

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

A. General Data						
Sr. No.	Particulars			Figures		
1	Area			1,96,024 sq. km.		
Population						
2	a.	As per 2001 Census		5.07 crore		
	b.	As per 2011 Census		6.04 crore		
3	a.	Density of population (as per 2001 census) (All India Density = 325 persons per sq. km)		258 persons per sq. km.		
	b.	Density of population(as per 2011 census) (All India Density = 382 persons per sq. km)		308 persons per sq. km		
4	* Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)			16.8 per cent		
5	a	Literacy rate (as per 2001 census) (All India Average = 64.8 per cent)		69.14 per cent		
	b	Literacy rate (as per 2011 census) (All India Average = 74.00 per cent)		79.31 per cent		
6	Life Expectancy at birth** (2001 census)		(All India Average =63.5 years)	64.1 years		
7	Infant Mortality Rate***(per 1000 live births) (All India Average = 47 per 1000 live births)			44		
Gini –Coefficient****						
8	a.	Rural (All India = 0.30)		0.27		
	b.	Urban (All India = 0.37)		0.31		
9	Gross State Domestic Product (GSDP) 2011-2012 at current prices			₹ 5,91,175 crore		
10	Per capita GSDP CAGR* (2002-03 to 2011-12)		Gujarat	15.05 per cent		
			General Category States*****	13.09 per cent		
11	GSDP CAGR (2002-03 to 2011-12)		Gujarat	17.22 per cent		
			General Category States	14.46 per cent		
12	Population Growth Rate (2002-03 to 2011-12)		Gujarat	19.17 per cent		
			General Category States	13.90 per cent		
B. Financial Data						
Sr. No.	Particulars			Figures (in per cent)		
1	CAGR				2002-03 to 2010-11	2002-03 to 2011-12
					General Category States	Gujarat
	a.	of Revenue Receipts		16.86	15.02	
	b.	of Own Tax Revenue		16.74	18.62	
	c.	of Non Tax Revenue		12.84	3.14	
	d.	of Total Expenditure		14.58	13.37	
	e.	of Capital Expenditure		21.25	21.80	
	f.	of Revenue Expenditure on Education		15.41	13.92	
	g.	of Revenue Expenditure on Health		14.00	13.55	
	h.	of Salary and Wages		13.43	11.97	
	i.	of Pension		16.89	16.22	

* Source of General data: BPL (Planning Commission & NSSO data, 61st Round);

** Life Expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs), Economic Review, 2010-11;

*** Infant Mortality Rate (SRS Bulletin December-2011);

**** Gini-Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP)

Gini-Coefficient is a measure of Inequality of Income among the population. Value rate is from zero to one, closer to zero Inequality is less; closer to one inequality is higher;

***** Excluding of three General Category States i.e. Delhi, Goa and Pondicherry
Financial data is based on Finance Accounts of the State Government.

Part B: Structure and Form of Government Accounts

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

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

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

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

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position: Cumulative figures of Assets and Liabilities of the Government as they stand at the end of the year.
Statement No.2	Statement of Receipts and Disbursements: Contains the summarized statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Accounts are kept.
Statement No.3	Statement of Receipts (Consolidated Fund): Contains revenue and capital receipts and receipts from borrowings of the Government consisting of loans from GOI, Market loans etc.
Statement No.4	Statement of Expenditure (Consolidated Fund): Gives expenditure by function and summarized expenditure by nature of activity.
Statement No. 5	Statement of Progressive Capital Expenditure.
Statement No.6	Statement of Borrowings and Other liabilities: Contains borrowings of the Government comprising Market Loans raised by it and loans and advances received from GOI along with other liabilities which are the balances under various sectors in the Public Account.
Statement No.7	Statement of Loans and Advances given by the Government.
Statement No.8	Statements of Grants-in-Aid given by the Government.
Statement No.9	Statement of Guarantees Given by the Government: Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies etc.
Statement No.10	Statement of Voted and Charged Expenditure.
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads.
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure by minor heads: cumulative capital expenditure upto the end of the year is given.
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances by Government.
Statement No.17	Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement on Contingency Fund and Other Public Account transactions.
Statement No.19	Detailed statement on investment of earmarked funds.

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 1)

Part A: Methodology adopted for the assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product at current prices (₹ in crore)	3,29,285	3,67,912	4,27,555(P)	5,13,173(Q)	5,91,175(A)
Growth rate of GSDP (<i>per cent</i>)	16.07	11.73	16.21	20.03	15.20

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2012-13)

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

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

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

PART B: Fiscal Responsibility Act

The Gujarat Fiscal Responsibility Act, 2005

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The State Government had enacted the amendments to give effect to various milestones of the fiscal consolidation roadmap as recommended by the Thirteenth Finance Commission. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed there under, the Government prescribed the following fiscal management targets:

- a) Eliminate the revenue deficit by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.
- b) Reduce fiscal deficit to not more than three *per cent* of GSDP beginning 1st April 2011.
- c) Cap the total public debt of the State Government from the level of 28.8 *per cent* in FY 2011-12 to 27.1 *per cent* at the end of FY 2014-15 of the estimated GSDP for the FY beginning 1st April 2011 and ending on 31st March 2015.
- d) Cap outstanding guarantees within the limit provided in the Gujarat State Guarantees Act, 1963.

Keeping in view the fiscal targets laid down in the Fiscal Responsibility and Budget Management Act and and/or the rules made there under and the anticipated annual rate of reduction of fiscal deficit of the States worked out by the Government of India for the Thirteenth Finance Commission (ThFC) award period following its recommendation, the State Government has developed its Own Fiscal Correction Path indicating the milestones of outcome indicators with target dates of implementation during the period from 2008-09 to 2011-12 as given below

Fiscal indicators of medium term fiscal statement

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing	Targets for next two years*	
		Actuals		BE	RE	Year	2012-13	2013-14
		Y-3	Y-2					
		2008-09	2009-10	2010-11	2010-11	2011-12		
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) (₹ in crore)	(-66)	(-6,966)	(-4,502)	(-5,561)	443	500	500
2	Fiscal Deficit(-) /Surplus(+) (₹ in crore)	(-10,437)	(-15,153)	(-15,143)	(-16,018)	(-14,279)	(-20,067)	(-22,822)
3	Public Debt	87,010	98,009	1,12,462	1,13,125	1,29,446	1,48,213	1,69,735
4	GSDP	3,67,745	4,29,356	5,14,750	5,14,750	5,88,102	6,73,377	7,71,016
5	Fiscal Deficit as percentage of GSDP	2.84	3.53	2.94	3.11	2.43	2.98	2.96
6	Public Debt as percentage of GSDP	23.66	22.83	21.85	21.98	22.01	22.01	22.01
7	Government guarantee outstanding (₹ in crore)	10,340	9,980	9,243	9,243	16,000 [▼]	16,000 [▼]	16,000 [▼]

Source: Budget Publication No. 30 (2011-12)

As prescribed in the Act, the State Government was required to lay the following statements of Fiscal policy along with the budget before the Legislature:

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

* The projections are subject to recommendations of the Thirteenth Finance Commission

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

APPENDIX 1.3
(Reference: Paragraphs 1.2 and 1.10.1; Pages 1 and 20)

(₹ in crore)

Part I: Abstract of Receipts and Disbursements for the year 2011-12										
Section-A: Revenue										
Receipts				Disbursements						
2010-11			2011-12	2010-11			Non-Plan	Plan	Total	2011-12
52,363.64	I	Revenue receipts-	62,958.99	57,440.02	I	Revenue expenditure-	43,053.93	16,690.53	59,744.46	59,744.46
36,338.63		-Tax revenue	44,252.29	19,840.46		General services	20,738.84	741.68	21,480.52	
				23,701.61		Social Services-	14,902.66	9,643.13	24,545.79	
4,915.02		-Non-tax revenue	5,276.52	10,988.17		-Education, Sports, Art and Culture	10,460.57	1,247.40	11,707.97	
				2,499.42		-Health and Family Welfare	1,256.29	1,401.06	2,657.35	
6,679.44		-State's share of Union Taxes	7,780.31	5,997.24		-Water Supply, Sanitation, Housing and Urban Development	2,464.64	2,929.25	5,393.89	
				76.93		-Information and Broadcasting	38.29	51.29	89.58	
1,063.60		-Non-Plan grants	1,467.13	1,266.71		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	172.94	1,348.79	1,521.73	
2,029.25		-Grants for State Plan Schemes	2,227.80	408.03		-Labour and Labour Welfare	212.10	202.14	414.24	
				2,412.89		-Social Welfare and Nutrition	247.14	2,454.29	2,701.43	
1,337.70		-Grants for Central and Centrally sponsored Plan Schemes	1,954.94	52.22		-Others	50.69	8.91	59.60	
				13,712.67		Economic Services-	7,212.65	6,305.72	13,518.37	
				2,737.20		-Agriculture and Allied Activities	895.60	2,013.03	2,908.63	
				2,058.67		-Rural Development	383.32	1,070.72	1,454.04	
				44.74		-Special Areas Programmes	48.89	9.51	58.40	
				915.64		-Irrigation and Flood control	553.99	372.27	926.26	
				3,146.33		-Energy	3,030.25	328.46	3,358.71	
				895.25		-Industry and Minerals	82.13	707.92	790.05	
				3,164.42		-Transport	1,947.89	1,429.78	3,377.67	
				133.32		-Science, Technology and Environment	1.15	153.09	154.24	
				617.10		-General Economic Services	269.43	220.94	490.37	
				185.28		Grants-in-aid and Contributions-	199.78		199.78	
5,076.38	II	Revenue deficit carried over to Section B		-	II	Revenue Surplus carried over to Section B				3,214.53
57,440.02		Total	62,958.99	57,440.02		Total				62,958.99

Audit Report No.1 (State Finances) for the year ended 31 March 2012

Receipts					Disbursements				
2010-11			2011-12	2010-11		Non-plan	Plan	Total	2011-12
Section B : Others									
11,654.80	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	14,986.80	130.49	III	Opening Overdraft from Reserve Bank of India		--	
91.18	IV	Miscellaneous Capital receipts	10.00	9,683.54	V	Capital Outlay-	204.47	13,607.23	13,811.70
				242.99		General Services-	129.38	426.28	555.66
				2,681.81		Social Services-	21.80	3,284.10	3,305.90
				424.61		-Education, Sports, Art and Culture	0	801.89	801.89
				511.04		-Health and Family Welfare	0	671.04	671.04
				1,371.38		-Water Supply, Sanitation, Housing and Urban Development	21.66	1,504.66	1,526.33
				-		-Information and Broadcasting	0	0.20	0.20
				50.09		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	70.89	70.89
				111.05		-Social Welfare and Nutrition	0	116.86	116.86
				213.64		-Others	0.14	118.55	118.69
				6,758.74		Economic Services-	53.28	9,896.86	9,950.14
				356.66		-Agriculture and Allied Activities	0.03	681.05	681.08
				-		-Rural Development	0	922.11	922.11
				-		-Special Areas Programmes	0	7.14	7.14
				3,624.01		-Irrigation and Flood Control	0	4,590.58	4,590.58
				735.26		-Energy	0	880.20	880.20
				504.12		-Industry and Minerals	0.23	719.85	720.08
				1,519.92		-Transport	0	1,893.58	1,893.58
				18.77		-General Economic Services	53.02	202.35	255.37
283.10	V	Recoveries of Loans and Advances-	165.44	687.99	V	Loans and Advances disbursed-	70.57	534.77	605.34
161.16		-From Power Projects	68.18	259.25		-For Power Projects		85.00	
61.96		-From Government Servants	43.27	20.97		-To Government Servants	16.67		
59.98		-From Others	53.99	407.77		-To Others	53.90	449.77	
-	VI	Revenue Surplus brought down	3,214.53	5,076.38	VI	Revenue Deficit brought down			
16,681.33	VII	Public debt receipts-	17,534.76	3,817.53	VII	Repayment of Public debt-			5,275.19
		-External debt				-External debt			
16,522.11		-Internal debt other than Ways and Means Advances and overdrafts	17,346.89	3,194.20		-Internal debt other than Ways and Means Advances and overdrafts			4,155.74

Receipts					Disbursements				
2010-11			2011-12	2010-11		Non-plan	Plan	Total	2011-12
-	-Net transactions under Ways and Means Advances					-Net transactions under Ways and Means Advances			
-	-Net transactions under overdraft			623.33		-Repayment of Loans and Advances to Central Government		1,119.46	
159.22	-Loans and Advances from Central Government	187.87							
-	VIII Appropriation to Contingency Fund		-	-	VIII Appropriation to Contingency Fund				-
47.12	IX Amount transferred to Contingency Fund	-	0.66	0.66	IX Expenditure from Contingency Fund				80.50
72,281.47	X Public Account receipts-		79,653.14	66,655.61	X Public Account disbursements-				77,160.79
1,743.47	-Small Savings and Provident Funds	1,793.53		1,038.63	-Small Savings and Provident Funds			1,235.99	
1,135.71	-Reserve Funds	990.47		137.75	-Reserve Funds			310.35	
36,220.41	-Suspense and Miscellaneous	39,798.70		34,908.17	-Suspense and Miscellaneous			39,855.47	
9,276.08	-Remittance	11,101.42		9,198.16	-Remittances			11,148.05	
23,905.80	-Deposits and Advances	25,969.02		21,372.90	-Deposits and Advances			24,610.93	
	XI Closing Overdraft from Reserve Bank of India			14,986.80	XI Cash Balance at end-				18,631.81
				122.71	-Cash in Treasuries and Local Remittances			4.19	
				4.19	-Deposits with Reserve Bank			(-)182.08	
				5,613.96	-Departmental Cash Balance including permanent Advances			5,612.78	
				9,245.94	-Cash Balance Investment			13,196.92	
1,01,039.00	Total		1,15,565.33	1,01,039.00	Total				1,15,565.33

(₹ in crore)

Part II: Summarized financial position of the Government of Gujarat as on 31 March 2012			
As on 31.03.2011	Liabilities		As on 31.03.2012
1,01,489.92	Internal Debt -		1,14,954.07
46,369.67	Market Loans bearing interest	61,452.90	
1.38	Market Loans not bearing interest	1.24	
-	Loans from Life Insurance Corporation of India		
55,118.87	Loans from Other Institutions	53,499.93	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
9,383.88	Loans and Advances from Central Government -		8,452.29
2.54	Pre 1984-85 Loans	2.52	
58.36	Non-Plan Loans	54.38	
9,237.18	Loans for State Plan Schemes	8,319.34	
26.20	Loans for Central Plan Schemes	21.83	
59.60	Loans for Centrally Sponsored Plan Schemes	54.22	
199.34	Contingency Fund		119.50
6,894.51	Small Savings, Provident Funds, etc.		7,452.06
15,736.72	Deposits		17,094.79
7,738.40	Reserve Funds		8,418.52
939.72	Suspense and Miscellaneous Balances		882.95
424.24	Remittance Balances		377.62
1,42,806.73	Total		1,57,751.80
	Assets		
82,074.30	Gross Capital Outlay on Fixed Assets -		96,159.00
34,495.92	Investments in shares of Companies, Corporations, etc.	39,178.93	
47,578.38	Other Capital Outlay	56,980.07	
5,310.37	Loans and Advances -		5,750.27
955.68	Loans for Power Projects	972.50	
4,138.21	Other Development Loans	4,574.84	
216.48	Loans to Government servants and Miscellaneous loans	202.93	
5,587.15	Reserve Fund Investments		5,587.15
0.78	Advances		0.77
-	Suspense and Miscellaneous Balances		-
9,399.31	Cash -		13,044.32
4.19	Cash in Treasuries and Local Remittances	4.19	
122.71	Deposits with Reserve Bank	(-)182.08	
26.47	Departmental Cash Balance including	25.29	
	Permanent Advances		
9,245.94	Cash Balance Investments	13,196.92	
40,434.82	Deficit on Government Account -		37,210.29
5,076.38	(i) Less Revenue Surplus /Add Revenue deficit of the current year	(-)3,214.53	
(-)91.18	(ii) Miscellaneous Deficit	(-)10.00	
35,449.62	Accumulated deficit at the beginning of the year	40,434.82	
1,42,806.73	Total		1,57,751.80

APPENDIX 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.6 and 1.10.2; Page 7 and 21)

(₹ in crore)

	2007-2008	2008-09	2009-10	2010-11	2011-12
Part A- Receipts					
1. Revenue Receipts	35,690	38,676	41,672	52,364	62,959
(i) Tax Revenue	21,886	23,557	26,740	36,339	44,252
Taxes on Agricultural Income	-	-	-	-	---
Taxes on Sales, Trade, etc	15,105	16,811	18,200	24,893	31,202
State Excise	47	49	66	63	72
Taxes on Vehicles	1,310	1,382	1,543	2,004	2,251
Stamps and Registration fees	2,018	1,728	2,557	3,666	4,670
Land Revenue	683	544	1,161	1,789	1,477
Taxes on Goods and Passengers	152	169	7	6	208
Other Taxes	2,571	2,875	3,206	3,918	4,370
(ii) Non Tax Revenue	4,609	5,099	5,452	4,915	5,277
(iii) State's share of Union taxes and duties	5,426	5,726	5,891	6,679	7,780
(iv) Grants in aid from Government of India	3,769	4,294	3,589	4,431	5,650
2. Miscellaneous Capital Receipts	95	21	136	91	10
3. Recoveries of Loans and Advances	214	181	151	283	165
4. Total Revenue and Non debt capital receipts (1+2+3)	35,785	38,877	41,959	52,738	63,134
5. Public Debt Receipts	8,611	10,306	14,245	16,681	17,535
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,402	10,079	14,159	16,522	17,347
Net transactions under Ways and Means Advances and Overdrafts	..	--	-	-	--
Loans and Advances from Government of India	209	227	86	159	188
6. Total Receipts in the Consolidated Fund (4+5)	44,610	49,184	56,204	69,419	80,669
7. Contingency Fund Receipts	3	10	34	47	1
8. Public Account Receipts	42,311	49,626	58,660	72,281	79,653
9. Total Receipts of the State (6+7+8)	86,924	98,820	1,14,898	1,41,747	1,60,323
Part B- Expenditure/Disbursement					
10. Revenue Expenditure	33,539	38,741	48,638	57,440	59,744
Plan	8,458	11,088	14,331	17,553	16,690
Non Plan	25,081	27,653	34,307	39,887	43,054
General Services (including interest payments)	13,654	13,385	16,934	19,840	21,481
Social Services	11,801	14,932	19,605	23,702	24,546
Economic Services	7,937	10,256	11,993	13,713	13,518
Grants-in-aid and contributions	147	168	106	185	200
11. Capital Expenditure	6,801	10,220	8,047	9,684	13,812
Plan	6,780	10,200	8,026	9,662	13,608
Non Plan	21	20	21	22	204
General Services	55	80	189	243	556
Social Services	1,927	2,017	2,038	2,682	3,306
Economic Services	4,819	8,123	5,820	6,759	9,950

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	2007-2008	2008-09	2009-10	2010-11	2011-12
12. Disbursement of Loans and Advances	429	354	427	688	605
13. Total (10+11+12)	40,769	49,315	57,112	67,812	74,161
14. Repayments of Public Debt	1,934	2,605	3,245	3,817	5,275
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,380	2,046	2,681	3,194	4,156
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	554	559	564	623	1,119
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	42,703	51,920	60,357	71,629	79,436
17. Contingency Fund disbursements	10	34	47	1	81
18. Public Account disbursements	40,032	47,285	56,088	67,216	77,161
19. Total disbursement by the State (16+17+18)	82,745	99,238	1,16,492	1,38,846	1,56,678
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(+)2,151	(-)66	(-)6,966	(-)5,076	(+)3,215
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)4,770	(-)10,438	(-)15,153	(-)15,074	(-)11,027
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(+)2,714	(-)2,554	(-)6,563	(-)5,447	(-)93
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	7,484	7,884	8,590	9,627	10,934
24. Financial Assistance to local bodies etc.	6,837	12,612.83	20,425.39	25,872.27	27,942.24
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	3,29,285	3,67,912	4,27,555(P)	5,13,173(Q)	5,91,175(A)
28. Outstanding Fiscal liabilities (year end)	96,452	1,05,652	1,19,117	1,35,656	1,50,785
29. Outstanding guarantees (year end) (including interest)	11,308	10,027	9,667	8,661	7,449
30. Maximum amount guaranteed (year end)	11,843	10,562	10,202	10,382	10,387
Part E- Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP (per cent)	6.65	6.40	6.25	7.08	7.49
Own Non-Tax Revenue/GSDP (per cent)	1.40	1.39	1.28	0.96	0.89
Central Transfers/GSDP (per cent)	2.79	2.72	2.22	2.16	2.27
II. Expenditure Management					
Total Expenditure/GSDP (per cent)	12.38	13.40	13.36	13.21	12.54
Total Expenditure/Revenue Receipts	1.14	1.27	1.37	1.30	1.18
Revenue Expenditure/Total Expenditure	0.88	0.79	0.85	0.85	0.81
Expenditure on Social Services/Total Expenditure	0.34	0.34	0.38	0.39	0.38
Expenditure on Economic Services/Total Expenditure	0.32	0.38	0.32	0.31	0.32
Capital Expenditure/Total Expenditure	0.17	0.21	0.14	0.14	0.19

	2007-2008	2008-09	2009-10	2010-11	2011-12
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.16	0.20	0.14	0.15	0.18
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	(+)0.65	(-)0.02	(-)1.63	(-)0.99	(+)0.54
Fiscal deficit/GSDP (<i>per cent</i>)	(-)1.45	(-)2.84	(-)3.54	(-)2.94	(-)1.87
Primary Deficit or Surplus/GSDP (<i>per cent</i>)	(-)0.82	(-)0.69	(-)1.54	(-)1.06	(-)0.02
Revenue Deficit/Fiscal Deficit	(-)0.45	(+)0.006	(-)0.46	(-)0.34	(-)0.29
Primary Revenue Balance/GSDP (<i>per cent</i>)	2.93	2.12	0.38	0.89	2.39
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.29	0.29	0.28	0.26	0.26
Fiscal Liabilities/RR (<i>per cent</i>)	270	273	286	259	239
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)35.63	(-)26.11	116	37.09	0.91
Debt Redemption (Principal +Interest) / Total Debt Receipts	1.20	1.04	0.87	0.84	0.94
V. Other Fiscal Health Indicators					
Return on Investment	0.23	0.19	0.25	0.33	0.33
Balance from Current Revenue (₹ in crore)	8,685	30,408	5,173	9,610	16,022
Financial Assets/Liabilities	0.72	0.75	0.72	0.72	0.76

Φ Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2012-13)
P= Provisional Estimates, Q= Quick Estimates, A= Advanced Estimates

APPENDIX 1.5

Comparison of main components of Tax Revenue during 2007-12

(Reference Paragraph 1.6.1, page 8)

(₹ in crore)

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales Tax/ Commercial Tax	2007-08	15,104.54	98.43	0.65	0.83
	2008-09	16,810.65	99.51	0.59	0.88
	2009-10	18,199.79	117.47	0.65	0.96
	2010-11	24,893.45	135.83	0.55	0.75
	2011-12	31,202.31	149.11 [♦]	0.48	N.A.
Taxes on vehicles and Taxes on goods and passengers	2007-08	1,461.71	38.57	2.64	2.58
	2008-09	1,551.01	43.43	2.80	2.93
	2009-10	1,549.55	54.80	3.54	3.07
	2010-11	2,010.07	76.20	3.79	3.71
	2011-12	2,459.37	66.07 [*]	2.69	N.A.
Stamp duty and Registration fees	2007-08	2,018.44	36.23	1.79	2.09
	2008-09	1,728.50	42.16	2.44	2.77
	2009-10	2,556.72	53.38	2.09	2.47
	2010-11	3,666.24	62.73	1.71	1.60
	2011-12	4,670.28	70.68	1.51	N.A.
State Excise	2007-08	47.20	7.65	16.21	3.27
	2008-09	48.71	6.88	14.12	3.66
	2009-10	65.94	9.26	14.04	3.64
	2010-11	62.97	10.09	16.02	3.05
	2011-12	72.11	10.73	14.88	N.A.

[♦] Expenditure under Minor Head 101 of Major Head 2040 “Collection Charges” has been considered

^{*} Expenditure under Minor Head 102 of Major Head 2041 “Inspection of motor vehicles” has been considered

APPENDIX 2.1
Statement of various grants/appropriations where savings were more than ₹10
crore each or more than 20 per cent of the total provision
(Reference: Paragraph 2.3.1; Page 30)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	(₹ in crore)
					Percentage
1	1	Agriculture and Co-operation Department - Revenue Voted	14.73	3.74	25.39
2	1	Agriculture and Co-operation Department - Capital Voted	1.25	1.25	100.00
3	2	Agriculture - Capital Voted	164.88	164.38	99.70
4	2	Agriculture -Revenue Charged	*	* ¹	100.00
5	4	Animal Husbandry and Dairy Development -Revenue Voted	268.77	15.91	5.92
6	6	Fisheries -Capital Voted	18.31	7.58	41.40
7	7	Other Expenditure pertaining to Agriculture and Co-operation Department -Capital Voted	1.10	0.89	80.91
8	9	Education -Revenue Voted	12,664.13	328.94	2.60
9	9	Education -Capital Voted	447.93	13.41	2.99
10	11	Energy and Petro-chemicals Department- Revenue Voted	4.51	1.12	24.83
11	13	Energy Projects -Capital Voted	627.20	24.00	3.83
12	16	Tax Collection Charges (Finance Department) -Revenue Voted	173.92	10.42	5.99
13	17	Treasury and Accounts Administration- Revenue Voted	108.31	12.40	11.45
14	19	Other Expenditure pertaining to Finance Department -Revenue Voted	2,686.64	2,224.81	82.81
15	19	Other Expenditure pertaining to Finance Department -Capital Charged	0.01	0.01	100.00
16	20	Repayment of debt pertaining to Finance Department and its Servicing -Revenue Charged	10,466.01	12.45	0.12
17	22	Civil Supplies -Revenue Voted	227.58	18.46	8.11
18	23	Food -Revenue Voted	135.27	57.53	42.53
19	23	Food -Capital Voted	10.21	6.18	60.53
20	24	Other Expenditure pertaining to Food, Civil Supplies and Consumers Affairs Department -Capital Voted	0.16	0.11	68.75
21	28	Other Expenditure pertaining to Forest and Environment Department -Capital Voted	0.58	0.19	32.76
22	32	Public Service Commission -Revenue Voted	7.07	2.02	28.57
23	33	General Administration Department- Revenue Voted	77.80	11.14	14.32
24	34	Economic Advice and Statistics -Revenue Voted	138.59	68.79	49.64
25	36	State Legislature -Revenue Charged	0.26	0.12	46.15
26	37	Loan and Advances to Government Servants in Gujarat Legislature Secretariat - Capital Voted	0.34	0.10	29.41

¹ ₹ 10,000

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Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
27	38	Health & Family Welfare Department- Revenue Voted	10.80	2.74	25.37
28	39	Medical and Public Health -Revenue Voted	2,070.84	81.34	3.93
29	39	Medical and Public Health -Capital Voted	482.56	17.31	3.59
30	39	Medical and Public Health -Revenue Charged	0.03	0.02	66.67
31	41	Other Expenditure pertaining to Health and Family Welfare Department -Capital Voted	1.60	1.26	78.75
32	41	Other Expenditure pertaining to Health and Family Welfare Department- Revenue Voted	0.39	0.36	92.31
33	42	Home Department -Revenue Voted	21.24	5.46	25.71
34	43	Police -Revenue Voted	2,239.92	72.72	3.25
35	43	Police -Revenue Charged	0.62	0.60	96.77
36	46	Other Expenditure pertaining to Home Department -Revenue Voted	88.14	28.88	32.77
37	46	Other Expenditure pertaining to Home Department -Capital Voted	498.03	19.96	4.01
38	46	Other Expenditure pertaining to Home Department -Revenue Charged	0.62	0.15	24.19
39	48	Stationery and Printing -Capital Voted	9.43	4.15	44.01
40	49	Industries -Capital Voted	230.26	110.05	47.79
41	49	Industries -Revenue Voted	733.23	46.64	6.36
42	50	Mines and Minerals -Revenue Voted	71.02	18.65	26.26
43	50	Mines and Minerals -Capital Voted	4.30	4.30	100.00
44	51	Tourism -Capital Voted	213.95	11.30	5.28
45	53	Information and Broadcasting Department - Revenue Voted	2.59	1.15	44.40
46	55	Other Expenditure pertaining to Information and Broadcasting Department -Capital Voted	0.26	0.16	61.54
47	56	Labour and Employment Department - Revenue Voted	12.70	6.43	50.63
48	57	Labour and Employment -Revenue Voted	374.71	47.98	12.80
49	57	Labour and Employment -Revenue Charged	0.33	0.08	24.24
50	58	Other Expenditure pertaining to Labour and Employment -Capital Voted	0.33	0.21	63.64
51	59	Legal Department -Revenue Voted	9.47	2.45	25.87
52	60	Administration of Justice -Revenue Voted	550.24	160.50	29.17
53	60	Administration of Justice -Revenue Charged	66.06	10.85	16.42
54	61	Other Expenditure pertaining to Legal Department -Capital Voted	1.77	0.63	35.59
55	62	Legislative and Parliamentary Affairs Department -Revenue Voted	6.38	1.37	21.47
56	63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department - Capital Voted	0.09	0.04	44.44
57	64	Narmada Water Resources, Water Supply and Kalpsar Department -Revenue Voted	22.01	8.08	36.71
58	66	Irrigation and Soil Conservation -Capital Voted	1,322.02	100.52	7.60

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
59	66	Irrigation and Soil Conservation -Revenue Voted	927.08	92.38	9.96
60	66	Irrigation and Soil Conservation -Capital Charged	5.65	1.86	32.92
61	66	Irrigation and Soil Conservation -Revenue Charged	0.71	0.23	32.39
62	68	Other Expenditure pertaining to Narmada Water Resources, Water Supply and Kalpsar Department -Capital Voted	1.60	1.09	68.13
63	70	Community Development -Revenue Voted	846.49	57.33	6.77
64	71	Rural Housing and Rural Development- Revenue Voted	634.12	116.08	18.31
65	73	Other Expenditure pertaining to Panchayat, Rural Housing and Rural Development Department -Revenue Voted	512.78	22.20	4.33
66	73	Other Expenditure pertaining to Panchayat, Rural housing and Rural Development Department -Capital Voted	8.08	4.09	50.62
67	74	Transport -Revenue Voted	832.68	60.86	7.31
68	76	Revenue Department -Revenue Voted	25.69	6.96	27.09
69	77	Tax Collection Charges (Revenue Department) -Revenue Voted	309.90	155.62	50.22
70	78	District Administration -Revenue Voted	325.66	95.58	29.35
71	79	Relief on account of Natural Calamities - Revenue Voted	1,059.68	351.90	33.21
72	79	Relief on account of Natural Calamities- Capital Voted	210.00	97.94	46.64
73	81	Compensation and Assignments -Capital Voted	0.11	0.09	81.82
74	81	Compensation and Assignments -Revenue Charged	0.08	0.06	75.00
75	82	Other Expenditure pertaining to Revenue Department -Capital Voted	0.72	0.63	87.50
76	84	Non- residential Buildings -Capital Voted	1,014.50	501.70	49.45
77	84	Non- residential Buildings -Revenue Charged	0.68	0.31	45.59
78	85	Residential Buildings -Capital Voted	81.15	53.50	65.93
79	85	Residential Buildings -Revenue Voted	165.27	28.46	17.22
80	86	Road and Bridges -Capital Voted	1,626.04	15.19	0.93
81	86	Road and Bridges -Revenue Charged	0.98	0.38	38.78
82	88	Other Expenditure pertaining to Road and Buildings Department -Capital Voted	7.10	3.58	50.42
83	89	Science and Technology Department - Revenue Voted	87.05	65.28	74.99
84	90	Other Expenditure pertaining to Science and Technology Department -Revenue Voted	110.83	40.74	36.76
85	90	Other Expenditure pertaining to Science and Technology Department -Capital Voted	9.45	6.79	71.85
86	91	Social Justice and Empowerment Department -Revenue Voted	4.73	1.07	22.62
87	93	Welfare of Scheduled Tribes -Capital Voted	9.26	6.87	74.19
88	95	Scheduled Castes Sub-Plan -Capital Voted	581.30	266.60	45.86

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Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
89	95	Scheduled Castes Sub- Plan -Revenue Voted	1,504.63	50.72	3.37
90	96	Tribal Area Sub- Plan -Revenue Voted	3,167.48	60.14	1.90
91	96	Tribal Area Sub- Plan -Capital Voted	2,134.53	31.78	1.49
92	97	Sports, Youth and Culture Activities Department -Revenue Voted	6.38	1.38	21.63
93	98	Youth Services and Culture Activities-Revenue Voted	198.27	14.50	7.31
94	98	Youth Services and Culture Activities-Revenue Charged	0.01	0.01	100.00
95	101	Urban Housing -Revenue Voted	0.12	0.04	33.33
96	102	Urban Development -Revenue Voted	4,074.96	127.23	3.12
97	104	Other Expenditure pertaining to Urban Development and Urban Housing Department -Capital Voted	0.20	0.17	85.00
98	104	Other Expenditure pertaining to Urban Development and Urban Housing Department -Revenue Voted	0.98	0.75	76.53
99	105	Women and Child Development Department -Revenue Voted	5.99	3.49	58.26
			57,784.42	6,097.87	10.55

Appendix 2.2
Cases where persistent savings noticed during 2009-12
(Reference: Paragraph 2.3.2; Page 31)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2401-00-108-P - 02 AGR-5 Intensive Cotton Production Programme. Revenue Voted					
2	2009-10	18.13	11.18	6.95	Release of less amount by Government of India in Centrally Sponsored Scheme (P)
2	2010-11	18.13	1.43	16.70	Release of less amount by Government of India in Centrally Sponsored Scheme (P)
2	2011-12	17.61	2.22	15.39	Non filling up of Vacant post
2401-00-800-P 11 AGR-9 Supplementation / Compliments States efforts through Work Plan -P-CSS					
2	2009-10	96.78	43.97	52.81	Release of less amount by Government of India in Centrally Sponsored Scheme (P)
2	2010-11	69.35	46.87	22.48	Some projects were not approved by Government of India
2	2011-12	67.55	46.53	21.02	Release of less amount by Government of India in Centrally Sponsored Scheme (P)
2202-02-110 01 EDN-18 Regulated growth of non-Government Secondary schools					
9	2009-10	63.04	30.62	32.42	Non receipt of Administrative Approval for new item
9	2010-11	30.35	22.77	7.58	Additional Classes were not sanctioned
9	2011-12	24.94	17.83	7.11	Non-approval of new schools.
2202-02-110 12 EDN-25 Teaching courses through computers					
9	2009-10	11.83	0.00	11.83	Non-receipt of Administrative Approval
9	2010-11	10.80	0.00	10.80	Non-receipt of Administrative Approval
9	2011-12	25.94	8.10	17.84	Delay in implementation of Scheme.
2202-02-110C 13 CSS - Computer Literacy and Studies in Schools.					
9	2009-10	98.00	4.00	94.00	Administrative Approval given for lesser number of schools under this Scheme.
9	2010-11	97.00	32.56	64.44	Reasons not furnished.
9	2011-12	97.00	51.68	45.32	Reasons not furnished.
2202-80-800 22 EDN-48 Information and Technology					
9	2009-10	17.35	7.98	9.37	Less demand received from Head of department.
9	2010-11	24.50	5.33	19.17	
9	2011-12	24.50	8.83	15.67	
2075-00-800 01 Liability on account of increase in the Dearness Allowance					
19	2009-10	350.00	0.00	350.00	Provision was made on account of Dearness Allowance. But at the time of revised estimates necessary Provision made under respective departments
19	2010-11	1,000.00	0.00	1,000.00	
19	2011-12	1,500.00	0.00	1,500.00	
3456-00-190 02 Losses on Sale of edible oil through fair price shop					
22	2009-10	34.50	14.88	19.62	Less purchase of edible oil
22	2010-11	33.00	10.50	22.50	Less purchase of edible oil
22	2011-12	31.00	19.38	11.62	Fewer Subsidies paid to GSCSC.
2055-00-115-P 01 Partially Centrally Sponsored Scheme-MEP-2 Police Proper					
43	2009-10	86.00	48.10	37.90	The sanctioned items under Modernization of Police Force Scheme have not been fully purchased

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
43	2010-11	90.00	66.69	23.31	Less purchases.
43	2011-12	85.00	69.19	15.81	Less sanction under the Scheme by Government of India.
7610-00-201 01 House Building Advance					
46	2009-10	30.00	20.09	9.91	Non-Sanctioning of HBA according to the Pay Scales recommended by Six Pay Commission.
46	2010-11	30.00	12.45	17.55	Provision made for HBA anticipating the upward revision.
46	2011-12	25.00	10.11	14.89	Due to receipt of few applications
2851-00-200 01 IND-30 Gujarat Matikam Kalakari and Rural Technology					
49	2009-10	57.52	39.51	18.01	Non-receipt of proposal from beneficiaries.
49	2010-11	67.08	41.96	25.12	Insufficient time to conduct target training programme
49	2011-12	19.49	10.90	8.59	Non-approval of proposals by the State Government.
2014-00-105 02 Civil Judges (Special courts)					
60	2009-10	128.53	104.99	23.54	Retirement and non-receipt of Administrative Approval to fill-up the vacant posts.
60	2010-11	294.29	125.16	169.13	Non-establishing of Special Court Under Section-138 of Negotiable Instrument Act.
60	2011-12	207.13	147.35	59.78	Function of less number of court.
2014-00-105 07 Fast Track Court					
60	2009-10	27.91	13.28	14.63	Retirement and non-receipt of Administrative Approval to fill-up vacant posts.
60	2010-11	32.33	23.95	8.38	Function of less number of court.
60	2011-12	23.91	1.43	22.48	Fast Track Court were discontinued after 31.03.2011 as per notification
2700-80-005 11 IRG-47 Survey and Investigation					
66	2009-10	40.00	12.12	27.88	Non-commencement of various plan project activities of Kalpsar Project
66	2010-11	47.80	12.52	35.28	Non-receipt of Administrative Approval for model study of Bhadbhoot Barrage.
66	2011-12	46.82	4.44	42.38	Non-receipt of Administrative Approval for model study of Bhadbhoot Barrage.
4701-71-800 80 Other Expenditure					
66	2009-10	20.00	7.00	13.00	Slow progress of work on check-dam
66	2010-11	7.10	1.94	5.16	Works of big check-dam of Surendranagar under process of approval.
66	2011-12	16.00	3.63	12.37	Non-finalisation of design for check dam
4711-01-103 01 Flood Control Works					
66	2009-10	90.24	56.22	34.02	Revised design was to be obtained
66	2010-11	75.65	51.60	24.05	Non finalisation of design.
66	2011-12	51.95	32.02	19.93	Non finalisation of design.
2041-00-102 01 Inspection of Motor Vehicle					
74	2009-10	98.94	54.84	44.10	Non-receipt of Administrative Approval for up-gradation of check-post, creation of New Transport Offices. etc.
74	2010-11	145.42	76.24	69.18	Non-receipt of Administrative Approval for up-gradation of check-post, creation of New Transport Offices. etc.

Grant No.	Year	Provision	Expenditure	Savings	Reasons
74	2011-12	127.11	66.12	60.99	Reasons not furnished.
2245-01-102 01 Water Supply arrangement					
79	2009-10	20.00	0.00	20.00	Non-occurrence of any natural calamity
79	2010-11	15.00	0.00	15.00	Non-occurrence of any natural calamity
79	2011-12	21.00	0.00	21.00	Un-certainty of nature
2245-02-111 01 Cash-doles					
79	2009-10	10.00	3.85	6.15	Non-occurrence of any natural calamity
79	2010-11	10.00	0.49	9.51	Non-occurrence of any natural calamity
79	2011-12	35.00	0.03	34.97	Non-occurrence of heavy rains in some parts of state.
2245-02-113 03 Assistance for repair/restoration of houses.					
79	2009-10	10.00	1.51	8.49	Non-occurrence of any natural calamity
79	2010-11	10.00	1.08	8.92	Non-occurrence of any natural calamity. Reasons for final excess have not have intimated.
79	2011-12	35.00	2.66	32.34	Non-occurrence of heavy rains in some parts of state.
2245-02-282 02 Cleaning of mud and debris.					
79	2009-10	80.00	2.77	77.23	Non-occurrence of any natural calamity.
79	2010-11	10.00	4.00	6.00	Non-occurrence of any natural calamity.
79	2011-12	15.00	0.00	15.00	Non-occurrence of any natural calamity.
2245-02-800 06 Assistance to small farmers					
79	2009-10	87.21	45.33	41.88	Non-occurrence of any natural calamity.
79	2010-11	75.00	0.00	75.00	Non-occurrence of any natural calamity.
79	2011-12	150.00	0.00	150.00	Non-occurrence of any natural calamity.
2245-06-901 01 Contribution of Central government for Calamity Relief Fund.					
79	2009-10	224.25	77.47	146.78	Reasons not furnished
79	2010-11	224.25	75.49	148.76	Reasons not furnished
79	2011-12	395.42	161.46	233.96	Reasons not furnished
2245-06-901 02 Contribution of State Government for Calamity Relief Fund.					
79	2009-10	74.75	0.00	74.75	Reasons not furnished
79	2010-11	74.75	0.00	74.75	Reasons not furnished
79	2011-12	131.81	0.00	131.81	Reasons not furnished
2059-01-052-98 Expenditure transferred on pro-rata basis to MH 2216					
84	2009-10	22.17	10.14	12.03	Reasons not furnished
84	2010-11	23.46	12.27	11.19	Reasons not furnished
84	2011-12	28.13	9.04	19.09	Reasons not furnished
4059-01-051-42 R&B office buildings					
84	2009-10	159.12	138.74	20.38	Land for two works could not be made available and Administrative Approval for 17 works were not received
84	2010-11	250.03	151.70	98.33	High provision for new works and slow progress of construction works.
84	2011-12	548.80	207.91	340.89	High provision for new works and slow progress of construction works.
4059-01-051-P 42 HSG-12(A) Building					
84	2009-10	54.52	5.23	49.29	Works were incorporated in budget at the end of July' 2009 and hence period available to start work was very less.

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
84	2010-11	22.67	0.07	22.60	High provision for new works, Delay in work due to land allotment, Design preparation, tender procedure etc.
84	2011-12	16.92	4.20	12.72	Reasons not furnished
4202-01-203-42 EDN-29 Building, Capital outlay on Education, Sports, Arts and culture.					
84	2009-10	33.58	11.03	22.55	Due to late or non-receipt of Administrative Approval, works could not be started
84	2010-11	54.47	14.32	40.15	High provision for new work, time consuming process for land allotment, Administrative Approval, Technical Sanction, Tendering etc.
84	2011-12	45.85	37.93	7.92	High provision for new work, Time Consuming process for land allotment, Administrative Approval, Technical Sanction, Tendering etc.
4202-02-104-42 TED-22 Building for Polytechnics					
84	2009-10	42.79	11.43	31.36	Works decided in PPP mode, land acquisition problem, Time taking process for Administrative Approval, Technical Sanction, Tendering etc.
84	2010-11	51.20	18.83	32.37	High provision for new works, time consuming process for land acquisition, Administrative Approval, Technical Sanction, Tendering etc.
84	2011-12	62.50	41.40	21.10	High provision for new works, time consuming process for land acquisition, Administrative Approval, Technical Sanction, Tendering etc.
4225-03-277-42 Building for welfare of backward classes					
84	2009-10	9.90	2.95	6.95	Due to new works, time consuming process for Administrative Approval, Technical Sanction, Tendering etc.
84	2010-11	11.80	1.98	9.82	Due to new works, time consuming process for Administrative Approval, Technical Sanction, Tendering etc.
84	2011-12	23.28	11.39	11.89	Due to new works, time consuming process for Administrative Approval, Technical Sanction, Tendering etc.
2216-80-001 05 Expenditure transferred on Prorata basis from MH - 2059					
85	2009-10	22.17	10.14	12.03	Reasons not furnished.
85	2010-11	28.31	12.29	16.02	Additional pro rata transfer of fund.
85	2011-12	29.87	9.04	20.83	Reasons not furnished.
4216-01-106P 02 (ii + iii) Construction Partially CSS - HSG-12 (B) Construction					
85	2009-10	12.56	5.52	7.04	Delay in receipt of Administrative Approval and commencement of Work
85	2010-11	11.57	5.34	6.23	Time consuming process for land acquisition, Administrative Approval, Technical Sanction, Tendering etc
85	2011-12	22.02	0.00	22.02	Non-receipt of Administrative Approval
3054-04-337 11 RBD-4 Roads and Bridges					
86	2009-10	229.03	204.12	24.91	Time consuming process for Administrative Approval, Technical Sanction, Tendering etc
86	2010-11	326.63	311.30	15.33	Reasons not furnished
86	2011-12	397.83	190.77	207.06	Reasons not furnished
3054-80-001 98 Percentage changes of establishment at 7% transferred to capital head 5054					
86	2009-10	57.00	12.27	44.73	Reasons not furnished

Grant No.	Year	Provision	Expenditure	Savings	Reasons
86	2010-11	82.92	15.02	67.90	Reasons not furnished
86	2011-12	113.82	22.86	90.96	Reasons not furnished
3054-80-052 97 Percentage Charges of T&P at 2% Transferred to Capital haw 5054					
86	2009-10	16.29	8.18	8.11	Reasons not furnished
86	2010-11	23.69	12.30	11.39	Reasons not furnished
86	2011-12	32.52	11.45	21.07	Reasons not furnished
5054-03-101 11 Original Works (RBD 2 (b)) Bridges on National Highway					
86	2009-10	58.89	44.36	14.53	Tender process could not be completed in stipulated time.
86	2010-11	78.67	42.21	36.46	Delay in completion of tendering process.
86	2011-12	97.41	49.36	48.05	Delay in completion of tendering process.
3425-60-004 01 STP - 18 Development of Bio Technology					
90	2009-10	9.60	3.97	5.63	Non-finalisation of the project under the development of Bio technology Scheme.
90	2010-11	25.00	10.00	15.00	Non-completion of tender procedure.
90	2011-12	20.00	5.00	15.00	The project was development under BOOT Model, State Government Supported for BT incubator but no agency come forward.
2225-01-283 01 BCK-50 Scheduled Caste Sub-Plan-Housing on Dr. Ambedkar Awas Yojna					
95	2009-10	43.50	32.13	11.37	Changes in the rules of the Scheme.
95	2010-11	56.87	24.63	32.24	Few applications from the beneficiaries.
95	2011-12	30.00	22.12	7.88	Few applications from the beneficiaries.
4702-00-800 01 MNR-251- Contribution to Gujarat Green Revolution Company					
95	2009-10	10.50	1.00	9.50	Non-availability of Schedule Caste beneficiaries
95	2010-11	10.50	0.01	10.49	Non- availability of Schedule Caste beneficiaries
95	2011-12	12.41	0.05	12.36	Non- availability of Schedule Caste beneficiaries
2210-06-796 04 HTL-51 Provision for Medical, Tribal Sub-Plan.					
96	2009-10	27.55	19.50	8.05	Less demand from the District Offices.
96	2010-11	30.35	20.07	10.28	Less demand from the District Offices.
96	2011-12	30.35	23.45	6.90	Less demand from the District Offices.
2702-80-796 10 MNR-250 Special Provision for Minor Irrigation, Tribal Sub-Plan					
96	2009-10	57.75	48.90	8.85	Less demand from the District Offices.
96	2010-11	58.75	45.74	13.01	Less demand from the District Offices.
96	2011-12	58.75	53.59	5.16	Less demand from the District Offices.
4202-02-796 42 TED-24 Building EDN-21 Building Capital outlay on Education, Sports, Arts and culture					
96	2009-10	40.09	32.30	7.79	Transfer of the work relating to two Engineering College under PPP mode
96	2010-11	34.98	22.16	12.82	Non-receipt of Administrative Approval, Non-finalisation of PPP mode in prescribed time.
96	2011-12	23.02	17.96	5.06	Non-receipt of Administrative Approval, Non-finalisation of PPP mode in prescribed time.
4701-80-796 59 IRG - 81 Panam High Level Canal					
96	2009-10	40.00	33.18	6.82	Non-commencement work, Delay in approval of tender.
96	2010-11	35.00	27.95	7.05	Non-finalisation of acquisition of land, non-receipt of Administrative Approval
96	2011-12	34.00	14.69	19.31	Non-finalisation of acquisition of land, non-receipt of Administrative Approval

APPENDIX 2.3
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.5; Page 34)

				(₹ in crore)
Year	Number of grants/appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1999-00	31	4,7,8,9,10,17,18,19,22,23,42,51,55,56,60,66,67,68,74,77,78,79,80,81,82,84,86,87, 88,90,94	1,295.41	Not regularised
2000-01	21	6,7,8,9,12,21,23,25,35,38,42,46,66,67,74,77,80,81, 86,88,94	379.62	-do-
2001-02	13	7,8,12,19,34,36,61,66,73,75,82,86,102	2,640.36	-do-
2002-03	17	30,35,40,42,46,60,61,68,69,73,78,80,84,86,88,104 (Revenue Voted and Charged)	114.18	-do-
2003-04	26	4,8,9,12,17,19,22,40,41,42,49,55,59,60,64,66,67, 68,69,73,78,80,84,86,91,105	401.26	-do-
2004-05	29	2,5,8,12 (Revenue-voted and charged; Capital charged), 17,19,22,36,38,40,43,55,61,63,66,68,73 (Revenue voted and Capital charged), 80,81 (Revenue and Capital charged), 86,88,91,96,100, 104	1,787.26	-do-
2005-06	44	3,7,8 (Revenue voted and charged), 11,12,17,20,22, 25,37,38,40,42,43, 45,46,52 (Revenue voted and charged), 55,64, 66 (Revenue voted and charged), 69,73, 75,77,78,79,84, 86, (Revenue voted and Capital voted), 88 (Revenue voted and charged), 90, 91,92,96,100,102, (Revenue voted and Capital voted), 103,104	2,159.83	-do-
2006-07	41	3,5,8,9,12,15,18 (Revenue voted and charged), 21, 23,25,26 (Revenue and Capital voted), 32,37,38, 39,41, (Revenue voted and Capital voted), 43,44,55, 57,61,64,66,68,73,74 (Revenue and Capital voted), 77,78,80,81,84,86,87,88,91,100,104	583.79	-do-
2007-08	43	3,5,8,9,11,12,13,15,18,21,22,23,25,26,31,32,38,39, 40,41,44,50,51,53,55,57,61,62,64,66,73,74,75,78, 80,81,82,84 (Revenue voted and charge), 86,87,88, 95	1,055.38	-do-
2008-09	26	5,8,9,13,21,22,23,26,38,39,41,43,44,55,58,62,66, 73,79,80,81, 86 (Revenue and Capital), 87,104,106.	347.05	-do-
2009-10	44	1, 3, 5, 9, 10, 12, 17, 18, 21, 23, 26, 32, 39, 41, 43, 45, 46, 48, 55, 57, 61, 62, 64, 66, 69, 73, 75, 80, 84, 86, 87, 88, 96, 97, 101, 102 (Revenue Voted); 20, 32, 43, 68, 84 (Revenue Charged);65, 93 (Capital Voted); 86 (Capital Charged).	1,010.86	-do-
2010-11	15	10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 (Revenue Voted); 13 (Capital Voted); 71 (Revenue Charged); 81 (Capital Charged)	120.25	-do-
Total	350		11,895.25	

APPENDIX 2.4

Cases where supplementary provision
(₹ 50 lakh or more in each case) proved unnecessary

(Reference: Paragraph 2.3.7; Page 35)

Sr. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	(₹ in crore)
					Supplementary Provision
1	4-Animal Husbandry and Dairy Development -Revenue Voted	266.47	252.87	13.60	2.30
2	5-Co-operation -Revenue Voted	158.66	157.86	0.80	1.34
3	19-Other Expenditure Pertaining to Finance Department -Capital Voted	56.60	53.42	3.18	2.09
4	34-Economic Advice and Statistics - Revenue Voted	111.09	69.80	41.29	27.50
5	39-Medical and Public Health -Revenue Voted	1,991.91	1,989.49	2.42	78.92
6	49-Industries -Capital Voted	213.64	120.21	93.43	16.62
7	50-Mines and Minerals -Revenue Voted	70.11	52.38	17.73	0.92
8	57-Labour and Employment -Revenue Voted	355.40	326.72	28.68	19.31
9	60-Administration of Justice -Revenue Voted	538.29	389.74	148.55	11.95
10	60-Administration of Justice -Revenue Charged	58.24	55.21	3.03	7.82
11	69-Panchayat Rural Housing and Rural Development Department -Revenue Voted	9.65	9.03	0.62	1.29
12	71-Rural Housing and Rural Development -Revenue Voted	627.92	518.04	109.88	6.20
13	85-Residential Building -Revenue Voted	139.16	136.81	2.35	26.11
14	95- Scheduled caste Sub-plan -Revenue Voted	1,468.89	1,453.91	14.98	35.74
15	98-Youth Services and Culture Activities- Revenue Voted	196.56	183.78	12.78	1.72
TOTAL		6,262.59	5,769.27	493.32	239.83

APPENDIX 2.5
Excess/Unnecessary/Insufficient Re-appropriation of Funds
more than ₹ 50 lakh
(Reference: Paragraph 2.3.8; Page 35)

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)	Final saving (-)
1	9	00.112.01 TED.5 Development of Government Engineering Colleges	2203	(+) 17.37	0.00	3.14
2	9	00.105.01 TED .3 Development of Government Polytechnics & girls Polytechnics	2203	(+) 9.94	0.00	4.52
3	9	00.105.01 TED .3 Development of Government Polytechnics & girls Polytechnics	2203	(+) 2.42	0.00	1.42
4	9	02.109.01 EDN-19 Government Secondary Schools	2202	(+) 1.25	0.00	0.71
5	9	02.109.02 EDN 99 Government Higher Secondary Schools	2202	(-)1.50	0.00	0.95
6	9	01.106.17 EDN 129 Distance mode Education Programme	2202	(-)2.00	2.00	0.00
7	9	80.001.18 EDN 17 Commissionerate of schools	2202	(-)2.97	1.76	0.00
8	9	02.110.12 EDN 25 Teaching courses through computers	2202	(-)9.33	0.00	8.51
9	9	02.110.01 EDN 18 Regulated Growth of non-govt. secondary school	2202	(-)10.09	2.98	0.00
10	9	80.800.22 EDN 48 Information and Technology	2202	(-)14.50	0.00	1.17
11	18	01.101.01 Superannuation and Retirement Allowances	2071	(+) 144.00	38.43	0.00
12	18	01.101.02 Reimbursement of Medical facilities to pensioners	2071	(+) 3.00	2.15	0.00
13	18	01.105.01 Family pension	2071	(-)38.00	0.00	3.88
14	18	01.102.01 Commuted value of pension	2071	(-)62.00	22.23	0.00
15	18	01.104.01 Gratuities	2071	(-)71.67	74.57	0.00
16	20	03.104.02 Interest on General Provident fund of class IV employees	2049	(+) 2.70	1.29	0.00
17	39	03.104.01 HLT-31 Community Health Centres	2210	(+) 15.75	0.00	2.80
18	39	01.110.02 Dispensaries	2210	(+) 0.89	0.83	0.00
19	39	03.104.01 HLT-31 Community Health Centres	2210	(+) 8.74	0.00	1.44
20	39	01.110.12 HLT-7 Medical College & Hospital, Ahmedabad	2210	(+) 6.05	1.07	0.00
21	39	01.110.01 HLT-2 Civil Hospitals Administration	2210	(+) 3.39	0.00	4.62
22	39	05.105.01 HLT-9 Expansion of M.P. Shah Medical College, Jamnagar	2210	(+) 1.07	0.00	0.60
23	39	05.105.05 HLT-10 Medical College, Surat	2210	(+) 0.92	0.00	0.93
24	39	01.110.04 HLT-5 Mental Hospital	2210	(+) 0.89	0.00	0.96

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)	Final saving (-)
25	39	05.105.03 HLT-8 Medical College, Baroda	2210	(-) 0.63	0.00	0.74
26	39	01.110.02 Dispensaries	2210	(-) 0.89	0.83	0.00
27	39	02.101.04 HLT-21 Medical Relief New Ayurvedic Hospitals	2210	(-) 1.65	0.00	0.68
28	39	02.101.01 HLT-20 Directorate of Ayurved	2210	(-) 1.71	0.00	3.35
29	39	05.105.01 HLT-9 Expansion of M.P. Shah Medical College, Jamnagar	2210	(-) 2.00	0.00	1.22
30	39	06.101.03 HLT-29 Epidemic Disease	2210	(-) 2.53	0.00	1.92
31	39	05.105.13 HLT-15 Medical College, Bhavnagar	2210	(-) 5.58	0.00	2.02
32	39	01.001.02 HLT-11 Directorate of Medical Education & Research	2210	(-) 15.46	0.00	3.95
33	39	01.110.42 HLT-72 Hospitals and Dispensaries 13th Finance Commission	4210	(-) 15.90	27.40	0.00
34	40	00.200.02 HLT-70 Post Partum Centre	2211	(-) 3.45	0.00	0.79
35	43	00.800.09 MEP-21 Lok Rakshak	2055	(+) 4.53	1.55	0.00
36	43	00.109.09 Home Guard/Border wing Home guard utilised for Police Department	2055	(+) 2.09	1.72	0.00
37	43	00.109.05 Other Police-Police Supplied to private Company & Persons	2055	(+) 0.53	0.94	0.00
38	43	00.109.01 MEP 6 Dist. Police proper	2055	(-) 49.86	0.00	7.37
39	60	00.105.02 Civil Judge	2014	(+) 9.88	1.59	0.00
40	66	41.800.80 Other Expenditure	4701	(+) 31.84	0.00	0.88
41	66	03.102.31 Works	2702	(+) 3.43	0.00	4.00
42	66	03.101.11 Construction and Deepening of Wells and Tanks	2702	(+) 2.69	0.00	2.70
43	66	11.800.46 Distributaries and Water Courses	4700	(+) 2.50	1.46	0.00
44	66	03.101.11 Construction and Deepening of Wells and Tanks	2702	(+) 2.00	0.80	0.00
45	66	11.800.43 Canals and Branches (CSS)	4700	(-) 1.64	0.00	1.41
46	66	00.800.02 Drip contribution of Pressurize Irrigation Network	4702	(-) 2.49	1.50	0.00
47	66	74.800.80 Other Expenditure (CSS)	4701	(-) 6.56	0.00	0.85
48	66	80.005.11 IRG-47 Survey & Investigation	2700	(-) 45.20	2.81	0.00
49	66	72.800.80 Other Expenditure	4701	(-) 13.43	0.00	0.60
50	66	01.103.01 Flood Control Works	4711	(-) 21.43	1.49	0.00
51	66	75.800.80 Other expenditure (CSS)	4701	(-) 59.66	0.00	5.75
52	70	00.800.05 CDP-2 Survey and Studies	2515	(-) 13.70	0.00	1.21
53	70	00.800.01 CDP-11 Panchayats Elections	2515	(-) 11.16	0.00	1.41
54	71	06.800.08 Backward Region Grant Fund (CSS)	2501	(+) 1.74	4.16	0.00
55	71	03.800.05 Integrated Watershed Management Programme	2501	(-)14.22	1.74	0.00

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Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)	Final saving (-)
56	77	02.102.02 Discount on Sale of Stamps	2030	(+) 4.00	2.40	0.00
57	77	01.102.02 Discount on Sale of Stamps	2030	(+) 0.70	0.00	1.09
58	79	02.800.02 Repairs/Restoration to Other Public Properties	2245	(+) 45.81	59.13	0.00
59	80	01.277.01 Education Establishment	2575	(+) 0.55	0.00	0.56
60	84	02.105.42 TED-23 Buildings	4202	(+) 26.08	2.34	0.00
61	84	01.202.42 EDN-21 Buildings	4202	(+) 16.47	0.00	2.66
62	84	01.051.42 HSG-12-A Buildings (CSS (P))	4059	(+) 5.21	0.00	17.93
63	84	80.001.02 Administration	2059	(+) 4.98	0.79	0.00
64	84	01.053.01 Work Charged Establishment (Salary)	2059	(-) 1.07	0.00	1.11
65	84	01.051.01 Minor Original Works	2059	(-) 1.89	0.00	1.17
66	84	80.001.01 RBD-99 Direction	2059	(-) 2.91	2.28	0.00
67	84	01.051.42 Buildings	4059	(+) 337.00	12.09	0.00
68	86	03.337.11 RBD-2 (a) Original Work	5054	(+) 256.41	30.62	0.00
69	86	03.337.15 Central Road Fund	5054	(+) 42.68	0.00	40.92
70	86	03.337.17 Pravashi Paths	5054	(+) 25.72	0.00	3.41
71	86	03.337.13 Border Area Development Programme	5054	(+) 20.48	0.00	20.19
72	86	03.337.16 Privation of Roads and Bridges	5054	(+) 15.90	0.00	13.33
73	86	03.337.18 Prageti Path	5054	(+) 11.21	0.67	0.00
74	86	80.799.01 Stock	3054	(+) 0.83	0.00	5.32
75	86	80.052.02 New Supplies	5054	(-) 6.00	0.00	2.27
76	86	80.800.02 Maintenance and Repairs	3054	(-) 6.41	0.00	76.59
77	95	01.201.02 EDN-8 Separate Sanitation for Girls in Upper Primary Schools.	4202	(+) 4.84	0.00	4.84
78	95	00.800.03 IND-23 Assistance to Index-C	2851	(-) 1.13	0.51	0.00
79	96	80.796.02 RBD-10 Special Provision for Roads & Buildings Under Tribal area Sub-Plan	3054	(+) 35.66	0.00	1.50
80	96	02.794.11 Various Scheme Under Welfare of Scheduled Castes, Scheduled Tribal & Other Backward Classes (100 % Centrally Sponsored Scheme)	2225	(+) 25.75	0.00	1.40
81	96	01.796.42 EDN-21 Building	4202	(+) 20.74	0.00	0.69
82	96	02.796.08 MDM-2 Food Grain to Parents Tribal Daughters Studying in Primary School	2236	(+) 18.00	0.00	0.88
83	96	01.796.01 HLT-31 Conservation of hospital Unit into referral & Strengthening hospitals.	2210	(+) 1.40	2.37	0.00
84	96	01.796.02 HLT-3 Strengthening beds Establishment at Medical institutions in tribal area	2210	(+) 1.24	0.00	1.54
85	96	01.796.06 GIA for free Cardiac Kidney, Cancer & Other treatment of Tribal Patients.	2210	(-) 5.49	0.00	1.15

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)	Final saving (-)
86	96	01.796.12 FST-30 Gujarat Forestry Development Project Under J.B.I.C. Japan (Centrally Sponsored Scheme)	4406	(-) 1.42	0.00	0.99
87	96	60.796.02 Constrution (R & B)	4059	(-) 18.28	18.91	0.00
88	96	00.796.02 Minor Irrigation (Centrally Sponsored Scheme)	4702	(-) 3.74	9.58	0.00
89	96	06.796.05 REM-7 Swaran Jayanti Gram Swarozgar Yojana (S.G.S.Y.)	2501	(-) 4.06	0.00	2.37
90	96	04.796.42 R & B 102 Building	4202	(-) 6.82	0.83	0.00
91	96	02.796.02 NTR-Introduction of Integrated Child Development Service Scheme (Centrally Sponsored Scheme)	2236	(-) 4.76	0.00	0.60
92	96	01.796.04 Construction (Health)	4216	(-) 9.45	9.19	0.00
93	96	02.796.42 Building	4225	(-) 19.12	0.00	10.06
94	96	80.796.02 IRG-39	4700	(-) 17.86	0.00	0.92
95	96	01.796.43 Works (Edu Dept)	4202	(-) 18.17	0.00	2.41
96	106	02.800.02 NTR-1 Integrated Child development Scheme	2236	(+) 37.87	0.00	0.67
97	108	00.800.02 (CLC-7) Assistance to GEDA for Renewable Energy	2810	(+) 0.50	3.25	0.00
		Total		609.85	350.26	293.07

APPENDIX 2.6
Substantial surrenders of more than ₹ one crore or more than 50 per cent
(Reference: Paragraph 2.3.9; Page 35 on the selected top 17 cases)

(₹ in crore)

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	2	440100800P 01 PCSS AGR 51 Rashtriya Krushi Vikas Yojana voted plan	100.00	100.00	100.00	Capital Assistance to farmers for purchasing heavy farm equipment could not be implemented
2	2	440100800 02 Capital assistance to farmers for purchasing heavy farm implements voted plan	35.00	35.00	100.00	Capital assistance to farmers for purchasing heavy farm equipment could not be implemented
3	2	441501277 01 AER-1 Gujarat Agriculture University for construction of Agriculture research voted plan	22.41	22.41	100.00	Mainly due to government decision to transfer capital provision to revenue account
4	49	685804800 01 Loan to EGA project to implement state support agreement voted plan	110.00	110.00	100.00	Terms and conditions not finalised by government
5	71	250103800 01 RDD-9 Planning & development of water shed project voted plan	14.33	14.33	100.00	Non releasing of grant by the Government of India, so matching state's share got reduced
6	79	224501102 03 Water supply arrangement (Rural area) voted non plan	82.00	82.00	100.00	Mainly due to uncertainty of nature
7	79	224502122 02 Repair and restoration of damaged irrigation & flood control voted non plan	35.00	35.00	100.00	Non occurrence of any natural calamity
8	79	224501102 04 Urban water supply drinking water supply arrangement voted non plan	22.00	22.00	100.00	No drought in the state and uncertainty of nature
9	79	224501102 01 Water supply arrangement voted non plan	21.00	21.00	100.00	No drought in the state and uncertainty of nature
10	79	224502282 01 Supply of medicines drugs disinfectants voted non plan	20.00	20.00	100.00	Non occurrence of any natural calamity
11	79	425000101 02 UDP-43 Assistance to Gujarat Disaster Management authority for Cyclone risk voted plan	10.00	10.00	100.00	Non completion of the process of the approval and sanction for the project by Government of India

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
12	84	422503277P 42 Partially CSS Buildings voted plan	16.78	16.78	100.00	High provision of new works and time consuming tender process/ non allotment of land
13	85	421601106P 02 HSG-12 (B) Construction voted plan	22.02	22.02	100.00	Non-receipt of administrative approval
14	95	421760191 01 UDP-56 Capital outlay for municipalities for making model town voted plan	50.00	50.00	100.00	Transfer under the head for revenue head of the same scheme
15	102	221780192 04 GIA to municipalities voted non plan	12.45	12.45	100.00	Delay in recruitment process
16	108	343503102 02 CLC-2 Climate Change Impact Studies & Related Project Trust Fund voted Plan	15.00	15.00	100.00	Delay in process of formulating state action plan for climate change
17	108	343503102 01 CLC-1 Climate change trust fund voted plan	10.00	10.00	100.00	Delay in process of formulating the state action plan
Total			597.99	597.99		

APPENDIX 2.7
Surrenders in excess of actual savings (₹50 lakh or more)
(Reference: Paragraph 2.3.10; Page 36)

(₹ in crore)

Sr. No	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	1	Agriculture and Co-operation Department -Revenue Voted	14.73	3.74	3.75	0.01
2	5	Co-operation -Revenue Voted	159.99	2.13	3.30	1.17
3	11	Energy and Petro-Chemicals Department -Revenue Voted	4.51	1.12	1.13	0.01
4	12	Tax Collection Charges Energy and Petro-Chemical Department - Revenue Voted	14.40	1.22	1.23	0.01
5	15	Finance Department -Revenue Voted	16.07	2.56	2.57	0.01
6	17	Treasury and Accounts Administration -Revenue Voted	108.31	12.40	12.44	0.04
7	38	Health and Family Welfare Department -Revenue Voted	10.80	2.74	3.24	0.50
8	46	Other Expenditure pertaining to Home Department -Capital Voted	498.03	19.96	23.58	3.62
9	46	Other Expenditure pertaining to Home Department -Revenue Voted	88.14	28.88	29.06	0.18
10	47	Industries and Mines Department- Revenue Voted	11.77	1.22	1.23	0.01
11	51	Tourism -Capital Voted	213.95	11.30	11.60	0.30
12	53	Information and Broadcasting Department -Revenue Voted	2.59	1.15	1.15	0.00 [€]
13	54	Information and Publicity - Revenue Voted	80.78	1.18	1.22	0.04
14	60	Administration of Justice - Revenue Voted	550.24	160.50	160.69	0.19
15	61	Other Expenditure pertaining to Legal Department -Revenue Voted	75.94	1.04	1.13	0.09
16	62	Legislative and Parliamentary Affairs Department -Revenue Voted	6.38	1.37	1.37	0.00 [£]
17	65	Narmada Development Scheme - Capital Voted	2828.89	0.06	198.65	198.59
18	78	District Administration -Revenue Voted	325.66	95.58	102.87	7.29

€ ₹ 7,000
£ ₹ 2,000

Sr. No	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
19	79	Relief on account of Natural Calamities - Revenue Voted	1059.68	351.90	411.23	59.33
20	89	Science and Technology Department - Revenue Voted	87.05	65.28	65.28	0.00 [¥]
21	90	Other Expenditure pertaining to Science and Technology Department -Revenue Voted	110.83	40.74	48.07	7.33
22	91	Social Justice and Empowerment Department -Revenue Voted	4.73	1.07	1.18	0.11
23	92	Social Security and Welfare - Revenue Voted	591.72	8.94	9.31	0.37
24	95	Scheduled castes Sub-Plan - Revenue Voted	1504.63	50.72	73.27	22.55
25	96	Tribal Area Sub-Plan -Capital Voted	2134.53	31.78	86.65	54.87
26	104	Other Expenditure pertaining to Urban Development and Urban Housing Department -Revenue Voted	0.98	0.75	0.75	0.00 ^Ω
27	105	Women and Child Development Department -Revenue Voted	5.99	3.49	3.56	0.07
28	108	Other Expenditure pertaining to Climate Change Department - Revenue Voted	99.64	0.00	25.75	25.75
		Total	10,610.96	902.82	1,285.26	382.44

¥ ₹ 35,000

Ω ₹ 8,000

APPENDIX 2.8
Rush of Expenditure
(Reference: Paragraph 2.3.12; Page 38)

(₹ in crore)

Sr. No.	Head of Account	Expenditure incurred during Jan-Mar 2012	Expenditure incurred during Mar-2012	Total Expenditure	Percentage of total expenditure incurred during	
					Jan-Mar 2012	March 2012
1	2015	30.94	23.89	55.18	56.07	43.29
2	2075	66.00	61.39	72.56	90.96	84.61
3	2245	142.02	132.80	180.55	78.66	73.55
4	2403	189.19	153.92	347.92	54.38	44.24
5	2404	43.69	6.00	83.62	52.25	7.18
6	2505	151.54	71.46	202.67	74.77	35.26
7	2711	19.06	17.24	37.81	50.41	45.60
8	2810	9.75	4.59	19.00	51.32	24.16
9	2852	273.99	192.19	401.98	68.16	47.81
10	2853	29.18	20.97	52.35	55.74	40.06
11	3051	23.45	0.00	46.90	50.00	0.00
12	3054	1285.30	826.67	2457.14	52.31	33.64
13	3425	42.10	20.93	70.10	60.06	29.86
14	3452	46.04	44.72	84.31	54.61	53.04
15	3456	142.04	58.52	227.90	62.33	25.68
16	3604	136.06	112.09	199.58	68.17	56.16
17	4058	5.15	5.09	5.28	97.54	96.40
18	4210	404.18	311.63	621.96	64.98	50.10
19	4211	39.12	38.46	43.07	90.83	89.30
20	4220	0.20	0.20	0.20	100.00	100.00
21	4235	4.38	2.23	6.86	63.65	32.51
22	4408	6.77	6.44	11.34	59.70	56.79
23	4435	8.06	0.30	16.06	50.19	1.87
24	4515	719.26	620.87	922.11	78.00	67.33
25	4575	5.66	2.93	7.14	79.27	41.04
26	4701	336.09	233.95	646.68	51.97	36.18
27	4702	355.79	232.61	634.62	56.06	36.65
28	4852	76.62	76.62	111.47	68.74	68.74
29	4853	0.50	0.50	0.50	100.00	100.00

Sr. No.	Head of Account	Expenditure incurred during Jan-Mar 2012	Expenditure incurred during Mar-2012	Total Expenditure	Percentage of total expenditure incurred during	
					Jan-Mar 2012	March 2012
30	4856	600.00	600.00	600.00	100.00	100.00
31	5452	111.38	95.38	202.35	55.04	47.14
32	5465	53.00	53.00	53.00	100.00	100.00
33	5475	0.02	0.02	0.02	100.00	100.00
34	6225	12.20	8.04	20.55	59.40	39.13
35	6801	85.00	85.00	85.00	100.00	100.00
36	6851	0.02	0.01	0.02	100.00	50.00
37	6885	4.20	1.70	4.20	100.00	40.48
38	7615	36.46	31.82	53.90	67.64	59.03
Total		5,494.41	4,154.18	8,585.90	63.99	48.38

APPENDIX 3.1

Utilisation certificates outstanding as on 31 March 2012

(Reference: Paragraph 3.1, Page 45)

(₹ in crore)

Sr. No.	Department	Period of Payment of grant	Total grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture & Co-operation	2001-12	1955	2,125.71	1,005	722.87	950	1,402.83
2	Climate change	2011-12	29	146.08	9	64.09	20	81.99
3	Women & Child development	2002-12	632	165.35	304	22.95	328	142.40
4	Education	2001-12	3,986	714.54	3,656	516.27	330	198.27
5	Energy & Petrochemicals	2011-12	4	325.00	2	125.00	2	200.00
6	Food, Civil Supplies & Consumer affairs	2001-12	61	141.04	7	53.92	54	87.12
7	Forest & Environment	2002-12	113	23.99	100	21.06	13	2.93
8	General Administration	2004 -12	139	476.01	123	473.34	16	2.67
9	Gujarat Legislature Secretariat	2008-09	13	2.50	6	2.13	7	0.37
10	Health & Family Welfare	2001-12	2,320	538.96	2,069	214.22	251	324.74
11	Home	2001-12	129	314.95	51	295.42	78	19.54
12	Industries & Mines	2001-12	1,860	313.88	1,555	180.94	305	132.93
13	Information Broadcasting & Tourism	2003-04	5	0.63	4	0.62	1	0.01
14	Labour & Employment	2003-08	170	7.84	108	5.33	62	2.51
15	Legal	2001-2008	45	0.76	34	0.72	11	0.04
16	Narmada Water Resources, Water Supply and Kalpsar	2008-12	58	1,019.90	48	572.55	10	447.36
17	Narmada Water Resources, Water Supply Department	2002-05	961	1,414.19	956	1,413.79	5	0.41
18	Ports & Transport	2007-12	721	744.75	707	42.90	14	701.85
19	Panchayats, Rural Housing and Rural Development	2001-12	2,110	1,163.04	1,357	279.03	753	884.01
20	Roads & Buildings	2011-12	14	1.90	13	1.69	1	0.21
21	Revenue	2007-11	82	43.36	64	34.27	18	9.09
22	Social Justice & Empowerment	2001-12	24,239	2,206.85	11,055	558.43	1,3184	1,648.42
23	Science and Technology	2009-12	104	22.95	98	6.21	6	16.74
24	Sports, Youth & Cultural Activities	2001-12	1,597	23.83	728	6.42	869	17.41
25	Urban Development & Urban Housing	2001-11	243	2,782.37	90	39.88	153	2,742.49
	Total		41,590	14,720.38	24,149	5,654.04	17,441	9,066.34

APPENDIX 3.2

Statement showing names of bodies and authorities,
the accounts of which had not been received

(Refer paragraph 3.2; Page 46)

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
1.	Gujarat University, Ahmedabad	1999-2000 onwards	1
2.	Gujarat Ecology Commission, Gandhinagar;	2004-05 onwards	1
3.	Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad; Self Employed Women's Association, Ahmedabad; K J Mehta TB Hospital Songadh; Forest Development Agency, Chhota Udepur; Electronic & Quality Development Centre, Gandhinagar;	2005-06 onwards	5
4.	Forest Development Agency, Godhra; Veer Narmad South Gujarat University, Surat; Industrial Training Centre Morva-Rena, Panchmahal; Gujarat Sahitya Academy, Gandhinagar; Gujarat State Lalit Kala Academy, Ahmedabad; G.K. General Hospital, Bhuj; Forest Development Agency, Junagadh; Forest Development Agency, Surendranagar; Forest Development Agency, Narmada; Forest Development Agency, Sabarkantha Himmatnagar (North); Forest Development Agency, Valsad (North); Forest Development Agency, Palanpur; Forest Development Agency, Bhavnagar; Forest Development Agency and Joint Management Committee, Bhuj; Gujarat Live Stock Development Board, Gandhinagar; Kutch Bhuj Purva Jilla Vanvikas Agency, Bhuj; Aryakanya Ayurved College, Vadodara; Gujarat Homeopathic Medical College, Vadodara; O.H. Nazar Ayurved College and Hospital, Surat; B.M. Institute of Mental Health, Ahmedabad; Dr. Rasiklal Shah Sarvajanic Hospital; Gujarat Backward Classes Development Corporation, Gandhinagar; Gujarat Institute of Educational Technology (GIET), Ahmedabad; Gandhi Lincoln Hospital; Gujarat State Social Welfare Board, Ahmedabad; Hemchandraacharya North Gujarat University, Patan; J S Ayurved Mahavidyalaya & P T Patel Ayurved Hospital, Nadiad; School of Interior Design (CEPT University), Ahmedabad;	2006-07 onwards	28
5.	Rural Technology Institute, Gandhinagar; Blinds Men's Association, Ahmedabad; Smt. B H Shah (Karjanwala), ITI, Kamrej, Surat; Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar;	2007-08 onwards	4
6.	Gujarat State Non-resident Gujarati's Foundation, Gandhinagar; Sivanand Missionary Eye Hospital, Rajkot; Ravishanker Maharaja Eye Hospital, Anand; Shrimant Fateshsinh Rao Gaekwad General Hospital Vatrak, Sabarkantha; M.S. University, Vadodara; U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad; Industrial Extension Bureau, Gandhinagar; R.K. Technical Institute Industrial Training Centre, Anand; Shri S.K. Patel Industrial Training Centre, Mehsana; Gujarat Land Less Labourers and Halpati Housing Board, Gandhinagar; Gujarat Council for Science City, Ahmedabad; State Literacy Mission, Gandhinagar; Gujarat Council of Primary Education S.S.A.M., Gandhinagar; Forest Development Agency, Jamnagar; Forest	2008-09 onwards	28

Audit Report No.1 (State Finances) for the year ended 31 March 2012

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	Development Agency, Rajkot; Forest Development Agency, Dahod; Forest Development Agency, Sabarkantha Himmatnagar (South); Forest Development Agency, Ahwa Dang (South); J.B. Upadhyay Deaf and Mute School, Sabarkantha; School for Deaf-Mutes Society, Ahmedabad; Society for education Welfare and Action, Jhagadia; Smt. A.J. Savla Homeopathic Medical College, Mehsana; Mandvi Taluka Kshaya Nivaran Sangh (TB Association), Mandvi, Kutch; Narayan Eye Hospital, Aryogya Dham Sanchalit; State Examination Board, Gandhinagar; Sarvajanik Hospital & Maternity Home, Gozaria, Mehsana; Ahmedabad Textile Industries Research Association (ATIRA), Ahmedabad; Tribhovandas Foundation, NJI Granted Rural Health & Development Programme, Anand;		
7.	Bala Hanuman Ayurved College, Gandhinagar; Harikrishna Khadi Gramodhyog, Surendranagar; Electrical Research and Development Association, Vadodara; C U Shah TB Hospital, Surendranagar; Sardar Smarak Hospital, Bardoli, Surat; Sanjivani Hospital, Chaltan, Surat; Central Institute of Plastic Engg. & Technology (CIPET);	2009-10 onwards	7
8.	Gujarat Energy Development Agency, Gandhinagar; Gujarat Vidyapith (Higher Education Department), Ahmedabad; Janak Smarak Hospital, Vyara, Surat; Bhagubhai Mafatlal Hospital Sevasram, Bharuch; Mahila Samakhya, Ahmedabad; Gurjareswar Kumarpal Jain Sarvodaya Technical Institute, Vadodara; Gujarat Rural Workers Welfare Board, Gandhinagar; Saurashtra University, Rajkot; Gujarat Water Supply and Sewerage Board; Gandhinagar; Gujarat Mineral Research Development Society, Gandhinagar; Gujarat State Tribal Development Corporation, Gandhinagar; Gujarat Gau Seva Aayog, Gandhinagar; Gujarat Matikam Kalakari and Rural Technology Institute, Gandhinagar; Birla Vishwakarma Maha Vidyalaya (BVM) Engg. College, Vallabh Vidyanagar; Bhailalbhai & Bhikhabhai Institute of Technology, Vallabh Vidyanagar; B S Nathwani T B Hospital, Junagadh; Bhavnagar University, Bhavnagar; Bhavan's Shri C T Sutaria ITI, Dakor; Bhagwat Vidyapith Ashok ITI, Sola Ahmedabad; Cambay General Hospital; Gujarat Cancer & Research Centre/Institute, Ahmedabad; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat State Tribal Development Residential education Institutions Society, Gandhinagar; Kacheria Mojilal Gordhandas General Hospital, Balasinor, Kheda; Gujarat Industrial Research & Development Agency (GIRDA), Vadodara; Gujarat Horticulture Mission, Gandhinagar; S K Nagar, Dantiwada University, Dantiwada; Baroda Citizens' Council, Vadodara; School of Planning (CEPT) University, Ahmedabad; School of Architecture, Ahmedabad;	2010-11 onwards	30

APPENDIX 3.3
Statement showing performance of autonomous bodies
(Reference: Paragraph 3.3; Page 47)

Sr. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay
Under Section 19(2)							
1.	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes 10-02-2010 Not placed	Yes	4 years
2.	Gujarat State Legal Authority, Ahmedabad	Not required	2011-12	2010-11	Yes 27-02-2012 Not placed	No	-
3.	District Legal Service Authority, Navsari	Not required	2011-12	2010-11	Yes 11-08-2011 Not placed	No	-
Under Section 19(3)							
1	Gujarat Rural Housing Board, Ahmedabad	2012-13	2011-12	2010-11	Yes 16-01-2012 24-02-2012	No	-
2	Gujarat Housing Board, Ahmedabad	2012-13	2010-11	2009-10	Yes 21-09-2011 16-03-2012	Yes	9 months
3.	Gujarat Slum Clearance Board, Ahmedabad	2012-13	2008-09	2008-09	Yes 26-07-2012 Not placed	Yes	3 years
Under Section 20(1)							
1	Gujarat Maritime Board	2004-12	2011-12	2010-11	Yes 29-02-2012 29-03-2012	No	-
2	Gujarat Municipal Finance Board, Gandhinagar	2013-14	2010-11	2010-11	Yes 15-02-2012 Not placed	Yes	3 months
3	Water and Sanitation Management Organization, Gandhinagar	2010-11	2009-10	2009-10	Not required	Yes	4 months
4	Ahmedabad Urban Development Authority, Ahmedabad	2007-12	2010-11	2010-11	Not required	Yes	4 months
5	Anjar Urban Development Authority, Anjar	2007-12	2008-09	2008-09	Not required	Yes	1 year
6	Bhachau Urban Development Authority, Bhachau	2007-12	2008-09	2008-09	Not required	Yes	1 year

Audit Report No.1 (State Finances) for the year ended 31 March 2012

Sr. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay
7	Bhavnagar Urban Development Authority, Bhavnagar	2007-12	2009-10	2009-10	Not required	Yes	1 year 4 months
8	Bhuj Urban Development Authority, Bhuj	2007-12	2008-09	2008-09	Not required	Yes	1 year
9	Gandhinagar Urban Development Authority, Gandhinagar	2007-012	2009-10	2009-10	Not required	Yes	9 months
10	Jamnagar Urban Development Authority, Jamnagar	2007-12	2009-10	2009-10	Not required	Yes	9 months
11	Rajkot Urban Development Authority, Rajkot	2007-12	2010-11	2010-11	Not required	Yes	3 months
12	Rapar Urban Development Authority, Rapar	2007-12	2008-09	2008-09	Not required	Yes	1 year
13	Surat Urban Development Authority, Surat	2007-12	2010-11	2010-11	Not required	Yes	5 months
14	Vadinar Urban Development Authority, Vadinar	2007-12	2008-09	2008-09	Not required	Yes	1 year
15	Vadodara Urban Development Authority, Vadodara	2011-12	2011-12	2010-11	Not required	No	-
16	Junagadh Urban Development Authority, Junagadh	2007-12	-	-	Not required	Yes	4 years
17	Ambaji Urban Development Authority, Ambaji	2007-12	-	-	Not required	Yes	4 years
18	Alang Area Development Authority, Bhavnagar	2007-12	-	-	Not required	Yes	4 years
19	Kevadia Area Development Authority, Ahmedabad	2007-12	-	-	Not required	Yes	4 years

APPENDIX 3.4
Pending DC bills for the years up to 2011-12
(Reference paragraph 3.4; Page 48)

Name of Department	Number of AC bills	(₹ in crore)
		Amount
Agriculture and Co-operation	35	0.24
Education	2,808	78.33
Food, Civil Supplies and Consumer Affairs	70	0.48
Finance	29	0.20
General Administration	539	9.66
Gujarat Legislature Secretariat	1	*
Health and Family Welfare	317	38.65
Home	2,862	85.66
Industries and Mines	75	3.51
Information and Broadcasting	8	0.03
Labour and Employment	23	0.06
Legal	280	4.54
Narmada Water Resources, Water Supply and Kalpsar	20	0.06
Ports and Transport	4	0.02
Panchayats, Rural Housing and Rural Development	1,814	35.48
Revenue	558	24.17
Roads and Buildings	13	0.03
Social Justice and Empowerment	493	6.10
Sports, Youth and Cultural Activities	601	5.92
Urban Development and Urban Housing	2	0.20
Women and Child Development	11	0.02
Others - DDR heads	26	0.15
TOTAL	10,589	293.51

* ₹23,000

APPENDIX 3.5

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

(Reference: Paragraph 3.6; Page 48)

Sr. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases.
1	Ports, Transport & Fisheries	0	1	2	0	0	1	4
2	Agriculture, Co-op. & R.D.D.	0	1	1	2	1	0	5
3	Information & Publicity	0	0	0	0	0	0	0
4	Legal (A.J)	1	1	3	0	1	0	6
5	Labour & Employment	1	0	0	0	0	0	1
6	Education	4	4	5	0	0	0	13
7	Industries, Mines & Power	0	2	2	0	0	0	4
8	Health & Family Welfare	1	4	1	3	1	6	16
9	Home	0	5	2	2	3	0	12
10	Forest & Environment	13	1	1	1	0	1	17
11	Irrigation	0	0	0	0	0	1	1
12	Food & Civil Supply	0	1	0	0	0	0	1
13	Finance	0	0	0	0	1	1	2
14	Revenue	0	2	0	2	0	6	10
15	Sports, Culture & Youth Services	0	0	1	0	0	0	1
16	Tribal Development	0	1	0	0	0	0	1
17	Gujarat Maritime Board	1	0	0	0	0	0	1
18	Narmada Development	0	1	0	0	1	1	3
19	Roads and Buildings	0	1	0	2	5	1	9
20	Irrigation	1	1	2	3	5	19	31
21	Urban Development and Urban Housing	0	0	2	0	0	0	2
22	Land Revenue	0	1	3	2	4	19	29
TOTAL		22	27	25	17	22	56	169

APPENDIX 3.6

**Department/category wise details in respect of cases of loss to Government
due to theft, misappropriation/loss of Government material**

(Reference: Paragraph 3.6; Page 48)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Fire/Accident cases		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Ports, Fisheries and Transport	2	3.53	2	6.84	0	0	4	10.37
Agriculture, Co-operation and Rural Development	0	0	5	32.98	0	0	5	32.98
Legal	1	0.05	5	15.19	0	0	6	15.24
Labour and Employment	1	0.31	0	0	0	0	1	0.31
Education	9	8.21	4	23.98	0	0	13	32.19
Industries, Mines and Power	2	0.53	2	77.62	0	0	4	78.15
Health and Family Welfare	3	4.47	13	15.22	0	0	16	19.69
Home	0	0	12	80.34	0	0	12	80.34
Forests and Environment	8	1.68	6	8.34	3	0.36	17	10.38
Irrigation	0	0	1	3.67	0	0	1	3.67
Food and Civil Supply	0	0	1	0.49	0	0	1	0.49
Finance	0	0	2	5.47	0	0	2	5.47
Revenue	0	0	10	13.88	0	0	10	13.88
Sports and Culture Youth Services	0	0	1	4.47	0	0	1	4.47
Tribal Development	0	0	1	147.19	0	0	1	147.19
Roads and Buildings	3	1.57	6	351.88	0	0	9	353.45
Narmada, Water Resources and Water Supply	16	7.66	18	16.23	0	0	34	23.89
Urban Development and Urban Housing	0	0	2	9.13	0	0	2	9.13
Land Revenue	0	0	29	4.02	0	0	29	4.02
Gujarat Maritime Board	0	0	1	3.22	0	0	1	3.22
Total	45	28.01	121	820.16	3	0.36	169	848.53

APPENDIX 4.1

Glossary

Terms	Description
Gini-coefficient	It is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.
State Implementing Agencies	These include any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA, State Health Mission for NRHM etc.
Core public goods	Goods which all citizens enjoy in common in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods, road infrastructure etc.
Merit goods	Commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt sustainability	It is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt* rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising and in case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.