

Preface

This Report has been prepared for submission to the Governor under Article 151 of the Constitution.

Chapters 1 and 2 of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2010. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.



Executive Summary

Background

In response to the Twelfth Finance Commission's recommendations, the Gujarat Government enacted its Fiscal Responsibilities and Budget Management (FRBM) Act, entitled the Gujarat Fiscal Responsibility Act, 2005 with a view 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's commitment to carry forward these reforms is largely reflected in the policy initiatives announced in its subsequent budgets. The benefits of FRBM legislation have been realised to a great extent already, in terms of reduction in major deficit indicators.

The State Government has done well in establishing an institutional mechanism on fiscal transparency and accountability as evident from the year-on-year presentation of outcome budgets. These outcome indicators tend to serve the limited purpose of measuring the department-wise performances against the targets. They do not, however, give the big picture of the status of financial management including debt position, off-budget liabilities, cash management etc. for the benefit of the State Legislature and other stakeholders.

The Report

Based on the audited accounts of the Government of Gujarat for the year ending March 2010, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as at 31 March 2010. It provides an insight into trends of committed expenditure and borrowing pattern, besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter 2 is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter 3 is an inventory of the Government's compliance with various reporting requirements and financial rules. The Report also has additional data collated from several sources in support of the findings.

Audit findings and recommendations

Fiscal discipline: The Government's early gains in achieving revenue surplus and fiscal deficit targets, suffered a setback in 2008-09 due to the slump in the economy, impacting its revenue receipts and resulting in revenue deficit. The revenue deficit increased substantially during the current year, mainly due to the high increase in Social Service expenditure.

Need to compress Non-Plan expenditure: The revenue expenditure was 85.16 *per cent* of the total expenditure, of which 70.54 *per cent* was under Non-Plan. Non-Plan expenditure increased by 24.06 *per cent*. Moreover, salary expenditure, pension liabilities, interest payments and subsidies constituted 65.63 *per cent* of Non-Plan revenue expenditure during 2009-10.

Review of Government investments:

The average return on the Government's investments in statutory corporations, rural banks, joint stock companies and co-operatives was 0.22 *per cent* in the last three years while the Government paid an average 7.85 *per cent* as interest on its borrowings during 2007-08 to 2009-10. This was obviously an unsustainable proposition. The Government should, therefore, hasten to seek better value for money in its investments. Otherwise, high-cost borrowed funds invested in projects with low financial returns will continue to strain the economy.

Increasing fiscal liabilities accompanied by negligible rates of return on Government investments and inadequate interest cost recovery on loans and advances might lead to a situation of unsustainable debt in the medium to long run unless suitable measures are initiated to compress the Non-Plan revenue expenditure and mobilize additional resources, both through tax and non-tax sources.

Delays in completion of projects: Inordinate delays in completion of projects, particularly irrigation projects in the State, resulted in blocking of capital. Therefore, adequate priority should be given for the project planning and implementation mechanism so as to overcoming inadequacies and avoid further time and cost overruns.

Financial management and budgetary control: During 2009-10, there were overall savings of ₹2,221.58 crore, which were a result of the total savings of ₹3,232.44 crore being offset by the excess of ₹1,010.86 crore.

This excess requires regularization under Article 205 of the Constitution of India. Cases were noticed where the amounts surrendered were in excess of the actual savings, indicating lack of or inadequate budgetary control. As against savings of ₹ 185.18 crore, the amount surrendered was ₹ 438.38 crore, resulting in excess surrender of ₹253.20 crore. There were 17 grants/appropriations in which savings of ₹7.26 crore occurred but the amounts had not been surrendered by the concerned departments. Similarly, out of the total savings of ₹801.87 crore under 11 other grants/appropriations, ₹102.21 crore was not surrendered. Under 19 grants out of the total provision of ₹2,796.68 crore, ₹2,494.88 crore (89.21 *per cent*) were surrendered in respect of 19 sub-heads. Budgetary controls should be strengthened to avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.

Financial reporting: The State Government's compliance with various rules, procedures and directives was unsatisfactory, which was evident from the delays in furnishing utilization certificates against the loans and grants received from various grantee institutions. Submission of Annual Accounts was delayed by 22 out of 25 autonomous bodies. There were delays in placement of Separate Audit Reports in the Legislature in respect of seven autonomous bodies which were required to do so. In respect of one autonomous body, there was a delay of over four years. The Government reported 177 cases of misappropriation, defalcation, etc., involving Government money amounting to ₹8.61 crore up to March 2010, on which final action was pending. Departmental enquiries in respect of all misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all the departments should be strengthened to prevent such cases in future.

Chapter 1 Finances of the State Government

Gujarat, comprising about six *per cent* of India's geographical mass, is its seventh largest State. It is situated on the west coast of India, bounded by the Arabian Sea in the west, Rajasthan in the north, Madhya Pradesh in the east and Maharashtra in the south. The State also shares an international border with Pakistan at the north western fringe. It has a coast line of about 1600 kilometres, which is one third of India's mainland coastline. It is one of the most prosperous states of the country owing to its booming economy and industry. As per the 2001 census, it had a population of 5.07 crore, of which the tribal population was 14.75 *per cent*. The population has been growing at a compound annual growth rate (1.49 *per cent*) which is comparable with that of other General Category States (1.48 *per cent*). The literacy rate was higher than the national average. The infant mortality rate was lower than the all India average. The Gross State Domestic Product (GSDP) of Gujarat has been growing at a higher compound growth rate (14.67 *per cent*) as compared to other General Category States (12.5 *per cent*). As far as population below the poverty line is concerned, Gujarat was far below the national average and also fared better than other General Category States. Gujarat has lower levels of rural and urban inequalities compared to the all-India average. (**Appendix 1.1 Part A**)

This chapter provides a broad perspective of the finances of the Government of Gujarat during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of the Finance Accounts are shown in **Appendix 1.1 Part B and Part C**. The methodology adopted for the assessment of the fiscal position of the State is given in **Appendix 1.2**.

➤ 1.1 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2009-10) vis-à-vis the previous year while **Appendix 1.3** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.1 Summary of Fiscal Operations

(₹ in crore)

Receipts			Disbursements				
2008-09		2009-10	2008-09		2009-10		
					Non-Plan	Plan	Total
Section-A: Revenue							
38,675.71	Revenue receipts	41,672.36	38,741.46	Revenue expenditure	34,307.42	14,330.85	48,638.27
23,557.03	Tax revenue	26,740.23	13,385.32	General services	16,429.58	504.58	16,934.16
5,099.32	Non-tax revenue	5,451.71	14,932.14	Social services	11,744.45	7,860.85	19,605.30
5,725.86	Share of Union taxes/ duties	5,890.92	10,256.47	Economic services	6,027.42	5,965.42	11,992.84
4,293.50	Grants from Government of India	3,589.50	167.53	Grants-in-aid and Contributions	105.97	-	105.97
Section-B: Capital							
20.60	Misc. Capital receipts	136.30	10,219.76	Capital Outlay	20.54	8,026.19	8,046.73
181.11	Recoveries of Loans and Advances	150.67	353.75	Loans and Advances disbursed	77.23	350.38	427.61
10,306.11	Public Debt receipts*	14,244.69	2,604.91	Repayment of Public Debt*	**	**	3,245.07
9.94	Contingency Fund	33.97	33.97	Contingency Fund	**	**	47.12
49,626.36	Public Account receipts	58,659.95	47,284.61	Public Account disbursements	**	**	56,087.85
13,537.65	Opening Cash Balance	13,119.02	13,119.02	Closing Cash Balance	-	-	11,524.31
1,12,357.48	Total	1,28,016.96	1,12,357.48	Total			1,28,016.96

(Source: Finance Accounts for the years 2008-09 and 2009-10)

* Excluding net transactions under ways and means advances and overdrafts.

** Bifurcation of Plan and Non-Plan not available.

The following are the significant changes during 2009-10 over the previous years:

- Revenue receipts grew by 7.75 per cent (₹2,997 crore) over the previous year. The increase was due to increase in the State's own tax revenue (₹3,183 crore), increase in non-tax revenue (₹352 crore), State's share of Union taxes and duties (₹165 crore), offset by a decrease in grants from the Government of India (GOI) (₹704 crore).
- Revenue expenditure increased by ₹ 9,897 crore (25.55 per cent) mainly due to increase in expenditure on Social Services by ₹4,673 crore and on General Services by ₹3,549 crore.
- Capital expenditure decreased by ₹ 2,173 crore (21.26 per cent) whereas the disbursement of loans and advances increased by ₹74 crore (20.88 per cent).
- Receipts under Public Debt increased by ₹ 3,939 crore (38.22 per cent) against an increase of ₹ 640 crore in payments (24.58 per cent).
- Public Account receipts and payments increased by ₹ 9,034 crore (18.20 per cent) and ₹8803 crore (18.62 per cent) respectively.
- The cash balance at the end of the year decreased by ₹ 1,595 crore.

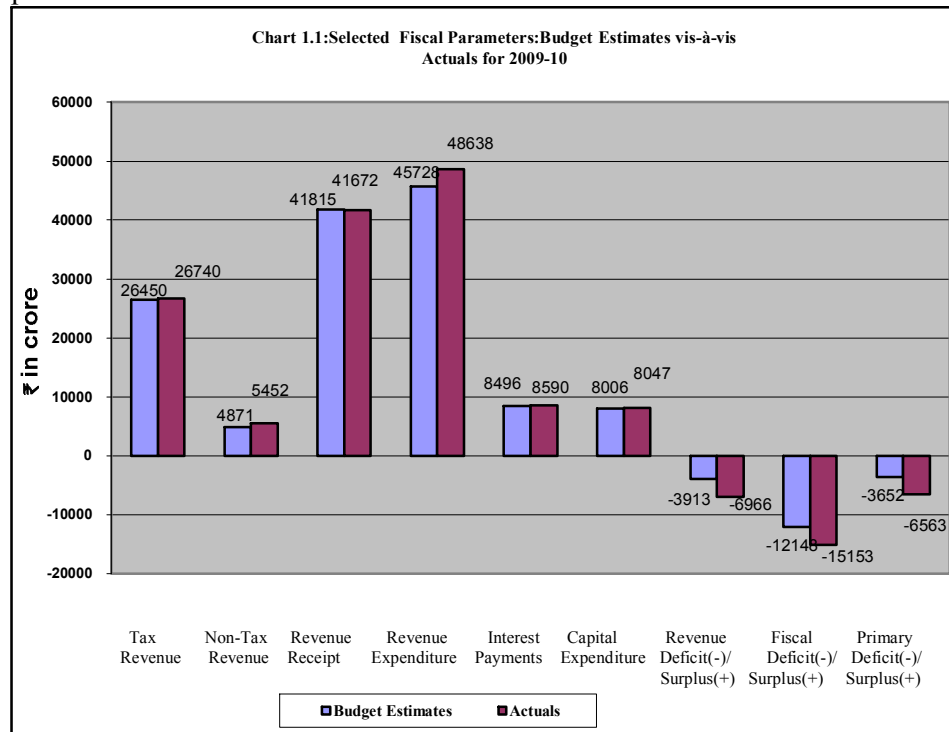
Review of fiscal situation

As per the Gujarat Fiscal Responsibility Act, 2005 (FRBM Act), in line with the recommendations of the Twelfth Finance Commission, the State Government had agreed for elimination of revenue deficit by the end of 2007-08 and reduction of fiscal deficit to not more than three *per cent* of the Gross State Domestic Product (GSDP) by 31 March 2009. Similarly, the target of the ratio of Public Debt to GSDP was 30 *per cent*. Total outstanding guarantees were to be capped at ₹16,000 crore by 2007-08. In the wake of the global financial crisis, the fiscal deficit targets for 2008-09 and 2009-10 were relaxed by 0.5 *per cent* and one *per cent* of GSDP respectively. The requirement of maintaining revenue deficit at zero was also relaxed for 2008-09 and 2009-10. Though the State had achieved the above targets by 2006-07, during 2008-09, the State had a revenue deficit of ₹ 66 crore (0.02 *per cent* of GSDP), which further increased to ₹6,966 crore (1.83 *per cent* of GSDP) in 2009-10. The ratio of public debt to GSDP at 25.72 *per cent* during the current year remained, however, within the limit of 30 *per cent* prescribed under the Act. The fiscal deficit during 2009-10 was 3.98 *per cent* of GSDP (just within the relaxed limit of four *per cent*).

Budget Analysis

Budget papers presented by the State Government provide a description of the projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the budget estimates are indicative of non-attainment and non-optimization of the desired fiscal objectives, due to a variety of causes, some within the control of Government and some outside.

Chart 1.1 Presents the budget estimates and actuals of some important fiscal parameters.



During 2009-10, compared to the budget estimates, the tax revenue increased by ₹290 crore though there was a decrease in revenue receipts by ₹143 crore. Against an estimated revenue deficit of ₹3,913 crore, the financial year ended with a revenue deficit of ₹6,966 crore. The primary deficit was ₹6,563 crore against the estimate of ₹3,652 crore.

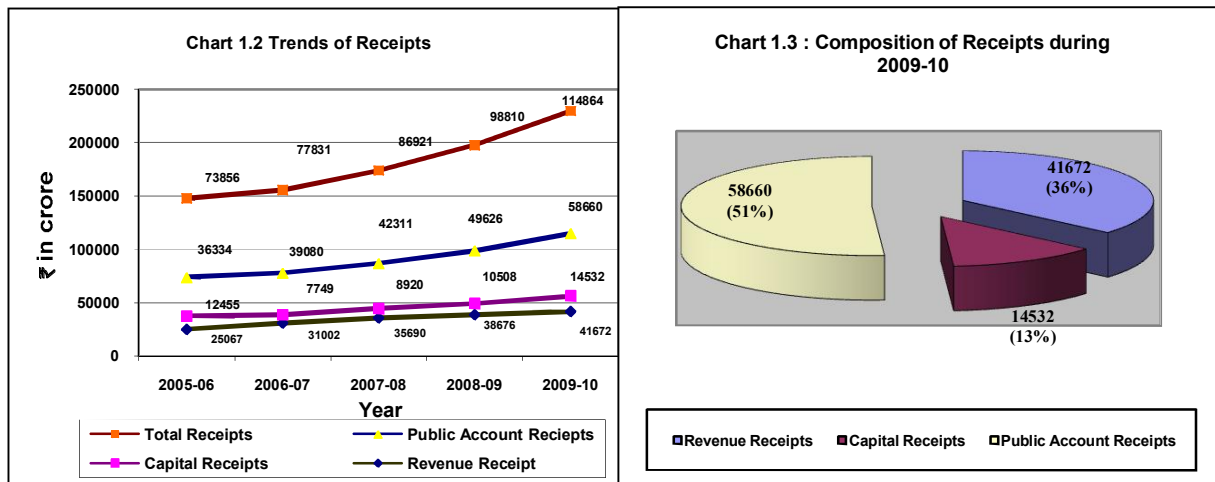
For the welfare of building and other construction workers who are the most vulnerable segment of the unorganized labour sector, the State Government constituted (December 2004) the Building and Other Construction Workers' Welfare Board (Board) under the Buildings and Other Construction Workers' Welfare Cess Act, 1996. Under this Act, the State Government collected labour cess of ₹234.77 crore (₹ 0.15 crore in 2005-06; ₹22.10 crore in 2006-07; ₹30.77 crore in 2007-08; ₹49.44 crore in 2008-09 and ₹132.31 crore in 2009-10), but no part of the receipts was transferred to the Welfare Board for spending on social security schemes meant for building and other construction workers.

The revenue expenditure reflected a variation of 6.36 per cent over the budget estimates due to increase in expenditure under General and Social Services. As a result, the revenue deficit increased to ₹6,966 crore against ₹3,913 crore projected in the budget estimates. Capital expenditure of ₹8,047 crore showed a significant decrease (21.26 per cent) over the previous year.

➤ 1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends of various components of the receipts of the State during 2005-10. **Chart 1.3** depicts the composition of resources of the State during the current year.



The relative share of revenue receipts and Public Account receipts which stood at 34 per cent and 49 per cent of the total receipts in 2005-06 increased to 36 per cent and 51 per cent in 2009-10; while that of capital receipts, declined from 17 per cent in 2005-06 to 13 per cent in 2009-10. During the period, the State's tax revenue increased from ₹15,698 crore in 2005-06 to ₹26,740 crore in 2009-10, but the percentage of tax receipts to revenue receipts remained the same at 64 per cent.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to State implementing agencies¹ for the implementation of various schemes/programmes in social and economic sectors, which are recognized as critical. As these funds are not routed through the State Budget/State Treasury System, the Annual Finance Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are underestimated. During 2009-10, ₹3,553 crore was transferred to State implementing agencies; which was an increase of 130 per cent over the previous year. The funds directly transferred to State implementing agencies are presented in **Table 1.2**

Table-1.2: Funds transferred directly to State implementing agencies

Programme/Scheme	Implementing Agency in the State	₹ in crore)	
		2008-09	2009-10
Integrated Watershed Management Program DPAP DDP IWDP DLR	DRDA	33.30	258.66
National Rural Employment Guarantee Scheme	DRDA	59.69	781.93
Swaranajayanti Gram Rozgar Yojana	DRDA	21.96	39.81
Accelerated Rural Water Supply Scheme	Gujarat Water Supply and Sewerage Board	223.28	488.91
Rural Housing (Indira Awas Yojana)	DRDA	124.26	372.41
Sarva Shiksha Abhiyan	Gujarat Council of Primary Education	254.32	200.32
National Rural Health Mission	State Health Society Gujarat	154.30	372.31
Pradhan Mantri Gram Sadak Yojana	Gujarat State Rural Roads Development Agency	112.01	117.80
MPs Local Area Development Scheme	District Collectors	68.00	74.00
Scheme for Integrated Textile Park	R.J.D. Integrated Textile Park	52.95	85.58
Upgradation of Government it is	IMC Society of ITIs	0.02	62.50
Micro Irrigation	Gujarat Green Revolution Company Limited	48.99	44.69
Adult Education and Skill Development Scheme	State Literary Mission Authority	0.65	23.99
National Aids Control Programme	Gujarat State Aids Control Society	29.77	36.95
Assistance to States for Developing Export Infrastructure and Allied Activities	Gujarat Industrial Development Corporation	38.93	35.57
Central Rural Sanitation Scheme	DRDA	0.27	30.37
Project Based Support to Autonomous Institutes	National Institute of Design	0.00	28.00
National Horticulture Mission	Gujarat Horticulture Mission	35.32	25.21
National Afforestation Programme	Forest Department	23.66	24.44
Rashtriya Swasthya Bima Yojana	State Health Society	8.77	22.57
Others (55 schemes)	NGOs and other institutions (each receiving less than ₹20 crore)	257.54	427.44
Total		1,547.99²	3,553.46

(Source: Finance Accounts of the State.)

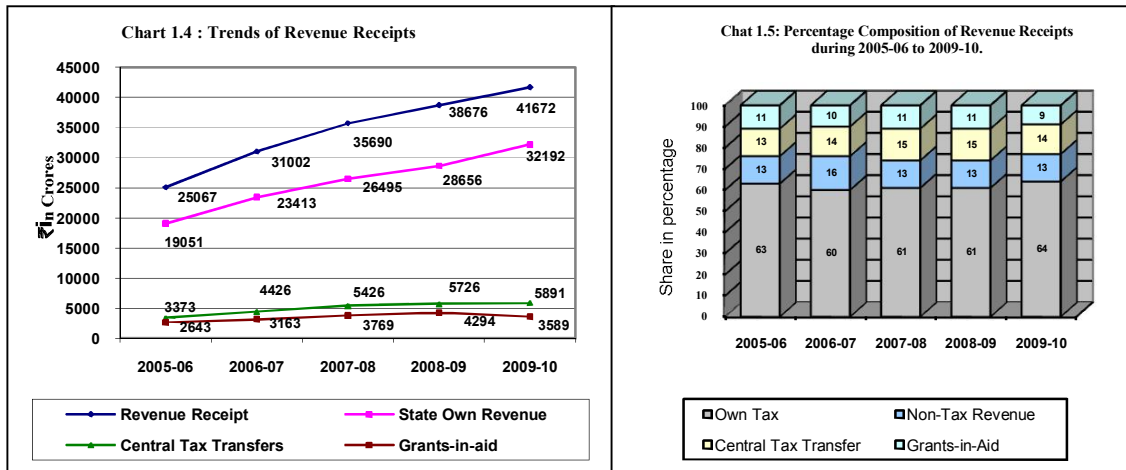
¹ State implementing agencies includes any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA, State Health Mission for NRHM etc.

² Figures differ from last year's report due to correction.

Direct transfer of funds from the Union to the State implementing agencies ran the risk of improper utilization of funds by these agencies. Unless uniform accounting practices are followed by all these agencies with proper documentation and timely reporting of expenditure, it would be difficult to monitor the end use of these direct transfers.

➤ **1.3 Revenue Receipts**

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State’s own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2005-06 to 2009-10 are presented in **Appendix 1.4** and also depicted in **Charts 1.4** and **1.5** respectively.



During the award period (2005-06 to 2009-10), the State’s own tax revenue and non-tax revenue registered a compound annual growth rate of 14.26 *per cent* and 13.07 *per cent* respectively. The growth rates in Central tax transfers and grants- in- aid were 14.96 *per cent* and 7.95 *per cent* respectively. During 2009-10, the State achieved a growth rate of 13.51 *per cent* in its own tax revenue collection over the previous year. However, the grants-in-aid from the Central Government decreased by 16.42 *per cent*. During the year 2009-10, the growth rate was 6.92 *per cent* in respect of non- tax revenue. As regards Central tax transfers, the increase was 2.88 *per cent* over the previous year.

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As the GSDP grows, the ability of the State’s own tax revenue should increase. In 2008-09, the growth rate in own tax revenue as compared to the growth rate in GSDP was lower than the previous year, but in the current year the situation had improved. The trends of revenue receipts relative to GSDP are presented in **Table 1.3** below:

Table 1.3: Trends of Revenue Receipts relative to GSDP

	2005-06	2006-07	2007-08	2008-09	2009-10
Revenue Receipts (RR) (₹in crore)	25,067	31,002	35,690	38,676	41,672
Rate of growth of RR (<i>per cent</i>)	23.70	23.68	15.12	8.37	7.75
R R/GSDP (<i>per cent</i>) [©]	11.05	11.80	11.75	11.47	10.94
Buoyancy Ratios					
Revenue Buoyancy w.r.t. GSDP [©]	1.19	1.50	0.97	0.76	0.60
State's Own Tax Buoyancy w.r.t. GSDP.	1.06	1.12	1.10	0.43	1.04

(Source: Finance Accounts for the years 2005-06 to 2009-10)

The GSDP at current prices was estimated to increase from ₹ 3,37,217 crore in 2008-09 to ₹3,81,028 crore in 2009-10, representing an increase of 12.99 *per cent*. However, the rate of growth of revenue receipts showed a declining trend despite the increase in GSDP, indicating that the State's aim to widen the tax base and to augment its revenues could not be achieved. Revenue buoyancy widely fluctuated during the period with reference to the growth rate of GSDP. In 2006-07, the growth rate of revenue receipts was 1.5 times the GSDP growth rate. However, in the next three years, the low growth rate of revenue receipts relative to GSDP pushed the revenue buoyancy ratio down. The revenue buoyancy ratio was low, i.e. 0.60, in 2009-10.

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of Central tax receipts, Central assistance for Plan schemes etc., the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts, the expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the years from 2007-08 to 2009-10 along with the respective all-India average are presented in **Appendix 1.5**.

During 2008-09, in respect of the main components of taxes and duties, the collection charges were below the all-India average except for State excise. The main components of revenue raised by the State during 2005-06 to 2009-10 are given in **Table 1.4**.

Table 1.4 Main components of revenue

Sr. No.	Head of revenue	2005-06	2006-07	2007-08	2008-09	2009-10		Percentage increase(+) or decrease(-) with reference to BE
						Budget Estimates	Actuals	
Tax Revenue								
1	Sales tax/Vat	10,561.34	12,817.46	15,104.54	16,810.65	18,215.00	18,199.79	(-0.08
2	State excise	48.06	41.94	47.20	48.71	50.00	65.94	(+)31.88
3	Stamp duty and Registration fees	1,153.16	1,425.03	2,018.43	1,728.50	1,750.00	2,556.72	(+)46.10
4	Taxes and duties on Electricity	1,899.68	2,087.77	2,046.52	2,369.91	2,445.00	2,643.65	(+)8.12
5	Taxes on vehicles and taxes on goods and passengers	1,310.27	1,197.11	1,461.29	1,551.01	1,715.00	1,549.55	(-)9.65
6	Others	725.60	895.32	1,207.17	1,048.25	1,275.00	1,724.58	(+)35.26
Total		15,698.11	18,464.63	21,885.57	23,557.03	25,450.00	26,740.23	(+)5.07

[©]Figures differ from last years report due to change in GSDP figures of 2007-08 and 2008-09.

Finances of the State Government

Non-Tax Revenue								
1	Interest Receipts	130.91	283.07	329.88	567.81	550.00	419.44	(-)23.74
2	Non-ferrous Mining and Metallurgical Industries	1,880.18	2,173.76	2,082.14	1,559.82	1,400.00	2,138.98	(+)52.78
3	Major and Medium Irrigation Projects	248.62	330.61	452.82	455.77	500.00	504.61	(+)0.09
4	Medical and Public Health	53.83	66.68	66.25	126.50	130.30	62.40	(-)52.11
5	Police	71.28	90.66	86.24	77.44	79.76	101.45	(+)27.19
6	Others	968.55	2,004	1,591.98	2,311.98	2,210.94	2,224.83	(+)0.63
	Total	3,353.37	4,948.78	4,609.31	5,099.32	4,871.00	5,451.71	(+)11.92
	Grand Total	19,051.48	23,413.41	26,494.88	28,656.35	30,321.00	32,191.94	(+)6.17

(Source: Finance Accounts and Annual Financial Statements (Budget) of State Government)

The sales tax revenue during the year increased by ₹1,404 crore over the previous year. Taxes and duties on electricity showed an increase of ₹273.74 crore during the year and was 8.12 *per cent* more than the budget estimates. Similarly, stamp duty and registration fees showed an increase of ₹828.22 crore, which was 46.10 *per cent* over the budget estimates. The State excise revenue showed an increase of ₹17.23 crore, representing an increase of 31.88 *per cent* over the budget estimates. In Medical and Public Health, there was a decrease in revenue receipts by ₹64.10 crore, indicating reduction of 50.67 *per cent* over the previous year's revenue and 52.11 *per cent* over the budget estimates. There was an increase of ₹ 828.22 (47.91 *per cent*) crore in stamp duty and registration fees over the previous year. However, interest receipts declined by ₹148.37 crore (26.13 *per cent*) over the previous year. As regards revenue from non-ferrous mining and metallurgical industries, the increase was of ₹579.16 crore. Receipts under this component were more by 52.78 *per cent* compared to the budget estimates.

1.3.2 Loss of Revenue due to Evasion of Taxes.

Details of cases of evasion of tax detected by the departments and the additional demands raised by them are given in **Table 1.5**.

Table 1.5: Cases of evasion of tax detected and additional demands raised

Sr. No.	Nature of duty	No. of cases pending as on 31 March 2009	No. of cases detected during 2009-10	No. of cases in which assessments completed and additional demands raised		No. of cases pending finalization as on 31 March 2010
				No. of cases	Amount (₹ in crore)	
1	Sales tax/VAT	718	394	262	101.79	850

(Source: Office of the Principal Accountant General (C&RA), Ahmedabad)

Effective steps need to be taken to clear the backlog in assessments so as to avoid loss of revenue.

1.3.3 Revenue Arrears

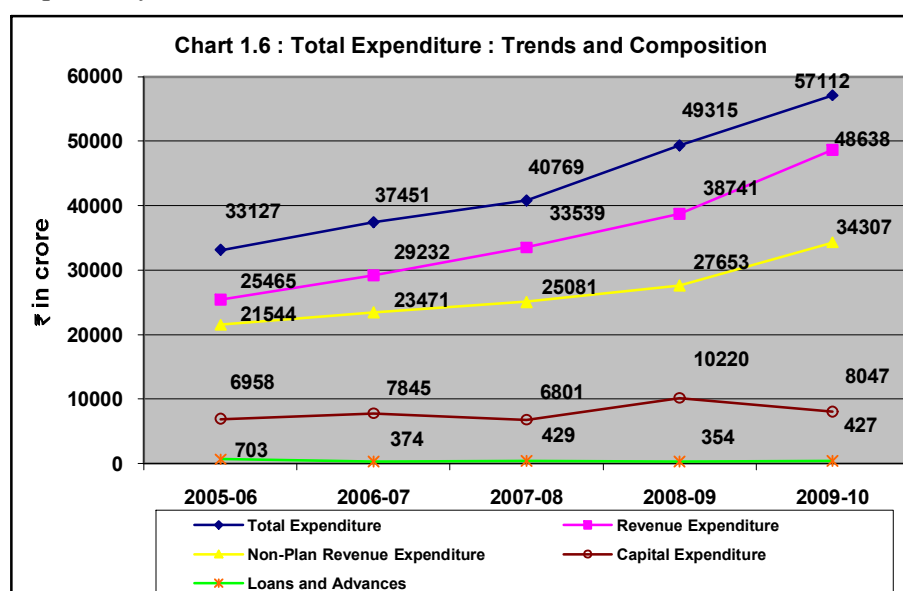
As on 31 March 2010, revenue arrears amounted to ₹12,677.42 crore (sales tax: ₹11,197.53 crore- of which ₹4,178.08 crore was outstanding for more than five years; electricity duty: ₹1,479.89 crore). Recovery proceedings for ₹4,372.97 crore (sales tax: ₹3,648.48 crore; electricity duty: ₹724.49 crore) were stayed by judicial and executive authorities.

➤ 1.4 Application of resources

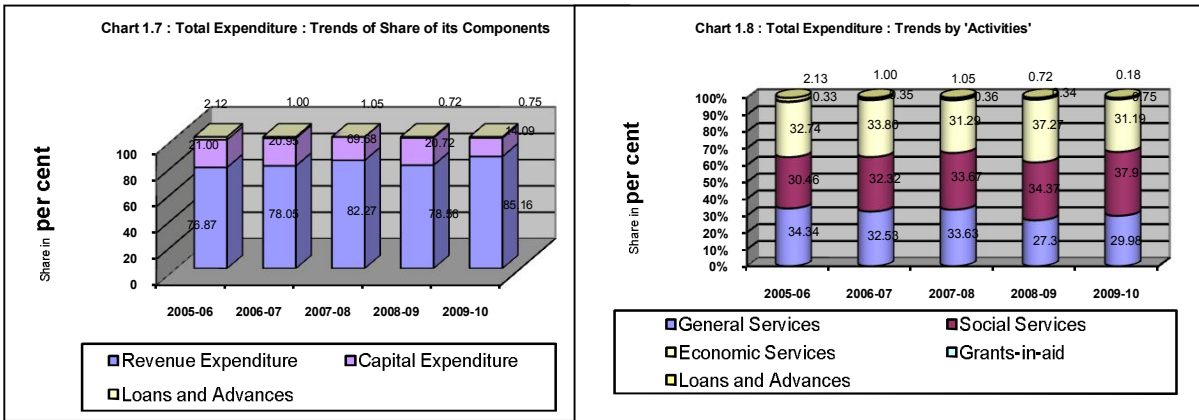
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.4.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of five years (2005-06 to 2009-10) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in Charts 1.7 and 1.8 respectively.



The total expenditure during 2009-10 increased by 15.81 per cent over the previous year. The increase in revenue expenditure by 25.55 per cent was offset by decrease in capital expenditure by 21.26 per cent. The decrease in capital expenditure was mainly due to decrease in expenditure on irrigation and flood control by 43.44 per cent over the previous year. The capital expenditure included ₹2,193 crore invested in Sardar Sarovar Narmada Nigam Limited. The revenue expenditure was 85.16 per cent of the total expenditure, of which 70.53 per cent was the Non-Plan component. The Non-Plan expenditure (including loans and advances) increased by 24.02 per cent over the previous year. The relative share of expenditure under General Services and Economic Services declined from 34 per cent and 33 per cent in 2005-06 to 30 per cent and 31 per cent in 2009-10 respectively. The expenditure under Social Services increased from 30 per cent to 38 per cent.



1.4.2 Committed Expenditure

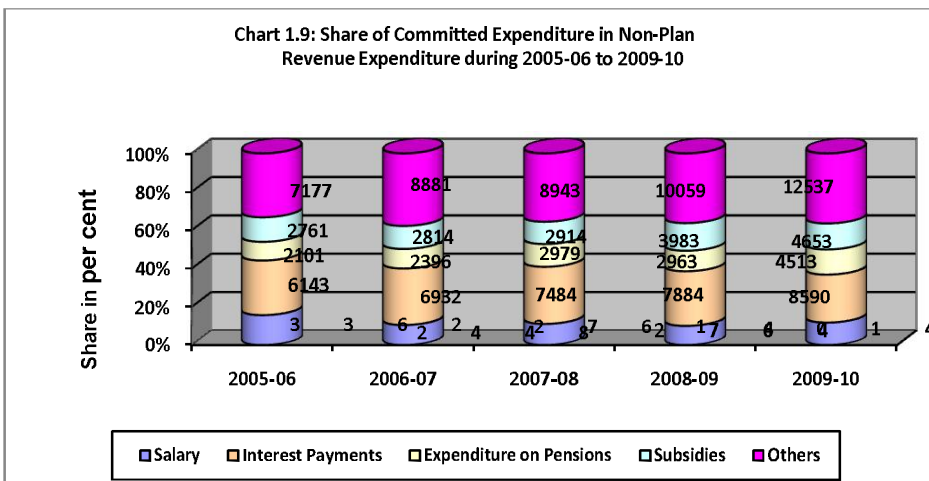
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.6** and **Chart 1.9** present the trends in the expenditure on these components during 2005-06 to 2009-10.

Table-1.6: Components of Committed Expenditure

	(₹ in crore)				
	2005-06	2006-07	2007-08	2008-09	2009-10
Salaries, <i>Of which</i>	3,624 (14.5)	2,669 (8.6)	3,119 (8.7)	3,189 (8.24)	4,760 (11.42)
Non-Plan Head	3,362	2,448	2,761	2,764	4,014
Plan Head*	262	221	358	425	746
Interest Payments	6,143 (24.5)	6,932 (22.4)	7,484 (21)	7,884 (20.4)	8,590 (20.61)
Expenditure on Pensions	2,101 (8.4)	2,396 (7.7)	2,979 (8.3)	2,963 (7.7)	4,513 (10.83)
Subsidies	2,761 (11)	2,814 (9.1)	2,914 (8.2)	3,983 (10.3)	4,653 (11.17)
Total committed expenditure	14,629 (58.36)	14,811 (47.77)	16,49 (46.22)	18,019 (46.59)	22,516 (54.03)
Other components, i.e. other than committed expenditure	10,836 (43.2)	14,421 (46.5)	17,043 (47.8)	20,722 (53.6)	26,122 (62.68)
Total Revenue Expenditure	25,465	29,232	33,539	38,741	48,638

*Plan head includes Salaries and Wages under Centrally Sponsored Schemes. Figures in parentheses indicate per centage of Revenue Receipts.

(Source: Finance Accounts for the years 2005-06 to 2009-10 of the State)



The expenditure on salaries under the Non-Plan head increased from ₹3,362 crore in 2005-06 to ₹4,014 crore in 2009-10, mainly due to implementation of the recommendations of the Sixth Pay Commission. As a percentage of the revenue receipts, the expenditure on salaries increased from 8.24 *per cent* in 2008-09 to 11.42 *per cent* in 2009-10. It was also 13.39 *per cent* of the revenue expenditure (net of pensions and interest payments) and within the limit of 35 *per cent* as recommended by the Twelfth Finance Commission (TFC). The amount spent on subsidies increased from ₹2,761 crore in 2005-06 to ₹4,653 crore in 2009-10, mainly due to increase in subsidy to the energy sector (subsidy in fuel prices and power purchase adjustment charges). Expenditure on pensions increased from ₹2,963 crore in 2008-09 to ₹4,513 crore in 2009-10. The State implemented a new Pension Scheme for its employees, to contain its revenue expenditure. As a percentage of revenue receipts, the expenditure on pensions which was 8.4 *per cent* in 2005-06 came down gradually to 7.7 *per cent* in 2008-09, but increased to 10.83 *per cent* in 2009-10.

Interest payments as a percentage of revenue receipts as well as revenue expenditure declined from 24.5 *per cent* and 24.12 *per cent* in 2005-06 to 20.61 *per cent* and 17.66 *per cent* in 2009-10 respectively. The interest payments, however, increased by 8.95 *per cent* over the previous year. The increase was mainly due to more payment of interest on market loans (₹652 crore) than that of the previous year. The State Government envisaged increasing the share of market borrowings through the auction route. The State had been availing of loans from NABARD under the Rural Infrastructure Development Fund (RIDF) to contain the interest payments on borrowings. The average rate of interest on borrowings progressively declined from 8.06 *per cent* in 2005-06 to 7.64 *per cent* in 2009-10. The percentage of interest payments to revenue receipts was 20.61 *per cent* during 2009-10, which was higher than the recommendations of TFC (15 *per cent*).

1.4.3 Financial Assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table 1.7**.

Table 1.7: Financial Assistance to Local Bodies etc

(₹ in crore)					
Financial Assistance to Institutions	2005-06	2006-07	2007-08	2008-09	2009-10
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	92	367	4,793	5,028	4,195
Municipal Corporations and Municipalities	263	621	1,094	334	1,127
Zilla Parishads and Other Panchayati Raj Institutions	2,026	2,668	518	528	532
Other Institutions	1,100	2,112	1,025	2,574	6,425
Total	3,481	5,768	7,430	8,464	12,279
Assistance as per percentage of RE	13.67	19.73	20.38	21.85	25.25

(Source: Office of the Accountant General (A&E), Rajkot)

Financial assistance to local bodies and other institutions increased from ₹3,481 crore in 2005-06 to ₹12,279 crore in 2009-10, which included payment of grants-in-aid to Municipal Corporations/Municipalities on account of abolition of octroi in November 2006. As a percentage of the revenue

expenditure, the increase was from 13.67 to 25.25. Assistance to educational institutions showed a quantum jump from ₹92 crore in 2005-06 to ₹4,195 crore in 2009-10. As a percentage of the revenue expenditure, the increase was from 0.36 to 8.62.

➤ 1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services); efficiency of expenditure use and its effectiveness.

1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.8** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2009-10.

Table 1.8: Fiscal priority of the State in 2005-06 and 2009-10

Fiscal Priority of the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/AE
General Category State's Average*(Ratio) 2005-06	17.58	61.39	30.91	13.92	15.02	4.06
Gujarat's Average(Ratio) 2005-06	14.60	65.10	30.75	21.00	13.01	3.23
General Category State's Average (Ratio) 2009-10	18.18	66.11	35.76	14.85	16.18	4.29
Gujarat's Average* (Ratio) 2009-10	14.99	69.70	37.93	14.09	14.56	4.00

*As per cent to GSDP

AE: Aggregate Expenditure DE: Development Expenditure

SSE: Social Sector Expenditure CE: Capital Expenditure

Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

Source: For GSDP—budget publication no.30 of 2010-11.

Fiscal priority refers to the priority given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2005-06 (first year of the award period of TFC) and the current year, 2009-10 (terminal year of the award period of TFC) with that of the General Category States.

- AE as a ratio of GSDP in both 2005-06 and 2009-10(14.60 per cent and 14.99 percent) was lower as compared to General Category States (17.58 per cent and 18.18 per cent).
- The Government had given adequate fiscal priority to DE as its ratio to AE was higher than the average ratio of General Category States in both the years.

- Though the ratio of SSE to AE was marginally lower than the General Category States' average ratio in 2005-06, it was higher in 2009-10.
- The CE to AE ratio was higher than the General Category States' average ratio in 2005-06, but the same was marginally lower in 2009-10.
- Gujarat had a higher literacy rate and life expectancy at birth compared to the All-India Average (refer Appendix 1.1 Part A).

1.5.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods³. Apart from improving the allocation towards development expenditure⁴, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.9** and **Chart 1.9(A)** present the trends in development expenditure relative to the aggregate expenditure vis-à-vis budget estimates during the current year, i.e. 2009-10 and development expenditure relative to the aggregate expenditure in previous years, **Table 1.10** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table-1.9: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	
					BE	Actuals
Development Expenditure (a to c)	21,567 (65.1)	25,091 (67)	26,866 (65.9)	35,612 (72.2)	36,859 (68.01)	39,806 (69.7)
a. Development Revenue Expenditure	14,069 (42.5)	16,979 (45.3)	19,738 (48.4)	25,188 (51.1)	28,768 (53.08)	31,598 (55.3)
b. Development Capital Expenditure	6,870 (20.7)	7,783 (20.8)	6,746 (16.6)	10,140 (20.6)	7,729 (14.26)	7,858 (13.8)
c. Development Loans and Advances	628 (1.9)	329 (0.9)	382 (0.9)	284 (0.6)	362 (0.67)	350 (0.6)

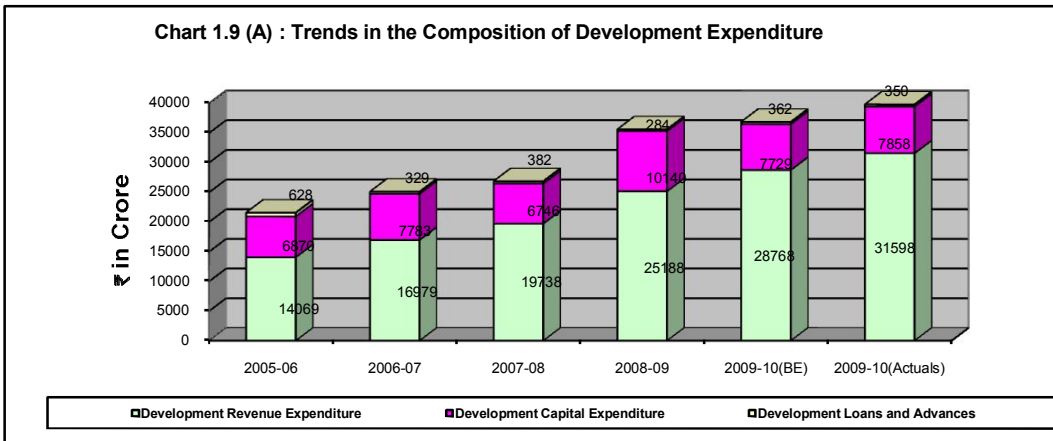
Figures in parentheses indicate percentage of aggregate expenditure.

(Source : Finance Accounts and Annual Financial Statement (Budget) of the State Government)

³ Core public goods are 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 are 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.

⁴ The analysis of expenditure data disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.



Development expenditure of the State comprised revenue and capital expenditure including loans and advances on socio-economic services. The development expenditure increased from ₹21,567 crore in 2005-06 to ₹39,806 crore in 2009-10. As a percentage of the total expenditure, the total development expenditure of the State increased from 65 in 2005-06 to 70 in 2009-10. The capital expenditure component increased from ₹6,958 crore in 2005-06 to ₹8,047 crore in 2009-10, showing an average yearly increase of 5.44 per cent. The percentage of development capital expenditure to the aggregate expenditure during the current year, i.e. 2009-10 was 13.76 per cent whereas it accounted for 55.3 per cent under the revenue expenditure component.

Table 1.10 –Efficiency of Expenditure under selected Social and Economic Services

(In per cent)

Social/Economic Infrastructure	2008-09		2009-10	
	Share of CE to TE	In RE, the share of Salaries	Share of CE to TE	In RE, the share of Salaries
Social Services (SS)				
General Education	4.10	4.24	4.35	4.59
Health and Family Welfare	10.77	34.67	12.67	38.36
Water Supply, Sanitation, & Housing and Urban Development	20.02	0.52	13.25	0.57
Total (SS)	11.88	6.77	9.41	7.85
Economic Services (ES)				
Agriculture & Allied Activities	12.39	14.27	11.06	16.99
Irrigation and Flood Control	89.54	26.39	80.64	31.47
Power & Energy	10.01	-	11.87	-
Transport	30.75	1.58	30.57	1.55
Total (ES)	43.57	6.08	32.08	7.44
Total (SS+ES)	28.47	6.49	19.74	7.69

TE: Total Expenditure in the concerned subjector; CE: Capital Expenditure; RE: Revenue Expenditure; Salaries; : (Source : Finance Accounts of the State)

The percentage of capital expenditure to the total expenditure for Social and Economic Services decreased from 28.47 in 2008-09 to 19.74 in 2009-10, indicating decline in the efficiency of expenditure. This was evident in the irrigation and flood control sector. In the Social Service sector, due to lower priority to capital expenditure, there were decreases in the share of capital

expenditure as a percentage of total expenditure under Water Supply, Sanitation and Housing and Urban Development.

Expenditure on Social Services

Capital expenditure on Social Services increased in absolute terms from ₹2,016.96 crore in 2008-09 to ₹2,038.21 crore in 2009-10 (1.05 *per cent*). However, there was a decrease in the share of capital expenditure to the total expenditure under Social Services from 11.88 *per cent* to 9.41 *per cent*.

It was observed that lower priority to capital expenditure was mainly under water supply, sanitation and housing and urban development where capital expenditure as a percentage of the total expenditure reduced from 20.02 *per cent* to 13.25 *per cent*.

The share of salaries in revenue expenditure under Social Services increased from 6.77 *per cent* in 2008-09 to 7.85 *per cent* in 2009-10, mainly on account of increase in the share of salaries under Health & Family Welfare from 34.67 *per cent* to 38.36 *per cent*.

Expenditure on Economic Services

Capital expenditure on Economic Services decreased from ₹8,122.61 crore in 2008-09 to ₹ 5,819.94 crore in 2009-10, registering a negative growth of 28.35 *per cent*. The percentage of capital expenditure to total expenditure decreased from 20.72 to 14.09. This was mainly due to decrease in capital expenditure under irrigation and flood control from 89.54 *per cent* in 2008-09 to 80.64 *per cent* in 2009-10.

The share of salaries in revenue expenditure under Economic Services increased from 6.08 *per cent* to 7.44 *per cent*, mainly on account of increase in the share of salaries under irrigation and flood control from 26.39 *per cent* to 31.47 *per cent*.

➤ 1.6 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market-based resources, the State Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year vis-à-vis the previous years.

1.6.1 Financial Results of Irrigation Works

At the end of March 2010, ₹1,656.45 crore was spent on 33 Major and Medium Irrigation Projects which were treated as completed. The revenue realized during the year was ₹237.09 crore, against which the maintenance expenditure

was ₹80.14 crore, indicating a revenue surplus of ₹156.95 crore. When compared with the investment, the return was 9.48 *per cent*.

1.6.2 Incomplete projects

At the end of March 2010, there were 56 incomplete capital works involving ₹506 crore. The department-wise details of incomplete works, each costing ₹ five crore or more, are given in **Table 1.11**.

Table 1.11: Department-wise Profile of Incomplete Works

Department	No. of Incomplete Works	Initial Budgeted Cost	(₹ in Crore)
			Cumulative Actual exp as on 31.3.2010
Roads & Buildings	19	154.01	132.80
Narmada Water Resources, Water Supply and Kalpsar	37	297.41	373.23
Total	56	451.42	506.03

(Source: Finance Accounts of the State)

The main reasons for the delays in completing the works were (i) changes/revisions in design, (ii) non-availability of land, (iii) contractors abandoning the works, (iv) non-receipt of approval for extra items of work, (v) flood damages, and (vi) delays in providing power supply.

1.6.3 Investment and returns

As of 31 March 2010, Government had invested ₹31,051.17 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.12**). The average return on these investments was 0.22 *per cent* in the last three years while the Government paid an average 7.85 *per cent* as interest on its borrowings during 2007-08 to 2009-10. Continued use of borrowed funds to fund investments which do not have sufficient returns will lead to an unsustainable financial position. The Government may ensure proper justification for investment of high cost funds.

Table-1.12: Return on Investment

Investment/Return/Cost of Borrowings	2005-06	2006-07	2007-08	2008-09	2009-10
Investment at the end of the year (₹ in crore)	15,199	18,515	21,117	26,542	31,051
Return (₹ in crore)	139.58	354.79	47.57	49.40	76.72
Return (<i>per cent</i>)	0.92	1.92	0.23	0.19	0.25
Average rate of interest on Government borrowings (<i>per cent</i>)	8.06	8.19	8.12	7.80	7.64
Difference between interest rate and rate of return (<i>per cent</i>)	7.14	6.27	7.89	7.61	7.39

(Source: Finance Accounts of the State)

Out of ₹4,509 crore invested during 2009-10, ₹ 2,193 crore was invested in the Sardar Sarovar Narmada Nigam Limited, a State-owned Government Company, executing the multi-purpose Narmada Project.

There are 71 Government Companies and Statutory Corporations whose paid-up capital aggregated ₹36,662 crore. Equity participation by the State

Government in these Companies and Corporations was to the tune of ₹31,688.80 crore (Working Companies/ Corporations: ₹30,949.55 crore; Non-working Companies/ Corporations: ₹649.15 crore). During the current year, the State Government paid ₹ 5,726.30 crore as subsidy/ loans (subsidy: ₹ 5437.52 crore: loans: ₹ 288.78 crore) to the working Companies/ Corporations. At the end of 2009-10, ₹ 664.81 crore was outstanding to be paid back to the State Government by the non-working Companies/ Corporations. Based on the latest accounts finalized, the return on investment was ₹ 4,622.25 crore, representing 14.59 *per cent* on the paid up capital. Considering that the capital employed was ₹88,223.04 crore, the return was a mere 5.24 *per cent*.

1.6.4 Loans and advances by State Government

In addition to investments in co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/ organizations. **Table 1.13** presents the outstanding loans and advances as on 31 March 2010 and interest receipts vis-à-vis interest payments during the last three years.

Table-1.13: Average Interest Received on Loans Advanced by the State Government
(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2007-08	2008-09	2009-10
Opening Balance	4,241	4,456	4629
Amount advanced during the year	429	354	427
Amount repaid during the year	214	181	151
Closing Balance	4,456	4,629	4905
<i>Of which</i> Outstanding balance for which terms and conditions have been settled			
Net addition	214	173	276
Interest Receipts	66	180	98
Interest receipts as percentage of outstanding Loans and Advances	1.56	3.89	2.00
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	8.12	7.46	7.21
Difference between interest payments and interest receipts (<i>per cent</i>)	(-)6.56	(-)3.57	(-)5.21

(Source: Finance Accounts of the State)

The quantum of loans advanced during the year had increased from ₹354 crore in 2008-09 to ₹427 crore in 2009-10, an increase of 20.62 *per cent*. Repayments declined from ₹181 crore in 2008-09 to ₹151 crore in 2009-10 (16.57 *per cent*), resulting in increase in the outstanding balance from ₹4,629 crore in 2008-09 to ₹4,905 crore in 2009-10. The difference between interest payments and interest receipts decreased from 6.56 *per cent* in 2007-08 to 5.21 *per cent* in 2009-10. The major recipients of loans and advances were (i) Social Sector–Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes (₹21.43 crore), (ii) Economic Sector- Power Projects (₹69.75 crore); Industrial Finance Institutions (₹20 crore) and Transport Sector ₹235.70 crore, out of which ₹185.50 crore were given to PSUs in the road transport sector.

1.6.5 Cash Balances and Investment of Cash balances

Details of cash balances and investments made by the State Government during the year are shown in **Table 1.14**.

Table-1.14: Cash Balances and Investment of Cash balances

(₹ in crore)

Particulars	As on 1 st April 2009	As on 31 st March 2010	Increase/ Decrease
Cash Balances	13,119.02	11,524.31	(-)1,594.71
Investments from Cash Balances (a to b)			
a. GOI Treasury bills	8,465.87	6,597.83	(-)1,868.04
b. GOI Securities	4,527.49	5,027.49	(+)500.00
Funds-wise Break-up of Investment from Earmarked balances (a to d)			
a. Sinking Fund	3,466.27	3,966.27	(+)500.00
b. Development and Welfare Fund	3.38	3.38	-nil-
c. General and other Reserve Funds	1,057.50	1,057.50	-nil-
d. Investment in Misc. Deposits	0.34	0.34	-nil-
<i>Interest Realized</i>	<i>387.31</i>	<i>320.35</i>	<i>(-)66.96</i>

(Source: Finance Accounts of the State)

During 2009-10, the State Government did not avail of any Ways and Means Advance for maintenance of its minimum cash balance.

As seen from the above table, the interest amount realised from investment in GOI treasury bills was lower by ₹66.96 crore during the year as compared to the previous year.

➤ 1.7 Assets and Liabilities

1.7.1 Growth and composition of Assets and Liabilities

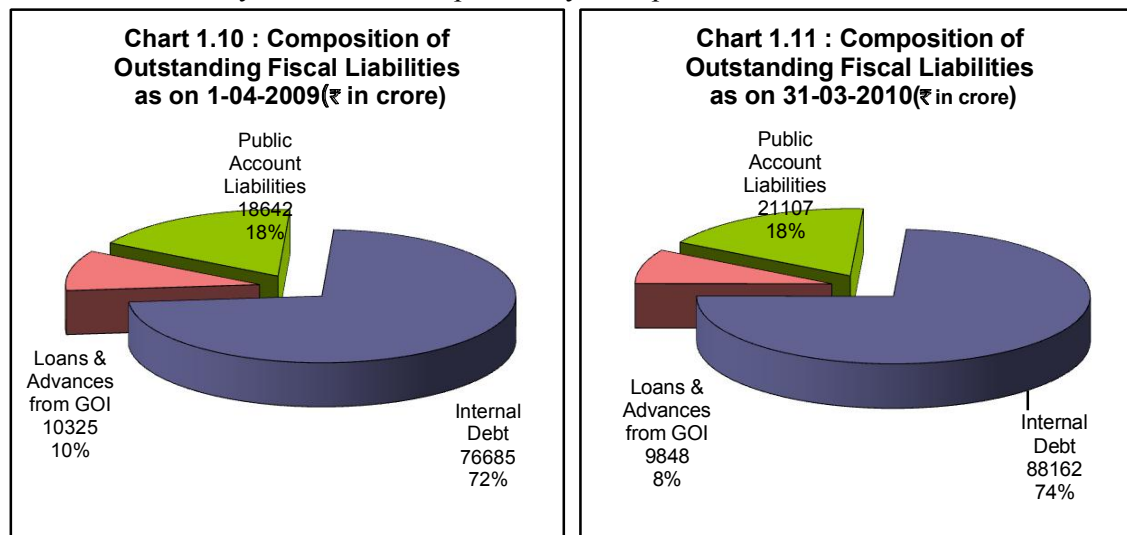
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.3** gives an abstract of such liabilities and the assets as on 31 March 2010, compared with the corresponding position on 31 March 2009. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

As per the Statement under the Gujarat Fiscal Responsibility Act, 2005 the State Government liabilities comprise the following components –

(i) Special Securities issued to the National Small Savings Fund, (ii) Loans and Advances from Central Government, (iii) Market Loans, (iv) Loans from Financial Institutions/Banks, (v) Ways and Means Advances/Overdraft from RBI, (vi) Small Savings, Provident Fund of Government Employees etc., (vii) Pension Liabilities, (viii) Reserve Fund/Deposits & Provident Fund of other employees, (ix) Other Liabilities.

1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. However, the composition of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Charts 1.10** and **1.11**.



The outstanding fiscal liabilities have shown a steady increase over the years from ₹71,083 crore at the end of 2004-05 to ₹1,19,117 crore as at the end of 2009-10. The composition of fiscal liabilities at the end of March 2010 remained more or less the same as that of the previous year with Internal Debt accounting for 74 per cent, Public Account Liabilities for 18 per cent and Loans and Advances from Government of India for 8 per cent. The fiscal liabilities represented 325 per cent of the revenue receipts at the end of 2004-05, which was reduced to 286 per cent at the end of 2009-10. During 2009-10, the fiscal liabilities to GSDP ratio at 31 per cent was slightly higher than the norm of 30 per cent recommended by the TFC for the terminal year 2009-10.

1.7.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is given in **Table 1.15**.

Table-1.15: Guarantees given by the Government of Gujarat.

Guarantees	(₹ in crore)		
	2007-08	2008-09	2009-10
Maximum amount guaranteed	11,843	10,562	10,202
Outstanding amount of guarantees	11,308	10,027	9,667
Percentage of maximum amount guaranteed to total revenue receipts	33	27	24
Ceiling limit on Government guarantees under Gujarat State Guarantees Act 1963.	20,000	20,000	20,000

(Source: Finance Accounts of the State)

The Gujarat Fiscal Responsibility Act, 2005 prescribed limitation of outstanding guarantees within the limit (₹20,000 crore) prescribed in the Gujarat State Guarantees Act, 1963. The outstanding guarantees of ₹9,666.80 crore comprised (i) guarantees given for raising of working capital by a Corporation (₹432.99 crore) and (ii) loans and advances raised by State

Corporations (Power) (₹2,257.41 crore); Roads and Transport (₹202.15 crore); Boards/Corporations under Urban Development and Urban Housing Department (₹117.94 crore); Sardar Sarovar Narmada Nigam Ltd. (₹5,163.73 crore); Municipalities / Local Bodies (₹473.52 crore) and Others (₹1,019.06 crore). The outstanding guarantees (₹9,667 crore) accounted for 23 per cent of the revenue receipts (₹41,672 crore) of the State Government and were within the ceiling limit prescribed under the Fiscal Responsibility Act. The Gujarat State Guarantees Redemption Fund set up in February 2006 to take care of any contingent liabilities arising out of State Government Guarantees, had a balance of ₹761.19 crore at the end of 2009-10. During the year, the Government received ₹75.07 crore as guarantee fees which were not transferred to the Guarantee Redemption Fund. Hence, the revenue deficit was understated by ₹75.07 crore.

➤ 1.8 Debt Sustainability

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability⁵ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization⁶; sufficiency of non-debt receipts⁷; net availability of borrowed funds⁸; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.16** analyzes the debt sustainability of the State according to these indicators for the period from 2005-06 to 2009-10.

Table 1.16: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt Sustainability	2005-06	2006-07	2007-08	2008-09	2009-10
Debt Stabilization (Quantum Spread +/- Primary Deficit/Surplus)	8,348	7,468	10,332	7,226	(-911)
Sufficiency of Non-debt Receipts (Resource Gap)	(+)2,423	(+)620	(+)878	(-)5,667	(-)4,716
Net Availability of Borrowed Funds	4,141	(-)327	996	1,317	4,874
Burden of Interest Payments (IP/RR Ratio)	0.25	0.22	0.21	0.20	0.21
Maturity Profile of State Debt					
Year	Amount				
0-1			2,896	5,253	5,923
1-3			7,031	8,600	10,831
3-5			10,831	11,875	10,516
5-7			10,516	9,430	8,279
7 and above			48,035	51,852	62,461
Total			79,309	87,010	98,010

(Source: Finance Accounts of the State)

⁵ Debt sustainability 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.

⁶ 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.

⁷ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and 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.

⁸ 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.

In view of the above, to maintain debt sustainability, the Government should avoid further borrowings.

As per the recommendations of the Reserve Bank of India as well as the TFC, the State Government constituted a Debt Management Office (DMO) in the Finance Department in April 2007, mainly to estimate temporary liquidity mismatches based on the repayment profile and accordingly raise resources so as to obviate the need for recourse to Ways and Means Advances; to monitor adherence to the Fiscal Responsibility Act and effective and efficient management of public debt with an aim to attain debt sustainability. The State could maintain financial discipline by not taking recourse to Ways and Means Advances, and to maintain debt sustainability.

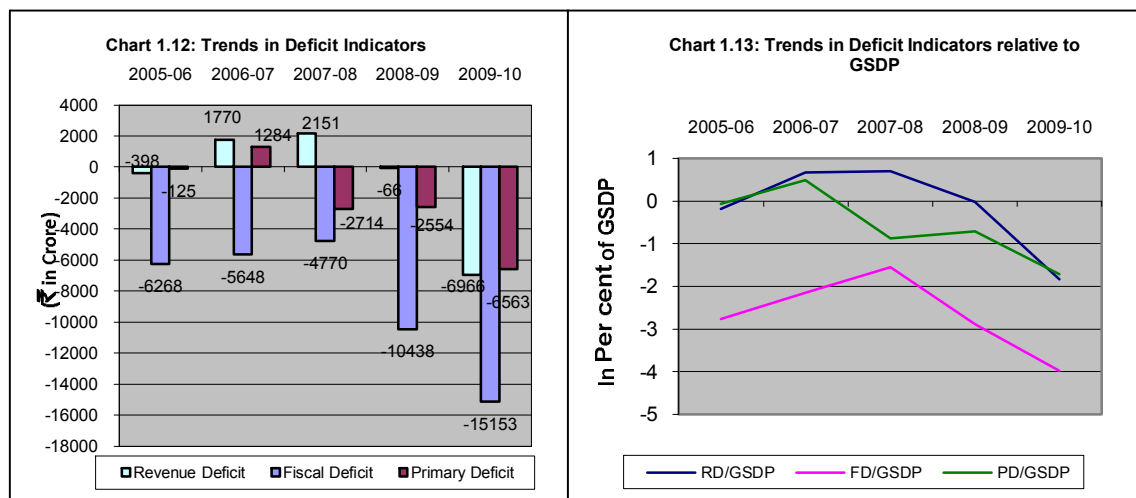
The quantum spread together with primary deficit have been positive from 2005-06 to 2008-09 which is indicative that the debt was sustainable. However, the quantum spread together with primary deficit turned into negative during 2009-10. The trend of net availability of borrowed funds is also in favourable condition. As regards repayment of debts, large amounts of repayments to the extent of 28 per cent of State debt would be taking place in the next five years.

➤ 1.9 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficits are financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis the targets set under the FRBM Act/Rules for the financial year 2009-10.

1.9.1 Trends in Deficits.

Charts 1.12 and 1.13 present the trends in deficit indicators over the period 2005-06 to 2009-10.



Finances of the State Government

- The State had a revenue surplus of ₹1,770 crore and ₹2,151 crore during 2006-07 and 2007-08. However, it turned into a revenue deficit of ₹ 66 crore in 2008-09, which increased to ₹6,966 crore during 2009-10, though the Medium Term Fiscal Policy statement (MTFPS) targeted a revenue surplus of ₹52 crore during 2008-09 and estimated a revenue deficit of ₹3,913 crore during 2009-10.
- The fiscal deficit increased from ₹5,648 crore in 2006-07 to ₹15,153 crore in 2009-10 against ₹12,148 crore projected in the MTFPS (24.74 per cent increase).
- Revenue receipts increased by 7.75 per cent but revenue expenditure increased by 25.55 per cent, resulting in a revenue deficit.
- Despite the increase in revenue receipts for the year 2009-10, due to a much higher increase in expenditure (mainly on account of increase in General Services: 26.51 per cent and Social Services: 31.3 per cent), there was a revenue deficit during the current year.

1.9.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the **Table 1. 17**.

Table 1.17: Components of Fiscal Deficit and its Financing Pattern

		(₹ in crore)				
	Particulars	2005-06	2006-07	2007-08	2008-09	2009-10
Decomposition of Fiscal Deficit		6,268	5,648	4,770	10,438	15,153
1	Revenue Deficit/ Surplus(-/+)	(-)398	(+)1,770	(+)2,151	(-)66	(-)6,966
2	Net Capital Expenditure	6,950	7,842	6,706	10,199	7,910
3	Net Loans and Advances	(-)1,080@	(-)424	215	173	277
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	353	(-)446	6,137	7,618	8,404
2	Loans from GOI	136	(-)564	(-)345	(-)332	(-)478
3	Special Securities Issued to NSSF	8,459	5,473	424	(-)74	3,099
4	Loans from Financial Institutions	587	715	460	490	(-)26
5	Small Savings, PF etc	258	285	436	320	1,018
6	Deposits and Advances	459	830	1,353	798	1,178
7	Suspense and Miscellaneous	(-)760	451	(-)428@	663	(-)582
8	Remittances	9	(-)223	3	(-)22	190
9	Reserve Fund	1,539	1145	915	582	768
10	Contingency Fund	(-)69	74	(-)7	(-)24	(-)13
	Total	10,971	7,740	8,948	10,019	13,558
	Increase(+)/Decrease(-) in Cash Balance	(+)4,703	(+)2,092	(+)4,178	(-)419	(-)1,595

*All these figures are net of disbursements/outflows during the year
(Source : Finance Accounts of the State) @ Figures differ due to correction.

A redeeming feature of the fiscal deficit is that the Government primarily borrows to finance capital expenditure. With a view to bringing down the cost of borrowings as envisaged in the Fiscal Policy Strategy Statement (FPSS), the fiscal deficit was mainly financed by increased market borrowings (₹786

crore) rather than taking loans from the National Small Saving Fund (NSSF) which carried a higher rate of interest. However, NSSF loans comprised a major portion of the Public Debt during the current year. To compensate the higher inflow of NSSF loans, the Government had to curtail its relatively cheaper market borrowing. As on 31 March 2010, the NSSF loans comprised 49 *per cent* of the Public Debt while market borrowings comprised 37 *per cent* of the Public Debt.

1.9.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratios of revenue deficit to fiscal deficit indicate the extent to which borrowed funds were used for current consumption. Further, persistently high ratios of revenue deficit to fiscal deficit also indicate that the asset base of the State was continuously shrinking and a part of the borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (**Table 1.18**) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.18: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue Deficit(-) /surplus (+)	Primary Deficit (-) /Surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2005-06	26,859	19,322	6,958	704	26,984	(+)7,537	(-)125
2006-07	31,803	22,300	7,845	374	30,519	(+)9,503	(+)1,284
2007-08	35,999	26,055	6,801	429	33,285	(+)9,944	(+)2,714
2008-09	38,877	30,857	10,220	354	41,431	(+)8,020	(-)2,554
2009-10	41,959	40,048	8,047	427	48,522	(+)1,911	(-)6,563

(Source: Finance Accounts of the State)

During the period 2005-06 to 2009-10, primary expenditure increased from ₹26,984 crore to ₹48,522 crore (increase of 79.82 *per cent*) against the increase of non-debt receipt from ₹26,859 crore to ₹41,959 crore (increase of 56.22 *per cent*). During the years 2006-07 and 2007-08, the non-debt receipts covered the primary expenditure, resulting in surpluses. In the year 2008-09, there was a primary deficit of ₹2,554 crore due to an increase of 50.27 *per cent* in capital expenditure, without a commensurate increase in non-debt receipts. In the current year, there is a primary deficit of ₹6,563 crore, mainly due to less receipt of grants-in-aid from the Central Government (₹704 crore) and increase in expenditure under Social Services (₹4673 crore).

1.9.4 Recommendations of Twelfth Finance Commission

As per the TFC award, the State was entitled to receive ₹25,608.75 crore from GOI during the award period towards share of Central taxes and duties (₹ 21,900.47 crore); maintenance of roads and bridges (₹895.20 crore) based on the road lengths; maintenance of public buildings(₹203.61 crore) based on the plinth areas; maintenance of forests (₹20 crore) based on the forest areas; heritage conservation (₹25 crore); tackling the salinity ingress problem (₹200 crore);local bodies (₹1,345 crore) and calamity relief (₹1,019.47 crore),

subject to fulfillment of conditions attached to each category. The amounts awarded and the amounts received thereagainst are given in **Table 1.19** below:

Table-1.19: Details of amounts awarded and received

(₹ in crore)

Sr. No.	Category	Amount awarded	Amount received	Difference
1	Share in Central taxes and duties	21,900.47	24,842.49	(+)2,942.02
2	Maintenance of roads and bridges	895.20	895.20	-
3	Maintenance of buildings	203.61	101.81	(-)101.80
4	Maintenance of forests	20.00	20.00	-
5	Heritage conservation	25.00	25.00	-
6	State specific needs	200.00	196.18	(-)3.82
7	Local bodies	1,345.00	1,345.00	-
8	Calamity Relief	1,019.47	1,019.47	-
	Total transfers	25,608.75	28,445.15	(+)2,836.40

Scrutiny (June 2010) in audit revealed that the main reason for the shortfall in receipt of grants under the category of maintenance of buildings was due to non-completion of the works selected under this category, including that of renovation work of the first, second and third floors of Block No.7 of the New Sachivalaya Complex, involving ₹42.56 lakh.

As per paragraph 8.53 of the TFC recommendations, State Governments should not take more than 15 days in transferring the grants to local bodies after these are released by the Central Government. The State Government delayed the transfer of funds to local bodies by six days in 2005-06 and five days in 2008-09 and paid ₹7.66 lakh and ₹4.09 lakh (Total: ₹11.75 lakh) as interest to the local bodies.

In addition, a debt write-off scheme (Debt Consolidation and Relief Facility-DCRF) linked to the reduction of revenue deficit was introduced, in which the repayments due on Central loans from 2005-06 to 2009-10 were eligible for write-off. The quantum of write-off was linked to the absolute amount by which the revenue deficit was reduced in each successive year. If the revenue deficit was brought to zero, the entire repayment during the period would be written off. The State achieved a revenue surplus of ₹1,770 crore in 2006-07 and sustained the same in 2007-08 also. During the award period, the State received a debt waiver of ₹2,200.03 crore under the scheme.

➤ **1.10 Conclusion and Recommendations**

The ratio of the State's own tax revenue to GSDP increased from 6.92 per cent in 2005-06 to 7.21 per cent in 2007-08, but decreased to 7.02 per cent in 2009-10. Likewise, the ratio of non-tax revenue to GSDP increased from 1.48 per cent in 2005-06 to 1.88 per cent in 2006-07, but declined to 1.43 per cent in 2009-10. This calls for further improvement in the tax management structure.

Revenue expenditure constituted 77 per cent of the total expenditure in 2005-06, which increased steadily to 85 per cent in 2009-10. However, the percentage of Social Service expenditure to total expenditure increased from 31 per cent in 2005-06 to 38 per cent in 2009-10.

Though the State achieved the target laid down in the FRBM Act to reduce the revenue deficit to zero by 31 March 2008, there was a revenue deficit of ₹66 crore during the year 2008-09, which increased to ₹ 6,966 during the current year. During the award period, the ratio of revenue deficit to GSDP increased from 0.18 *per cent* in 2005-06 to 1.83 *percent* in 2009-10.

The Medium Term Fiscal Policy Statement envisaged a 10 *per cent* increase per year in the capital expenditure. Against this, the State registered a significant increase of 50.27 *per cent* in the year 2008-09, but during the current year, it decreased by 21.26 *per cent*.

Government of India transferred ₹3,553 crore to State Implementing Agencies during the year against ₹1,548 crore transferred during the previous year. Direct transfer of funds from the Union to the State Implementing Agencies ran the risk of poor oversight of utilization of funds by these agencies.

The outstanding fiscal liabilities have shown a steady increase over the years, from ₹71,083 crore at the beginning of 2005-06 to ₹1,19,117 crore as at the end of 2009-10. The composition of fiscal liabilities at the end of March 2010 remained more or less the same as that of the previous year with Internal Debt accounting for 74 *per cent*, Public Account Liabilities for 18 *per cent* and Loans and Advances from Government of India for 8 *per cent*. As a percentage, fiscal liabilities to revenue receipts decreased from 325 in 2005-06 to 286 in 2009-10.

Chapter 2 Financial Management and Budgetary Control

➤ 2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Acts in respect of both charged and voted items of budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore, complementary to the Finance Accounts.

2.1.2 This chapter outlines the Gujarat Government's financial accountability and budgetary practices through audit of Appropriations Accounts. Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure incurred is in conformity with the law, relevant rules, regulations and instructions.

➤ 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2009-10 against 106 grants/appropriations was as given in **Table 2.1**:

Table 2.1: Summarized Position of Actual Expenditure *vis-à-vis* Original/Supplementary provisions

		(₹ in crore)				
	Nature of expenditure	Original grant/ Appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	37,745.19	43,44.61	42,089.80	40,360.62	(-)1,729.18
	II Capital	8,102.60	454.27	8,556.87	8,109.30	(-)447.57
	III Loans and Advances	459.52	5.24	464.76	427.60	(-)37.16
Total Voted		46,307.31	48,04.12	51,111.43	48,897.52	(-)2,213.91
Charged	IV Revenue	8,575.36	107.42	8,682.78	8,676.75	(-)6.03
	V Capital	0.72	5.77	6.49	6.45	(-)0.04
	VI Public Debt-Repayment	3,246.68	0.00	3,246.68	3,245.08	(-)1.60
Total Charged		11,822.76	113.19	11,935.95	11,928.28	(-)7.67
Grand Total		58,130.07	4917.31	63,047.38	60,825.80	(-)2,221.58

(Source : Appropriation Accounts of the State Government)

The overall savings of ₹2,221.58 crore was the result of savings of ₹3,232.44 crore in 55 grants and 18 appropriations under the Revenue Section, 30 grants and four appropriations under the Capital Section and 33 appropriations (Public Debt-Repayments) under the Loan Section, offset by excess of ₹1,010.86 crore in 36 grants and five appropriations under the Revenue Section and two grants and two appropriations under the Capital Section.

The savings/excesses were intimated (July 2010) to the Controlling Officers, requesting them to explain the reasons for significant variations but no explanations were received (September 2010) from them.

➤ 2.3 Financial Accountability and Budget Management

2.3.1 Appropriation *vis-à-vis* Allocative Priorities

The outcome of appropriation audit revealed that in 56 cases, savings exceeded ₹10 crore in each case or by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹3,033.13 crore, savings of ₹2,928.65 crore (96.55 *per cent*) occurred in 16 cases relating to 16 grants as indicated in **Table 2.2**.

Table 2.2: List of Grants with Savings of ₹ 25 crore and above

(₹ in crore)

Sr. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue- Voted						
1	2.Agriculture	1,049.26	163.23	1,212.49	1,141.68	70.81
2	13.Energy Projects	2,848.34	64.16	2,912.50	2,885.98	26.52
3	19.Other Expenditure pertaining to Finance department	2,093.81	-	2,093.81	602.32	1,491.49
4	22.Civil Supplies	235.58	-	235.58	187.24	48.34
5	40.Family Welfare	228.88	156.17	385.05	317.87	67.18
6	42.Home Department	47.50	0.37	47.87	16.37	31.50
7	70.Community Development	711.61	11.86	723.47	544.18	179.29
8	71.Rural Housing and Rural Development	547.09	226.53	773.62	744.14	29.48
9	74.Transport	453.27	151.31	604.58	560.52	44.06
10	79.Relief On Account of Natural Calamities	659.44	-	659.44	387.38	272.06
11	95.Scheduled Castes Sub-Plan	1,340.23	5.24	1,345.47	1,197.37	148.10
12	98.Youth Services and Cultural Activities	134.33	-	134.33	96.80	37.53
13	106.Other Expenditure Pertaining to Women and Child Development Department	569.38	40.74	610.12	493.11	117.01

Sr. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Capital- Voted						
1	84.Non-Residential Buildings	545.48	-	545.48	296.15	249.33
2	96.Tribal Area Sub-Plan	1,309.43	-	1,309.43	1,223.48	85.95
3	102.Urban Development	30.00	-	30.00	-	30.00
Total		12,803.63	819.61	13,623.24	10,694.59	2,928.65

(Source : Appropriation Accounts of the State Government)

Reasons for excessive savings are detailed below:

- Grant No. 2. - Out of the total savings of ₹70.81 crore, savings of ₹60.22 crore under Supplementation/Complements to State's efforts through work plan (90 per cent CSS) (₹52.67 crore) and Integrated Development of Vegetable Crops (85 per cent CSS) (₹7.55 crore) were due to less receipt of matching share from Government of India.
- Grant No. 19- Out of the total savings of ₹1,491.49 crore, savings of ₹60 crore were due to availability of sufficient balance in the Guarantee Redemption Fund to meet the contingent liabilities, if any, during the year and shifting of provision on account of increase in the rate of dearness allowance (₹3.50 crore) and payment of arrears on account of implementation of the Sixth Pay Commission report (₹1,150 crore) to the respective departments in the revised estimates.
- Grant No.22- Out of the total savings of ₹48.34 crore, savings of ₹10.50 crore were due to less purchase of edible oil because of stable prices in open market. Further savings of ₹31 crore were mainly due to allotment of coarse grain instead of wheat to BPL cardholders and comparatively lower rate of subsidy on coarse grain.
- Grant No.40-Out of the total savings of ₹67.18 crore, savings of ₹60 crore were due to non-receipt of approval for the Urban Health Project from the Government of India.
- Grant No.42- The savings of ₹33.46 crore were due to non-floating of tenders to procure hardware/software for an IT project by Gujarat Informatics Limited.
- Grant No. 70- Out of the total savings of ₹179.29 crore, savings under Infrastructure Development and Employment Opportunities Plan schemes were due mainly to transfer of ₹114.48 crore and ₹48.75 crore respectively to the Sardar Patel Awas Yojana for golden goal for Swarnim Jayanti.
- Grant No.74-Out of the total savings of ₹44.06 crore, savings of ₹40.64 crore were due to non-receipt of administrative approval for up-gradation of check posts, creation of new transport offices and road safety measures.
- Grant No.79-Savings of ₹272.06 crore were due to non-occurrence of any natural calamity during the year.

9. Grant No.84-Out of the total savings of ₹249.33 crore, savings of ₹116.17 crore were due mainly to slow progress of work, non-receipt of administrative approval, decision to carry out some works under the public private partnership mode, etc.
10. Grant No.95-Out of the total savings of ₹148.10 crore, savings of ₹43.43 crore were due mainly to lesser number of beneficiaries of free text books (₹16.42 crore), non-filling of vacant posts(₹9.67 crore), non-receipt of administrative approval(₹14.49 crore), etc.
11. Grant No.96- Out of the total savings of ₹85.95 crore , savings of ₹43.43 crore were due mainly to non-receipt of administrative approval, delay in commencement of work, transfer of some works under public private partnership mode, slow progress of work, etc.,
12. Grant No.102-Savings of ₹30 crore were due mainly to non-finalization of the mode of implementing a project.

2.3.2 Persistent Savings

In three cases during the last five years, there were persistent savings of more than ₹ 10 crore in each case. The details are given in **(Table 2.3) below.**

Table 2.3: List of grants indicating persistent savings during 2005-10

(₹ in crore)

Sr. No.	No. and Name of the grant	Amount of savings				
		2005-06	2006-07	2007-08	2008-09	2009-10
Revenue- Voted						
1	19- Other Expenditure pertaining to Finance Department	365.01	292.60	629.71	1,988.87	1,491.49
2	49-Industries	65.66	-	75.51	83.89	13.77
Capital- Voted						
1	84-Non-Residential Buildings	18.33	-	136.19	252.61	249.33

(Source : Appropriation Accounts of the State Government)

Persistent savings during last five years indicated that the budgeting was not proper.

2.3.3 Excess Expenditure

In 10 cases, expenditure exceeded the approved provisions by ₹10 crore or more in each case or by more than 20 *per cent* of the total provisions. Details are given in **Appendix 2.2**. Of these, excess expenditure of more than 20 *per cent* was observed in the following grant consistently for the last five years as detailed in Table 2.4.

Table 2.4: List of grants indicating persistent excess expenditure during 2005-06 to 2009-10.

(₹ in crore)

Sr. No.	No. and Name of the grant	Amount of Excess Expenditure				
		2005-06	2006-07	2007-08	2008-09	2009-10
Revenue-Voted						
Voted						
1	73- Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development –	31.26 (25.12)	33.06 (26.89)	71.96 (56.25)	78.33 (51.72)	211.16 (56.97)

Figures in parentheses represent percentage.

(Source : Appropriation Accounts of the State Government)

The excess expenditure during 2009-10 was under the head Superannuation and Retirement Allowances to Panchayat employees due mainly to the implementation of the Sixth Pay Commission's Report and increase in the number of pensioners.

2.3.4 Expenditure without Provision

As per Para 125(5) of the Gujarat Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹4.98 crore was incurred in one case as given in **Table 2.5** without any provision in the original estimates/supplementary demand and without any re-appropriation orders to this effect. Despite expenditure of ₹3.32 crore being incurred during 2008-09 under the same grant/head as shown above without provision of funds, the department continued to incur irregular expenditure without provision in 2009-10.

Table 2.5: Expenditure incurred without provision during 2009-10

(₹ in crore)

Number and Name of Grant	Amount of Expenditure without provision
86- Roads and Bridges :3054 (80)(001)(05) Expenditure transferred on Pro rata basis from Major Head 2059 (Plan)	4.98

(Source : Appropriation Accounts of the State Government)

Reasons for incurring expenditure without provision of funds were called for from the Government, but no reply was received. (September 2010).

2.3.5 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, the regularization of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. However, excess expenditure amounting to

₹14,525.28 crore for the years 1993-94 to 2008-09 was yet to be regularized as detailed in **Appendix 2.3**.

Non-regularization of the excess over grant/appropriation over the years is breach of legislative control over grants/appropriations.

2.3.6 Excess over provisions during 2009-10 requiring regularization

Table 2.6 contains the summary of total excess over provision of funds in 44 grants amounting to ₹1,010.86 crore during 2009-10 requiring regularization under Article 205 of the Constitution.

Table 2.6: Excess over provisions requiring regularization during 2009-10

(₹in crore)

Sr. No	Number and Title of Voted Grants	Total grant	Expenditure	Excess
1	1 Agriculture and Co-operation Department-Revenue	16.72	17.24	0.52
2	3 Minor Irrigation, Soil Conservation and Development –Revenue Area	200.92	201.45	0.53
3	5 Co-operation- Revenue	124.82	132.45	7.63
4	9 Education –Revenue	8,241.71	8,552.55	310.84
5	10 Other Expenditure pertaining to Education Department –Revenue	1.71	1.77	0.06
6	12 Tax Collection Charges(Energy and Petrochemicals Department)-Revenue	9.80	10.48	0.68
7	17 Treasury and Accounts Administration - Revenue	72.13	74.13	2.00
8	18 Pensions and Other Retirement Benefits – Revenue	3,248.33	3,376.48	128.15
9	20 Repayment of debt pertaining to Finance Department and its Servicing- Revenue <i>charged</i>	8,140.15	8,142.86	2.71
10	21 Food, Civil Supplies and Consumer Affairs Department – Revenue	20.90	21.75	0.85
11	23 Food –Revenue	78.38	79.77	1.39
12	26 Forests-Revenue	212.18	214.06	1.88
13	32 Public Service Commission-Revenue	4.76	4.77	0.01
14	39 Medical and Public Health – Revenue	1,317.69	1,441.77	124.08
15	41 Other Expenditure pertaining to Health and Family Welfare Department –Revenue	0.28	0.34	0.06
16	43 Police-Revenue	1,544.51	1,612.70	68.19
17	43 Police-Revenue <i>charged</i>	0.04	0.06	0.02
18	45 State Excise –Revenue	9.18	9.26	0.08
19	46 Other Expenditure pertaining to Home Department -Revenue	47.62	50.43	2.81
20	48 Stationery and Printing-Revenue	48.10	49.88	1.78
21	55 Other Expenditure pertaining to Information and Broadcasting Department-Revenue	7.62	7.68	0.06
22	57 Labour and Employment	214.36	235.19	20.83

Sr. No	Number and Title of Voted Grants		Total grant	Expenditure	Excess
		Department –Revenue			
23	61	Other Expenditure pertaining to Legal Department- Revenue	60.80	64.85	4.05
24	62	Legislative and Parliamentary Affairs Department -Revenue	3.29	3.70	0.41
25	64	Narmada, Water Resources, Water Supply and Kalpsar Department-Revenue	9.30	11.41	2.11
26	65	Narmada Development Scheme – Capital	1,950.00	1,950.06	0.06
27	66	Irrigation and soil Conservation – Revenue	702.65	785.27	82.62
28	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department-Revenue <i>charged</i>	14.51	14.65	0.14
29	69	Panchayats, Rural Housing and Rural Development Department- Revenue	5.47	5.77	0.30
30	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department- Revenue	159.50	370.66	211.16
31	75	Other Expenditure pertaining to Ports and Transport Department – Revenue	52.79	52.89	0.10
32	80	Dangs District-Revenue	26.98	27.14	0.16
33	81	Compensation and assignments- Capital <i>charged</i>	0.02	0.05	0.03
34	84	Non-Residential Buildings – Revenue	460.51	463.15	2.64
35	84	Non-Residential Buildings – Revenue <i>charged</i>	0.35	0.39	0.04
36	86	Roads and Bridges –Revenue	1,772.43	1,796.00	23.57
37	86	Roads and Bridges –Capital <i>charged</i>	0.96	0.98	0.02
38	87	Gujarat Capital Construction Scheme –Revenue	9.96	12.47	2.51
39	88	Other Expenditure pertaining to Roads and Buildings Department- Revenue	12.19	13.82	1.63
40	93	Welfare of Scheduled Tribes – Capital	5.20	5.78	0.58
41	96	Tribal Area Sub –Plan-Revenue	2,692.34	2,695.86	3.52
42	97	Sports, Youth and Cultural Activities Department-Revenue	4.61	4.63	0.02
43	101	Urban Housing-Revenue	0.08	0.09	0.01
44	102	Urban Development-Revenue	4,539.35	4539.37	0.02
		Total	36,042.83	37,053.63	1,010.86

(Source : Appropriation Accounts of the State Government)

The reasons for excess over provision called for from the State Government were awaited (September 2010).

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provisions aggregating ₹72.62 crore obtained in 13 cases of ₹50 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the levels of the original provision as detailed in **Appendix 2.4**. In 21 cases, supplementary provisions of ₹3,320.15 crore proved insufficient by more than ₹ one crore in each case, leaving an aggregate uncovered excess expenditure of ₹1,006.10 crore (**Appendix 2.5**).

Important cases where supplementary provisions proved unnecessary are discussed below:-

Under Grant No. 8, a supplementary provision of ₹0.89 crore was obtained, but ₹4.40 crore was surrendered due to less number of training programmes conducted during the year. The supplementary provision could have been restricted to a token amount. Under Grant No. 11, a supplementary provision of ₹1.11 crore was obtained for payment of retirement benefits to the officers of Revenue cadre, but ₹0.38 crore was surrendered mainly due to making of the payments to the officers by the concerned Boards/Corporation. Similarly, under Grant No. 59, ₹1.11 crore was surrendered due to non-filling up of vacant posts. The supplementary provision of ₹0.83 crore obtained in March 2010 could have been restricted to a token amount.

The supplementary provision of ₹1.71 crore obtained under Grant No. 76 could have been restricted to a token amount as under Information Technology, ₹4.20 crore was surrendered due to non-receipt of administrative approval for purchase of hardware items. Under Grant No. 95, ₹17.85 crore was surrendered from subsidy to Gujarat Electricity Board for electrification of basties due to non-availability of Scheduled Caste beneficiaries. The supplementary demand of ₹5.24 crore obtained in March 2010 could have been restricted to a token amount.

2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Re-appropriation of funds proved injudicious in view of final excesses and savings over the grants. Cases where excesses/savings totalling ₹868.95 crore in 97 sub-heads were noticed are detailed in **Appendix 2.6**.

2.3.9 Substantial surrenders

Substantial surrenders (where more than 50 *per cent* of the total provision was surrendered) were made in respect of 152 sub-heads on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹2,796.68 crore in these sub-heads, ₹2,494.86 crore (89 *per cent*) was surrendered, which included cent *per cent* surrender in 43 cases (₹1,472.08 crore). The details of selected cases verified by Audit are given in **Appendix 2.7**. Some important cases are discussed in **Table 2.7**.

Table 2.7 : Details of cases of substantial surrenders

(₹ in lakh)

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered (₹ in lakh)	Reasons
1	9	2203.112.1.TED 5 Development of Government Engineering Colleges	6,169.54	2,519.55	Vacant posts and less purchase of equipments.
2	13	2801.80.28.Assistance to GEDA for Gobar Gas Plant under Climate Change	1,935.00	1,935.00	Non-finalization of the technology for implementing the project.
3	19	2075.00.800.01.Liability on account of increase in the rates of Dearness Allowance	35,000.00	34,058.85	Initially the provision was made to indicate the liability as a whole and in the revised estimates; provisions were made under the respective departments.
4	19	2075.00.800.02. Liability on account of payment arising from implementation of recommendations of New Pay Commission.	1,15,000.00	1,15,000.00	Initially the provision was made to indicate the liability as a whole and in the revised estimates; provisions were made under the respective departments.
5	40	2211.00.102.03.Urban Health project	6,000.00	6,000.00	Non-approval of Urban Health Project by Government of India.
6	42	2052.00.800.1.Information Technology	4,000.00	3,346.48	Tenders were not floated for the purchase of hardware ,software, etc.
7	51	5452.190.02.TRS 3 Capital Contribution to Tourism Corporation of Gujarat Ltd.	2,500.00	2,100.00	Reduction in annual plan for tourism sector.
8	74	2041.00.102.01Inspection of Motor Vehicles	5,157.90	4,064.40	Administrative reasons .
9	79	2245.01.102.01.Water Supply Arrangements	2,000.00	2,000.00	There was no drought during the year.
10	79	2245.02.122. 02.Irrigation and Flood Control Works	4,000.00	4,000.00	There was heavy rain only in some part of the state.
11	79	2245.02.282.01Cleaning of mud and debris	8,000.00	7,414.28	There was heavy rain only in some part of the state.
12	79	2245.02.800.02.Repairs/Restoration to other public properties	7,500.00	7,500.00	There was heavy rain only in some part of the state.
13	84	4202.01.203.42.Buildings	3,358.00	2,270.88	Late receipt of administrative approval
14	84	4202.02.104.42.Buildings	4,278.50	3,154.27	Administrative reasons and problems associated with land acquisition.

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered (₹in lakh)	Reasons
15	84	4202.02.105.42Buildings	12,058.80	8,119.61	Administrative reasons and problems associated with land acquisition.
16	84	4059.051.3. Administration of Justice -Buildings (50per cent C.S.S.)	2,726.09	2,469.88	Administrative reasons
17	96	4059.60.796.102. Construction	4,225.68	2,622.13	Land for some works could not be finalised; administrative approval for some works not received, etc.
18	98	2205.800.09.Celebration of golden jubilee year of formation of Gujarat	5,000.00	2,595.00	Shortage of skilled staff to execute specialised job of conservation and restoration of protected monuments.
19	102	6217.60.800.03.UDP 9 Loans to Local Bodies from World Bank	3,000.00	3,000.00	Less programmes held during the year.
Total			2,31,909.51	2,14,170.33	

2.3.10 Surrenders in excess of actual saving

In 24 cases, the amounts surrendered (₹50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹185.18 crore, the amount surrendered was ₹438.38 crore, resulting in excess surrender of ₹253.20 crore. Details are given in **Appendix 2.8**.

In Grant No.9, ₹9.28 crore were surrendered from Information Technology due to less demand and ₹43.59 crore(Gujarat Technological University: ₹5.63 crore; Development of Government Polytechnics and Girls Polytechnics: ₹12.76 crore and Development of Government Engineering Colleges: ₹25.20 crore) due to non-filling up of vacant posts. The year, however, ended with an excess of ₹1.25 crore under Government Secondary Schools, ₹1.95 crore under Government Higher Secondary Schools and ₹288.64crore under Provision of Educational Facilities- Maintenance Grant. The excess expenditure could have been avoided by restricting the amount surrendered in March 2010.

2.3.11 Anticipated savings not surrendered

As per Para 103 of the Gujarat Budget Manual, spending departments are required to surrender grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated. Sums surrendered by administrative departments after the 15th of March are not to be accepted, except in the case of Supplementary grants obtained after 15th March. At the close of the year 2009-10, there were, however, 17grants/appropriations under which savings had occurred but no part of the same had been surrendered by

the concerned departments. The total amount involved in these cases was ₹7.26 crore (Appendix 2.9).

Similarly, out of the total savings of ₹801.87 crore under 11 grants/appropriations (savings of rupees one crore and above were indicated in each grant/appropriation), grants aggregating ₹102.21 crore were not surrendered, details of which are given in Appendix 2.10.

2.3.12 Rush of expenditure

According to para 109 of the Gujarat Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, more than 50 per cent of the total expenditure for the year was incurred in March 2010 or during the last quarter, in respect of Major Heads listed in Appendix 2.11. Table 2.8 represents 25 Major Heads where expenditure exceeded ₹10 crore and where more than 50 per cent expenditure was incurred either during the last quarter or during the last month of the financial year.

Table 2.8: Cases of Rush of Expenditure towards the end of the financial year 2009-10
(₹ in crore)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of 2010		Expenditure during March 2010	
			Amount	Percentage of Total Expenditure	Amount	Percentage of Total Expenditure
1	2205	67.95	44.06	64.84	23.82	35.06
2	2211	339.25	183.04	53.95	106.35	31.35
3	2216	784.20	453.92	57.88	264.92	33.78
4	2236	924.62	463.06	50.08	370.50	40.07
5	2403	196.43	115.80	58.96	71.47	36.38
6	2404	22.08	14.83	67.14	7.10	32.16
7	2405	75.47	39.48	52.31	33.89	44.91
8	2408	87.36	70.75	80.99	55.35	63.36
9	2515	920.72	515.93	56.04	318.16	34.56
10	2702	399.02	212.81	53.33	98.17	24.60
11	2711	44.53	31.64	71.06	27.62	62.03
12	2852	386.78	290.80	75.19	257.74	66.64
13	2853	52.37	26.64	50.88	15.11	28.86
14	3051	51.08	26.85	52.57	13.51	26.45
15	4055	17.60	14.26	81.02	12.70	72.16
16	4216	157.78	83.87	53.16	61.52	38.99
17	4217	90.02	47.35	52.60	26.79	29.76
18	4225	56.57	31.02	54.83	18.45	32.61
19	4702	728.52	374.22	51.37	278.07	38.17
20	4856	28.42	28.42	100.00	28.42	100.00
21	5054	1304.89	681.11	52.20	352.35	27.00
22	6004	563.81	502.50	89.12	482.51	85.58
23	6801	69.75	51.95	74.48	51.95	74.48
24	6885	20.00	15.06	75.30	0.00	0.00
25	7055	235.70	235.70	100.00	22.20	9.42
Total		7,624.92	4,555.07	59.74	2,998.67	39.33

Appropriate action needs to be taken to regulate and systematize the procedure to avoid heavy expenditure during the last quarter of the financial year.

➤ 2.4 Audit of Abstract and Detailed Contingent Bills

2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Rule 302 of the Gujarat Financial Rules, 1971, read with the Government Resolution dated 5 February 1976, every drawing officer has to certify in each abstract contingent bill that detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective controlling officers for countersignature and transmission to the Accountant General.

Between 2004 and 2010, 12,115 AC bills amounting to ₹337.46 crore, were drawn by 20 departments for which DC bills were not furnished (September 2010). Year-wise details are given in **Table 2.9**.

Table 2.9: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

(₹ in crore)		
Year	Amount of AC bills	Outstanding AC bills
2004-05	62.39	3,979
2005-06	15.18	757
2006-07	15.03	912
2007-08	20.30	949
2008-09	25.96	1178
2009-10	198.60	4340
Total	337.46	12,115

Department-wise details of pending DC bills for the years up to 2009-10 are given in **Appendix 2.12**.

➤ 2.5 Advances from Contingency Fund

The Contingency Fund of the State has been constituted under the Gujarat Contingency Fund Act, 1960 in terms of the provisions of Articles 267(2) and 283(2) of the Constitution of India. The fund is in the nature of an imprest and its corpus is ₹200 crore. During the year, ₹47.12 crore was spent out of the Contingency Fund which was not recouped during the year.

➤ 2.6 Personal Deposit Accounts

Personal Deposit (PD) accounts are created for parking of funds and are required to be closed at the end of each financial year. There were 47 PD accounts in District Treasuries in operation. These PD accounts were not closed as of March 2010 and the balance of ₹61.22 crore in these accounts was not transferred back to the respective service heads. Of these accounts, 13 accounts involving ₹13.51 crore were found to be inoperative.

➤ **2.7 Review of Budget Control Mechanism**

The authority administering a grant is responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned grant or appropriation. The duties and responsibilities of the authorities to keep the estimates as close and accurate as possible and also to ensure that the grant placed at their disposal is spent only on the objects for which it has been provided and to surrender savings if no longer required, etc are provided in the Gujarat Budget Manual.

With a view to ascertaining how far the authorities were adhering to these instructions, records of the administrative department /controlling officers (CO)/Drawing and Disbursing Officers (DDO) relating to two Grants were test-checked in audit and the results thereof are given below:

1. Grant No. 84-Non-Residential Buildings (Roads and Buildings Department)

i) In respect of three works each under Superintending Engineer, R&B circle I and II Ahmedabad, ₹48.70 crore was provided in the budget against the estimated requirement of ₹34.18 crore. At the end of the year, ₹25.01 crore was surrendered.

ii) In respect of the Construction of Sports Complex at Gandhinagar, a provision of ₹2.61crore was made in the budget though no proposals were received from the Controlling Officer, resulting in surrendering of the entire amount.

iii) In respect of construction of buildings for Engineering Colleges at Mehsana and Palanpur, the CO enhanced the DDOs' proposals (₹six crore) by ₹four crore. However, out of ₹9.03 crore provided in the budget, ₹8.46 crore was surrendered at the end of the year.

iv) As per para 80 of the Gujarat Budget Manual Vol.-I, all proposals in respect of a scheme, works, etc. constituting new services are required to be administratively cleared in consultation with the Finance Department before forwarding the proposals for inclusion in the budget. Further, as per para 44 of the Manual *ibid*, where land acquisition proceedings may delay the actual execution, provision should be restricted to the amount actually required and not on a whole year's basis. In respect of three works (two works under Superintending Engineer, Capital Project Circle, Gandhinagar; one work under Superintending Engineer, R&B City Circle Ahmedabad), the above requirements were not followed with the result that out of ₹7.27 crore provided in the budget, ₹7.26crore were surrendered.

2) Grant No.95- Scheduled Castes Sub-Plan (Social Justice and Empowerment Department)

i) Rupees 15 crore was provided in the budget under the scheme of providing financial assistance to individual artisans through nationalized banks (Major Head 2851.00.800.01.IND33). Rupees 9.50 crore was surrendered mainly due to non-submission of necessary proposals. However, it is seen from the

statement of surrender of grant by the Under Secretary, Industries & Mines Department Gandhinagar that the amount was surrendered on the ground that there were no proposals from that department to implement the scheme.

ii) Scrutiny of records of the Director of Agriculture revealed that out of ₹44.67 crore provided in the budget ₹20 crore was surrendered from Major Head 2401-Crop Husbandry 103 Seed, 01-AGR 16 Scheduled Castes Sub-Plan for distribution of seeds and fertilizer input kits at subsidized rates to Scheduled Castes cultivators. As per Finance Department guidelines, it is mandatory to have the list of individual beneficiaries for the payment of the claims. However, as per the Crop Insurance Scheme, the taluka is considered as the unit area. Therefore, SC beneficiaries were not identified and the amount was surrendered.

➤ **2.8 Conclusion and Recommendations**

Conclusion

During 2009-10, expenditure of ₹60,825.80 crore was incurred against total grants and appropriations of ₹63,047.38 crore resulting in savings of ₹2,221.58 crore. The overall savings of ₹2,221.58 crore was the result of savings of ₹ 3,232.44 crore, offset by excess of ₹1,010.86 crore. This excess requires regularization under Article 205 of the Constitution of India. In 24 cases, the amounts surrendered (₹50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹185.18 crore, the amount surrendered was ₹438.38 crore, resulting in excess surrender of ₹253.20 crore. There were 17 grants/appropriations under which savings had occurred but the same had not been surrendered by the concerned departments. The total amount involved in these cases was ₹7.26 crore. Similarly, out of total savings of ₹801.87 crore under 11 grants/appropriations (savings of rupees one crore and above were indicated in each grant/appropriation), grants aggregating ₹102.21 crore were not surrendered.

Recommendations

Budgetary controls should be strengthened in all the Government departments, especially in those departments where savings/excesses have been observed for the last five years regularly. Last minute fund releases and issuance of re-appropriation/surrender orders at the end of the year should be avoided.

Chapter 3 Financial Reporting

Sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting on the status of such compliances are also attributes of good governance. Reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

➤ 3.1 Delays in furnishing Utilization Certificates

Financial Rules provide that for the grants provided for specific purposes, Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General by the end of the subsequent financial year, unless specified otherwise. However, of the 8,273 utilization certificates (UC) due in respect of grants and loans aggregating ₹8,280 crore paid up to 2009-10, 5,322 UCs (64 per cent) for an aggregate amount of ₹5,824 crore were in arrears. The department-wise break-up of outstanding UCs is given in **Appendix 3.1** and the age-wise position of delays in submission of UCs is summarized in **Table 3.1**.

Table 3.1: Age-wise arrears of Utilization Certificates

Sl. No.	Range of Delay in Number of Years	₹ in Lakh			
		Total grants paid		Utilization Certificates Outstanding	
		Number	Amount	Number	Amount
1.	0 – 1	976	2,56,924.42	966	2,56,311.19
2.	1 – 3	2545	2,28,430.12	1357	2,22,780.60
3.	3 – 5	4651	3,41,306.78	2898	1,02,027.37
4.	5 – 7	101	1,297.69	101	1,297.69
	Total	8273	8,27,959.01	5322	5,82,416.85

Out of grants amounting to ₹ 5,824 crore for which UCs were due, ₹ 0.41 crore pertained to the Urban Development and Urban Housing Department for the years 2004-05 to 2005-06. It was further seen that in the case of the Health & Family Welfare Department, 120 UCs involving grants of ₹ 16.86 crore were outstanding for the years 2003-04 to 2005-06.

➤ 3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Head of Department is required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes for which assistance was given, and the total expenditure of the institutions. The accounts of 73 Autonomous Bodies/Authorities received for the year 2009-10 attracted audit by the Comptroller and Auditor General of India. The bodies/authorities, audit of which was due, were audited during 2009-10.

A total of 391 annual accounts of 139 autonomous bodies/ authorities due up to 2009-10 were not received as of 01 October 2010 by the Accountant General (Audit). The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**

Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies

Sl. No.	Delay in Number of Years	No. of the Bodies/ Authorities
1	0 – 1	16
2	1 – 3	69
3	3 – 5	39
4	5 – 7	13
5	7 – 9	1
6	9 & above	1
Total		139

It can be seen from the above table that in respect of 15 Autonomous Bodies/Authorities, accounts were in arrears for more than five years. Of these, the accounts of Gujarat University were in arrears since 1999-2000 and the accounts of Gujarat Tribal Development Corporation since 2002-03.

➤ 3.3 Delays in Submission of Accounts/Audit Reports of Autonomous Bodies

Several autonomous bodies have been set up by the State Government in the various field of area development, housing etc. A large number of these bodies are audited by the CAG by verification of their transactions, operational

activities and accounts; conducting of regulatory compliance audit of transactions, review of internal management and financial control; review of systems and procedures etc. The audit of accounts of Autonomous Bodies in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in **Appendix 3.3**. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit and placement of SARs in the Legislature after the entrustment of Audit to CAG is summarized in **Table 3.3**.

Table 3.3: Delays in Submission of Accounts and tabling of Separate Audit Reports

Delays in submission of Accounts (In Months)	Number of Autonomous Bodies	Delays in submission of SARs in Legislature (in Years)	Number of Autonomous Bodies
0 – 6	10	0 – 1	8
6 – 12	5	1-2	3
12 – 18	-	2-3	-
18 – 24	4	3-4	-
24 & above	3	4-5	1
Total	22		12

Out of 25 Autonomous Bodies, SARs were not required to be placed before the Legislature in respect of 17 Authorities (Refer Appendix 3.3- under Section 20(1)). Only three rendered their accounts in time. For the remaining 22, the periods of delay are given in **Appendix 3.3**. With respect to submission of SARs to the Legislature, the periods of delay are given in **Table 3.3**.

➤ **3.4 Misappropriations, losses, defalcations, etc.**

The State Government reported 182 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹877.43 lakh of which five cases involving ₹16.49 lakh had been closed during the year, resulting in a balance of 177 cases with money value of ₹860.94 lakh as on 31 March, 2010, on which final action was pending. Two cases involving ₹3.72 lakh had been written off, the details of which are given in **Appendix 3.6**. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices are summarized in **Table 3.4**.

Table 3.4: Profile of Misappropriations, Losses, Defalcations, etc.

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in Years	Number of Cases	Amount Involved (₹ in lakh)	Nature/Characteristics of the Cases	Number of Cases	Amount Involved (₹ in lakh)
0 – 5	26	98.45	Theft	44	29.75
5 – 10	34	666.66			
10 – 15	22	24.33			
15 – 20	28	35.12			
20 – 25	11	3.92			
25 & above	56	32.46	Misappropriation/ Loss of material	133	831.19
Total	177	860.94	Total	177	860.94

Reasons for which these cases are outstanding are given in **Table 3.5**.

Table 3.5: Reasons for Outstanding Cases of Misappropriations, Losses, Defalcations, etc

Reasons for the Delay/Outstanding Pending Cases		Number of Cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	35	342.35
ii)	Departmental action initiated but not finalised	42	29.15
iii)	Criminal proceedings finalised but execution of certificate cases for the recovery of the amount pending	16	4.37
iv)	Awaiting orders for recovery or write off	23	14.21
v)	Pending in the courts of law	60	467.48
vi)	Others	1	3.38
Total		177	860.94

Out of the total 177 cases involving ₹ 860.94 lakh outstanding, 35 cases amounting to ₹ 342.35 lakh were awaiting departmental action/ criminal investigation which needed to be speeded up. Sixty cases involving ₹467.48 lakh were pending with the courts of law, including a case of ₹3.43 crore pertaining to the Roads and Buildings Department.

➤ **3.5 Conclusion and Recommendations**

Conclusion

Of the 8273 utilization certificates (UCs) due in respect of grants and loans aggregating ₹8,280 crore paid up to 2009-10, 5,322 UCs (64 per cent) for an aggregate amount of ₹5,824 crore were in arrears. In respect of 139 Government Bodies/Authorities, 391 annual accounts were due upto 2009-10. Out of the above, one body's accounts were in arrears since 1999-2000 and that of another, since 2002-03. There were delays in submission of accounts of 22 out of 25 Autonomous Bodies. There were delays in placement of Separate Audit Reports in the Legislature in respect of the seven Autonomous Bodies which were required to do so. In respect of two Autonomous Bodies; the

delays were over four years. The State Government reported 177 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹8.61 crore up to the period March 2010 on which final action was pending.

Recommendation

Departmental enquiries in all misappropriation cases should be expedited to bring the defaulters to book. The internal controls in all the departments should be strengthened to prevent such cases in future. The Government should also ensure timely receipt of utilization certificates against the financial assistance provided to grantee institutions.

**Rajkot
The**

**(DHIREN MATHUR)
Accountant General (Civil Audit) Gujarat**

Countersigned

**New Delhi
The**

**(VINOD RAI)
Comptroller and Auditor General of India**

Appendix

1.1

(Reference: Paragraph 1.1; Page 1)

Part-A State Profile				
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.	2009-2010		5.78 crore
3	Population Density (2001 census). (All India Density = 325 persons per sq. km)			258 persons per sq. km.
4	Population below poverty line (2001 census) (All India Average = 27.5 %)			16.8 per cent
5	Literacy rate (2001 census) (All India Average = 64.8%)			69.14 per cent
6	Infant mortality (2001 census) (All India Average = 53 per 1000 live births)			50 per 1000 live births
7	Life Expectancy at birth (2001 census) (All India Average =63.5 years)			64.1 years
Gini -Coefficient¹				
8	a.	Rural. (All India = 0.30)		0.27
	b.	Urban. (All India = 0.37)		0.31
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices			₹ 3,81,028 crore
10	GSDP CAGR ² (2000-01 to 2009-10)			14.67 per cent
11	Per capita GSDP CAGR (2000-01 to 2009-10)			13.00 per cent
12	GSDP CAGR (2000-01 to 2008-2009)		Gujarat	14.88 per cent
			Other General Category States	12.54 per cent
13	Population Growth Rate (2000- 2001 to 2009-2010)		Gujarat	14.07 per cent
			Other General Category States	13.42 per cent
B. Financial Data				
Sr.No.	Particulars		Figures (in per cent)	
I	CAGR		2000-01 to 2008-09	2000-01 to 2009-10
			General Category States	GUJARAT
	a.	of Revenue Receipts.	14.40	11.89
	b.	of Own Tax Revenue.	13.59	12.71
	c.	of Non Tax Revenue.	12.08	5.40
	d.	of Total Expenditure.	12.38	8.36
	e.	of Capital Expenditure.	21.41	16.58
	f.	of Revenue Expenditure on Education.	9.33	5.93
	g.	of Revenue Expenditure on Health.	8.95	6.04
	h.	of Salary and Wages ³ .	9.37	(-0.64)
	i.	of Pension.	12.03	9.45

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round), Gini-Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10 , Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

¹ 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.

² GSDP= Gross State Domestic Product.
CAGR= Compound Annual Growth Rate

³ This is for the period 2001-02 to 2008-09 or 2009-10 as the case may be .

Appendix 1.1

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	Statements 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	Statements 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 given by the Government.
Statement No.8	Statements of Grants-in-Aid given by the State 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	Statement showing details of earmarked balances: Shows the details of investment out of reserve funds in Public Account.

Appendix 1.1

(₹ in crore)

PART D: Fiscal Priority of the States (General Category States)																			
Sl. No.	States	AE/GSDP		DE/AE		SSE/AE		CE/AE		Per Capita DE		Per Capita SSE		Per Capita CE		Education/AE		Health/AE	
		2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10	2005-06	2009-10
1	Uttar Pradesh	20.22	23.49	57.67	61.14	30.33	32.02	15.55	21.74	1779	3609	935	1890	479.68	1283.43	16.28	14.48	5.48	5.24
2	Rajasthan	20.39	20.84	65.93	67.06	37.14	41.53	16.38	11.30	2802	4640	1579	2874	696.11	781.72	17.90	20.26	4.58	5.13
3	West Bengal	16.37	16.94	50.79	56.76	30.26	40.44	4.87	4.84	2036	4002	1213	2852	195.16	341.00	16.38	19.40	4.66	5.20
4	Gujarat	14.60	14.99	65.10	69.70	30.75	37.93	21.00	14.09	3950	6887	1866	3748	1274.48	1392.17	13.01	14.56	3.23	4.00
5	Maharashtra	15.18	13.66	65.30	69.85	32.14	37.80	15.13	15.34	4183	7194	2059	3893	969.08	1580.11	16.17	19.70	3.32	3.44
6	Andhra Pradesh	18.08	19.16	68.15	72.53	29.70	35.28	16.94	17.50	3678	6840	1602	3327	914.07	1649.88	12.40	10.76	3.89	4.33
7	Karnataka	18.59	20.32	66.64	74.06	29.68	37.22	17.04	20.01	4060	7679	1814	3859	1041.50	2074.70	14.34	14.50	3.37	3.71
8	Tamil Nadu	15.80	18.51	59.45	64.50	34.36	36.62	10.93	12.21	3399	6782	1964	3850	624.65	1283.38	14.22	15.76	4.42	4.94
9	Harayana	13.56	14.94	64.97	73.80	30.73	36.38	11.17	16.67	4058	9316	1920	4593	697.97	2104.23	13.81	16.99	3.24	3.50
10	Chhattisgarh	18.22	19.39	72.37	76.52	35.06	42.44	16.11	13.13	3002	6723	1454	3729	668.26	1153.33	14.22	16.04	3.57	3.78
11	Kerala	15.55	15.88	54.78	51.43	31.42	33.02	4.18	6.04	3232	5124	1854	3289	246.81	602.16	17.91	17.70	5.12	5.04
12	Madhya Pradesh	23.83	24.50	66.72	69.08	26.28	30.10	23.64	16.63	2841	4668	1119	2034	1006.58	1124.10	10.39	13.65	3.53	3.49
13	Punjab	18.18	15.39	44.35	45.52	20.03	23.36	7.68	7.32	3383	4955	1528	2543	585.67	796.47	11.68	12.91	3.54	3.35
14	Bihar	26.93	26.32	60.15	69.15	33.31	35.06	9.65	17.96	1443	2949	799	1495	231.56	766.14	20.49	18.99	4.70	3.70
15	Orrisa	18.75	19.25	51.90	65.95	32.65	35.97	7.06	12.56	1973	4766	1241	2599	268.23	907.43	15.73	19.12	3.18	4.03
16	Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	17.58	18.18	61.39	66.11	30.91	35.76	13.92	14.85	2767	5153	1393	2787	627.49	1157.60	15.02	16.18	4.06	4.29

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)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	226897	262723	303734	337217	381028
Growth rate of GSDP (per cent)	19.98%	15.79%	15.61%	11.02%	12.99%

Source: Gujarat Fiscal Responsibility Act, 2005 and Budget Publication NO 30 of 2010-11

The 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
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 – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Expenditure – Revenue Receipts
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.2

PART B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

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. 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:

- Reduce the revenue deficit in each of financial year commencing from the 1st April 2005 so as to eliminate it by 31st March 2008 and maintain it at that level or generate revenue surplus thereafter.
- Reduce fiscal deficit in each of financial year commencing from the 1st April 2005 so as to bring it down to not more than three *per cent* of GSDP by 31st March 2009.
- Cap within a period of three years commencing from the 1st April 2005 and ending on 31st March 2008, the total public debt of the State Government at thirty *per cent* of estimated GSDP for that year.
- 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 Twelfth Finance Commission (TFC) 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 2006-07 to 2009-10 as given below

Fiscal indicators of medium term fiscal statement

Sr. No.	Item	Previous year		Current Year		Ensuing	Targets for next two years	
		Actuals		BE	RE	Year	2010-11	2011-12
		Y-3	Y-2			BE		
		2006-07	2007-08	2008-09	2008-09	2009-10		
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-) / Surplus (+) (Rs in crore)	(+)1,770	(+)2,150	(+)52	(+)269	(-) 3,913	-2478	-1150
2	Fiscal Deficit(-) / Surplus(+) (Rs in crore)	-5,649	-4771	-7,767	-10,360	-12,148	-12,744	-1,4857
3	Public Debt	72,632	79,309	86,605	87,085	98,031	1,10,829	1,25,686
4	GSDP	2,62,723 (P)	3,06,813 (Q)	3,36,619	3,61,846 (A)	4,06,498	4,63,407	5,30,602
5	Fiscal Deficit as percentage of GSDP	2.15	1.56	2.31	2.86	2.99	2.75	2.80
6	Public Debt as percentage of GSDP	27.65	25.85	25.73	24.07	24.11	23.92	28.69
7	Government guarantee outstanding (Rs in crore)	12,701	11,561	10,340	10,340	16,000 [▼]	16,000 [▼]	16,000 [▼]

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:

- The Medium Term Fiscal Policy Statement (MTFPS),
- The Fiscal Policy Strategy statement

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

Appendix

1.3

(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 18)

Part A: Abstract of Receipts and Disbursements for the year 2009-10											
2008-09		Receipts		2009-10	2008-09		Disbursements	Non-Plan	Plan	Total	2009-10
38,675.71	I	Revenue receipts-		41,672.36	38,741.46	I	Revenue expenditure-	34,307.42	14,330.85	48,638.27	48,638.27
23,557.03		-Tax revenue	26,740.23		13,385.32		General services	16,429.58	504.58	16,934.16	
					14,932.14		Social Services-	11,744.45	7,860.85	19,605.30	
5,099.32		-Non-tax revenue	5,451.71		5,820.73		-Education, Sports, Art and Culture	7,036.12	917.47	7,953.59	
					1,428.86		-Health and Family Welfare	965.27	1,030.19	1,995.46	
5,725.86		-State's share of Union Taxes	5,890.92		5,070.15		-Water Supply, Sanitation, Housing and Urban Development	2,435.14	3,957.93	6,393.07	
					50.04		-Information and Broadcasting	35.25	16.72	51.97	
1,338.32		-Non-Plan grants	837.39		916.49		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	181.72	871.78	1,053.50	
2,070.82		-Grants for State Schemes	1,801.22		238.31		-Labour and Labour Welfare	172.10	121.11	293.21	
					1,371.55		-Social Welfare and Nutrition	875.62	936.85	1,812.47	
884.36		-Grants for Central and Centrally sponsored Plan Schemes	950.89		36.01		-Others	43.23	8.80	52.03	
					10,256.47		Economic Services-	6,027.42	5,965.42	11,992.84	
					1,849.36		-Agriculture and Allied Activities	669.81	1,670.90	2,340.71	
					1,146.91		-Rural Development	272.68	1,109.52	1,382.20	
					35.83		-Special Areas Programmes	30.80	7.90	38.70	
					761.52		-Irrigation and Flood control	471.18	414.26	885.44	
					3,527.81		-Energy	2,702.45	510.88	3,213.33	
					606.24		-Industry and Minerals	69.29	720.51	789.80	
					1,952.88		-Transport	1,570.00	1,273.47	2,843.47	
					19.47		-Science, Technology and Environment	0.80	20.88	21.68	
					356.45		-General Economic Services	240.41	237.10	477.51	
					167.53		Grants-in-aid and Contributions-	105.97	-	105.97	
65.75	II	Revenue deficit carried over to Section B		6,965.91	-	II	Revenue Surplus carried over to Section B	-	-	-	-
38,741.46		Total		48,638.27	38,741.46		Total				48,638.27

Appendix 1.3

2008-09		Receipts		2009-10	2008-09		Disbursements	Non-Plan	Plan	Total	2009-10
Section-B : Others											
13,537.65	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		13,119.02	-	III	Opening Overdraft from Reserve Bank of India	-	-	-	-
20.60	IV	Miscellaneous Capital receipts		136.30	10,219.76	IV	Capital Outlay-	20.54	8,026.19	8,046.73	8,046.73
					80.19		General Services-	4.75	183.84	188.59	
					2,016.96		Social Services-	15.64	2,022.57	2,038.21	
					248.93		-Education, Sports, Art and Culture	-	361.90	361.90	
					172.59		-Health and Family Welfare	-	289.60	289.60	
					1,269.17		-Water Supply, Sanitation, and Housing Urban Development	16.00	960.80	976.80	
					0.78		-Information and Broadcasting	-	0.58	0.58	
					36.30		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	56.57	56.57	
					63.60		-Social Welfare and Nutrition	(-)0.36	116.45	116.09	
					225.59		-Others	-	236.67	236.67	
					8,122.61		Economic Services-	0.15	5,819.78	5,819.93	
					262.33		-Agriculture and Allied Activities	0.17	290.93	291.10	
					-		-Rural Development	-	-	-	
					0.14		-Special Areas Programmes	-	-	-	
					6,519.86		-Irrigation and Flood Control	(-)0.02	3,687.88	3,687.86	
					392.70		-Energy	-	441.97	441.97	
					1.62		-Industry and Minerals	-	34.56	34.56	
					931.86		-Transport	-	1,355.94	1,355.94	
					14.10 ^Ω		-General Economic Services	-	8.50	8.50	
							Total				
181.11	V	Recoveries of Loans and Advances-		150.67	353.75	V	Loans and Advances disbursed-	77.23	350.38	427.61	427.61
42.45		-From Power Projects	54.84		-		-For Power Projects	-	69.75	69.75	
60.88		-From Government Servants	34.62		34.69		-To Government Servants	32.97	-	32.97	
77.78		-From Others	61.21		319.06		-To Others	44.26	280.63	324.89	
-	VI	Revenue Surplus brought down	-	-	65.75	VI	Revenue Deficit brought down			6,965.91	6,965.91

^Ω Includes ₹ 4 crore under Science, Technology and Environment.

Appendix 1.3

2008-09		Receipts	2009-10	2008-09		Disbursements	Non-Plan	Plan	Total	2009-10	
				2,604.91	VII	Repayment of Public debt-	-	-	3,245.07	3,245.07	
10,306.11	VII	Public debt receipts-	14,244.69	-		-External debt	-	-	-		
		-External debt	-	2,045.86		-Internal debt other than Ways and Means Advances and overdrafts	-	-	2,681.26		
10,079.33		-Internal debt other than Ways and Means Advances and overdrafts	14,158.44			-Net transactions under Ways and Means Advances	-	-	-		
		-Net transactions under Ways and Means Advances	-	559.05		-Repayment of Loans and Advances to Central Government	-	-	563.81		
		-Net transactions under overdraft	-	-	VIII	Appropriation to Contingency Fund	-	-	-	-	
226.78		-Loans and Advances from Central Government	86.25	33.97	IX	Expenditure from Contingency Fund	-	-	47.12	47.12	
-	VIII	Appropriation to Contingency Fund	-	-	47,284.61	X	Public Account disbursements-	-	-	56,087.85	56,087.85
9.94	IX	Amount transferred to Contingency Fund	-	33.97	812.09	-Small Savings and Provident Funds	-	-	882.20		
49,626.36	X	Public Account receipts-		58,659.95	260.02	-Reserve Funds	-	-	189.03		
1,132.34		-Small Savings and Provident Funds	1,900.67		22,662.92	-Suspense and Miscellaneous	-	-	29,567.71		
841.59		-Reserve Funds	956.82		10,265.58	-Remittances	-	-	8,593.88		
23,327.35		-Suspense and Miscellaneous	28,984.66		13,284.00	-Deposits and Advances	-	-	16,855.03		
10,243.37		-Remittance	8,784.34		13,119.02	XI	Cash Balance at end-	-	-	11,654.80	11,654.80
14,081.71		-Deposits and Advances	18,033.46		17.11	-Cash in Treasuries and Local Remittances	-	-	4.19		
-	XI	Closing Overdraft from Reserve Bank of India		130.49	81.69	-Deposits with Reserve Bank	-	-	-		
					4,554.35	-Departmental Cash Balance including permanent Advances	-	-	5,052.78		
					8,465.87	-Cash Balance Investment	-	-	6,597.83		
1,12,423.23		Total		86,475.09	1,12,423.23	Total				86,475.09	

Appendix 1.3

Part B : Summarized financial position of the Government of Gujarat as on 31 March 2010			
As on 31.03.2009	Liabilities		As on 31.03.2010
76,684.83	Internal Debt -		88,162.00
28,018.56	Market Loans bearing interest	35,926.07	
1.48	Market Loans not bearing interest	1.67	
-	Loans from Life Insurance Corporation of India	-	
48,664.79	Loans from other Institutions	52,234.26	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India		9,847.99
10,325.56	Loans and Advances from Central Government -		
(-)2.48	Pre 1984-85 Loans	2.54	
66.27	Non-Plan Loans	62.47	
10,157.35	Loans for State Plan Schemes	9,687.67	
34.93	Loans for Central Plan Schemes	30.56	
69.49	Loans for Centrally Sponsored Plan Schemes	64.75	
166.03	Contingency Fund		152.88
5,171.20	Small Savings, Provident Funds, etc.		6,189.68
12,025.70	Deposits		13,204.15
5,972.65	Reserve Funds		6,740.45
210.52	Suspense and Miscellaneous Balances		-
155.86	Remittance Balances		346.32
1,10,712.35	Total		1,24,643.47
As on 31.03.2009	Assets		As on 31.03.2010
64,344.02	Gross Capital Outlay on Fixed Assets -		72,390.76
26,542.37	Investments in shares of Companies, Corporations, etc.	31,051.17	
37,801.65	Other Capital Outlay	41,339.59	
4,628.54	Loans and Advances -		4,905.48
842.69	Loans for Power Projects	875.60	
3,543.86	Other Development Loans	3,775.59	
241.99	Loans to Government servants and Miscellaneous loans	254.29	
4,527.49	Reserve Fund Investments		5,027.49
0.76	Advances		0.78
	Suspense and Miscellaneous Balances		372.52
8,591.53	Cash -		6,496.82
17.11	Cash in Treasuries and Local Remittances	4.19	
81.69	Deposits with Reserve Bank	(-)130.49	
	Departmental Cash Balance including	25.29	
26.86	Permanent Advances		
8,465.87	Cash Balance Investments	6,597.83	
28,620.01	Deficit on Government Account -		35,449.62
(+)65.75	(i) Less Revenue Surplus /Add Revenue deficit of the current year	(+)6,965.91	
(-)20.60	(ii) Miscellaneous Deficit	(-)136.30	
28,574.86	Accumulated deficit at the beginning of the year	28,620.01	
1,10,712.35	Total		1,24,643.47

Appendix 1.4 Time series data on the State Government finances

(Reference: Paragraph 1.3 and 1.7.2; Page 6 and 19)

(₹ in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part A- Receipts						
1. Revenue Receipts	20,265	25,067	31,002	35,690	38,676	41,672
(i) Tax Revenue	12,958	15,698	18,464	21,886	23,557	26,740
Taxes on Agricultural Income	-	-	-	-	-	-
Taxes on Sales, Trade, etc	8,309	10,561	12,818	15,105	16,811	18,200
State Excise	47	48	42	47	49	66
Taxes on Vehicles	1,061	1,154	1,191	1,310	1,382	1,543
Stamps and Registration fees	963	1,153	1,425	2,018	1,728	2,557
Land Revenue	235	380	499	683	544	1,161
Taxes on Goods and Passengers	160	156	6	152	169	7
Other Taxes	2,183	2246	2483	2571	2875	3206
(ii) Non Tax Revenue	3,090	3,353	4,949	4,609	5,099	5,452
(iii) State's share of Union taxes and duties	2,219	3,373	4,426	5,426	5,726	5,891
(iv) Grants in aid from Government of India	1,997	2,643	3,163	3,769	4,294	3,589
2. Miscellaneous Capital Receipts	6	8	3	95	21	136
3. Recoveries of Loans and Advances	180	1784	798	214	181	151
4. Total Revenue and Non debt capital receipts (1+2+3)	20,271	25,075	31,005	35,785	38,877	41,959
5. Public Debt Receipts	13,328	10,663	6,948	8,611	10,306	14,245
Internal Debt (excluding Ways and Means Advances and Overdrafts)	11,510	9,941	6,653	8,402	10,079	14,159
Net transactions under Ways and Means Advances and Overdrafts	--	-
Loans and Advances from Government of India	1,818	722	295	209	227	86
6. Total Receipts in the Consolidated Fund (4+5)	33,779	37,522	38,751	44,610	49,184	56,204
7. Contingency Fund Receipts	93	7	76	3	10	34
8. Public Account Receipts	32,788	36,334	39,080	42,311	49,626	58,660
9. Total Receipts of the State (6+7+8)	66,660	73,863	77,907	86,924	98,820	1,14,898
Part B- Expenditure/Disbursement						
10. Revenue Expenditure	24,302	25,465	29,232	33,539	38,741	48,638
Plan	4,246	3,921	5,761	8,458	11,088	14,331
Non Plan	20,056	21,544	23,471	25,081	27,653	34,307
General Services (including interest payments)	10,025	11,288	12,121	13,654	13,385	16,934
Social Services	7,851	8,273	10,514	11,801	14,932	19,605
Economic Services	6,283	5,796	6,465	7,937	10,256	11,993
Grants-in-aid and contributions	143	108	132	147	168	106
11. Capital Expenditure	4,100	6,958	7,845	6,801	10,220	8,047
Plan	3,911	6,794	7,654	6,780	10,200	8,026
Non Plan	189	164	191	21	20	21
General Services	84	89	63	55	80	189
Social Services	1,450	1819	1589	1927	2017	2038
Economic Services	2,566	5051	6194	4819	8123	5820

Appendix 1.4

(₹ in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part B- Expenditure/Disbursement						
12. Disbursement of Loans and Advances	740	704	374	429	354	427
13. Total (10+11+12)	29,142	33,127	37,451	40,769	49,315	57,112
14. Repayments of Public Debt	5,815	1,128	1,771	1,934	2,605	3,245
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,178	542	912	1,380	2,046	2,681
Net transactions under Ways and Means Advances and Overdraft	42	-	-	-	-	-
Loans and Advances from Government of India	4,595	586	859	554	559	564
15. Appropriation to Contingency Fund	-	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	34,597	34,255	39,222	42,703	51,920	60,357
17. Contingency Fund disbursements	7	76	2	10	34	47
18. Public Account disbursements	31,019	34,827	36,590	40,032	47,285	56,088
19. Total disbursement by the State (16+17+18)	65,983	69,158	75,814	82,745	99,238	1,16,492
Part C- Deficits						
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(-)4,037	(-)398	+1,770	+2,151	(-)66	(-)6,966
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)8,691	(-)6,268	(-)5,648	(-)4,770	(-)10,438	(-)15,153
22. Primary Deficit (21+23)	2,612	125	1,284	2,714	2,554	6,563
Part D- Other data						
23. Interest Payments (included in revenue expenditure)	6,079	6,143	6,932	7,484	7,884	8,590
24. Financial Assistance to local bodies etc.,	3,204	3,481	5768	6,837	8,464	12,279
25. Ways and Means Advances/Overdraft availed (days)						-
Ways and Means Advances availed (days)	127	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	3.47	0.26	-	-	-	-
27 Gross State Domestic Product (GSDP) [@]	1,89,118	2,26,897	2,62,723	3,03,734	3,37,217	3,81,028
28 Outstanding Fiscal liabilities (year end)	71,083	81,367	87,971	96,452	1,05,652	1,19,117
29. Outstanding guarantees (year end) (including interest)	15,587	13,430	12,448	11,308	10,027	9,667
30. Maximum amount guaranteed (year end)	16,122	13,965	12,983	11,843	10,562	10,202
31. Number of incomplete projects	89	179	261	251	266	56
32. Capital blocked in incomplete projects	219	929	1,598	1,769	2,178	506
Part E- Fiscal Health Indicators						
I. Resource Mobilization						
Own Tax revenue/GSDP (per cent)	6.85	6.92	7.03	7.21	6.99	7.02
Own Non-Tax Revenue/GSDP (per cent)	1.63	1.48	1.88	1.52	1.51	1.43
Central Transfers/GSDP (per cent)	2.23	2.65	2.89	3.03	2.97	2.49
II. Expenditure Management						
Total Expenditure/GSDP (per cent)	15.41	14.60	14.25	13.42	14.62	14.99
Total Expenditure/Revenue Receipts	1.44	1.32	1.21	1.14	1.27	1.37
Revenue Expenditure/Total Expenditure	0.83	0.77	0.78	0.88	0.79	0.85
Expenditure on Social Services/Total Expenditure	0.32	0.31	0.32	0.34	0.34	0.38
Expenditure on Economic Services/Total Expenditure	0.33	0.34	0.35	0.32	0.38	0.32
Capital Expenditure/Total Expenditure	0.14	0.21	0.21	0.17	0.21	0.14

Appendix 1.4

Part E- Fiscal Health Indicators						
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.14	0.21	0.21	0.16	0.20	0.14
III. Management of Fiscal Imbalances						
Revenue deficit or surplus/GSDP (<i>per cent</i>)	(-)2.13	(-)0.18	(+)0.67	(+)0.71	(-)0.02	(-)1.83
Fiscal deficit/GSDP (<i>per cent</i>)	(-)4.60	(-)2.76	(-)2.15	(-)1.57	(-)3.09	(-)3.98
Primary Deficit (surplus) /GSDP (<i>per cent</i>)	(-)1.38	(-)0.06	(-)0.49	(-)0.89	(-)0.76	(-)1.72
Revenue Deficit/Fiscal Deficit	(+)0.46	(+)0.06	(-)0.31	(-)0.45	(+)0.006	(-)0.46
Primary Revenue Balance/GSDP (<i>per cent</i>)	(-)1.08	(-)2.53	(+)3.31	(+)3.17	(-)2.32	(-)0.43
IV. Management of Fiscal Liabilities						
Fiscal Liabilities/GSDP	0.38	0.36	0.33	0.32	0.31	0.31
Fiscal Liabilities/RR (<i>per cent</i>)	351	325	284	270	273	286
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)120.76	(-)1.48	(+)20.76	(-)35.63	(-)26.11	116
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.93	0.80	1.37	1.20	1.04	0.87
V. Other Fiscal Health Indicators						
Return on Investment	0.28	0.92	1.92	0.23	0.19	0.25
Balance from Current Revenue (₹ in crore)	(-)977	2,833	6,461	8,685	30,408	5,173
Financial Assets/Liabilities	0.56	0.61	0.66	0.72	0.75	0.72

@ GSDP figures as communicated by the Government are adopted.

Appendix 1.5 Comparison of main components of Tax Revenue during 2007-10

(Reference Paragraph 1.3.1, page 7)

(₹ 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	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	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	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	N.A.

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 28)

(₹In crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	2	Agriculture Revenue-Voted	1,212.49	70.81	5.84
2	5	Co-operation Revenue-Voted	0.42	0.17	40.48
3	6	Fisheries Revenue-Voted	81.26	16.90	20.80
4	6	Fisheries Capital-Voted	15.00	6.68	44.53
5	8	Education Department Revenue-Voted	10.80	4.54	42.04
6	11	Energy & Petro-Chemicals Deptt. Revenue-Voted	4.07	1.60	39.31
7	13	Energy Projects Revenue-Voted	2,912.50	26.52	0.91
8	14	Other Expenditure pertaining to Energy and Petro-Chemicals Department Revenue-Voted	0.67	0.43	64.18
9	16	Tax Collection Charges Revenue-Charged	0.07	0.07	100.00
10	19	Other Expenditure pertaining to Finance Department Revenue-Voted	2,093.81	1,491.49	71.23
11	19	Other Expenditure pertaining to Finance Department Capital Charged	0.01	0.01	100.00
12	19	Other Expenditure pertaining to Finance Department Capital Voted	1.96	0.73	37.25
13	22	Civil Supplies Revenue-Voted	235.57	48.34	20.52
14	23	Food Capital-Voted	0.22	0.05	22.73
15	24	Other Expenditure pertaining to Food ,Civil Supplies and Consumer Affairs Department Capital-Voted	0.11	0.11	100.00
16	28	Other expenditure pertaining to Forests and Environment Department	0.59	0.18	30.51
17	35	Other Expenditure pertaining to General Administration Department Revenue Charged	0.27	0.07	25.93
18	35	Other Expenditure pertaining to General Administration Department Capital Charged	1.97	0.84	42.64
19	36	State Legislature Revenue-Charged	0.21	0.11	52.38
20	40	Family Welfare revenue-Voted	385.05	67.18	17.45
21	41	Other expenditure pertaining to Health and Family welfare Department Capital-Voted	1.70	0.46	27.06
22	42	Home Department Revenue-Voted	47.87	31.50	65.81
23	46	Other Expenditure pertaining to Home Department Capital-Voted	172.18	19.45	11.30

Appendix 2.1

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
24	49	Industries Revenue-Voted	659.83	13.77	2.09
25	50	Mines and Minerals Capital-Voted	5.89	1.50	25.47
26	51	Tourism Revenue-Voted	148.03	24.01	16.22
27	51	Tourism Capital-Voted	25.00	21.00	84.00
28	52	Other Expenditure pertaining to Industries and Mines Department Revenue-Voted	18.36	3.98	21.68
29	52	Other Expenditure pertaining to Industries and Mines Department Capital-Voted	1.00	0.33	33.00
30	55	Other Expenditure pertaining to Information and Broadcasting Department Capital-Voted	0.33	0.11	33.33
31	58	Other Expenditure pertaining to Labour and Employment Department Capital-Voted	0.81	0.43	53.09
32	60	Administration of Justice Revenue-Voted	301.19	18.80	6.24
33	61	Other Expenditure pertaining to Legal Department Capital-Voted	1.70	0.87	51.18
34	66	Irrigation and Soil Conservation Revenue-Charged	0.37	0.16	43.24
35	70	Community Development Revenue-Voted	723.47	179.29	24.78
36	71	Rural Housing and Rural Development Revenue-Voted	773.62	29.48	3.81
37	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	13.53	8.87	65.56
38	74	Transport Revenue-Voted	604.58	44.06	7.29
39	76	Revenue Department-Revenue-Voted	18.57	4.11	22.13
40	79	Relief on account of Natural Calamities Revenue-Voted	659.44	272.06	41.26
41	81	Compensation and Assignments Revenue-Charged	0.09	0.02	22.22
42	81	Compensation and Assignments Capital-Voted	0.18	0.18	100.00
43	82	Other Expenditure pertaining to Capital-Voted	0.71	0.18	25.35
44	84	Non-Residential Buildings Capital-Voted	545.48	249.33	45.71
45	85	Residential Buildings Revenue-Voted	147.06	24.77	16.84
46	85	Residential Buildings Capital-Voted	32.20	6.57	20.40
47	86	Roads and Bridges revenue-Charged	0.84	0.76	90.48
48	90	Other Expenditure pertaining to Science & Technology Department Revenue-Voted	19.71	5.63	28.51

Appendix 2.1

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
49	91	Social Justice and Empowerment Department Revenue-Voted	6.12	1.59	25.98
50	94	Other expenditure pertaining to Social Justice and Empowerment Department Capital-Voted	0.37	0.19	51.35
51	95	Scheduled Castes Sub-Plan Revenue-Voted	1,345.47	148.10	11.01
52	98	Youth services and Cultural Activities Department Revenue-Voted	134.33	37.53	27.94
53	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department Capital-Voted	0.13	0.05	38.46
54	102	Urban Development Capital-Voted	30.00	30.00	100.00
55	104	Other Expenditure pertaining to Urban Development and Urban Housing Department Capital Voted	0.30	0.19	63.33
56	106	Other Expenditure pertaining to Women and Child development Department -Revenue Voted	610.12	117.01	19.18
Total			14,007.62	3,033.13	21.65

Appendix 2.2

Statement of various Grants and Appropriations where expenditure was more than ₹ 10 crore each or more than 20 per cent of the total provision (Reference Paragraph 2.3.3, page 30)

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess	Percentage of Excess Expenditure
1	9	Education -Revenue voted	8,241.71	8,552.55	310.84	3.77
2	18	Pensions and Other Retirement Benefits- Revenue Voted	3,248.33	3,376.48	128.15	3.95
3	39	Medical and Public Health -Revenue Voted	1,317.69	1,441.77	124.08	9.42
4	43	Police -Revenue Voted	1,544.51	1,612.70	68.19	4.41
5	43	Police-Revenue Charged	0.04	0.06	0.02	50.00
6	57	Labour and Employment-Revenue Voted	214.36	235.19	20.83	9.72
7	64	Narmada, Water Resources, Water Supply and Kalpsar-Revenue Voted	9.30	11.41	2.11	22.69
8	66	Irrigation and Soil Conservation -Revenue Voted	702.65	785.27	82.62	11.76
9	73	Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development -Revenue Voted	159.49	370.66	211.17	132.40
10	86	Roads and Bridges- Revenue Voted	1,772.43	796.00	23.57	1.33
Total			17,210.51	18,182.09	971.58	5.65

Appendix 2.4 Cases where supplementary provision (₹50 lakh or more in each case) proved unnecessary (Reference: Paragraph 2.3.7 ; Page 34)

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1993-94	27	4,6,9,13,18,20,31,32,39,43,44,45,47,52,61,,65,66,71,80,81, 82,84,85,86,97,98,100	574.79	Submitted
1994-95	38	4,6,10,13,15,19,21,24,26,30,39,42,43,45,46,49,50,52,53,57, 61,63,65,67,68,73,77,78,79,82,83,84,86,87,92,94,95,98	372.75	Submitted
1995-96	45	1,3,4,5,8,9,10,12,20,22,24,37,38,40,42,43,44,47,48,49,55, 56,58,59,60,61,64,65,67,72,73,78,80,81,83,84,85,86,87,88, 89,90, 91,101,102	564.16	Submitted
1996-97	40	4,5,6,8,10,14,17,19,23,25,29,38,42,43,44,46,48,55,56,59, 60,64,66,68,72,74,79,81,83,84,85,86,87,89,90,92,94,95, 100,102	534.27	Not Submitted (127.24)
1997-98	38	4,5,7,8,9,10,15,17,22,23,24,25,28,29,34,37,40,47,52,55,59, 60,64,66,68,69,72,76,82,83,84,85,86,87,88,91,98,102	733.90	Not Submitted (731.27)
1998-99	21	7,8,10,12,19,24,25,35,44,47,51,55,66,73,74,80,82,83,84,86, 88	981.27	Not Submitted
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 Submitted
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	Not Submitted
2001-02	13	7,8,12,19,34,36,61,66,73,75,82,86,102	2,640.36	Not Submitted
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	Not Submitted
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	Not Submitted
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	Not Submitted
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	Not Submitted
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	Not Submitted
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 charged),86,87,88,95	1,055.38	Not Submitted
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	Not Submitted
Total	500		14,525.28	

(₹ in lakh)

Sr. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	8-Education Department -Revenue voted	991.10	625.87	365.23	88.90
2	9-Education-Revenue charged	16,850.00	16,850.01	0.00	112.00
3	11-Energy and Petrochemicals Department -Revenue voted	296.60	247.19	49.41	110.63
4	26-Forests-Capital voted	15,846.23	15,839.85	6.38	104.00
5	31-Elections-Revenue voted	12,795.39	12,426.09	369.30	156.68
6	34-Economic Advice and Statistics-Revenue voted	1,204.60	1,204.50	0.10	126.15
7	54-Information and Publicity-Revenue voted	4,994.45	4,886.59	107.86	392.70
8	59-Legal Department-Revenue voted	549.24	547.22	2.02	82.81
9	70-Community Development-Revenue voted	71,161.08	54,418.07	16,743.01	1185.74
10	76-Revenue Department-Revenue voted	1,685.38	1,445.34	240.04	171.31
11	83-Roads and Buildings Department-Revenue voted	991.80	923.80	68.00	133.20
12	95-Scheduled Castes Sub-plan-Revenue voted	1,34,022.96	1,19,736.91	14,286.05	523.64
13	106-Other Expenditure pertaining to Women and Child Development Department-Revenue voted	56,937.53	49,311.46	7,626.07	4074.51
	TOTAL	3,18,326.36	2,78,462.90	39,863.47	7,262.27

Appendix 2.5

Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ one crore each (Reference : Paragraph 2.3.7 ; Page 34)

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
1	5	Co-operation - Revenue voted	121.11	3.71	124.82	132.45	7.63
2	9	Education-Revenue voted	6,411.64	1,830.07	8,241.71	8,552.55	310.84
3	17	Treasury and Accounts Administration - Revenue voted	62.10	10.03	72.13	74.13	2.00
4	18	Pensions and other retirement Benefits - Revenue voted	2,720.20	528.13	3,248.33	3,376.48	128.15
5	20	Repayment of Debt pertaining to Finance Department- Revenue charged	8,083.83	56.32	8,140.15	8,142.86	2.71
6	23	Food- Revenue voted	33.51	44.87	78.38	79.77	1.39
7	26	Forests- Revenue voted	199.87	12.31	212.18	214.06	1.88
8	39	Medical and Public Health-Revenue voted	1,197.62	120.07	1,317.69	1,441.77	124.08
9	43	Police-Revenue voted	1,418.34	126.17	1,544.51	1,612.70	68.19
10	46	Other Expenditure pertaining to Home Department- Revenue voted	34.75	12.87	47.62	50.43	2.81
11	48	Stationery and Printing-Revenue voted	46.16	1.94	48.10	49.88	1.78
12	57	Labour and Employment- Revenue voted	203.33	11.03	214.36	235.19	20.83
13	61	Other Expenditure pertaining to Home Department- Revenue voted	58.72	2.08	60.80	64.85	4.05
14	64	Narmada, Water Resources, Water Supply and Kalpsar Department- Revenue voted	8.80	0.50	9.30	11.41	2.11
15	66	Irrigation and Soil Conservation - Revenue voted	689.17	13.48	702.65	785.27	82.62
16	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Revenue voted	143.95	15.54	159.49	370.66	211.17

Appendix 2.5

Sr. No.	Grant No.	Name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
17	84	Non Residential; Buildings -Revenue voted	381.34	79.17	460.51	463.14	2.63
18	86	Roads and Bridges- Revenue voted	1,537.38	235.05	1,772.43	1,796.00	23.57
19	87	Gujarat Capital Construction Scheme -Revenue voted	9.23	0.73	9.96	12.47	2.51
20	88	Other Expenditure pertaining to Road and Buildings Department - Revenue voted	10.32	1.87	12.19	13.82	1.63
21	96	Tribal Area Sub Plan -Revenue voted	2,478.13	214.21	2,692.34	2,695.86	3.52
		Total	25,849.50	3,320.15	29,169.65	30,175.75	1,006.10

Appendix 2.6 Excess/Unnecessary/Insufficient re-appropriation of Funds

(Reference: Paragraph 2.3.8; Page 34)

(₹ in lakh)

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
1	2	(ii)00.105.29.AGR2 Agriculture Support Programme for other that Scheduled Castes/Scheduled Tribes farmers promoting organic fertilizers(Plan)	2401	(-)800.00	0.00	(-)182.34
2	5	(xi)00.101.01.Audit of co-operatives	2425	(-)114.66	(+)223.35	0.00
3	5	(i)00.001.04.Statistical Cell	2425	(-)1.15	0.00	(-)113.85
4	8	(i)00.800.01.EDN 128 Training (Plan)	2251	(-)440.41	0.00	(-)59.56
5	9	(vii)01.106.06.Maintenance Grant for Primary Education	2202	(+)7,138.60	0.00	(-)5,087.82
6	9	(xvi).02.109.01.EDN 19 Government Secondary Schools	2202	(+)1,115.12	(+)125.87	0.00
7	9	(xvii)02.109.02.EDN 99 Government Higher Secondary Schools (Plan)	2202	(+)149.12	0.00	(-)133.03
8	9	(xviii)02.109.02.EDN 99 Government Higher Secondary Schools 2202	2201	(+)168.84	(+)195.68	0.00
9	9	(xxi)02.110.05.Provision for Educational Facilities- Maintenance Grant	2202	(+)2,500.00	(+)28,846.01	0.00
10	9	(xxii)02.110.07.Higher Secondary Schools	2202	(+)10,303.82	(+)6,890.59	0.00
11	9	(xxiii)02.110.08.Special Grants	2202	(+)3.10	(+)62.90	0.00
12	9	(xxiv) 02.191.02.Maintenance Grant	2202	(+)237.44	(+)1,572.07	0.00
13	9	(xxxi).05.103.01.EDN 94 Development of Sanskrit Pathshalas	2202	(+)48.82	(+)35.82	0.00
14	9	(xlvi)00.103.02.TED 16.Technical High Schools	2203	(+)188.90	(+)93.82	0.00
15	9	(v)02.109.01.EDN 19 Government Secondary Schools(Plan)	2202	(-)1,555.52	0.00	(-)683.75
16	9	(vii)02.110.01.EDN 18 Regulated Growth of Non -Government Secondary Schools(Plan)	2202	(-)2,823.76	0.00	(-)417.88
17	9	(ix) 02.110.13.Computer Literacy and Studies in Schools(CLASS)	2202	(-)7,300.00	0.00	(-)2,100.00
18	9	(x) 02.800.04.Vocational Education	2202	(-)114.78	0.00	(-)91.97
19	9	(xxi)00.105.01.TED 3 Development of Government Polytechnics and Girls Polytechnics(Plan)	2203	(-)1,275.89	0.00	(-)199.22
20	9	(xxiii)00.112.01.TED5 Development of Government Engineering Colleges(Plan)	2203	(-)2,519.55	0.00	(-)144.00
21	9	(xxiv).02.102.01.MDM 1 Mid Day Meal Scheme for children in Public Primary schools	2236	(-)14,651.37	0.00	(-)1,758.86
22	17	(i)00.097.01.Treasuries	2054	(+)30.09	(+)122.79	0.00
23	18	(ii)01.102.01.Commuted Value of Pensions	2071	(+)438.75	(+)11,457.67	0.00
24	18	(iv) 01.105.01.Family Pension	2071	(+)1,586.91	0.00	(-)1,273.13

Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
25	20	(xvii)03.104.02.Interest on General Provident Fund of ClassIV Employees	2049	(+)280.00	(+)196.09	0.00
26	20	(xix)03.104.07.Interest on Provident Fund of Rojamdard Employees	2049	(+)40.00	(+)56.02	0.00
27	22	(vii)00.800.05.Construction of Grahak Bhavan at Ahmedabad	3456	(-)49.00	0.00	(-)58.25
28	22	(ii)00.001.02.Implementation of Price Control Order	3456	(+)56.93	(+)58.56	0.00
29	22	(iii)00.001.04.Consumers Disputes Redressal Commission(Plan)	3456	(-)26.75	(+)64.62	0.00
30	26	(i)01.001.02.Divisional Offices	2406	(+)1,144.17	(+)457.67	0.00
31	26	(v)02.110.02.FST 20 Management and Development of National Parks and Sanctuaries	2406	(+)42.99	(+)70.78	0.00
32	26	(ii)02.110.22.FST16 Integrated Development of Wildlife Habitats (CSS)	2406	(-)925.00	0.00	(-)117.98
33	36	(ii)02.103.01.Legislative Secretariat	2011	(-)120.00	0.00	(-)72.41
34	38	00.090.02.Family Welfare Unit at Sachivalaya	2251	(-)1.96	0.00	(-)156.15
35	39	(vi) 01.110.01.01.HLT 2 Civil Hospital Administration (Plan)	2210	(+)781.30	(+)665.58	0.00
36	39	(Xvi)01.110.12.HLT7 Medical College and Hospital, Ahmedabad(Plan)	2210	(+)182.00	(+)60.03	0.00
37	39	(xviii)01.110.13.HLT54 SSG Hospital, Vadodara (Plan)	2210	(+)200.00	(+)134.91	0.00
38	39	(xxi) 01.110.14.HLT55 GG Hospital, Jamnagar	2210	(-)3.48	(+)225.17	0.00
39	39	(xxii)01.110.15.HLT56 New Civil Hospital, Surat(Plan)	2210	(+)106.00	(+)46.47	0.00
40	39	(xxiii)01.110.15.HLT56 New Civil Hospital, Surat	2210	(+)3.48	(+)428.57	0.00
41	39	(xxxiv) 02.101.02.Medical Relief-Hospitals and Dispensaries	2210	(+)2.15	(+)190.17	0.00
42	39	(xxxvii)02.101.04.HLT 21 Medical Relief- New Ayurvedic Hospitals and Extension of Ayurvedic Hospitals	2210	(+)9.13	(+)202.00	0.00
43	39	(xlii)04.101.01.HLT22 Medical Relief- Ayurved Dispensaries in Rural Areas(Plan)	2210	(+)203.68	(+)171.38	0.00
44	39	(xlvi) 05.102.01.HLT55 Education-Homeopathy College	2210	(+)52.63	(+)92.93	0.00
45	39	(l)05.105.03.HLT8 Medical College, Vadodara(Plan)	2210	(+)248.00	(+)98.55	0.00
46	39	(liii)05.105.04.HLT63 BJ Medical College, Ahmedabad(Plan)	2210	(+)547.50	(+)257.92	0.00
47	39	(liv)05.105.05.HLT10 Medical College,Surat(Plan)	2210	(+)247.90	(+)95.88	0.00
48	39	(lxiii).05.105.13.HLT15Medical College, Bhavnagar(Plan)	2210	(+)609.50	(+)299.18	0.00
49	39	(lxv)05.105.14.HLT14 Medical College, Rajkot (Plan)	2210	(+)546.38	(+)276.56	0.00

Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
50	42	00.800.01.MEP8 Information Technology(Plan)	2052	(-)3,346.48	(+)83.88	0.00
51	43	(viii)00.109.02.MEP 7 State Reserve Police Force	2055	(+)21.50	(+)2675.88	0.00
52	43	(v) 00.115.01.MEP 2 Police Proper-PCSS(Plan)	2055	(-)210.01	0.00	(-)1206.22
53	57	(v)01.103.02.LBR 14 Protection of Unorganised Rural Labourers as per Satem Commission	2230	(-)23.75	(+)117.38	0.00
54	57	(vii).03.003.05.EMP2 Industrial Training Centres(Plan)	2230	(+)20.09	(+)117.35	0.00
55	60	(iii)00.105.02.Civil Judges	2014	(-)2,691.03	(+)992.43	0.00
56	60	(v).00.105.06.Family Courts(Plan)	2014	(+)30.88	0.00	(-)99.08
57	60	(viii)00.114.01.Law Officers (Plan)	2014	(-)14.26	0.00	(-)135.74
58	60	(vii)00.105.07.Fast Track Courts	2014	(-)1,032.23	0.00	(-)394.74
59	60	(i)00.105.03.Process Serving Establishment	2014	(+)431.07	0.00	(-)54.77
60	60	(ii)00.105.04.Ahmedabad City Civil and sessions Court	2014	(+)466.73	(+)75.73	0.00
61	60	(iii)00.105.05.Magistrates Courts for Ahmedabad City	2014	(+)155.95	(+)322.87	0.00
62	60	(iv)00.105.06.Family Courts	2014	(-)26.00	(+)85.79	0.00
63	60	(v)00.106.01.Small Cause Courts	2014	(+)130.40	(+)104.02	0.00
64	60	(vi)00.108.01.Judicial Magistrates	2014	(+)384.02	(+)294.58	0.00
65	60	(vii)00.114.01.Law Officers	2014	(+)567.87	(+)442.39	0.00
66	60	(i)00.102.01.Judges (Charged)	2014	(-)40.06	0.00	(-)55.59
67	60	(ii)00.102.02.Registrar(Plan)(Charged)	2014	(-)419.11	0.00	(-)179.59
68	66	(xix).01.103.13.Minor Irrigation Works (Plan)	2702	(+)881.71	0.00	(-)60.63
69	70	(vii)00.800.14.CDP15 Nirmal Gujarat-Incentivize the efforts of the PRIS(Plan)	2515	(-)2,252.40	(+)199.08	0.00
70	70	(iv)00.800.050CDP2 Survey and Studies (Plan)	2515	(+)2,393.58	0.00	(-)177.16
71	74	00.102.01.Inspection of Motor Vehicles (Plan)	2041	(-)4,064.40	0.00	(-)377.12
72	84	(i)01.0523.010Work Charged Establishment (Repairs to Non residential Buildings)	2059	(+)702.12	0.00	(-)158.23
73	84	(ii)80.001.01.Direction	2059	(+)328.05	(+)266.54	0.00
74	84	(iii)80.001.02.Administration	2059	(-)74.27	(+)992.88	0.00
75	84	(vii)03.103.42.Buildings (Plan)	2210	(+)62.62	0.00	(-)35.63
76	84	(ii)01.051.01.Minor Original Works	2059	(-)121.65	0.00	(-)152.66
77	84	(iii)01.053.02.Other Maintenance Expenditure	2059	(-)1,175.74	0.00	(-)541.39
78	84	(i) 01.051.42.Buildings (Plan)	4059	(-)2,668.68	(+)853.61	0.00

Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
79	84	(iv)01.051.42.Buildings(Plan)	4059	(-)1,489.83	0.00	(-)974.73
80	84	Xiii)04.104.42.EDN 103 Buildings(Plan)	4202	(+)200.65	0.00	(-)235.49
81	84	(xviii)03.277.42.Buildings (Plan)	4225	(-)549.79	0.00	(-)144.84
82	84	(xix) 03.277.42.Buildings (Plan)PCSS	4225	(-)277.68	(+)122.83	0.00
83	86	(i)04.337.12.NABARD (Plan)	3054	(+)6,211.17	0.00	(-)479.62
84	86	(ii)04.337..14 Kisan Path (plan)	3054	(-)3,584.49	(+)313.69	0.00
85	95	(iv)02.110.01.EDN 18 Regulated Growth of Non Government Secondary Schools(Plan)	2202	(-)200.40	0.00	(-)1248.71
86	95	(xiv)03.800.03.HSG 50 State Government Supplement to Indira Awas Yojana(Plan)	2216	(-)523.74	0.00	(-)918.12
87	95	(xi)01.793.01.BCK 31 Scheduled Castes Sub-Plan - Financial Assistance for Cottage Industries and Self Employment for Bankable Schemes	2225	(+)127.94	(+)117.06	0.00
88	95	(x)00.800.01.MNR 251 Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation (Plan)	4702	(-)1,047.47	(+)97.47	0.00
89	96	(xlii)02.796.48.BCK177.Residential Schools(Plan)	2225	(+)583.29	0.00	(-)68.08
90	96	(xc)04.796.11.Roads and Bridges (Plan)	3054	(+)2,500.00	(+)123.24	0.00
91	96	(xxix)02.796.03.MDM 1 Mid Day Meal for children in Public Schools (Plan)	2236	(-)1,527.23	0.00	(-)143.52
92	96	(xlv)80.796.10.MNR250Special Provision for Minor Irrigation under Tribal Sub-Plan (Plan)	2702	(-)740.70	0.00	(-)144.19
93	96	(xv)00.796.25.MNR251.Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation (Plan)	4702	(-)5,500.00	(+)300.00	0.00
94	96	(viii)80.796.02.Administration (Plan)	4700	(+)1,394.72	(+)292.30	0.00
95	96	(x)00.796.02.Minor Irrigation (Plan)	4702	(-)1,420.34	(+)2954.67	0.00
96	98	(ii)00.104.06.EDN54 Expansion of Activities of Sports under Sports Authority Of Gujarat	2204	(-)1,726.85	(+)589.77	0.00
97	98	(vii)00.800.09.EDN 112 Celebration of Golden Jubilee Year of Formation of Gujarat (Plan)	2205	(-)2,595.00	(+)129.74	0.00
Total				(-)72,066.87 (+)46,807.61	(+)66,440.79	(-)20,453.71

Appendix 2.7

Results of review of substantial surrenders made during the year Surrender more than ₹100 lakh or more than 50 per cent (Reference: Paragraph 2.3.9; Page 34)

(₹ in lakh)

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	2	2401.00.800.19.Establishment of Information and Communication Technology Centre at SAMETI-Grant- in -Aid to Others	100.50	100.50	100.00%	Delay in approving the scheme.
2	2	2401.00.119.11.Integrated Development of Vegetable crops (C.S.S.)	1,200.00	755.00	62.92%	Work under seed spices could not be done as the scheme was to be implemented in non-traditional areas .
3	4	2403.00.102.14.Establishment of new Integrated Livestock Development Centres	53.00	53.00	100.00%	Scheme was dropped by Government.
4	5	2425.00.101.4.supervision and Audit Committee	19.00	18.41	96.89%	Vacant posts.
5	6	2405.00.800.02.FSH 13 Financial Assistance towards welfare scheme for the fishermen co-operative societies.(50 % C.S.S.)	75.00	75.00	100.00%	Beneficiaries are not coming forward to avail of subsidy.
6	6	2405.00.102.02.FSH 5 Establishment of Coastal Aquaculture Units (Partly C.S.S.)	30.00	23.87	79.57%	Beneficiaries were not coming forward to avail of subsidy for shrimp farming.
7	7	7610.00.202Advances for purchase of Motor Conveyance	10.00	9.40	94.00%	Less demand from employees.
8	8	2251.00.800.EDN 128 training	500.00	440.41	88.08%	Less number of training programmes.
9	9	2202.01.106.17.EDN 129Distance Mode Education Programme	600.00	500.00	83.33%	Delay in implementing the scheme.
10	9	2202.02.110.12.EDN 25 Teaching courses through computers	1,183.12	1,183.12	100.00%	For want of administrative approval .
11	9	2202.04.200.1.EDN 13 State Adult Education Programme.	317.00	317.00	100.00%	Programme in the districts closed on 31 March 2009.
12	9	2202.04.800.3.EDN 87 Functional Literacy Awards	25.00	25.00	100.00%	Non receipt of applications according to the norms.
13	9	2202.80.800.14.EDN 48 Information and Technology	1,735.00	928.50	53.52%	Reasons were awaited.
14	9	2203.001.5.TED 25 Gujarat Technological University.	906.01	563.38	62.18%	Vacant posts.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
15	9	2203.003.1.TED 7 TRAINING OF Teachers and Instructors for Technical Institutions	30.00	28.00	93.33%	Training programmes not conducted.
16	9	2203.103.1.TED 2 Technical High Schools	19.30	12.05	62.44%	Vacant posts .
18	9	2203.105.7.TED 10 Grant -in Aid to Non government Pharmacy Institutions	95.00	59.78	62.93%	Reasons were awaited.
19	9	2203.112.1.TED 5 Development of Government Engineering Colleges	6,169.54	2,519.55	40.84%	Vacant posts and less purchase of equipments.
20	9	2204.102.03.National Cadet Corps Training .	20.14	11.27	55.96%	Less training programmes conducted during second semester..
21	11	3451.00.800.01.PWR 17 Information Technology	100.00	96.33	96.33%	For want of administrative approval .
22	11	3451.00.02.PWR 40 Expenditure for Training	25.00	25.00	100.00%	For want of administrative approval .
23	13	2801.80.27.Assistance to GEDA for Renewable Energy Conservation Projects under Climate Change	500.00	328.60	65.72%	Delay in administrative approval.
24	13	2801.80.28.Assistance to GEDA for Gobar Gas Plant under Climate Change	1,935.00	1,935.00	100.00%	Non finalisation of the technology for implementing the project.
25	14	2852.04.090.01.Director of Hydrocarbon	67.02	42.02	62.70%	Vacant posts and delay in administrative approval.
26	19	2075.00.800.01.Liability on account of increase in the rates of Dearness Allowance	35,000.00	34,058.85	97.31%	Initially the provision was made to indicate the liability as a whole and in the revised estimates, provisions were made under the respective departments.
27	19	2075.00.800.02.Liability on account of payment arising from implementation of recommendations of New Pay Commission.	1,15,000.00	1,15,000.00	100.00%	Initially the provision was made to indicate the liability as a whole and in the revised estimates, provisions were made under the respective departments.
28	20	6003.00.101.05Expired loans	50.00	45.26	90.52%	Less receipt of claims from investors for old matured loans.
29	22	3456.00.190.04.Antyodaya Anna Yojana	1,000.00	1,000.00	100.00%	Late sanction of central assistance.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
30	22	3456.00.190.09.Distribution of iodised salt to BPL and AAY.	470.00	330.00	70.21%	Scheme in the non - tribal areas could not be implemented fully.
31	25	3451.00.800.02TDP 20 Expenditure pertaining to Training	6.00	4.39	73.17%	Less number of training programmes.
32	33	2052.00.090.02.General Administration Department	100.00	97.66	97.66%	Delay in completing the renovation work of Block No 7 in Sachivalaya Complex.
33	34	3454.02.800.12Compilation of Satellite Accounts in respect of Non -Profit Institutions	49.92	42.74	85.62%	Delay in the work.
34	35	7610.00.201.House Building Advance	80.00	42.50	53.13%	Less demand from employees
35	35	2070.00.003.Training TDP -2 Sardar Patel Institute of Training in administration	550.00	394.00	71.64%	Construction of new office building has been dropped and late finalisation of annual training calendar.
36	40	2211.00.102.03.Urban Health project	6,000.00	6,000.00	100.00%	Non approval of Urban Health Project by Government of India.
37	41	7610.00.202Advance for purchase of motor car	20.00	14.40	72.00%	Less demand from employees
38	42	2052.00.800.1.Information Technology	4,000.00	3,346.48	83.66%	Tenders were not floated for the purchase of hardware, software, etc.
39	43	2055.003.1.Police Training Schools	47.50	32.50	68.42%	Vacant posts
40	43	2055.101.1Crime Investigation Department	25.00	25.00	100.00%	Vacant posts
41	43	2055.109.8.Police supplied to other parties	342.35	342.35	100.00%	Scheme was not implemented
42	43	2055.111.1Railway Police	42.70	42.70	100.00%	Vacant posts
43	44	2056.001.Office of the Inspector of Prisons	298.55	224.79	75.29%	Administrative delay in purchasing video surveillance system.
44	44	2056.101.1.Central Jails	190.70	147.87	77.54%	Vacant posts
45	46	2070.00.107.1 Home Guard	26.40	26.40	100.00%	Vacant posts
46	46	4216.01.700.80Jazil Buildings (C.S.S.)	942.90	942.90	100.00%	Scheme was discontinued by Government of India.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
47	49	2851.80.102.06.Subsidy to banks for providing loans to affected persons during riots	5.00	3.00	60.00%	Less number of claims.
48	49	2852.80.800.17Relief to small and medium and large sector affected by earthquake	5.00	5.00	100.00%	No claims.
49	49	4853.004.01.IND 43 Commissioner of Geology and Mining	200.00	150.00	75.00%	Work was being carried out by an external agency on turn-key basis.
50	51	5452.190.1.TRS 3 Capital Contribution to Tourism Corporation of Gujarat Ltd.	2,500.00	2,100.00	84.00%	Reduction in annual plan for tourism sector.
51	52	2070.00.001.01.Director of Civil Aviation	560.00	400.00	71.43%	Pending decision to open Gujarat Infrastructure Co. Ltd.
53	57	2230.01.102..04.LBR 13 Establishment under Chief Inspector of Steam Boilers	62.50	36.76	58.82%	Vacant posts.
54	59	2052.00.090.01.Legal Department	111.05	111.05	100.00%	Administrative approval to fill up the vacant posts not given.
55	60	2014.00.105.01.District and Sessions Judges	1,077.03	1,031.15	95.74%	Administrative approval to fill up the vacant posts not given.
56	60	2014.00.105.02.Civil Judges	700.27	405.77	57.94%	Administrative approval to fill up the vacant posts not given.
57	60	2014.00.105.04.Ahmedabad City Civil and Sessions Courts	19.18	19.18	100.00%	Administrative approval to fill up the vacant posts not given.
58	60	2014.00.105.05.MagistrateCourts for Ahmedabad City	147.81	147.81	100.00%	Administrative approval to fill up the vacant posts not given.
59	60	2014.00.105.07.Fast Track Courts	36.24	36.24	100.00%	Administrative approval to fill up the vacant posts not given.
60	60	2014.00.106.01Small Cause Courts	22.93	22.93	100.00%	Administrative approval to fill up the vacant posts not given.
61	60	2014.00.102.02.Registrar (Charged)	663.58	419.11	63.16%	Administrative approval to fill up the vacant posts not given.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
62	60	2014.00.800.01 Grant -in- Aid to institutions on account of Revenue From Fines Credited to Government	18.00	18.00	100.00%	Late receipt of proposals.
63	61	7610.00.201.01.House Building Advance	150.00	75.86	50.57%	Less applications received from employees
64	64	3451.00.800.03.Expenditure on Training	30.00	27.55	91.83%	Administrative reasons
65	70	2515.00.03.02Training Programme for Elected Representatives of Panchayati Raj Institutions	12.70	12.70	100.00%	Non receipt of utilisation certificates for the year 2005-06.
66	71	2216.03.102.06 HSG 4 Assistance to the construction of houses on the house sites allotted under Sardar Patel Awas Yojana	10.00	10.00	100.00%	Reasons were awaited
67	73	7615.200.02.Advances to Panchayat Servants for purchase of Motor Conveyance	50.00	40.11	80.22%	Less demand from employees
68	73	7615.200.04.Advances to Panchayat Servants for Festival	360.00	312.22	86.73%	Less demand from employees
69	73	7615.200.05.Advances to Panchayat Servants for purchase of Food Grains	600.00	504.02	84.00%	Less demand from employees
70	74	2041.00.102.01 Inspection of Motor Vehicles	5,157.90	4,064.40	78.80%	Administrative reasons .
71	76	2052.00.800.01.LND 17 Information Technology	659.00	420.36	63.79%	Non finalisation of tender for purchase of software and hardware, non receipt of administrative approval, etc.
72	77	2029.00.103.03 LND 3 Strengthening of revenue Administration and updating of land records (50 % C.S.S.)	770.00	465.56	60.46%	Delay in finalising tenders, etc.
73	77	2030.02.001.02.LND 13 Valuation Organisation for assessing market value.	426.00	375.00	88.03%	For want of administrative approval and lower price of hardware and software than estimated.
74	77	2217.05.800.01.UDP 1 Introduction of city survey in important towns and cities in the state	400.00	358.46	89.62%	Vacant posts; only one scheme was approved against 12 submitted, etc.
75	78	2053.00.94.01 LND 24 Sub - Divisional Establishm,ent(Including Talatis and Kotvals and Circle Inspectors), Prant Officers,etc.	270.00	270.00	100.00%	Non filling up of vacant posts.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
76	79	2245.01.101.01.Cash Doles to Disabled	10.00	10.00	100.00%	There was no drought during the year.
77	79	2245.01.102.01.Water Supply Arrangements	2,000.00	2,000.00	100.00%	There was no drought during the year.
78	79	2245.02.101.01..Gratuitous Relief Doles to Disabled	100.00	100.00	100.00%	There was heavy rain only in some part of the state.
79	79	2245.02.102.02.Emergency Supply of Drinking Water.	200.00	200.00	100.00%	There was heavy rain only in some part of the state.
80	79	2245.02.112.01.Transport charges on account of rescue operation	400.00	400.00	100.00%	There was heavy rain only in some part of the state.
81	79	2245.02.122. 02.Irrigation and Flood Control Works	4,000.00	4,000.00	100.00%	There was heavy rain only in some part of the state.
82	79	2245.02.282.01.Supply of medicines, drugs, disinfectants	1,000.00	1,000.00	100.00%	There was heavy rain only in some part of the state.
83	79	2245.02.282.01.Cleaning of mud and debris	8,000.00	7,414.28	92.68%	There was heavy rain only in some part of the state.
84	79	2245.02.282.03.Provision of medicines, disinfectants insecticides for prevention of outbreak of epidemics	100.00	100.00	100.00%	There was heavy rain only in some part of the state.
85	79	2245.02.800.02.Repairs/Restoration to other public properties	7,500.00	7,500.00	100.00%	There was heavy rain only in some part of the state.
86	83	3451.00090.03.Training	100.00	79.00	79.00%	Administrative reasons
87	84	4059.01.051.42.Administration of Justice Buildings	2,431.91	1,329.05	54.65%	Non availability of land for some works and non receipt of administrative approval for some works.
88	84	4059.01.051.42. Administration of Justice Buildings (50% C.S.S.)	2,726.09	1,489.83	54.65%	Administrative reasons
89	84	4202.01.201.42.Buildings	540.10	346.65	64.18%	Late receipt of administrative approval
90	84	4202.01.203.42.Buildings	3,358.00	2,270.88	67.63%	Late receipt of administrative approval
91	84	4202.02.104.42.Buildings	4,278.50	3,154.27	73.68%	Administrative reasons and problems associated with land acquisition.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
92	84	4202.02.105.42Buildings	12,058.80	8,119.61	67.33%	Administrative reasons and problems associated with land acquisition.
93	84	4225.03.277.42.Buildings	990.00	549.79	55.53%	Late receipt or non receipt of administrative approval.
94	84	4225.03.277.42.Buildings (50% C.S.S.)	500.00	277.68	55.54%	Late receipt or non receipt of administrative approval.
95	84	4401.800.42Buildings	1,880.53	1,757.66	93.47%	Late receipt or non receipt of administrative approval.
96	84	4059.051.3. Administration of Justice_Buildings (100% C.S.S.)	85.02	77.03	90.60%	Late receipt or non receipt of administrative approval.
97	84	4059.051.3. Administration of Justice_Buildings (50% C.S.S.)	2,726.09	2,469.88	90.60%	Administrative reasons
98	84	4202.04.106.42.Buildings (C.S.S.50%)	32.70	32.70	100.00%	Late receipt or non receipt of administrative approval.
99	84	4225.03.277.42. Buildings (50% C.S.S.)	500.00	300.24	60.05%	Tenders received were below the estimated cost.
100	85	4216.01.106.02.Construction - General Services	628.09	420.56	66.96%	Administrative reasons
101	85	4216.01.700.02.Construction - Education	248.00	201.50	81.25%	Administrative reasons
102	86	3054.80.107.01.Raiway Safety Works (C.S.S.)	492.00	451.86	91.84%	Pending administrative approval.
103	87	4217.01.799.01.stock	3.00	3.00	100.00%	As old stock was available
104	90	7610.201.01.House Building Advance	10.00	10.00	100.00%	No demand from employees
105	90	3425.60.004.01.Development of Biotechnology	960.00	562.64	58.61%	Projects were not finalised
106	91	2251.00.090.01.Social Justice and Empowerment	15.28	13.21	86.45%	Vacant posts
107	91	2251.00.800.01.Information Technology	246.22	203.96	82.84%	Delay in supply of hardware and software.
108	92	4225.03.190 BCK 109 Share Capital Contribution to Gujarat Minority Finance and Development Corporation	325.00	165.00	50.77%	Contribution was restricted to the authorised share capital.

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
109	95	6225.01.193.BCK 272.Loan Assistance to Dr.P.G.Solanki Law and Medical graduates	15.30	10.50	68.63%	Less number of eligible beneficiaries
110	95	6225.01.193 BCK 14 Loan Assistance to Scheduled Castes Commercial Training for Pilots	280.00	210.00	75.00%	Less number of eligible beneficiaries
111	95	6225.01.193`BCK 273 Financial assistance to MS/MD Students	25.00	17.00	68.00%	Less number of eligible beneficiaries
112	95	2225.01.277.12.BCK 19.Education Grant-in- Aid to Subedar Ramji Ambedkar Backward Class Hostels	350.00	188.15	53.76%	25 hostels were not started as planned.
113	95	2235.02.101.169.Financial Assistance to persons with disability	80.61	50.27	62.36%	Less applications received from BPL beneficiaries.
114	95	2225.01.102.065.BCK 44. Financial Assistance to Backward Class farmers for purchasing of agricultural land	23.00	18.00	78.26%	Less number of eligible beneficiaries
115	95	2225.01.102.12.BCK Exemption in Electricity connection charges to most backward and valmiki communities	10.00	10.00	100.00%	Modalities of the scheme was not finalised.
116	95	2225.01.190Becharswami Most Backward Community Board	66.00	56.00	84.85%	Agency for survey was not finalised.
117	95	2225.01.277.079.BCK 13 State Scholarship for Technical and Professional Courses.	265.00	143.08	53.99%	Increase in the amount of assistance not finalised by Government.
118	95	2225.00.800.019.BCK 67. Information and Technology	145.00	122.05	84.17%	Non supply of hardware by the suppliers.
119	95	2225.01.800.301.BCK 60 A. Contingency plan for implementation of the SC/ST (Prevention of Atrocities Act, 1989)(C.S.S.)	150.00	135.23	90.15%	Non -finalisation of the plan.
120	95	2225.01.800.332.BCK 49A Maintenance and Development of Dr.Ambedkar Bhavan.	175.00	143.21	81.83%	Requirement of new staff not approved by Government.
121	95	4225.01.277.BCK 25 Buildings	390.00	340.00	87.18%	Administrative approval was not received
122	95	4225.01.277.BCK 26.Buildings	240.00	236.54	98.56%	Administrative approval was not received
123	95	4225.03.277.BCK271 Buildings	100.00	96.75	96.75%	Administrative approval was not received
124	95	4225.03.800.BCK. 49 Buildings	217.00	182.00	83.87%	Administrative approval was not received

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
125	95	4225.03.800 BCK 277 Buildings	200.00	192.00	96.00%	Administrative approval was not received
126	95	4225.01.277.BCK 25 Buildings (Non plan)	200.00	170.00	85.00%	Administrative approval was not received
127	95	4225.01.277.BCK 26.Buildings (Non plan)	24.00	24.00	100.00%	Administrative approval was not received
128	95	4250.203.Employment	40.00	35.00	87.50%	Administrative approval was not received
129	95	2515.00.800.07.CDP 15 Nirmal Gujarat	632.00	105.45	16.69%	Scheme was transferred to another department
130	95	2515.00.800.04.LBR 23 Gram Mitra	596.00	596.00	100.00%	Amount transferred to Sardar Patel Awas Yojana.
131	95	4702.800.01.Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation	1,050.00	1,047.47	99.76%	Non availability of Scheduled Castes beneficiaries.
132	95	2014.00.105.01.Atrocity Courts	12.15	10.13	83.37%	Vacant posts
133	95	2851.800.01.IND 33.Financial Assistance to Individual Artisans through nationalised banks.	1,,500.00	950.00	63.33%	Reasons were awaited.
134	95	2425.793.03.IND 12 Financial Assistance to Co-operative package scheme	100.00	89.84	89.84%	Scheme was dropped
135	95	2851.103.10.IND 12.Integrated Handloom Development Scheme- Financial Assistance to S.C.	361.00	249.99	69.25%	Claims not sanctioned.
136	95	2220.01.001.01.SCP-Utilisation of Public Media	167.00	125.90	75.39%	Expenditure on some of the advertisements issued were borne by the respective departments.
137	95	2225.01.800.11.Training to children of S.C. for appearing in competitive examinations	15.00	13.00	86.67%	Less number of eligible beneficiaries
138	95	2801.80.800.01.PWR 11 Subsidy to Gujarat Electricity Board for electrification of S.C. basties under S.C.Sub-plan.	2,500.00	1,784.65	71.39%	Non availability of beneficiaries.
139	95	2403.102.02.Establishment of intensive Livestock Development Centres	371.60	371.60	100.00%	Scheme was dropped by the Government .
140	95	2404.001.02.Livestock Insurance Scheme	50.00	33.34	66.68%	Sanction not received.
141	96	2235.02.796.15.SCW 13 Financial Assistance to Persons with disability	80.18	66.96	83.51%	Changes in the rules of the scheme and decrease in the first installment

Appendix 2.7

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
142	96	4059.60.796.102.Construction	4,225.68	2,622.13	62.05%	Land for some works could not be finalised; administrative approval for some works not received, etc.
143	96	4210.02.796.01.HLT 72.Buildings	280.10	167.15	59.68%	Due to land problem
144	96	4235.02.796.01.RBD 104 Buildings	493.00	443.00	89.86%	Revised administrative approval awaited.
145	96	4250.00.796.01.EMP 1 Buildings	370.00	301.96	81.61%	Administrative approval awaited .
146	96	4403.00.796.01.Buildings	35.00	35.00	100.00%	Administrative approval awaited .
147	96	2425.00.796.39.COP 5 Financial Assistance to Agricultural Co-operative Societies	111.00	58.32	52.54%	Provision of Rs 100.00 crore included in this subhead was made in another Scheme (COP34) also.
148	97	2251.00.090.03.Training	12.00	11.00	91.67%	Administrative reasons
149	98	2204.104.06.EDN 54 Expansion of Activities of Sports under Sports Authority of Gujarat (PCSS)	2,203.90	1,321.91	59.98%	Administrative reasons
150	98	2205.800.09.Celebration of golden jubilee year of formation of Gujarat	5,000.00	2,595.00	51.90%	Shortage of skilled staff to execute specialised job of conservation and restoration of protected monuments.
151	102	6217.60.800.03.UDP 9 Loans to Local Bodies from World Bank	3,000.00	3,000.00	100.00%	Less programmes held during the year.
152	106	2235.00.103.01.SCW 24 Expansion and Development of the institution under moral and social hygiene	80.00	44.94	56.18%	Negotiation to commute Gujarat Urban Development Project in regular project of World Bank could not be finalised.
Total			2,79,667.69	2,49,488.02		

Appendix 2.8

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

(₹ in crore)

Sr.No.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	4.Animal Husbandry and Dairy Development- Revenue voted	168.13	2.44	6.11	3.67
2	9.Education Revenue voted	8,241.71	0.00	139.47	139.47
3	20.Repayment of Debt pertaining to Finance Department -Revenue charged	8,140.15	0.00	2.69	2.69
4	23.Food Revenue voted	78.38	0.00	0.59	0.59
5	40.Family Welfare- Revenue voted	385.05	67.18	70.00	2.82
6	42.Home Department- Revenue voted	47.87	31.50	33.46	1.96
7	43.Police-Revenue voted	1,544.51	0.00	24.25	24.25
8	44.Jails Revenue voted	47.26	1.36	3.73	2.37
9	46.Other Expenditure pertaining to Home Department-Revenue voted	47.62	0.00	0.57	0.57
10	50.Mines and Minerals- Revenue voted	57.23	4.84	5.70	0.86
11	57.Labour and Employment -Revenue voted	214.36	0.00	3.52	3.52
12	60.Administration of Justice-Revenue voted	282.39	18.80	44.74	25.94
13	66.Irrigation and Soil Conservation Revenue voted	702.65	0.00	1.40	1.40
14	77.Tax Collection Charges-Revenue Department-Revenue voted	122.82	3.14	14.10	10.96
15	78.District Administration- Revenue voted	187.35	3.33	11.40	8.07
16	82.Other Expenditure pertaining to Revenue Department-Revenue voted	216.90	0.41	1.07	0.66
17	84.Non-Residential Buildings-Revenue voted	460.51	0.00	1.58	1.58

Appendix 2.8

Sr.No.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
18	86.Roads and Bridges- Revenue voted	1,772.43	0.00	4.52	4.52
19	86.Roads and Bridges- Capital Voted	1,160.32	2.89	4.68	1.79
20	90.Other Expenditure pertaining to Science and Technology Department Revenue voted	19.71	5.63	6.24	0.61
21	91.Social Justice and Empowerment Department Revenue voted	6.12	1.59	2.17	0.58
22	92.Social Security and Welfare Revenue voted	430.24	1.02	2.61	1.59
23	96.Tribal Area Sub-Plan Revenue voted	2,692.34	3.52	8.68	5.16
24	98.Youth Services and Cultural Activities Revenue Voted	134.33	37.53	45.10	7.57
	Total	27,160.38	185.18	438.38	253.20

Appendix 2.9

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered (Reference: Paragraph 2.3.11; Page 37)

(₹ in crore)

Sr. No.	Grant no.	Name of Grant/Appropriation	Saving
1	9	Education-Revenue charged	1.12
2	9	Education- Capital voted	0.02
3	10	Other Expenditure pertaining to Education Department -Capital voted	0.36
4	26	Forests-Revenue charged	0.02
5	26	Forests-Capital voted	1.1
6	39	Medical and Public Health-Capital voted	2.58
7	46	Other Expenditure pertaining to Home Department-Revenue charged	0.02
8	47	Industries and Mines Department -Revenue voted	0.03
9	52	Other Expenditure pertaining to Industries and Mines Department Capital voted	0.33
10	66	Irrigation and Soil Conservation Revenue charged	0.16
11	71	Rural Housing and Rural Development Revenue charged	0.03
12	72	Compensation and Assignment Revenue voted	0.21
13	86	Roads and Bridges-Revenue charged	0.76
14	88	Other Expenditure pertaining to Roads and Buildings Department Revenue charged	0.4
15	93	Welfare of Scheduled Tribes Revenue voted	0.03
16	96	Tribal Area Sub-Plan Revenue charged	0.05
17	104	Other Expenditure pertaining to Urban Development and Urban Housing Department-Revenue voted	0.04
Total			7.26

Appendix 2.10

Details of Savings of ₹ one crore and above not surrendered (Reference: Paragraph 2.3.11; Page 37)

(₹ in crore)

Sr.No.	Number and Name of the Grant/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	9.Education Revenue Charged	1.12	0.00	1.12
2	26.Forests-Capital Voted	1.10	0.00	1.10
3	31.Elections Revenue voted	5.26	3.90	1.36
4	39.Medical and Public Health Capital Voted	2.58	0.00	2.58
5	51.Tourism Revenue voted	24.01	0.00	24.01
6	71.Rural Housing and Rural Development Revenue Voted	29.48	11.43	18.05
7	74.Transport Revenue voted	44.06	40.64	3.42
8	79.Relief on Account of Natural Calamities Revenue voted	272.06	270.97	1.09
9	84.Non-Residential Buildings Capital voted	249.33	246.55	2.78
10	85.Residential Buildings Revenue voted	24.77	8.84	15.93
11	95.Scheduled Castes Sub Plan	148.10	117.33	30.77
Total		801.87	699.66	102.21

Appendix Rush of Expenditure

2.11

(Reference: Paragraph 2.3.12; Page 37)

(₹ in crore)

Sr. No.	Head of Account Scheme/ Service	Expenditure incurred during Jan-Mar2010	Expenditure incurred during Mar2010	Total Expenditure	Percentage of total expenditure incurred during	
					Jan-Mar 2010	March 2010
1	2075	8.45	7.02	10.25	82.44	68.49
2	2205	44.06	23.82	67.95	64.84	35.06
3	2211	183.04	106.35	339.25	53.95	31.35
4	2216	453.92	264.92	784.20	57.88	33.78
5	2236	463.06	370.50	924.62	50.08	40.07
6	2403	115.80	71.47	196.43	58.96	36.38
7	2404	14.83	7.10	22.08	67.14	32.16
8	2405	39.48	33.89	75.47	52.31	44.91
9	2408	70.75	55.35	87.36	80.99	63.36
10	2515	515.93	318.16	920.72	56.04	34.56
11	2702	212.81	98.17	399.02	53.33	24.60
12	2711	31.64	27.62	44.53	71.06	62.03
13	2852	290.80	257.74	386.78	75.19	66.64
14	2853	26.64	15.11	52.37	50.88	28.86
15	3051	26.85	13.51	51.08	52.57	26.45
16	4055	14.26	12.70	17.60	81.02	72.16
17	4216	83.87	61.52	157.78	53.16	38.99
18	4217	47.35	26.79	90.02	52.60	29.76
19	4220	0.36	0.32	0.58	62.42	54.65
20	4225	31.02	18.45	56.57	54.83	32.61
21	4401	1.73	1.14	1.83	94.39	62.42
22	4403	0.14	0.08	0.24	59.64	32.32
23	4408	1.94	0.07	1.99	97.63	3.54
24	4702	374.22	278.07	728.52	51.37	38.17
25	4853	4.39	4.39	4.39	100.00	100.00
26	4856	28.42	28.42	28.42	100.00	100.00
27	5051	8.23	8.13	8.32	98.99	97.77
28	5054	681.11	352.35	1304.89	52.20	27.00
29	5425	4.50	4.00	4.50	100.00	88.89
30	5452	4.00	4.00	4.00	100.00	100.00
31	6004	502.50	482.51	563.81	89.12	85.58
32	6801	51.95	51.95	69.75	74.48	74.48
33	6858	3.50	3.50	3.50	100.00	100.00
34	6885	15.06	0.00	20.00	75.30	0.00
35	7055	235.70	22.20	235.70	100.00	9.42
Total		4,592.31	3,031.32	7,664.52	59.92	39.55

Appendix 2.12 Pending DC bills for the years up to 2009-10 (Reference: Paragraph 2.4.1; Page 38)

(₹ in crore)

Department	Number of AC bills	Amount
Agriculture and Co-operation	35	0.06
Education	2,643	45.98
Food, Civil Supplies and Consumer Affairs	77	0.17
Finance	28	0.20
General Administration	725	16.51
Gujarat Legislature Secretariat	1	*
Health and Family Welfare	677	41.45
Home	3,800	145.90
Industries and Mines	56	4.11
Information and Broadcasting	13	0.07
Labour and Employment	18	0.03
Legal	222	4.80
Narmada Water Resources, Water Supply and Kalpsar	10	0.15
Ports and Transport	12	0.07
Panchayats, Rural Housing and Rural Development	1,119	11.78
Revenue	553	42.28
Roads and Buildings	5	@
Social Justice and Empowerment	632	11.28
Sports, Youth and Cultural Activities	862	6.60
Women and Child development	11	0.02
Others	616	6.00#
Total	12,115	337.46

* ₹23,000 only

@ ₹45,556 only

Details not available

Appendix 3.1 Utilization Certificates outstanding as on 31 March 2010

(Reference: Paragraph 3.1; Page 41)

(₹ in lakh)

Sr. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	General Administration							
		2006-07	27	313.14	04	13.50	23	299.64
2.	Education							
		2006-07	11	149.00	05	68	06	81.00
		2008-09	02	872.97	-	-	02	872.97
		2009-10	15	3172.37	06	594.77	09	2577.60
3.	Agriculture & Co-operation							
		2006-07	355	3,999.24	03	1.48	352	3,997.76
		2007-08	163	3,291.71	01	0.21	162	3,291.50
		2008-09	66	11,563.71	-	-	66	11,563.71
		2009-10	79	56,748.78	-	-	79	56,748.78
4.	Social Justice & Empowerment							
		2006-07	444	8,936.25	-	-	444	8,936.25
		2007-08	033	406.00	-	-	033	406.00
		2008-09	037	2,917.70	-	-	037	2,917.70
		2009-10	145	11,759.94	04	18.46	141	11,741.48
5.	Animal Husbandry							
		2006-07	243	919.99	-	-	243	919.99
		2007-08	147	5,594.00	-	-	147	5,594.00
		2008-09	096	4,472.85	-	-	96	4,472.85
		2009-10	27	6,355.65	-	-	27	6,355.65
6.	Panchayats, Rural Housing and Rural Development							
		2006-07	583	32,403.81	17	168.10	566	32,235.71
		2007-08	167	2,381.00	-	-	167	2,381.00
		2008-09	029	127.71	-	-	029	127.71
		2009-10	542	43,655.65	-	-	542	43,655.65
7.	Industries & Mines							
		2007-08	28	164.37	02	3.68	26	160.69
8.	Roads & Buildings							
		2007-08	02	2,251.47	-	-	02	2,251.47

Appendix 3.1

Sr. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
9.	Urban Development & Urban Housing							
		2004-05	05	21.13	-	-	05	21.13
		2005-06	08	58.11	02	38.39	06	19.72
		2006-07	20	20,687.43	05	338.04	15	20,349.39
		2007-08	05	43.24	-	-	05	43.24
		2008-09	29	1,00,198.20	-	-	29	1,00,198.20
		2009-10	26	99,372.89	-	-	26	99,372.89
10.	Food & Civil Supplies							
		2006-07	33	882.86	30	878.86	03	4.00
		2009-10	11	483.91	-	-	11	483.91
11.	Labour & Empowerment							
		2006-07	122	390.80	08	35.34	114	355.46
		2007-08	06	16.06	01	0.84	05	15.22
		2008-09	27	104.54	03	15.40	24	89.14
		2009-10	04	6.97	-	-	04	6.97
12.	Narmada Water Resources, Water Supply and Kalpsar							
		2006-07	1,866	2,22,011.67	1572	2,20,871.09	294	1,140.58
		2007-08	31	26,670.53	06	4,348.82	25	22,321.71
		2008-09	65	32,314.31	02	98.52	63	32,215.79
13.	Women & Family Welfare							
		2006-07	802	8,062.37	91	4,475.10	711	3,587.27
		2007-08	04	42.08	-	-	04	42.08
		2008-09	151	1,990.01	-	-	151	1,990.01
		2009-10	01	8.84	-	-	01	8.84
14.	Health & Family Welfare							
		2003-04	77	887.16	-	-	77	887.16
		2004-05	19	389.40	-	-	19	389.40
		2005-06	24	409.37	-	-	24	409.37
		2006-07	70	1,338.85	01	4.51	69	1,334.34
		2007-08	149	9,395.01	01	10	148	9,385.01
		2008-09	1290	10,055.08	1,171	1,155.38	119	8,899.70
		2009-10	90	5,494.90	-	-	90	5,494.90

Appendix 3.1

Sr. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
15.	Ports, Transport & Fisheries							
		2006-07	09	38,900.00	02	12,320.00	07	26,580.00
		2007-08	03	750.00	-	-	03	750.00
		2008-09	02	12,320.00	-	-	02	12,320.00
		2009-10	03	28,662.00	-	-	03	28,662.00
16.	Youth Services & Cultural Activities							
		2006-07	04	121.89	-	-	04	121.89
		2007-08	05	283.43	-	-	05	283.43
		2008-09	03	37.48	-	-	03	37.48
		2009-10	03	43.98	-	-	03	43.98
17.	Information & Publicity							
		2006-07	16	73.50	13	67.00	03	6.50
18.	Revenue							
		2006-07	14	1,648.50	-	-	14	1,648.50
19.	Home							
		2008-09	03	133.33	-	-	03	133.33
		2009-10	27	832.69	-	-	27	832.69
20.	Forest & Environment							
		2007-08	02	33.33	01	16.67	01	16.66
21.	Science and Technology							
		2009-10	03	325.85	-	-	03	325.85
	Total		8,273	8,27,959.01	2,951	2,45,542.16	5,322	5,82,416.85

Appendix 3.2 Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2; Page 42)

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities	Grants received (₹in lakh)
1.	Gujarat University, Ahmedabad	1999-00	1	N.A.
2.	Gujarat Tribal Development Corporation, Gandhinagar;	2002-03	1	N.A.
3.	Dr.V.H.Dave Homeo.Med.college/Hospital, Anand; Gujarat Ecology Commission, Vadodara;Electrical Research and Development Association,Vadodara;	2004-05	3	N.A.
4.	Akshar Purushottam Arogya Mandir,Goraj; Arya Kanya Siddha Ayurveda Mahavidyalaya,Vadodara;C.U.Shah T.B. Hospital, Surendranagar; Electronics & Quality Development Centre, Gandhinagar; Gujarat Energy Development Agency, Vadodara; Forest Development Agency, Chhota Udepur; K.J.Mehta T.B.Hospital, Songadh; L.M.College of Pharmacy, Ahmedabad; Agricultural University, Navsari; Sheth V.S.Hospital, Ahmedabad;	2005-06	10	N.A.
5	Gujarat Backward Class .Development Corp.Gandhinagar; Gujarat Rural Workers Welfare Board G'nagar; Gujarat Sahitya Akademi G'nagar; Gujarat Vidyapeeth(Higher Education Department,Ahmedabad); Gujarat Institute of Educational Technology,Ahmedabad; Gujarat Homeopathic Medical College, Savli; Gandhi-Lincoln Hospital; Gujarat State Tribal Development Residential Educational Institution Society,Gandhinagar; Gujarat State Social Welfare Board,Ahmedabad; G.K. General Hospital,Bhuj;GIA Industrial Training Centre Morva-Rena, Panchmahals;Gujarat Live Stock Development Board,Gandhinagar;Forest Development Agency, Bhavnagar; Forest Development Agency,Palanpur; Forest Development Agency,Junagadh; Forest Development Agency,Kachchh; Kachchh Bhuj Jilla Vankvikas Agency, Kachchh; Forest Development Agency,Godhra,; Forest Development Agency,Rajpipla; Forest Development Agency,Surendranagar; Forest Development Agency,Himatnagar; Forest Development Agency,Valsad; Forest Development Agency,Valsad South; Indo German Tool Room, Ahmedabad; J.S. Ayurved Mahavidyalaya & P.T. Patel Ayurved Hosiptal, Nadiad; O.H. Nazar Ayurved Collge and Hosiptal, Surat; School of Planning (CEPT) University, Ahmedabad; School of Interior Design (CEPT) University, Ahmedabad;Sardar Patel institute of Economic and Social Research, Ahmedabad; Self Employed Women's Association, Ahmedabad; Veer Narmad South Gujarat University, Surat; Water and Sanitation Management Organisation, Gandhinagar; B.M. Institute of Mental Health, Ahmedabad;	2006-07	33	N.A.
6	Blind Men's People Association A' bad; Bhavnagar University Bhavnagar; Gau Sewa Aayog,Gandhinagar; Rural Technology Institute, Gandhinagar; Smt. B.H. Shah I.T.I. Surat; Veraval People's Co-op. Bank Ltd. Veraval;	2007-08	6	N.A.

Appendix 3.2

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities	Grants received (₹in lakh)
7	<p>Ahmedabad Textile Industries Research Association, Ahmedabad; A.V.Jasani T.B. Hosiptal, Rajkot; A.R. College of Pharmacy and G.H. Patel Institute of Pharmacy, V.V.Nagar; Anand Homoeopathic Medical College & Research Institute, Anand; B.V. M engineering College,, V.V.Nagar; B.B.Institute of Technology;V.V.Nagar; Baroda Citizens Council , Vadodara; B.S. Nathwani T.B. Hosiptal; Junagadh; Bala Hanumany Ayurved Mahavidyalaya, Mansa; Bhavan's Shri C.T. Sutaria III, Dakore, CIPET, Ahmedabade; Cambay General Hosiptal, Khambhat; D.D. I.T. Nadiad; Gujarat Cancer & Research Institute, Ahmedabad; Gujarat Landless Labourers & Halpati Housing Board, Gandhinagar; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat Ayurved University, Jamnagar; Gujarat Agricultural university, Dantiwada; Gujarat Water Supply and Sewerage Board, Gandhinagar; Gujarat Industrial Research & Development Agency, Vadodara; GEER Foundation, Gandhinagar; Gujarat Institute of Development Research, Ahmedabad; Gujarat State Non-Resident Gujarati's Foundation, Gandhinagar; Gujarat Council of Science City, Ahmedabad; Gurjreshwar Kumarpal Jain Sarvodaya Tech. Institute, Dabhoi; Gujarat Council of Primary education, Gandhinagar; Gujarat Horticulture Mission, Gandhinagar; Gujarat Lions Conservation Society, Junagadh; Forest Development Agency, Devgad Baria; Forest Development Agency, Jamnagar, Forest Development Agency, Himatnagar-South; Forest Development Agency, Rajkot; Forest Development Agency, Dangs; Finney Methodist Technical Institute, Vadodara; International Centre for entrepreneurship and Career Development, Ahmedabad; Institute of Hotel management, Gandhinagar; Industrial extension Burea, Gandhinagar; Janak Smarak Hosiptal, Vyara; Kacheria Mojilal Gordhandas General hospital, Balasinor; K.V.Patel ITI Chansama; Lions Cancer Detection Centre, Surat; Mahatma Gandhi Labour Institute, Ahedabad; Man Made Textile research Association, Surat; M.S.University, Vadodara; Mahila Samakhya-Gujarat, Ahmedabad; M.N. College of Pharmacy, Anand; Mandvi Taluka Kshay Nivaran Sangh, Mandvi (Kutch); Narayan Eye Hosiptal, R.K. technical Instiute, Petlad; Ravishanker Maharaj Eye Hosiptal, Anand; R.K. Patel Technical Institute, Nadiad; Sardar Smarak hospital , Bardoli; Saurashtra Uni ersity, Rajkot; State Examination Board, Gandhinagar; S.K. Patel ITI, Mehsana; Sanjeevani Hospital, Chalthan; Society for Education Welfare and Action-Rural, Jhagadia; Sarvjanik Hospital and Maternity Home, Mehsana; Shrimant Fatehsinh Rao Gaekwad General Hospital, Watrak; Sheth Chimanlal Nagindas Technical Centre, Ahmedabad; State Literacy Mission Authority Gandhinagar; Shivanand Mission, Virnagar, Rajkot; Shrimati A.J.Savla Homeopathic Medical College, Mehsana; School for Deafs-Mutes Society, Ahmedabad; Sheth J.B.Upadhyay Deaf-Dumb School, Talod; Tolalni Foundation-Gandhidham Polytechnic, Adipur; U.N.Mehta Institute of Cardiology and Research Centre, Ahmedabad; Vitthalbhai Patel and Rajratan Patel Science College, V.V.Nagar, Anand; ITI College Lunawada.</p>	2008-09	69	N.A.

Appendix 3.2

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities	Grants received (₹in lakh)
8	Agriculture University Anand; Bhagubhai Mafatlal Hospital, Bharuch; Centre for Social Studies, Vir Narmad South Gujarat University Campus, Surat; Chikhli Education Societes ITC; Gujarat Infrastructure Development Board Gandhinagar; Gujarat National Law University Gandhinagar; Gujarat Information Commission Gandhinagar; Institute for Post Graduate Teaching and Research, Jamnagar; Junagarh Agriculture University; Mani Ben Pithawala ITI, Surat; NID Ahmedabad; School of Architecture (CEPT) Ahmedabad; SK. Nagar Dantiwara University; Trimurti Hospital, Bavla, Ahmedabad; Tribal Research Institute Ahmedabad; WALMI Anand;	2009-10	16	N.A.

Appendix 3.3

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3; Page 43)

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	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Under Section 19(2)							
1.	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes	Yes	2 Years and 8 months
2.	Gujarat State Legal Authority, Ahmedabad	Not required	2005-06	-	Yes	Yes	4 Years
3.	District Legal Service Authority, Navsari	Not required	2008-09	2008-09	Yes	Yes	Less than six months
Under Section 19(3)							
1	Gujarat Rural Housing Board, Ahmedabad	2008-2013	2008-09	2008-09	Up to 2008-09	No	-
2	Gujarat Housing Board	2008-2013	2008-09	2008-09	Up to 2006-07	Yes	Less than six months
3.	Gujarat Slum Clearance Board	2008-2013	2005-06	2004-05	Up to 2003-04	Yes	4 Years
Under Section 20(1)							
1	Water and Sanitation Management Organization, Gandhinagar	2012-13	2008-09	2008-09	No	Yes	Less than 1 year
2	Gujarat Maritime Board	2004-2012	2008-09	2008-09	Upto 2006-07	Yes	Less than 6 Months
3	Gujarat Municipal Finance Board	2008-09	2008-09	2008-09	Upto 2006-07	Yes	Less than 1 Month
4	Ahmedabad Urban Development Authority, Ahmedabad	2007-12	2008-09	2008-09	No	Yes	Less than 1 month
5	Anjar Area Development Authority, Anjar	2007-12	2008-09	2007-08	No	Yes	Less than 1 Year
6	Bhachau Area Development Authority, Bhachau	2007-12	2008-09	2008-09	No	Yes	Less than 6 Months
7	Bhavnagar Area Development Authority, Bhavnagar	2007-12	2008-09	2008-09	No	Yes	Less than 6 Months

Appendix 3.3

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	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8	Bhuj Area Development Authority, Bhuj	2007-12	2008-09	2007-08	No	Yes	Less than 1 Year
9	Gandhinagar Area Development Authority, Gandhinagar	2007-12	2008-09	2008-09	No	Yes	Less than 1 Year
10	Jamnagar Area Development Authority, Jamnagar	2007-12	2008-09	2006-07	No	Yes	1 year
11	Rajkot Urban Development Authority, Rajkot	2007-12	2008-09	2008-09	No	--	--
12	Rapar Area Development Authority, Rapar	2007-12	2008-09	2008-09	No	Yes	Less than 1 Year
13	Surat Urban Development Authority, Surat	2007-12	2008-09	2008-09	No	Yes	Less than 6 Months
14	Vadinar Area Development Authority, Vadinar	2007-12	2008-09	2006-07	No	Yes	Over 1 year
15	Vadodara Area Development Authority, Vadodara	2007-12	2008-09	2008-09	No	--	--
16	Junagadh Area Development Authority, Junagadh	2007-12	-	-		Yes	2 years
17	Ambaji Area Development Authority, Ambaji	2007-12	-	-		Yes	2 years
18	Alang Area Development Authority, Bhavnagar	2007-12	-	-		Yes	2 years
19	Kevadia Area Development Authority, Ahmedabad	2007-12	-	-		Yes	2 years

Appendix 3.4

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Reference: Paragraph 3.4; Page 43)

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	-	1	2	-	-	1	4
2	Agriculture, Co-op. & R.D.D.	-	1	2	2	-	1	6
3	Information & Publicity	-	-	-	-	-	-	-
4	Legal (A.J)	-	2	3	-	1	-	6
5	Labour & Employment	1	-	-	-	-	-	1
6	Education	6	4	3	-	-	-	13
7	Industries, Mines & Power	-	3	1	-	-	-	4
8	Health & Family Welfare	2	3	3	3	-	6	17
9	Home	2	3	2	5	-	-	12
10	Forest & Environment	13	3	-	3	-	2	21
11	Irrigation	-	-	-	-	-	1	1
12	Food & Civil Supply	1	1	-	-	-	-	2
13	Finance	-	-	-	1	-	1	2
14	Revenue	-	2	-	2	-	7	11
15	Sports, Culture & Youth Services	-	1	1	-	-	-	2
16	Tribal Development	-	1	-	-	-	-	1
17	Gujarat Maritime Board	1	-	-	-	-	-	1
18	Narmada Development	-	1	-	-	2	-	3
19	Roads and Buildings	-	1	1	5	1	1	9
20	Irrigation	-	3	-	6	3	18	30
21	Urban Development and Urban Housing	-	2	-	-	-	-	2
22	Land Revenue	-	2	4	1	4	18	29
Total		26	34	22	28	11	56	177

Appendix 3.5

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material (Reference: Paragraph 3.4; Page 43)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	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	4	10.37
Agriculture, Co-operation and Rural Development	-	-	6	33.73	6	33.73
Legal	1	0.05	5	20.02	6	20.07
Labour and Employment	1	0.31	-	-	1	0.31
Education	9	8.21	4	23.98	13	32.19
Industries, Mines and Power	2	0.53	2	77.62	4	78.15
Health and Family Welfare	3	4.47	14	15.35	17	19.82
Home	-	-	12	80.34	12	80.34
Forests and Environment	7	1.56	14	12.15	21	13.71
Irrigation	-	-	1	3.67	1	3.67
.Food and Civil Supply	1	3.50	1	0.49	2	3.99
Finance	-	-	2	5.47	2	5.47
Revenue	-	-	11	14.10	11	14.10
Sports and Culture Youth Services	-	-	2	5.76	2	5.76
Tribal Development	-	-	1	147.19	1	147.19
Roads and Buildings	3	1.57	6	351.88	9	353.45
Narmada, Water Resources and Water Supply	15	6.02	18	16.23	33	22.25
Urban Development and Urban Housing	-	-	2	9.13	2	9.13
Land Revenue	-	-	29	4.02	29	4.02
Gujarat Maritime Board	-	-	1	3.22	1	3.22
Total	44	29.75	133	831.19	177	860.94

Appendix 3.6

Department wise details of cases of Write offs for 2009-10 (Reference: Paragraph 3.4; Page 43)

	Department	Authority Sanctioning write off	Brief Particulars	No. of Cases	Amount (in ₹)
1	Agriculture and Co-operation	Director of Agriculture, Gandhinagar	Theft of vehicle	1	1,20,950
2	Information and Publicity	Assistant Director, Information	Theft of vehicle, camera, etc	1	2,50,704
Total				2	3,71,654