmacy, Bhavnagar	1	Education
97	Shri Kathiawar Nirashrit balashram, Rajkot	1	Social justice and empowerment
98	Shri K K Shah Sabarkantha Arogya mandal, Sabarkantha	1	Health and Family Welfare Department
99	Anand Homoeopathic Medical college & Research institute, Anand	1	Health and Family Welfare Department
100	Andh Kanya Prakash Gruh, Ahmedabad	1	Social justice and empowerment
101	Revabhai General Hospital, Gandhinagar	1	Health and Family Welfare Department

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Accountant General (Audit-II)

*Accounts of Gurjareshwar Kumarpal Jain Sarvoday Technical Institute, Vadodara Labour and Employment are due for the year 2016-17, 2017-18 and 2021-22.

Appendix 4.6

Department-wise/category-wise details of losses due to theft, misappropriation/loss of Government material and fire/accidents as on 30 June 2022

(Reference: Paragraph 4.16)

Sr. no.	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)
1	Agriculture, Farmer's Welfare and Co-operation	1	3.21	1	1.41	0	0.00	2	4.62
2	Education	9	5.11	9	478.98	0	0.00	18	484.09
3	Food, Civil Supplies and Consumer Affairs	1	0.11	1	61.65	0	0.00	2	61.76
4	Forests & Environment	11	6.85	8	188.92	23	190.99	42	386.76
5	Health and Family Welfare	6	2.93	6	147.38	0	0.00	12	150.31
6	Home	0	0.00	13	128.34	0	0.00	13	128.34
7	Industries and Mines	1	0.46	2	77.62	0	0.00	3	78.08
8	Labour Employment	2	9.13	0	0.00	0	0.00	2	9.13
9	Legal	1	11.68	5	3.53	1	0.80	7	16.01
10	Narmada, Water Resources, Water Supply and Kalpsar	11	6.46	17	37.70	0	0.00	28	44.16
11	Panchayats, Rural Housing and Rural Development	0	0.00	7	135.82	0	0.00	7	135.82
12	Ports and Transport	1	3.21	4	69.08	0	0.00	5	72.29
13	Revenue	0	0.00	25	14.41	0	0.00	25	14.41
14	Roads and Buildings	3	1.57	4	347.39	0	0.00	7	348.96
15	Science and Technology	0	0.00	1	699.05	0	0.00	1	699.05
16	Social Justice and Empowerment	0	0.00	1	14.87	0	0.00	1	14.87
17	Tribal Development	0	0.00	1	147.19	0	0.00	1	147.19
18	Urban Development and Urban Housing	0	0.00	2	24.40	0	0.00	2	24.40
	Total	47	50.72	107	2,577.74	24	191.79	178	2,820.25

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Accountant General (Audit-II) from data furnished by concerned Departments.

Appendix 5.1

Statement showing list of State Public Sector Undertakings (SPSUs) of Government of Gujarat under audit jurisdiction of C&AG of India and status of their annual financial statements as on 30 September 2022

(Reference: Paragraph 5.1.2, 5.2.3 and 5.4.2.2)

Sl. No.	Name of PSU	Date of Incorporation	FSs finalised up to	Year for which FSs not finalised/ received	No. of FSs in arrears
A	Power sector				
Government company					
1	Dakshin Gujarat Vij Company Limited	15 September 2003	2021-22	Nil	0
2	Gujarat Energy Transmission Corporation Limited	19 May 1999	2021-22	Nil	0
3	Gujarat Power Corporation Limited	01 August 1993	2020-21	2021-22	1
4	Gujarat State Electricity Corporation Limited	12 August 1993	2021-22	Nil	0
5	Gujarat Urja Vikas Nigam Limited (standalone and consolidated)	22 December 2004	2020-21	2021-22	1
6	Madhya Gujarat Vij Company Limited	15 September 2003	2021-22	Nil	0
7	Paschim Gujarat Vij Company Limited	15 September 2003	2021-22	Nil	0
8	Uttar Gujarat Vij Company Limited	15 September 2003	2021-22	Nil	0
B	Finance Sector				
Government Company					
9	Dr. Ambedkar Antyodaya Vikas Nigam	01 October 2014	2018-19	2019-20 to 2021-22	3
10	Gujarat Minorities Finance and Development Corporation Limited	24 September 1999	2019-20	2020-21 to 2021-22	2
11	Gujarat Gopalak Development Corporation Limited	18 May 2001	2020-21	2021-22	1
12	Gujarat Industrial Investment Corporation Limited (Standalone & Consolidated)	12 August 1968	2020-21	2021-22	1
13	Gujarat Livelihood Promotion Company Limited	21 April 2010	2018-19	2019-20 to 2021-22	3
14	Gujarat Nomadic and Denotified Tribes Development Corporation	14 August 2015	2020-21	2021-22	1
15	Gujarat Safai Kamdar Vikas Nigam Limited	24 October 2001	2017-18	2018-19 to 2021-22	4
16	Gujarat State Financial Services Limited	20 November 1992	2021-22	Nil	0
17	Gujarat State Handloom And Handicrafts Development Corporation Limited	10 August 1973	2017-18	2018-19 to 2021-22	4
18	Gujarat State Investments Limited	29 January 1988	2021-22	Nil	0
19	Gujarat Thakor and Koli Vikas Nigam Limited	19 September 2003	2019-20	2020-21 to 2021-22	2

Sl. No.	Name of PSU	Date of Incorporation	FSs finalised up to	Year for which FSs not finalised/ received	No. of FSs in arrears
20	Gujarat Women Economic Development Corporation Limited	16 August 1988	2018-19	2019-20 to 2021-22	3
	Statutory corporation				
21	Gujarat State Financial Corporation	01 May 1960	2021-22	Nil	0
	Inactive Company				
22	Gujarat Leather Industries Limited (under liquidation)	18 April 1978	2001-02	2002-03	1
23	Gujarat Small Industries Corporation Limited (under liquidation)	26 March 1962	2006-07	2007-08	1
C	Infrastructure Sector				
	Government Company				
24	Dholera Industrial City Development Limited	28 January 2016	2021-22	Nil	0
25	Diamond Research and Mercantile City Limited	10 July 2015	2020-21	2021-22	1
26	Gandhinagar Railway and Urban Development Corporation Limited	05 January 2017	2021-22	Nil	0
27	Gujarat Growth Centre Development Corporation Limited	11 December 1992	2020-21	2021-22	1
28	Gujarat Metro Rail Corporation Limited	04 February 2010	2021-22	Nil	0
29	Gujarat Rail Infrastructure Development Corporation Limited	06 January 2017	2021-22	Nil	0
30	Gujarat State Aviation Infrastructure Company Limited	07 July 2010	2019-20	2020-21, 2021-22	2
31	Gujarat State Police Housing Corporation Limited	01 November 1988	2020-21	2021-22	1
32	Gujarat State Road Development Corporation Limited	12 May 1999	2021-22	Nil	0
33	Gujarat Urban Development Company Limited	27 May 1999	2020-21	2021-22	1
34	Gujarat Water Infrastructure limited	25 October 1999	2020-21	2021-22	1
35	Sardar Sarovar Narmada Nigam Limited	24 March 1988	2020-21	2021-22	1
	Statutory corporation				
36	Gujarat Industrial Development Corporation	04 August 1962	2020-21	2021-22	1
	Inactive Company				
37	Gujarat Industrial Corridor Corporation Limited	30 March 2009	2019-20	2020-21, 2021-22	2
38	Gujarat State Construction Corporation Limited (under liquidation)	16 December 1974	2019-20	2020-21	1
39	Gujarat State Rural Development Corporation	07 July 1977	2016-17	2017-18 to 2021-22	5
D	Service sector				
	Government Company				
40	Gujarat Education Technologies Limited	09 March 2021	First FS awaited	2021-22	1

Sl. No.	Name of PSU	Date of Incorporation	FSs finalised up to	Year for which FSs not finalised/ received	No. of FSs in arrears
41	Gujarat Fibre Grid Network Limited	30 September 2016	2020-21	2021-22	1
42	Gujarat Informatics Limited (standalone and consolidated)	19 February 1999	2018-19	2019-20 to 2021-22	3
43	Gujarat ISP Services Limited	05 December 2016	2020-21	2021-22	1
44	Gujarat Medical Services Corporation Limited	23 August 2012	2018-19	2019-20 to 2021-22	3
45	Gujarat Rural Industries Marketing Corporation Limited	16 May 1979	2021-22	Nil	0
46	Gujarat State Civil Supplies Corporation Limited	26 September 1980	2019-20	2020-21 to 2021-22	2
47	Gujarat State Forest Development Corporation Limited	20 August 1976	2020-21	2021-22	1
48	Gujarat State Handicapped (Divyang) Finance and Development Corporation	13 April 2020	2020-21	2021-22	1
49	Gujarat Student Startup and Innovation Hub	16 May 2019	2020-21	2021-22	1
50	Gujarat Unreserved Education & Economical Development Corporation	11 May 2018	2018-19	2019-20 to 2021-22	3
51	Gujarat Water Resources Development Corporation Limited	03 May 1971	2020-21	2021-22	1
52	Guj-Tour Development Company Limited	07 April 2011	2020-21	2021-22	1
53	Tourism Corporation of Gujarat Limited	10 June 1975	2020-21	2021-22	1
	Statutory Corporation				
54	Gujarat State Road Transport Corporation	01 May 1960	2018-19	2019-20 to 2021-22	3
	Inactive Company				
55	BISAG Satellite Communication	23 August 2012	2014-15	2015-16 to 2021-22	7
56	Gujarat Foundation for Mental Health and Allied Sciences	29 April 2003	2010-11	2011-12 to 2021-22	11
E	Other Sectors				
	Government Company				
57	Gujarat Agro Industries Corporation Limited	05 September 1969	2018-19	2019-20 to 2021-22	3
58	Gujarat Mineral Development Corporation Limited	15 May 1963	2021-22	Nil	0
59	Gujarat Sheep and Wool Development Corporation Limited	10 September 1979	2019-20	2020-21 to 2021-22	2
60	Gujarat State Land Development Corporation Limited	28 March 1978	2016-17	2017-18 to 2021-22	5
61	Gujarat State Petroleum Corporation Limited	29 January 1979	2021-22	Nil	0
62	Gujarat State Seeds Corporation Limited	16 April 1975	2021-22	Nil	0
	Statutory corporation				
63	Gujarat State Warehousing Corporation	05 December 1960	2014-15	2015-16 to 2021-22	7
	Inactive Company				

Sl. No.	Name of PSU	Date of Incorporation	FSS finalised up to	Year for which FSSs not finalised/ received	No. of FSSs in arrears
64	Alcock Ashdown Gujarat Limited (under liquidation)	05 September 1994	2020-21	2021-22	1
65	Gujarat Communication & Electronics Corporation Limited (under liquidation)	30 May 1975	2000-01	2001-02 to 2002-03	2
66	Gujarat Dairy Development Corporation Limited	29 March 1973	2021-22	Nil	0
67	Gujarat Fisheries Development Corporation Limited	17 December 1971	1998-99	1999-2000 to 2021-22	23
68	Gujarat State Textile Corporation Limited (under liquidation)	13 November 1968	1996-97	Nil	0
Government Controlled Other Companies					
A	Power sector				
69	GSPC Pipavav Power Company Limited	22 February 2006	2021-22	Nil	0
70	Gujarat State Energy Generation Limited	30 December 1998	2021-22	Nil	0
B	Service Sector				
71	Dahej SEZ Limited	21 September 2004	2021-22	Nil	0
72	GIFT Collective Investment Management Company Limited	07 May 2008	2021-22	Nil	0
73	GIFT District Cooling Systems Limited	16 September 2008	2021-22	Nil	0
74	GIFT ICT Services Limited	18 September 2008	2021-22	Nil	0
75	GIFT Power Company Limited	11 September 2008	2021-22	Nil	0
76	GIFT SEZ Limited	09 September 2008	2021-22	Nil	0
77	GIFT Waste Management Services Limited	11 September 2008	2021-22	Nil	0
78	GIFT Water Infrastructure Limited	12 September 2008	2021-22	Nil	0
79	GSPL India Gasnet Limited	13 October 2011	2021-22	Nil	0
80	GSPL India Transco Limited	13 October 2011	2021-22	Nil	0
81	Guj Info Petro Limited	15 January 2001	2021-22	Nil	0
82	Gujarat Gas Limited	30 March 2015	2021-22	Nil	0
83	Gujarat Industrial and Technical Consultancy Organisation Limited	28 December 1978	2020-21	2021-22	1
84	Gujarat International Finance Tec-City Company Limited	21 June 2007	2021-22	Nil	0
85	Gujarat State Petronet Limited	23 December 1998	2021-22	Nil	0
86	Narmada Clean Tech	04 December 2014	2021-22	Nil	0
87	Sabarmati Gas Limited	06 June 2006	2021-22	Nil	0
88	Sarigam Clean Initiative	08 June 2015	2020-21	2021-22	1
89	Smart ICT Services Private Limited	01 January 2013	2021-22	Nil	0

Sl. No.	Name of PSU	Date of Incorporation	FSS finalised up to	Year for which FSSs not finalised/ received	No. of FSSs in arrears
C	Infrastructure Sector				
90	Bahucharaji Rail Corporation Limited	10 December 2018	2021-22	Nil	0
91	G-ride Bedi Port Rail Limited	27 August 2021	2021-22	Nil	0
92	Gujarat Ports Infrastructure and Development Company Limited	27 August 1982	2020-21	2021-22	1
D	Finance Sector				
	Inactive Company				
93	Infrastructure Finance Company Gujarat Limited	03 February 2000	2010-11	2011-12 to 2021-22	11
E	Others				
94	GSPC (JPDA) Limited	13 October 2006	2021-22	Nil	0
95	GSPC Energy Limited	18 December 2015	2021-22	Nil	0
96	GSPC LNG Limited	27 February 2007	2020-21	2021-22	1
97	GSPC Offshore Limited	23 September 2015	2020-21	NIL ¹	0
	Inactive Company				
98	Gujarat State Machine Tools Corporation Limited	15 February 1974	2021-22	Nil	0
99	Gujarat Trans Receivers Limited	26 March 1981	2018-19	2019-20 to 2021-22	3
100	Naini Coal Company Limited	09 October 2009	2011-12	2012-13 to 2021-22	10
Total					157

¹ The name of the company is struck off from the Register of Company on 10 October 2022. Thus, NIL is shown.

Appendix – 5.2

Summarised financial position and working results of SPSUs as per latest finalised financial statement as on 30 September 2022

(Reference: paragraph 5.1.3)

(figures in col. 5 to 11 are ₹ in crore)

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
1	2	3	4	5	6	7	8	9	10	11
A. Power Sector										
Government Companies										
1.	Dakshin Gujarat Vij Company Limited	2021-22	2022-23	205.12	94.74	16,903.53	489.92	2,875.69	2,873.89	493.07
2.	Gujarat Energy Corporation Limited	2021-22	2022-23	2,062.13	971.46	4,575.50	1,856.65	13,761.95	9,838.66	4,674.54
3.	Gujarat Power Corporation Limited	2020-21	2021-22	57.72	41.24	268.93	513.23	1,119.39	1,119.39	605.78
4.	Gujarat State Electricity Corporation Limited	2021-22	2022-23	574.53	283.03	11,354.07	3,007.16	8,470.84	8,400.01	1,430.88
5.	Gujarat Urja Vikas Nigam Limited	2020-21	2021-22	127.94	94.88	43,563.46	26,832.13	25,588.47	25,491.91	481.45
6.	Madhya Gujarat Vij Company Limited	2021-22	2022-23	190.18	103.49	7,660.21	484.65	2,556.38	2,539.09	392.85
7.	Paschim Gujarat Vij Company Limited	2021-22	2022-23	338.77	96.60	20,479.58	8,089.03	9,924.47	9,877.75	-337.59
8.	Uttar Gujarat Vij Company Limited	2021-22	2022-23	204.74	78.00	15,321.85	640.63	3,583.87	3,570.37	252.30
Total A				3,761.13	1,763.44	1,20,127.13	41,913.40	67,881.06	63,711.07	7,993.28
B. Finance Sector										
Government Companies										
9.	Dr. Ambedkar Antyodaya Development Corporation	2018-19	2021-22	2.64	1.10	0	5.00	18.85	6.17	3.17
10.	Gujarat Minorities Finance and Development Corporation Limited	2019-20	2022-23	2.27	-0.26	1.46	20.00	102.08	11.63	-8.37
11.	Gujarat Gopalak Development Corporation Limited	2020-21	2021-22	5.47	4.37	0	14.91	108.57	33.10	18.15
12.	Gujarat Industrial Investment Corporation Limited	2020-21	2021-22	15.49	39.82	20.35	256.98	368.60	307.71	50.73
13.	Gujarat Livelihood Promotion Company Limited	2018-19	2020-21	1.68	1.21	0	0.05	2.73	2.73	2.68

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
14.	Gujarat Nomadic and Denotified Tribes Development Corporation	2020-21	2021-22	1.51	-0.02	1.81	6.00	59.08	6.22	0.22
15.	Gujarat Safai Kamdar Vikas Nigam Limited	2017-18	2020-21	4.78	3.15	2.59	14.09	142.84	51.72	0
16.	Gujarat State Financial Services Limited	2021-22	2022-23	2,823.70	140.10	2,769.57	138.00	3,648.69	3,648.69	2,089.53
17.	Gujarat State Handloom and Handicrafts Development Corporation Limited	2017-18	2019-20	4.81	3.00	9.25	12.06	-39.71	-44.32	-56.38
18.	Gujarat State Investments Limited	2021-22	2022-23	80.88	71.16	83.43	1,042.77	1,931.30	1,546.30	503.53
19.	Gujarat Thakor and Koli Vikas Nigam Limited	2019-20	2022-23	3.80	3.01	2.43	15.11	110.17	35.26	20.15
20.	Gujarat Women Economic Development Corporation Limited ^s	2018-19	2022-23	\$	\$	0	7.02	7.02	7.02	0
Inactive Government Companies										
21	Gujarat Leather Industries Limited (under liquidation)	2001-02	2002-03	0	-	0	1.50	-3.11	-5.17	-6.67
22	Gujarat Small Industries Corporation Limited (under liquidation)	2006-07	2007-08	-3.62	6.93	0	4.00	-47.86	-70.93	-74.93
Statutory Corporations										
23	Gujarat State Financial Corporation	2021-22	2022-23	5.93	-127.81	0.85	89.11	-2,285.77	-2,947.45	-3,055.46
Total B				2,949.34	145.76	2,891.74	1,626.60	4,123.48	2,588.68	-513.65
C. Service Sector										
Government Companies										
24	Gujarat Education Technologies Limited	First financial statement not received								
25	Gujarat Fibre Grid Network Limited	2020-21	2021-22	3.66	2.81	54.35	0.10	50.95	50.95	0
26	Gujarat Informatics Limited	2018-19	2020-21	35.34	5.18	13.83	18.51	144.21	135.62	117.11
27	Gujarat ISP Services Limited	2020-21	2021-22	-0.05	0.01	0	0.10	-0.13	-0.13	-0.23
28	Gujarat Medical Services Corporation Limited	2018-19	2019-20	1.11	0.58	2.42	2.50	5.51	5.51	3.01
29	Gujarat Rural Industries Marketing Corporation Limited	2021-22	2022-23	19.84	14.12	209.68	13.00	70.82	70.82	56.00

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
30	Gujarat State Civil Supplies Corporation Limited	2019-20	2022-23	29.78	18.93	5,398.71	70.00	127.96	127.96	57.96
31	Gujarat State Forest Development Corporation Limited	2020-21	2021-22	11.04	9.15	25.11	6.32	82.18	82.18	75.68
32	Gujarat State Handicapped (Divyang) Finance and Development Corporation	2020-21	2021-22	0	0	0	1.00	0.01	0.01	0
33	Gujarat Student Startup and Innovation Hub	2020-21	2021-22	1.61	1.61	1.70	0.01	1.56	1.56	1.55
34	Gujarat Unreserved Educational & Economical Development Corporation	2018-19	2022-23	0	0	0	5.01	110.40	5.01	0
35	Gujarat Water Resources Development Corporation Limited	2020-21	2022-23	9.35	4.11	3.60	31.49	-148.97	-148.97	-180.46
36	Guj-Tour Development Company Limited	2020-21	2021-22	1.81	1.36	0	18.40	120.62	120.62	102.22
37	Tourism Corporation of Gujarat Limited	2020-21	2022-23	14.86	9.36	42.94	20.00	196.59	196.55	176.55
Inactive Government Companies										
38	BISAG Satellite Communication	2014-15	2015-16	3.78	3.78	0	39.08	7.02	6.75	6.70
39	Gujarat Foundation for Mental health and Allied Sciences ⁸	2010-11	2013-14	β	β	0	0.02	0.02	0.02	0
Statutory Corporations										
40	Gujarat State Road Transport Corporation	2018-19	2021-22	-172.50	-173.62	2,773.90	3,424.23	2,739.58	-406.49	-3,830.72
Total C				-40.37	-102.62	8,526.24	3,649.77	3,508.33	247.97	-3,414.63
D. Infrastructure sector										
Government Companies										
41.	Dholera Industrial City Development Limited	2021-22	2022-23	34.39	25.55	29.70	5,683.33	5,875.13	5,875.13	191.80
42.	Diamond Research and Mercantile City Limited	2020-21	2021-22	158.21	145.59	6.26	100.00	-100.75	-100.75	-200.75
43	Gandhinagar Railway and Urban Development Corporation Limited	2021-22	2022-23	-3.96	-3.18	25.41	533.17	31.83	31.83	1.45
44.	Gujarat Growth Centres Development Corporation Limited	2020-21	2021-22	-0.01	-0.01	0	36.35	35.88	35.88	-0.47
45	Gujarat Metro Rail Corporation Limited	2021-22	2022-23	-35.47	-46.54	0.22	3,880.11	7,109.58	3,048.33	-178.24

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
46.	Gujarat Rail Infrastructure Development Corporation Limited	2021-22	2022-23	-0.02	-0.05	14.24	91.23	52.05	52.05	1.05
47	Gujarat State Aviation Infrastructure Company Limited	2019-20	2022-23	0	0	0.05	0.05	0.11	0.11	0.06
48	Gujarat State Police Housing Corporation Limited##	2020-21	2021-22	##	##	1.31	50.00	50.00	50.00	0
49	Gujarat State Road Development Corporation Limited	2021-22	2022-23	2.61	2.02	158.61	5.00	913.40	36.65	31.65
50	Gujarat Urban Development Company Limited	2020-21	2021-22	0.97	0.70	0	26.00	63.90	63.90	37.90
51	Gujarat Water Infrastructure Limited	2020-21	2021-22	-50.46	-50.47	512.94	155.02	-523.19	-523.19	-678.21
52	Sardar Sarovar Narmada Nigam Limited	2020-21	2021-22	-530.75	-739.32	1,020.51	66,107.22	60,454.82	59,094.43	-6,741.42
Inactive Government Companies										
53	Gujarat Industrial Corridor Corporation Limited	2019-20	2021-22	-0.02	-0.003	0	10.00	1.38	1.38	-8.62
54	Gujarat State Construction Corporation Limited (under liquidation)	2019-20	2021-22	0.54	-0.50	0	5.00	10.24	-47.32	-52.32
55	Gujarat State Rural Development Corporation Limited	2016-17	2020-21	-5.35	-5.35	0	0.58	-3.69	-3.69	-4.27
Statutory Corporations										
56	Gujarat Industrial Development Corporation*	2020-21	2021-22	286.73	286.73	801.96	0	2,577.60	2,577.60	2,577.60
Total D				-142.59	-384.83	2,571.21	76,683.06	76,548.29	70,192.34	-5,022.79
E. Other Sector										
Government Companies										
57	Gujarat Agro Industries Corporation Limited	2018-19	2021-22	40.50	25.16	405.89	8.08	203.58	183.58	169.18
58	Gujarat Mineral Development Corporation Limited	2021-22	2022-23	736.08	404.28	2,732.08	63.60	4,272.53	4,272.53	1,489.64
59	Gujarat Sheep and Wool Development Corporation Limited	2019-20	2021-22	0.48	0.33	0.0011	4.31	6.09	6.09	1.78
60	Gujarat State Land Development Corporation Limited	2016-17	2019-20	1.97	0.06	507.99	5.88	-41.09	-104.95	-110.83

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
61	Gujarat State Petroleum Corporation Limited	2021-22	2022-23	1,403.99	1,183.73	24,364.97	1,075.65	4,525.96	895.86	-12,896.70
62	Gujarat State Seeds Corporation Limited	2021-22	2022-23	32.93	23.71	209.02	3.93	319.06	319.06	315.13
Inactive Government Companies										
63	Alcock Ashdown (Gujarat) Limited (under liquidation)	2020-21	2021-22	-1.63	-39.86	0	51.00	-412.59	-609.90	-660.90
64	Gujarat Communications and Electronics Limited (under liquidation)	2000-01	2001-02	-34.13	-	5.57	12.45	-82.70	-92.29	-104.74
65	Gujarat Dairy Development Corporation Limited	2021-22	2022-23	-0.02	-0.02	0	10.46	-38.48	-113.80	-124.26
66	Gujarat Fisheries Development Corporation Limited	1998-99	2002-03	-0.90	1.20	28.13	1.94	8.24	5.95	4.01
67	Gujarat State Textile Corporation Limited (under liquidation)	1996-97	1997-98	-248.80	-300.58	7.57	46.47	3.93	3.93	0
Statutory Corporations										
68	Gujarat State Warehousing Corporation	2014-15	2016-17	5.85	3.91	14.46	4.00	8.52	8.52	3.53
Total E										
Grand Total (52 Government Companies)				1,936.32	1,301.92	28,275.68	1,287.77	8,773.05	4,774.58	-11,914.16
Grand Total (12 Inactive Government Companies)				8,627.97	3,068.86	1,58,759.56	1,21,460.76	1,58,351.88	1,43,207.53	-7,540.90
Grand Total (4 Statutory Corporations)				-290.15	-334.40	41.27	182.50	-557.60	-925.07	-1,026.00
1. Grand Total (A to E) (68 PSUs)				126.01	-10.79	3,591.17	3,517.34	3,039.93	-767.82	-4,305.05
F Power sector										
Government Controlled other Companies										
69	GSPC Pipavav Power Company Limited	2021-22	2022-23	91.67	33.81	468.30	861.84	1,192.29	818.69	-43.15
70	Gujarat State Energy Generation Limited	2021-22	2022-23	62.60	31.44	280.91	568.70	597.74	554.60	1.14
Total F				154.27	65.25	749.21	1,430.54	1,790.03	1,373.29	-42.01
G Finance Sector										
Government Controlled other Companies										
Inactive Government Controlled other Company										
71	Infrastructure Finance Company Gujarat Limited	2010-11	2016-17	0.10	0.09	--	2.50	1.84	1.84	-0.66
Total G				0.10	0.09	--	2.50	1.84	1.84	-0.66

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital#	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
H	Service Sector									
Government Controlled other Companies										
72	Dahej SEZ Limited	2021-22	2022-23	54.22	46.98	66.61	46.05	514.34	264.34	218.29
73	GIFT Collective Investment Management Company Limited	2021-22	2022-23	-0.01	-0.01	0	0.05	-5.09	-5.09	-5.14
74	Gift District Cooling System Limited	2021-22	2022-23	-0.003	-0.003	0	0.10	0.05	0.05	-0.05
75	GIFT ICT Services Limited	2021-22	2022-23	0.01	0.0093	0	0.85	0.83	0.83	-0.017
76	GIFT Power Company Limited	2021-22	2022-23	-3.51	-3.51	20.73	0.10	-7.21	-7.21	-7.31
77	GIFT SEZ Limited	2021-22	2022-23	-13.85	2.20	4.10	0.10	-14.56	-14.56	-14.66
78	GIFT Waste Management Services Limited	2021-22	2022-23	-0.0029	-0.0029	0	0.10	0	0	-0.10
79	GIFT Water Infrastructure Limited	2021-22	2022-23	0.0051	0.0052	0	0.10	0.1024	0.1024	0.0024
80	GSPL India Gasnet Limited	2021-22	2022-23	167.54	73.36	228.47	1,892.02	5,416.81	1,924.45	32.43
81	GSPL India Transco Limited	2021-22	2022-23	-117.55	-155.56	84.90	607.00	1,026.54	351.01	-255.99
82	Guj Info Petro Limited	2021-22	2022-23	4.33	3.24	19.75	0.05	59.40	59.40	32.08
83	Gujarat Gas Limited	2021-22	2022-23	1,769.38	1,285.64	16,787.35	137.68	5,242.28	4,851.31	4,710.91
84	Gujarat Industrial and Technical Consultancy Limited	2020-21	2021-22	0.30	0.21	3.75	0.20	5.36	5.36	5.16
85	Gujarat International Finance Tec City Company Limited	2021-22	2022-23	9.54	-50.15	118.59	565.42	937.26	318.34	-247.08
86	Gujarat State Petronet Limited	2021-22	2022-23	1,305.33	1,009.75	2,020.02	564.21	8,432.35	8,432.35	7,446.97
87	Narmada Clean Tech	2021-22	2022-23	11.10	9.98	77.03	85.57	67.69	58.91	-26.66
88	Sabarmati Gas Limited	2021-22	2022-23	464.91	346.55	1,900.46	20.00	1,119.98	1,119.98	954.31
89	Sarigam Clean Initiative	2020-21	2021-22	0.84	-6.10	10.22	60.47	58.38	58.38	-2.09
90	SMART ICT Services Private Limited	2021-22	2022-23	-0.21	-0.31	0.70	0.05	-2.05	-2.05	-2.10
Total H				3,652.37	2,562.28	21,342.68	3,980.12	22,852.46	17,415.90	12,838.96
I	Infrastructure Sector									
Government Controlled other Companies										
91	Bahucharaji Rail Corporation Limited	2021-22	2022-23	1.50	0.53	43.92	496.92	493.88	493.88	-3.04
92	G-ride Bedi Port Rail Limited	2021-22	2022-23	-0.74	-0.74	0	62.04	62.04	62.04	0
93	Gujarat Ports Infrastructure and Development Company Limited	2020-21	2021-22	2.02	1.30	0	18.00	41.68	41.68	23.68
Total I				2.78	1.09	43.92	576.96	597.60	597.60	20.64

Sl. No.	Type and name of SPSUs	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turn over	Paid-up capital [#]	Capital Employed	Net Worth	Accumulated Profit/ Loss (-)
J	Other Sector									
	Government Controlled other Companies									
94	GSPC (JPDA) Limited	2021-22	2022-23	-0.06	-0.06	0	117.14	-55.05	-55.05	-172.19
95	GSPC Energy Limited	2021-22	2022-23	0.22	0.17	198.99	0.05	1.16	1.16	1.11
96	GSPC LNG Limited	2020-21	2021-22	209.05	-47.48	448.35	970.13	2,937.14	866.81	-103.32
97	GSPC Offshore Limited	2020-21	2021-22	-0.008	-0.008	0.00	0.05	-0.33	-0.33	-0.38
	Inactive Government Controlled other Companies									
98	Gujarat State Machine Corporation Limited	2021-22	2022-23	0.00	-0.10	0.00	0.54	0.09	-3.07	-3.61
99	Gujarat Trans Receivers Limited	2018-19	2019-20	0.00	-0.001	0.00	0.24	-2.25	-5.83	-6.07
100	Naini Coal Company Limited	2011-12	2013-14	0.10	0.07	0.00	0.05	0.10	0.10	0.05
	Total J			209.30	-47.41	647.34	1,088.20	2,880.86	803.79	-284.41
	Total (28 Government Controlled other Companies)			4,018.62	2,581.24	22,783.15	7,074.99	28,123.02	20,199.39	12,542.81
	Grand Total (4 Inactive Government Controlled other Companies)			0.20	0.06	0.00	3.33	-0.22	-6.96	-10.29
2.	Grand Total (F to J) (32 PSUs)			4,018.82	2,581.30	22,783.15	7,078.32	28,122.80	20,192.43	12,532.52
	Grand Total (1+2)			12,482.65	5,304.97	1,85,175.15	1,32,238.92	1,88,957.00	1,61,707.07	-339.43

(A) The turnover of the Company represents the main source of income of the SPSU based on the nature of activity undertaken. It represents the revenue from operations.

(B) Net worth represents paid up capital excluding share application money pending allotment plus accumulated profit/ loss plus free reserve.

(C) Capital employed in case of Companies/ Corporation preparing their financial statement is the sum of "Shareholders' Funds" and "Long Term Borrowings". However, Shareholders' Funds here does not include Share Application money pending allotment.

\$ Excess of expenditure over income adjusted against capital reserve and Non-plan grant by Company (SI. No. 20).

Paid-up capital includes share application money pending allotment.

Neither profit or loss is shown by the Company as excess of expenditure over income are transferred to works completed. (SI. No. 48)

β Expenditure incurred set off from grants income taken to Statement of Profit and Loss. (SI. No. 39)

* Government of Gujarat made capital contribution in the form of loan, hence, paid-up capital is Nil. However, even loans have now been repaid. (SI. No. 56)

Appendix 5.3

Statement showing difference between Finance Accounts of Government of Gujarat and financial statements of SPSUs as on 31 March 2022

(Reference: Paragraph 5.2.3)

(Figures in column 3 to 5 are ₹ in crore)

Sr. No	Name of SPSUs	Paid-up Capital		Differences
		As per Finance Account	As per SPSUs records	
1	2	3	4	5
1	Gujarat Energy Transmission Corporation Limited	50.00	0.00	50.00
2	Gandhinagar Railway and Urban Development Corporation Limited	432.45	22.48	409.97
3	Gujarat Rail Infrastructure Development Corporation Limited	42.71	26.01	16.70
4	Dholera Industrial City Development Limited	2,898.50	0.00	2,898.50
5	Gujarat State Seeds Corporation Limited	20.95	3.75	17.20
6	Gujarat Gas Limited	0.00	9.00	(9.00)
7	Gujarat State Road Development Corporation Limited	263.74	5.00	258.74
8	Gujarat Rural Industries Marketing Corporation Limited	9.17	13.00	(3.83)
9	Gujarat Metro Rail Corporation Limited	1,984.00	1,537.00	447.00
10	Gujarat State Financial Corporation	47.69	49.09	(1.40)
11	Gujarat Dairy Development Corporation Limited	7.74	10.46	(2.72)
12	Gujarat State Petroleum Corporation Limited	3,029.62	348.94	2,680.68
Total		8,786.57	2,024.73	6,761.84

Appendix- 5.4 Details of SPSUs whose Net worth has eroded as per their latest finalised financial statement

(Reference: Paragraph 5.3.3)

Sl. No.	Name of SPSUs	Latest Year of finalised FS	Total paid up Capital ¹	Net Loss after Interest, Tax and Dividend	Accumulated Losses (-)	Net worth	State Government Equity as on 31 March 2022 ²	State Government loans as on 31 March 2022
1	Alcock Ashdown (Gujarat) Limited (under)	2020-21	51.00	-39.86	-660.90	-609.09	14.50	133.50
2	Diamond Research and Mercantile City Limited	2020-21	100.00	145.59	-200.75	-100.75	75.00	0.00
3	Gujarat Communications and Electronics Limited (under liquidation)	2000-01	12.45	-	-104.74	-92.29	12.45	0.00
4	Gujarat Dairy Development Corporation Limited	2021-22	10.46	-0.02	-124.26	-113.80	10.46	55.07
5	Gujarat ISP Services Limited	2020-21	0.10	0.01	-0.23	-0.13	0.10	0.10
6	Gujarat Leather Industries Limited (under liquidation)	2001-02	1.50	-	-6.67	-5.17	0.00	2.06
7	Gujarat Small Industries Corporation Limited (under liquidation)	2006-07	4.00	6.93	-74.93	-70.93	3.79	8.65
8	Gujarat State Construction Corporation Limited (under liquidation)	2019-20	5.00	-0.50	-52.32	-47.32	5.00	0.00
9	Gujarat State Financial Corporation	2021-22	89.11	-127.81	-3,055.46	-2,947.45	49.09	630.19
10	Gujarat State Handloom and Handicrafts Development Corporation Limited	2017-18	12.06	3.00	-56.38	-44.32	10.23	11.62
11	Gujarat State Land Development Corporation Limited	2016-17	5.88	0.06	-110.83	-104.95	5.88	15.91
12	Gujarat State Road Transport Corporation	2018-19	3,424.23	-173.62	-3,830.72	-406.49	4,460.24	3,573.80
13	Gujarat State Rural Development Corporation Limited	2016-17	0.58	-5.35	-4.27	-3.69	0.58	0.00
14	Gujarat Water Infrastructure Limited	2020-21	155.02	-50.47	-678.21	-523.19	155.02	0.00
15	Gujarat Water Resources Development Corporation Limited	2020-21	31.49	4.11	-180.46	-148.97	31.49	0.00
	Total		3,902.88	-237.93	-9,141.13	-5,219.35	4,833.83	4,430.90

¹ Information in respect of column no. iii to vii as per latest finalised accounts.

² Information in respect of column no. viii to ix as per information received from SPSUs as on 31 March 2022.

Appendix 5.5
Details of Return on Capital Employed (ROCE) of State PSUs for the three years ended 31 March 2022
(Reference: Paragraph 5.3.5)

SL No.	Name of PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
A. Government Companies and Statutory Corporations										
1	Alcock Ashdown (Gujarat) Limited (under liquidation)	3.67	-379.00	NA	-1.63	-412.59	NA	-1.63	-412.59	NA
2	BISAG Satellite Communication	3.78	7.02	53.85	3.78	7.02	53.85	3.78	7.02	53.85
3	Dakshin Gujarat Vij Company Limited	242.79	2,263.70	10.73	241.81	2,560.06	9.45	205.12	2,875.69	7.13
4	Dholera Industrial City Development Limited	39.81	4,245.88	0.94	-8.87	5,374.31	-0.17	34.39	5,875.13	0.59
5	Diamond Research and Mercantile City Limited	-362.49	-281.35	NA	158.21	-100.75	NA	158.21	-100.75	NA
6	Dr. Ambedkar Antyodaya Development Corporation	2.64	18.85	14.01	2.64	18.85	14.01	2.64	18.85	14.01
7	Gandhinagar Railway and Urban Development Corporation Limited	7.23	37.68	19.20	-3.41	35.01	-9.73	-3.96	31.83	-12.44
8	Gujarat Minorities Finance and Development Corporation Limited	2.27	102.08	2.22	2.27	102.08	2.22	2.27	102.08	2.22
9	Gujarat Agro Industries Corporation Limited	40.50	203.58	19.89	40.50	203.58	19.89	40.50	203.58	19.89
10	Gujarat Communications and Electronics Limited (under liquidation)	-34.13	-82.70	NA	-34.13	-82.70	NA	-34.13	-82.70	NA
11	Gujarat Dairy Development Corporation Limited	-0.17	-38.39	NA	-0.19	-38.47	NA	-0.02	-38.48	NA
12	Gujarat Education Technologies Ltd ***	-	-	-	-	-	-	-	-	-
13	Gujarat Energy Transmission Corporation Limited	1,738.68	10,521.83	16.52	2,226.48	13,602.72	16.37	2,062.13	13,761.95	14.98
14	Gujarat Fibre Grid Network Limited	36.61	48.15	76.03	3.66	50.95	7.18	3.66	50.95	7.18
15	Gujarat Fisheries Development Corporation Limited	-1.05	8.24	-12.74	-1.05	8.24	-12.74	-1.05	8.24	-12.74
16	Gujarat Foundation for Mental health and Allied Sciences ^β	-	0.02	-	-	0.02	-	-	0.02	-

Sl. No.	Name of PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
17	Gujarat Gopalak Corporation Limited	3.68	89.77	4.10	5.47	108.57	5.04	5.47	108.57	5.04
18	Gujarat Growth Centres Corporation Limited	-0.07	35.89	-0.20	-0.01	35.88	-0.03	-0.01	35.88	-0.03
19	Gujarat Industrial Corridor Corporation Limited	-0.02	1.38	-1.45	-0.02	1.38	-1.45	-0.02	1.38	-1.45
20	Gujarat Industrial Development Corporation	269.18	2,319.54	11.60	286.73	2,577.60	11.12	286.73	2,577.60	11.12
21	Gujarat Industrial Investment Corporation Limited	21.30	340.91	6.25	15.49	368.60	4.20	15.49	368.60	4.20
22	Gujarat Informatics Limited	35.34	144.21	24.51	35.34	144.21	24.51	35.34	144.21	24.51
23	Gujarat ISP Services Limited	-0.06	-0.14	NA	-0.05	-0.13	NA	-0.05	-0.13	NA
24	Gujarat Leather Industries Limited (under liquidation)	0.00	-3.11	NA	0.00	-3.11	NA	0.00	-3.11	NA
25	Gujarat Livelihood Promotion Company Limited	1.68	2.73	61.54	1.68	2.73	61.54	1.68	2.73	61.54
26	Gujarat Medical Services Corporation Limited	1.11	5.51	20.15	1.11	5.51	20.15	1.11	5.51	20.15
27	Gujarat Metro Rail Corporation Limited	-13.38	4,980.06	-0.27	-41.08	5,897.28	-0.70	-35.47	7,109.58	-0.50
28	Gujarat Mineral Development Corporation Limited	203.45	3,931.32	5.18	-344.44	3,867.10	-8.91	736.08	4,272.53	17.23
29	Gujarat Nomadic and Denotified Tribes Development Corporation	0.91	43.73	2.07	1.51	59.08	2.56	1.51	59.08	2.56
30	Gujarat Power Corporation Limited	78.86	1,069.95	7.37	57.72	1,119.39	5.16	57.72	1,119.39	5.16
31	Gujarat Rail Infrastructure Development Corporation Limited	0.04	50.85	0.08	1.69	52.09	3.24	-0.02	52.05	-0.04
32	Gujarat Rural Industries Marketing Corporation Limited	8.10	51.14	15.83	8.27	56.88	14.54	19.84	70.82	28.01
33	Gujarat Safai Kamdar Vikas Nigam Limited	4.78	142.84	3.35	4.78	142.84	3.35	4.78	142.84	3.35
34	Gujarat Sheep and Wool Development Corporation Limited	0.48	6.09	7.88	0.48	6.09	7.88	0.48	6.09	7.88
35	Gujarat Small Industries Corporation Limited (under liquidation)	-3.62	-47.86	NA	-3.62	-47.86	NA	-3.62	-47.86	NA

Sl. No.	Name of PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
36	Gujarat State Aviation Infrastructure Company Limited	0.00	0.11	0.00	0.00	0.11	0.00	0.00	0.11	0.00
37	Gujarat State Civil Supplies Corporation Limited	29.78	127.96	23.27	29.78	127.96	23.27	29.78	127.96	23.27
38	Gujarat State Construction Corporation Limited (under liquidation)	0.54	10.24	5.27	0.54	10.24	5.27	0.54	10.24	5.27
39	Gujarat State Electricity Corporation Limited	781.38	11,038.32	7.08	778.73	7,635.30	10.20	574.53	8,470.84	6.78
40	Gujarat State Financial Corporation	12.56	-2,035.05	NA	8.97	-2,157.96	NA	5.93	-2,285.77	NA
41	Gujarat State Financial Services Limited	3,572.53	3,263.73	109.46	3,120.60	3,571.08	87.39	2,823.70	3,648.69	77.39
42	Gujarat State Forest Development Corporation Limited	4.00	73.53	5.44	11.04	82.18	13.43	11.04	82.18	13.43
43	Gujarat State Handicapped (Divyang) Finance and Development Corporation	-	-	-	0.00	0.01	0.00	0.00	0.01	0.00
44	Gujarat State Handloom and Handicrafts Development Corporation Limited	4.81	-39.71	NA	4.81	-39.71	NA	4.81	-39.71	NA
45	Gujarat State Investments Limited	43.13	1,919.84	2.25	55.25	1,922.34	2.87	80.88	1,931.30	4.19
46	Gujarat State Land Development Corporation Limited	1.97	-41.09	NA	1.97	-41.09	NA	1.97	-41.09	NA
47	Gujarat State Petroleum Corporation Limited	991.28	4,384.94	22.61	1,180.14	3,856.33	30.60	1,403.99	4,525.96	31.02
48	Gujarat State Police Housing Corporation Limited ^{##}	-	-	-	-	-	-	-	-	-
49	Gujarat State Road Development Corporation Limited	2.39	410.94	0.58	17.00	576.00	2.95	2.61	913.40	0.29
50	Gujarat State Road Transport Corporation	-172.50	2,739.58	-6.30	-172.50	2,739.58	-6.30	-172.50	2,739.58	-6.30
51	Gujarat State Rural Development Corporation Limited	-5.35	-3.69	NA	-5.35	-3.69	NA	-5.35	-3.69	NA
52	Gujarat State Seeds Corporation Limited	40.44	258.12	15.67	51.63	295.75	17.46	32.93	319.06	10.32
53	Gujarat State Textile Corporation Limited (under liquidation)	-248.8	3.93	-6,330.79	-248.80	3.93	-6,330.79	-248.80	3.93	-6,330.79
54	Gujarat State Warehousing Corporation	5.85	8.52	68.66	5.85	8.52	68.66	5.85	8.52	68.66
55	Gujarat Student Startup and Innovation Hub	-0.06	0.01	-600.00	1.61	1.56	103.21	1.61	1.56	103.21

Sl. No.	Name of PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
56	Gujarat Thakor and Koli Vikas Nigam Limited	3.80	110.17	3.45	3.80	110.17	3.45	3.80	110.17	3.45
57	Gujarat Unreserved Educational & Economical Development Corporation	0.00	110.40	0.00	0.00	110.40	0.00	0.00	110.40	0.00
58	Gujarat Urban Development Company Limited	1.51	63.20	2.39	0.97	63.90	1.52	0.97	63.90	1.52
59	Gujarat Urja Vikas Nigam Limited	216.56	22,840.53	0.95	127.94	25,588.47	0.50	127.94	25,588.47	0.50
60	Gujarat Water Infrastructure Limited	-96.74	-472.72	NA	-50.46	-523.19	NA	-50.46	-523.19	NA
61	Gujarat Water Resources Development Corporation Limited	16.64	-153.08	NA	9.35	-148.97	NA	9.35	-148.97	NA
62	Gujarat Women Economic Development Corporation Limited ^s	-	-	-	-	-	-	-	-	-
63	Guj-Tour Development Company Limited	1.86	27.27	6.82	1.81	28.62	6.32	1.81	120.62	1.50
64	Madhya Gujarat Vij Company Limited	179.21	2,153.36	8.32	179.57	2,348.99	7.64	190.18	2,556.38	7.44
65	Paschim Gujarat Vij Company Limited	292.61	8,644.71	3.38	348.35	9,310.93	3.74	338.77	9,924.47	3.41
66	Sardar Sarovar Narmada Nigam Limited	-560.02	56,349.63	-0.99	-530.75	60,454.82	-0.88	-530.75	60,454.82	-0.88
67	Tourism Corporation of Gujarat Limited	36.38	187.23	19.43	14.86	196.59	7.56	14.86	196.59	7.56
68	Uttar Gujarat Vij Company Limited	235.82	3,080.22	7.66	216.85	3,407.30	6.36	204.74	3,583.87	5.71
	Total A	7,723.48	1,44,901.55	5.33	7,824.68	1,55,258.93	5.04	8,463.68	1,60,777.19	5.26
B. Government Controlled Other Companies										
69	Bahucharaji Rail Corporation Limited	-2.11	-2.72	NA	0.70	188.81	0.37	1.50	493.88	0.30
70	Dahej SEZ Limited	58.05	185.87	31.23	42.29	467.56	9.04	54.22	514.34	10.54
71	GIFT Collective Investment Management Company Limited	-	-	-	-0.03	-5.08	NA	-0.01	-5.09	NA
72	GIFT District Cooling System Limited	-	-	-	-0.01	0.06	-16.67	0.00	0.05	-6.00
73	GIFT ICT Services Limited	-	-	-	-0.0042	0.07	-5.75	0.01	0.83	1.20
74	GIFT Power Company Limited	-	-	-	-1.91	-3.67	NA	-3.51	-7.21	NA
75	GIFT SEZ Limited	-	-	-	-15.10	-16.75	NA	-13.85	-14.56	NA
76	GIFT Waste Management Services Limited	-	-	-	0.00	0.01	-21.00	0.00	0.00	NA
77	GIFT Water Infrastructure Limited	-	-	-	0.01	0.10	6.79	0.01	0.10	4.98
78	G-ride Bedi Port Rail Limited*	-	-	-	-	-	-	-0.74	62.04	-1.19
79	GSPC (JPDA) Limited	0.00	-64.13	NA	-12.10	-57.36	NA	-0.06	-55.05	NA
80	GSPC Energy Limited	0.33	0.42	78.57	0.76	0.99	76.77	0.22	1.16	18.97

Sl. No.	Name of PSU	2019-20			2020-21			2021-22		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
81	GSPC LNG Limited	19.94	2,735.79	0.73	209.05	2,937.15	7.12	209.05	2,937.14	7.12
82	GSPC Offshore Limited	-0.01	-0.32	NA	-0.01	-0.33	NA	-0.01	-0.33	NA
83	GSPC Pipavav Power Company Limited	112.58	1,320.66	8.52	120.72	1,324.51	9.11	91.67	1,192.29	7.69
84	GSPL India Gasnet Limited	39.04	2,731.84	1.43	101.60	4,871.81	2.09	167.54	5,416.81	3.09
85	GSPL India Transco Limited	-37.61	1,002.10	-3.75	-35.84	1,171.17	-3.06	-117.55	1,026.54	-11.45
86	Guj Info Petro Limited	0.16	52.02	0.31	5.68	56.18	10.11	4.33	59.40	7.29
87	Gujarat Gas Limited	1,399.81	4,357.10	32.13	1,811.65	4,472.73	40.50	1,769.38	5,242.28	33.75
88	Gujarat Industrial and Technical Consultancy Limited	0.68	5.17	13.17	0.30	5.36	5.63	0.30	5.36	5.60
89	Gujarat International Finance Tec City Company Limited	-	-	-	-121.46	925.41	-13.12	9.54	937.26	1.02
90	Gujarat Ports Infrastructure and Development Company Limited	14.54	40.38	36.00	2.02	41.68	4.85	2.02	41.68	4.85
91	Gujarat State Energy Generation Limited	69.35	631.33	10.98	106.39	652.61	16.30	62.60	597.74	10.47
92	Gujarat State Machine Tools Corporation Limited	0.00	0.09	0.00	-0.07	0.10	-70.00	0.00	0.09	0.00
93	Gujarat State Petronet Limited	1,445.68	7,265.02	19.90	1,338.02	7,859.66	17.02	1,305.33	8,432.35	15.48
94	Gujarat Trans-Receiver Limited	0.00	-2.25	NA	0.00	-2.25	NA	0.00	-2.25	NA
95	Infrastructure Finance Company Gujarat Limited	0.10	1.84	5.43	0.10	1.84	5.43	0.10	1.84	5.43
96	Naini Coal Company Limited	0.10	0.10	100.00	0.10	0.10	100.00	0.10	0.10	100.00
97	Narmada Clean Tech	-4.02	43.99	-9.13	6.05	50.56	11.96	11.10	67.69	16.40
98	Sabarmati Gas Limited	174.53	604.70	28.86	303.43	813.47	37.30	464.91	1,119.98	41.51
99	Sarigam Clean Initiative	-0.40	49.32	-0.81	0.84	58.38	1.44	0.84	58.38	1.44
100	SMART ICT Services Private Limited*	-	-	-	-	-	-	-0.21	-2.05	NA
	Total B	3,290.74	20,958.32	15.70	3,863.18	25,814.88	14.96	4,018.33	28,122.79	14.29
	Grand Total	11,014.22	1,65,859.87	6.64	11,687.86	1,81,073.81	6.46	12,482.51	1,88,899.98	6.61

*** The PSU came under the audit jurisdiction during the F.Y. 2021-22, however, first account is awaited, thus the figures is not available.

* The SPSUs came under the audit jurisdiction during the F.Y. 2021-22, thus previous year figure is not considered.

NA: The ROCE has not been calculated of those PSUs in which Capital Employed is eroded.

The SPSUs at Sl. No. 43, 71, 72, 73, 74, 75, 76, 77 and 89 came under the audit jurisdiction during the F.Y. 2020-21, thus previous year figure is not considered.

Neither profit nor loss is shown by this PSU as excess of expenditure over income are transferred to work completed, ROCE is not calculated.

\$ Excess of expenditure over income adjusted against capital reserve and Non-plan grant by Company.

β Expenditure incurred set off from grants income taken to Statement of Profit and Loss.

Appendix 5.6

Statement showing Return on Equity of Government Companies and Statutory Corporations wherein State Government has direct Equity investment for the three years ended 31 March 2022

(Reference: Paragraph 5.3.6)

Sl. No.	Name of PSU	2021-22			2020-21			2019-20		
		Net profit/Loss after Tax (₹ in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)
1	Alcock Ashdown (Gujarat) Limited (under liquidation)	-39.86	-609.90	NA	-39.86	-609.90	NA	-24.56	-570.04	NA
2	BISAG Satellite Communication	3.78	6.75	56.00	3.78	6.75	56.00	3.78	6.75	56.00
3	Diamond Research and Mercantile City Limited	145.59	-100.75	NA	145.60	-100.75	NA	-367.62	-281.35	NA
4	Dr. Ambedkar Antyodaya Development Corporation	1.10	6.17	17.83	1.10	6.17	17.83	1.10	6.17	17.83
5	Gandhinagar Railway and Urban Development Corporation Limited	-3.18	31.83	-9.99	-2.67	35.01	-7.63	5.40	37.68	14.33
6	Gujarat Minorities Finance and Development Corporation Limited	-0.26	11.63	-2.24	-0.26	11.63	-2.24	-0.26	11.63	-2.24
7	Gujarat Agro Industries Corporation Limited	25.16	183.58	13.71	25.16	183.58	13.71	25.16	183.58	13.71
8	Gujarat Communications and Electronics Limited (under liquidation)	-	-92.29	NA	-	-92.29	NA	-	-92.29	NA
9	Gujarat Dairy Development Corporation Limited	-0.02	-113.80	NA	-0.19	-113.79	NA	-0.17	-113.59	NA
10	Gujarat Fibre Grid Network Limited	2.81	50.95	5.52	2.81	50.95	5.52	29.03	48.15	60.29
11	Gujarat Fisheries Development Corporation Limited	1.20	5.95	20.17	1.20	5.95	20.17	1.20	5.95	20.17
12	Gujarat Foundation for Mental health and Allied Sciences ^β	β	0.02	β	β	0.02	β	B	0.02	β
13	Gujarat Gopalak Development Corporation Limited	4.37	33.10	13.20	4.37	33.10	13.20	2.25	28.23	7.97
14	Gujarat Growth Centres Development Corporation Limited	-0.01	35.88	-0.03	-0.01	35.88	-0.03	-0.07	35.89	-0.20

Sl. No.	Name of PSU	2021-22				2020-21				2019-20			
		Net profit/Loss after Tax (₹ in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)
15	Gujarat Industrial Corridor Corporation Limited	-0.003	1.38	-0.22	-0.003	1.38	-0.22	-0.003	1.38	-0.22	-0.003	1.38	-0.22
16	Gujarat Industrial Investment Corporation Limited	39.82	307.71	12.94	39.82	307.71	12.94	18.00	279.46	12.94	18.00	279.46	6.44
17	Gujarat Informatics Limited	5.18	135.62	3.82	5.18	135.62	3.82	5.18	135.62	3.82	5.18	135.62	3.82
18	Gujarat Livelihood Promotion Company Limited	1.21	2.73	44.32	1.21	2.73	44.32	1.21	2.73	44.32	1.21	2.73	44.32
19	Gujarat Medical Services Corporation Limited	0.58	5.51	10.53	0.58	5.51	10.53	0.58	5.51	10.53	0.58	5.51	10.53
20	Gujarat Metro Rail Corporation Limited	-46.54	3,048.33	-1.53	-45.98	2,376.29	-1.93	-17.13	2,215.98	-1.93	-17.13	2,215.98	-0.77
21	Gujarat Mineral Development Corporation Limited	404.28	4,272.53	9.46	-36.89	3,867.10	-0.95	145.11	3,931.32	-0.95	145.11	3,931.32	3.69
22	Gujarat Nomadic and Denotified Tribes Development Corporation	-0.02	6.22	-0.32	-0.02	6.22	-0.32	-0.28	4.55	-0.32	-0.28	4.55	-6.22
23	Gujarat Power Corporation Limited	41.24	1,119.39	3.68	41.24	1,119.39	3.68	67.46	1,069.95	3.68	67.46	1,069.95	6.30
24	Gujarat Rail Infrastructure Development Corporation Limited	-0.05	52.05	-0.10	1.24	52.09	2.38	-0.09	50.85	2.38	-0.09	50.85	-0.18
25	Gujarat Rural Industries Marketing Corporation Limited	14.12	70.82	19.94	5.74	56.88	10.09	5.68	51.14	10.09	5.68	51.14	11.11
26	Gujarat Safai Kamdar Vikas Nigam Limited	3.15	51.72	6.09	3.15	51.72	6.09	3.15	51.72	6.09	3.15	51.72	6.09
27	Gujarat Sheep and Wool Development Corporation Limited	0.33	6.09	5.42	0.33	6.09	5.42	0.33	6.09	5.42	0.33	6.09	5.42
28	Gujarat Small Industries Corporation Limited (under liquidation)	6.93	-70.93	NA	6.93	-70.93	NA	6.93	-70.93	NA	6.93	-70.93	NA
29	Gujarat State Aviation Infrastructure Company Limited	0.00	0.11	0.00	0.00	0.11	0.00	0.00	0.11	0.00	0.00	0.11	0.00
30	Gujarat State Civil Supplies Corporation Limited	18.93	127.96	14.79	18.93	127.96	14.79	18.93	127.96	14.79	18.93	127.96	14.79
31	Gujarat State Construction Corporation Limited (under liquidation)	-0.50	-47.32	NA	-0.50	-47.32	NA	-0.50	-47.32	NA	-0.50	-47.32	NA
32	Gujarat State Financial Corporation	-127.81	-2,947.45	NA	-122.92	-2,819.64	NA	-117.44	-2,696.73	NA	-117.44	-2,696.73	NA
33	Gujarat State Financial Services Limited	140.10	3,648.69	3.84	428.08	3,571.08	11.99	428.90	3,263.73	11.99	428.90	3,263.73	13.14
34	Gujarat State Forest Development Corporation Limited	9.15	82.18	11.13	9.15	82.18	11.13	3.40	73.53	11.13	3.40	73.53	4.62

Sl. No.	Name of PSU	2021-22			2020-21			2019-20		
		Net profit/ Loss after Tax (₹ in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)
35	Gujarat State Handicapped (Divyang) Finance and Development Corporation [^]	0.00	0.01	0.00	0.00	0.01	0.00	-	-	-
36	Gujarat State Handloom and Handicrafts Development Corporation Limited	3.00	-44.32	NA	3.00	-44.32	NA	3.00	-44.32	NA
37	Gujarat State Investments Limited	71.16	1,546.30	4.60	55.26	1,537.34	3.59	41.71	1,534.84	2.72
38	Gujarat State Land Development Corporation Limited	0.06	-104.95	NA	0.06	-104.95	NA	0.06	-104.95	NA
39	Gujarat State Petroleum Corporation Limited	1,183.73	895.86	132.13	738.77	-288.42	NA	366.38	-1,027.56	NA
40	Gujarat State Police Housing Corporation Limited [#]	##	50.00	##	##	50.00	##	##	50.00	##
41	Gujarat State Road Development Corporation Limited	2.02	36.65	5.51	12.00	34.62	34.66	1.74	22.63	7.69
42	Gujarat State Road Transport Corporation	-173.62	-406.49	NA	-173.62	-406.49	NA	-173.62	-406.49	NA
43	Gujarat State Rural Development Corporation Limited	-5.35	-3.69	NA	-5.35	-3.69	NA	-5.35	-3.69	NA
44	Gujarat State Seeds Corporation Limited	23.71	319.06	7.43	38.10	295.75	12.88	29.84	258.12	11.56
45	Gujarat State Textile Corporation Limited (under liquidation)	-300.58	3.93	-7,648.35	-300.58	3.93	-7,648.35	-300.58	3.93	-7,648.35
46	Gujarat State Warehousing Corporation	3.91	8.52	45.89	3.91	8.52	45.89	3.91	8.52	45.89
47	Gujarat Student Startup and Innovation Hub	1.61	1.56	103.21	1.61	1.56	103.21	-0.06	0.01	-600.00
48	Gujarat Thakor and Koli Vikas Nigam Limited	3.01	35.26	8.54	3.01	35.26	8.54	3.01	35.26	8.54
49	Gujarat Unreserved Educational & Economical Development Corporation	0.00	5.01	0.00	0.00	5.01	0.00	0.00	5.01	0.00
50	Gujarat Urban Development Company Limited	0.70	63.90	1.10	0.70	63.90	1.10	1.09	63.20	1.72
51	Gujarat Urja Vikas Nigam Limited	94.88	25,491.91	0.37	94.88	25,491.91	0.37	106.40	22,734.19	0.47
52	Gujarat Water Infrastructure Limited	-50.47	-523.19	NA	-50.47	-523.19	NA	-96.78	-472.72	NA
53	Gujarat Water Resources Development Corporation Limited	4.11	-148.97	NA	4.11	-148.97	NA	2.41	-153.08	NA
54	Gujarat Women Economic Development Corporation Limited ^{\$}	\$	7.02	\$	\$	7.02	\$	\$	7.02	\$
55	Guj-Tour Development Company Limited	1.36	120.62	1.1	1.35	28.62	4.72	1.40	27.27	5.13

Sl. No.	Name of PSU	2021-22			2020-21			2019-20		
		Net profit/Loss after Tax (₹ in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)	Net profit/Loss after Tax (in crore)	Net worth (₹ in crore)	ROE (per cent)
56	Sardar Sarovar Narmada Nigam Limited	-739.32	59,094.43	-1.25	-739.32	59,094.43	-1.25	-874.10	53,974.89	-1.62
57	Tourism Corporation of Gujarat Limited	9.36	196.55	4.76	9.36	196.55	4.76	29.70	187.19	15.87
	TOTAL	784.06	95,967.44	0.82	19,593.08	93,618.88	0.21	-615.18	84,462.70	-0.73

NA: The ROE has not been calculated of those PSUs which are having shareholders fund/ Net worth negative.

^ The SPSUs came under the audit jurisdiction during the F.Y. 2020-21, thus previous year figure is not considered.

Neither profit nor loss is shown by this PSU as excess of expenditure over income are transferred to work completed, ROE is not calculated.

\$ Excess of expenditure over income adjusted against capital reserve and Non-plan grant by Company.

β Expenditure incurred set off from grants income taken to Statement of Profit and Loss.

Appendix – 5.7

Statement showing year-wise details of the investment *vis-à-vis* present value of the investment infused by the State Government for the period 2004-05 to 2021-22

(Refer paragraph 5.3.7)

Assumptions for computing present value of the State Government investment	
•	Interest free loans (IFL) have been considered as investment infusion by the State Government. However, in case of repayment of loans by SPSUs, the PV was calculated on the reduced balances of IFLs over the period.
•	The average rate of interest on government borrowings for the concerned financial year ³ was adopted as compounded rate for arriving at PV since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government.

Financial year	Present value of total investment at the beginning of the year	Amount infused by State Government during the year				Total investment during the year	Investment at the end of the year	Average rate of interest on government borrowings (in %)	Net present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year
		Equity	Interest free loans/ (Net Repayment)	Convert ed into equity	Grants/ Subsidies for operation and administrative expenses						
i	ii	iii	iv	v	vi	vii= iii+iv+v+vi	viii=ii+vii	ix	x=viii×(1+(ix-100))	xi= (viii×(ix÷100))	xii
Upto 2004-05	0	14,107.20	21.15	-	2,143.43	16,271.78	16,271.78	9.08	17,749.26	1,477.48	0
2005-06	17,749.26	3,124.54	0.05	-	2,432.36	5,556.95	23,306.21	8.06	25,184.69	1,878.48	405.37
2006-07	25,184.69	3,321.00	227.34	150.00	2,966.28	6,364.62	31,549.31	8.19	34,133.20	2,583.89	238.87
2007-08	34,133.20	3,218.23	-0.43	-	3,402.59	6,620.39	40,753.59	8.12	44,062.78	3,309.19	783.60
2008-09	44,062.78	5,524.94	-11.04	-	4,955.36	10,469.26	54,532.04	7.80	58,785.54	4,253.50	736.39
2009-10	58,785.54	2,326.56	15.73	-	5,430.18	7,772.47	66,558.01	7.64	71,643.04	5,085.03	684.98

3 The average rate of interest on government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Gujarat) for the concerned year wherein the average rate for interest paid=Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/ 2]*100.

Financial year	Present value of total investment at the beginning of the year	Amount infused by State Government during the year				Total investment during the year	Investment at the end of the year	Average rate of interest on government borrowings (in %)	Net present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year
		Equity	Interest free loans/ (Net Repayment)	Convert into equity	Grants/ Subsidies for operation and administrative expenses						
i	ii	iii	iv	v	vi	vii= iii+iv+v+vi	viii=ii+vii	ix	x=viii×(1+(ix÷100))	xi=(viii×(ix÷100))	xii
2010-11	71,643.04	2,922.52	497.84	-	5,349.56	8,769.92	80,412.96	7.56	86,492.18	6,079.22	1,089.45
2011-12	86,492.19	3,824.42	130.67	-	4,517.76	8,472.85	94,965.04	7.63	1,02,210.87	7,245.83	1,636.27
2012-13	1,02,210.87	7,076.43	-8.74	-	6,777.61	13,845.30	1,16,056.17	7.66	1,24,946.07	8,889.90	1,823.74
2013-14	1,24,946.08	6,709.97	27.11	-	7,142.97	13,880.05	1,38,826.13	7.62	1,49,404.68	10,578.55	1,187.35
2014-15	1,49,404.68	6,713.58	333.35	-	7,752.47	14,799.40	1,64,204.08	7.76	1,76,946.32	12,742.24	873.79
2015-16	1,76,946.32	7,675.04	323.82	-	7,547.66	15,546.52	1,92,492.84	7.69	2,07,295.54	14,802.70	-1,105.34
2016-17	2,07,295.54	8,357.37	-84.30	-	8,635.57	16,908.64	2,24,204.18	7.67	2,41,400.64	17,196.46	-16,371.63
2017-18	2,41,400.63	8,739.64	41.25	-	8,556.16	17,337.05	2,58,737.68	7.59	2,78,375.87	19,638.19	-1,443.64
2018-19	2,78,375.88	6,826.14	926.03	-	10,614.50	18,366.67	2,96,742.55	7.44	3,18,820.20	22,077.65	-530.42
2019-20	3,18,820.20	7,275.23	512.10	-	5,498.32	13,285.65	3,32,105.85	7.47	3,56,914.15	24,808.31	-741.29
2020-21	3,56,914.15	4,431.53	103.21	-	2,288.13	6,822.87	3,63,737.02	7.19	3,89,889.71	26,152.69	2,117.19
2021-22	3,89,889.71	7,006.30	682.99	-	5,041.94	12,731.23	4,02,620.94	7.12	4,31,287.55	28,666.61	5,304.96
Total		1,09,180.64	3,738.13	150.00	1,01,052.85	2,13,821.62					

Appendix-5.8

Statement showing list of SPSUs where Management Letters were issued

(Reference: Paragraph 5.5.1.4)

Sl. No.	Name of the SPSU	Year of financial statement
1	Alcock Ashdown (Gujarat) Limited	2020-21
2	Gujarat Industrial Development Corporation	2020-21
3	Guj-Tour Development Company Limited	2020-21
4	Gujarat State Construction Corporation Limited	2017-18
5	Gujarat State Construction Corporation Limited	2018-19
6	Gujarat State Construction Corporation Limited	2019-20
7	Gujarat State Aviation Infrastructure Company Limited	2018-19
8	Sarigam Clean Initiative	2020-21
9	Gujarat Mineral Development Corporation Limited (Standalone and Consolidated)	2021-22
10	Gujarat Industrial Investment Corporation Limited (Standalone and Consolidated)	2020-21
11	Gujarat State Financial Corporation	2021-22
12	G-Ride bedi Port Rail Limited	2021-22
13	Tourism Corporation of Gujarat Limited	2020-21
14	Bahuchraji Rail Corporation Limited	2021-22
15	Gujarat State Road Development Corporation Limited	2021-22
16	Gujarat State Aviation Infrastructure Company Limited	2019-20
17	Gujarat State Machine Tools Limited	2021-22
18	Gujarat Rail Infrastructure Development Corporation (Standalone and Consolidated)	2021-22
19	Narmada Clean Tech	2021-22
20	Gandhinagar Railway and Urban Development Corporation Limited	2021-22
21	Dahej SEZ Limited	2021-22
22	Gujarat Rural Industries Marketing Corporation Limited	2021-22
23	Dholera Industrial City Development Limited	2021-22
24	Gujarat Fibre Grid Network Limited	2020-21
25	Gujarat State Police Housing Corporation Limited	2020-21
26	Gujarat State Forest Development Corporation	2020-21
27	Gujarat ISP Services Limited	2020-21
28	Gujarat Power Corporation Limited	2020-21
29	GSPL India Transco Limited	2021-22
30	Gujarat State Financial Services Limited	2021-22
31	GSPL India Gasnet Limited	2021-22
32	Gujarat State Petronet Limited (Standalone & Consolidated)	2021-22
33	Gujarat Gas Limited (Standalone & Consolidated)	2021-22
34	Sabarmati Gas Limited	2021-22
35	Guj Info Petro Limited	2021-22

Sl. No.	Name of the SPSU	Year of financial statement
36	Gujarat State Energy Generation Limited	2021-22
37	GSPC Pipavav Power Company Limited	2021-22
38	Gujarat State Petroleum Corporation Limited (Standalone & Consolidated)	2021-22
39	GSPC Energy Limited	2021-22
40	Gujarat State Investments Limited (Standalone & Consolidated)	2021-22
41	GSPC (JPDA) Limited	2021-22
42	Dakshin Gujarat Vij Company Limited	2021-22
43	Madhya Gujarat Vij Company Limited	2021-22
44	Paschim Gujarat Vij Company Limited	2021-22
45	Uttar Gujarat Vij Company Limited	2021-22
46	Gujarat Energy Transmission Corporation Limited	2021-22
47	Gujarat State Electricity Corporation Limited	2021-22
48	Gujarat Thakar and Koli Vikas Nigam	2019-20
49	Gujarat Water Resources and Development Corporation Limited	2020-21
50	Gujarat Minorities Finance and Development Corporation Limited	2019-20
51	Gujarat Water Infrastructure Limited	2020-21
52	Gujarat Agro Industries Corporation Limited	2018-19
53	Sardar Sarovar Narmada Nigam Limited	2020-21
54	Gujarat Women Economic Development Corporation Limited	2018-19
55	Gujarat International Finance Tec City Company Limited	2021-22
56	Smart ICT Services Private Limited	2021-22
57	Gujarat State Seeds Corporation Limited	2021-22