

APPENDICES

APPENDIX 1.1 PART-A State Profile

(Reference: Paragraphs- Profile of Gujarat and 1.1; Page 1)

A. General Data					
Sr. No.	Particulars			Figures	
1	Area			1,96,024 sq km	
2	Population				
	a.	As per 2001 Census.		5.07 crore	
	b.	2010-2011		6.04 crore	
3	a.	Density of population(as per 2001 census) (All India Density = 325 persons per sq. km)		258 persons per sq. km	
	b.	Density of population(as per 2011 census) (All India Density = 382 persons per sq. km)		308 persons per sq. km	
4	* Population Below Poverty Line (BPL) (2001 census) (All India Average = 27.5 per cent)			16.8 per cent	
5	a	Literacy rate (as per 2001 census) (All India Average = 64.8 per cent)		69.14 per cent	
	b	Literacy rate (as per 2011 census) (All India Average = 74.00 per cent)		79.31 per cent	
6	Life Expectancy at birth** (2001 census) (All India Average =63.5 years)			64.1 years	
7	Infant Mortality Rate***(per 1000 live births) (All India Average = 50 per 1000 live births)			48	
8	Gini –Coefficient****				
	a.	Rural (All India = 0.30)		0.27	
	b.	Urban (All India = 0.37)		0.31	
9	Gross State Domestic Product (GSDP) 2010-2011 at current prices			₹ 5,14,750 crore	
10	Per capita GSDP CAGR* (2001-02 to 2010-11)		Gujarat	13.33 per cent	
			General Category States	11.32 per cent	
11	GSDP CAGR (2001-02 to 2010-11)		Gujarat	17.16 per cent	
			General Category States	14.68 per cent	
12	Population Growth Rate (2001 to 2011)		Gujarat	19.17 per cent	
			General Category States	17.56 per cent	
B. Financial Data					
Sr. No.	Particulars			Figures (in per cent)	
1	CAGR			2001-02 to 2009-10	
				General Category States	Gujarat
	a.	of Revenue Receipts		15.20	12.72
	b.	of Own Tax Revenue		14.53	14.20
	c.	of Non Tax Revenue		13.87	4.75
	d.	of Total Expenditure		13.53	11.04
	e.	of Capital Expenditure		22.61	20.95
	f.	of Revenue Expenditure on Education		12.73	11.80
	g.	of Revenue Expenditure on Health		11.97	13.68
	h.	of Salary and Wages		11.45	4.55
	i.	of Pension		14.09	14.74

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

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

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

**** Gini-Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP);
Financial data is based on Finance Accounts of the State Government.

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

Part B: Structure and Form of Government Accounts

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

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

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

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

PART C: Layout of Finance Accounts

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

Part-D: Fiscal priority of the States (General Category States)

(Reference: Paragraphs- 1.8.1; Page 13)

(₹ in crore)

Sr No	State	GSDP		AE/GSDP		SSE/AE		DE/AE		CE/AE		Expenditure on education, sports, art & culture/AE		Expenditure on health and family welfare/AE		Per Capita GSDP		Per Capita GSDP CAGR	Population Growth
		2010-11	2007-08	2010-11	2007-08	2010-11	2007-08	2010-11	2007-08	2010-11	2007-08	2010-11	2007-08	2010-11	2007-08	2010-11	2007-08		
1	Uttar Pradesh	588467	23.19	21.91	34.63	62.84	58.19	20.44	15.73	16.80	5.02	11448	29485	9.92	20.09				
2	Rajasthan	303358	18.46	16.61	39.51	66.85	66.43	18.22	10.42	20.32	4.24	16241	44208	10.53	21.44				
3	West Bengal	460071	14.09	14.60	41.62	53.96	56.51	6.39	3.31	16.85	4.49	17985	50365	10.85	13.93				
4	Gujarat	514750	12.38	13.17	38.94	65.90	70.02	16.68	14.28	16.83	3.37	24887	85247	13.33	19.17				
5	Maharashtra	1029621	13.11	12.18	35.92	67.60	68.55	14.83	14.33	17.80	3.59	28199	91625	12.51	15.99				
6	Andhra Pradesh	567656	19.10	16.38	30.78	73.38	70.87	18.33	11.96	13.54	3.71	20563	67045	12.55	11.10				
7	Karnataka	397938	17.25	17.37	33.92	71.91	74.68	18.49	19.32	14.82	3.92	21352	65096	11.79	15.67				
8	Tamil Nadu	385945	17.12	23.55	33.01	62.05	60.41	14.29	13.68	15.26	3.51	23854	53500	8.41	15.60				
9	Haryana	257793	13.77	12.83	31.36	71.65	70.37	16.13	12.19	18.06	2.73	30980	101681	12.62	19.90				
10	Chhattisgarh	129718	18.03	17.64	33.90	74.44	73.69	25.10	15.39	19.17	4.92	14179	50790	13.61	22.59				
11	Kerala	265322	15.56	14.62	31.52	47.37	52.64	5.41	8.67	17.87	4.73	24473	79467	12.50	4.86				
12	Madhya Pradesh	271681	20.80	21.17	28.65	66.51	69.08	20.34	15.30	14.88	3.72	14374	37423	10.04	20.30				
13	Punjab	228754	16.55	15.45	19.07	46.97	44.95	8.67	6.74	12.28	3.01	32682	82570	9.71	13.73				
14	Bihar	213073	25.23	22.77	35.63	67.43	65.39	20.39	18.95	16.99	4.63	6947	20526	11.44	25.07				
15	Odisha	186356	16.30	18.23	34.54	48.31	68.62	13.54	12.61	15.55	3.56	12704	44426	13.34	13.97				
16	Jharkhand	108401	16.69	19.30	36.82	66.26	48.61	18.44	12.74	18.00	3.75	13015	32882	9.71	22.34				
	Total		16.85	16.65	32.54	64.28	64.42	16.14	13.27	17.42	3.98	18162	53064	11.32	17.56				

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 1)

Part A: Methodology adopted for the assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product at current prices (₹ in crore)	283693	329285	367745	429356	514750
Growth rate of GSDP (<i>per cent</i>)	15.92	16.07	11.68	16.75	19.89

Source: Gujarat Fiscal Responsibility Act, 2005 and Budget Publication No.30 of 2011-12

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 <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance}) / 2] * 100$
Revenue Deficit	Revenue Expenditure – Revenue Receipts
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under Major Head 2048 – Appropriation for reduction or avoidance of debt

PART B: Fiscal Responsibility and Budget 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 2007-08 to 2010-11 as given below

Fiscal indicators of medium term fiscal statement

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing	Targets for next two years	
		Actuals		BE	RE	Year	2011-12	2012-13
		Y-3	Y-2					
		2007-08	2008-09	2009-10	2009-10	2010-11		
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+) (Rs in crore)	(+2,150)	(-66)	(-3,913)	(-4,356)	(-4,502)	(-2,500)	0
2	Fiscal Deficit(-) / Surplus(+) (Rs in crore)	(-4,771)	(-10,437)	(-12,148)	(-12,628)	(-15,143)	(-14,986)	(-17,234)
3	Public Debt	79,309	87,010	98,085	98,528	1,12,462	1,26,148	1,42,082
4	GSDP	3,03,734	3,37,217	4,06,498	3,81,028	4,34,371	4,99,526	5,74,455
5	Fiscal Deficit as percentage of GSDP	1.56	3.10	2.99	3.31	3.49	3.00	3.00
6	Public Debt as percentage of GSDP	26.11	25.80	24.13	25.86	25.89	25.25	24.73
7	Government guarantee outstanding (Rs in crore)	11,561	10,340	16,000 [□]	10,257	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

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

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

APPENDIX 1.3
(Reference: Paragraphs 1.2 and 1.10.1; Pages 2 and 20)

Part I: Abstract of Receipts and Disbursements for the year 2010-11

Section-A : Revenue

(₹ in crore)

Receipts		Disbursements	
2009-10	2010-11	2009-10	2010-11
41,672.36	52,363.64	48,638.27	57,440.02
26,740.23	36,338.63	16,934.16	19,840.46
5,451.71	4,915.02	19,605.30	23,701.61
5,890.92	6,679.44	7,953.59	10,988.17
		1,995.46	2,499.42
		6,393.07	5,997.24
		51.97	76.93
837.39	1,063.60	1,053.50	1,266.71
1,801.22	2,029.25	293.21	408.03
		1,812.47	2,412.89
950.89	1,337.70	52.03	52.22
		11,992.84	13,712.67
		2,340.71	2,737.20
		1,382.20	2,058.67
		38.70	44.74
		885.44	915.64
		3,213.33	3,146.33
		789.80	895.25
		2,843.47	3,164.42
		21.68	133.32
		477.51	617.10
		105.97	185.28
6,965.91	5,076.38	-	-
48,638.27		48,638.27	57,440.02

		Receipts			Disbursements					
2009-10			2010-11	2009-10		Non-Plan	Plan	Total	2010-11	
Section-B : Others										
13,119.02	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	11,654.80	-	III	Opening Overdraft from Reserve Bank of India		130.49	130.49	
136.30	IV	Miscellaneous Capital receipts	91.18	8,046.73	IV	Capital Outlay-	22.36	9,661.18	9,683.54	
				188.59		General Services-	6.11	236.88	242.99	
				2,038.21		Social Services-	16.00	2,665.81	2,681.81	
				361.90		-Education, Sports, Art and Culture	-	424.61	424.61	
				289.60		-Health and Family Welfare		511.04	511.04	
				976.80		-Water Supply, Sanitation, Housing and Urban Development	16.00	1,355.38	1,371.38	
				0.58		-Information and Broadcasting	-	-	-	
				56.57		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		50.09	50.09	
				116.09		-Social Welfare and Nutrition		111.05	111.05	
				236.67		-Others		213.64	213.64	
				5,819.93		Economic Services-	0.25	6,758.49	6,758.74	
				291.10		-Agriculture and Allied Activities	0.25	356.41	356.66	
				-		-Rural Development	-	-	-	
				-		-Special Areas Programmes	-	-	-	
				3,687.86		-Irrigation and Flood Control	-	3,624.01	3,624.01	
				441.97		-Energy		735.26	735.26	
				34.56		-Industry and Minerals		504.12	504.12	
				1,355.94		-Transport		1,519.92	1,519.92	
				8.50		-General Economic Services		18.77	18.77	
						Total				
150.67	V	Recoveries of Loans and Advances-	283.10	427.61	V	Loans and Advances disbursed-	60.83	627.16	687.99	
54.84		-From Power Projects	161.16	69.75		-For Power Projects		259.25	259.25	
34.62		-From Government Servants	61.96	32.97		-To Government Servants	20.97	-	20.97	
61.21		-From Others	59.98	324.89		-To Others	39.85	367.92	407.77	
-	VI	Revenue Surplus brought down	-	6,965.91	VI	Revenue Deficit brought down		5,076.38	5,076.38	
				3,245.07	VII	Repayment of Public debt-		3,817.53	3,817.53	
14,244.69	VII	Public debt receipts-	16,681.33	-		-External debt				
		-External debt	-	2,681.26		-Internal debt other than Ways and Means Advances and Overdrafts		3,194.20		

		Receipts			Disbursements					
2009-10			2010-11	2009-10		Non-Plan	Plan	Total	2010-11	
14,158.44		-Internal debt other than Ways and Means Advances and overdrafts	16,522.11							
-		-Net transactions under Ways and Means Advances	-	563.81				623.33		
-		-Net transactions under overdraft	-	-	VIII					
86.25		-Loans and Advances from Central Government	159.22	47.12	IX				0.66	
-	VIII	Appropriation to Contingency Fund	-	-	X				66,655.61	
33.97	IX	Amount transferred to Contingency Fund	-	47.12				1,038.63		
58,659.95	X	Public Account receipts-		72,281.47				137.75		
1,900.67		-Small Savings and Provident Funds	1,743.47	29,567.71				34,908.17		
956.82		-Reserve Funds	1,135.71	8,593.88				9,198.16		
28,984.66		-Suspense and Miscellaneous	36,220.41	16,855.03				21,372.90		
8,784.34		-Remittance	9,276.08	11,654.80	XI			14,986.80	14,986.80	
18,033.46		-Deposits and Advances	23,905.80	4.19				122.71		
130.49	XI	Closing Overdraft from Reserve Bank of India		-				4.19		
				5,052.78				5,613.96		
				6,597.83				9,245.94		
86,475.09		Total	1,01,039.00	86,475.09					1,01,039.00	

(₹ in crore)

Part II: Summarized financial position of the Government of Gujarat as on 31 March 2011			
As on 31.03.2010	Liabilities		03.2011
88,162.00	Internal Debt -		1,01,489.92
35,926.07	Market Loans bearing interest	46,369.67	
1.67	Market Loans not bearing interest	1.38	
-	Loans from Life Insurance Corporation of India	-	
52,234.26	Loans from Other Institutions	55,118.87	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
9,847.99	Loans and Advances from Central Government -		9,383.88
2.54	Pre 1984-85 Loans	2.54	
62.47	Non-Plan Loans	58.36	
9,687.67	Loans for State Plan Schemes	9,237.18	
30.56	Loans for Central Plan Schemes	26.20	
64.75	Loans for Centrally Sponsored Plan Schemes	59.60	
152.88	Contingency Fund		199.34
6,189.68	Small Savings, Provident Funds, etc.		6,894.51
13,204.15	Deposits		15,736.72
6,740.45	Reserve Funds		7,738.40
-	Suspense and Miscellaneous Balances		939.72
346.32	Remittance Balances		424.24
1,24,643.47	Total		1,42,806.73
Assets			
72,390.76	Gross Capital Outlay on Fixed Assets -		82,074.30
31,051.17	Investments in shares of Companies, Corporations, etc.		34,495.92
41,339.59	Other Capital Outlay		47,578.38
4,905.48	Loans and Advances -		5,310.37
875.60	Loans for Power Projects		955.68
3,775.59	Other Development Loans		4,138.21
254.29	Loans to Government servants and Miscellaneous loans		216.48
5,027.49	Reserve Fund Investments		5,587.15
0.78	Advances		0.78
372.52	Suspense and Miscellaneous Balances		-
6,496.82	Cash -		9,399.31
4.19	Cash in Treasuries and Local Remittances		4.19
(-)130.49	Deposits with Reserve Bank		122.71
25.29	Departmental Cash Balance including		26.47
	Permanent Advances		
6,597.83	Cash Balance Investments		9,245.94
35,449.62	Deficit on Government Account -		40,434.82
(+)6,965.91	(i) Less Revenue Surplus /Add Revenue deficit of the current year		5,076.38
(-)136.30	(ii) Miscellaneous Deficit		(-)91.18
28,620.01	Accumulated deficit at the beginning of the year		35,449.62
1,24,643.47	Total		1,42,806.73

APPENDIX 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.6 and 1.10.2; Page 6 and 20)

(₹ in crore)

	2006-2007	2007-2008	2008-09	2009-10	2010-11
Part A- Receipts					
1. Revenue Receipts	31,002	35,690	38,676	41,672	52,364
(i) Tax Revenue	18,464	21,886	23,557	26,740	36,339
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	12,818	15,105	16,811	18,200	24,893
State Excise	42	47	49	66	63
Taxes on Vehicles	1,191	1,310	1,382	1,543	2,004
Stamps and Registration fees	1,425	2,018	1,728	2,557	3,666
Land Revenue	499	683	544	1,161	1,789
Taxes on Goods and Passengers	6	152	169	7	6
Other Taxes	2483	2571	2875	3206	3,918
(ii) Non Tax Revenue	4,949	4,609	5,099	5,452	4,915
(iii) State's share of Union taxes and duties	4,426	5,426	5,726	5,891	6,679
(iv) Grants in aid from Government of India	3,163	3,769	4,294	3,589	4,431
2. Miscellaneous Capital Receipts	3	95	21	136	91
3. Recoveries of Loans and Advances	798	214	181	151	283
4. Total Revenue and Non debt capital receipts (1+2+3)	31,005	35,785	38,877	41,959	52,738
5. Public Debt Receipts	6,948	8,611	10,306	14,245	16,681
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,653	8,402	10,079	14,159	16,522
Net transactions under Ways and Means Advances and Overdrafts	--	-	-
Loans and Advances from Government of India	295	209	227	86	159
6. Total Receipts in the Consolidated Fund (4+5)	38,751	44,610	49,184	56,204	69,419
7. Contingency Fund Receipts	76	3	10	34	47
8. Public Account Receipts	39,080	42,311	49,626	58,660	72,281
9. Total Receipts of the State (6+7+8)	77,907	86,924	98,820	1,14,898	1,41,747
Part B- Expenditure/Disbursement					
10. Revenue Expenditure	29,232	33,539	38,741	48,638	57,440
Plan	5,761	8,458	11,088	14,331	17,553
Non Plan	23,471	25,081	27,653	34,307	39,887
General Services (including interest payments)	12,121	13,654	13,385	16,934	19,840
Social Services	10,514	11,801	14,932	19,605	23,702
Economic Services	6,465	7,937	10,256	11,993	13,713
Grants-in-aid and contributions	132	147	168	106	185
11. Capital Expenditure	7,845	6,801	10,220	8,047	9,684
Plan	7,654	6,780	10,200	8,026	9,662
Non Plan	191	21	20	21	22
General Services	63	55	80	189	243
Social Services	1,589	1,927	2,017	2,038	2,682
Economic Services	6,194	4,819	8,123	5,820	6,759
12. Disbursement of Loans and Advances	374	429	354	427	688
13. Total (10+11+12)	37,451	40,769	49,315	57,112	67,812
14. Repayments of Public Debt	1,771	1,934	2,605	3,245	3,817
Internal Debt (excluding Ways and Means Advances and Overdrafts)	912	1,380	2,046	2,681	3,194

	2006-2007	2007-2008	2008-09	2009-10	2010-11
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	859	554	559	564	623
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	39,222	42,703	51,920	60,357	71,629
17. Contingency Fund disbursements	2	10	34	47	1
18. Public Account disbursements	36,590	40,032	47,285	56,088	67,216
19. Total disbursement by the State (16+17+18)	75,814	82,745	99,238	1,16,492	1,38,846
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	+1,770	+2,151	(-)66	(-)6,966	(-)5,076
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)5,648	(-)4,770	(-)10,438	(-)15,153	(-)15,074
22. Primary Deficit (21+23)	1,284	2,714	2,554	6,563	5,447
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	6,932	7,484	7,884	8,590	9,627
24. Financial Assistance to local bodies etc.,	5768	6,837	8,464	12,279	14,155
25. Ways and Means Advances/Overdraft availed (days)				-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)[@]	2,83,693	3,29,285	3,67,745	4,29,356	5,14,750
28. Outstanding Fiscal liabilities (year end)	87,971	96,452	1,05,652	1,19,117	1,35,656
29. Outstanding guarantees (year end) (including interest)	12,448	11,308	10,027	9,667	8,661
30. Maximum amount guaranteed (year end)	12,983	11,843	10,562	10,202	10,382
31. Number of incomplete projects	261	251	266	56	43
32. Capital blocked in incomplete projects	1,598	1,769	2,178	506	512
Part E- Fiscal Health Indicators					
I. Resource Mobilization					
Own Tax revenue/GSDP (<i>per cent</i>)	6.51	6.65	6.41	6.23	7.06
Own Non-Tax Revenue/GSDP (<i>per cent</i>)	1.74	1.40	1.39	1.27	0.95
Central Transfers/GSDP (<i>per cent</i>)	2.68	2.79	2.72	2.21	2.16
II. Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	13.20	12.38	13.41	13.30	13.17
Total Expenditure/Revenue Receipts	1.21	1.14	1.27	1.37	1.30
Revenue Expenditure/Total Expenditure	0.78	0.88	0.79	0.85	0.85
Expenditure on Social Services/Total Expenditure	0.32	0.34	0.34	0.38	0.39
Expenditure on Economic Services/Total Expenditure	0.35	0.32	0.38	0.32	0.31
Capital Expenditure/Total Expenditure	0.21	0.17	0.21	0.14	0.14
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.21	0.16	0.20	0.14	0.15
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	(+)0.62	(+)0.65	(-)0.02	(-)1.62	(-)0.99
Fiscal deficit/GSDP (<i>per cent</i>)	(-)1.99	(-)1.45	(-)2.84	(-)3.53	(-)2.93
Primary Deficit (surplus) /GSDP (<i>per cent</i>)	(-)0.45	(-)0.82	(-)0.69	(-)1.53	(-)1.08
Revenue Deficit/Fiscal Deficit	(-)0.31	(-)0.45	(+)0.006	(-)0.46	(-)0.34
Primary Revenue Balance/GSDP (<i>per cent</i>)	(+)3.31	(+)3.17	(-)2.32	(-)0.43	(-)0.88

	2006-2007	2007-2008	2008-09	2009-10	2010-11
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.33	0.32	0.29	0.28	0.26
Fiscal Liabilities/RR (<i>per cent</i>)	284	270	273	286	259
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(+)20.76	(-)35.63	(-)26.11	116	37.09
Debt Redemption (Principal +Interest) / Total Debt Receipts	1.37	1.20	1.04	0.87	0.84
V. Other Fiscal Health Indicators					
Return on Investment	1.92	0.23	0.19	0.25	0.33
Balance from Current Revenue (₹ in crore)	6,461	8,685	30,408	5,173	9610
Financial Assets/Liabilities	0.66	0.72	0.75	0.72	0.72

@ GSDP figures as communicated by the Government are adopted.

APPENDIX 1.5

Comparison of main components of Tax Revenue during 2006-11 (Reference Paragraph 1.6.1, page 8)

(₹ in crore)

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales Tax/Commercial Tax	2006-07	12,817.46	83.03	0.65	0.82
	2007-08	15,104.54	98.43	0.65	0.83
	2008-09	16,810.65	99.51	0.59	0.88
	2009-10	18,199.79	117.47 [□]	0.65	0.96
	2010-11	24,893.45	135.83 [□]	0.55	N.A.
Taxes on vehicles and Taxes on goods and passengers	2006-07	1,197.11	26.15	2.18	2.47
	2007-08	1,461.71	38.57	2.64	2.58
	2008-09	1,551.01	43.43	2.80	2.93
	2009-10	1,549.55	54.80 [□]	3.54	3.07
	2010-11	2,010.07	76.20 [□]	3.79	N.A.
Stamp duty and Registration fees	2006-07	1,425.03	25.02	1.76	2.33
	2007-08	2,018.44	36.23	1.79	2.09
	2008-09	1,728.50	42.16	2.44	2.77
	2009-10	2,556.72	53.38	2.09	2.47
	2010-11	3,666.24	62.73	1.71	N.A.
State Excise	2006-07	41.94	5.06	12.06	3.30
	2007-08	47.20	7.65	16.21	3.27
	2008-09	48.71	6.88	14.12	3.66
	2009-10	65.94	9.26	14.04	3.64
	2010-11	62.97	10.09	16.02	N.A.

□ Expenditure under Minor Head 101 of Major Head 2040 "Collection Charges" has been considered

□ Expenditure under Minor Head 102 of Major Head 2041 "Inspection of motor vehicles" has been considered

APPENDIX 2.1

**Statement of various grants/appropriations where savings were more than ₹10 crore each or more than 20 per cent of the total provision
(Reference: Paragraph 2.3.1; Page 28)**

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	2	Agriculture - Revenue Voted	1,392.21	10.49	0.75
2	4	Animal Husbandry and Dairy Development Revenue Voted	230.38	40.05	17.38
3	5	Co-operation - Capital Voted	0.42	0.42	100.00
4	6	Fisheries Revenue Voted	66.92	19.10	28.54
5	6	Fisheries Capital Voted	22.23	20.83	93.70
6	7	Other Expenditure pertaining to Agriculture and Co-operation Department -Capital Voted	1.10	0.62	56.36
7	9	Education- Revenue Voted	11,837.00	242.36	2.05
8	9	Education- Capital Voted	332.66	105.93	31.84
9	13	Energy Projects- Revenue Voted	2,788.89	21.01	0.75
10	14	Other Expenditure pertaining to Energy and Petro-Chemicals Department - Revenue Voted	0.45	0.16	35.56
11	18	Pensions and Other Retirement Benefits- Revenue Voted	4,470.13	21.01	0.47
12	19	Other Expenditure pertaining to Finance Department- Revenue Voted	1,589.71	951.78	59.87
13	19	Other Expenditure pertaining to Finance Department -Capital Voted	1.60	1.08	67.50
14	19	Other Expenditure pertaining to Finance Department -Capital Charged	0.01	0.01	100.00
15	20	Repayment of Debt pertaining to Finance Department and its Servicing-Capital Charged	3,837.56	20.06	0.52
16	22	Civil Supplies - Revenue Voted	224.04	32.77	14.63
17	24	Other Expenditure pertaining to Food, Civil Supplies and Consumer Affairs Department- Capital Voted	0.11	0.06	54.55
18	28	Other expenditure pertaining to Forests and Environment Department	0.63	0.14	22.22
19	34	Economic Advice and Statistics- Revenue Voted	107.88	23.11	21.42
20	35	Other Expenditure pertaining to General Administration Department- Capital Voted	2.27	1.74	76.65
21	37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat- Capital Voted	0.34	0.18	52.94
22	38	Health and Family Welfare Department- Revenue Voted	13.55	5.07	37.42
23	39	Medical and Public Health- Revenue Voted	1,974.39	50.49	2.56
24	39	Medical and Public Health- Capital Voted	475.57	77.90	16.38
25	40	Family Welfare Revenue-Voted	386.21	33.09	8.57
26	41	Other expenditure pertaining to Health and Family welfare Department Capital-	1.70	1.07	62.94

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Voted			
27	43	Police- Revenue Voted	2,091.45	76.47	3.66
28	46	Other Expenditure pertaining to Home Department Capital-Voted	270.27	120.22	44.48
29	49	Industries Revenue-Voted	859.94	117.65	13.68
30	51	Tourism Capital-Voted	25.00	6.60	26.40
31	53	Information and Broadcasting Department- Revenue Voted	2.28	0.56	24.56
32	55	Other Expenditure pertaining to Information and Broadcasting Department Capital-Voted	0.53	0.47	88.68
33	56	Labour and Employment Department- Revenue Voted	7.73	3.26	42.17
34	57	Labour and Employment- Revenue Voted	341.34	14.67	4.30
35	58	Other Expenditure pertaining to Labour and Employment Department Capital-Voted	0.56	0.42	75.00
36	59	Legal Department-Revenue Voted	8.88	2.82	31.76
37	60	Administration of Justice Revenue-Voted	664.05	315.77	47.55
38	61	Other Expenditure pertaining to Legal Department - Revenue Voted	89.70	18.62	20.76
39	61	Other Expenditure pertaining to Legal Department - Capital Voted	1.77	0.43	24.29
40	65	Narmada Development Scheme- Capital Voted	2,109.87	109.92	5.21
41	66	Irrigation and Soil Conservation -Capital Voted	1,336.56	154.80	11.58
42	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	1.60	0.87	54.38
43	69	Panchayats, Rural Housing and Rural Development Department- Revenue Voted	9.67	3.79	39.19
44	71	Rural Housing and Rural Development Revenue-Voted	836.99	142.25	17.00
45	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department- Capital Voted	12.03	7.05	58.60
46	74	Transport -Revenue Voted	648.48	69.18	10.67
47	76	Revenue Department- Revenue Voted	23.91	5.61	23.46
48	77	Tax Collection Charges (Revenue Department)- Revenue Voted	195.11	36.92	18.92
49	78	District Administration- Revenue Voted	217.52	28.15	12.94
50	79	Relief on account of Natural Calamities - Revenue Voted	683.54	89.29	13.06
51	79	Relief on account of Natural Calamities - Capital Voted	256.00	70.15	27.40
52	81	Compensation and Assignments Revenue Voted	40.66	10.54	25.92
53	81	Compensation and Assignments Capital-Voted	0.11	0.11	100.00
54	82	Other Expenditure pertaining to Revenue Department – Capital Voted	0.71	0.47	66.20

Sr. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
55	83	Roads and Buildings Department- Revenue Voted	12.45	2.81	22.57
56	84	Non-Residential Buildings – Capital Voted	613.96	295.22	48.08
57	85	Residential Buildings Revenue Voted	161.00	21.02	13.06
58	86	Roads and Bridges- Capital Voted	1,375.14	100.41	7.30
59	88	Other Expenditure pertaining to Roads and Buildings Department- Capital Voted	7.10	4.74	66.76
60	89	Science & Technology Department - Revenue Voted	63.55	14.33	22.55
61	90	Other Expenditure pertaining to Science & Technology Department Revenue-Voted	133.30	68.12	51.10
62	90	Other Expenditure pertaining to Science & Technology Department Capital Voted	16.82	13.37	79.49
63	92	Social Security and Welfare- Revenue Voted	557.79	34.43	6.17
64	93	Welfare of Scheduled Tribes- Capital Voted	9.26	2.34	25.27
65	94	Other expenditure pertaining to Social Justice and Empowerment Department- Capital Voted	0.21	0.09	42.86
66	95	Scheduled Castes Sub-Plan – Revenue Voted	1,309.01	88.72	6.78
67	95	Scheduled Castes Sub-Plan – Capital Voted	150.85	32.94	21.84
68	96	Tribal Area Sub-Plan- Revenue Voted	2,958.19	40.66	1.37
69	96	Tribal Area Sub-Plan- Capital Voted	1,561.00	199.92	12.81
70	98	Youth services and Cultural Activities Department Revenue-Voted	211.52	22.21	10.50
71	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department- Capital Voted	0.11	0.11	100.00
72	102	Urban Development - Revenue Voted	4,735.55	105.02	2.22
73	102	Urban Development - Capital Voted	30.00	27.00	90.00
74	104	Other Expenditure pertaining to Urban Development and Urban Housing Department- Capital Voted	0.20	0.17	85.00
75	107	Climate Change Department - Revenue Voted	2.00	1.64	82.00
76	108	Other Expenditure pertaining to Climate Change Department -Revenue Voted	99.64	22.40	22.48
TOTAL			54,502.87	4,185.26	7.68

Appendix 2.2

Cases where persistent savings noticed during 2008-11 (Reference: Paragraph 2.3.2; Page 30)

(₹ in crore)

Year	Provision	Expenditure	Saving	Reasons
2202-02.110.01.EDN 18 Regulated Growth of Non-Government Secondary Schools (P)				
2008-09	5.00	1.47	3.53	Less number of beneficiaries for Karma Yogi Yojana.
2009-10	14.58	0.09	14.49	New items were not approved.
2010-11	14.00	4.89	9.11	Reasons not furnished.
2203.00.105.01.TED3- Development of Polytechnics and Girls Polytechnics (P)				
2008-09	16.43	0.00	16.43	Non finalization of policy to give benefit to S.C.students
2009-10	4.83	2.59	2.24	Non decision of extending benefits to S.C.students.
2010-11	3.15	1.25	1.90	Non decision of extending benefits to S.C.students
2203.00.112.01.TED5 –Development of Government Engineering Colleges (P)				
2008-09	5.00	0.00	5.00	Non finalization of policy to give benefit to S.C.students
2009-10	16.70	9.24	7.46	Non finalization of policy to give benefit to S.C.students
2010-11	8.70	0.65	8.05	Non decision of extending benefits to S.C.students
2225.01.283.01.BCK 50 S.C .Sub Plan- Financial Assistance for Housing on individual basis Dr.Ambedkar Awas Yojana				
2008-09	50.15	39.59	10.56	Less number of beneficiaries
2009-10	43.50	32.13	11.37	Changes in the rules of the scheme.
2010-11	56.87	24.63	32.24	Less number of beneficiaries
2403.00.102.02.ANH 7 Establishment of Live Stock Development Centres (P)				
2008-09	5.72	0.00	5.72	Scheme not sanctioned
2009-10	3.72	0.00	3.72	Scheme was dropped.
2010-11	1.02	0.32	0.70	Vacant posts
4225.03.800.01.BCK 49 Construction of Dr.Baba Saheb Ambedkar Bhavan(P)				
2008-09	1.63	0.07	1.56	Want of administrative approval,
2009-10	2.17	0.35	1.82	-do-
2010-11	2.17	0.48	1.69	-do
4702.00.800.01.MNR-251 Contribution to Gujarat Green Revolution Company Ltd, for Drip irrigation				
2008-09	9.00	4.50	4.50	Less number of SC beneficiaries
2009-10	10.50	1.00	9.50	Non-availability of SC beneficiaries
2010-11	10.50	0.01	10.49	Non-availability of SC beneficiaries
Total	285.34	123.26	162.08	

APPENDIX 2.3
Excess over provision of previous years requiring regularization
(Reference: Paragraph 2.3.5; Page 31)

(₹ in crore)

Year	Number of grants/appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
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 regularized. Proposals for regularisation of excess of ₹127.24 not submitted.
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 regularized. Proposals for regularisation of excess of ₹731.27 not submitted.
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 regularized. Proposals for regularisation of excess 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	-do-
2000-01	21	6,7,8,9,12,21,23,25,35,38,42,46,66,67,74,77,80,81,86,88,94	379.62	-do-
2001-02	13	7,8,12,19,34,36,61,66,73,75,82,86,102	2,640.36	-do-
2002-03	17	30,35,40,42,46,60,61,68,69,73,78,80,84,86,88,104 (Revenue Voted and Charged)	114.18	-do-
2003-04	26	4,8,9,12,17,19,22,40,41,42,49,55,59,60,64,66,67,68,69,73,78,80,84,86,91,105	401.26	-do-
2004-05	29	2,5,8,12 (Revenue-voted and charged; Capital charged),17,19,22,36,38,40,43,55,61,63,66,68,73 (Revenue voted and Capital charged),80,81 (Revenue and Capital charged),86,88,91,96,100,104	1,787.26	-do-
2005-06	44	3,7,8 (Revenue voted and charged),11,12,17,20,22,25,37,38,40,42,43,45,46,52 (Revenue voted and charged),55,64,66 (Revenue voted and charged),69,73,75,77,78,79,84,86, (Revenue voted and Capital voted),88 (Revenue voted and charged),90,91,92,96,100,102, (Revenue voted and Capital voted),103,104	2,159.83	-do-
2006-07	41	3,5,8,9,12,15,18 (Revenue voted and charged),21,23,25,26 (Revenue and Capital voted),32,37,38,39,41, (Revenue voted and Capital voted),43,44,55,57,61,64,66,68,73,74 (Revenue and Capital voted),77,78,80,81,84,86,87,88,91,100,104	583.79	-do-
2007-08	43	3,5,8,9,11,12,13,15,18,21,22,23,25,26,31,32,38,39,40,41,44,50,51,53,55,57,61,62,64,66,73,74,75,78,80,81,82,84 (Revenue voted and charge),86,87,88,95	1,055.38	-do-
2008-09	26	5,8,9,13,21,22,23,26,38,39,41,43,44,55,58,62,66,73,79,80,81,86 (Revenue and Capital),87,104,106.	347.05	-do-
2009-10	44	1,3,5,9,10,12,17,18,21,23,26,32,39,41,43,45,46,48,55,57,61,62,64,66,69,73,75,80,84,86,87,88,96,97,101,102 (Revenue Voted); 20,32,43,68,84 (Revenue Charged);65,93 (Capital Voted); 86 (Capital Charged).	1,010.86	-do-
Total	434		14,024.44	

APPENDIX 2.4

**Cases where supplementary provision
(₹ 50 lakh or more in each case) proved unnecessary
(Reference: Paragraph 2.3.7; Page 32)**

(₹ in crore)

Sr. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	1- Agriculture and Co-operation Department – Revenue voted	15.57	14.84	0.73	1.39
2	8-Education Department -Revenue voted	7.48	6.62	0.86	0.72
3	9-Education-Capital voted	298.16	226.73	71.43	34.50
4	16- Tax Collection Charges –Finance Department -Revenue voted	152.01	149.61	2.40	1.30
5	33-General Administration Department - Revenue voted	59.19	52.14	7.05	2.84
6	35-Other Expenditure Pertaining to General Administration Department -Revenue voted	416.32	410.49	5.83	2.14
7	38-Health and Family welfare Department- Revenue voted	12.38	8.48	3.90	1.18
8	39-Medical and Public Health-Capital voted	473.57	397.67	75.90	2.00
9	40- Family Welfare-Revenue voted	369.49	353.12	16.37	16.72
10	46-Other Expenditure Pertaining to Home Department-Capital voted	212.33	150.05	62.28	57.94
11	49- Industries-Revenue voted	849.98	742.29	107.69	9.96
12	54- Information and Publicity-Revenue voted	72.78	68.69	4.09	3.04
13	60- Administration of Justice-Revenue voted	497.87	348.28	149.59	166.18
14	61- Other Expenditure Pertaining to Legal Department-Revenue voted	80.90	71.08	9.82	8.80
15	69-Panchayats, Rural Housing and Rural Development Department-Revenue voted	8.64	5.88	2.76	1.03
16	71- Rural Housing and Rural Development- Revenue voted	819.16	694.74	124.42	17.82
17	74- Transport- Revenue voted	634.25	579.30	54.95	14.24
18-	76-Revenue Department- Revenue voted	21.13	18.29	2.84	2.77
19	79- Relief On Account of Natural Calamities- Revenue voted	602.03	594.25	7.78	81.51
20-	83- Roads and Buildings Department- Revenue voted	10.35	9.64	0.71	2.10
21	87-Gujarat Capital Construction Scheme- Capital voted	96.95	95.34	1.61	1.25
22	89- Science and Technology Department- Revenue voted	57.36	49.22	8.14	6.19
23	92- Social Security and Welfare- Revenue voted	546.37	523.36	23.01	11.42
24	95- Scheduled Castes Sub-plan-Revenue voted	1,306.72	1,220.29	86.43	2.29
25	98-Youth Services and Cultural Activities- Revenue voted	208.47	189.31	19.16	3.05
TOTAL		7,829.46	6,979.71	849.75	452.38

APPENDIX 2.5

Excess/Unnecessary/Insufficient Re-appropriation of Funds more than ₹ 50 lakh (Reference: Paragraph 2.3.8; Page 33)

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
1	4	(ii) 00.001.01 ANH 1 Directorate of Animal Husbandry and its Expansion	2403	(+)1.48	0.00	0.75
2	9	(i) 01.201.06.EDN113-SarvaShiksha Abhiyan (Plan)	4202	(+)72.50	0.00	105.93
3	13	(iii) 00.202.10Loans to GUVNL for Kisan Heet Urja Shakti Yojana (Plan)	6801	(-)100.00	100.00	0.00
4	22	(i)00.001.01PDS 6 Directorate of Civil Supplies	3456	(+)0.62	0.00	2.46
5	22	(i)00.001.02 Implementation of Price Control Order	3456	(+)1.89	0.00	0.36
6	22	(ii)00.001.05 PDS 3 Consumers Dispute Redressal Forum	3456	(+)4.53	0.00	1.95
7	22	(iii)00.190.04Antyodaya Anna Yojana Subsidies	3456	(+)5.00	2.53	0.00
8	23	(ii) 01.001.02.PDS 21 Fair Price Shops Scheme-District Offices	2408	(+)8.46	0.00	8.08
9	49	80.800.24IND5 Promotional Efforts for Industrial Development (Plan)	2852	(+)49.90	0.00	2.63
10	60	(ii)00.105.01.District and Sessions Judges)	2014	(-)12.68	2.67	0.00
11	66	(iv)14.101.01.Work charged Establishment	2700	(+)1.09	0.00	0.79
12	66	(xii) 80.001.01 Direction	2701	(-)0.84	2.02	0.00
13	66	(xix) 80.001.02 Administration	2702	(+)1.50	2.93	0.00
14	66	(xxiii) 01.103.12 Works for Flood Control (Plan)	2711	(+)13.80	1.51	0.00
15	66	(xx)01.103.11 Drainage Works (Plan)	2711	(-)7.56	3.65	0.00
16	66	(ii) 11.800.43 Canals and Branches (Plan)	4700	(+)38.28	0.00	1.71
17	66	(xiii)72.800.80 Other Expenditure (Plan)	4701	(+)44.02	0.00	0.59
18	66	(xvi) 80.001.02 Administration (P)	4701	(+)10.11	3.95	0.00
19	66	(xviii) 03.001.01 IRG 90 Administration (Plan)	4711	(+)1.84	0.92	0.00
20	77	(iii) 00.800.04 Grant- in Aid to Panchayats against Receipt- Sales of Gauchar land for Industrial purposes	2029	(+)6.13	0.00	0.95
21	78	(ii) 00.093.01. Collectorate Offices(Plan)	2053	(-)0.67	0.70	0.00
22	79	(xvi) 02.800.02 Repairs/ Restoration to other public properties	2245	(-)16.93	0.86	0.00
23	84	(i) 01.051.42.HSG-12 (A) Buildings (Plan)	4059	(-)91.34	9.86	0.00
24	84	(vi)01.202.42 EDN-21 Buildings (Plan)	4202	(-)32.80	0.00	0.99

Sr. No.	Grant No.	Description	Head of Account	Reappropriation	Final excess(+)	Final saving(-)
25	86	(vi)80.799.01 Stock	3054	(+)4.00	0.00	2.88
26	86	(ii) 80.001.02 Administration	3054	(+)2.86	2.07	0.00
27	95	(xviii)04.337.01RBD-4 Special Component Plan for Scheduled Castes- Roads and Bridges (Plan)	3054	(-)20.00	1.04	0.00
28	96	(ii) 01.796.42 EDN-21 Buildings (Plan)	4202	(-)37.88	9.12	0.00
29	96	(iii) 02.796.42 TED -24 Buildings (Plan)	4202	(-)22.35	9.53	0.00
30	96	(vi)01.796.02 HLT-42 Construction (Plan)	4216	(-)10.96	6.55	0.00
31	96	(viii) 02.796.42 Buildings (Plan)	4225	(+)1.08	0.00	10.38
32	96	(xix)00.796.02 Minor Irrigation (Plan)	4702	(-)13.16	0.00	5.06
33	96	(iii)80.796.02IRG-39 Administration (Plan)	4700	(+)8.58	3.91	0.00
34	108	(i)00.800.01.(CLC-6) Assistance to GEDA for Renewable Energy(Plan)	2810	(-)15.75	5.25	0.00
35	108	(ii)03.102.02 (CLC-2) Climate Change Impact Studies and Related Project Trust Fund(Plan)	2810	(-)15.00	8.00	0.00
36	108	(iv)03.102.01 (CLC-1) Climate Change Trust Fund(Plan)	2810	(-)10.00	10.00	0.00
TOTAL				(+)277.67 (-)407.92	187.07	145.51

APPENDIX 2.6

Substantial surrenders of more than ₹ one crore or more than 50 per cent

(Reference: Paragraph 2.3.9; Page 33)

(₹ in crore)

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	1	3451.800.01.AGR15- Information and Technology	1.80	1.20	66.67	Computerization of token system to fishermen was not sanctioned.
2	4	2403.101.15.4-Disease Control Programme for Foot and Mouth Disease.	20.30	20.30	100.00	The vaccination campaign could not be carried out for want of vaccine.
3	6	2405.800.05.FSH-16 Sales Tax Subsidy on High Speed Diesel to Mechanised Fishing Vessels	14.64	12.08	82.51	Terms and conditions of the scheme were not finalized.
4	6	5051.02.200.01.FSH-6 Construction of Docks, Berths and Jetties(Plan)	7.23	7.23	100.00	Central assistance of ₹ 2.00 crore for Okha Harbour could not be utilized due to huge cost of dredging and no further amount for modernization of harbor was sanctioned by GOI.
5	6	5051.200.05.FSH-6 Providing Infrastructure at Minor Ports (Plan)	10.00	8.61	86.10	Non -finalization of tenders.
6	6	5051.02.200.01.FSH-6 Construction of Docks, Berths and Jetties(Non Plan)	5.00	5.00	100.00	GOI has not released the fund.
7	8	2251.800.(1) EDN-128 Training(Plan)	1.50	1.49	99.33	Less number of training programmes.
8	9	2202.02.109.(6) EDN- Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	111.55	111.46	99.92	Central share is directly paid to the bank account of the society.
9	9	2202.02.110.(13) Computer Literacy and Studies in Schools	97.00	65.00	67.01	Less grant received from GOI.
10	9	2202.01.106.(17) EDN-129 Distance Mode Education Programme (Plan)	4.00	2.50	62.50	Delay in identifying schools and selection of trained teachers.
11	9	2202.01.800.(16)EDN- 78Financial Assistance for Kanya Kelvani Rath (Plan)	4.08	2.75	67.40	Part of the expenditure is met by SSA.
12	9	2202.02.109.(1) EDN-19 Government Secondary Schools(Plan).	32.81	22.43	68.36	Central share received was less.
13	9	2202.02.110(12) EDN -25 Teaching courses through computers (Plan)	10.80	10.80	100.00	Scheme was not approved.
14	9	2202.03.102.(13) EDN -127 Gujarat Teachers Education University (Plan)	2.00	2.00	100.00	Administrative approval was not given.
15	9	2202.04.200.(4) EDN-134 Saraswati Yatra(Plan)	75.34	48.97	65.00	Delay in opening of bank account at village level.
16	9	2202.04.200.(5) EDN-135 Sanskar Bharat (Plan)	24.11	12.81	53.13	-do-

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
17	9	220280..800.(22) EDN 48- Information and Technology(Plan)	24.50	16.50	67.35	Reasons not furnished.
18	9	2203.001.(5)TED 25- Gujarat Technological University (Plan)	8.00	7.08	88.50	Vacant posts.
19	9	2203.112.(19)18-Development of Government Engineering Colleges (Plan)	6.05	6.05	100.00	Non-selection of institutes by MHRD.
20	9	2203.112.(10) TED 26- Post Graduate Courses (Plan)	1.05	1.05	100.00	-do-
21	9	2203.112.(10) TED 27- Development of Post Graduate Courses	2.00	2.00	100.00	-do-
22	22	3456.001.05.Consumer Disputes Redressal Forum (Plan)	8.59	4.43	51.57	Reasons not furnished.
23	22	3456.190.09.Distribution of Iodized Salt to BPL and AAY family (Plan)	5.31	3.06	57.63	Scheme could not be implemented fully in non-tribal areas.
24	33	2052.090.02.General Administration (Plan)	1.25	1.25	100.00	Process of purchasing computers could not be completed.
25	33	3451.090.03.PLM-2 Strengthening of Evaluation Machinery at State Level	6.95	4.21	60.58	Vacant posts.
26	49	2851.800.13 IND 32- Cluster Development Scheme (Plan)	2.50	2.50	100.00	Scheme was not sanctioned.
27	49	2852.80.003.02.Assistance for Research and Technology Development (Plan)	28.93	19.83	68.54	Less claims.
28	49	2852.800.21 .IND48-Establishment of Convention –cum-Exhibition Centre(Plan)	10.49	10.49	100.00	Scheme was not implemented
29	49	2852.800.25.IND-6 Rehabilitation Programme for Sick Industries(Plan)	1.82	1.81	99.45	Fewer proposals received.
30	56	2251.090.(1) EMP-1 Labour and Employment Department (Plan)	2.46	1.49	60.57	Administrative reasons.
31	57	2230.103.02.LBR-14 Protection of unorganized labourers as per satem commission (Plan)	1.15	1.15	100.00	Want of administrative approval.
32	57	2230.111.05.LBR25 Activities of the Gujarat Building and Other Construction Workers Welfare Board(Plan)	7.29	3.79	51.99	-do-
33	60	2014.00.102.03.Judicial Academy for Training of Judicial Officers	2.01	1.04	51.74	Vacant posts
34	60	2014.00.105.01.District and Sessions Judges(Plan)	37.11	33.99	91.59	Out of 100 Additional District Courts, and 38 Special Courts planned, only one Additional District Court was established.
35	60	2014.00.105.02.Civil Judges (Plan)	166.20	158.83	95.57	Establishing less number of courts than planned.
36	60	2014.00.105.05.Magistrate Courts for Ahmedabad City (Plan)	2.71	2.51	92.62	Vacant posts

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
37	60	00.105.08.13th Finance Commission (Plan)	59.95	59.84	99.82	Action plan and State Litigation Policy not formulated.
38	60	2014.00.102.02.Registrar(Plan)	16.04	11.91	74.25	Purchase of furniture and other equipments not approved.
39	69	2251.00.090.01.Panchayats, Rural Housing and Rural Development Department (Plan)	3.80	3.50	92.11	Delay in completing the renovation of buildings.
40	71	2216.03.800.02.State Government Supplement to Indira Awas Yojana(Plan)	69.70	38.45	55.16	Closure of the scheme.
41	71	2505.60.703.02.Mission Mangalam (Plan)	80.75	52.60	65.14	Vacant posts
42	71	2505.02.101.02.RDD-29- National Rural Employment Guarantee Scheme.(Plan)	16.00	10.78	67.38	Administrative Expenditure was less than the 4% limit.
43	77	2029.103.03.LND 3 Strengthening of Revenue Administration and Updating of Land Records(Plan)	38.63	25.15	65.10	Expenditure on survey work was less than estimated.
44	77	2030.02.001.02.LND-13 Valuation Organisation for Assessing Market Value (Plan)	5.00	4.10	82.00	Delay in taking up Jantri revision work.
45	77	2217.05.800.01.UDP-1 Introduction of City survey in Important Towns and Cities (Plan)	2.96	2.36	79.73	Non –finalisation of tenders.
46	79	4250.00.101.03.UDP-56 Long Term Flood Mitigation Project (Plan)	40.00	40.00	100.00	Administrative approval was not given.
47	79	4250.00.101.04.UDP -57 Gujarat Cyclone Mitigation Project(Plan)	50.00	25.00	50.00	-do-
48	79	4250.00.101.06.UDP-61 Four Emergency Response Centres-PPP(Plan)	5.00	5.00	100.00	It was decided to establish ERCs through contribution from big industrial units.
49	83	3451.090.02.Information and Technology (Plan)	3.00	1.80	60.00	Computers and computer hardware not purchased.
50	84	4202.04.106.42.Buildings(Plan)	2.30	1.74	75.65	Time consuming process in administrative approval, technical sanction, etc.
51	84	4210.03.105.42 Buildings (Plan)	6.06	3.32	54.79	-do-
52	84	4202.01.202.42.Buildings (Plan)	43.80	31.20	71.23	-do-
53	84	4202.01.203.42.Buildings (Plan)	54.47	39.30	72.15	-do-
54	84	4202.02.104.42.Buildings (Plan)	51.20	30.48	59.53	-do-
55	84	4225.03.277.42.Buildings (plan)	18.20	10.61	58.30	-do-
56	84	4235.01.101.42.Buildings(plan)	4.66	3.95	84.76	-do-
57	84	4401.800.42.Buildings (Plan)	6.75	3.93	58.22	-do-
58	84	4403.103.42.Buildings(plan)	2.72	2.20	80.88	-do-
59	84	4059.01.101.42.Buildings	31.20	27.05	86.70	-do-
60	84	4202.01.201.42.Buildings	10.43	8.21	78.72	-do-
61	84	4225.277.42.Buildings	6.40	3.40	53.13	-do-

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
62	88	5053.60.101.01.Development of Airstrip(Plan)	3.40	1.83	53.82	Less requirement of fund by Airports Authority of India for constructing additional hanger at Ahmedabad Airport.
63	88	5053.80.800.01.Development of Helipad (Plan)	1.50	1.50	100.00	Reasons were not given.
64	95	4059.01.051.01.Administration Of Justice (Plan)	2.56	1.36	53.13	Excessive provision for new works, delay in getting Administrative Approval, Technical Sanction, tendering, land allotment, etc
65	95	4225.01.277.BCK 28 (Plan)	5.45	4.40	80.73	-do-
66	95	4225.01.277.BCK 25(Plan)	2.80	2.56	91.43	-do-
67	95	4225.01.277.BCK 26(Plan)	2.20	2.20	100.00	-do-
68	95	4225.03.800.BCK 49(Plan)	2.17	1.47	67.74	-do-
69	95	4225.03.800.BCK277(Plan)	2.00	1.97	98.50	-do-
70	95	5054.04.06.RBD 6(Plan)	2.00	1.99	99.50	-do-
71	95	2851.103.10.IND12 Integrated Handloom Development Scheme (Plan)	2.95	2.11	71.53	Second installment not released by GOI.
72	95	2202.110.02.EDN 25 Teaching courses through computers(Plan)	1.15	1.15	100.00	Sufficient amount of unspent balance of previous year was available.
73	95	2203.112.01.TED-5 Development of Government Engineering Colleges (Plan)	8.70	7.50	86.21	Vacant posts
74	96	2216.03.796.16.State Government Supplement to Indira Awas Yojana	42.50	6.11	14.38	Closure of the scheme.
75	96	4202.04.796.42.RBD 102 Buildings (Plan)	5.09	4.44	87.23	Excessive provision for new works, time consuming process in getting Administrative Approval, Technical Sanction, tendering, land allotment, etc
76	96	4216.01.796.01.HLT42 Construction (Plan)	20.19	10.96	54.28	-do-
77	96	4235.796.01.RBD 104 Buildings (Plan)	2.82	2.41	85.46	-do-
78	96	4575.03.796.42.RBD2(A) Buildings (Plan)	3.00	3.00	100.00	Administrative Approval was not given.
79	96	4250.796.01.EMP-1 Buildings	1.31	1.02	77.86	Excessive provision for new works, time consuming process in getting Administrative Approval, Technical Sanction, tendering, land allotment, etc
80	96	4202.02.796.Construction of two engineering colleges at Rajpipla and Vyara under PPP mode.(Plan)	10.00	10.00	100.00	Time consuming process.

Sr. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
81	96	2202.01.796.36.EDN 81 Biometric Attendance System (Plan)	27.00	24.01	88.93	Reasons not given.
82	98	2205.103.050ART 13. 12 th Finance Commission grant for Protected heritage (Plan)	3.00	3.00	100.00	Budget allocation was made considering 12 th Finance Commission grant, which was not operative during the year.
83	98	2205.105.13.ART-14 12 th Finance Commission grant for upgradation of public(Plan)	1.27	1.27	100.00	-do-
84	98	2205.107.04.ART-15 12th Finance Commission Grant for Museums	1.85	1.85	100.00	-do-
85	106	2235.103.17WCD-5 Development Programme of Gujarat Women Economic Development Corporation (Plan)	8.60	5.56	64.65	Vacant posts
86	107	3451.090.01. Climate Change Department	2.00	1.64	82.00	Vacant posts
Total			1,543.06	1,168.88	75.75	

APPENDIX 2.7

Surrenders in excess of actual savings (₹50 lakh or more) (Reference: Paragraph 2.3.10; Page 34)

(₹ in crore)

Sr. No.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	2- Agriculture- Revenue voted.	1,392.21	10.49	32.45	21.96
2	9.Education- Revenue voted	11,837.00	242.36	343.32	100.96
3	13-Energy Projects -Capital voted	867.51	(-)83.00	17.00	100.00
4	20-Repayment of Debt Pertaining to Finance Department and Its Servicing -Revenue charged	9,446.87	327.10	398.08	70.98
5	50-Mines and Minerals -Revenue voted	89.23	2.08	2.88	0.80
6	60- Administration of Justice - Revenue voted	664.05	315.77	317.50	1.73
7	61- Other Expenditure Pertaining to Legal Department -Revenue voted	89.70	18.62	22.80	4.18
8	64- Narmada, Water Resources, Water Supply and Kalpsar Department -Revenue voted	14.08	0.93	1.81	0.88
9	66- Irrigation and Flood Control - Revenue voted	811.29	(-)1.97	16.01	17.98
10	71- Rural Housing and Rural Development- Revenue voted	836.99	142.25	208.27	66.02
11	77- Tax Collection Charges (Revenue Department)-Revenue voted	195.11	36.92	45.84	8.92
12	79- Relief On Account Of Natural Calamities -Revenue voted	683.54	89.29	217.76	128.47
13	86- Roads and Bridges -Revenue voted	2,072.97	(-)13.55	1.01	14.56
14	95- Scheduled Castes Sub- Plan - Revenue voted	1,309.01	88.72	98.16	9.44
15	96- Tribal Area Sub-Plan -Revenue voted	2,958.19	40.66	48.14	7.48
17	96- Tribal Area Sub-Plan -Capital voted	1,561.00	199.92	218.02	18.10
18	106-Other Expenditure Pertaining to Women and Child Development Department -Revenue voted	749.42	5.06	13.94	8.88
19	108-Other Expenditure Pertaining to Climate Change Department-Revenue voted	99.64	22.40	42.75	20.35
	Total	35,677.81	1,444.05	2,045.74	601.69

APPENDIX 2.8

Rush of Expenditure (Reference: Paragraph 2.3.12; Page 36)

(₹ in crore)

Sr. No.	Head of Account	Expenditure incurred during Jan-Mar 2011	Expenditure incurred during Mar-2011	Total Expenditure	Percentage of total expenditure incurred during	
					Jan-Mar 2011	March 2011
1	2029	47.52	35.08	93.49	50.83	37.52
2	2041	41.54	28.25	76.18	54.53	37.09
3	2048	500.00	0.00	500.00	100.00	0.00
4	2052	113.61	65.83	178.40	63.68	36.90
5	2245	310.17	286.16	593.94	52.22	48.18
6	2404	30.30	12.72	34.38	88.13	36.99
7	2705	5.71	3.57	11.37	50.23	31.40
8	2711	27.20	21.85	48.92	55.60	44.66
9	2852	234.53	190.47	438.97	53.43	43.39
10	2853	58.98	55.76	83.51	70.63	66.77
11	3054	1,191.77	574.77	2,365.72	50.38	24.30
12	3604	100.82	84.58	185.02	54.49	45.72
13	4055	20.97	16.87	32.37	64.78	52.12
14	4059	109.29	60.93	207.52	52.67	29.36
15	4210	389.28	356.50	508.54	76.55	70.10
16	4211	2.00	1.50	2.50	80.00	60.00
17	4216	92.98	82.21	169.83	54.75	48.40
18	4225	30.59	21.35	50.09	61.08	42.63
19	4235	0.61	0.40	1.05	58.59	38.36
20	4403	3.13	1.97	4.88	64.07	40.45
21	4406	184.57	101.86	337.51	54.68	30.18
22	4408	4.96	4.28	8.67	57.20	49.40
23	4701	250.94	191.48	481.20	52.15	39.79
24	4801	464.06	369.50	735.26	63.12	50.25
25	4851	0.62	0.61	0.64	96.24	95.71
26	4856	500.00	500.00	500.00	100.00	100.00
27	5051	100.94	0.74	101.40	99.55	0.73
28	5425	0.38	0.00	0.38	100.00	0.00
29	6217	3.00	3.00	3.00	100.00	100.00
30	6801	204.25	151.75	259.25	78.78	58.53
31	6851	0.61	0.61	0.62	98.83	98.05
32	6858	43.50	43.50	43.50	100.00	100.00
Total		5,068.83	3,268.10	8,058.11	62.90	40.56

APPENDIX 3.1

Utilization certificates outstanding as on 31 March 2011

(Reference: Paragraph 3.1, Page 41)

(₹ in crore)

Sr. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	General Administration							
		2006-07	27	3.13	14	2.72	13	0.41
2.	Education							
		2006-07	11	1.49	05	0.68	06	0.81
		2008-09	02	8.73	-	-	02	8.73
		2009-10	15	31.72	06	5.94	09	25.78
3.	Agriculture & Co-operation							
		2006-07	355	39.99	21	27.81	334	12.18
		2007-08	163	32.91	02	0.02	161	32.89
		2008-09	66	115.64	10	1.64	56	114.00
		2009-10	79	567.49	04	0.41	75	567.08
4.	Social Justice & Empowerment							
		2006-07	444	89.36	39	50.51	405	38.85
		2007-08	033	4.06	02	1.41	31	2.65
		2008-09	037	29.18	029	28.92	08	0.26
		2009-10	145	117.60	51	88.14	94	29.46
5.	Animal Husbandry							
		2006-07	243	9.20	39	2.12	204	7.08
		2007-08	147	55.94	10	0.11	137	55.83
		2008-09	096	44.73	01	0.01	95	44.72
		2009-10	27	63.56	-	-	27	63.56
6.	Panchayats, Rural Housing and Rural Development							
		2006-07	583	324.04	70	14.12	513	309.92
		2007-08	167	23.81	-	-	167	23.81
		2008-09	029	1.28	01	0.04	028	1.24
		2009-10	542	436.56	01	0.02	541	436.54
7.	Industries & Mines							
		2007-08	28	1.64	22	1.63	06	0.01
8.	Roads & Buildings							
		2007-08	02	22.51	-	-	02	22.51

Sr. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
9.	Urban Development & Urban Housing							
		2004-05	05	0.21	-	-	05	0.21
		2005-06	08	0.58	02	0.38	06	0.20
		2006-07	20	206.87	05	3.38	15	203.49
		2007-08	05	0.43	-	-	05	0.43
		2008-09	29	1,001.98	-	-	29	1,001.98
		2009-10	26	993.73	01	0.66	25	993.07
10.	Food & Civil Supplies							
		2006-07	33	8.83	31	8.81	02	0.02
		2009-10	11	4.84	-	-	11	4.84
11.	Labour & Empowerment							
		2006-07	122	3.91	11	0.42	111	3.49
		2007-08	06	0.16	01	0.01	05	0.15
		2008-09	27	1.04	03	0.15	24	0.89
		2009-10	04	0.07	03	0.06	01	0.01
12.	Narmada Water Resources, Water Supply and Kalpsar							
		2006-07	1,866	2,220.12	1572	2,208.71	294	11.41
		2007-08	31	266.70	23	255.20	08	11.50
		2008-09	65	323.14	36	308.46	29	14.68
13.	Women & Family Welfare							
		2006-07	802	80.62	312	46.85	490	33.77
		2007-08	04	0.42	-	-	04	0.42
		2008-09	151	19.90	151	19.90	-	-
		2009-10	01	0.09	01	0.09	-	-
14.	Health & Family Welfare							
		2003-04	77	8.87	08	1.43	69	7.44
		2004-05	19	3.89	04	0.25	15	3.64
		2005-06	24	4.09	08	0.42	16	3.67
		2006-07	70	13.39	08	0.79	62	12.60
		2007-08	149	93.95	15	1.58	134	92.37
		2008-09	1290	100.55	1,194	22.22	96	78.33
		2009-10	90	54.95	05	1.07	85	53.88
15.	Ports, Transport & Fisheries							
		2006-07	09	389.00	02	123.20	07	265.80

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)
		2007-08	03	7.50	-	-	03	7.50
		2008-09	02	123.20	-	-	02	123.20
		2009-10	03	286.62	-	-	03	286.62
16.	Youth Services & Cultural Activities							
		2006-07	04	1.22	-	-	04	1.22
		2007-08	05	2.83	01	0.30	04	2.53
		2008-09	03	0.37	-	-	03	0.37
		2009-10	03	0.44	-	-	03	0.44
17.	Information & Publicity							
		2006-07	16	0.74	13	0.67	03	0.07
18.	Revenue							
		2006-07	14	16.49	09	8.72	05	7.77
19.	Home							
		2008-09	03	1.33	-	-	03	1.33
		2009-10	27	8.33	-	-	27	8.33
20.	Forest & Environment							
		2007-08	02	0.33	01	0.16	01	0.17
21.	Science and Technology							
		2009-10	03	3.26	-	-	03	3.26
	Total		8,273	8,279.59	3,747	3,240.19	4,526	5,039.40

APPENDIX 3.2
Statement showing names of bodies and authorities,
the accounts of which had not been received
(Refer paragraph 3.2; Page 42)

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
1.	State Committee for Voluntary Action Society (Scova), Dadra and Nagar Haveli, Silvassa; Gujarat Ecology Commission, Gandhinagar; Institute of Kidney Diseases and Research Centre, Ahmedabad.	2004-05	3
2.	L.M. College of Pharmacy, Ahmedabad; Gujarat Energy Development Agency, Gandhinagar; K.V. Patel Industrial Training Centre, Patan; Forest Development Agency, Godhra; Forest Development Agency, Vadodara; Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad; Self Employed Women's Association, Ahmedabad;	2005-06	7
3.	Sardar Patel Institution of Economics and Social Research, Ahmedabad; Veer Narmad South Gujarat University, Surat; Gujarat Gram Shramyogi Kalyan Board, Gandhinagar; Industrial Training Centre Morva-Rena, Panchmahal; The Gujarat State Tribal Development Residential Education Institutions Society, Gandhinagar; Gujarat Sahitya Academy, Gandhinagar; Gujarat State Lalit Kala Academy, Ahmedabad; G.K. General Hospital, Bhuj; Forest Development Agency, Junagadh; Forest Development Agency, Surendranagar; Forest Development Agency, Narmada; Forest Development Agency, Sabarkantha; Forest Development Agency, Valsad (North); Forest Development Agency, Valsad (South); Forest Development Agency, Palanpur; Forest Development Agency, Bhavnagar; Forest Development Agency and Joint Management Committee, Bhuj; Gujarat Live Stock Development Board, Gandhinagar; Kutch Bhuj Purva Jilla Vanvikas Agency, Bhuj; Indo-German Tool Room, Ahmedabad; Water and sanitation Management Organization, Gandhinagar; Sivanand Missionary Eye Hospital, Rajkot; Ravishanker Maharaja Eye Hospital, Anand; Aryakanya Ayurved College, Vadodara; Gujarat Homeopathic Medical College, Vadodara; Shree J.S. Ayurved College, Nadiad; O.H. Nazar Ayurved College and Hospital, Surat; B.M. Institute of Mental Health, Ahmedabad;	2006-07	28
4.	Rural Technology Institute, Gandhinagar; B.H. Shah Karjanwal Industrial Training Centre, Surat; Veraval People's Cooperative Bank Ltd. Veraval; Shrimant Fateshsinh Rao Gaekwad General Hospital Vatrak, Sabarkantha;	2007-08	4
5.	Tolani Foundation Gandhidham Polytechnic, Adipur; Gujarat Agriculture University, Dantiwada; M.S. University, Vadodara; M.N. College of Pharmacy, Khambhat; Finney Methodist Technical Institute, Vadodara; U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad; Sheth C.N. Technical Centre, Ahmedabad; Industrial Extension Bureau, Gandhinagar; R.K. Technical Institute Industrial Training Centre, Anand; Shri S.K. Patel Industrial Training Centre, Mehsana; Gujarat Land Les Labourers and Halpati Housing Board, Gandhinagar; Gujarat Council for Science City, Ahmedabad; State Literacy Mission, Gandhinagar; Gujarat Vidyapith (Higher Education Department), Ahmedabad; Gujarat Council of Primary Education S.S.A.M., Gandhinagar; Forest Development Agency, Jamnagar; Forest Development Agency, Rajkot; Forest Development Agency, Dahod; Forest Development Agency, Sabarkantha; Forest Development Agency, Ahwa Dang (South); I.T.I. College, Lunawala; V.P. and R.P.T.P. Science College, Vallabhvidya Nagar; Achary Shri R.K. Patel Technical Institute, Gandhinagar; Janak Smarak Hospital, Vyara, Surat; Smt. F.G.G.H., Vatrak, Sabarkantha; Bhagubhai Mafatlal Hospital Sevasram, Bharuch; J.B. Upadhyay Deaf and Mute School, Sabarkantha; School for deaf-mutes Society, Ahmedabad; Society for education Welfare and Action, Jhagadia;	2008-09	29

Sr. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
6.	Water and Land Management Institute, Anand; Tribal Research and Training Institute, Gujarat Vidyapith, Ahmedabad; Maniben Pithawala Industrial Training Centre, Surat; Bala Hanuman Ayurved College, Gandhinagar; Mahila Samakhya, Ahmedabad; Harikrishna Khadi Gramodhyog, Surendranagar; Electrical Research and Development Association, Vadodara; Gujarat Lions Conservation Society, Junagadh; Smt. A.J. Savla Homeopathic Medical College, Mehsana; Blinds Men's Association, Ahmedabad;	2009-10	10
7.	Gurjareshwar Kumarpal Jain Sarvodaya Technical Institute, Vadodara; Gujarat Rural Workers Welfare Board, Gandhinagar; Bhavnagar University, Bhavnagar; Saurashtra University, Rajkot; Gujarat State Non Residential Gujarati Foundation, Gandhinagar; International Centre for Entrepreneurship and Career Development, Ahmedabad; Mahatma Gandhi Labour Institute, Ahmedabad; Lion's cancer detection centre, Surat; Centre for Entrepreneurship Development, Gandhinagar; Gujarat Water Supply and Sewerage Board; Gandhinagar; Gujarat Mineral Research Development Society, Gandhinagar; Gujarat State Tribal Development Corporation, Gandhinagar; Navsari Agriculture University, Navsari; Gujarat Gau Seva Aayog, Gandhinagar; Gujarat Matikam Kalakari and Rural Technology Institute, Gandhinagar	2010-11	15

APPENDIX 3.3

Statement showing performance of autonomous bodies

(Reference: Paragraph 3.3; Page 42)

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
Under Section 19(2)							
1.	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes	Yes	3 Years
2.	Gujarat State Legal Authority, Ahmedabad	Not required	2005-06	-	Yes	Yes	4 Years
3.	District Legal Service Authority, Navsari	Not required	2009-10	2009-10	Yes	No	No
Under Section 19(3)							
1	Gujarat Rural Housing Board, Ahmedabad	2008-2013	2009-10	2009-10	Yes	No	No
2	Gujarat Housing Board, Ahmedabad	2008-2013	2009-10	2008-09	Yes	Yes	8 Months
3.	Gujarat Slum Clearance Board	2008-2013	2006-07	2005-06	Yes	Yes	4 Years
Under Section 20(1)							
1	Water and Sanitation Management Organization, Gandhinagar	2012-2013	2009-10	2009-10	Not Required	Yes	4 Months
2	Gujarat Maritime Board	2004-2012	2009-10	2009-10	Yes	Yes	4 Months
3	Gujarat Municipal Finance Board	2008-2013	2009-10	2009-10	Yes	Yes	3 Months
4	Ahmedabad Urban Development Authority, Ahmedabad	2007-12	2010-11	2010-11	Not Required	Yes	4 Months
5	Anjar Urban Development Authority, Anjar	2007-12	2008-09	2008-09	Not Required	Yes	1 Year
6	Bhachau Urban Development Authority, Bhachau	2007-12	2008-09	2008-09	Not Required	Yes	1 Year
7	Bhavnagar Urban Development Authority, Bhavnagar	2007-12	2008-09	2008-09	Not Required	Yes	1 Year
8	Bhuj Urban Development Authority, Bhuj	2007-12	2008-09	2008-09	Not Required	Yes	1 Year

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
9	Gandhinagar Urban Development Authority, Gandhinagar	2007-12	2009-10	2008-09	Not Required	Yes	9 Months
10	Jamnagar Urban Development Authority, Jamnagar	2007-12	2009-10	2008-09	Not Required	Yes	9 Months
11	Rajkot Urban Development Authority, Rajkot	2007-12	2009-10	2009-10	Not Required	Yes	4 Months
12	Rapar Urban Development Authority, Rapar	2007-12	2008-09	2008-09	Not Required	Yes	1 Year
13	Surat Urban Development Authority, Surat	2007-12	2009-10	2009-10	Not Required	Yes	6 Months
14	Vadinar Urban Development Authority, Vadinar	2007-12	2008-09	2008-09	Not Required	Yes	1 Year
15	Vadodara Urban Development Authority, Vadodara	2007-12	2009-10	2009-10	Not Required	No	--
16	Junagadh Urban Development Authority, Junagadh	2007-12	-	-	Not Required	Yes	3 Years
17	Ambaji Urban Development Authority, Ambaji	2007-12	-	-	Not Required	Yes	3 Years
18	Alang Area Development Authority, Bhavnagar	2007-12	-	-	Not Required	Yes	3 Years
19	Kevadia Area Development Authority, Ahmedabad	2007-12	-	-	Not Required	Yes	3 Years

APPENDIX 3.4

Pending DC bills for the years up to 2010-11

(Reference paragraph 3.4; Page 43)

(₹ in crore)

Name of Department	Number of AC bills	Amount
Agriculture and Co-operation	58	0.25
Education	2,606	64.81
Food, Civil Supplies and Consumer Affairs	109	0.66
Finance	29	0.20
General Administration	674	12.81
Gujarat Legislature Secretariat	1	*
Health and Family Welfare	378	13.41
Home	3,559	95.16
Industries and Mines	61	3.99
Information and Broadcasting	6	0.01
Labour and Employment	12	0.02
Legal	235	0.47
Narmada Water Resources, Water Supply and Kalpsar	6	0.10
Ports and Transport	11	0.11
Panchayats, Rural Housing and Rural Development	1,313	21.96
Revenue	576	28.01
Roads and Buildings	8	0.04
Social Justice and Empowerment	485	6.71
Sports, Youth and Cultural Activities	780	7.47
Urban Development and Urban Housing	1	**
Women and Child Development	11	0.02
Others	593	6.06
TOTAL	11,512	262.27

*₹23,000 only, ** ₹35,000 only

APPENDIX 3.5

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.
(Reference: Paragraph 3.10; Page 45)**

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)	1	1	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	2	1	6	17
9	Home	1	4	2	5	-	-	12
10	Forest & Environment	15	3	-	1	-	1	20
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
16	Tribal Development	-	1	-	-	-	-	1
17	Gujarat Maritime Board	1	-	-	-	-	-	1
18	Narmada Development	-	1	-	-	2	-	3
19	Roads and Buildings	-	1	-	4	3	1	9
20	Irrigation	-	1	2	5	3	19	30
21	Urban Development and Urban Housing	-	-	2	-	-	-	2
22	Land Revenue	-	2	4	-	5	18	29
TOTAL		28	29	25	21	16	56	175

APPENDIX 3.6

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

(Reference: Paragraph 3.10; Page 45)

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	15.19	6	15.24
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	8	1.68	12	11.35	20	13.03
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	-	-	1	4.47	1	4.47
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	45	29.87	130	824.27	175	854.14

APPENDIX 4.1

Glossary

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

