Contents

		Page iii		
	Preface			
Executive Summary				
Chap	ter I			
	NCES OF THE STATE GOVERNMENT			
1.1	Introduction	1		
1.2	Resources of the State	6		
1.3	Revenue Receipts			
1.4	Capital Receipts			
1.5	Public Accounts Receipts			
1.6	Application of Resources			
1.7	Quality of Expenditure			
1.8	Financial Analysis of Government Expenditure and Investments			
1.9	Assets and Liabilities			
1.10	Debt Management			
1.11	Fiscal Imbalances	36		
1.12	Conclusion and Recommendations	39		
	ter II			
FINA	NCIAL MANAGEMENT AND BUDGETARY CONTROL			
2.1	Introduction	41		
2.2	Summary of Appropriation Accounts	41		
2.3	Financial Accountability and Budget Management	42		
2.4	Review of Budget Control Mechanism			
2.5	Advances from Contingency Fund	55		
2.6	Misclassification treating 'Grants-in-aid' and 'Subsidies' as Capital Expenditure	55		
2.7	Conclusion and Recommendations	56		
Chan	ter III			
-	NCIAL REPORTING			
3.1	Delay in furnishing Utilisation Certificates	59		
3.2	Non-receipt of information pertaining to bodies/authorities substantially financed by the Government	62		
3.3	Non-submission/delay in submission of Accounts by Autonomous Bodies/Authorities			
3.4	Submission of Accounts/Audit Reports of Autonomous Bodies	64		
3.5	Failure to account for amount drawn on AC Bills	65		

			Page 65
3.6	Personal Deposit Accounts		
3.7	Misappropriations, losses, defalcations etc.		
3.8	Operation of omnibus Minor Head 800		
3.9	Comments on Accounts		
3.10		ad Recommendations	74
	ndices		
	ix 1.1 Part A	State Profile	77
Appendix 1.1 Part B		Structure and Form of Government Accounts	78
Appendix 1.1 Part C		Layout of Finance Accounts	78
Appendix 1.2 Part A		Methodology adopted for the assessment of Fiscal Position	79
Append	ix 1.2 Part B	Fiscal Responsibility Act	80
Append	ix 1.3 Part-I	Abstract of Receipts and Disbursements for the year 2014-15	81
<u> </u>	ix 1.3 Part -II	Summarised financial position of the Government of Gujarat as on 31 March 2015	84
Append	ix 1.4	Time series data on the State Government finances	85
Appendix 1.5		Comparison of main components of Tax Revenue during 2010-11 to 2014-15	88
Append	ix 2.1	Statement of Expenditure without provision	89
Appendix 2.2		Excess over provision of previous years requiring regularisation	90
Appendix 2.3		Cases where persistent excess were noticed during 2012-15	91
Append		Rush of Expenditure through Hand receipts	93
Appendix 2.5		Statement of various grants/appropriations where savings were more than ₹ 100 crore each or more than 50 <i>per cent</i> of the total provision	94
Appendix 2.6		Cases where persistent savings were noticed during 2012-15	97
Appendix 2.7		Cases where supplementary provision (₹ five crore or more in each case) proved unnecessary	101
Append	ix 2.8	Excess/Saving (more than ₹ five crore) in respect of Unnecessary/Insufficient Re-appropriation of Funds	102
Appendix 2.9		Substantial surrenders of more than ₹ one crore or more than 50 <i>per cent (Selected top 19 cases)</i>	104
Append	ix 2.10	Amount surrendered (₹ two crore or more) in excess of actual savings	106
Append	ix 2.11	Savings of more than ₹ five crore and more than 10 <i>per cent</i> not surrendered	108
Append	ix 3.1	Utilisation Certificates outstanding as on 31 March 2015	109
Append	ix 3.2	Statement showing names of bodies and authorities, the accounts of which had not been received for audit	110
Append	ix 3.3	Statement showing performance of autonomous bodies	113
Append	ix 3.4	Department-wise/duration-wise break-up of pending cases of misappropriation, defalcation etc.	117
Append	ix 3.5	Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	118
Append	ix 4.1	Glossary	119