

# APPENDICES



**Appendix 1.1: State Profile**  
(Reference: Paragraph 1.1)

Sr. No.	Particulars	Unit	India	Gujarat
1.	Area	Sq. Km.	32,87,263	1,96,024
2.	Population (2011)	In crore	122.01	6.10
	Population projections (2020)	In crore	135.54	6.94
3.	Density of Population (2011)	Persons per Sq. Km.	382	308
4.	Population below poverty line (2011-12)	<i>per cent</i>	21.9	16.6
5.	Literacy (2011)	<i>per cent</i>	73.0	78.0
6.	Infant Mortality Rate (2017)	Per 1000 live births	33.0	30.0
7.	Life Expectancy at Birth (2014-18)	year	69.4	69.9
8.	Population Growth (2011 to 2020)	<i>per cent</i>	11.09	13.77
9.	GDP and GSDP (2019-20) at Current Prices (2011-12 Series)	(₹ in crore)	2,03,39,849	16,63,362

Source:

1. Census of India 2011; Population projection for 2011-2036;
2. Economic Survey 2019-20;
3. Statement 3 of SRS Based Abridged Life Tables 2014-18;
4. All India GDP mentioned in MoSPI Press Release of 29<sup>th</sup> May 2020; and GSDP of Gujarat-Budget Publication No. 30 of Gujarat Fiscal Responsibility Act, 2005 (2020-21)

**APPENDIX 2.1**  
**Time series data on the State Government finances**  
**(Reference: Paragraph 2.2)**

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>1. Revenue receipts</b>	<b>97,483</b>	<b>1,09,842</b>	<b>1,23,291</b>	<b>1,36,002</b>	<b>1,42,844</b>
<b>(i) Tax revenue</b>	<b>62,649</b>	<b>64,443</b>	<b>71,549</b>	<b>80,103</b>	<b>79,008</b>
State Goods and Service Tax (SGST)	-	-	21,251	34,889	34,107
Taxes on agricultural income	-	-	-	-	-
Taxes on sales, trade, etc. (VAT/Sales Tax)	44,091	46,314	29,639	22,414	21,072
State excise	123	152	85	131	138
Taxes on vehicles	3,008	3,213	3,885	4,119	3,847
Stamps and registration fees	5,549	5,783	7,255	7,781	7,701
Land revenue	2,529	1,999	1,859	2408	2,359
Taxes on goods and passengers	265	66	131	117	48
Other taxes	7,084	6,916	7,444	8,244	9,736
<b>(ii) Non tax revenue</b>	<b>10,194</b>	<b>13,346</b>	<b>15,074</b>	<b>13,417</b>	<b>18,104</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>15,691</b>	<b>18,835</b>	<b>20,782</b>	<b>23,489</b>	<b>20,232</b>
<b>(iv) Grants in aid from Government of India</b>	<b>8,949</b>	<b>13,218</b>	<b>15,886</b>	<b>18,993</b>	<b>25,500</b>
<b>2. Miscellaneous capital receipts</b>	<b>0.00</b>	<b>240</b>	<b>0</b>	<b>65</b>	<b>106</b>
<b>3. Recoveries of loans and advances</b>	<b>125</b>	<b>166</b>	<b>346</b>	<b>151</b>	<b>330</b>
General Services	-	-	-	-	-
Social Services	7	7	7	12	16
Economic Services	54	101	291	89	271
Loans to Government Servants and Miscellaneous Loans	64	58	48	50	43
<b>4. Total revenue and non-debt capital receipts (1+2+3)</b>	<b>97,608</b>	<b>1,10,248</b>	<b>1,23,637</b>	<b>136,218</b>	<b>1,43,280</b>
<b>5. Public debt receipts</b>	<b>23,486</b>	<b>27,668</b>	<b>26,953</b>	<b>43,146</b>	<b>43,491</b>
Internal debt (excluding ways and means advances and overdrafts)	23,234	27,477	26,863	40,950	42,694
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	253	191	90	2196	797
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>1,21,094</b>	<b>1,37,916</b>	<b>1,50,590</b>	<b>179,364</b>	<b>1,86,771</b>
<b>7. Contingency fund receipts</b>	<b>14</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0.25</b>
<b>8. Public account receipts (Gross)</b>	<b>65,132</b>	<b>58,959</b>	<b>89,133</b>	<b>105,720</b>	<b>1,04,862</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>1,86,240</b>	<b>1,96,879</b>	<b>2,39,723</b>	<b>285,084</b>	<b>2,91,633</b>



	2015-16	2016-17	2017-18	2018-19	2019-20
<b>PART B-Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>95,779</b>	<b>1,03,895</b>	<b>1,18,060</b>	<b>132,790</b>	<b>1,40,899</b>
Plan	32,224	36,709	-	-	-
Non plan	63,555	67,186	-	-	-
State Fund Expenditure	-	-	1,03,047	1,17,424	1,21,874
Central assistance including CSS/CS	-	-	15,013	15,366	19,025
General services (including interest payments)	32,876	35,804	41,402	47,564	49,172
Social services	42,120	44,926	49,039	53,285	59,197
Economic services	20,224	22,749	27,145	31,576	32,115
Grants-in-aid and contributions	559	416	474	365	415
<b>11. Capital expenditure</b>	<b>24,169</b>	<b>22,355</b>	<b>26,313</b>	<b>28,062</b>	<b>25,650</b>
Plan	24,093	22,302	-	-	-
Non plan	76	53	-	-	-
State Fund Expenditure	-	-	20,305	23,087	20,539
Central assistance including CSS/CS	-	-	6,008	4,975	5,111
General services	808	623	871	875	691
Social services	6,417	6,215	6,813	7,696	6,175
Economic services	16,944	15,517	18,630	19,491	18,784
<b>12. Disbursement of loans and advances</b>	<b>675</b>	<b>478</b>	<b>631</b>	<b>1,731</b>	<b>1,312</b>
General Services	-	-	-	-	-
Social Services	146	217	265	924	884
Economic Services	473	198	311	756	379
Loans to Government Servants and Miscellaneous Loans	56	63	55	51	49
<b>13. Total expenditure (10+11+12)</b>	<b>1,20,623</b>	<b>1,26,728</b>	<b>1,45,004</b>	<b>1,62,583</b>	<b>1,67,861</b>
<b>14. Repayments of public debt</b>	<b>6,194</b>	<b>9,073</b>	<b>13,700</b>	<b>15,432</b>	<b>16,702</b>
Internal debt (excluding Ways and Means Advances and Overdrafts)	5,534	8,386	12,991	14,719	15,908
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	660	687	709	713	794
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>1,26,817</b>	<b>1,35,801</b>	<b>1,58,704</b>	<b>1,78,015</b>	<b>1,84,563</b>
<b>17. Contingency fund disbursements</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>0.25</b>	<b>0</b>
<b>18. Public account disbursements</b>	<b>61,936</b>	<b>56,388</b>	<b>87,738</b>	<b>1,03,998</b>	<b>1,02,635</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,88,757</b>	<b>1,92,189</b>	<b>2,46,442</b>	<b>2,82,013</b>	<b>2,87,198</b>

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Part C- Deficits</b>					
<b>20. Revenue deficit(-) / revenue surplus (+) (1-10)</b>	<b>(+)1,704</b>	<b>(+)5,947</b>	<b>(+)5,232</b>	<b>(+)3,212</b>	<b>(+)1,945</b>
<b>21. Fiscal deficit (-)/fiscal surplus (+) (4-13)</b>	<b>(-)23,015</b>	<b>(-)16,480</b>	<b>(-)21,366</b>	<b>(-)26,365</b>	<b>(-)24,581</b>
<b>22. Primary deficit(-)/primary surplus(+) (21+23)</b>	<b>(-)6,715</b>	<b>(+)1,317</b>	<b>(-)2,412</b>	<b>(-)6,182</b>	<b>(-)2,133</b>
<b>Part D- Other data</b>					
<b>23. Interest payments (included in revenue expenditure)</b>	<b>16,300</b>	<b>17,797</b>	<b>18,954</b>	<b>20,183</b>	<b>22,449</b>
<b>24. Financial assistance to local bodies etc.</b>	44,048	48,055	54,807	59,611	64,262
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on Ways and Means advances/ overdraft</b>	-	-	-	-	-
<b>27. Gross State Domestic Product (GSDP)<sup>Φ</sup></b>	<b>10,29,010</b>	<b>11,67,156</b>	<b>1328068(P)</b>	<b>1501944(Q)</b>	<b>1663362(A)</b>
<b>28. Outstanding fiscal liabilities (year-end)</b>	<b>2,21,090</b>	<b>2,43,146</b>	<b>2,56,366</b>	<b>2,85,844</b>	<b>3,15,455</b>
<b>29. Outstanding guarantees (year-end)</b>	<b>5,236</b>	<b>4,804</b>	<b>4,834</b>	<b>4,699</b>	<b>4,462</b>
<b>30. Maximum amount guaranteed (during the year)</b>	<b>11,333</b>	<b>11,333</b>	<b>11,796</b>	<b>11,796</b>	<b>11,747</b>
<b>31. Number of Incomplete Projects</b>	<b>70</b>	<b>65</b>	<b>96</b>	<b>118</b>	<b>123</b>
<b>32. Capital blocked in Incomplete Projects</b>	<b>4,910</b>	<b>6,060</b>	<b>4,278</b>	<b>2,207</b>	<b>5,811</b>
<b>Part E- Fiscal Health Indicators</b>					
Own tax revenue/GSDP ( <i>per cent</i> )	6.09	5.52	5.39	5.33	4.75
Own non-tax revenue/GSDP ( <i>per cent</i> )	0.99	1.14	1.14	0.89	1.09
Central transfers/GSDP ( <i>per cent</i> )	2.39	2.75	2.76	2.83	2.75
<b>II. Expenditure Management</b>					
Total expenditure/GSDP ( <i>per cent</i> )	11.72	10.86	10.92	10.82	10.09
Total expenditure/revenue receipts	1.24	1.15	1.18	1.20	1.18
Revenue expenditure/total expenditure	0.79	0.82	0.81	0.82	0.84
Expenditure on social services/total expenditure	0.40	0.40	0.39	0.38	0.39
Expenditure on economic services/total expenditure	0.31	0.30	0.32	0.31	0.30
Capital expenditure/total	0.20	0.18	0.18	0.17	0.15

	2015-16	2016-17	2017-18	2018-19	2019-20
expenditure					
Capital expenditure on social and economic services/total expenditure	0.19	0.17	0.18	0.17	0.15
<b>III. Management of fiscal imbalances</b>					
Revenue deficit or surplus/GSDP ( <i>per cent</i> )	0.17	0.51	0.39	0.21	0.12
Fiscal deficit/GSDP ( <i>per cent</i> )	(-)2.24	(-)1.41	(-)1.61	(-)1.76	(-)1.48
Primary deficit (-) or surplus(+)/GSDP ( <i>per cent</i> )	(-)0.65	0.11	(-)0.18	(-)0.41	(-)0.13
Revenue deficit/fiscal deficit	(-)0.07	(-)0.36	(-)0.24	(-)0.12	(-)0.08
Primary revenue balance/GSDP ( <i>per cent</i> )	1.75	2.03	1.82	1.56	1.47
<b>IV. Management of fiscal liabilities</b>					
Fiscal liabilities/GSDP	0.21	0.21	0.19	0.19	0.19
Fiscal liabilities/RR ( <i>per cent</i> )	226.80	221.36	207.94	210.18	220.84
Primary deficit <i>vis-à-vis</i> quantum spread ( <i>per cent</i> )	(-)84.36	10.35	(-)16.01	(-)42.70	(-)22.74
Debt redemption (principal + interest) / total debt receipts	0.96	0.94	1.07	0.91	0.93
<b>V. Other Fiscal Health Indicators</b>					
Return on investment	0.14	0.14	0.11	0.13	0.09
Financial assets/liabilities	0.89	0.91	0.94	0.96	0.99

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2019-20)

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

## Appendix 3.1: Glossary of important Budget related terms

(Reference: Paragraph 3.1)

1. ***‘Accounts’ or ‘Actuals’ of a year.*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***‘Administrative approval’ of a scheme, proposal or work.*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***‘Annual financial statement’*** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***‘Appropriation’*** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***‘Charged Expenditure’*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***‘Consolidated Fund of India/ State-*** All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***‘Contingency Fund’*** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***‘Controlling Officer (budget)’***- means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***‘Drawing and Disbursing Officer’ (DDO)*** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***‘Excess Grant’*** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11. ***‘New Service’*** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.

12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
  - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
  - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
  - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
20. **'Sub-Head'** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **'Major Work'** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

22. ***‘Minor Work’*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. ***‘Modified Grant or Appropriation’*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. ***‘Supplementary or Additional Grant or Appropriation’*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. ***‘Schedule of New Expenditure’*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. ***‘Token demand’*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

**Appendix 3.2: Unnecessary Re-appropriation**

(Reference: Paragraph 3.3.3)

(₹ in lakh)

Sl. No.	Grant No.	Major Head	Minor Head	Sub-Head	Nomenclature	Provisions				Actual Expenditure	Final Savings
						Original	Supplem-entary	Re-appropriation	Total		
1	0039	2210	101	24	National Health Mission (60-40 Partially Centrally)	94992.17	0	5,056.37	94992.17	92884.15	2,108.02
2	0009	2202	106	06	Maintenance Grant for Primary Education	1191173.92	84847.64	1,923.29	1276021.56	1274679.43	1,342.13
3	0039	2210	001	02	HLT-11 Directorate of Medical Education and Research	86789.93	3420.50	2,742.73	90210.43	89586.36	624.07
4	0096	2501	796	05	REM-7 Aajeevika (60-40 Centrally Sponsored Schemes)	30000.00	0	2,392.62	30000.00	2392.62	607.38
5	0084	2059	053	02	Other maintenance expenditure (material and others)	19900.00	0	849.99	19900.00	19858.82	41.18
6	0078	2053	196	01	Grant in aid to District Panchayats for Revenue Expenditure	3180.57	0	41.43	3180.57	3165.87	14.70
7	0096	2210	796	02	HLT-3 Strengthening beds Establishment at medical	9697.39	0	17.96	9697.39	9684.10	13.28
8	0106	2236	800	02	NTR-2 Integrated child Development Scheme (50-50)	37489.46	0	11,910.46	37489.46	9867.20	27,622.26
9	0071	2501	101	03	REM-1 Aajeevika (60-40 Centrally Sponsored Scheme)	9086.00	0	1,462.03	9086.00	1462.03	7,623.97
10	0039	2210	101	08	National Mission on AYUSH (60-40 Centrally Sponsored Scheme)	3000.00	0	370.00	3000.00	1793.43	1,206.57
11	0040	2211	101	01	HLT-117 Rural Family Planning Welfare Sub-Centres (60-40 CSS)	39500.00	0	185.00	39500.00	37688.34	1,811.66
12	0040	2211	103	01	HLT-67 Child Survival & Safe Mother-hood Programme	1525.00	0	131.50	1525.00	1198.21	326.79

Sl. No.	Grant No.	Major Head	Minor Head	Sub-Head	Nomenclature	Provisions				Actual Expenditure	Final Savings
						Original	Supplementary	Re-appropriation	Total		
13	0095	2202	110	01	EDN-18 Regulated growth of Non-Government Secondary	3080.28	0	107.06	3080.28	2887.15	193.13
14	0077	2029	001	05	Grant-in-aid to (a) Panchayats against the receipt	340.88	0	59.12	340.88	274.83	66.05
15	0092	2225	277	01	OBC- 1 Incentives for Pre-Metric Education to OBC	4600.00	0	23.20	4600.00	4568.69	31.31
16	0088	2070	115	12	Expenditure on out-sourcing and up-keeping of Stat	1000.00	184.00	6.00	1184.00	1090.58	93.41
17	0039	2210	101	04	HLT-63 Education -Pharmacy Section in Government	84.68	0	6.00	84.68	64.07	20.60
18	0095	2225	800	03	SCW-21 Nagrik Cell (Centrally Sponsored Scheme	2500.00	0	0.80	2500.00	2489.62	10.38
<b>Total</b>						<b>1510940.28</b>	<b>88452.14</b>	<b>27,285.56</b>	<b>1599392.42</b>	<b>1555635.52</b>	<b>43,756.89</b>

Source: Appropriation Accounts 2019-20



**Appendix 3.3: Statement showing Grants/Appropriations with Savings of ₹ 50 crore and above**  
(Reference: Paragraph 3.3.4.1)

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Nature	Total Grant	Actual Expenditure	Savings
1	0002	Agriculture	Revenue Voted	4251.63	3312.13	939.50
2	0002	Agriculture	Capital Voted	100	0	100
3	0003	Minor Irrigation, Soil Conservation and Area Development	Revenue Voted	157.33	23.99	133.93
4	0003	Minor Irrigation, Soil Conservation and Area Development	Capital Voted	92.15	1.56	90.59
5	0004	Animal Husbandry	Revenue Voted	796.70	534.12	262.58
6	0006	Fisheries	Revenue Voted	351.67	257.45	94.22
7	0006	Fisheries	Capital Voted	270	1.35	268.65
8	0009	Education	Capital Voted	579.98	229.37	350.61
9	0013	Power Projects	Revenue Voted	9486.35	8856.23	630.12
10	0013	Power Projects	Capital Voted	3423.15	2849.64	573.51
11	0016	Tax Collection Charges (Finance Department)	Revenue Voted	320.53	235.61	84.92
12	0018	Pension and Other Retirement Benefits	Revenue Voted	11721.07	10563	1158.07
13	0019	Other Expenditure Pertaining to Finance Department)	Revenue Voted	8770.72	75.50	8695.22
14	0020	Repayment of Debt Pertaining to Finance Department and its servicing	Revenue Charged	21241.81	21170.91	70.92
15	0022	Civil Supplies	Revenue Voted	648.32	357.57	290.76
16	0026	Forests	Revenue Voted	598.45	515.43	83.02
17	0039	Medical and Public Health	Revenue Voted	5928.76	5670.57	258.19
18	0039	Medical and Public Health	Capital Voted	1146.83	962.51	184.31
19	0040	Family Welfare	Revenue Voted	2120.31	2032.69	87.62
20	0043	Police	Revenue Voted	4978.15	4746.67	231.48
21	0046	Other Expenditure Pertaining to Home Department	Capital Voted	899.37	688.30	211.07
22	0049	Industries	Revenue Voted	4703.98	4491.41	212.56
23	0049	Industries	Capital Voted	591.76	220.36	371.40
24	0057	Labour and Employment	Revenue Voted	1026.40	809.70	216.70
25	0060	Administration of Justice	Revenue Voted	930.62	832.90	97.72
26	0065	Narmada Development Scheme	Capital Voted	4600	3018.38	1581.62
27	0066	Irrigation and Soil Conservation	Revenue Voted	1267.81	1158.76	109.05
28	0067	Water Supply	Capital Voted	2631.84	2368.30	263.54
29	0070	Community Development	Revenue Voted	2943.25	2487.33	455.92
30	0071	Rural Housing and Rural Development	Revenue Voted	2572.17	1073.45	1498.72
31	0074	Transport	Capital Voted	626.40	434.03	192.37
32	0077	Tax Collection Charge	Revenue Voted	326.07	235.26	90.82

Sl No.	Grant No.	Name of the Grant/ Appropriation	Nature	Total Grant	Actual Expenditure	Savings
		(Revenue Department)				
33	0078	District Administration	Revenue Voted	557.86	457.69	100.17
34	0079	Relief On Account of Natural Calamities	Revenue Voted	4310.17	3986.05	324.12
35	0084	Non-Residential Building	Capital Voted	1268.71	540.60	728.11
36	0085	Residential Building	Revenue Voted	201.86	145.18	56.68
37	0085	Residential Building	Capital Voted	285.34	113.51	171.84
38	0087	Gujarat Capital Construction	Capital Voted	311.91	181.18	130.73
39	0092	Social Security and Welfare	Revenue Voted	2015.46	1961.79	53.67
40	0092	Social Security and Welfare	Capital Voted	620.31	318.20	302.11
41	0095	Schedule Castes Sub-Plan	Revenue Voted	4407.13	3732.05	675.08
42	0095	Schedule Castes Sub-Plan	Capital Voted	870.52	647.89	222.63
43	0096	Tribal Area Sub-Plan	Revenue Voted	8675.16	7940.55	734.61
44	0096	Tribal Area Sub-Plan	Capital Voted	5305.30	4121.73	1183.56
45	0098	Youth Services and Cultural Activities	Revenue Voted	420.68	319.93	100.74
46	0101	Urban Housing	Revenue Voted	994.44	477.15	517.29
47	0106	Other Expenditure Pertaining to Women and Child Development Department	Revenue Voted	2299.08	1990.35	308.73
48	0108	Other Expenditure Pertaining to Climate Change Department	Revenue Voted	1046.09	186.73	859.36
<b>Total</b>				<b>133693.6</b>	<b>107335.06</b>	<b>26359.11</b>

Source: Appropriation Accounts of 2019-20

**Appendix-3.4: Excess expenditure of previous years requiring regularisation**  
(Reference: Paragraph 3.3.5.3)

(₹ in crore)				
Year	Number of Grants/Appropriations	Grant No./Appropriation No.	Amount of excess	Status of discussion by Public Accounts Committee
2007-08	40-Grants  3-Appropriations	Revenue Voted - 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 Revenue Charged - 32, 84 Capital Charged - 81	1,055.38	Yet to be regularised.
2008-09	21-Grants  5-Appropriations	Revenue Voted - 5, 8, 9, 13, 21, 22, 23, 26, 38, 39, 41, 43, 44, 62, 66, 73, 79, 80, 86, 87, 104 Revenue Charged - 106 Capital Charged - 55, 58, 81, 86	347.05	Yet to be regularised.
2009-10	38-Grants  7-Appropriations	Revenue Voted - 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 Capital Voted - 65, 93 Revenue Charged - 20, 32, 43, 68, 84 Capital Charged - 81, 86	1,010.86	Yet to be regularised.
2010-11	13-Grant  2-Appropriations	Revenue Voted - 10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 Capital Voted- 13 Revenue Charged- 71 Capital Charged- 81	120.25	Yet to be regularised.
2011-12	6-Grants  4-Appropriations	Revenue Voted-10, 18, 51, 82, 86 Capital Voted- 87 Revenue Charged - 26, 96 Capital Charged - 20, 81, 96	660.62	Yet to be regularised.
2012-13	6-Grants  4-Appropriations	Revenue Voted - 9, 12, 18, 73, 88 Capital Voted - 26 Revenue Charged - 26, 86, 88 Capital Charged - 81	247.59	Yet to be regularised.
2013-14	5-Grants  3-Appropriations	Revenue Voted - 9, 73, 88 Capital Voted - 26, 87 Revenue Charged - 26, 68 Capital Charged - 66	1,026.35	Yet to be regularised.
2014-15	4-Grants  3-Appropriation	Revenue Voted - 73, 85, 88 Capital Voted - 26 Revenue Charged - 19, 43, 81	144.45	Yet to be regularised.
2015-16	1 Grants 3 Appropriations	Revenue Voted - 73 Revenue Charged - 26, 39 Capital Charged - 20	299.09	Yet to be regularised.
2016-17	6 Grants  4 Appropriations	Revenue Voted - 9, 67, 73, 83 Capital Voted - 10, 41 Revenue Charged - 74, 96, 106 Capital Charged - 96	278.11	Yet to be regularised.
2017-18	2 Grants  1 Appropriation	Revenue Voted - 73 Capital Voted - 3 Revenue Charged - 18	333.99	Yet to be regularised.
2018-19	4 Grants 1 Appropriation	Revenue Voted - 9, 13, 73, 86 Revenue Charged - 18	2,394.24	Yet to be regularised.
<b>Total</b>			<b>7,917.98</b>	

Source: Appropriation Accounts of respective years

### Appendix 3.5: Limits set by the State PAC in October 1994

(Reference: Paragraph 3.5.1.2)

<b>Saving</b>	<ol style="list-style-type: none"> <li>1. If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation.</li> <li>2. Even in case, where the overall saving is 5 per cent or more under a grant / appropriation <ol style="list-style-type: none"> <li>A. No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ;</li> <li>B. Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :- <ol style="list-style-type: none"> <li>i. if the total provision under 'Revenue Voted' below a grant is ; <ol style="list-style-type: none"> <li>1. more than ₹ 30 crores and the saving/excess under sub-head is less than ₹ 30 lakhs;</li> <li>2. between ₹ 10 crores and ₹ 30 crores and the saving/excess under a sub-head is less than ₹ 20 lakhs;</li> <li>3. less than ₹ 10 crores and savings/excess under a sub-head is less than ₹ 10 lakhs.</li> </ol> </li> <li>ii. if the total provision under 'Capital Voted' below grant is <ol style="list-style-type: none"> <li>1. more than ₹ 20 crores and the savings/excess under a sub-head is less than ₹ 25 lakhs;</li> <li>2. between ₹ 10 crores and ₹ 20 crores and the saving/excess under sub-head is less than ₹ 20 lakhs;</li> <li>3. less than ₹ 10 crores and he saving/excess under a sub -head is less than ₹ 10 lakhs.</li> </ol> </li> <li>iii. In respect of 'Revenue Charged' and 'Capital Charged' if the saving/excesses under a sub-head is less than ₹ 5 lakhs.</li> </ol> </li> </ol> </li> </ol>
<b>Excess</b>	<p>If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.</p> <p>However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;</p> <ol style="list-style-type: none"> <li>1. Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ₹ 5 lakhs.</li> </ol> <p>In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-</p> <ol style="list-style-type: none"> <li>A. If the total provision under 'Revenue Voted' below a grant is :- <ol style="list-style-type: none"> <li>i. More than ₹ 30 crores and excess under a sub-heads is more than ₹ 30 lakhs;</li> <li>ii. Between ₹ 10 crores and ₹ 30 crores and the excess under a sub-head is more than ₹ 20 lakhs</li> <li>iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs;</li> </ol> </li> <li>B. If the total provision under 'Capital Voted' below a grants is :- <ol style="list-style-type: none"> <li>i. More than ₹ 20 crores and excess under a sub-heads is more than ₹ 25 lakhs</li> <li>ii. Between ₹ 10 crores and ₹ 20 crores and excess under a sub head is more than ₹ 15 lakhs.</li> <li>iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs</li> </ol> </li> <li>C. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a subhead is more than ₹ 5 lakhs;</li> </ol> <ol style="list-style-type: none"> <li>2. Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.</li> </ol>

**Appendix 3.6: Sub-Heads with variations beyond PAC specified limits and status of explanation**  
(Reference: Paragraph 3.5.1.2)

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
01 Agriculture and Co-Operation Department	2	1	1
02 Agriculture	73	32	31
03 Minor Irrigation, Soil Conservation and Area Develop	9	8	8
04 Animal Husbandry	24	20	19
05 Co-operation	34	4	4
06 Fisheries	16	9	9
07 Other Expenditure Pertaining to Agriculture an Co-operation Department	2	1	1
08 Education Department	2	1	1
09 Education	112	54	53
10 Other Expenditure Pertaining to Education Department	9	0	0
11 Energy and Petro-Chemicals Department	3	2	2
12 Tax Collection Charges (Energy and Petro-Chemicals Department)	1	0	0
13 Power Projects	34	16	16
14 Other Expenditure Pertaining to Energy and Petro-Chemicals Department	4	1	1
15 Finance Department	2	1	1
16 Tax Collection Charges (Finance Department)	6	3	3
17 Treasury and Accounts Administration	6	3	3
18 Pension and Other Retirement Benefits	13	4	4
19 Other Expenditure Pertaining to Finance Department	18	8	7
20 Repayment of Debt Pertaining to Finance Department	71	4	2
21 Food, Civil Supplies and Consumer Affairs Department	4	3	3
22 Civil Supplies	20	9	9
23 Food	12	9	9
24 Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department	2	0	0
25 Forests and Environment Department	2	2	2
26 Forests	35	7	6
27 Environment	5	3	3
28 Other Expenditure Pertaining to Forest and Environment Department	2	0	0
29 Governor	16	1	1
30 Council of Ministers	1	0	0
31 Elections	9	5	5
32 Public Service Commission	3	0	0
33 General Administration Department	14	5	5
34 Economic Advice and Statistics	6	0	0
35 Other Expenditure Pertaining to General Administration Department	18	5	5
36 State Legislature	6	2	2
37 Loans and Advances to Government Servants in Gujarat Legislature Secretariat	2	1	1
38 Health and Family Welfare Department	3	1	1
39 Medical and Public Health	138	7	6
40 Family Welfare	22	0	0
41 Other expenditure pertaining to Health and Family Welfare Department	3	0	0
42 Home Department	5	2	2

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
43 Police	41	0	0
44 Jails	6	3	3
45 State Excise	4	1	1
46 Other expenditure Pertaining to Home Department	36	9	9
47 Industries and Mines Department	2	2	2
48 Stationery and Printing	8	0	0
49 Industries	61	4	4
50 Mines and Minerals	7	6	6
51 Tourism	11	1	1
52 Other Expenditure Pertaining to Industries and Mines Department	12	0	0
53 Information and Broadcasting Department	2	1	1
54 Information and Publicity	7	3	3
55 Other expenditure pertaining to Information and Broadcasting Department	5	1	1
56 Labour and Employment Department	1	1	1
57 Labour and Employment	34	15	15
58 Other expenditure Pertaining to Labour and Employment Department	2	0	0
59 Legal Department	2	1	1
60 Administration of Justice	24	17	16
61 Other expenditure Pertaining to Legal Department	11	5	5
62 Legislative and Parliamentary Affairs Department	3	1	1
63 Other expenditure Pertaining to Legislative and Parliamentary Affairs Department	2	0	0
64 Narmada, Water Resources, water Supply and Kalpsar Department	2	1	1
65 Narmada Development Scheme	6	2	2
66 Irrigation and Soil Conservation	139	36	35
67 Water Supply	16	7	7
68 Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	4	2	2
69 Panchayats, Rural Housing and Rural Development	3	1	1
70 Community Development	30	12	12
71 Rural Housing and Rural Development	24	9	7
72 Compensation and Assignments	12	5	5
73 Other expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department	16	9	6
74 Transport	10	5	5
75 Other Expenditure Pertaining to Ports and Transports Department	7	4	4
76 Revenue Department	6	4	4
77 Tax Collection Charges (Revenue Department)	41	17	17
78 District Administration	10	6	5
79 Relief On Account of Natural Calamities	91	18	18
80 Dang District	37	4	4
81 Compensation and Assignment	15	0	0
82 Other Expenditure Pertaining to Revenue Department	7	4	4
83 Roads and Building Department	4	2	2
84 Non-Residential building	58	47	46
85 Residential Building	15	10	8
86 Roads and Bridges	32	16	13
87 Gujarat Capital Construction Scheme	8	5	5
88 Other Expenditure Pertaining to Roads and Building	10	2	2

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
Department			
89 Science and Technology Department	9	2	2
90 Other expenditure pertaining to Science and Technology Department	19	5	4
91 Social Justice and Empowerment to Science and technology Department	3	2	2
92 Social Security and Welfare	75	2	2
94 Other Expenditure Pertaining to Social Justice and Empowerment Department	2	1	1
95 Scheduled Castes Sub-Plan	252	125	120
93 Welfare of Scheduled Tribes	57	2	2
96 Tribal Area Sub-Plan	410	167	159
97 Sports Youth and Cultural Activities Department	4	3	3
98 Youth Services and Cultural Activities	38	14	13
99 Other Expenditure Pertaining to Sports, Youth and cultural Activities Department	4	1	1
100 Urban Development and Urban Housing Department	1	1	1
101 Urban Housing	29	15	15
102 Urban Development	56	0	0
103 Compensation Assignment and Tax Collection Charges	4	0	0
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department	2	0	0
105 Women and Child Development Department	2	1	1
106 Other Expenditure Pertaining to Women and Child Development Department	51	26	26
107 Climate Change Department	1	1	1
108 Other Expenditure Pertaining to Climate Change Department	5	3	3
<b>Total</b>	<b>2677</b>	<b>904</b>	<b>867</b>



**Appendix 3.7: Budget and Opportunity cost**  
(Reference: Paragraph 3.5.2)

(₹ in crore)							
Sl. No.	Grant	Account	Scheme	Original allocation	Actual expenditure	Unutilized funds	Unutilized funds(Percentage)
<b>Capital (Voted)</b>							
1	2	4401-00-103-01	Construction Activity under RIDF Scheme	100.00	0.00	100.00	100.00
2	6	5051-02-200-01	FSH-6 Construction of docks, berths and Jetties (75% PCSS)	210.00	0.00	210.00	100.00
3	13	4810-00-101-01	Capital support of Gujarat State Electricity Corp. Ltd. For establishment of solar PV Projects on Government Wasteland in the vicinity of GETCO Sub Stations.	500.00	0.00	500.00	100.00
4	49	4875-60-800-05	Capital support for Gujarat Common Effluent Treatment Plant (CEPT), Deep-Sea pipeline and Allied infrastructure.	500.00	0.00	500.00	100.00
5	6	5051-02-200-05	FSH-19 Providing infrastructure at Minor Ports.	60.00	1.35	58.65	97.75
6	66	4702-00-101-03	Construction of Barrage on River Narmada Near village Bhadbhut	130.00	10.47	119.53	91.95
7	67	4215-01-101-04	Reuse of Treated Waste Water	199.00	20.00	179.00	89.95
8	84	4225-03-277-42	Buildings	54.82	8.77	46.05	84.00
9	84	4202-01-202-42	EDN-21 Buildings	117.99	20.35	97.64	82.75
10	96	4202-01-796-42	EDN-21 Buildings	93.10	17.87	75.23	80.81
11	85	4216-01-700-26	Provision for construction of residential quarters for collector , Prant officer and Mamlatdar	62.94	12.35	50.59	80.38
12	85	4216-01-106-05	Construction of residential Buildings for Legal Department (PCSS)	74.79	16.85	57.94	77.47
13	95	4225-01-277-02	SCW-30 Construction of Govt. Hostel for Boys (100% CSS)	76.75	17.62	59.13	77.04
14	95	4202-01-201-04	EDN-113 Facilities should be provided for infrastructure of all the primary school in state (60-40 PCSS)	52.16	15.44	36.72	70.40
15	84	4202-01-203-42	EDN-29 Buildings	101.63	30.36	71.27	70.13



Sl. No.	Grant	Account	Scheme	Original allocation	Actual expenditure	Unutilized funds	Unutilized funds(Percentage)
16	84	4202-02-105-42	EDN-29 Buildings	151.15	47.90	103.25	68.31
17	9	4202-01-201-06	EDN-113 Sarva Siksha Abhiyan (Including support from Finance Commission) (60-40 PCSS)	501.01	166.87	334.14	66.69
18	74	5055-00-190-01	RTS(1) Capital Construction to Gujarat State Road Transport corporation	523.46	176.57	346.89	66.27
19	96	4202-01-796-43	Works (Education Department) ( 60-40 PCSS)	135.54	50.54	85.00	62.71
20	84	4059-01-051-42	Roads and Building Department office Building	53.22	20.50	32.72	61.48
21	87	4217-01-051-01	UDP-26 Residential Buildings	211.20	87.26	123.94	58.68
22	96	4215-01-796-10	Augmentation in tap connectivity in Rural Areas	148.00	65.00	83.00	56.08
23	96	4215-01-796-09	Rural water Supply Programme	1,049.60	500.00	549.60	52.36
	<b>Total</b>			<b>5,106.36</b>	<b>1,286.07</b>	<b>3,820.29</b>	

Source: Appropriation Accounts of 2019-20

**APPENDIX 3.8: Sub-Heads where 100 *per cent* expenditure (₹ 10 crore and above) was incurred in March 2020**  
(Reference: Paragraph 3.5.4)

Sr.No.	Grant No.	Head of Account( Up to Sub-Head)	100% expenditure incurred during March (₹ in Crore)
1	0002	2401-00-105-33- Corpus Fund for Chemical Fertilizer	21.11
2	0004	2403-00-102-16- National Livestock Mission (60-40 Partially Centrally Sponsored Scheme)	10.58
3	0009	2049-60-101-01-Intrest on Provident Fund of the Staff and Teachers of Non-Government Secondary Schools	190.00
4	0009	2049-60-101-02-Intrest on Provident Fund of the Staff and Teachers of Non-Government Colleges	14.50
5	0009	2049-60-101-03-Intrest on Provident Fund of the establishment of Universities	40.00
6	0009	4202-01-201-01- EDN-2 Construction of Class Rooms.	55.01
7	0013	4810-00-190-01- Capital support to Gujarat Urja Vikas Nigam Ltd for establishment of Solar PV projects on Government Wasteland in the vicinity of GETCO Sub station	10.00
8	0020	2049-03-104-01- Interest on General Provident Fund (Other than Class-IV employees)	585.36
9	0020	2049-03-104-02- Interest on General Provident Fund of Class IV employees	40.94
10	0020	2049-03-104-07-Interest on Provident Fund of Rojamadar Employees	24.31
11	0020	2049-03-108-02-Savings fund	143.84
12	0020	2049-03-108-03-Interest on Balance of Insurance Fund	11.91
13	0039	2210-02-101-08-National Mission on AYUSH (60-40 Centrally Sponsored Scheme)	17.93
14	0039	4210-01-110-44-Provision for Furniture, Motor Vehicle (60-40 Partially Centrally Sponsored Scheme)	43.25
15	0067	4215-01-101-04-Reuse of Treated Waste Water	20.00
16	0071	2049-60-101-01-Interest on Provident Fund Deposit of Panchayats	400.00
17	0072	3604-00-101-01-Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	20.74
18	0072	3604-00-101-02-Grants-in-aid to Taluka Panchayats ( under Section 219 of Gujarat Panchayat Act 1993)	10.37
19	0079	2245-02-101-02-Setting up of Relief Camps Sheds	40.00

Sr.No.	Grant No.	Head of Account( Up to Sub-Head)	100% expenditure incurred during March (₹ in Crore)
20	0079	2245-05-101-01-Contribution of Central Government. for State Disaster Response Fund	886.80
21	0079	2245-05-101-02-Contribution of State Government. for State Disaster Response Fund	377.20
22	0086	3054-80-001-05-Expenditure Transferred on Pro-rata basis from Major head-2059	11.74
23	0089	2052-00-090-09-S.T.P.-11 Allocation of fund for Integrated Financial Management System (IFMS)	29.88
24	0089	2052-00-090-12-Gujarat Fiber Grid Network-Bharat Net	10.00
25	0096	4210-03-796-44-Provision for Furniture, Motor Vehicle	10.09
26	0101	2049-60-101-01-Interest on Provident Fund Deposits of Municipal Corporations	115.00
27	0101	2049-60-101-02-Interest on Provident Fund Deposits of Municipalities	25.00
28	0101	2049-60-101-03-Interest on Deposits of Provident Fund of employees of Municipal School Board	53.00
29	0102	4217-60-800-01-Capital Support to Gujarat Urban Development Company	32.71
30	0103	2202-01-797-01-Transfer to Education Cess Fund	30.00

Source: Appropriation Accounts of 2019-20

**Appendix 4.1**  
**Department-wise break-up of outstanding UCs for GIA**  
**paid up to 2018-19**  
**(Reference: Paragraph 4.6)**

(₹ in crore)

Sr. No.	Name of Department	No. of pending UCs	Amount
1.	Agriculture, Farmer's Welfare and Cooperation	109	1768.49
2.	Climate Change	1	3.70
3.	Women and Child Development	179	20.43
4.	Education Department	182	486.92
5.	Energy & Petrochemicals	8	365.71
6.	Food & Civil Supplies	6	6.47
7.	Forest & Environment	6	0.23
8.	General Administration	3	4.44
9.	Health and Family Welfare	307	37.86
10.	Home Department	38	108.66
11.	Industries & Mines	72	31.11
12.	Labour & Employment	35	1.23
13.	Legal Department	12	0.16
14.	Narmada, Water resources, Water Supply and Kalpsar	8	21.85
15.	Panchayat Rural Housing and Rural Development	159	70.07
16.	Revenue Department	6	1.38
17.	Social justice and Empowerment	1075	302.72
18.	Science and Technology	1	0.40
19.	Sports, Youth and Cultural Activities	126	12.60
20.	Urban Development and Urban Housing	85	353.26
21.	Tribal Development Department	389	805.70
<b>Total</b>		<b>2,807</b>	<b>4,403.39</b>

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

## Appendix 4.2

### Department-wise details of pending DC bills up to 2019-20

(Reference: Paragraph 4.7)

Sr. No.	Name of Department	No. of pending DC bills	Amount (₹ in crore)
1.	Agriculture farmer's welfare and cooperation	5	0.08
2.	Women and Child Development	27	149.49
3.	Education Department	1,567	32.21
4.	Food and Civil Supplies	8	0.51
5.	Finance	19	0.05
6.	General Administration	133	31.14
7.	Gujarat Legislature secretariat	1	0.00*
8.	Health and Family Welfare	89	0.66
9.	Home Department	652	56.83
10.	Industries & Mines	25	23.06
11.	Information Broadcasting and Tourism	11	0.03
12.	Labour and Employment	6	0.06
13.	Legal Department	213	0.48
14.	Narmada, Water Resources, Water Supply and Kalpsar	7	0.12
15.	Panchayat Rural Housing and Rural Development	831	14.92
16.	Roads and Buildings	2	0.00*
17.	Revenue Department	143	33.29
18.	Social Justice and Empowerment	287	4.71
19.	Sports, Youth and Cultural Activities	317	14.12
20.	Tribal Development Department	221	4.19
21.	Science and Technology	1	0.00*
22.	Legislative and Parliamentary Affairs	2	0.08
<b>Total</b>		<b>4,567</b>	<b>366.03</b>

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

\* Amount is less than ₹ 50,000; hencerounded off to zero

### Appendix 4.3

#### Year-wise details of pending DC Bills upto 2019-20

(Reference: Paragraph 4.7)

Year	No. of pending DC Bills	Amount (₹ in crore)
2000-01	109	1.20
2001-02	145	2.72
2002-03	175	1.14
2003-04	205	0.88
2004-05	91	0.87
2005-06	116	1.42
2006-07	156	1.32
2007-08	96	1.41
2008-09	94	0.87
2009-10	62	1.20
2010-11	134	3.60
2011-12	107	2.53
2012-13	56	1.99
2013-14	60	1.23
2014-15	35	1.09
2015-16	85	3.25
2016-17	151	54.07
2017-18	79	2.93
2018-19	273	38.15
2019-20	2338	244.14
<b>Total</b>	<b>4,567</b>	<b>366.03</b>

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

**APPENDIX 4.4**  
**Statement showing pendency of Accounts and delay in**  
**Placement of Separate Audit Reports (SARs) in State Legislature**  
**(Reference: Paragraph 4.14)**

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
<b>Legal Department</b>							
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes/ 06-02-2019/ Date awaited	2017-18(29) 2018-19(17) 2019-20(5)
2.	Gujarat State Legal Services Authority, Navsari	Not required	19 (2)	2015-16	2015-16	Yes/ 21/11/2017/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
3.	District Legal Services Authority, Valsad	Not required	19 (2)	2017-18	2017-18	Yes/ 06/02/2019/ Date awaited	2018-19(17) 2019-20(5)
4.	District Legal Services Authority, Rajkot	Not required	19 (2)	2019-20	2018-19	Yes/ 23.10.2020/ Date awaited	No Delay
5.	District Legal Services Authority, Patan	Not required	19 (2)	2018-19	2017-18	Yes/ 23.10.2020/ Date awaited	2019-20(5)
6.	District Legal Services Authority, Jamnagar	Not required	19 (2)	2017-18	2017-18	Yes/ 23.10.2020/ Date awaited	2018-19(17) 2019-20(5)
7.	District Legal Services Authority, Mehsana	Not required	19 (2)	2018-19	2018-19	Yes/ 20.10.2020/ Date awaited	2019-20(5)
8.	District Legal Services Authority, Palanpur	Not required	19 (2)	2015-16	2015-16	Yes/ 19-04-2018/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
9.	District Legal Services Authority, Bharuch	Not required	19 (2)	2015-16	2015-16	Yes/ 06.12.2016/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
10.	District Legal Services Authority, Junagadh	Not required	19 (2)	2019-20	2018-19	Yes/ 20.10.2020/ Date awaited	No Delay

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
11.	District Legal Services Authority, TapiVvara	Not required	19 (2)	2018-19	2018-19	Yes/ 23.10.2020/ Date awaited	2019-20(5)
12.	District Legal Services Authority, Anand	Not required	19 (2)	2017-18	2017-18	Yes/ 23.10.2020/ Date awaited	2018-19(17) 2019-20(5)
13.	District Legal Services Authority, KhedaNadiad	Not required	19 (2)	2015-16	2015-16	Yes/ 01-02-2017/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
14.	District Legal Services Authority, Gandhinagar	Not required	19 (2)	2018-19	2018-19	Yes/ 23.10.2020/ Date awaited	2019-20(5)
15.	District Legal Services Authority, Athwalines, Surat	Not required	19 (2)	2018-19	2018-19	Yes/ 23.10.2020/ Date awaited	2019-20(5)
16.	District Legal Services Authority, Himmatnagar	Not required	19 (2)	2017-18	2017-18	Yes/ 10/01/2019/ Date awaited	2018-19(17) 2019-20(5)
17.	District Legal Services Authority, Dahod	Not required	19 (2)	2017-18	2017-18	Yes/ 23.10.2020/ Date awaited	2018-19(17) 2019-20(5)
18.	District Legal Services Authority, Amreli	Not required	19 (2)	2018-19	2018-19	Yes/ 23.10.2020/ Date awaited	2019-20(5)
19.	District Legal Services Authority, Kutch, Bhuj	Not required	19 (2)	2017-18	2017-18	Yes/ 23.10.2020/ Date awaited	2018-19(17) 2019-20(5)
20.	District Legal Services Authority, Bhavnagar	Not required	19 (2)	2015-16	2015-16	Yes/ 04-06-2018/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
21.	District Legal Services Authority, Vadodara	Not required	19 (2)	2014-15	2014-15	Yes/ 19-06-2017/ Date awaited	2015-16(53) 2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)



Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be paced in the Legislature / 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 November 2020 (in months) <sup>#</sup>
22.	District Legal Services Authority, Godhra	Not required	19 (2)	2018-19	2017-18	Yes/ 10/05/2019/ Date awaited	2019-20(5)
23.	District Legal Services Authority, Surendranagar	Not required	19 (2)	2017-18	2017-18	Yes/ 23-10-2020/ Date awaited	2018-19(17) 2019-20(5)
24.	District Legal Services Authority, Ahmedabad Rural	Not required	19 (2)	2015-16	2015-16	Yes/ 20-09-2017/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
25.	District Legal Services Authority, Rajpipla	Not required	19 (2)	2015-16	2015-16	Yes/ 24-11-2017/ Date awaited	2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
26.	District Legal Services Authority, Porbandar	Not required	19 (2)	2017-18	2017-18	Yes/ 23-10-2020/ Date awaited	2018-19(17) 2019-20(5)
27	District Legal Services Authority, Jamkhambhaliya	Not required	19 (2)	2018-19	--	Yes NA NA	2019-20
<b>Home Department</b>							
28.	Gujarat State Human Rights Commission, Gandhinagar	Not required	19 (2)	2006-07	2006-07	Yes/ 10-02-2010/ Date awaited	2007-08(149) 2008-09(137) 2009-10(125) 2010-11(113) 2011-12(101) 2012-13(89) 2013-14(77) 2014-15 (65) 2015-16 (53) 2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
<b>Energy and Petro-chemicals Department</b>							
29.	Gujarat Electricity Regulatory Commission	Not required	19 (2)	2019-20	2019-20	Yes/ 24-09-2020 Date awaited	No delay

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
<b>Ports and Transport Department</b>							
30.	Gujarat Maritime Board	2021-22	20 (1)	2019-20	2018-19	Yes/ 16.10.2020 Date awaited	No delay
<b>Labour and Employment Department</b>							
31.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	19 (2)	2016-17	2012-13	Yes/ 14-09-2016/ Date awaited	2017-18(29) 2018-19(17) 2019-20(5)
<b>Urban Development and Urban Housing Department</b>							
32.	Gujarat Rural Housing Board, Gandhinagar	2022-23	19 (3)	2018-19	2018-19	Yes/ 26/02/2020 Date awaited	2019-20(5)
33.	Gujarat Housing Board, Ahmedabad	2021-22	19 (3)	2018-19	2018-19	Yes/ 28/04/2020/ Date awaited	2019-20(5)
34.	Gujarat Slum Clearance cell	2021-22	19 (3)	2018-19	2017-18	Yes/ 14/06/2019 Date awaited	2019-20(5)
35.	Gujarat Municipal Finance Board, Gandhinagar	2023-24	20 (1)	2019-20	2018-19	Yes/ 16/12/2019/ Date awaited	No delay
36.	Water and Sanitation Management Organisation, Gandhinagar	2020-21	20 (1)	2018-19	2018-19	No/ 22/07/2020/ Not required	2019-20(5)
37.	Ahmedabad Urban Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 12/03/2019/ Not required	2019-20(5)
38.	Vadodara Urban Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 22/02/2019/ Not required	2019-20(5)
39.	Rajkot Urban Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 10/05/2019 Not Required	2018-19(17) 2019-20(5)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
40.	Surat Urban Development Authority	2021-22	20 (1)	2018-19	2016-17	No/ 20/03/2019/ Not required	2019-20(5)
41.	Jamnagar Area Development Authority	2021-22	20 (1)	2018-19	2016-17	No/ 16/11/2018/ Not required	2019-20(5)
42.	Bhavnagar Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 06/02/2019/ Not required	2018-19(17) 2019-20(5)
43.	Bhuj Area Development Authority	2021-22	20 (1)	2017-18	2008-09	No/ 23-08-2010/ Not required	2018-19(17) 2019-20(5)
44.	Rapar Area Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 06/02/2019/ Not required	2019-20(5)
45.	Gandhinagar Urban Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 11/01/2019/ Not required	2019-20(5)
46.	Anjar Area Development Authority	2021-22	20 (1)	2018-19	2008-09	No/ 19-08-2010/ Not required	2019-20(5)
47.	Bhachau Area Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 28/03/2019/ Not required	2019-20(5)
48*.	Vadinar Area Development Authority	2021-22	20 (1)	2017-18	2014-15	No/ 01-03-2017/ Not required	No delay*
49.	Junagadh Area Development Authority	2021-22	20 (1)	2017-18	2016-17	No/ 13-08-2018/ Not required	2018-19(17) 2019-20(5)
50.	Ambaji Area Development Authority	2021-22	20 (1)	2019-20	2017-18	No/ 28/02/2019/ Not required	No Delay
51.	Alang Area Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 28/03/2019/ Not required	2019-20(5)
52.	Bharuch / Ankleshwar Urban Area Development Authority.	2021-22	20 (1)	2017-18	2015-16	No/ 16/11/2018/ Not required	2018-19(17) 2019-20(5)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
53.	Morbi / Vankaner Urban Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No/ 11-07-2018/ Not required	2017-18(29) 2018-19(17) 2019-20(5)
54.	Anand /Vallabh Vidyannagar / Karamsad Urban Area Development Authority.	2021-22	20 (1)	2017-18	2016-17	No/ 23-05-2018/ Not required	2018-19(17) 2019-20(5)
55.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2021-22	20 (1)	2018-19	2014-15	No/ 10-01-2017/ Not required	2019-20(5)
56*.	Himatnagar Urban Area Development Authority	2021-22	20 (1)	2017-18	--	No/ ---/ Not required	2018-19(17) 2019-20(5)
57.	G.I.F.T. Urban Area Development Authority	2021-22	20 (1)	2018-19	2017-18	No/ 10/05/2019/ Not required	2019-20(5)
58*.	Shamlaji Urban Area Development Authority	2021-22	20 (1)	2014-15	2014-15	No/ 16/06/2017/ Not required	2015-16(53) 2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)
59.	Khambhalia Urban Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No/ 14/03/2019/ Not required	2018-19(17) 2019-20(5)
60.	Navsari Area Development Authority, Navsari	2021-22	20 (1)	2018-19	2017-18	No/ 17/06/2019/ Not required	2019-20(5)
61*.	Bardoli Area Development Authority, Bardoli	2021-22	20 (1)	NA	NA	No/ NA/ NA	2017-18(29) 2018-19(17) 2019-20(5)
62*.	Khajod Area Development Authority, Khajod	2021-22	20 (1)	NA	NA	No/ NA/ NA	2017-18(29) 2018-19(17) 2019-20(5)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature / 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 November 2020 (in months) <sup>#</sup>
63	Gujarat Real Estate Regularity Authority, Gandhinagar	Not required	19 (2)	2019-20	2018-19	Yes 24.10.2019 Date Awaited	No delay
<b>Forests and Environment Department</b>							
64.	Gujarat State CAMPA	Audit is conducted based on the supreme court judgement (2010)	20 (1)	2013-14	2013-14	Yes/ 15-11/2019 No information	2014-15 (65) 2015-16 (53) 2016-17(41) 2017-18(29) 2018-19(17) 2019-20(5)

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II)

# Accounts of a financial year are to be submitted latest by 30 June every year

- \*Sr. No. 48: Vadinar Area Development Authority ceases to exist as per notification of Government of Gujarat dated 30 March 2017.
- \*Sr. No. 56: Accounts for the year 2013-14 to 2017-18 were received in July 2019. However, Accounts for the year 2012-13 was still pending.
- \*Sr.No. 58: Accounts for the year 2014-15 only has been submitted. However, Accounts for the year 2012-13 and 2013-14 were still awaited.
- \*Sr. No. 61 & 62: These are newly entrusted Authorities from 2017-18 as per Government of Gujarat Resolution No. UDA-102013-1758-V dated 15 December 2017. The Accounts were due from 2017-18.

## Appendix 4.5

### Statement showing arrears of financial statements and investment made by State Government during the year in SPSUs whose financial statements were in arrears (Reference: Paragraph 4.15.5 and 4.15.6)

(Figures in columns 4 and 7 to 9 are in ₹ crore)

Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
<b>A</b>	<b>Active Government Companies</b>							
1	Gujarat Agro Industries Corporation Limited (Standalone)	2016-17	8.08	2019-20	3	-	-	1,061.27
				2018-19		-	-	-
				2017-18		-	-	-
	Gujarat Agro Industries Corporation Limited (Consolidated) <sup>1</sup>	2016-17		2017-18 to 2019-20	3	-	-	-
2	Gujarat ISP Services Limited	2018-19	0.10	2019-20	1	-	-	-
3	Gujarat State Land Development Corporation Limited	2016-17	5.88	2019-20	3	-	-	34.39
				2018-19		-	-	81.29
				2017-18		-	-	668.58

<sup>1</sup> The Standalone and Consolidated Financial Statements are submitted simultaneously, hence it is counted as single for purpose of Table 4.23

Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
4	Gujarat Sheep and Wool Development Corporation Limited	2018-19	4.31	2019-20	1	-	-	7.09
5	Gujarat Industrial Investment Corporation Limited (Standalone)	2018-19	256.98	2019-20	1	-	-	-
	Gujarat Industrial Investment Corporation Limited (Consolidated)	2018-19		2019-20	1	-	-	-
6	Gujarat State Handloom and Handicrafts Development Corporation Limited	2017-18	12.06	2019-20	2	-	-	57.57
				2018-19		-	-	51.03
7	Gujarat Women Economic Development Corporation Limited	2016-17	7.02	2019-20	3	-	-	14.27
				2018-19		-	-	7.57
				2017-18		-	-	-
8	Gujarat Minorities Finance and Development Corporation Limited	2017-18	20.00	2019-20	2	-	-	-
				2018-19		-	1.50	-
9	Gujarat Gopalak Development Corporation Limited	2016-17	13.41	2019-20	3	-	-	-
				2018-19		1.00	14.00	1.06
				2017-18		0.50	4.00	0.75
10	Gujarat Safai Kamdar Vikas Nigam Limited	2016-17	14.09	2017-18 to 2019-20	3	-	-	-
11	Gujarat Thakor and Koli Vikas Nigam Limited	2018-19	14.11	2019-20	1	1.00	18.00	1.00
12	Gujarat Livelihood Promotion Company Limited	2017-18	0.05	2019-20	2	-	-	75.74
				2018-19				
13	Dr. Ambedkar Antyodaya Development Corporation	2017-18	5.00	2019-20	2	-	10.00	-
				2018-19		1.00	5.00	-

Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
14	Gujarat Nomadic and Denotified Tribes Development Corporation	2018-19	4.00	2019-20	1	1.00	12.00	0.50
15	Sardar Sarovar Narmada Nigam Limited	2018-19	60,644.28	2019-20	1	3345.84	-	-
16	Gujarat Growth Centres Development Corporation Limited	2018-19	36.35	2019-20	1	-	-	-
17	Gujarat Urban Development Company Limited (Standalone)	2018-19	26.00	2019-20	1	-	-	-
	Gujarat Urban Development Company Limited (Consolidated)	2018-19		2019-20	1	-	-	-
18	Gujarat Water Infrastructure Limited	2018-19	155.02	2019-20	1	5.42	-	1009.04
19	Gujarat State Aviation Infrastructure Company Limited	2016-17	0.05	2019-20	3	-	-	427.80
				2018-19		-	-	-
				2017-18		-	-	-
20	Diamond Research and Mercantile City Limited	2018-19	65.00	2019-20	1	-	-	-
21	Dholera Industrial City Development Limited	2018-19	3562.33	2019-20	1	260.20	-	-
22	Gujarat Metro Rail Corporation Limited	2018-19	2568.21	2019-20	1	-	572.10	33.33
23	Gujarat Water Resources Development Corporation Limited	2015-16	31.49	2019-20	4	-	-	41.91
				2018-19		-	-	50.00
				2017-18		-	-	
				2016-17		-	-	-
24	Gujarat State Forest Development Corporation Limited	2018-19	6.32	2019-20	1	-	-	-
25	Gujarat Rural Industries Marketing Corporation Limited	2018-19	13.00	2019-20	1	-	-	3.06
26	Gujarat Ports Infrastructure and Development Company Limited	2018-19	18.00	2019-20	1	-	-	-



Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
27	Gujarat State Civil Supplies Corporation Limited	2017-18	70.00	2019-20	2	-	-	-
				2018-19		-	-	-
28	Tourism Corporation of Gujarat Limited	2018-19	20.00	2019-20	1	-	-	471.20
29	Gujarat Informatics Limited (Standalone)	2018-19	18.51	2019-20	1	-	-	-
	Gujarat Informatics Limited ( <u>Consolidated</u> )	2018-19		2019-20	1	-	-	-
30	Dahej SEZ Limited	2018-19	46.05	2019-20	1	-	-	-
31	Guj-Tour Development Company Limited	2018-19	18.40	2019-20	1	-	-	-
32	Gujarat Medical Services Corporation Limited (Standalone)	2018-19	2.50	2019-20	1	-	-	-
	Gujarat Medical Services Corporation Limited (Consolidated)	2018-19		2019-20	1	-	-	-
33	Sarigam Clean Initiative	2018-19	38.01	2019-20	1	-	-	-
34	Gujarat Fibre Grid Network Limited	2018-19	0.10	2019-20	1	-	-	-
35	Narmada Clean Tech	2018-19	85.57	2019-20	1	-	-	2.51
36	Gujarat State Road Development Corporation Limited	2018-19	5.00	2019-20	1	-	-	174.53
37	GSPC LNG Limited	2018-19	332.63	2019-20	1	50.00	-	-
38	GSPC Offshore Limited	2018-19	0.05	2019-20	1	-	-	-
39	Gujarat Industrial and Technical Consultancy Limited	2018-19	0.20	2019-20	1	-	-	-
40	Gujarat State Police Housing Corporation Limited	2018-19	50.00	2019-20	1	-	-	545.54
41	Gujarat Unreserved Education & Economical Development	-	-	2019-20	1	-	-	-
42	Gujarat Power Corporation Limited	2018-19	491.69	2019-20	1	13.33	-	-
43	Gujarat State Electricity Corporation Limited \$	2018-19	2127.80	2019-20	1	-	-	-

Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
44	Gujarat Energy Transmission Corporation Limited	2018-19	724.24	2019-20	1	(12.50)	-	15.23
45	Madhya Gujarat Vij Company Limited	2018-19	425.51	2019-20	1	-	-	-
46	Paschim Gujarat Vij Company Limited	2018-19	6316.26	2019-20	1	-	-	-
47	Uttar Gujarat Vij Company Limited	2018-19	556.33	2019-20	1	-	-	80.73
48	Gujarat Urja Vikas Nigam Limited (Standalone)	2018-19	20,169.83	2019-20	1	3335.93	-	10.03
	Gujarat Urja Vikas Nigam Limited (Consolidated)	2018-19		2019-20	1	-	-	-
<b>Total A (Active Government Companies)</b>			<b>98,989.82</b>		<b>76</b>	<b>7,002.72</b>	<b>636.60</b>	<b>4,927.02</b>
<b>B</b>	<b>Inactive Government Companies</b>							
1	Gujarat Fisheries Development Corporation Limited	1998-99	1.94	1999-00 to 2019-20	21	-	-	-
2	Gujarat Small Industries Corporation Limited (under liquidation)	2006-07	4.00	2007-08 to 2019-20	13	-	-	-
3	Gujarat Leather Industries Limited (under liquidation)	2001-02	1.50	2002-03 to 2019-20	18	-	-	-
4	Infrastructure Finance Company Gujarat Limited	2010-11	2.50	2011-12 to 2019-20	9	-	-	-
5	Gujarat State Construction Corporation Limited	2015-16	5.00	2016-17 to 2019-20	4	-	-	-
6	Gujarat State Rural Development Corporation Limited	2016-17	0.58	2017-18 to 2019-20	3	-	-	-
7	Gujarat State Textile Corporation Limited (under liquidation)	1996-97	46.46	1997-98 to 2019-20	23	-	-	-
8	Gujarat State Machine Tools Limited	2018-19	0.54	2019-20	1	-	-	-
9	Gujarat Communications and Electronics Limited (under liquidation)	2000-01	12.45	2001-02 to 2019-20	19	-	-	-
10	Gujarat Trans-Receivers Limited	2018-19	0.29	2019-20	1	-	-	-
11	Gujarat Industrial Corridor Corporation Limited	2018-19	10.00	2019-20	1	-	-	-

Sr. No.	Name of the Company	Last finalised FS	Paid-up Capital <sup>#</sup>	FSs in arrears	No. of FSs in arrears	Investment made by State Government during the year in SPSUs whose FSs were in arrears		
						Equity	Loans	Grants
1	2	3	4	5	6	7	8	9
12	Naini Coal Company Limited	2011-12	0.05	2012-13 to 2019-20	8	-	-	-
13	Gujarat Foundation for Mental Health and Allied Sciences	2010-11	0.02	2011-12 to 2019-20	9	-	-	-
14	BISAG Satellite Communication	2014-15	39.08	2015-16 to 2019-20	5	-	-	-
15	Gujarat Dairy Development Corporation Limited	2018-19	10.46	2019-20	1	-	-	-
Total B (Arrears Inactive Government Companies)			134.87		136	-	-	-
C	Active Statutory Corporations							
1	Gujarat State Warehousing Corporation	2014-15	4.00	2015-16 to 2019-20	5	-	-	-
2	Gujarat Industrial Development Corporation	2018-19	0.00	2019-20	1	-	-	140.24
3	Gujarat State Road Transport Corporation	2016-17	2,635.91	2019-20	3	259.92	277.09	544.98
				2018-19		214.49	112.66	578.98
				2017-18		573.83	68.69	668.10
Total C (Active Statutory Corporations)			2,639.91		9	1,048.24	458.44	1,932.30
Grand Total (A+B+C)			1,01,764.60		221	8,050.96	1,095.04	6,859.32

Source: The Appendix has been prepared on the basis of information provided by the SPSUs.

FSs= Financial Statements

<sup>#</sup> Paid-up capital includes share application money pending allotment.

NR= Information not received.

**Appendix 4.6**  
**Statement showing details of pendency in finalisation of Accounts by**  
**various Bodies and Authorities**  
**(Reference: Paragraph 4.16)**

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
<b>2004-05 onwards</b>		
1.	Akshar Purushottam Arogya Mandir, Vadodara	Health and Family Welfare
<b>2005-06 onwards</b>		
1.	Seth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad	Health and Family Welfare
2	K J Mehta TB Hospital, Bhavnagar	Health and Family Welfare
<b>2006-07 onwards</b>		
1.	Forest Development Agency, S.K. Himatnagar (North)	Forests and Environment
2	Forest Development Agency, Surendranagar	Forests and Environment
3	G.K. General Hospital, Kutch	Health and Family Welfare
4	Gujarat Council of Education Research & Technology, Gandhinagar	Education
5	Gujarat Sahitya Academy, Gandhinagar	Sports, Youth and Cultural Activities
6	Gujarat Secondary and Higher Secondary Education Examination Board, Gandhinagar	Education
<b>2007-08 onwards</b>		
1	Gujarat State Sangeet Natak Academy, Gandhinagar	Sports, Youth and Cultural Activities
<b>2008-09 onwards</b>		
1.	Forest Development Agency, Jamnagar;	Forests and Environment
2	Forest Development Agency, Rajkot	Forests and Environment
3	Forest Development Agency, S.K. Himatnagar (South)	Forests and Environment
4	Nashabandi Mandal, Gujarat	Health and Family Welfare
5	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal	Health and Family Welfare
6	Shantilal Shah College of Pharmacy, Bhavnagar	Education
7	Sports Authority of Gujarat, Gandhinagar	Sports, Youth and Cultural Activities
8	Sureksha Setu Society, Bhavnagar	Home
9	Sureksha Setu Society, Surendranagar	Home
<b>2009-10 onwards</b>		
1.	Mandvi Taluka Kshaya Nivaran Sangh, Kutch	Health and Family Welfare
2	J.S. Ayurved Mahavidyalaya & P.T. Patel Ayurved Hospital, Nadiad	Health and Family Welfare
<b>2010-11 onwards</b>		
1.	Bhavan's Shri C T Sutaria ITI, Kheda	Labour and Employment
<b>2011-12 onwards</b>		
1.	Gujarat State Lalit Kala Academy, Ahmedabad	Sports, Youth and Cultural

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
		Activities
2.	Navsari Agriculture University, Navsari	Agriculture, Farmer's Welfare and Co-operation
<b>2012-13 onwards</b>		
1.	Bhavan's Shri Swaminarayan Techincal Institute, Kheda	Education
2	Forest Development Agency, Gandhinagar	Forests and Environment
3	Forest Development Agency, Vyara	Forests and Environment
4	Forest Development Agency, Patan	Forests and Environment
5	Forest Development Agency, Kheda	Forests and Environment;
6	Forest Development Agency, Gir (East)	Forests and Environment
7	Forest Development Agency, Gir (West)	Forests and Environment
8	Forest Development Agency, Valsad South	Forest and Environment
<b>2013-14 onwards</b>		
1.	Bala Hanuman Ayurved Mahavidalaya, Masa, Gandhinagar	Education
2.	Dr. Dayaram Patel Pharmacy College, Surat	Education
3.	Gujarat Council of Secondary Education, Gandhinagar	Education
4.	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar	Panchayats, Rural Housing and Rural Development
5.	Gujarat Medicinal Plants Board, Gandhinagar	Health and Family Welfare
6.	Gujarat Scheduled Castes Development Corporation, Gandhinagar	Social Justice and Empowerment
7.	ITI College (Swaminarayan Sanchalit), Panchmahal Lunawada	Labour and Employment
8.	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad	Social Justice and Empowerment
9.	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad	Health and Family Welfare
10.	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar	Health and Family Welfare;
11.	Rogi Kalyan Samiti, New Civil Hospital, Surat	Health and Family Welfare
12.	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar	Health and Family Welfare
13.	Sardar Vallabhbhai Patel Memorial Society Ahmedabad	Sports, Youth and Cultural Activities
14.	School of Architecture, CEPT University, Ahmedabad	Education
15.	School of Building Science & Technology, CEPT University, Ahmedabad	Education
16.	School of Interior Design, CEPT University, Ahmedabad	Education
17.	School of Planning CEPT University Ahmedabad	Education
18.	Sentinel Surveillance Unit, Surat	Health and Family Welfare
19.	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar	Health and Family Welfare
20.	Sureksha Setu Society, Narmada	Home
21.	Sureksha Setu Society State level, Gandhinagar	Home
22.	Veraval People's Cooperative Bank Silver Jubilee Industrial Training Centre, Veraval	Labour and Employment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
<b>2014-15 onwards</b>		
1.	Anand Agriculture University, Anand	Agriculture, Farmer's Welfare and Co-operation
2	Chikhali Education Societies Grants-in-Aid Industrial Training Centre, Navsari	Labour and Employment
3	Forest Development Agency, Chhota Udepur	Forest and Environment
4	Forest Development Agency, Kutch (East)	Forest and Environment
5	Forest Development Agency, Kutch (West)	Forest and Environment
6	Gujarat Energy Development Agency, Gandhinagar	Climate Change
7	Gujarat University, Ahmedabad	Education
8	Sureksha Setu Society, Kheda	Home
9	Sureksha Setu Society, Vadodara	Home
10	Gujarat Rural Workers Welfare Board, Gandhinagar	Social Justice and Empowerment
<b>2015-16 onwards</b>		
1.	Apang Manav Mandal, Ahmedabad	Social Justice and Empowerment
2.	Forest Development Agency, Godhra	Forests and Environment
3.	Forest Development Agency, Surat	Forests and Environment
4.	Gujarat School Quality Accreditation Council, Gandhinagar	Education
5.	Gujarat State Social Welfare Board, Ahmedabad	Social Justice and Empowerment
6.	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar	Tribal Development
7.	Krantiguru Shyamji Krishna Verma Kutch University, Bhuj-Kutch	Education
8.	Smt. B.H. Shah Karjanwala Industrial Training Institute, Surat	Labour and Employment
9.	Sardar Krushinagar Dantiwada Agriculture University	Agriculture, Farmer's Welfare and Co-operation
10.	Unorganised Labour Welfare Board, Gandhinagar	Labour and Employment
<b>2016-17 onwards</b>		
1.	AIDS Control Society (Ahmedabad Municipal Corporation) Ahmedabad	Health and Family Welfare
2.	Anand Homoeopathic Medical College & Research Institute, Anand	Health and Family Welfare
3.	Andh Apang Kalyan Kendra, Ahmedabad	Social Justice and Empowerment
4.	Bhagwat Vidyapith Ashok ITI Krishnadham, Ahmedabad-380060	Labour and Employment
5.	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand	Education
6.	Forest Development Agency, Ahwa (Dang South)	Forests and Environment
7.	Forest Development Agency, Dang North	Forests and Environment
8.	Children's University, Gandhinagar	Education
9.	Forest Development Agency, (Devgadhbarea) Dahod	Forests and Environment
10.	Forest Development Agency, Junagadh	Forests and Environment
11.	Forest Development Agency, (Narmada) Rajpipla East	Forests and Environment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
12.	Forest Development Agency, Valsad (North)	Forests and Environment
13.	Gandhi Lincoln Hospital, Deesa, Palanpur	Health and Family Welfare
14.	Gau Sewa & Gaucher Development Board	Agriculture, Farmer's Welfare and Co-operation
15.	Gujarat Mineral Research & Development Society	Industries and Mines
16.	Gujarat State Biotechnology Mission	Science & Technology
17.	Medical College Development Committee, Surat	Health and Family Welfare
18.	Medical College Development Society, Vadodara	Health and Family Welfare
19.	Methodist Technical Institute, Sama Road, Vadodara	Education
20.	P.D. Malviya College of Commerce, Rajkot	Education
21.	Gujarat Council of Science & Technology, Gandhinagar	Science & Technology
22.	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar	Science & Technology
23.	Gujarat State Haj Committee Gandhinagar	General Administration
24.	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar	Panchayats, Rural Housing and Rural Development
25.	Gurjareshwar Kumarpal Jain Sarvoday Technical Institute, Dabhoi, Vadodara	Labour and Employment
26.	International Centre for Entrepreneurship and Career Development, Ahmedabad	Education
27.	Junagadh Municipal Corporation	Urban Development and Housing
28.	K.V. Patel I.T.I, Chansama, Patan	Labour and Employment
29.	Kacheria Mojilal Gordhandas General Hospital, Balasinor	Health and Family Welfare
30.	Raksha Shakti University, Ahmedabad	Home
31.	S.K. Patel Industrial Training Institute, Kadi	Labour and Employment
32.	Sabarmati Ashram Preservation & Memorial Trust Gandhi Smarak, Ahmedabad	Sports, Youth and Cultural Activities
33.	Sanjivani Hospital At& Post Chaithan, Surat	Health and Family Welfare
34.	Sardar Smarak Hospital Bardoli, Surat	Health and Family Welfare
35.	Sardar Patel Institute of Economic & Social Research, Ahmedabad	Education
36.	Sarvajanik Hospital & Maternity Home, Gozaria, Mehsana	Health and Family Welfare
37.	Seth J.B. Upadhyay Deaf - Mute School, Talod, Sabarkantha	Social Justice and Empowerment
38.	Shivanand Mission, Saurashtra Central Hospital, Virnagar, Rajkot	Health and Family Welfare
39.	Smt. A.J. Savla Homeopathic Medical College, Mehsana	Health and Family Welfare
40.	Society for Education Welfare & Action (Rural), Jhagadia, Bharuch	Social Justice and Empowerment
41.	Trimurti Hospital, Bavla, Ahmedabad	Health and Family Welfare
42.	Water and Land Management Institute, Anand	Narmada, Water Resources, Water Supply and Kalpsar
<b>2017-18 onwards</b>		
1	Bhagubhai Mafatlal Hospital (Sevashram), Bharuch	Health and Family Welfare
2	Centre for Social Studies, Veer Narmad South Gujarat	Education



Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
	University Campus, Surat	
3	Centre for Entrepreneurship Development, Gandhinagar	Industries and Mines
4	Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar	Forests and Environment
5	Gujarat Environment Management Institute(GEMI), Gandhinagar	Forests and Environment
6	Gujarat Forensic Sciences University, Gandhinagar	Home
7	Gujarat Medical Education and Research Society (GMERS), Gandhinagar	Health and Family Welfare
8	Gujarat Livestock Development Board, Gandhinagar	Agriculture, Farmer's Welfare and Co-operation
9	Gujarat National Law University, Koba, Gandhinagar	Legal Department
10	Gujarat Pavitra Yatraddham Vikas Board	Industries and Mines
11	Gujarat Pollution Control Board, Gandhinagar	Forests and Environment
12	Gujarat Press Academy, Gandhinagar	Information and Broadcasting
13	Gujarat Rajya Khadi Gramodyog Board	Industries and Mines
14	D.S. Patel Industrial Technical Institute, Sunav, Anand	Education
15	Development support Agency of Gujarat, Tribal Development Department, Gandhinagar	Tribal Development
16	Electronic Quality Development Centre, Ahmedabad	Industries and Mines
17	Forest Development Agency, Banaskantha	Forests and Environment
18	Forest Development Agency, Bhavnagar	Forests and Environment
19	Gujarat State Non-Resident Gujaratis' Foundation, Gandhinagar	General Administration
20	Gujarat Technological University, Ahmedabad	Education
21	Industrial Extension Bureau (iNDEXTb)	Industries and Mines
22	Industrial Extension Cottage (iNDEXT-C)	Industries and Mines
23	Institute of Kidney Diseases & Research Centre, Ahmedabad	Health and Family Welfare
24	Junagadh Agriculture University, Junagadh	Agriculture, Farmer's Welfare and Co-operation
25	Shree Pragna Chakshu Mahila Sevakunj, Surendranagar	Health and Family Welfare
26	Jan Shikshan Sansthan, Surat	Education
<b>2018-19</b>		
1	Gujarat Council of Science City, Ahmedabad	Science and Technology
2	Gujarat Information Commission, Karmayogi Bhavan, Gandhinagar	Information and Broadcasting
3	Gujarat Matikam Kalakari & Rural Technology Institute	Industries and Mines
4	Gujarat Social Infrastructure Development Society (GSIDS), Directorate of Economics & Statistics, Gandhinagar	Urban Development and Urban Housing
5	Gujarat Water Supply and Sewerage Board, Gandhinagar	Narmada, Water Resources, Water Supply and Kalpsar
6	Institute for Post Graduate Teaching & Research in Ayurveda (IPGTRA), Chanakya Bhavan, Jamnagar	Education
7	Institute of Seismological Research	Science and Technology



Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
8	Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET), Gandhinagar	Narmada, Water Resources, Water Supply and Kalpsar
9	Gujarat Institute of Educational Technology, Gujarat University Campus, Ahmedabad	Education
10	Indian Institute of Teachers Education, Gandhinagar	Education
11	Hemchandracharya North Gujarat University, Patan	Education
12	Shamlaji Hospital, Aravali	Health and Family Welfare
13	State Literacy Mission Authority, Gandhinagar	Education
<b>2019-20</b>		
1	A.R. College of Pharmacy & G.H. Patel Institute of Pharmacy, Vallabh Vidyanagar, Anand	Education
2	Adult Training Centre (Trust) for the Blind, Ahmedabad	Social Justice and Empowerment
3	Andh Kanya Prakash Gruh, Ahmedabad	Social Justice and Empowerment
4	B.M. Institute of Mental Health, Ahmedabad	Social Justice and Empowerment
5	B.S. Nathwani T.B. Hospital, Keshod, Junagadh	Health and Family Welfare
6	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad	Education
7	Bhavnagar University, Sardar Vallabhbhai Patel Campus, Bhavnagar	Education
8	Birla Vishwakarma Mahavidyalaya Engineering, College, Vallabh Vidyanagar	Education
9	Blind Welfare Council, Dahod	Social Justice and Empowerment
10	Blind Men's/Peoples Association, Ahmedabad	Social Justice and Empowerment
11	C.L. Patel Technical Institute, Pij, Nadiad	Education
12	Cambay General Hospital, Khambhat	Health and Family Welfare
13	Chimanlal Nagindas Technical Centre, Ahmedabad	Education
14	Dharmsinh Desai Institute of Technology, Nadiad	Education
15	Dr. Rasiklal Shah Sarvajani Hospital, Sabarkantha	Health and Family Welfare
16	Employment Extension Bureau, Gandhinagar	Labour and Employment
17	GIA Industrial Training Centre Morva-Rena, Panchmahal	Labour and Employment
18	Gujarat Backward Classes Development Corporation, Dr.Jivraj Mehta Bhavan, Gandhinagar	Social Justice and Empowerment
19	Gujarat Cancer & Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad	Health and Family Welfare
20	Gujarat Council of Elementary(Primary) Education, Gandhinagar	Education
21	Gujarat Homoeopathic Medical College, Savli, Vadodara	Education
22	Gujarat State AIDS Control Society, Meghaninagar, Ahmedabad	Health and Family Welfare
23	Gujarat State Child Protection Society, Birsa Munda Bhawan, Gandhinagar	Social Justice and Empowerment
24	Gujarat State Council for Blood Transfusion, New Mental Hospital Complex, Meghaninagar, Ahmedabad	Health and Family Welfare
25	Gujarat Urban Development Mission, Gandhinagar	Urban Development and Urban Housing

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
26	Gujarat Horticulture Mission, Gandhinagar	Agriculture, Farmer's Welfare and Co-operation
27	Janak Smarak Hospital, Vyara, Tapi	Health and Family Welfare
28	L.M. College of Pharmacy, Navrangpura, Ahmedabad	Education
29	Lions Cancer Detection Centre Trust, Surat	Health and Family Welfare
30	M.N. College of Pharmacy, Khambhat, Anand	Education
31	Maharaja Sayajirao University, Fatehgunj, Vadodara	Education
32	Mahatma Gandhi Labour Institute, Ahmedabad	Labour & Employment Department
33	Maniben Pithawala I.T.I Navyug College, Surat	Labour and Employment
34	O.H. Nazar Ayurved Mahavidalaya and Ayurved Hospital, Surat	Education
35	R. B. Patel Technical Institute, At & Post Satem, Taluka & Dist Navsari	Education
36	R. K. Patel Technical Institute, Station Road, Vaso, Taluka Nadiad, Dist Kheda	Education
37	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand	Health and Family Welfare
38	Revabai General Hospital, Sardhav, Gandhinagar	Health and Family Welfare
39	Rogi Kalyan Samiti, Government Spine Institute, New Civil Hospital Ahmedabad	Health and Family Welfare
40	Rogi Kalyan Samiti, Pandit Deen DayalUpadhyay College, Rajkot	Health and Family Welfare
41	Sardar Patel University, Vallabh Vidyanagar, Anand	Education
42	School for Deaf - Mutes Society, Ahmedabad	Social Justice and Empowerment
43	Sharda School for the Mentally Retarded Children, Ahmedabad	Social Justice and Empowerment
44	Shree Kathiawar Nirashrit Balashram, Rajkot	Social Justice and Empowerment
45	Gujarat Industrial Research and Development Agency, Vadodara	Industries and Mines
46	Saurashtra University, University Road, Rajkot	Education
47	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch	Education
48	Tribal Research & Training Institute Gujarat Vidyapith, Ahmedabad	Tribal Development
49	U.N. Mehta Institute of Cardiology and Research Centre, Civil Hospital Campus, Ahmedabad	Health and Family Welfare
50	Veer Narmad South Gujarat University, Surat	Education
51	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand	Education
52	Xavier Technical Institute, Vadodara	Education
53	Disable Welfare Trust of India, Unara, Surat	Social Justice and Empowerment
54	Gujarat Ayurved University, Chanakya Bhavan, Jamnagar	Education
55	Shrimant Fatehsinh Rao Gaekwad General Hospital, Bayad, Sabarkantha	Health and Family Welfare
56	Knowledge Consortium of Gujarat, Ahmedabad	Education Department

Sr. No.	Name of AB and year from which Accounts have not been received up to 2019-20	Grants-in-aid releasing Department
57	Bhailalbhai & Bhikhabhai Institute of Technology, Vidyanagar	Education
58	R.K. Patel Technical (ITI), Petlad, Anand	Labour and Employment

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II)

## APPENDIX 4.7

**Department-wise/category-wise details of losses due to theft, misappropriation/loss of  
Government material and fire/accidents**

(Reference: Paragraph 4.18)

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)
Agriculture, Farmer's Welfare and Co-operation	1	3.21	1	1.41	0	0	2	4.62
Education	8	4.75	9	478.98	0	0	17	483.73
Food, Civil Supplies and Consumer Affairs	1	0.11	1	61.65	0	0	2	61.76
Forests & Environment	9	3.63	9	17.9	20	79.46	38	100.99
Health and Family Welfare	7	7.49	5	142.82	0	0	12	150.31
Home	0	0	13	128.34	0	0	13	128.34
Industries and Mines	1	0.46	2	77.62	0	0	3	78.08
Labour Employment	1	5.13	1	4	0	0	2	9.13
Legal	1	11.68	5	3.53	1	8	7	23.21
Narmada Water Resources, Water Supply and Kalpsar	11	6.09	17	38.07	0	0	28	44.16
Ports and Transport	0	0	2	5.79	0	0	2	5.79
Roads and Buildings	3	1.57	5	348.5	0	0	8	350.07
Revenue	1	5.86	25	8.6	0	0	26	14.46
Panchayats, Rural Housing and Rural Development	0	0	6	68.62	0	0	6	68.62
Science and Technology	0	0	1	12.68	0	0	1	12.68
Social Justice and Empowerment	0	0	1	14.87	0	0	1	14.87
Tribal Development	0	0	1	147.19	0	0	1	147.19
Urban Development and Urban Housing	0	0	2	24.4	0	0	2	24.40
<b>Total</b>	<b>44</b>	<b>49.98</b>	<b>106</b>	<b>1584.97</b>	<b>21</b>	<b>87.46</b>	<b>171</b>	<b>1722.41</b>

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II) from data furnished by concerned Departments.

