

APPENDIX 1.1
(Reference: Socio-economic indicators of the State;
Page 1 and Paragraph 1.1 at Page 2)

Part A: General Data					
Particulars					Figures
Area					1,96,024 sq. km.
Population					
a.	As per 2001 Census				5.07 crore
b.	As per 2011 Census				6.04 crore
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 ¹ (as per 2011 census) (All India Density = 382 persons per sq. km)				308 persons per sq. km.
Population Below Poverty Line (BPL) ² (All India Average = 21.9 per cent)					16.6 per cent
a.	Literacy rate (as per 2001 census) (All India Average = 64.8 per cent)				69.14 per cent
b.	Literacy rate ³ (as per 2011 census) (All India Average = 73.00 per cent)				78.0 per cent
Life Expectancy at birth ⁴ (2011-15) (All India Average = 68.3 years)					69.1 years
Infant Mortality Rate ⁵ (2016) (per 1,000 live births) (All India Average = 34 per 1,000 live births)					30
Human Development Index ⁶ (2007-08) (All India = 0.467)					0.527
Gross State Domestic Product (GSDP) 2017-18 at current prices					13,20,167 crore
Per capita GSDP CAGR (2008-09 to 2017-18) (All India = 11.5 per cent)		Gujarat		13.8 per cent	
		General Category States		13.10 per cent	
GSDP CAGR (2008-09 to 2017-18) (All India = 12.9 per cent)		Gujarat		15.3 per cent	
		General Category States		14.5 per cent	
Population Growth Rate ⁷ (2008 to 2017) (All India = 11.9 per cent)		Gujarat		12.0 per cent	
		General Category States		11.6 per cent	
Financial Data					
		CAGR		Growth during 2017-18	
		2008-09 to 2016-17		over 2016-17	
		GCS⁸	Gujarat	GCS⁸	Gujarat
Sr. No.	Particulars	(in per cent)			
a.	Revenue Receipts	15.1	13.9	11.3	12.2
b.	Own Tax Revenue	14.9	13.4	12.2	11.0
c.	Non Tax Revenue	9.5	12.8	5.9	12.9
d.	Total Expenditure	15.8	12.5	4.7	14.1
e.	Capital Expenditure	14.0	10.3	1.0	17.7
f.	Revenue Expenditure on Education	14.5	16.0	6.2	11.9
g.	Revenue Expenditure on Health	16.2	19.9	10.7	7.1
h.	Salary and Wages	13.4	13.4	8.9	20.2
i.	Pension	16.2	18.2	22.9	23.7

¹ Census Info India 2011- Final Population Totals

² Economic Survey 2017-18 (Jan 2018), Vol. II, Page A 160-161

³ Economic Survey 2017-18 (Jan 2018), Vol. II, Page A 155

⁴ Economic Survey 2017-18 (Jan 2018), Vol. II, Page A 151

⁵ Economic Survey 2017-18 (Jan 2018), Vol. II, Page A 151

⁶ Economic Survey 2017-18 (January 2018), Vol. II, Page A 161

⁷ Population Projections for India and States 2001-2026 (revised December 2006) - Report of the Technical Group on Population Projections constituted by the National Commission on Population Table -14 (Projected Total Population By Sex as on 01 October 2001-2026)

⁸ Based on 16 General Category States – Financial data is based on Finance Accounts of the State Government

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts

(i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

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

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him/her 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 summarised 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 <i>etc</i>
Statement No.4	Statement of Expenditure (Consolidated Fund) -By function and nature: Gives expenditure by function and summarised 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	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans <i>etc.</i> raised by Statutory Corporations, Government Companies, Local Bodies <i>etc</i>
Statement No.10	Statement of Grants-in-aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Sources and Application of funds for expenditure other than revenue account
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for the assessment of Fiscal Position

The norms/ceilings prescribed by the 12thFC for selected fiscal variables along with its projections for a set of fiscal aggregates, as updated by the 13thFC and 14thFC, 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 a 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 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 mobilisation 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)

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product at current prices (₹ in crore)	8,07,623	9,21,773	10,25,188(P)	11,58,151(Q)	13,20,167(A)
Growth rate of GSDP (<i>per cent</i>)	11.47	14.13	11.22	12.97	13.99

Source: Directorate of Economics and Statistics, Gandhinagar - Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2018-19)

Estimates: P= Provisional, Q= Quick, A= Advance

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

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

PART B: Fiscal Responsibility Act

The Gujarat Fiscal Responsibility Act, 2005

The State Government enacted the Gujarat Fiscal Responsibility Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The State Government had enacted the amendments to give effect to various milestones of the fiscal consolidation roadmap as recommended by the 13thFC. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed thereunder, the Government prescribed the following fiscal management targets:

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

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

Keeping in view the fiscal targets laid down in the Fiscal Responsibility Act and/or the Rules made thereunder and the anticipated annual rate of reduction of fiscal deficit of the States worked out by the Government of India for the 13th FC 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 2014-15 to 2017-18 as given below.

Fiscal indicators of Medium Term Fiscal Policy Statements

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing Year	Targets for next two years	
		2014-15	2015-16	2016-17 (BE)	2016-17 (RE)	2017-18 (BE)	2018-19	2019-20
1	2	3	4	5	6	7	8	9
1.	Revenue Deficit (-)/ Surplus (+)	5,326	1704	3,236	3,512	6,066	6,500	6,800
2.	Fiscal Deficit (-)/Surplus(+)	(-)18,320	(-)23,015	(-)24,608	(-)20,224	(-)23,215	(-)36,137	(-)40,951
3.	Public Debt	1,63,451	1,80,743	2,02,977	1,96,809	2,14,688	2,39,688	2,69,688
4.	GSDP ⁹	8,95,027	9,94,316	10,94,303	11,25,654	12,75,591	14,45,500	16,38,040
5.	Fiscal Deficit as percentage of GSDP	2.05	2.31	2.25	1.80	1.82	2.50	2.50
6.	Public Debt as percentage of GSDP	18.26	18.18	18.55	17.48	16.83	16.58	16.46
7.	Government guarantees	6,017	5,319	16,000 ¹⁰	5,093 ¹¹	16,000 ¹⁰	16,000 ¹⁰	16,000 ¹⁰

Source: Budget document of the State Government for the year 2017-18

⁹ The GSDP estimates for 2015-16 are based on quick estimates and for 2016-17 (RE) are based on advanced estimates while the growth for 2017-18 to 2019-20 has been estimated at the rate of 13.32 *per cent* and thereafter as per the projections of the 14th FC on advance estimates of GSDP for 2016-17

¹⁰ New guarantees will be given subject to vacation of guarantees and will be kept below ₹ 16,000 crore

¹¹ Outstanding guarantees as on 31st January, 2017

APPENDIX 1.3
(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 37)

Part – I: Abstract of Receipts and Disbursement for the year 2017-18

Section A: Revenue

(₹ in crore)

Receipts				Disbursement						
	2016-17	2017-18		2016-17	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2017-18		
I	Revenue Receipts	1,09,841.81	1,23,291.27	I	Revenue Expenditure	1,03,894.83	1,03,043.68	15,015.98	1,18,059.66	1,18,059.66
	Tax Revenue	64,442.71	71,549.41		General Services	35,804.35	40,932.63	468.93	41,401.56	
	Non-Tax Revenue	13,345.66	15,073.97		Social Services	44,926.02	38,934.11	10,104.89	49,039.00	
	State's share of Union Taxes	18,835.39	20,782.29		Education, Sports, Art and Culture	18,559.76	20,355.79	1,172.70	21,528.49	
	Non-Plan grants	3,192.93	0.00		Health and Family Welfare	6,241.83	5,334.61	1,610.77	6,945.38	
	Grants for State Plan schemes	8,505.95	0.00		Water Supply, Sanitation, Housing and Urban Development	11,876.33	7,674.64	3,120.65	10,795.29	
	Grants for Central and Centrally sponsored schemes	1,519.17	0.00		Information and Broadcasting	119.25	138.93	0.00	138.93	
	Centrally sponsored schemes	0.00	8,942.08		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,248.82	2,584.43	926.23	3,510.66	
	Finance Commission grants	0.00	3,166.85		Labour and Labour Welfare	842.29	1,143.73	380.29	1,524.02	
	Other transfer/grants to states with legislature	0.00	3,776.67		Social Welfare and Nutrition	3,966.90	1,626.78	2,893.83	4,520.61	
II	Revenue Deficit carried over to Section B			II	Others	70.84	75.20	0.42	75.62	
					Economic Services	22,748.51	22,702.88	4,442.16	27,145.04	
					Agriculture and Allied Activities	5,035.20	6,814.21	987.30	7,801.51	
					Rural Development	3,423.50	1,011.85	2,187.68	3,199.53	
					Special Areas Programmes	74.53	79.39	0.00	79.39	
					Irrigation and Flood Control	1,246.19	1,078.73	8.77	1,087.50	
					Energy	5,083.17	5,820.38	0.00	5,820.38	
					Industry and Minerals	2,234.37	3,082.30	2.50	3,084.80	
					Transport	4,528.21	4,015.86	680.43	4,696.29	
					Science, Technology and Environment	249.28	272.21	72.40	344.61	
					General Economic Services	874.06	527.95	503.08	1,031.03	
					Grants-in-aid and Contributions	415.95	474.06	0.00	474.06	
					Revenue Surplus carried over to Section B	5,946.98			5,231.61	5,231.61
	Total	1,09,841.81	1,23,291.27		Total	1,09,841.81			1,23,291.27	1,23,291.27

Section B: Others

(₹ in crore)

Receipts				Disbursements					
		2016-17	2017-18		2016-17	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2017-18
III	Opening cash balance including permanent advances and cash balance investments	18,559.48	23,248.93	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
IV	Miscellaneous capital receipts	240.05	0.00	IV	Capital Outlay	22,355.39	20,305.34	6,007.85	26,313.19
					General Services	622.89	614.71	255.80	870.51
					Social Services	6,215.00	5,762.02	1,047.75	6,812.77
					Education, Sports, Art and Culture	1,166.54	511.92	281.66	793.58
					Health and Family Welfare	1,457.69	1,533.11	37.05	1,570.16
					Water Supply, Sanitation, Housing and Urban Development	3,275.01	3,539.36	536.26	4,075.62
					Information and Broadcasting	0.00	0.00	0.00	0.00
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	158.44	88.53	47.19	135.72
					Social Welfare and Nutrition	(-109.77)	12.29	9.99	22.28
					Others	267.09	79.81	135.60	215.41
					Economic Services	15,517.50	13,925.61	4,704.30	18,629.91
					Agriculture and Allied Activities	806.86	821.82	3.13	824.96
					Rural Development	1,182.54	1,206.40	0.00	1,206.40
					Special Areas Programmes	36.64	21.91	0.00	21.91
					Irrigation and Flood Control	7,423.60	4,632.31	4,447.51	9,079.81
					Energy	2,685.10	2,939.36	0.00	2,939.36
					Industry and Minerals	4.55	109.63	0.00	109.63
					Transport	2,938.11	3,709.82	253.66	3,963.48
					Science, Technology and Environment	0.00	0.00	0.00	0.00
					Communication	0.00	0.00	0.00	0.00
					General Economic Services	440.10	484.36	0.00	484.36
V	Recoveries of loans and advances	165.77	346.22	V	Loans and Advances disbursed	477.56		631.07	631.07
	From power projects	57.20	112.27		For Power Projects	61.79	106.59		
	From Government servants	20.28	15.45		To Government Servants	19.78	13.68		
	From others	88.29	218.50		To Others	395.99	510.80		
VI	Revenue surplus brought down	5,946.98	5,231.61	VI	Revenue Deficit brought down	0.00		0.00	0.00
VII	Public debt receipts	27,668.31	26,952.74	VII	Repayment of Public debt	9,073.17		13,700.23	13,700.23
	Internal debt other than ways and means advances and overdrafts	27,477.24	26,862.91		Internal debt other than Ways and Means Advances and Overdrafts	8,386.27	12,991.00		
	Net transaction under ways and means advances	0.00	0.00		Net transactions under Ways and Means Advances	0.00	0.00		

Receipts				Disbursements						
		2016-17	2017-18			2016-17	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	2017-18
	Loans and Advances from Central Government	191.07	89.83		Repayment of Loans and Advances to Central Government	686.90	709.23			
VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund	0.00			0.00	0.00
IX	Amount transferred to Contingency Fund	3.75	0.00	IX	Expenditure from Contingency Fund	0.00			0.00	0.00
X	Public Account receipts	58,958.90	89,132.67	X	Public Account disbursements	56,388.19			87,738.46	87,738.46
	Small Savings and Provident Funds	2,279.87	2,340.61		Small Savings and Provident Funds	1,747.33			2,000.29	
	Reserve Funds	1,706.17	1,797.03		Reserve Funds	290.37			2,544.68	
	Suspense and Miscellaneous	-1,367.56	16,045.41		Suspense and Miscellaneous	211.59			15,547.01	
	Remittances	15,770.94	18,881.27		Remittances	15,839.46			18,673.66	
	Deposits and Advances	40,569.48	50,068.35		Deposits and Advances	38,299.44			48,972.82	
XI	Closing overdraft from Reserve Bank of India	0.00	0.00	XI	Cash Balance at end	23,248.93			16,529.22	16,529.22
					Cash in Treasuries and Local Remittances	4.19			4.19	
					Deposits with Reserve Bank	(-471.82)			(-359.53)	
					Departmental Cash Balance and investment including permanent Advances	10,966.57			11,686.47	
					Cash Balance Investment	12,749.99			5,198.09	
	Total	1,11,543.24	1,44,912.17		Total	1,11,543.24			1,44,912.17	

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2018

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
1,92,771.64	Internal Debt -		2,06,643.56
1,36,101.55	Market Loans bearing interest	1,51,886.55	
0.52	Market Loans not bearing interest	0.52	
0.00	Loans from Life Insurance Corporation of India	0.00	
56,669.57	Loans from Other Institutions	54,756.49	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
6,566.32	Loans and Advances from Central Government		5,946.92
2.53	Pre 1984-85 Loans, 6004	2.53	
36.15	Non-Plan Loans	32.64	
6,527.46	Loans for State Plan Schemes	5,911.57	
-	Loans for Central Plan Schemes	0	
0.18	Loans for Centrally Sponsored Plan Schemes	0.18	
200.00	Contingency Fund		200.00
10,059.86	Small Savings, Provident Funds, etc.		10,400.18
29,034.48	Deposits		30,130.00
15,679.53	Reserve Funds		14,931.88
25.84	Suspense and Miscellaneous Balances		524.24
760.61	Remittance Balances		968.22
2,55,098.28	Total		2,69,745.00
	Assets		
2,10,745.50	Gross Capital Outlay on Fixed Assets -		2,37,058.70
77,833.26	Investments in shares of Companies, Corporations, etc.	86,113.96	
1,32,912.24	Other Capital Outlay	1,50,944.74	
7,638.20	Loans and Advances -		7,923.06
613.49	Loans for Power Projects	607.81	
6,782.81	Other Development Loans	7,065.72	
241.90	Loans to Government servants and Miscellaneous loans	249.53	
10,966.24	Reserve Fund Investments		11,686.04
0.80	Advances		0.79
0.00	Suspense and Miscellaneous Balances		0.00
12,282.35	Cash -		4,842.83
4.19	Cash in Treasuries and Local Remittances	4.19	
(-471.82)	Deposits with Reserve Bank	(-359.53)	
(-0.01)	Departmental Cash Balance including Permanent Advances	0.08	
12,749.99	Cash Balance Investments	5,198.09	
13,465.19	Deficit on Government Account -		8,233.58
5,946.98	Less (i) Revenue Surplus /Add Revenue deficit of the current year	5,231.61	
240.05	(ii) Miscellaneous Deficit	0.00	
(-0.10)	(iii) Other adjustment	0.00	
19,652.12	Accumulated deficit at the beginning of the year	13,465.19	
2,55,098.28	Total		2,69,745.00

Appendix 1.4
Actuals vis-à-vis Budget Estimates and Revised Estimates 2017-18
(Reference: Paragraphs 1.1.3; Page 6)

(₹ in crore)

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
						(in per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
(I) Revenue receipts (a+b+c+d)	1,31,521	1,31,550	1,23,291	-8,230	-8,259	-6.26	-6.28
(a) Tax revenue	76,553	77,967	71,549	-5,004	-6,418	-6.54	-8.23
State Goods and Services Tax (SGST)	0	25,000	21,251	21,251 ¹²	-3,749	NA	-15.00
Other Taxes on Income and Expenditure	247	255	260	12	5	5.01	1.92
Land revenue	3,620	2,200	1,859	-1,761	-341	-48.64	-15.50
Stamps and registration fees	7,000	7,100	7,255	255	155	3.64	2.18
Taxes on immovable property other than agricultural land	339	334	287	-52	-47	-15.40	-14.05
State excise	173	75	85	-88	10	-51.01	13.00
Taxes on sales, trade etc.	53,603	31,144	29,639	-23,964 ¹³	-1,505	-44.71	-4.83
Taxes on vehicles	4,050	4,250	3,885	-165	-365	-4.06	-8.58
Taxes on goods and passengers	307	102	131	-176	29	-57.24	28.71
Taxes and duties on electricity	6,609	7,100	6,484	-125	-616	-1.89	-8.67
Other taxes and duties on commodities and services	605	408	413	-192	6	-31.66	1.44
(B) Non-tax revenue	18,400	16,995	15,074	-3,326	-1,921	-18.08	-11.30
Other Fiscal Services	0	0	0	0	0	100.00	20.00
Interest receipts	2,031	1,400	1,081	-950	-319	-46.75	-22.75
Dividend and profit	107	99	96	-11	-3	-10.00	-2.73
Public Service Commission	6	10	4	-2	-6	-33.17	-57.90
Police	274	330	318	44	-12	16.06	-3.63
Jails	7	8	8	1	0	12.16	3.66
Stationery and Printing	25	26	30	5	3	18.09	12.59
Public works	204	60	49	-155	-11	-79.20	-19.07
Other administrative services	233	180	151	-82	-29	-35.04	-15.91
Contribution and Recoveries towards Pension and other Retirement Benefits	60	60	54	-6	-6	-10.26	-9.78
Miscellaneous general services	211	39	57	-154	18	-73.00	46.05
Education, sports, art and culture	604	604	253	-351	-351	-58.07	-58.07
Medical and public health	195	195	174	-21	-21	-10.87	-10.87
Family Welfare	52	15	9	-42	-6	-82.03	-38.07
Water supply and sanitation	21	9	1	-20	-8	-94.86	-88.00

¹² GST implemented from 1 July 2017, hence no BE figures¹³ GST implemented from 1 July 2017, hence figures revised later on

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
						(in per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Housing	132	27	24	-108	-3	-81.93	-10.80
Urban development	102	39	41	-61	2	-59.40	6.18
Information and Publicity	1	1	1	0	0	3.68	0.71
Labour and employment	505	505	512	7	7	1.34	1.34
Social Security and Welfare	27	8	7	-20	-2	-75.04	-20.07
Other Social Services	90	123	161	71	38	79.47	31.35
Crop Husbandry	39	39	64	25	25	62.97	64.64
Animal Husbandry	27	79	63	36	-17	132.08	-20.83
Diary Development	3	21	59	56	38	1,948.08	181.24
Fisheries	14	14	11	-3	-3	-20.07	-20.07
Forestry and wildlife	58	46	55	-3	9	-5.62	19.00
Food Storage and Warehousing	4	4	3	-1	-1	-14.50	-14.50
Co-operation	122	118	65	-57	-54	-47.07	-45.34
Other Agriculture Programmes	6	6	46	40	40	642.97	666.50
Land Reforms	0	0	0.00	0	0	0.00	0.00
Other Rural Development Programmes	76	181	132	56	-49	73.23	-27.26
Other Special Areas Programmes	23	7	18	-5	12	-21.38	180.62
Major irrigation	1,000	680	681	-319	1	-31.95	0.07
Medium irrigation	600	483	531	-69	48	-11.50	9.94
Minor irrigation	33	1	6	-27	5	-82.79	468.00
Power	3	0	2	-1	2	-22.62	0.00
Petroleum	0	0	0	0	0	0.00	0.00
Non-Conventional Source of Energy	7	15	22	15	7	216.38	43.90
Village and Small Industries	33	12	9	-25	-4	-74.40	-30.17
Industries	141	141	30	-110	-110	-78.44	-78.44
Non-ferrous mining and metallurgical industries	9,946	9,946	8,989	-957	-957	-9.63	-9.63
Ports and light houses	1,117	1,128	968	-149	-160	-13.38	-14.22
Roads and bridges	220	140	116	-104	-24	-47.21	-17.04
Road Transport	0	0	0	0	0	0	0
Other Scientific Research	0	0	0	0	0	0	0
Tourism	0	27	19	19	-8	-	-

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
						(in per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Foreign Trade and Export Promotion	0	0	0	0	0	0.00	0.00
Civil Supplies	1	5	4	3	-1	234.13	-13.91
Other general economic services	39	163	151	112	-12	287.95	-7.18
Other non-tax revenue	0	0	0	0	0	0.00	0.00
(c) State's share of union taxes and duties	20,897	20,782	20,782	-115	0	-0.55	0.00
(d) Grants-in-aid from GoI	15,671	15,806	15,886	215	80	1.37	0.51
(2) Miscellaneous capital receipts	10	125	0	-10	-125	-100.00	-100.00
(3) Recoveries of loans and advances	286	286	346	60	60	20.98	20.98
(4) Total receipts (1+2+3)	1,31,817	1,31,961	1,23,637	-8,180	-8,324	-6.21	-6.31
(5) Revenue expenditure (a+b+c+d)	1,25,456	1,25,574	1,18,060	-7,396	-7,514	-5.90	-5.98
(a) General services	49,411	42,859	41,402	-8,010	-1,457	-16.21	-3.40
Administration of justice	1,132	1,018	884	-248	-134	-21.91	-13.17
Elections	320	310	307	-13	-3	-4.02	-0.92
Land revenue	189	157	141	-48	-16	-25.35	-10.14
Stamps and registration	121	121	122	1	1	0.83	0.83
State excise	20	19	18	-2	-1	-11.75	-7.11
Taxes on sales, trade etc.	321	302	274	-47	-28	-14.76	-9.40
Interest payments	19,338	19,060	18,954	-384	-106	-1.99	-0.56
Secretariat- general services	500	437	411	-89	-26	-17.72	-5.86
District administration	505	494	450	-56	-45	-10.99	-9.01
Treasury and accounts administration	186	167	156	-30	-11	-15.94	-6.37
Police	3,955	4,578	4,428	473	-150	11.95	-3.29
Jails	116	140	137	21	-3	18.33	-1.96
Public works	448	450	327	-121	-123	-26.96	-27.28
Other administrative services	329	446	445	116	-1	35.19	-0.27
Pension and other retirement benefits	13,477	13,551	13,979	502	428	3.72	3.16
Miscellaneous general services	6,026	37	36	-5,990	-1	-99.41	-3.22
Others	2,428	1,572	333	-2,095	-1,238	0	0.00
(b) Social services	51,257	53,783	49,039	-2,218	-4,744	-4.33	-8.82
General education	18,883	20,887	20,258	1,375	-629	7.28	-3.01
Technical education	905	874	817	-88	-57	-9.74	-6.54
Sports and youth services	379	386	370	-9	-16	-2.27	-4.05
Medical and public health	5,758	5,657	5,575	-182	-81	-3.16	-1.43

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
						(in per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Family welfare	1,316	1,399	1,369	53	-30	4.06	-2.11
Water supply and sanitation	1,023	1,024	967	-56	-57	-5.43	-5.52
Housing	2,925	2,688	1,403	-1,522	-1,285	-52.04	-47.81
Urban development	9,560	9,113	8,425	-1,135	-688	-11.87	-7.55
Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	3,567	3,669	3,511	-56	-158	-1.58	-4.32
Labour, employment and Skill Development	1,223	1,530	1,524	301	-6	24.61	-0.39
Social security and welfare	1,099	1,048	960	-139	-88	-12.61	-8.36
Nutrition	3,434	2,841	2,427	-1,007	-414	-29.33	-14.58
Relief on account of natural calamities	842	2345	1133	291	-1,212	34.59	-51.67
Others	343	322	300	-43	-22	-13.23	-7.59
(c) Economic services	24,423	28,458	27,145	2,722	-1,313	11.14	-4.61
Crop husbandry	3,008	4,553	4,316	1,308	-237	43.47	-5.21
Animal husbandry	583	538	486	-97	-52	-16.56	-9.58
Forestry and wildlife	512	519	508	-4	-11	-0.69	-2.03
Agricultural research and education	685	765	762	77	-3	11.24	-0.39
Co-operation	770	1057	1052	282	-5	36.64	-0.46
Special programmes for rural development	441	516	478	37	-38	8.30	-7.44
Rural employment	418	417	207	-211	-210	-50.58	-50.46
Other rural development programmes	2,493	2,780	2,515	22	-265	0.90	-9.52
Major irrigation	338	303	313	-25	10	-7.29	3.42
Medium irrigation	223	195	228	5	33	2.41	17.11
Minor irrigation	630	580	502	-128	-78	-20.39	-13.53
Power	4,791	5,841	5,795	1004	-46	20.95	-0.79
New and renewable energy	84	54	26	-58	-28	-69.30	-52.24
Industries	1,091	1,348	1,321	230	-27	21.04	-2.04
Non-ferrous mining and metallurgical industries	202	166	144	-58	-22	-28.58	-13.10
Roads and bridges	4,087	4,369	4,171	84	-198	2.04	-4.54
Road transport	303	477	477	174	0	57.49	0.04
Secretariat- economic services	123	118	113	-10	-5	-7.92	-4.02
Census surveys and statistics	30	32	32	2	0	5.47	-1.13
Civil supplies	840	867	772	-68	-95	-8.07	-10.94
Others	2,771	2,963	2,927	156	-36	5.63	-1.21
(d) Grants-in-aid and contributions	364	474	474	110	0	30.22	0.00

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/ Decrease(-)		Increase/ Decrease (-)	
						(in per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
(6) Capital expenditure	28,927	27,648	26,313	-2,614	-1,335	-9.04	-4.83
Capital outlay on police	388	387	359	-29	-28	-7.46	-7.22
Capital outlay on public works	714	607	507	-207	-100	-29.03	-16.52
Capital outlay on education, sports, art and culture	1,641	1,277	794	-847	-483	-51.64	-37.86
Capital outlay on medical and public health	1,597	1,562	1,527	-70	-35	-4.41	-2.27
Capital outlay on water supply and sanitation	2,872	3,159	3,159	287	0	10.00	0.01
Capital outlay on housing	678	630	609	-69	-21	-10.24	-3.40
Capital outlay on urban development	248	308	308	60	0	24.06	-0.10
Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	410	162	136	-274	-26	-66.90	-16.22
Capital outlay on nutrition	54	30	14	-40	-16	-74.09	-53.37
Capital outlay on other social services	556	337	215	-341	-122	-61.26	-36.08
Capital outlay on crop husbandry	136	4	4	-132	0	-97.37	-10.50
Capital outlay on forestry and wildlife	672	648	638	-34	-10	-5.11	-1.59
Capital outlay on other rural development programmes	1,212	1,209	1,206	-6	-3	-0.46	-0.22
Capital outlay on other special areas programmes	26	22	22	-4	0	-15.73	-0.41
Capital outlay on major irrigation	5,478	5,459	5,206	-272	-253	-4.97	-4.64
Capital outlay on medium irrigation	2,706	2,787	2,748	42	-39	1.55	-1.40
Capital outlay on minor irrigation	1,066	1,101	1,058	-8	-43	-0.71	-3.87
Capital outlay on flood control projects	147	87	68	-79	-19	-53.86	-22.03
Capital outlay on power projects	3,103	2,940	2,939	-164	-1	-5.27	-0.02
Capital outlay on ports and light houses	293	125	121	-172	-4	-58.63	-3.02
Capital outlay on civil aviation	172	135	134	-38	-1	-22.24	-0.93
Capital outlay on roads and bridges	2,975	3,161	3,135	160	-26	5.37	-0.83
Capital outlay on road transport	634	634	574	-60	-60	-9.49	-9.49
Capital outlay on tourism	494	464	464	-30	0	-6.00	0.08

Fiscal parameters	Budget estimates	Revised estimates	Actuals	Increase/Decrease(-)		Increase/Decrease (-)	
				(in per cent)			
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Other capital outlays	655	413	368	-287	-43	-43.55	-10.48
(7) Repayment of public debt	15,800	13,701	13,700	-2,100	-1	-13.29	-0.01
(8) Disbursement of loans and advances	650	688	631	-19	-57	-2.92	-8.28
(9) Total expenditure (5+6+8)	1,55,033	1,53,910	1,45,004	-10,029	-8,906	-6.47	-5.79
(10) Revenue surplus (+)/deficits (-) (1-5)	6,066	5,977	5,232	-834	-745	-13.75	-12.46
(11) Fiscal deficits (-) (4-9)	23,215	21,948	21,366	-1,849	-582	-7.96	-2.65
(12) Primary surplus (+)/deficits(-) (11+ interest payment)	3,878	2,888	2,412	-1,466	-476	-37.80	-16.48

Source: Budget publications of State Government for the year 2017-18 (BE) and 2018-19 (RE) and Finance Accounts 2017-18 (Actuals)

APPENDIX 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Pages 9 and 38)

	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
PART A-Receipts					
1. Revenue receipts	79,976	91,978	97,483	1,09,842	1,23,291
(i) Tax Revenue	56,373	61,340	62,649	64,443	71,549
State Goods and Service Tax (SGST)	-	-	-	-	21,251
Taxes on agricultural income	-	-	-	-	-
Taxes on sales, trade, etc	40,976	44,145	44,091	46,314	29,639
State excise	110	140	123	152	85
Taxes on vehicles	2,283	2,695	3,008	3,213	3,885
Stamps and registration fees	4,749	5,503	5,549	5,783	7,255
Land revenue	1,727	1,893	2,529	1,999	1,859
Taxes on goods and passengers	834	211	265	66	131
Other taxes	5,694	6,753	7,084	6,916	7,444
(ii) Non tax revenue	7,018	9,543	10,194	13,346	15,074
(iii) State's share of Union taxes and duties	9,702	10,296	15,691	18,835	20,782
(iv) Grants in aid from Government of India	6,883	10,799	8,949	13,218	15,886
2. Miscellaneous capital receipts	-	241	0.00	240	0
3. Recoveries of loans and advances	141	621	125	166	346
4. Total revenue and non-debt capital receipts (1+2+3)	80,117	92,840	97,608	1,10,248	1,23,637
5. Public debt receipts	19,343	19,454	23,486	27,668	26,953
Internal debt (excluding ways and means advances and overdrafts)	19,182	19,131	23,234	27,477	26,863
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	161	323	253	191	90
6. Total receipts in the Consolidated Fund (4+5)	99,460	1,12,294	1,21,094	1,37,916	1,50,590
7. Contingency fund receipts	0	0	14	4	0
8. Public account receipts (Gross)	52,020	62,388	65,132	58,959	89,133
9. Total receipts of the State (6+7+8)	1,51,480	1,74,682	1,86,240	1,96,879	2,39,723
PART B-Expenditure/Disbursement					
10. Revenue Expenditure	75,259	86,652	95,779	1,03,895	1,18,060
Plan	23,894	26,586	32,224	36,709	-
Non plan	51,365	60,066	63,555	67,186	-
State Fund Expenditure	-	-	-	-	1,03,047
Central assistance including CSS/CS	-	-	-	-	15,013
General services (including interest payments)	26,820	30,003	32,876	35,804	41,402
Social services	32,382	36,714	42,120	44,926	49,039

Appendices

	2013-14	2014-15	2015-16	2016-17	2017-18
Economic services	15,731	19,399	20,224	22,749	27,145
Grants-in-aid and contributions	326	536	559	416	474
11. Capital expenditure	22,677	24,158	24,169	22,355	26,313
Plan	22,511	24,074	24,093	22,302	-
Non plan	166	84	76	53	-
State Fund Expenditure	-	-	-	-	20,305
Central assistance including CSS/CS	-	-	-	-	6,008
General services	816	888	808	623	871
Social services	6,650	7,186	6,417	6,215	6,813
Economic services	15,211	16,084	16,944	15,517	18,630
12. Disbursement of loans and advances	603	350	675	478	631
13. Total expenditure (10+11+12)	98,539	1,11,160	1,20,623	1,26,728	1,45,004
14. Repayments of public debt	6,204	5,509	6,194	9,073	13,700
Internal debt (excluding Ways and Means Advances and Overdrafts)	5,548	4,849	5,534	8,386	12,991
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	656	660	660	687	709
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,04,743	1,16,669	1,26,817	1,35,801	1,58,704
17. Contingency fund disbursements	-	14	4	-	-
18. Public account disbursements	50,039	52,309	61,936	56,388	87,738
19. Total disbursement by the State (16+17+18)	1,54,782	1,68,992	1,88,757	1,92,189	2,46,442
Part C- Deficits					
20. Revenue deficit(-) / revenue surplus (+) (1-10)	(+)4,717	(+)5,326	(+)1,704	(+)5,947	(+)5,232
21. Fiscal deficit (-)/fiscal surplus (+) (4-13)	(-)18,422	(-)18,320	(-)23,015	(-)16,480	(-)21,366
22. Primary deficit(-)/primary surplus(+)(21+23)	(-)5,090	(-)3,374	(-)6,715	(+)1,317	(-)2,412
Part D- Other data					
23. Interest payments (included in revenue expenditure)	13,332	14,946	16,300	17,797	18,954
24. Financial assistance to local bodies etc.	36,161	39,964	44,048	48,055	54,807
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means advances/overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)^Φ	8,07,623	9,21,773	10,25,188(P)	11,58,151(Q)	13,20,167(A)
28. Outstanding fiscal liabilities (year end)	1,83,057	2,02,313	2,21,090	2,43,146	2,56,366

	2013-14	2014-15	2015-16	2016-17	2017-18
29. Outstanding guarantees (year end)	6,549	5,984	5,236	4,804	4,834
30. Maximum amount guaranteed (during the year)	11,175	11,235	11,333	11,333	11,796
Part E- Fiscal Health Indicators					
Own tax revenue/GSDP (<i>per cent</i>)	6.98	6.65	6.11	5.56	5.42
Own non-tax revenue/GSDP (<i>per cent</i>)	0.87	1.04	0.99	1.15	1.14
Central transfers/GSDP (<i>per cent</i>)	2.05	2.29	2.40	2.77	2.78
II. Expenditure Management					
Total expenditure/GSDP (<i>per cent</i>)	12.20	12.06	11.77	10.94	10.98
Total expenditure/revenue receipts	1.23	1.21	1.24	1.15	1.18
Revenue expenditure/total expenditure	0.76	0.78	0.79	0.82	0.81
Expenditure on social services/total expenditure	0.40	0.39	0.40	0.41	0.39
Expenditure on economic services/total expenditure	0.31	0.32	0.31	0.30	0.32
Capital expenditure/total expenditure	0.23	0.22	0.20	0.18	0.18
Capital expenditure on social and economic services/total expenditure	0.22	0.21	0.19	0.17	0.18
III. Management of fiscal imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	0.58	0.58	0.17	0.51	0.40
Fiscal deficit/GSDP (<i>per cent</i>)	-2.28	-1.99	-2.24	-1.42	-1.62
Primary deficit (-) or surplus(+)/GSDP (<i>per cent</i>)	-0.63	-0.37	-0.66	0.11	-0.18
Revenue deficit/fiscal deficit	-0.26	-0.29	-0.07	-0.36	-0.24
Primary revenue balance/GSDP (<i>per cent</i>)	2.23	2.20	1.76	2.05	1.83
IV. Management of fiscal liabilities					
Fiscal liabilities/GSDP	0.23	0.22	0.22	0.21	0.19
Fiscal liabilities/RR (<i>per cent</i>)	228.89	219.96	226.80	221.36	207.94
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	-79.33	-28.90	-94.30	11.23	-15.51
Debt redemption (principal + interest) / total debt receipts	0.95	0.93	0.96	0.94	1.07
V. Other Fiscal Health Indicators					
Return on investment	0.50	0.14	0.14	0.14	0.11
Financial assets/liabilities	0.86	0.90	0.92	0.95	0.97

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2017-18)

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

APPENDIX 1.6
Comparison of main components of tax revenue during 2013-14 to 2017-18
(Reference Paragraph 1.3.3, Page 12)

(₹ 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	2013-14	40,976.06	227.22	0.55	0.88
	2014-15	44,145.26	212.25	0.48	0.91
	2015-16	44,091.05	204.99	0.46	0.66
	2016-17	46,317.78	234.86	0.51	0.69
	2017-18	50,889.73 ¹⁴	273.62	0.54	N.A.
Taxes on vehicles and taxes on goods and passengers	2013-14	3,116.37	94.98	3.05	6.25
	2014-15	2,905.44	124.07	4.27	6.08
	2015-16	3,273.17	138.53	4.23	4.99
	2016-17	3,279.35	134.94	4.11	2.61
	2017-18	4,016.72	138.53	2.92	N.A.
Stamp duty and registration fees	2013-14	4,749.35	79.61	1.67	3.37
	2014-15	5,503.34	81.75	1.49	3.59
	2015-16	5,549.42	84.76	1.53	2.87
	2016-17	5,782.93	111.56	1.93	2.99
	2017-18	7,254.75	122.01	1.68	N.A.
State excise	2013-14	109.82	12.44	11.33	1.81
	2014-15	140.27	13.43	9.57	2.09
	2015-16	123.32	14.49	11.75	3.21
	2016-17	151.53	15.31	10.10	2.01
	2017-18	84.75 ¹⁵	17.65	20.83	N.A.

Source: Finance Accounts of respective years

N.A.: Not Available

¹⁴ VAT (₹ 29,638.88 crore) + SGST (₹ 21,250.85 crore)

¹⁵ The revenue collection had decreased during 2017-18 due to State Excise being subsumed in GST (except alcohol for human consumption)

**Appendix 1.7:
Incorrect booking of revenue receipts and revenue expenditure
(Reference Paragraph 1.3.3.3, Page 15)**

Name of Office (Department)	Major Head of Revenue Expenditure	Year in which grant received	Amount booked in Finance Accounts of relevant year	Actual expenditure incurred	Unspent balance parked with GSFS	Year in which unspent balance deposited in Government Account	Major Head of Revenue Receipt where incorrectly deposited	Total Revenue Receipt booked under Major Head for 2017-18	Actual Revenue Receipt under Major Head for 2017-18	
									10=9-6	10=9-6
1	2	3	4	5	6	7	8	9	10=9-6	10=9-6
Gavveva and Gaucher Vikas Board Gandhinagar (Agriculture and Co-operation)	2515	2015-16	100	0.65	99.35	2017-18	0515	131.55	32.20	32.20
DG. And IG of Police Gujarat Gandhinagar (Home)	2055	2014-15	22	0	22.00	2017-18	0055	318.01	296.01	296.01
Gujarat Live Stock Development Board (Agriculture and Co-operation)	2404	2014-15	18.51	7.98	10.53	2017-18	0404	58.77	48.24	48.24
Gujarat Mineral Research & Development Society Gandhinagar (Industries and Mines)	2853				13.97					
Indext C (Industries and Mines)	2851	2016-17	18.15	11.18	6.97	2017-18	0851	8.54	1.57	1.57
Gujarat Agro Industries Corporation Ltd. (Agriculture and Co-operation)	2401	2016-17	23	18.36	5	2017-18	0401	64.2	59.2	59.2
Science and Technology Department	2052	2016-17	5	2	3	2017-18	0070	151.36	148.36	148.36
Total					160.81					

Source: Details collected during audit of receipt *challans*

APPENDIX 2.1
Excess expenditure over appropriations in previous years requiring
regularisation
(Reference: Paragraph 2.3.1; Page 48)

(₹ in crore)

Year	Grant (Revenue/Capital-voted) numbers		Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2007-08	Revenue	3, 5, 8, 9, 11, 12, 13, 15, 18, 21, 22, 23, 25, 26, 31, 38, 39, 40, 41, 44, 50, 51, 53, 55, 57, 61, 62, 64, 66, 73, 74, 75, 78, 80, 82, 84, 86, 87, 88, 95	1,055.23	Yet to be regularised
2008-09	Revenue	5, 8, 9, 13, 21, 22, 23, 26, 38, 39, 41, 43, 44, 62, 66, 73, 79, 80, 86, 87, 104	347.03	Yet to be regularised
	Capital	55, 58, 86		
2009-10	Revenue	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	1,007.92	Yet to be regularised
	Capital	65, 93		
2010-11	Revenue	10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105	120.24	Yet to be regularised
	Capital	13		
2011-12	Revenue	10, 18, 51, 82, 86	189.12	Yet to be regularised
	Capital	87		
2012-13	Revenue	9, 12, 18, 73, 88	247.51	Yet to be regularised
	Capital	26		
2013-14	Revenue	9, 73, 88	921.69	Yet to be regularised
	Capital	26, 87		
2014-15	Revenue	73, 85, 88	143.97	Yet to be regularised
	Capital	26		
2015-16	Revenue	73	31.53	Yet to be regularised
2016-17	Revenue	9, 67, 73, 83	275.64	Yet to be regularised
	Capital	10, 41		
2017-18	Revenue	73	330.72	Yet to be regularised
	Capital	3		
Total			4,670.60	

Source: Appropriation Accounts of the State Government for the years 2007-08 to 2017-18

APPENDIX 2.2

**Cases where persistent excess of more than ₹ 10 crore was noticed
consistently during 2015-18
(Reference: Paragraph 2.3.2; Page 49)**

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons intimated by Department
2071-01-101- 01 Superannuation and Retirement Allowances to Primary Panchayats Teachers					
9	2015-16	2,052.00	2,295.45	243.45	No reasons intimated.
9	2016-17	2,191.32	2,664.71	473.39	Due to revision of pension as per 7th Pay Commission and increase in number of pensioners owing to more retirements.
9	2017-18	2,700.00	3,298.17	598.17	No reasons intimated.
2071-01-105 - 01 Family Pension to Primary Panchayats Teachers					
9	2015-16	275.00	337.91	62.91	No reasons intimated.
9	2016-17	250.00	358.33	108.33	Due to revision of pension as per 7th Pay Commission and increase in number of pensioners owing to more retirements.
9	2017-18	306.18	394.27	88.09	Due to implementation of 7 th pay commission, family pension increased.
2852-80-800-26 IND-9 Development of Textile Industry					
49	2015-16	320.00	390.00	70.00	Received more proposals.
49	2016-17	500.00	736.46	236.46	Due to increase in the number of proposals.
49	2017-18	827.04	945.91	118.87	Received more proposals.
2071-01-101-01 Superannuation and retirement allowances to Panchayat Employees					
73	2015-16	540.00	581.30	41.30	No reasons intimated.
73	2016-17	540.00	648.52	108.52	No reasons intimated.
73	2017-18	550.00	830.22	280.22	No reasons intimated.
2071-01-105-01 Family Pension to Panchayat Employees					
73	2015-16	98.22	109.73	11.51	Due to increase in number of pensioners owing to more retirements.
73	2016-17	109.98	126.22	16.25	Due to increase in number of pensioners owing to more retirements.
73	2017-18	125.00	152.72	27.72	No reasons intimated.
2225-02-796-20 VKY-8 P.M.S. Committed Liabilities					
96	2015-16	46.94	70.60	23.66	Due to increase in numbers of students.
96	2016-17	51.00	115.75	64.75	Due to increase in numbers of students.
96	2017-18	72.00	147.59	75.59	More expenditure is due to more demand from district offices due to increase in the numbers of students.

Grant No.	Year	Provision	Expenditure	Excess	Reasons intimated by Department
3054-80-796-02 RBD-10 Special Provision for Roads and Bridges under T.S.P.					
96	2015-16	29.20	56.65	27.45	Due to more State-level planning in this Head.
96	2016-17	32.00	54.63	22.63	Due to more State-level planning in this Head.
96	2017-18	32.00	57.04	25.04	More expenditure is due to more demand from Department.

Source: Appropriation Accounts of the State Government for the years 2015-16 to 2017-18

APPENDIX 2.3
Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case or more than 50 per cent of the total provision
(Reference: Paragraph 2.3.3; Page 50)

(₹ in crore)

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
1	2	Agriculture - Revenue Voted	4,926.83	177.72	3.61
2	2	Agriculture - Capital Voted	126.00	126.00	100.00
3	4	Animal Husbandry - Revenue Voted	568.26	110.84	19.51
4	6	Fisheries- Capital Voted	268.00	171.78	64.10
5	7	Other Expenditure pertaining to Agriculture and Co-operation Department- Capital Voted	0.26	0.25	96.19
6	9	Education- Capital Voted	712.84	344.94	48.39
7	13	Power Projects- Capital Voted	2,717.24	200.37	7.37
8	14	Other Expenditure pertaining to Energy and Petro-Chemicals Department- Capital Voted	0.16	0.16	100.00
9	15	Finance Department- Revenue Voted	97.60	51.07	52.32
10	18	Pension and Other Retirement Benefits- Revenue Voted	10,311.20	1,658.66	16.09
11	19	Other Expenditure pertaining to Finance Department - Revenue Voted	8,062.22	8,014.65	99.41
12	19	Other Expenditure pertaining to Finance Department - Capital Voted	100.70	80.70	80.14
13	20	Repayment of Debt pertaining to finance department and its servicing- Revenue Charged	18,413.37	437.64	2.38
14	20	Repayment of Debt pertaining to finance department and its servicing- Capital Charged	15,799.80	2,099.57	13.29
15	23	Food- Revenue Charged	0.04	0.04	100.00
16	23	Food- Capital Voted	115.29	88.59	76.84
17	24	Other Expenditure pertaining to Food, Civil Supplies and Consumer Affairs Department - Capital Voted	0.01	0.01	100.00
18	28	Other Expenditure pertaining to Forests and Environment Department- Capital Voted	0.34	0.28	81.02
19	37	Loans and Advances to Govt. Servant in Gujarat Legislature Secretariat- Capital Voted	0.34	0.34	100.00

Appendices

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
20	39	Medical and Public Health- Revenue Voted	4,841.38	159.53	3.30
21	43	Police- Revenue Voted	4,579.06	150.48	3.29
22	50	Mines and Minerals- Capital Voted	5.10	3.10	60.78
23	55	Other Expenditure pertaining to Information and Broadcasting Department- Revenue Voted	19.57	10.97	56.06
24	55	Other Expenditure pertaining to Information and Broadcasting Department- Capital Voted	0.30	0.30	100.00
25	57	Labour and Employment- Capital Voted	69.85	37.92	54.28
26	58	Other Expenditure pertaining to Labour and Employment Department- Capital Voted	0.22	0.21	97.27
27	60	Administration of Justice- Revenue Voted	959.01	212.40	22.15
28	61	Other Expenditure pertaining to Legal Department- Capital Voted	1.77	1.33	75.01
29	63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department- Capital Voted	0.09	0.09	100.00
30	65	Narmada Development Scheme- Capital Voted	4,700.00	250.76	5.34
31	66	Irrigation and Soil Conservation- Revenue Voted	1,141.11	149.11	13.07
32	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department- Capital Voted	0.55	0.40	72.64
33	70	Community Development - Revenue Voted	2,243.62	225.72	10.06
34	71	Rural Housing and Rural Development Department- Revenue Voted	1,834.01	499.26	27.22
35	73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department- Capital Voted	3.45	2.71	78.47
36	79	Relief On Account of Natural Calamities- Revenue Voted	3122.41	184.18	5.90
37	79	Relief On Account of Natural Calamities- Capital Voted	121.58	75.81	62.36
38	79	Relief On Account of Natural Calamities- Capital Charged	0.77	0.77	100.00
39	81	Compensation and Assignment- Capital Voted	0.03	0.03	100.00

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
40	81	Compensation and Assignment-Capital Charged	0.02	0.02	100.00
41	82	Other Expenditure pertaining to Revenue Department- Revenue Voted	4.24	2.90	68.40
42	82	Other Expenditure pertaining to Revenue Department- Capital Voted	0.26	0.25	96.15
43	84	Non-Residential Buildings- Capital Voted	1,333.00	655.39	49.17
44	86	Roads and Bridges- Revenue Voted	3,301.34	123.97	3.76
45	90	Other Expenditure pertaining to Science and Technology Department- Capital Voted	4.16	2.33	56.01
46	92	Social Security and Welfare- Revenue Voted	1,489.26	139.84	9.39
47	93	Welfare of Schedule Tribes- Capital Voted	15.04	8.56	56.91
48	94	Other Expenditure pertaining to Social Justice and Empowerment Department- Capital Voted	0.16	0.16	100.00
49	95	Scheduled Castes Sub-plan Revenue Voted	3,602.87	368.48	10.23
50	95	Scheduled Castes Sub-plan- Capital Voted	1,021.27	260.44	25.50
51	96	Tribal Areas Sub-plan- Revenue Voted	7,929.89	1,227.90	15.48
52	96	Tribal Areas Sub-plan- Capital Voted	4,235.93	275.04	6.49
53	96	Tribal Areas Sub-plan- Capital Charged	8.00	5.82	72.78
54	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department- Capital Voted	0.11	0.11	100.00
55	101	Urban Housing - Revenue Voted	1,081.23	583.08	53.93
56	102	Urban Development - Revenue Voted	8,619.60	1,023.03	11.87
57	104	Other Expenditure pertaining to Urban Development and Urban Housing Department- Revenue Voted	0.32	0.18	54.86
58	104	Other Expenditure pertaining to Urban Development and Urban Housing Department- Capital Voted	0.06	0.06	100.00

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Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage savings
59	106	Other Expenditure pertaining to Women and Child Development Department- Revenue Voted	1,996.93	671.06	33.60
60	106	Other Expenditure pertaining to Women and Child Development Department- Capital Voted	55.42	41.42	74.75
Total			1,20,563.48	20,918.73	17.35

Source: Appropriation Accounts and Appropriation Act of the State Government for the year 2017-18

APPENDIX 2.4
Cases where persistent savings were noticed during 2015-18
(Reference: Paragraph 2.3.4; Page 53)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
2401-00-001-06 AGR-1 Administration Extension and Infrastructure Facility for Agriculture Development					
2	2015-16	156.35	130.00	26.35	Due to less expenditure on Establishment and <i>Krusha Mahotsava</i> and hiring of vehicles.
2	2016-17	153.45	72.03	81.42	No Reason had been assigned.
2	2017-18	92.73	41.25	51.48	Due to less expenditure on Establishment, <i>Krusha Mahotsava</i> , interest on subsidy for Agriculture investment credit and hiring of vehicles.
2202-02-110-01 EDN-18 Regulated growth of Non-Government Secondary Schools					
9	2015-16	433.78	191.81	241.98	Due to non-recruitment of <i>Pravasi Shikshak</i>
9	2016-17	246.77	197.96	48.81	Due to non-recruitment of teachers in GIA schools.
9	2017-18	267.83	230.51	37.32	Due to delay in tender process for internet facility to schools, service book digitization and less expenditure in financial assistance to non-granted schools.
2202-02-110 05 Provision of Educational facilities-Maintenance					
9	2015-16	2,778.51	2,618.31	160.21	Due to non-recruitment of teachers in GIA secondary schools.
9	2016-17	2,874.26	2,684.86	189.40	Non-implementation of recommendations of 7 th CPC in GIA secondary schools.
9	2017-18	2,900.00	2,861.04	38.96	Due to delay in sanctioning 7 th CPC recommendations for GIA secondary schools.
4202-01-201 06 EDN-113 Sarva Shiksha Abhiyan (including support from 13th Finance Commission) (60-40 Centrally Sponsored Schemes)					
9	2015-16	621.50	174.30	447.21	Due to non-release of the grant by the GoI under the scheme owing to change of funding pattern between Central and State.
9	2016-17	333.18	152.68	180.51	Due to less release of grant by GoI under the scheme.
9	2017-18	319.02	63.60	255.42	No reasons intimated.
2202-03-102 16 EDN-148 Rashtriya Uchchar Shiksha Abhiyan (60-40 Centrally Sponsored Scheme) (Plan)					
9	2015-16	172.54	47.21	125.33	Approval from Project Approval Board, New Delhi was received but expenditure was not incurred.
9	2016-17	77.50	51.82	25.68	Due to less release of grant by GoI under the scheme
9	2017-18	77.50	35.58	41.92	Due to approval of less amount by Project Approval Board, New Delhi
2071-01-102-01 Commuted Value of pensions					
18	2015-16	600.00	443.10	156.90	The expenditure under this head is of fluctuating nature and it mainly depends upon the finalisation of pension cases and demand for commuted value of pension from pensioners.
18	2016-17	764.78	456.77	308.01	The expenditure under this head is of fluctuating nature. Further, the authorisation of commuted value of pension is done centrally, but actual payment takes place at treasury/ sub-treasury level.
18	2017-18	1,650.00	890.36	759.64	The expenditure under this head is of fluctuating nature. Further, the authorisation of commuted value of pension is done

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Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
					centrally, but actual payment take place at treasury/sub-treasury level.
2071-01-104 01 Gratuities					
18	2015-16	1,073.13	802.03	271.10	The expenditure under this head is of fluctuating nature and it is mainly dependent upon the finalisation of pension cases.
18	2016-17	1,304.00	837.93	466.07	It was difficult to estimate accurately the number of persons retiring on voluntary basis or those expiring whilst in service (being fluctuating in nature). Moreover, the authorisation of gratuities is done centrally, but actual payment take place at treasury/sub-treasury level.
18	2017-18	1,654.00	1,010.73	643.27	It was difficult to estimate accurately the number of persons retiring on voluntary basis or those expiring whilst in service (being fluctuating in nature). Moreover, the authorisation of gratuities is done centrally, but actual payment take place at treasury/sub-treasury level.
2049-01-101 99 Loans to be raised					
20	2015-16	5,404.41	5,065.41	339.00	Rate of interest on market loan cannot be predicted in advance.
20	2016-17	6,688.46	6,605.85	82.61	Rate of interest on market loan cannot be predicted in advance.
20	2017-18	8,358.30	8,058.77	299.52	Rate of interest on market loan cannot be predicted in advance.
4408-02-800-02 Construction of Godown under Loan from NABARD					
23	2015-16	75.00	32.46	42.54	Due to non-completion of construction of godowns by R&B Department.
23	2016-17	97.00	9.37	87.64	Due to revised budget relating to construction of godowns and non-acceptance of parking of fund by Finance Department.
23	2017-18	106.80	26.70	80.10	Due to non-completion of construction work of godowns.
4210-01-110 42 HLT-72 Hospitals and Dispensaries – 13th Finance Commission-NABH/NABL					
39	2015-16	733.28	636.78	96.50	Cut imposed by the Finance Department in revised estimates.
39	2016-17	413.39	322.71	90.69	Cut imposed by the Finance Department in revised estimates.
39	2017-18	533.38	498.80	34.58	Due to less expenditure.
2210-01-001 02 HLT-11 Directorate of Medical Education and Research Finance Commission - NABH/NABL					
39	2015-16	482.37	421.91	60.47	Due to compulsory cut imposed by the Finance Department in revised estimates.
39	2016-17	710.90	666.91	43.98	No reasons were intimated.
39	2017-18	817.71	716.79	100.92	Due to vacant posts.
2852-80-800-22 IND-3 Development of infrastructure facilities					
49	2015-16	352.00	280.20	71.80	Non-finalization of project.
49	2016-17	351.64	73.91	277.74	Procedure for land acquisition was in very initial stage and no claims received.
49	2017-18	160.01	100.01	60.00	Less requirement of fund.
6858-04-800 01 Loan to Mega Project to Implement - State Support Agreement (Plan)					
49	2015-16	100.00	62.01	37.99	Due to fewer claims under the Scheme.
49	2016-17	80.00	39.49	40.51	Non-requirement of fund.
49	2017-18	50.00	3.82	46.18	Non-requirement of fund.

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
2014-00-102-02 Registrar					
60	2015-16	100.11	70.70	29.41	Non-filling up of vacant posts.
60	2016-17	131.79	84.44	47.35	Non-filling up of vacant posts.
60	2017-18	147.32	114.39	32.93	Non-filling up of vacant posts.
2014-00-105-01 District and Sessions Judges					
60	2015-16	258.12	152.76	105.36	Non-filling up of vacant posts.
60	2016-17	255.35	190.84	64.51	Non-filling up of vacant posts.
60	2017-18	257.60	218.57	39.03	Non-filling up of vacant posts.
2014-00-105-02 Civil Judges					
60	2015-16	341.81	231.47	110.34	Non-filling up of vacant posts.
60	2016-17	393.91	254.56	139.35	Non-filling up of vacant posts.
60	2017-18	388.76	265.07	123.68	Non-filling up of vacant posts.
4700-33-190 01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited (CSS)					
65	2015-16	1,166.71	791.85	374.86	Due to less release of grants by the GoI.
65	2016-17	1,777.73	1,652.49	125.24	Due to decrease in receipt of grants under CSS.
65	2017-18	4,232.62	3,980.58	252.04	Non-release of grants by GOI.
4701-83-800-43 Canals and Branches					
66	2015-16	82.57	36.42	46.16	Due to unseasonal rain, work could not be carried out timely.
66	2016-17	105.70	39.70	66.00	Due to unseasonal rain, work could not be carried out timely.
66	2017-18	107.79	32.13	75.66	Due to unseasonal rain, work could not be carried out timely.
4711-03-103-01 Drainage works					
66	2015-16	79.61	30.12	49.48	Due to poor monsoon, drainage work was not required to be carried out.
66	2016-17	83.08	28.86	53.54	Due to poor monsoon, drainage work was not required to be carried out.
66	2017-18	90.09	36.14	53.94	Drainage works were not required.
4702-00-101 02 Minor Irrigation (Plan)					
66	2015-16	186.13	129.59	56.54	The contractor had not carried out the work as per approved plan due to which sanction for flood damage work was not given.
66	2016-17	320.40	165.16	155.24	Due to non-receipt of sanction from the department, the contractor did not carry out the work. Deepening work of a big tank was not carried out as it was filled with water.
66	2017-18	280.63	180.49	100.13	The contractor had not carried out the work as per approved plan due to which sanction for flood damage work was not given.
4702-00-101 03 Construction of Barrage on River Narmada near village Bhadbhut (Plan)					
66	2015-16	52.50	0.00	52.50	Due to delay in approval of design and clearance from various authorities and certain site-specific reasons.
66	2016-17	57.00	0.00	57.00	Due to delay in approval of design and clearance from various authorities.
66	2017-18	100.00	27.46	72.54	Due to cut imposed by Finance Department.
2515-00-101 09 CDP-3 Strengthening of the Block Level Agencies					
70	2015-16	168.44	117.94	50.50	Due to decrease in revised unit cost of Taluka Panchayat Buildings.

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Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
70	2016-17	238.40	13.00	225.40	Delay in tender process due to non-receipt of technical approval by the District Office.
70	2017-18	101.91	76.20	25.71	Due to current work under progress and delay in approval for proposed new work.
2041-00-102 01 Inspection of Motor Vehicles					
74	2015-16	202.25	138.61	63.64	(i) Due to non-filling up of vacant posts at Regional Transport Office at Surat, Vadodara and Bavla; (ii) Non-completion of work of check post upgradation and automated driving test track by agencies, and (iii) Non-completion of weigh bridges installation.
74	2016-17	194.57	134.82	59.75	(i) Non-filling of vacant posts, (ii) System integration project yet to be implemented in various check posts on account of delay in civil work.
74	2017-18	206.40	138.56	67.83	Due to non-filling up of vacant posts.
2245-02-113 03 Assistance for repair / restoration of damaged houses					
79	2015-16	174.00	134.47	39.53	No reasons intimated.
79	2016-17	105.00	1.10	103.90	No reasons intimated.
79	2017-18	105.00	58.59	46.41	Due to heavy rain in Banaskantha, Patan and other districts, repair/restoration of damaged houses could not be taken up.
4059-01-051P 51 Administration of Justice Buildings for Legal Department (PCSS)					
84	2015-16	204.04	73.82	130.22	Due to excessive original provision made for new works and time consuming procedure for land allotment, drawing, administrative approval, technical sanction, tender process <i>etc.</i>
84	2016-17	146.82	52.85	93.97	Due to less receipt of grant from GoI
84	2017-18	320.70	190.48	130.22	Due to less receipt of grant from GoI.
4202-01-202 42 EDN-21 Building					
84	2015-16	87.25	41.34	45.91	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
84	2016-17	84.17	34.27	49.90	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
84	2017-18	55.05	24.22	30.83	Due to time consuming procedure like land allotment, drawing, administrative approvals, technical sanction, tender process <i>etc.</i>
4202-02-105 42 TED-23 Buildings (Plan)					
84	2015-16	117.81	55.31	62.50	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
84	2016-17	130.99	23.53	107.46	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
84	2017-18	122.91	36.30	86.61	Due to time consuming procedure like land allotment, drawing, administrative approvals, technical sanction, tender process <i>etc.</i>

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
3054-80-001 05 Expenditure transferred on pro-rata basis to Major Head "3054"					
86	2015-16	107.71	71.93	35.78	Actual Pro-rata Transfer.
86	2016-17	103.77	56.80	46.96	Actual Pro-rata Transfer.
86	2017-18	112.47	12.04	100.42	Actual Pro-rata Transfer.
3054-80-800 02 13th Finance Commission					
86	2015-16	1,264.86	1,133.80	131.06	Due to less receipt of grant from GoI.
86	2016-17	1,188.65	1,158.73	29.92	Due to retirement and transfer of staff from the department and reduction in provision by Finance Department considering the progress of work.
86	2017-18	1,191.09	1,123.08	68.01	Due to retirement and transfer of work charged and daily wagers establishment and reduction in provision by Finance Department considering the progress of work.
5054-03-337 14 World Bank					
86	2015-16	407.00	247.44	159.56	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2016-17	257.05	75.28	181.77	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2017-18	200.22	156.15	44.07	Due to time consuming procedure like land allotment, drawing, administrative approvals, technical sanction, tender process <i>etc.</i>
5054-03-101-11 RBD 2(b) Original Works					
86	2015-16	152.67	106.11	46.56	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2016-17	168.38	112.42	55.96	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2017-18	196.30	152.17	44.13	Due to time consuming procedure like land allotment, drawing, administrative approvals, technical sanction, tender process <i>etc.</i>
5054-03-337-17 Pravashi Patha					
86	2015-16	150.00	120.15	29.85	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2016-17	200.00	164.98	35.02	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
86	2017-18	200.00	165.27	34.73	Due to time consuming procedure like land allotment, drawing, administrative approvals, technical sanction, tender process <i>etc.</i>

Appendices

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
2225-02-796-10 VKY-11 G.I.A. to Ashram Schools, and Post Basic Ashram Schools run by Voluntary Organisations (including construction of Ashram Schools & Post Basic Schools)					
96	2015-16	213.31	182.55	30.76	Due to less demand from district offices for increased pay and allowances.
96	2016-17	234.23	207.06	27.17	Due to less demand from district offices for increased pay and allowances.
96	2017-18	257.09	228.46	28.63	Due to less demand from district offices and less number of students and vacant posts.
2236-02-796P 02 NTR-2-Introduction of Integrated Child Development Service scheme					
96	2015-16	265.13	237.99	27.14	Due to non-submission of final bills and non-completion of tender process in time
96	2016-17	330.89	223.16	107.73	Due to (i) non-completion of tender process for purchase of Nutricandy, (ii) rate of various components fixed was lower than estimated under the <i>Dudh Sanjivani Yojana</i> and (iii) non-submission of final bill of Premix.
96	2017-18	376.69	320.90	55.79	Due to (i) non-allotment of dispatch advices of Premix, (ii) take home ration of wheat and rice was available at lower rate than budgeted, (iii) non-completion of tender process for purchase of Nutricandy, (iii) In the <i>Dudh Sanjivani Yojna</i> component, payment was made from the balances of 2016-17 available with the districts (iv) non-receipt of bills from the some suppliers
4225-02-796 42 VKY-51 Building					
96	2015-16	96.07	41.24	54.83	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
96	2016-17	86.17	41.21	44.96	Due to less demand by implementing agency.
96	2017-18	122.06	48.64	73.42	Due to less demand.
5054-03-796-01 RBD-2(A) State Highway					
96	2015-16	469.69	366.70	102.99	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, administrative approvals, technical sanction, tender process <i>etc.</i>
96	2016-17	500.59	371.18	129.41	Excessive original provision made for new works and more time taken for completing procedures like land allotment, drawings, Administrative Approval, Technical Sanction, Tender process <i>etc.</i>
96	2017-18	501.06	424.51	76.55	Due to time consuming procedure like land allotment, drawing, Administrative approval, Technical Sanction, Tender Process <i>etc.</i>
2217-03-191-61 UDP-78 Grant-in-aid to Municipal Corporation under <i>Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana</i>					
102	2015-16	1,923.08	1,454.58	468.50	Due to less demand from Corporations.
102	2016-17	2,080.91	1,448.91	631.99	Due to less demand from Urban Local Bodies.
102	2017-18	1,683.25	1,543.25	140.00	Due to less demand from Urban Local Bodies.

Grant No.	Year	Provision	Expenditure	Savings	Reasons intimated by Department
2236-02-800P 01 NTR-18 Integrated Child Development Scheme (Plan)					
106	2015-16	526.00	485.12	40.88	Due to vacant posts of CVN, NCV, Urban Program Officer under urban unit of ICDS mission and savings under creche component at district level.
106	2016-17	554.05	401.64	152.41	Due to (i) non-approval of Annual Programme Implementation Plan (APIP) Scheme by GoI, (ii) non-filling up of the vacant posts (iii) not conducting the training as per sanction.
106	2017-18	445.56	376.33	69.24	Provisions for National Nutrition Mission, Permanent Enrolment Center, pre school kits, medicine kits and pay and allowances could not be utilised due to administrative reasons.
2236-02-800P 14 NTR-13 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)					
106	2015-16	110.16	61.06	49.09	Due to non-submission of the final bills of premix.
106	2016-17	111.54	56.42	55.12	Due to (i) non-receipt of extension of Despatch Advices allotment in time, (ii) take home ration expenditure was less than anticipated, (iii) non-submission of final bill in time.
106	2017-18	118.54	78.26	40.28	Due to (i) non-allotment of Despatch Advices of Premix (ii) Ration was available at lower rate (iii) Non-completion of tender process relating to Nutrition component of the scheme.

Source: Appropriation Accounts and Grant files of the State Government for the years 2015-16 to 2017-18

APPENDIX 2.5

**Cases where supplementary provision (₹ five crore or more in each case)
proved unnecessary**

(Reference: Paragraph 2.3.5.1; Page 53)

(₹ in crore)

Sr. No.	Number and name of the grant/appropriation	Original provision	Actual expenditure	Savings out of original provision	Unnecessary supplementary provision
1.	22-Civil Supplies- Revenue Voted	615.05	561.56	53.49	16.15
2.	26-Forests- Revenue Voted	422.30	420.12	2.18	7.98
3.	71- Rural Housing and Rural Development- Revenue Voted	1,785.64	1,334.75	450.89	48.37
4.	79-Relief On Account of Natural Calamities- Capital Voted	116.25	45.77	70.48	5.33
5.	86-Roads and Bridges- Revenue Voted	3,265.81	3,177.37	88.44	35.53
6.	95-Schedule Castes Sub-Plan-Revenue Voted	3,582.43	3,234.39	348.04	20.45
Total		9,787.48	8,773.96	1,013.52	133.81

Source: Appropriation Accounts of the State Government for the year 2017-18

APPENDIX 2.6
Excess/saving (more than ₹ five crore) resulting from
unnecessary/insufficient re-appropriation of funds
(Reference: Paragraph 2.3.6; Page 54)

(₹ in crore)

Sr. No.	Grant No.	Description	Re-appropriation (+/-)	Final excess	Final saving
Unnecessary re-appropriation					
1.	2	2401-00-119-53 Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	31.96	-	11.5
2.	9	2202-02-109-01 EDN-19 Government Secondary Schools	6.71	-	13.41
3.	39	4210 01 110 44 Provision for Furniture, Motor Vehicle	18.64	-	29.14
4.	66	2701-80-800-12 Payment to Sardar Sarovar Narmada Nigam Limited towards water charges	63.62	-	34.20
5.	78	2053 00 094 01 Sub-Divisional Establishment (including Talatis and Kotwals, Circles Inspectors) Prant Officer, Mamlatdars and Circle Officers.	15.98	-	10.70
6.	79	2245 02 800 06 Assistance to small farmers/marginal farmers	9.88	-	18.41
7.	79	2245 02 101 04 Clothing and utensils for families whose houses have been washed away	24.00	-	6.98
8.	86	3054-80-001-05 Expenditure transferred on <i>pro-rata</i> basis to Major Head "3054"	0.22	-	100.64
Insufficient re-appropriation					
9.	9	2202-02-110 01 EDN-18 Regulated growth of Non-Government Secondary Schools	-14.74	-	22.57
10.	9	2203-00-112-01 TED-5 Development of Government Engineering Colleges	-5.25	-	9.18
11.	9	2203-00-105-01 TED-3 Development of Government Polytechnics and Girls Polytechnics	-3.80	-	7.74
12.	9	2202-01-106-18 EDN-145 Fee Reimbursement to Private Unaided Schools	-6.72	-	6.44
13.	9	2202-03-103-01 EDN-28 Development of Government Colleges	-9.19	-	6.11
14.	9	2202 03 102 09 EDN-30 Development and Expansion of Universities	-0.02	-	5.00

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Sr. No.	Grant No.	Description	Re-appropriation (+/-)	Final excess	Final saving
15.	13	2801-80-190-06 Assistance to GUVNL under <i>Sardar Krushi Jyoti Yojana</i>	87.33	-	6.62
16.	13	6801-00-202-11 PWR-63 Loans to Gujarat Energy Transmission Corporation Limited for Gujarat Solar Power Transmission Project	20.56	8.41	-
17.	35	4515 00 102 04 DDDP-5 Community Works of Local Importance (MLA Fund)	-2.98	29.02	-
18.	40	2211 00 103 04 HLT-100 Health Insurance Scheme of BPL (<i>Rashtriya Swasthya Yojana</i>)	-9.25	-	17.90
19.	66	4701-80-001-02 Administration	-38.67	5.14	-
20.	79	2245 02 113 03 Assistance for repair / restoration of damaged houses.	-24.00	-	22.41
21.	79	2245 02 105 03 Assistance to Cattle Head Died	-21.00	-	20.82
22.	79	2245 02 112 01 Transport charges on account of rescue operations	0.02	5.88	-
23.	79	2245 02 122 02 Repairs and Restoration of damaged irrigation and flood control works	20.00	15.09	-
24.	86	3054-04-337-15 <i>Mukhya Mantri Gram Sadak Yajana</i>	-247.76	-	18.59
25.	86	3054-80-800-01 Roads and Bridges	1.60	8.77	-
26.	86	3054-80-799-01 Stock	0.80	10.29	-
27.	86	3054-04-337-11 RBD-4 Roads and Bridges	340.88	19.22	-
28.	95	2202 02 109 02 EDN-19 Government Secondary School	-7.35	-	5.20
29.	95	2225 01 277 05 SCW-5 Govt of India Post Matric Scholarship	51.17	11.55	-
30.	96	4250 00 796 42 EMP-1 Building Craftman Training Scheme in Government IT IS under poverty alleviation programme	-3.04	-	14.87
31.	96	4215 01 796 09 Rural Water Supply Programme	9.07	240.93	-
Total			308.67	354.30	388.43

Source: Appropriation Accounts and Grant files of the State Government for the year 2017-18

APPENDIX 2.7
Substantial surrenders of more than 50 per cent of
total provision or ₹ one crore or more
(Reference: Paragraph 2.3.7.1; Page 54, selected top 10 cases)

(₹ in crore)

Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons
1.	2	4401-00-103-01 Construction activity under RIDF scheme	126.00	126	100	Non-finalisation of tender.
2.	13	2810-00-102-01 Assistance to State SPSEs for providing solar based decentralized electrification in non-electrified areas of the State	54.00	54.00	100	Non-finalisation of guidelines of the Scheme.
3.	19	2075-00-001-01 Liability on account of increase in rate of Dearness Allowance	6,000.00	6,000.00	100	Provisions for payment of increase in the rate of DA was made by the Administrative Departments under relevant Sub-Heads, as a result, the Finance Department had to surrender the entire provision of ₹ 6,000 crore.
4.	19	2048-00-101-01 Gujarat State Sinking Fund	2,000.00	2,000.00	100	Consolidated Sinking Fund was found to be within the limits prescribed by the Reserve Bank of India
5.	49	6858-04-800-01 Loan to Mega Project to implement state support scheme	50.00	46.18	92.36	Due to no requirement of fund under the scheme.
6.	66	4702-00-102C-02 National Ground Water Management Improvement program	50.00	50.00	100	Non-receipt of grants from GoI.
7.	79	4250-00-101P-13 National Cyclone Risk Mitigation Project (NCRMP)	76.00	76.00	100	No reasons were given by the Department.
8.	86	3054-04-338P-01 Rural roads	55.00	54.99	99.98	Non-receipt of grants from GoI under Rural Road Fund Scheme.

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Sr. No.	Grant No.	Head of account Name of the Scheme	Provision	Amount surrendered	Percentage surrender	Reasons
9.	96	2575-01-305-02 Scheme for strengthening hill millets in tribal areas	62.56	61.99	99.08	No reasons were given by the Department.
10.	101	2216-02-193P-04 Assistance to Urban Area Development Authorities under housing for all	123.93	119.89	96.74	Non-receipt of grants from GoI.

Source: Appropriation Accounts and Grant files of the State Government for the year 2017-18

APPENDIX 2.8
Amount surrendered (₹ two crore or more) in excess of actual savings
(Reference: Paragraph 2.3.7.2; Page 54)

(₹ in crore)

Sr. No.	Grant No.	Name of the grant or appropriation	Total grant/ appropriation	Total expenditure	Excess(+)/ Savings(-)	Amount surrendered	Excess amount surrendered
1.	3	Minor Irrigation, Soil Conservation and Area Development - Revenue Voted	155.44	146.49	(-)8.95	9.28	0.33
2.	3	Minor Irrigation, Soil Conservation and Area Development - Capital Voted	92.15	95.15	(+)3.00	9.78	9.78
3.	5	Co-operation-Revenue Voted	1,031.87	1022.21	(-)9.66	9.69	0.03
4.	5	Co-operation-Capital Voted	96.59	51.56	(-)45.03	45.40	0.37
5.	9	Education-Revenue Voted	24,701.39	24,652.41	(-)48.98	439.11	390.13
6.	13	Power Project-Capital Voted	2,717.24	2,516.81	(-)200.37	208.78	8.41
7.	15	Finance Department-Revenue Voted	97.60	46.53	(-)51.07	51.19	0.12
8.	16	Tax Collection Charges (Finance Department)-Revenue Voted	321.37	273.68	(-)47.69	47.92	0.23
9.	18	Pension and Other Retirement Benefit-Revenue Voted	10,311.20	8,652.54	(-)1,658.66	1,658.70	0.04
10.	35	Other Expenditure pertaining to General Administration Department-Capital Voted	1,042.45	1,040.73	(-)1.72	31.76	30.04
11.	42	Home Department-Revenue Voted	17.17	14.43	(-)2.76	2.77	0.01
12.	51	Tourism-Revenue Voted	92.18	75.30	(-)16.88	17.38	0.50
13.	57	Labour and Employment-Revenue Voted	1,380.72	1,376.84	(-)3.88	3.98	0.10
14.	57	Labour and Employment-Capital Voted	69.85	31.93	(-)37.92	40.71	2.79
15.	60	Administration of Justice-Revenue Voted	959.01	746.60	(-)212.40	212.93	0.53
16.	60	Administration of Justice-	168.85	133.77	(-)35.08	35.12	0.04

Appendices

Sr. No.	Grant No.	Name of the grant or appropriation	Total grant/ appropriation	Total expenditure	Excess(+)/ Savings(-)	Amount surrendered	Excess amount surrendered
		Revenue Charged					
17.	65	Narmada Development Scheme- Capital Voted	4,700.00	4,449.24	(-)250.76	252.06	1.30
18.	66	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	3,487.47	3,423.67	(-)63.80	67.88	4.08
19.	66	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Charged	90.00	67.78	(-)22.22	23.20	0.98
20.	79	Relief on account of Natural calamities- Capital Voted	121.58	45.77	(-)75.81	76.00	0.19
21.	82	Other Expenditure pertaining to Revenue Department- Revenue Voted	4.24	1.34	(-)2.90	2.92	0.02
22.	89	Science and Technology Department- Revenue Voted	248.53	242.05	(-)6.48	8.01	1.53
23.	98	Youth Services and Cultural Activities- Revenue Voted	386.90	360.66	(-)26.24	30.26	4.02
		Total	52,293.79	49,467.53	2,826.26	3,284.83	455.57

Source: Appropriation Accounts and Grant files of the State Government for the year 2017-18

APPENDIX 2.9
Grants in which savings were more than ₹ five crore of which, more than 10
per cent was not surrendered
(Reference: Paragraph 2.3.7.3; Page 55)

(₹ in crore)						
Sr. No.	Grant No.	Name of the grant/appropriation	Savings	Surrendered	Savings not surrendered	Percentage savings not surrendered
1.	20	Repayment of Debt Pertaining to Finance Department- Revenue Voted	437.64	369.84	67.80	15.49
2.	26	Forests- Revenue Voted	10.16	8.89	1.27	12.50
3.	36	State Legislature- Revenue Voted	13.00	10.72	2.28	17.54
4.	39	Medical and Public Health- Revenue Voted	159.53	99.47	60.06	37.65
5.	39	Medical and Public Health Capital Voted	64.95	35.62	29.33	45.16
6.	76	Revenue Department- Revenue Voted	11.15	4.31	6.84	61.35
7.	78	District Administration- Revenue Voted	57.16	40.30	16.86	29.50
8.	79	Relief On Account of Natural Calamities- Revenue Voted	184.18	110.34	73.84	40.09
9.	84	Non-Residential Building- Revenue Voted	6.19	0.22	5.97	96.45
10.	85	Residential Building- Revenue Voted	5.79	0.25	5.54	95.68
11.	86	Roads and Bridges- Revenue Voted	123.97	55.26	68.71	55.42
12.	95	Schedule Castes Sub-Plan Capital Voted	260.44	226.60	33.84	12.99
Total			1,334.16	961.82	372.34	27.91

Source: Appropriation Accounts and Grant files of the State Government for the year 2017-18

APPENDIX 3.1
Pending utilisation certificates in respect of grants paid up to 2016-17
(Reference: Paragraph 3.1; Page 66)

Sr. No.	Department	Period of payment of grant	No. of UCs pending	Amount of UCs pending (₹ in crore)	Percentage Amount of UCs pending
(1)	(2)	(3)	(4)	(5)	(6)
1.	Agriculture & Co-operation	2001-17	138	922.51	46.20
2.	Women and Child Development	2002-17	181	18.52	0.93
3.	Education	2001-17	132	71.27	3.57
4.	Food, Civil Supplies and Consumer Affairs	2001-02	1	0.02	0.00
5.	Finance	2014-15	1	0.23	0.01
6.	Forests and Environment	2002-17	6	1.66	0.08
7.	General Administration	2012-14	4	0.99	0.05
8.	Health and Family Welfare	2001-17	73	18.58	0.93
9.	Home	2001-15	7	1.13	0.06
10.	Industries and Mines	2001-17	130	141.15	7.07
11.	Labour and Employment	2003-15	21	0.41	0.02
12.	Legal	2001-08	10	0.04	0.00
13.	Narmada, Water Resources, Water Supply and Kalpsar	2003-17	3	1.37	0.07
14.	Ports and Transport	2014-17	5	26.56	1.33
15.	Panchayats, Rural Housing and Rural Development	2001-17	168	75.66	3.79
16.	Revenue	2002-15	11	4.83	0.24
17.	Social Justice and Empowerment	2001-17	1,143	192.43	9.64
18.	Sports, Youth and Cultural Activities	2001-17	199	2.28	0.11
19.	Tribal Development	2016-17	175	245.43	12.29
20.	Urban Development and Urban Housing	2001-17	57	271.73	13.61
Total			2,465	1,996.80	100

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

APPENDIX 3.2

**Statement showing names of Bodies and Authorities, the accounts of which had not been received for audit
(Reference: Paragraph 3.3.2; Page 70)**

Sr. No.	Year for which accounts had not been received
2004-05 onwards	
1.	Akshar Purushottam Arogya Mandir, Vadodara
2005-06 onwards	
1.	K J Mehta TB Hospital, Bhavnagar;
2.	Seth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad;
2006-07 onwards	
1.	Arya Kanya Shuddha Ayurvedic Mahavidyalaya, Vadodara;
2.	Gujarat Sahitya Academy, Gandhinagar;
3.	G.K. General Hospital, Kutchh;
4.	Forest Development Agency, S.K. Himmatnagar (North);
5.	Forest Development Agency, Surendernagar
2008-09 onwards	
1.	Narayan Eye Hospital(Arogya Dham Sanchalit) Halol Panchmahal;
2.	State Literacy Mission Authority, Gandhinagar;
3.	Forest Development Agency, Jamnagar;
4.	Forest Development Agency, Rajkot;
5.	Nashbandi Mandal,Gujarat;
6.	Sardar Patel University,Vallabh Vidyanagar Anand;
7.	Sports Authority of Gujarat, Gandhinagar;
8.	Shantilal Shah College of Pharmacy, Bhavnagar;
9.	Sureksha Setu Society, Surendranagar;
10.	Forest Development Agency, S.K. Himmatnagar (South)
2009-10 onwards	
1.	J.S. Ayurved Mahavidalaya & P.T. Patel Ayurved Hospital, Nadiad;
2.	Mandvi Taluka Kshaya Nivaran Sangh, Kutch
2010-11 onwards	
1.	Bhavan's Shri C T Sutaria ITI, Kheda;
2.	Gujarat Rural Workers Welfare Board, Gandhinagar;
3.	Gujarat Tribal Development Corporation, Gandhinagar
2011-12 onwards	
1.	Gujarat State Lalit Kala Academy, Ahmedabad
2012-13 onwards	
1.	Bhavan's Shri Swaminarayan Techincal Institute, Kheda;
2.	Chikhali Education Societies Grant in Aid Industrial Training Centre, Navsari;
3.	Forest Development Agency, Vyara;
4.	Forest Development Agency, Gandhinagar;
5.	Forest Development Agency, Patan;
6.	Forest Development Agency, Kheda;
7.	Forest Development Agency, Gir (East);
8.	Forest Development Agency, Gir (West);
9.	Forest Development Agency, Valsad South;
10.	Gujarat Urban Development Mission (GUDM), Gandhinagar
2013-14 onwards	
1.	Gujarat Council of Secondary Education, Gandhinagar;
2.	Gujarat Medicinal Plants Board, Gandhinagar;
3.	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar;
4.	ITI College (Swaminarayan Sanchalit), Panchmahal;
5.	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar;
6.	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad;
7.	Rogi Kalyan Samiti, Government Spine Institute, New Civil Hospital Ahmedabad;
8.	Sentinel Surveillance Unit, Surat;
9.	Bhailalbhai & Bhikhabhai Institute of Technology, Vidyanagar;
10.	School of Architecture, CEPT University, Ahmedabad;
11.	School of Planning, CEPT University, Ahmedabad;

Sr. No.	Year for which accounts had not been received
12.	School of Building Science & Technology, CEPT University, Ahmedabad;
13.	School of Interior Design, CEPT University, Ahmedabad;
14.	Dr. Dayaram Patel Pharmacy College, Surat;
15.	Gujarat Technological University;
16.	Rogi Kalyan Samiti, New Civil Hospital, Surat;
17.	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar;
18.	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad;
19.	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar;
20.	Sardar Vallabhbhai Patel Memorial Society Ahmedabad;
21.	Veraval People's Cooperative Bank Silver Jubilee Industrial Training centre, Veraval;
22.	Gujarat Matikam Kalakari & Rural Technology Institute;
23.	Sureksha Setu Society, Narmada;
24.	Sureksha Setu Society State level, Gandhinagar
2014-15 onwards	
1.	Bhavnagar University;
2.	Forest Development Agency, Chhota Udepur;
3.	Forest Development Agency, Kutch (East);
4.	Forest Development Agency, Kutch (West);
5.	Hemchandracharya North Gujarat University Patan;
6.	Sureksha Setu Society, Vadodara;
7.	Sureksha Setu Society, Kheda;
8.	Gujarat University
2015-16 onwards	
1.	Blind Men's/Peoples Association, Ahmedabad;
2.	Gujarat School Quality Accreditation Council, Gandhinagar;
3.	Gujarat State Non-Resident Gujarati's Foundation, Gandhinagar;
4.	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar;
5.	Gujarat Homoeopathic Medical College, Savli, Vadodara;
6.	Gujarat Institute of Educational Technology Gujarat University Campus, Ahmedabad;
7.	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar;
8.	Krantiguru Shyamji Krishna Verma Kutch University, Bhuj-Kutch;
9.	Sardar Smarak Hospital Bardoli, Surat;
10.	Gujarat Pavitra Yatradham Vikas Board;
11.	Forest Development Agency, Godhra;
12.	Forest Development Agency, Surat;
13.	Gujarat State Social Welfare Board, Ahmedabad;
14.	Saurashtra University, University Road, Rajkot;
15.	Smt. B.H. Shah Karjanwala Industrial Training Institute, Surat;
16.	Veer Narmad South Gujarat University, Surat;
17.	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand;
18.	Mahatma Gandhi Labour Institute, Ahmedabad;
19.	Medical College Development Society, Vadodara;
20.	Unorganised Labour Welfare Board, Gandhinagar
2016-17 onwards	
1.	Gau Sewa & Gaucher Development Board;
2.	Gujarat Mineral and Research Development Society;
3.	Gujarat Rajya Khadi Gramodyog Board;
4.	Centre for Entrepreneurship Development;
5.	Gujarat Infrastructure Development Board;
6.	Electrical Research and Development Association;
7.	Gujarat Horticulture Mission;
8.	Forest Development Agency, Rajpipla;
9.	Forest Development Agency, Valsad (North);
10.	Forest Development Agency, Dahod;
11.	Forest Development Agency, Ahwa (Dang South);
12.	Gujarat State Biodiversity Board;
13.	Gujarat Environment Management Institute;
14.	A.R. College of Pharmacy & G.H. Patel Institute of Pharmacy, Vallabh Vidyanagar - Anand;
15.	Anand Homoeopathic Medical College & Research Institute, Anand;
16.	Adult Training Centre (Trust) for the Blind, Ahmedabad;
17.	AIDS Control Society (Ahmedabad Municipal Corporation) Ahmedabad;
18.	Andh Apang Kalyan Kendra, Ahmedabad;
19.	Andh Kanya Prakash Gruh, Ahmedabad;
20.	Apang Manav Mandal, Ahmedabad;

Sr. No.	Year for which accounts had not been received
21.	Birla Vishwakarma Mahavidalaya Engg. College, Vallabh Vidyanagar;
22.	Bhagwat Vidyapith Ashok ITI Krishnadham Ahmedabad-380060;
23.	Bala Hanuman Ayurved Mahavidalaya, Masa, Gandhinagar;
24.	B.M. Institute of Mental Health, Ahmedabad;
25.	B.S. Nathwani T.B. Hospital, Keshod, Junagadh;
26.	Cambay General Hospital, Khambhat;
27.	Children's University, Gandhinagar;
28.	Chimanlal Nagindas Technical Centre, Ahmedabad;
29.	C.L. Patel, Technical Institute, Pij, Nadiad;
30.	Dharmsinh Desai Institute of Technology, Nadiad;
31.	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand;
32.	Gujarat Cancer & Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad;
33.	Gujarat National Law University, Gandhinagar;
34.	Gujarat Social Infrastructure Development Society (GSIDS), Gandhinagar;
35.	Gujarat State AIDS Control Society, Meghanagar, Ahmedabad;
36.	Gujarat State Council for Blood Transfusion, Ahmedabad;
37.	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar;
38.	Gurjareswar Kumarpal Jain Sarvodaya Tech. Institute, Dabhoi Vadodara;
39.	Gujarat Water Supply & Sewerage Board (GWSSB), Gandhinagar;
40.	Gandhi Lincoln Hospital, Deesa, Palanpur;
41.	Gujarat Council of Elementary Education, Gandhinagar;
42.	International Centre for Entrepreneurship and Career Development, Ahmedabad;
43.	Janak Smarak Hospital, VyaraTapi;
44.	K.V. Patel I.T.I, Chansama, Patan;
45.	Kacheria Mojilal Gordhandas General Hospital, Balasinor;
46.	L.M. College of Pharmacy, Navrangpura, Ahmedabad;
47.	Lions Cancer Detection Centre Trust, Surat;
48.	M.N. College of Pharmacy, Khambhat, Anand;
49.	Raksha Shakti University, Ahmedabad;
50.	Tribal Research & Training Institute Gujarat Vidyapith, Ahmedabad;
51.	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad;
52.	Gujarat Backward Classes Development Corporation, Gandhinagar;
53.	Indian Institute of Teachers Education, Gujarat;
54.	Jan Shikshan Sansthan, Surat;
55.	Maniben Pithawala I.T.I Navyug College, Surat;
56.	Medical College Development Committee, Surat;
57.	Maharaja Sayajirao University, Fatehgunj, Vadodara;
58.	Methodist Technical Institute, Vadodara;
59.	O.H. Nazar Ayurved Mahavidalaya and Ayurved Hospital Surat;
60.	P.D. Malviya College of Commerce, Rajkot;
61.	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand;
62.	R.B. Patel Technical Institute, Navsari;
63.	R.K. Patel Technical Institute, Petlad, Anand;
64.	R.K. Technical I.T.I, Sunav, Nadiad, Kheda;
65.	Revabai General Hospital, Sardhav, Gandhinagar;
66.	Rogi Kalyan Samiti, Pt. Deen Dayal Upadhyay College Rajkot;
67.	S.K. Patel Industrial Training Institute, Kadi;
68.	Sanjivani Hospital At& Post Chaithan, Surat;
69.	Sardar Patel Institute of Economic & Social Research, Ahmedabad;
70.	Sarvajani Hospital & Maternity Home, Gozaria, Mehsana;
71.	Sabarmati Ashram Preservation & Memorial Trust Gandhi Smarak, Ahmedabad;
72.	School for Deaf - Mutes Society, Ahmedabad;
73.	Seth J.B. Upadhyay Deaf - Mute School, Talod, Sabarkantha;
74.	Shivanand Mission, Saurashtra Central Hospital, Virnagar, Rajkot;
75.	Shrimant Fatehsinh Rao Gaekwad General Hospital, Bayad, Sabarkantha;
76.	Shamlaji Hospital, Aravali;
77.	Sharda School for the Mentally Retarded Children, Ahmedabad;
78.	Smt. A.J. Savla Homeopathic Medical College, Mehsana;
79.	Society for Education Welfare & Action (Rural), Jhagadia, Dist: Bharuch;
80.	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch;
81.	Trimurti Hospital, Bavla, Ahmedabad;
82.	U.N. Mehta Institute of Cardiology and Research, Centre, Civil Hospital Campus, Ahmedabad;
83.	Water and Land Management Institute, (Gujarat Irrigation Management Society), Anand;
84.	Xavier Technical Institute, Vadodara;
85.	Forest Development Agency, Junagadh;

Sr. No.	Year for which accounts had not been received
86.	Forest Development Agency, Dang North;
87.	Gujarat Council of Science City;
88.	Institute of Seismological Research;
89.	Gujarat Council of Science & Technology, Gandhinagar;
90.	Gujarat State Biotechnology Mission
2017-18	
1.	Bhagubhai Mafatlal Hospital (Sevashram), Bharuch;
2.	Centre for Social Studies, Veer Narmad South Gujarat University Campus, Surat;
3.	D.S. Patel Technical Institute, Sunav, Anand;
4.	Development support Agency of Gujarat, Tribal Development Department, Gandhinagar;
5.	Dr. Rasiklal Shah Sarvajanic Hospital, Sabarkantha;
6.	Disable Welfare Trust of India;
7.	Employment Extension Bureau;
8.	Gujarat Ayurved University Institute for Post Graduate Teaching & Research, Jamnagar;
9.	Gujarat Forensic Science University, Gandhinagar;
10.	Gujarat State Child Protection Society, Birsa Munda Bhawan, Gandhinagar;
11.	Gujarat press Academy, Gandhinagar;
12.	Gujarat Medical Education and Research Society (GMERS), Gandhinagar;
13.	GIA Industrial Training Centre Morva-Rena (Panchmahal);
14.	Shree Pragna Chakshu, Surendernagar;
15.	Shree Kathiawar Nirashrit Balashram, Rajkot;
16.	Gujarat Ecology Commission, Gandhinagar;
17.	Forest Development Agency, Bhavnagar;
18.	Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar;
19.	Forest Development Agency, Banaskantha;
20.	Gujarat Pollution Control Board, Gandhinagar;
21.	Gujarat State Lion Conservation Society, Junagadh;
22.	Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET), Gandhinagar;
23.	Gujarat Energy Development Agency, Gandhinagar;
24.	Gujarat Livestock Development Board;
25.	Industrial Extension Cottage;
26.	Junagadh Agriculture University;
27.	Gujarat Industrial Research and Development Agency;
28.	Industrial Extension Bureau;
29.	Electronic Quality Development Centre, Ahmedabad;
30.	Navsari Agriculture University;
31.	Anand Agriculture University;
32.	Sardar Krushinagar Dantiwada Agriculture University;
33.	Gujarat Information Commission, Bureau of Economics & Statistics, Gandhinagar

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA)

APPENDIX 3.3
Statement showing pendency of accounts and delay in
placement of SARs in the State Legislature
(Reference: Paragraph 3.4; Page 71)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months) [#]
Legal Department							
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	19 (2)	2016-17	2015-16	Yes/ 30-12-2016/ Date awaited	2017-18(2)
2.	District Legal Services Authority, Navsari	Not required	19 (2)	2015-16	2015-16	Yes/ 21/11/2017/ Date awaited	2016-17(14) 2017-18(2)
3.	District Legal Services Authority, Valsad	Not required	19 (2)	2016-17	2016-17	Yes/ 21/11/2017/ Date awaited	2017-18(2)
4.	District Legal Services Authority, Rajkot	Not required	19 (2)	2016-17	2016-17	Yes/ 20-09-2018/ Date awaited	2017-18(2)
5.	District Legal Services Authority, Patan	Not required	19 (2)	2016-17	2016-17	Yes/ 28-05-2018/ Date awaited	2017-18(2)
6.	District Legal Services Authority, Jamnagar	Not required	19 (2)	2014-15	2014-15	Yes/ 24-06-2015/ Date awaited	2015-16 (26) 2016-17(14) 2017-18(2)
7.	District Legal Services Authority, Mehsana	Not required	19 (2)	2016-17	2016-17	Yes/ 04-07-2018/ Date awaited	2017-18(2)
8.	District Legal Services Authority, Palanpur	Not required	19 (2)	2015-16	2015-16	Yes/ 19-04-2018/ Date awaited	2016-17(14) 2017-18(2)
9.	District Legal Services Authority, Bharuch	Not required	19 (2)	2015-16	2015-16	Yes/ 06-12-2016/ Date awaited	2016-17(14) 2017-18(2)
10.	District Legal Services Authority, Junagarh	Not required	19 (2)	2015-16	2015-16	Yes/ 11-01-2017/ Date awaited	2016-17(14) 2017-18(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months) [#]
11.	District Legal Services Authority, Tapi Vyara	Not required	19 (2)	2016-17	2015-16	Yes/ 04/10/2017/ Date awaited	2017-18(2)
12.	District Legal Services Authority, Anand	Not required	19 (2)	2015-16	2015-16	Yes/ 23-05-2018/ Date awaited	2016-17(14) 2017-18(2)
13.	District Legal Services Authority, Kheda Nadiad	Not required	19 (2)	2015-16	2015-16	Yes/ 01-02-2017/ Date awaited	2016-17(14) 2017-18(2)
14.	District Legal Services Authority, Gandhinagar	Not required	19 (2)	2017-18	2016-17	Yes/ 02-01-2018/ Date awaited	No delay
15.	District Legal Services Authority, Athwalines, Surat	Not required	19 (2)	2017-18	2015-16	Yes/ 12-07-2017/ Date awaited	No delay
16.	District Legal Services Authority, Himmatnagar	Not required	19 (2)	2017-18	2016-17	Yes/ 23-05-2018/ Date awaited	No delay
17.	District Legal Services Authority, Dahod	Not required	19 (2)	2016-17	2015-16	Yes/ 13-12-2016/ Date awaited	2017-18(2)
18.	District Legal Services Authority, Amreli	Not required	19 (2)	2017-18	2016-17	Yes/ 22-09-2017/ Date awaited	No delay
19.	District Legal Services Authority, Kutch, Bhuj	Not required	19 (2)	2015-16	2015-16	Yes/ 28-12-2017/ Date awaited	2016-17(14) 2017-18(2)
20.	District Legal Services Authority, Bhavnagar	Not required	19 (2)	2015-16	2015-16	Yes/ 04-06-2018/ Date awaited	2016-17(14) 2017-18(2)
21.	District Legal Services Authority, Vadodara	Not required	19 (2)	2014-15	2014-15	Yes/ 19-06-2017/ Date awaited	2015-16(26) 2016-17(14) 2017-18(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months)#
22.	District Legal Services Authority, Godhra	Not required	19 (2)	2015-16	2015-16	Yes/ 08-03-2018/ Date awaited	2016-17(14) 2017-18(2)
23.	District Legal Services Authority, Surendranagar	Not required	19 (2)	2015-16	2015-16	Yes/ 04-10-2017/ Date awaited	2016-17(14) 2017-18(2)
24.	District Legal Services Authority, Ahmedabad Rural	Not required	19 (2)	2015-16	2015-16	Yes/ 20-09-2017/ Date awaited	2016-17(14) 2017-18(2)
25.	District Legal Services Authority, Rajpipla	Not required	19 (2)	2015-16	2015-16	Yes/ 24-11-2017/ Date awaited	2016-17(14) 2017-18(2)
26.	District Legal Services Authority, Porbandar	Not required	19 (2)	2015-16	2015-16	Yes/ 27-04-2018/ Date awaited	2016-17(14) 2017-18(2)
Home Department							
27.	Gujarat State Human Rights Commission, Gandhinagar	Not required	19 (2)	2006-07	2006-07	Yes/ 10-02-2010/ Date awaited	2007-08(122) 2008-09(110) 2009-10(98) 2010-11(86) 2011-12(74) 2012-13(62) 2013-14(50) 2014-15 (38) 2015-16 (26) 2016-17(14) 2017-18(2)
Energy and Petrochemical Department							
28.	Gujarat Electricity Regulatory Commission	Not required	19 (2)	2017-18	2016-17	Yes/ 13-10-2017/ 15-03-2018	No delay
Ports and Transport Department							
29.	Gujarat Maritime Board	2016-17	20 (1)	2016-17	2015-16	Yes/ 07-02-2017/ 21-03-2017	2017-18(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months) [#]
Labour and Employment Department							
30.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	19 (2)	2012-13	2012-13	Yes/ 14-09-2016/ Date awaited	2013-14(50) 2014-15 (38) 2015-16 (26) 2016-17(14) 2017-18(2)
Urban Housing and Urban Development Department							
31.	Gujarat Rural Housing Board, Gandhinagar	2017-18	19 (3)	2017-18	2016-17	Yes/ 29-08-2018/ Date awaited	No delay
32.	Gujarat Housing Board, Ahmedabad	2021-22	19 (3)	2016-17	2015-16	Yes/ 20-05-2018/ Date awaited	2017-18(2)
33.	Gujarat Slum Clearance cell	2021-22	19 (3)	2014-15	2011-12	Yes/ 29-01-2018 Date awaited	2015-16 (26) 2016-17(14) 2017-18(2)
34.	Gujarat Municipal Finance Board, Gandhinagar	2018-19	20 (1)	2017-18	2016-17	Yes/ 18-12-2017/ Date awaited	No delay
35.	Water and Sanitation Management Organisation, Gandhinagar	2020-21	20 (1)	2016-17	2015-16	No/ 28-04-2017/ Not required	2017-18(2)
36.	Ahmedabad Urban Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 04-06-2018/ Not required	2017-18(2)
37.	Vadodara Urban Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 09-05-2018/ Not required	2017-18(2)
38.	Rajkot Urban Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 20-07-2018/ Not Required	2017-18(2)
39.	Surat Urban Development Authority	2021-22	20 (1)	2015-16	2014-15	No/ 08-02-2017/ Not required	2016-17(14) 2017-18(2)
40.	Jamnagar Area Development Authority	2021-22	20 (1)	2016-17	2015-16	No/ 05-12-2017/ Not required	2017-18(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months)#
41.	Bhavnagar Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 20-07-2018/ Not required	2017-18(2)
42.	Bhuj Area Development Authority	2021-22	20 (1)	2008-09	2008-09	No/ 23-08-2010/ Not required	2009-10(98) 2010-11(86) 2011-12(74) 2012-13(62) 2013-14(50) 2014-15 (38) 2015-16 (26) 2016-17(14) 2017-18(2)
43.	Rapar Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 13-08-2018/ Not required	2017-18(2)
44.	Gandhinagar Urban Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 26-06-2018/ Not required	2017-18(2)
45.	Anjar Area Development Authority	2021-22	20 (1)	2008-09	2008-09	No/ 19-08-2010/ Not required	2009-10(98) 2010-11(86) 2011-12(74) 2012-13(62) 2013-14(50) 2014-15 (38) 2015-16 (26) 2016-17(14) 2017-18(2)
46.	Bhachau Area Development Authority	2021-22	20 (1)	2016-17	2015-16	No/ 08-02-2017/ Not required	2017-18(2)
47.	Vadinar Area Development Authority	2021-22	20 (1)	2014-15	2014-15	No/ 01-03-2017/ Not required	2015-16 (26) 2016-17(14) 2017-18(2)
48.	Junagadh Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 13-08-2018/ Not required	2017-18(2)
49.	Ambaji Area Development Authority	2021-22	20 (1)	--	--	No/ ---/ Not required	Accounts not received since beginning from 2007-08
50.	Alang Area Development Authority	2021-22	20 (1)	2015-16	2015-16	No/ 22-05-2017/ Not required	2016-17(14) 2017-18(2)

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months) [#]
51.	Bharuch / Ankleshwar Urban Area Development Authority.	2021-22	20 (1)	2015-16	2014-15	No/ 12-04-2017/ Not required	2016-17(14) 2017-18(2)
52.	Morbi / Vankaner Urban Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 11-07-2018/ Not required	2017-18(2)
53.	Anand /Vallabh Vidyanagar / Karamsad Urban Area Development Authority.	2021-22	20 (1)	2016-17	2016-17	No/ 23-05-2018/ Not required	2017-18(2)
54.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2021-22	20 (1)	2014-15	2014-15	No/ 10-01-2017/ Not required	2012-13(62) 2015-16 (26) 2016-17(14) 2017-18(2)
55.	Himmatnagar Urban Area Development Authority	2021-22	20 (1)	---	--	No/ ---/ Not required	2012-13(62) 2013-14(50) 2014-15 (38) 2015-16 (26) 2016-17(14) 2017-18(2)
56.	G.I.F.T. Urban Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 10-07-2018/ Not required	2017-18(2)
57.	Shamlaji Urban Area Development Authority	2021-22	20 (1)	2014-15	2014-15	No/ 16/06/2017/ Not required	2012-13(62) 2013-14(50) 2015-16 (26) 2016-17(14) 2017-18(2)
58.	Khambhalia Urban Area Development Authority	2021-22	20 (1)	2016-17	2014-15	No/ 26-11-2015/ Not required	2017-18(2)
59.	Navsari Area Development Authority, Navsari	2021-22	20 (1)	NA**	NA	No/ NA/ NA	2017-18

Sr. No.	Name of Body	Period of entrustment (up to)	Under Section	Year up to which accounts were rendered to Audit	Period up to which SAR is issued to the State Government	Whether placement of SAR in the Legislature required/ Date of issue of SAR by Audit to State Government/ Date of placement of SAR	Period of delay in respect of accounts not submitted to Audit up to August 2018 (in months) [#]
60.	Bardoli Area Development Authority, Bardoli	2021-22	20 (1)	NA**	NA	No/ NA/ NA	2017-18
61.	Khajod Area Development Authority, Khajod	2021-22	20 (1)	NA**	NA	No/ NA/ NA	2017-18
Forest Department							
62.	Gujarat State CAMPA	2021-22	20 (1)	2015-16	2010-11	Yes/ 14/10/2016/ Not placed	2016-17(14) 2017-18(2)

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA)

[#] Accounts of the financial year are to be submitted latest by 30 June every year

Sr. No. 54: Although accounts for the year 2013-14 to 2014-15 had been submitted, accounts for the year 2012-13 is due.

Sr. No. 57: Accounts for the year 2014-15 only had been submitted. However, accounts for the year 2012-13 and 2013-14 are still due.

Sr. No. 47: Vadinar Area Development Authority ceases to exist as per notification of Government of Gujarat dated 30 March 2017. However, accounts for the year 2015-16 and 2016-17 are still due.

Sr. No. 59 to 61: These are newly entrusted Authorities from 2017-18 as per Government of Gujarat Resolution No. UDA-102013-1758-V dated 15 December 2017.

APPENDIX 3.4
Department-wise/age-wise break-up of pending cases of
misappropriation, defalcation etc.
(Reference: Paragraph 3.6; Page 73)

Sr. No.	Name of Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and more	Total No. of cases
1.	Ports and Transport	0	1	0	0	0	1	2
2.	Agriculture and Co-operation	0	0	0	1	1	0	2
3.	Legal	2	1	1	0	2	1	7
4.	Labour Employment	2	0	0	0	0	0	2
5.	Education	4	4	2	2	1	0	13
6.	Industries & Mines	0	0	1	1	1	0	3
7.	Health & Family Welfare	2	0	2	1	1	3	9
8.	Home	4	0	2	2	2	3	13
9.	Food, Civil Supplies and Consumer Affairs	2	0	0	0	0	0	2
10.	Revenue	0	0	1	1	3	21	26
11.	Tribal Development	0	0	0	1	0	0	1
12.	Roads and Buildings	0	0	1	0	2	5	8
13.	Narmada Water Resources, Water Supply and Kalpsar	1	1	2	1	0	24	29
14.	Forests & Environment	24	6	3	0	1	2	36
15.	Science & Technology	1	0	0	0	0	0	1
16.	Panchayat, Rural Housing and Rural Development	2	0	0	0	1	0	3
TOTAL		44	13	15	10	15	60	157

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA), from data furnished by concerned Departments

APPENDIX 3.5
Department-wise/category-wise details of cases of loss to Government due to theft, misappropriation/loss of Government material
(Reference: Paragraph 3.6; Page 73)

Name of Department	Theft cases		Misappropriation/ Loss of Government material		Fire/Accident cases		Total	
	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)
Ports & Transport	0	0	2	5.79	0	0	2	5.79
Agriculture & Co-operation	1	3.21	1	1.41	0	0	2	4.62
Legal	1	11.67	6	11.53	0	0	7	23.2
Labour Employment	2	9.13	0	0	0	0	2	9.13
Education	6	3.78	7	385.75	0	0	13	389.53
Industries & Mines	1	0.46	2	77.62	0	0	3	78.08
Health & Family Welfare	2	2.24	7	18.73	0	0	9	20.97
Home	1	31.8	12	111.28	0	0	13	143.08
Food, Civil Supplies and Consumer Affairs	1	0.1	1	61.65	0	0	2	61.75
Revenue	0	0	26	14.46	0	0	26	14.46
Tribal Development	0	0	1	147.19	0	0	1	147.19
R & B Department	3	1.57	5	348.5	0	0	8	350.07
Narmada Water Resources, WS & K	12	6.45	17	37.81	0	0	29	44.26
Forests and Environment	8	3.57	8	12.9	20	84.41	36	100.88
Science & Technology	0	0	1	12.68	0	0	3	12.68
Panchayat, Rural Housing and Rural Development	0	0	3	33.94	0	0	3	33.94
Total	38	73.98	99	1,281.24	20	84.41	157	1,439.63

Source: Information compiled by O/o the PAG (E&RSA) and O/o the PAG (G&SSA) from data furnished by concerned Departments

APPENDIX 4.1

Glossary

Terms	Description
General Category States	<p>There are 17 'General Category States' namely, (1) Undivided Andhra Pradesh, (2) Bihar, (3) Chattisgarh, (4) Goa, (5) Gujarat, (6) Haryana, (7) Jharkhand, (8) Karnataka, (9) Kerala, (10) Madhya Pradesh, (11) Maharashtra, (12) Orissa, (13) Punjab, (14) Rajasthan, (15) Tamil Nadu, (16) Uttar Pradesh and (17) West Bengal.</p> <p>Besides, National Development Council had accorded 11 states, out of 28 states, the status of 'Special Category States' to target the fund flow for better balanced growth. These are seven States of North-Eastern region (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura), Sikkim, Jammu & Kashmir, Himachal Pradesh and Uttarakhand.</p>
Implementing Agencies in the State	<p>These include any organisation/institution including Non-Governmental Organisations which are authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State; for instance, State Implementation Society for Sarva Siksha Abhiyan, State Health Mission for National Rural Health Mission <i>etc.</i> This also includes institutions located in the State where the State Government may not have a direct role or control over it.</p>
Core public goods	<p>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 <i>etc.</i></p>
Merit goods	<p>Commodities that the public sector provides free or at subsidised 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 subsidised 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 <i>etc.</i></p>
Debt sustainability	<p>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.</p>
Debt stabilization	<p>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.</p>
Sufficiency of non-debt receipts	<p>Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt</p>

Terms	Description
	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.