

# **APPENDICES**

## APPENDIX – I (i)

### **Part A: Structure and Form of Government Accounts. (Reference: Paragraph 1.1, Page 1)**

**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, ways and means advances 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 State established under Article 267 (2) of the Constitution of India is in the nature of an Imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by 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**

Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government Accounts, in respect of which Government acts more as a banker. Transactions relating to provident funds, small savings, other deposits, etc. are a few examples. The public moneys thus received are kept in the Public Account set up under Article 266 (2) of the Constitution of India and the related disbursements are made from it.

**APPENDIX – I (i)**

**Part-B Lay out of Finance Accounts  
(Reference: Paragraph 1.1 Page 1)**

Statement No.1 presents the summary of transactions of the State Government-Receipts and Expenditure, Revenue and Capital, Public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and the Public Accounts of the State.

Statement No.2 contains the summarised statement of Capital Outlay showing progressive expenditure to the end of 2006-07.

Statement No.3 gives financial results of Irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.

Statement No.4 indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.

Statement No.5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.

Statement No.6 gives the summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, local bodies and other institutions.

Statement No.7 gives the summary of cash balances and investments made out of such balances.

Statement No.8 depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Accounts as on 31 March 2007.

Statement No.9 shows the Revenue and Expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure.

Statement No.10 indicates the distribution between the charged and voted expenditure incurred during the year.

Statement No.11 indicates the detailed account of revenue receipts by minor heads.

Statement No.12 provides accounts of revenue expenditure by minor heads under non-plan, State plan and Centrally Sponsored Schemes separately, and capital expenditure major head wise.

Statement No.13 depicts the detailed capital expenditure incurred during and to the end of 2006-07.

Statement No.14 shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies' etc. upto the end of 2006-07.

Statement No.15 depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure.

Statement No.16 gives the detailed account of receipts, disbursements and balances under the heads of account relating to debt, Contingency Fund and Public Accounts.

Statement No.17 presents detailed account of debt and other interest bearing obligations of the Government of Gujarat.

Statement No.18 provides the detailed account of loans and advances given by the Government of Gujarat, the amount of loan repaid during the year, the balance as on 31 March 2007 and the amount of interest received during the year.

Statement No.19 gives the details of earmarked balances of reserved funds.

**APPENDIX – I (i)  
Part-C – List of Indices/Ratio and basis for their calculation**

**(Reference: Paragraph 1.2; Page 4)**

**List of terms used in the Chapter-I and basis for their calculation**

<b>Terms</b>	<b>Basis for calculation</b>
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 2001-02: Amount of 2006-07)-1) *100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Weighted Interest Rate ( $I_w$ )	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts
Primary Deficit	Fiscal Deficit -Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048- Appropriation for Reduction or Avoidance of Debt

**APPENDIX - I (ii)**  
**Fiscal indicators of medium term fiscal statement**  
**(Reference: Paragraph 1.2.1.1; Page 4)**

Sr.No.	Item	Previous		Current	Current	Ensuing	Targets for next Two years	
		Year		Year	Year	Year	Y+1 2008-09	Y+2 2009-10
		Actuals						
		Y-3	Y-2					
		2004-05	2005-06	BE 2006-07	RE 2006-07	BE 2007-08		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Revenue Deficit (Rs in crore)	-4,037	-399	6 Surplus	1,803 Surplus	1,651 Surplus	2,200 Surplus	2,200 Surplus
2	Fiscal Deficit (Rs in crore)	-8,691	-6,270	-6,880	-6,165	-5,994	-6,200	-6,200
3	Public Debt	57,510	66,926	73,806	73,242	79,236	85,436	91,636
4	GSDP (Rs in crore)	1,86,181 (P)	2,16,651 (Q)	2,45,422*	2,45,422*	2,78,014*	3,14,934*	3,56,758*
5	Fiscal Deficit as percentage of GSDP	4.67	2.89	2.80	2.51	2.16	1.97	1.74
6	Public Debt as percentage of GSDP	30.89	30.89	30.07	29.84	28.50	27.13	25.69
7	Government guarantee outstanding (Rs in crore)	16,144	14,079	13,073	13,073	16,000**	16,000**	16,000**

*P: provisional Estimate*

*Q: Quick Estimates*

\* Project GSDP at an assumed annual growth of 13.28%

\*\* New guarantees will be given subject to vacation of guarantees and will be kept below Rs16,000 crore

\*GSDP projected at 13.28% growth for the during year at current prices (series of 1999-2000).

**APPENDIX – II**  
**Summarised financial position of the Government of Gujarat as on**  
**31 March 2007**

(Reference: Paragraphs 1.2 and 1.6; Page 4)

(Rupees in crore)

As on 31.03.2006	Liabilities		As on 31.03.2007
<b>55,887.85</b>	<b>Internal Debt</b>		<b>61,629.64</b>
14,350.33	Market Loans bearing interest	14,187.42	
361.15	Market Loans not bearing interest	77.83	
0.28	Loans from LIC		
2,107.64	Loans from other Institutions	2,822.59	
--	Ways and Means Advances		
39,068.45	<i>Special securities issued to NSS Fund of Central Government</i>	44,541.80	
<b>11,567.11</b>	<b>Loans and Advances from Central Government</b>		<b>11,002.72</b>
(-)2.25	Pre 1984-85 Loans	(-)2.25	
78.91	Non-Plan Loans	74.85	
11,375.49	Loans for State Plan Schemes	10,819.49	
47.47	Loans for Central Plan Schemes	43.10	
67.49	Loans for Centrally Sponsored Plan Schemes	67.53	
<b>123.89</b>	<b>Contingency Fund</b>		<b>197.49</b>
<b>4,130.22</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>4,414.78</b>
<b>9,045.63</b>	<b>Deposits</b>		<b>9,875.21</b>
<b>3,209.98</b>	<b>Reserve Funds</b>		<b>4,476.47</b>
---	<b>Suspense and Miscellaneous</b>		
<b>398.04</b>	<b>Remittance Balances</b>		<b>174.66</b>
<b>84,362.72</b>	<b>Total</b>		<b>91,770.97</b>
	<b>Assets</b>		
<b>39,449.03</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>47,323.23</b>
15,199.02	Investments in shares of Companies, Corporations, etc.	18,514.88	
24,250.01	Other Capital Outlay	28,808.35	
4,664.67	<b>Loans and Advances</b>		<b>4,240.74</b>
1,474.68	Loans for Power Projects	905.13	
2,827.17	Other Development Loans	3,030.06	
362.82	Loans to Government servants and Miscellaneous loans	305.55	
<b>0.76</b>	<b>Advances</b>		<b>0.77</b>
<b>358.68</b>	<b>Suspense and Miscellaneous</b>		<b>26.08</b>
<b>7,267.98</b>	<b>Cash -</b>		<b>9,360.08</b>
(-) 24.39	Deposit with Reserve Bank	(-) 173.88	
244.58	Cash in treasuries and local remittances	16.10	
2,616.84	Departmental Cash Balances including Permanent Advances and investment of earmarked Funds	3,452.59	
4,430.95	Cash Balance Investments	6,065.27	
<b>32,621.60</b>	<b>Deficit on Government Accounts</b>		
398.62	(i) Revenue deficit of the Current Year	(-)1,770.08	<b>30,820.07</b>
--	(ii) Miscellaneous Government Account	(-)28.76	
32,230.92	<b>Add :</b> Deficit on Government Account as on 31 March 2005	32,621.60	
(-)7.94	Other Adjustments	(-)2.69	
<b>84,362.72</b>	<b>Total</b>		<b>91,770.97</b>

**APPENDIX - III**  
**Abstract of receipts and disbursements for the year 2006-07**  
**(Reference: Paragraph 1.2; Page 4)**

(Rupees in crore)

Receipts		Disbursements							
2005-06		2006-07	2005-06	Non-Plan	Plan	Total	2006-07		
<b>Section-A: Revenue</b>									
<b>25,066.87</b>	I Revenue receipts		31,002.21	<b>25,465.49</b>	<b>I Revenue expenditure-</b>	<b>23,470.72</b>	<b>5,761.41</b>	<b>29,232.13</b>	<b>29,232.13</b>
15,698.11	Tax revenue	18,464.62		<b>11,288.09</b>	<b>General Services</b>	<b>11,929.10</b>	<b>191.42</b>	<b>12,120.52</b>	
				<b>8,272.87</b>	<b>Social Services-</b>	<b>7,117.23</b>	<b>3,397.09</b>	<b>10,514.32</b>	
3,353.37	Non-tax revenue	4,948.78		4,162.02	Education, Sports, Art and Culture	4,272.94	453.61	4,726.55	
				1,042.86	Health and Family Welfare	764.81	326.65	1,091.46	
3,372.43	State's share of Union Taxes	4,425.95		1,007.37	Water Supply, Sanitation Housing and Urban Development	477.08	1,449.56	1,926.64	
				24.86	Information and Broadcasting	21.05	7.96	29.01	
703.53	Non-Plan grants	1,292.60		670.37	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	160.45	545.90	706.35	
				133.99	Labour and Labour Welfare	100.28	57.36	157.64	
1,332.34	Grants for State Plan Scheme	1,228.22		1,188.45	Social Welfare and Nutrition	1,296.47	549.22	1,845.69	
				42.95	Others	24.16	6.82	30.98	
607.09	Grants for Central and Centrally sponsored Plan Schemes	642.04		<b>5,796.48</b>	<b>Economic Services-</b>	<b>4,291.97</b>	<b>2,172.90</b>	<b>6,464.87</b>	
				917.23	Agriculture and Allied Activities	448.78	558.54	1,007.32	
				787.21	Rural Development	239.81	719.67	959.48	
				28.26	Special Areas Programmes	24.29	5.23	29.52	
				372.42	Irrigation and Flood Control	389.62	131.69	521.31	
				2,073.52	Energy	1,773.11	230.25	2,003.36	
				231.29	Industry and Minerals	43.39	242.22	285.61	
				1,092.99	Transport	1,186.11	112.12	1,298.23	
				45.65	Science, Technology and Environment	0.8	44.44	45.24	
				247.91	General Economic Services	186.08	128.72	314.80	
				<b>108.05</b>	<b>Grants-in-aid and Contributions</b>	<b>132.42</b>		<b>132.42</b>	
<b>398.62</b>	II Revenue deficit carried over to Section B				<b>Revenue Surplus Carried over to Section B</b>			<b>1,770.08</b>	
<b>24,301.80</b>			<b>31,002.21</b>	<b>25,465.49</b>	<b>Total</b>	<b>23,470.72</b>	<b>5,761.41</b>	<b>31,002.21</b>	<b>31,002.21</b>



**Audit Report (Civil) for the year ended 31 March 2007**

Receipts		Disbursements							
2005-06		2006-07	2005-06	Non-Plan	Plan	Total	2006-07		
<b>Section-B</b>									
2,565.05	III Opening Cash balance including Permanent Advances and Cash Balance Investment	7,267.98							
7.94	IV Miscellaneous Capital receipts	2.69	<b>6,958.66</b>	<b>IV Capital Outlay-</b>	<b>190.82</b>	<b>7,654.62</b>	<b>7,845.44</b>	<b>7,845.44</b>	
			<b>89.37</b>	<b>General Services-</b>	<b>7.65</b>	<b>55.27</b>	<b>62.92</b>		
			<b>1,818.78</b>	<b>Social Services-</b>	<b>15.00</b>	<b>1,573.72</b>	<b>1,588.72</b>		
			147.28	Education, Sports, Art and Culture		259.65	259.65		
			26.47	Health and Family Welfare		54.65	54.65		
			660.02	Water Supply and Sanitation,		890.46	890.46		
			158.94	Housing and Urban Development	15.00	150.91	165.91		
				Information and Broadcasting		0.07	0.07		
			12.99	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		15.00	15.00		
			5.58	Social Welfare and Nutrition		7.99	7.99		
			807.50	Others		194.99	194.99		
			<b>5,050.51</b>	<b>Economic Services-</b>	<b>168.17</b>	<b>6,025.62</b>	<b>6,193.79</b>		
			120.38	Agriculture and Allied Activities	0.04	200.56	200.60		
			0.80	Special Areas Programmes		0.62	0.62		
			2,251.39	Irrigation and Flood Control		3,858.77	3,858.77		
			1,949.91	Energy	133.24	1,205.20	1,338.44		
			0.31	Industry and Minerals		(-) 0.47	(-) 0.47		
			723.60	Transport		755.94	755.94		
			1.50	Science, Technology & Environment		5.00	5.00		
			2.62	General Economic Services	34.89		34.89		
1,783.69	V Recoveries of Loans and Advances-	797.58	704.22	<b>V Loans and Advances disbursements</b>	62.96	310.69	373.65	373.65	
1,648.59	From Power Projects	649.77	192.00	For Power Projects	16.76	63.46	80.22		
107.52	From Government Servants and Miscellaneous Loans	101.97	75.27	To Government Servants and Miscellaneous Loans	44.70		44.70		
27.58	From others	45.84	436.95	To Others	1.49	247.24	248.73		
	VI Revenue surplus brought down	1,770.08		VI Revenue deficit brought down					
10,663.19	VII Public debt receipts-	6,948.30	1,128.40	VII Repayment of Public Debt-				1,770.90	
9,940.91	Internal debt other than ways and means Advances and Overdraft	6,653.50	541.83	Internal debt other than Ways and Means Advances and Overdraft			911.71		

	Receipts				Disbursements				
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
	Net transaction under Ways and Means Advances including over draft			-	Net transaction under Ways and Means Advances including over draft.				
722.28	Loans and Advances from Central Government	294.80		586.58	Repayment of Loans and Advances to Central Government			859.19	
	VIII Inter State Settlement				VIII Inter State Settlement				
	IX Appropriation to Contingency Fund				IX Appropriation to Contingency Fund				
7.26	X Amount transferred to Contingency Fund		76.11	76.11	X Expenditure from Contingency Fund			2.51	2.51
36,334.35	XI Public Account receipts-		39,079.91	34,827.48	XI Public Account disbursements-				36,590.06
884.30	Small Savings and Provident funds	941.03		625.82	Small Savings and Provident Funds			656.46	
1,962.70	Reserve funds	1,899.16		422.76	Reserve Funds			632.67	
13,249.16	Suspense and Miscellaneous	14,803.14		14,008.95	Suspense and Miscellaneous			14,470.54	
8,045.13	Remittance	8,912.99		8,035.64	Remittances			9,136.37	
12,193.06	Deposits and Advances	12,523.59		11,734.31	Deposits and Advances			11,694.02	
				7,267.98	XII Cash Balance at end-				9,360.08
	Closing overdraft from Reserve Banks of India.			244.58	Cash in Treasuries and Local Remittances			16.10	
				-24.39	Deposits with Reserve Bank			(-173.88)	
				2,616.84	Departmental Cash Balance Including permanent Advances			3,452.59	
				4,430.95	Cash Balance Investment			6,065.27	
<b>51,361.48</b>	<b>Total</b>		<b>55,942.65</b>	<b>51,361.48</b>	<b>Total</b>				<b>55,942.65</b>

**APPENDIX – IV**  
**Sources and Application of funds**  
**(Reference: Paragraph 1.2; Page 4)**

(Rupees in crore)

2005-06		Sources	2006-07
25,066.87	1	Revenue receipts	31,002.21
1,783.69	2	Recoveries of Loans and Advances	797.58
7.94	3	Miscellaneous Capital Receipts	2.69
9,534.78	4	Increase in Public debt other than overdraft	5,177.40
1,506.87	5	Net receipts from Public account	2,489.85
258.48		Increase in Small Savings	284.57
458.75		Increase in Deposits and Advances	829.57
1,539.94		Increase in Reserve Funds	1,266.49
-759.79		Net effect of suspense and Miscellaneous transactions	332.60
9.49		Net effect of Remittance transactions	-223.38
-68.85	6	Net effect of Contingency Fund transactions	73.60
	7	Net effect of inter state settlement	---
	8	Decrease in closing Cash balance	---
<b>37,831.30</b>		<b>Total</b>	<b>39,543.33</b>
		<b>Application</b>	
25,465.49	1	Revenue expenditure	29,232.13
704.22	2	Lending for development and other purposes	373.65
6,958.66	3	Capital expenditure	7,845.44
4,702.93	4	Increase in closing Cash balance	2,092.11
<b>37,831.30</b>		<b>Total</b>	<b>39,543.33</b>

**Explanatory Notes for Appendices II, III and IV:**

1. The abridged accounts in the foregoing Statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Statement-I, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.
4. There was a difference of Rs 106.65 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under “Deposits with Reserve Bank”.

**APPENDIX - V**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraphs 1.2 and 1.6; Page 4)**

(Rupees in Crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts (w)</b>	17,875	18,248	20,265	25,067	31,002
<b>(i) Tax Revenue</b>	9,520(53)	11,173(61)	12,958(64)	15,698(63)	18,464(60)
Sales Tax	6,252(66)	7,170(64)	8,309(64)	10,561(67)	12,818(69)
Taxes and duties on Electricity	1,384(15)	1,592(14)	1,829(14)	1,900(12)	2,088(11)
State Excise	47	46	47	48	42
Taxes on vehicles	808(8)	936(8)	1,061(8)	1,154(7)	1,191(6)
Stamps and Registration fees	650(7)	825(7)	963(7)	1,153(7)	1,425(8)
Land Revenue	95(10)	127(1)	235(2)	380(2)	499(3)
Taxes on goods and passengers	11	172	160	156	6
Other Taxes (w)	273	305	354	346	395
<b>(ii) Non Tax Revenue</b>	3,995 (22)	3,272(18)	3,090(15)	3,353(13)	4,949(16)
(iii) State's share in Union taxes and duties	1,363 (8)	1,966(11)	2,219(11)	3,373(13)	4,426(14)
(iv) Grants in aid from GOI	2,996 (17)	1,837(10)	1,997(10)	2,643(11)	3,163(10)
2.Misc Capital Receipts	52	18	6	8	3
3. Total revenue and Non debt capital receipts (1+2)	17,927	18,266	20,271	25,075	31,005
4.Recoveries of Loans and Advances	171	182	180	1,784	798
5.Public Debt Receipts Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,684	15,008	13,328	10,663	6,948
6.Total receipts in the consolidated Fund (3+4+5)	27,782	33,456	33,779	37,522	38,751
7.Contingency Fund Receipts	7	12	93	7	76
8. Public Accounts receipts	20,666	25,039	32,788	36,334	39,080
9. Total receipts of the state (6+7+8)	48,455	58,507	66,660	73,863	77,907
<b>Part B. Expenditure /Disbursement</b>					
10. Revenue Expenditure	21,440(90)	21,954(87)	24,302(83)	25,465(77)	29,232(78)
Plan	2,067(10)	3,309(15)	4,246(17)	3,921(15)	5,761(20)
Non Plan	19,373(90)	18,645(85)	20,056(83)	21,544(85)	23,471(80)
General Services (incl. Interests payments)	8,303 (39)	9,250(42)	10,025(41)	11,288(44)	12,121(41)
Social Services	6,539 (31)	7,076(32)	7,851(32)	8,273(32)	10,514(36)
Economic Services	6,494 (30)	5,528(25)	6,283(26)	5,796(23)	6,465(22)
Grants in aid and contributions	104	100	143	108	132
11. Capital Expenditure	2,341 (10)	3,211(13)	4,100(14)	6,958(21)	7,845(21)
Plan	2,210 (94)	3,052(95)	3,911(95)	6,794(98)	7,654(98)
Non Plan	131 (6)	159(5)	189(5)	164(2)	191(2)
General Services	38 (2)	58(2)	84(2)	89(1)	63(1)
Social Services	1,017 (43)	1,162(36)	1,450(35)	1,819(26)	1,589(20)
Economic Services	1,286 (55)	1,991(62)	2,566(63)	5,051(73)	6,194(79)
12.Disbursement of Loans and Advances	346	2,425	740	704	374
13.Total (10+11+12)	24,127	27,590	29,142	33,127	37,451
14.Repayment of Public Debt	3,204	5,395	5,815	1,128	1,771
Internal Debt (excluding Ways & Means Advances and Overdrafts)	284	431	1,178	542	912
Net transactions under Ways and Means Advances and Overdraft	410	Nil	42	0	0
Loans and Advances from Government of India*	2,510	4,964	4,595	586	859
15.Appropriation to Contingency Fund	Nil	Nil	0	0	0
16.Total disbursement out of Consolidated Fund (13+14+15)	27,331	32,985	34,957	34,255	39,222
17. Contingency Fund disbursements	12	93	7	76	2
18. Public Account disbursements	20,065	25,022	31,019	34,827	36,590
19.Total disbursement by the state (16+17+18)	47,408	58,100	65,983	69,158	75,814
<b>Part C. Deficits</b>					
20.Revenue Deficit/Surplus, (1-10)	3,565	3,706	4,037	398	(+),1,770
21.Fiscal Deficit [13-(3+4)]	6,029	9,142	8,691	6,268	5,648
22.Primary Deficit (21-23)	1,080	3,267	2,612	125	(+),1,284
<b>Part D. Other data</b>					
23.Interest Payments (Included in revenue exp.)	4,949	5,875	6,079	6,143	6,932
24.Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	6,575(37)	10,517(58)	13,166(82)	10,584(56)	NA
25.Financial Assistance to local bodies etc.	2,968	2,960	3,204	3,481	5,768
26.Ways and Means Advances/Overdraft availed (days)	250/47	203/21	127/0	0/0	0/0
27.Interest on WMA/overdraft	15.32	12.08	3.47	0.26	0.00
28.Gross State Domestic Product (GSDP)	**1,41,534	**1,68,080	**1,86,181	**2,16,651	***2,37,308

***Audit Report (Civil) for the year ended 31 March 2007***

	2002-03	2003-04	2004-05	2005-06	2006-07
29.Outstanding Debt (year end)	52,572	62,876	71,083	81,367	87,971
30.Outstanding guarantees (year end)	18,866	17,473	15,587	13,430	12,448
31.Maximum Amount Guaranteed (Year end)	19,426	18,032	16,122	13,965	12,983
32.Number of incomplete projects	70	80	89	179	261
33.Capital blocked in incomplete projects	315	279	219	929	1,598#

1. Includes ways and means advances from GOI

\*\* Figures adopted as per information furnished by department

\*\*\* Figures of GSDP for 2006-07 has been estimated using log-linear regression method during 1999-00 and 2005-06

#This amount does not include investment in Narmada Project which is being funded through Sardar Sarovar Narmada Nigam Limited, a State Government Public Sector Undertaking vide comments in Para 1.6.3

Note: Figures in brackets represent percentages (rounded) to total of each sub heading.

**APPENDIX - VI**  
**Details of outstanding Utilisation Certificates**  
(Reference: Paragraph 1.5.5; Page 18)

(Rupees in crore)

Sr. No.	Name of Department	Year	Utilization certificate outstanding	
			Item	Amount
1.	Legal	2005-06	12	0.45
		2006-07	01	0.05
2.	General Administration	2005-06	03	0.16
		2006-07	27	4.03
3.	Education	2006-07	174	116.49
4.	Agriculture and Co-operation	2006-07	3,294	411.48
5.	Social Justice and Empowerment	2006-07	665	150.19
6.	Animal Husbandry	2006-07	878	39.28
7.	Panchayats, Rural Housing and Rural Development	2006-07	1,670	459.12
8.	Industries and Mines	2003-04	02	1.22
		2004-05	03	1.80
		2005-06	04	0.78
		2006-07	20	6.19
9.	Roads and Buildings	2004-05	06	0.32
		2005-06	18	1.21
10.	Urban Development and Urban Housing	2003-04	89	119.84
		2004-05	155	19.86
		2005-06	08	0.58
		2006-07	20	206.87
11.	Food and Civil Supply	2006-07	36	11.18
12.	Labour and Employment	2006-07	216	6.68
13.	Narmada, Water Resources and Water Supply	2006-07	1,916	2,256.90
14.	Women and Child Development	2006-07	802	80.62
15.	Health & Family Welfare	2003-04	233	17.74
		2004-05	137	12.00
		2005-06	139	24.42
		2006-07	516	16.92
16.	Ports and Fisheries	2006-07	13	389.04
17.	Finance	2006-07	01	0.18
18.	Collector, Ahwa-Dangs (for Other Special Area Programmes)	2004-05	12	0.36
19.	Youth Services and Cultural Activity	2006-07	06	1.23
20.	Information & Publicity	2006-07	16	0.73
21.	Revenue	2006-07	58	58.80
<b>Total</b>			<b>11,150</b>	<b>4,416.72</b>

**APPENDIX – VII**

**Details with status of accounts submitted by autonomous bodies to State Legislature**

**(Reference: Paragraph 1.5.6; Page 19)**

Sl. No.	Name of the Body	Period upto which audit of accounts is entrusted to CAG	Year for which accounts Due	Year upto which accounts submitted	Year upto which Audit Report issued	Year upto which audit Report submitted to State Legislature	Reasons for non finalisation of Audit Reports
1	Gujarat Municipal Finance Board	March-2009	2006-07	2005-06	2004-05	2002-03	Late receipt of accounts
2.	Gujarat Maritime Board, Gandhinagar	March-2007	2006-07	2005-06	2004-05	2003-04	Late receipt of accounts
3.	Gujarat Housing Board, Ahmedabad	March-2008	2006-07	2005-06	2003-04	Pending for presentation	Late receipt of accounts
4.	Gujarat Slum Clearance Board	March-2008	2006-07	2004-05	2000-01	Pending for presentation	Late receipt of accounts
5.	Gujarat Rural Housing Board	March-2008	2006-07	2006-07	2003-04	2003-04	Late receipt of accounts
6.	Gujarat State Legal Authority	U/s 19 (2) Hence no entrustment required	2006-07	2005-06	1 <sup>st</sup> report 2005-06	--	Late receipt of accounts

## APPENDIX – VIII

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc, on which final action was pending at the end of September 2007**

**(Reference: Paragraph 1.5.7 ; Page 19)**

**(Figures in bracket indicate rupees in lakh)**

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases.
1	Port, Fisheries & Transport	1 (4.28)	3 (4.03)	-	-	-	1 (2.56)	5 (10.87)
2	Agriculture, Co-op. and Rural Development	1 (29.01)	3 (2.97)	1 (2.93)	1 (1.92)	-	1 (0.75)	7 (34.94)
3	Information & Publicity	1 (14.48)	-	-	-	-	-	1 (14.48)
4	Legal and Administration of Justice	2 (16.56)	3 (3.34)	-	1 (0.16)	-	-	6 (20.07)
5	Labour and Employment	3 (0.58)	-	-	-	-	-	3 (0.58)
6	Education	4 (2.55)	5 (6.52)	-	-	-	-	9 (9.06)
7	Industries, Mines and Power	3 (77.47)	1 (0.68)	-	-	-	-	4 (78.15)
8	Health and Family Welfare	6 (2.94)	2 (0.70)	3 (2.15)	1 (0.12)	-	6 (12.16)	18 (18.07)
9	Home	5 (75.88)	2 (0.37)	5 (4.09)	-	-	-	12 (80.34)
10	Forests and Environment	4 (6.63)	-	2 (1.00)	1 (0.49)	2 (1.10)	-	9 (9.22)
11.	Irrigation	-	-	-	2 (0.24)	1 (3.67)	-	3 (3.91)
12	Food and Civil Supply	1 (0.49)	-	-	-	-	-	1 (0.49)
13	Finance	-	-	-	1 (3.00)	1 (2.47)	-	2 (5.47)
14	Revenue	3 (3.80)	-	2 (9.30)	-	-	7 (1.07)	12 (14.17)
15	Sports and Culture Youth Services	2 (2.93)	1 (4.47)	-	-	-	-	3 (7.40)
16	Tribal Development	1 (147.19)	-	-	-	-	-	1 (147.19)
17	Roads and Buildings	1 (343.27)	-	2 (1.63)	5 (8.36)	-	1 (0.19)	9 (353.45)
18	Narmada, Water Resources and Water Supply	2 (7.84)	2 (1.79)	3 1.66	6 (4.48)	5 (3.64)	15 (2.84)	33 (22.25)
19	Urban Development & Urban Housing	-	2 (9.13)	-	-	-	-	2 (9.13)
20	Land Revenue	1 (0.08)	3 (0.36)	2 (0.17)	5 (0.45)	3 (1.46)	18 (1.74)	32 (4.26)
	<b>TOTAL</b>	<b>41 (735.99)</b>	<b>27 (34.35)</b>	<b>20 (20.29)</b>	<b>23 (19.22)</b>	<b>12 (12.34)</b>	<b>49 (21.31)</b>	<b>172 (843.50)</b>



**APPENDIX - IX**  
**Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material**  
**(Reference : Paragraph 1.5.7; Page 19)**

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (Rs In lakh)	Number of Cases	Amount (Rs in lakh)	Number of Cases	Amount (Rs in lakh)
Ports, Fisheries and Transport	2	3.53	3	7.34	5	10.87
Agriculture, Co-operation and Rural Development	1	1.21	6	33.73	7	34.94
Information and Publicity	1	14.48	0	0	1	14.48
Legal	1	0.05	5	20.02	6	20.07
Labour and Employment	2	0.29	1	0.29	3	0.58
Education	6	5.72	3	3.34	9	9.06
Industries, Mines and Power	2	0.53	2	77.62	4	78.15
Health and Family Welfare	3	2.51	15	15.56	18	18.07
Home	0	0	12	80.34	12	80.34
Forests and Environment	0	0	9	9.22	9	9.22
Irrigation	0	0	3	3.91	3	3.91
Food and Civil Supply	0	0	1	0.49	1	0.49
Finance	0	0	2	5.47	2	5.47
Revenue	0	0	12	14.17	12	14.17
Sports and Culture Youth Services	0	0	3	7.40	3	7.40
Tribal Development	0	0	1	147.19	1	147.19
Roads and Buildings	4	4.94	5	348.51	9	353.45
Narmada, Water Resources and Water Supply	21	10.22	12	12.03	33	22.25
Urban Development and Urban Housing	0	0	2	9.13	2	9.13
Land Revenue	0	0	32	4.26	32	4.26
<b>Total</b>	<b>43</b>	<b>43.48</b>	<b>129</b>	<b>800.02</b>	<b>172</b>	<b>843.50</b>

**APPENDIX - X****Write off of losses, etc.****(Reference: Paragraph 1.5.8; Page 19)**

**(Rupees in lakh)**

<b>Sr. No.</b>	<b>Name of the Department</b>	<b>No. of cases</b>	<b>Amount</b>
1	Forest & Environment Department	2	1.86
<b>Total</b>		<b>2</b>	<b>1.86</b>

**APPENDIX - XI**

**Details of statutory corporations and Government companies with  
Government investments which are in loss  
(Reference: Paragraph 1.6.3; Page 21)**

(Rupees in crore)

Sl. No.	Name of undertaking	Investment upto 2006-07	Accumulated Losses	Year of Account
1.	Gujarat Agro Industries Corporation Ltd.	08.08	9.15	2005-06
2.	Gujarat State Land Development Corporation Ltd.	05.87	100.81	2004-05
3.	Gujarat State Handloom and Handicrafts Development Corporation Ltd.	10.23	43.63	2004-05
4.	Gujarat State Rural Development Corporation Ltd.	0.58	1.83	2006-07
5.	Tourism Corporation of Gujarat Ltd.	20.00	24.42	2005-06
6.	Gujarat Water Resources Development Corporation Ltd.	31.49	25.50	2004-05
7.	Gujarat Water infrastructure Ltd.	79.92	19.11	2005-06
8.	Gujarat Industrial Investment Corporation Ltd.	256.98	192.08	2005-06
9.	Gujarat Rural Industries Marketing Corporation Ltd.	9.17	00.07	2005-06
10.	Gujarat State Road Transport Corporation	553.06	1,242.34	2004-05
11.	Gujarat State Financial Corporation	49.09	884.29	2005-06
12.	Gujarat Fisheries Development Corporation Ltd.	01.94	4.00	1998-99
13.	Gujarat Dairy Development Corporation Ltd.	10.46	121.22	2006-07
14.	Gujarat Small Industries Corporation Ltd.	03.79	70.54	2005-06
15.	Gujarat Communication and Electronics Ltd.	12.45	104.74	2001-02
16.	Gujarat State Textile Corporation Ltd.	46.47	908.55	1996-97
17.	Gujarat State Construction Corporation Ltd.	05.00	35.24	2005-06
18.	Gujarat Minorities Finance and Development Corporation Limited	1.55	02.08	2006-07
19.	Gujarat Sheep & Wool Development Corporation Ltd.	02.28	00.88	2005-06
20.	Gujarat Growth Centre Development Corporation Ltd.	15.00	00.13	2005-06
21.	Gujarat Urja Vikas Nigam Ltd.	2,385.07	627.98	2006.07
	<b>Total</b>	<b>3,508.48</b>	<b>4,418.59</b>	

## APPENDIX–XII

## Substantial Savings in Grants/Appropriations

(Reference: Paragraph 2.3.1 (ii) ; Page 35)

Sl. No.	Number / Name of Grant / Head of Account	Total Provision	Savings (Per cent)
		(Rupees in lakh)	
1	2 - Agriculture (Revenue Voted)	8,847.29	2,013.33 (22.76)
2	5 - Co-Operation (Capital Voted)	1,156.99	1,156.99 (100.00)
3	6 - Fisheries (Revenue Voted)	1,400.00	656.75 (46.91)
4	9 - Education (Revenue Voted)	27,899.89	12,252.39 (43.92)
5	10 - Other expenditure pertaining to Education Department (Capital Voted)	500.00	500.00 (100.00)
6	13 - Energy Projects (Capital Voted)	24,496.70	16,474.46 (67.25)
7	19 - Other expenditure pertaining to Finance Department (Capital Voted)	20,000.00	20,000.00 (100.00)
8	19 - Other expenditure pertaining to Finance Department (Revenue Voted)	30,000.00	30,000.00 (100.00)
9	20 - Repayment of Debt pertaining to Finance Department and its Servicing (Capital Charged)	12,12,104.43	11,75,827.14 (97.00)
10	35 - Other expenditure pertaining to General Administration Department (Revenue Voted)	3,000.00	1,902.02 (63.40)
11	40- Family Welfare (Revenue Voted)	5,122.40	3,731.92 (72.85)
12	43 - Police (Revenue Voted)	4,940.47	3,530.96 (71.47)
13	46 - Other expenditure pertaining to Home Department (Capital Voted)	7,200.00	6,275.25 (87.16)
14	46 - Other expenditure pertaining to Home Department (Revenue Voted)	1,669.35	525.50 (31.48)
15	51 - Tourism (Revenue Voted)	6,553.00	852.39 (13.01)
16	52 - Other expenditure pertaining to Industries and Mines Department (Revenue Voted)	5,607.00	2,507.00 (44.71)
17	57 - Labour and Employment (Revenue Voted)	960.00	631.03 (65.73)
18	65 - Narmada Development Scheme (Capital Voted)	98,815.13	28,915.13 (29.26)
19	66 - Irrigation and Soil Conservation (Capital Voted)	17,448.34	10,349.90 (59.32)

Sl. No.	Number / Name of Grant / Head of Account	Total Provision	Savings (Per cent)
		(Rupees in lakh)	
20	66 - Irrigation and Soil Conservation (Revenue Voted)	3,665.00	2,533.76 (69.13)
21	68 - Other expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department (Capital Voted)	660.00	552.70 (83.74)
22	71 - Rural Housing and Rural Development (Revenue Voted)	7,114.00	4,008.62 (56.35)
23	72 - Compensations and Assignments (Revenue Voted)	6,950.00	2,171.26 (31.24)
24	79 - Relief on Account of Natural Calamities (Capital Voted)	65,607.00	47,187.88 (71.93)
25	84 - Non-Residential Buildings (Capital Voted)	2,663.00	2,025.64 (76.07)
26	85 - Residential Buildings (Capital Voted)	1,356.03	1,059.51 (78.13)
27	85 - Residential Buildings (Revenue Voted)	9,422.56	2,627.76 (27.89)
28	86 - Roads and Bridges (Capital Voted)	75,017.26	9,317.82 (12.42)
29	86 - Roads and Bridges (Revenue Voted)	16,833.00	9,348.80 (55.54)
30	89 - Science and Technology Department (Revenue Voted)	2,981.00	575.12 (19.29)
31	96 - Tribal Area Sub-Plan (Capital Voted)	14,731.12	7,642.15 (51.88)
32	96 - Tribal Area Sub-Plan (Revenue Voted)	17,633.34	10,315.92 (58.50)
33	106 - Other expenditure pertaining to Women and Child Development Department (Revenue Voted)	1,710.00	1,710.00 (100.00)
	<b>Total</b>		<b>14,19,179.10</b>

## APPENDIX - XIII

## Anticipated savings not surrendered

(Reference: Paragraph 2.3.1 (iii) ; Page 35)

(Rupees in crore)

Sl. No.	Grant/Appropriation	Amount of saving	Amount Surrendered	Amount Not Surrendered	Percentage not Surrendered
<b>Revenue Voted</b>					
1	2- Agriculture	32.59	25.81	6.78	20.80
2	35 - Other expenditure pertaining to General Administration Department	22.74	21.26	1.48	6.51
3	49 - Industries	7.55	2.34	5.21	69.01
4	51 - Tourism	8.57	0.10	8.47	98.83
5	70 - Community Development	10.12	0.02	10.10	99.80
6	71 - Rural Housing and Rural Development	48.74	47.28	1.46	3.00
7	72 - Compensations and Assignments	22.42	0.00	22.42	100.00
8	79 - Relief on account of Natural Calamities	67.23	0.00	67.23	100.00
9	85 - Residential Buildings	28.47	15.00	13.47	47.31
10	96 - Tribal Area Sub-Plan	64.75	40.03	24.72	38.18
<b>Revenue Charged</b>					
11	20 - Repayment of debt pertaining to Finance Department and its servicing	265.37	209.81	55.56	20.94
<b>Capital Voted</b>					
12	5 - Co-Operation	13.69	11.57	2.12	15.49
13	84 - Non-Residential Buildings	13.90	11.69	2.21	15.90
14	85 - Residential Buildings	15.71	3.73	11.98	76.26
15	96 - Tribal Area Sub-Plan	83.63	3.02	80.61	96.39
	<b>Total</b>	<b>705.48</b>	<b>391.66</b>	<b>313.82</b>	

**APPENDIX – XIV**

**Statement showing the excess over Grant/Appropriation requiring regularisation**

**(Reference: Paragraph 2.3.3 ; Page 37)**

**(In Rupees)**

Sl. No.	No. And Name Of Grant/Appropriation	Total Grant / Appropriation	Expenditure	Excess
<b>Revenue Voted</b>				
1	3 - Minor Irrigation, Soil Conservation and Area Development	94,00,87,000	94,32,54,576	31,67,576
2	5 - Co-Operation	44,86,96,000	48,07,76,738	3,20,80,738
3	8 - Education Department	3,40,00,000	3,55,04,513	15,04,513
4	9 - Education	47,12,54,59,000	50,47,00,98,336	3,34,46,39,336
5	12 - Tax Collection Charges	6,53,81,000	6,62,60,119	8,79,119
6	15 - Finance Department	7,15,50,000	7,16,41,048	91,048
7	18 - Pensions and other Retirement Benefits	18,03,51,00,000	18,83,63,86,031	80,12,86,031
8	21 - Food, Civil Supplies and Consumer Affairs Department	8,82,45,000	9,09,06,884	26,61,884
9	23 - Food	14,13,05,000	14,53,09,538	40,04,538
10	25 - Forests and Environment Department	2,70,00,000	2,77,52,760	7,52,760
11	26 - Forests	1,32,45,15,000	1,33,93,94,318	1,48,79,318
12	38 - Health and Family Welfare Department	8,15,22,000	8,43,15,150	27,93,150
13	39 - Medical and Public Health	8,55,29,39,000	8,81,06,36,939	25,76,97,939
14	41 - Other expenditure pertaining to Health and Family Welfare Department	14,00,000	,17,28,130	3,28,130
15	43 - Police	8,84,25,75,000	9,17,24,51,804	32,98,76,804
16	44 - Jails	30,77,18,000	32,81,35,269	2,04,17,269
17	55 - Other expenditure pertaining to Information and Broadcasting Department	3,35,05,000	3,46,36,931	11,31,931
18	57 - Labour and Employment	1,27,32,39,000	1,28,11,71,029	79,32,029
19	61 - Other expenditure pertaining to Legal Department	16,77,33,000	17,16,12,237	38,79,237
20	64 - Narmada, Water Resources, Water Supply and Kalpsar Department	6,25,00,000	6,74,71,262	49,71,262
21	66 - Irrigation and Soil Conservation	4,69,33,42,000	479,60,68,472	10,27,26,472
22	73 - Other expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	1,22,92,85,000	1,55,98,81,757	33,05,96,757
23	74 - Transport	3,83,97,11,000	3,83,99,00,551	1,89,551

Sl. No.	No. And Name Of Grant/Appropriation	Total Grant / Appropriation	Expenditure	Excess
24	77 - Tax Collection Charges (Revenue Department)	70,96,17,000	74,73,19,761	3,77,02,761
25	78 - District Administration	85,45,35,000	95,43,63,739	9,98,28,739
26	80 - Dangs District	21,62,50,000	22,07,69,720	45,19,720
27	81 - Compensations and Assignments	35,69,30,000	35,78,38,346	9,08,346
28	84 - Non-Residential Buildings	2,59,81,93,000	261,68,44,265	1,86,51,265
29	86 - Roads and Bridges	9,47,81,40,000	9,63,69,59,234	15,88,19,234
30	88 - Other expenditure pertaining to Roads and Buildings Department	11,50,40,000	13,05,61,653	1,55,21,653
31	91 - Social Justice and Empowerment Department	2,74,33,000	2,86,74,713	12,41,713
32	100 - Urban Development and Urban Housing Department	1,86,60,000	1,86,60,114	114
33	104 - Other Expenditure Pertaining to Urban Development and Urban Housing Department	74,91,000	74,97,707	6,707
<b>Revenue Charged</b>				
34	18 - Pensions and Other Retirement Benefits	20,00,000	21,32,830	1,32,830
35	32 - Public Service Commission	3,40,00,000	3,57,65,680	17,65,680
36	68 - Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	5,39,99,000	5,58,46,452	18,47,452
<b>Capital Voted</b>				
37	26 - Forests	1,52,46,90,000	1,53,30,00,381	83,10,381
38	37 - Loans and Advances to Government Servants in Gujarat	31,07,000	32,77,970	1,70,970
39	41 - Other expenditure pertaining to Health and Family Welfare Department	1,10,00,000	1,73,54,538	63,54,538
40	74 - Transport	1,15,00,00,000	1,33,00,00,000	18,00,00,000
41	87 - Gujarat Capital Construction Scheme	23,08,00,000	26,44,52,299	3,36,52,299
	<b>Total</b>	<b>1,14,77,86,92,000</b>	<b>1,20,61,66,13,794</b>	<b>5,83,79,21,794</b>



**APPENDIX – XV**  
**Cases of unnecessary Supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.5 ; Page 37)**

(Rupees in crore)

Sl. No.	Grant/Appropriation	Original grant/ Appropriation	Supplementary grant/ Appropriation	Expenditure	Saving
<b>Revenue Voted</b>					
1	1 - Agriculture and Co-Operation Department	11.56	0.34	11.42	0.48
2	16 - Tax collection charges (Finance Department)	86.74	3.22	83.82	6.14
3	35 - Other expenditure pertaining to General Administration Department	226.27	2.59	206.12	22.74
4	49 - Industries	233.90	1.28	227.64	7.54
5	51 - Tourism	104.70	1.82	97.95	8.57
6	52 - Other expenditure pertaining to Industries and Mines Department	55.90	11.07	40.88	26.09
7	56 - Labour and Employment Department	3.45	0.13	3.30	0.28
8	68 - Other expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	0.00	0.15	0.00	0.15
9	71 -Rural Housing and Rural Development	323.55	4.76	279.57	48.74
10	76 - Revenue Department	14.62	0.16	11.86	2.92
11	89 - Science and Technology Department	39.76	0.07	29.62	10.21
12	90 - Other expenditure pertaining to Science and Technology Department	48.22	0.05	44.16	4.11
13	95 - Special Component Plan for Scheduled Castes	335.81	1.03	329.34	7.50
14	97 - Sports, Youth and Cultural Activities Department	2.24	0.05	1.79	0.50
15	98 - Youth Services and Cultural Activities	36.48	1.02	36.27	1.23
16	101 - Urban Housing	0.54	0.01	0.07	0.48
<b>Revenue Charged</b>					
17	81 - Compensations and Assignments	0.13	0.10	0.06	0.17
<b>Capital Voted</b>					
18	46 - Other expenditure pertaining to Home Department	183.98	16.68	149.06	51.60
19	84 - Non-Residential Buildings	178.43	0.12	164.65	13.90
20	85 - Residential Buildings	23.15	1.50	8.94	15.71
21	90 - Other Expenditure Pertaining to Science and Technology Department	10.23	0.50	9.91	0.82
22	99 - Other expenditure pertaining to Sports, Youth and Cultural Activities Department	0.20	0.07	0.18	0.09
	<b>Total</b>	<b>1,919.86</b>	<b>46.72</b>	<b>1,736.61</b>	<b>229.97</b>

**APPENDIX - XVI**  
**Excessive Supplementary Grants**  
**(Reference: Paragraph 2.3.5 ; Page 37)**

(Rupees in crore)

Sl. No.	Grant/Appropriation	Provision			Expenditure	Savings
		Original	Supplementary	Total		
<b>Revenue Voted</b>						
1	2 - Agriculture	408.51	46.30	454.81	422.22	32.59
2	4 - Animal Husbandry and Dairy Development	90.66	5.16	95.82	91.88	3.94
3	10 - Other Expenditure pertaining to Education Department	1.20	0.35	1.55	1.41	0.14
4	13 - Energy Projects	1,788.61	161.07	1,949.68	1,926.16	23.52
5	17 - Treasury and Accounts Administration	41.87	2.99	44.86	44.33	0.53
6	22 - Civil Supplies	136.38	5.49	141.87	141.49	0.38
7	31 - Elections	24.35	7.92	32.27	30.67	1.60
8	33 - General Administration Department	25.51	7.82	33.33	31.47	1.86
9	34 - Economic Advice and Statistics	7.68	0.16	7.84	7.70	0.14
10	42 - Home Department	12.68	0.67	13.35	12.94	0.41
11	45 - State Excise	5.11	0.43	5.54	5.16	0.38
12	48 - Stationery and Printing	35.99	0.53	36.52	36.16	0.36
13	60 -Administration of Justice	138.81	11.50	150.31	148.65	1.66
14	69 - Panchayats, Rural Housing and Rural Development	3.32	0.34	3.66	3.58	0.08
15	70 - Community Development	364.42	85.82	450.24	440.12	10.12
16	72 - Compensations and Assignments	62.09	54.97	117.06	94.64	22.42
17	79 - Relief on Account of Natural Calamities	338.93	1,461.75	1,800.68	1,733.45	67.23
18	92 - Social Security and Welfare	304.37	18.15	322.52	320.25	2.27
19	96 - Tribal Area Sub-Plan	1,109.60	112.36	1,221.96	1,157.21	64.75
20	102 - Urban Development	683.38	602.72	1,286.10	1,282.37	3.73
21	106 - Other expenditure pertaining to Women and Child Development Department	214.89	17.91	232.80	221.16	11.64
<b>Revenue Charged</b>						
22	26 - Forests	0.00	0.08	0.08	0.06	0.02
23	60 - Administration of Justice	18.51	6.79	25.30	24.32	0.98
24	84 - Non-Residential Buildings	0.10	0.15	0.25	0.22	0.03
<b>Capital Voted</b>						
25	39 - Medical and Public Health	24.54	13.15	37.69	35.21	2.48
26	49 - Industries	125.87	0.40	126.27	126.20	0.07
27	65 - Narmada Development Scheme	2,353.03	500.00	2,853.03	2,525.56	327.47
28	66 - Irrigation and Soil Conservation	1,013.44	625.09	1,638.53	1,531.23	107.30
29	67 - Water Supply	606.02	168.46	774.48	771.44	3.04
30	96 - Tribal Area Sub-Plan	402.62	110.66	513.28	429.65	83.63
<b>Capital Charged</b>						
31	84 - Non-Residential Buildings	0.00	0.07	0.07	0.02	0.05
	<b>Total</b>	<b>10,342.49</b>	<b>4,029.26</b>	<b>14,371.75</b>	<b>13,596.93</b>	<b>774.82</b>

**APPENDIX - XVII**

**Statement showing cases where supplementary provision was inadequate  
(Reference: Paragraph 2.3.5 ; Page 37)**

(Rupees in crore)

Sl. No.	Grant/Appropriation	Provision			Expenditure	Excess
		Original	Supplementary	Total		
<b>Revenue Voted</b>						
1	3 - Minor Irrigation, Soil Conservation and Area Development	56.05	37.96	94.01	94.33	0.32
2	5 - Co-Operation	44.80	0.07	44.87	48.08	3.21
3	8 - Education Department	3.19	0.21	3.40	3.55	0.15
4	9 - Education	4,402.01	310.54	4,712.55	5,047.01	334.46
5	12 - Tax collection charges	6.28	0.26	6.54	6.63	0.09
6	18 - Pensions and Other Retirement Benefits	1,623.31	180.20	1,803.51	1,883.64	80.13
7	21 - Food, Civil Supplies and Consumer Affairs Department	8.23	0.59	8.82	9.09	0.27
8	26 - Forests	126.16	6.29	132.45	133.94	1.49
9	38 - Health and Family Welfare Department	8.03	0.12	8.15	8.43	0.28
10	39 - Medical and Public Health	822.42	32.87	855.29	881.06	25.77
11	43 - Police	836.63	47.63	884.26	917.25	32.99
12	44 - Jails	29.65	1.12	30.77	32.81	2.04
13	55 - Other expenditure pertaining to Information and Broadcasting Department	3.14	0.21	3.35	3.46	0.11
14	57 - Labour and Employment	125.65	1.67	127.32	128.11	0.79
15	61 - Other expenditure pertaining to Legal Department	15.02	1.75	16.77	17.16	0.39
16	64 - Narmada, Water Resources, Water Supply and Kalpsar Department	5.12	1.13	6.25	6.75	0.50
17	66 - Irrigation and Soil Conservation	343.73	125.60	469.33	479.60	10.27
18	73 - Other expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	116.43	6.50	122.93	155.99	33.06
19	77 - Tax collection charges (Revenue Department)	65.75	5.21	70.96	74.73	3.77
20	78 - District Administration	80.56	4.90	85.46	95.44	9.98
21	80 - Dangs District	20.41	1.22	21.63	22.08	0.45
22	86 - Roads and Bridges	674.02	273.79	947.81	963.69	15.88
23	88 - Other expenditure pertaining to Roads and Buildings Department	10.98	0.52	11.50	13.05	1.55
24	91 - Social Justice and Empowerment Department	2.65	0.09	2.74	2.87	0.13
<b>Revenue Charged</b>						
25	32 - Public Service Commission	2.66	0.74	3.40	3.58	0.18
<b>Capital Voted</b>						
26	26 - Forests	83.01	69.46	152.47	153.30	0.83
	<b>Total</b>	<b>9,515.89</b>	<b>1,110.65</b>	<b>10,626.54</b>	<b>11,185.63</b>	<b>559.09</b>

## APPENDIX – XVIII

Cases of re-appropriation where the expenditure finally showed excess of Rupees one crore or more over the balance provision

(Reference: Paragraph 2.3.7 ; Page 38)

(Rupees in crore)

Sl. No.	Grant Number	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant / Reappropriation	Actual Expenditure	Excess
<b>Revenue Voted</b>							
1	26	2406 -02.111.01 FST-22	0.42	0.01	0.41	1.92	1.51
2	40	2211 -00.003.02	3.02	0.46	2.56	4.59	2.03
3	43	2055 - 00.109.01	1.41	1.40	0.01	1.57	1.56
4	43	2055 - 00.115.01 MEP-2	7.96	3.06	4.90	6.00	1.10
5	66	2700 - 10.101.02 O	2.92	0.41	2.51	4.78	2.27
6	77	2030 - 01.102.02	0.75	0.07	0.68	1.87	1.19
7	86	3054 - 80.001.05	46.28	0.88	45.40	73.33	27.93
8	89	2052 - 00.090.04 STP-1-	5.00	2.00	3.00	4.18	1.18
9	96	2236 - 02.796.03 MDM-1-1	15.78	4.80	10.98	31.26	20.28
10	96	2210 - 03.796.03 HLT-41	5.04	0.04	5.00	6.93	1.93
11	106	2235 - 02.103.13 WCD-11	3.98	0.31	3.67	6.55	2.88
<b>Capital Voted</b>							
12	46	4216 - 80.70.01	8.93	1.75	7.18	13.15	5.97
13	65	4700 - 80.190.11	463.24	115.24	348.00	553.84	205.84
14	66	4702 - 00.800.01	120.00	104.00	16.00	43.80	27.80
15	86	5054 - 03.337.11	731.95	99.37	632.58	645.04	12.46
		<b>Total</b>	<b>1,416.68</b>	<b>333.80</b>	<b>1,082.88</b>	<b>1,398.81</b>	<b>315.93</b>

**APPENDIX – XIX**

**Cases of re-appropriation where there were savings of Rupees one crore or more despite**

**(Reference: Paragraph 2.3.7 ; Page 38)**

**(Rupees in crore)**

Sl. No.	Grant Number	Head of Account	Provision (Original plus Supplementary)	Reappropriation	Final Grant / Appropriation	Actual Expenditure	Saving
<b>Revenue Voted</b>							
1	66	2700 - 01.101.01	1.37	0.62	1.99	0.27	1.72
2	78	2053 - 00.093.02 LND-6	5.45	0.55	6.00	3.20	2.80
3	96	2501 - 06.796.04	19.20	3.18	22.38	21.33	1.05
<b>Capital Voted</b>							
4	95	Major Head-4225 01-277-02 BCK- 26	1.30	0.07	1.37	0.00	1.37
5	96	Major head-5054 03.796.01	68.40	9.89	78.29	18.13	60.16
<b>Capital Charged</b>							
6	86	Major head-5054 03.337.11	71.43	9.50	80.93	79.43	1.50
		<b>Total</b>	<b>167.15</b>	<b>23.81</b>	<b>190.96</b>	<b>122.36</b>	<b>68.60</b>

**APPENDIX – XX**  
**Amount surrendered during March 2007**  
**(Reference: Paragraph 2.3.8 ; Page 38)**

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant	Grant / Appropriation	Amount Surrendered
1	1	Agriculture and Co-Operation Department	Revenue Voted	0.51
2	2	Agriculture	Revenue Voted	25.81
3	3	Minor Irrigation, Soil Conservation and Area Development	Revenue Voted	0.05
4	4	Animal Husbandry and Dairy Development	Revenue Voted	4.91
5	5	Co-Operation	Revenue Voted	0.44
6			Capital Voted	11.57
7	6	Fisheries	Revenue Voted	7.01
8			Capital Voted	3.00
9	7	Other expenditure pertaining to Agriculture and Co-Operation Department	Capital Voted	0.47
10	9	Education	Revenue Voted	98.06
11			Capital Voted	2.00
12	10	Other expenditure pertaining to Education Department	Capital Voted	6.60
13	11	Energy and Petro-Chemicals Department	Revenue Voted	0.23
14	13	Energy Projects	Revenue Voted	40.40
15	14	Other expenditure pertaining to Energy and Petro-Chemicals Department	Revenue Voted	0.15
16			Capital Voted	0.09
17	15	Finance Department	Revenue Voted	0.01
18	16	Tax collection charges (Finance Department)	Revenue Voted	5.82
19	17	Treasury and Accounts Administration	Revenue Voted	0.56
20	19	Other expenditure pertaining to Finance Department	Revenue Voted	292.07
21			Capital Voted	166.01
22			Capital Charged	0.01
23	20	Repayment of Debt pertaining to Finance Department and its Servicing	Revenue Charged	209.81
24			Capital Charged	2,003.19
25	21	Food, Civil Supplies and Consumer Affairs Department	Revenue Voted	0.08
26	22	Civil Supplies	Revenue Voted	0.37
27	23	Food	Revenue Voted	0.23
28			Capital Voted	0.33
29	24	Other expenditure pertaining to Food, Civil Supplies and Consumer Affairs Department	Capital Voted	0.26
30	26	Forests	Revenue Voted	0.87
31	29	Governor	Revenue Charged	0.26
32	30	Council of Ministers	Revenue Voted	0.91
33	31	Elections	Revenue Voted	1.31
34	33	General Administration Department	Revenue Voted	1.71
35	34	Economic Advice and Statistics	Revenue Voted	0.14
36	35	Other expenditure pertaining to General Administration Department	Revenue Voted	21.26
37			Revenue Charged	0.06
38			Capital Voted	0.74
39	36	State Legislature	Revenue Voted	0.81

Sl. No.	Grant No.	Name of Grant	Grant / Appropriation	Amount Surrendered
40			Revenue Charged	0.07
41	37	Loans and Advances to Government Servants in Gujarat	Revenue Voted	0.00
42	39	Medical and Public Health	Revenue Voted	3.41
43			Capital Voted	2.42
44	40	Family Welfare	Revenue Voted	49.92
45	41	Other expenditure pertaining to Health and Family Welfare Department	Capital Voted	0.16
46	42	Home Department	Revenue Voted	0.53
47	43	Police	Revenue Voted	30.71
48	44	Jails	Revenue Voted	1.83
49	45	State Excise	Revenue Voted	0.35
50	46	Other expenditure pertaining to Home Department	Revenue Voted	9.53
51			Capital Voted	61.45
52	47	Industries and Mines Department	Revenue Voted	0.63
53	48	Stationery and Printing	Revenue Voted	0.06
54	49	Industries	Revenue Voted	2.34
55	50	Mines and Minerals	Revenue Voted	0.44
56	51	Tourism	Revenue Voted	0.10
57	52	Other expenditure pertaining to Industries and Mines Department	Revenue Voted	26.09
58			Capital Voted	0.95
59	53	Information and Broadcasting Department	Revenue Voted	0.01
60	55	Other expenditure pertaining to Information and Broadcasting Department	Capital Voted	0.42
61	56	Labour and Employment Department	Revenue Voted	0.34
62	57	Labour and Employment	Revenue Voted	0.52
63	58	Other expenditure pertaining to Labour and Employment Department	Capital Voted	0.09
64	59	Legal Department	Revenue Voted	0.72
65	60	Administration of Justice	Revenue Voted	7.90
66			Revenue Charged	0.41
67	61	Other expenditure pertaining to Legal Department	Revenue Voted	0.28
68			Capital Voted	0.60
69	62	Legislative and Parliamentary Affairs Department	Revenue Voted	0.15
70	63	Other expenditure pertaining to Legislative and Parliamentary Affairs Department	Capital Voted	0.08
71	65	Narmada Development Scheme	Capital Voted	533.79
72	66	Irrigation and Soil Conservation	Revenue Voted	7.25
73			Capital Voted	124.68
74	67	Water Supply	Capital Voted	3.04
75	68	Other expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	Capital Voted	5.52
76	69	Panchayats, Rural Housing and Rural Development	Revenue Voted	0.06
77	70	Community Development	Revenue Voted	0.02
78	71	Rural Housing and Rural Development	Revenue Voted	47.28
79			Revenue Charged	0.02
80	73	Other expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	Revenue Voted	0.56
81			Capital Voted	0.45
82	76	Revenue Department	Revenue Voted	2.75

Sl. No.	Grant No.	Name of Grant	Grant / Appropriation	Amount Surrendered
83	77	Tax Collection Charges (Revenue Department)	Revenue Voted	0.75
84	78	District Administration	Revenue Voted	0.29
85	79	Relief on Account of Natural Calamities	Capital Voted	471.92
86	81	Compensations and Assignments	Revenue Voted	0.41
87			Revenue Charged	0.07
88			Capital Voted	0.23
89			Capital Charged	0.02
90	82	Other expenditure pertaining to Revenue Department	Revenue Voted	1.06
91			Capital Voted	0.04
92	83	Roads and Buildings Department	Revenue Voted	0.41
93	84	Non-Residential Buildings	Revenue Voted	0.05
94			Capital Voted	11.69
95	85	Residential Buildings	Revenue Voted	14.99
96			Capital Voted	3.73
97	86	Roads and Bridges	Revenue Voted	105.89
98			Capital Voted	89.29
99	87	Gujarat Capital Construction Scheme	Revenue Voted	0.10
100	88	Other expenditure pertaining to Roads and Buildings Department	Capital Voted	1.23
101	89	Science and Technology Department	Revenue Voted	10.33
102	90	Other expenditure pertaining to Science and Technology Department	Revenue Voted	7.47
103			Capital Voted	0.35
104	91	Social Justice and Empowerment Department	Revenue Voted	0.22
105	92	Social Security and Welfare	Revenue Voted	1.61
106			Capital Voted	0.69
107	93	Welfare Of Scheduled Tribes	Revenue Voted	7.88
108			Capital Voted	1.67
109	94	Other expenditure pertaining to Social Justice and Empowerment Department	Capital Voted	0.33
110	95	Special Component Plan for Scheduled Castes	Revenue Voted	7.06
111			Capital Voted	4.42
112	96	Tribal Area Sub-Plan	Revenue Voted	40.02
113			Capital Voted	3.02
114	97	Sports, Youth and Cultural Activities Department	Revenue Voted	0.36
115	98	Youth Services and Cultural Activities	Revenue Voted	3.84
116	99	Other expenditure pertaining to Sports, Youth and Cultural Activities Department	Capital Voted	0.10
117	101	Urban Housing	Revenue Voted	0.48
118			Revenue Charged	1.93
119	102	Urban Development	Revenue Voted	3.62
120	104	Other expenditure pertaining to Urban Development and Urban Housing Department	Capital Voted	0.09
121	105	Women and Child Development Department	Revenue Voted	0.10
122	106	Other expenditure pertaining to Women and Child Development Department	Revenue Voted	14.64
123			Revenue Charged	0.15
124			Capital Voted	0.05
		<b>Total</b>		4,648.65



APPENDIX – XXI

Statement showing flow of expenditure during the four quarters of 2006-07

(Reference: Paragraph 2.5 ; Page 38)

(Rupees in crore)

Sl. No.	Head of Account	1st Quarter	2nd Quarter	3 <sup>rd</sup> Quarter	4th Quarter	Total	During March 2007	Percentage of expenditure in March 2007 to total expenditure of 2006-07
1	2015 – Election	3.77	7.76	4.18	14.96	30.67	12.75	41.57
2	2020 - Collection of Taxes on Income and Expenditure	0.00	0.09	0.03	0.12	0.24	0.10	41.67
3	2217 – Urban Development	128.14	157.71	234.66	769.19	1289.70	598.22	46.38
4	2404 – Dairy Development	2.83	2.57	-2.29	7.51	10.62	7.35	69.21
5	2435 – Other Agricultural Programme	0.37	0.37	0.40	5.47	6.61	2.70	40.85
6	2515 - Other Rural Development Programme	61.27	66.65	81.28	527.16	736.36	357.00	48.48
7	2702 - Minor Irrigation	18.47	22.59	29.04	108.50	178.60	75.08	42.04
8	2711 - Food Control and Drainage	0.51	0.85	0.63	9.58	11.57	8.34	72.08
9	2810 – Non-Conventional Sources of Energy	0.00	0.21	0.00	0.63	0.84	0.63	75.00
10	2851 - Village and Small Industries	5.14	31.52	24.03	80.25	140.94	58.95	41.83
11	2852 – Industries	1.98	14.38	20.42	85.24	122.02	74.02	60.66
12	2875 - Other Industries	0.01	0.01	0.01	0.04	0.07	0.03	42.86
13	3435 - Ecology and Environment	0.00	0.00	0.00	1.08	1.08	0.53	49.07
14	3452 – Tourism	6.28	8.84	23.18	67.50	105.80	53.57	50.63
15	3604 - Compensations and Assignment to Local Bodies and Panchayati Raj Institutions	9.90	26.61	21.64	74.59	132.74	64.15	48.33
16	4210 - Capital Outlay on Medical and Public Health	2.18	3.93	7.46	41.08	54.65	33.42	61.15
17	4216 - Capital Outlay on Housing	4.62	30.47	13.68	89.19	137.96	66.72	48.36
18	4220 - Capital Outlay on Information and Publicity	0.00	0.00	0.00	0.06	0.06	0.06	100.00

Sl. No.	Head of Account	1st Quarter	2nd Quarter	3 <sup>rd</sup> Quarter	4th Quarter	Total	During March 2007	Percentage of expenditure in March 2007 to total expenditure of 2006-07
19	4225 - Capital Outlay on Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes	0.27	2.85	3.45	8.44	15.01	6.07	40.44
20	4236 - Capital Outlay on Nutrition	0.00	0.00	0.00	4.78	4.78	3.45	72.18
21	4402 - Capital Outlay on Soil and Water Conservation	0.17	0.15	0.15	0.62	1.09	0.52	47.71
22	4408 - Capital Outlay on Food, Storage and Warehousing	0.00	0.00	0.00	0.33	0.33	0.33	100.00
23	4575 - Capital Outlay on other Special Area Programme	0.25	0.00	0.00	0.37	0.62	0.37	59.68
24	4801 - Capital Outlay on Power Projects	0.00	166.58	0.00	1171.86	1338.44	1144.38	85.50
25	4851 - Capital Outlay on Village and Small Industries	0.00	0.01	0.20	0.69	0.90	0.41	45.56
26	4885 - Capital Outlay on Industries and Mineral	0.00	0.00	0.00	0.04	0.04	0.03	75.00
27	5053 - Capital Outlay on Civil Aviation	0.00	0.01	0.44	2.58	3.03	2.58	85.15
28	5055 - Capital Outlay on Road Transport	0.00	0.00	0.57	32.43	33.00	18.00	54.55
29	5465 - Investments in General Financial and Trading Institutions	0.00	0.00	0.00	34.89	34.89	34.89	100.00
30	6004 - Loans and Advances from Central Government	54.28	162.59	337.11	305.20	859.18	533.04	62.04
31	6216 - Loans for Housing	0.00	0.00	0.00	1.50	1.50	1.50	100.00
32	6408 - Loans for Food, Storage and Warehousing	0.00	0.00	0.04	0.58	0.62	0.29	46.77
33	6425 - Loans for Co-operation	0.00	0.00	0.00	1.56	1.56	1.56	100.00
34	7610 - Loans to Government Servants etc.	0.92	4.07	3.69	14.32	23.00	9.46	41.13
	<b>Total</b>	<b>301.36</b>	<b>710.82</b>	<b>804.00</b>	<b>3,462.34</b>	<b>5,278.52</b>	<b>3,170.50</b>	

**APPENDIX – XXII**  
**Unusual Excess over Budget Grant**  
**(Reference: Paragraph 2.6 ; Page 39)**

Sl. No.	Name of Grant / Head of Account	Total Provision	Excess (Per cent)	Comments
		(Rupees in lakh)		
<b>9 - Education (Revenue Voted)</b>				
1	2202-02.110.05 Provision of Educational Facilities-Maintenance Grant	83,000.00	10,507.29 (12.66)	Reasons for the excess have not been intimated (August 2007).
2	2202-02.110.07 Higher Secondary Schools	23,800.00	5,107.40 (21.46)	Reasons for the excess have not been intimated (August 2007).
3	2202-01.106.10 EDN-10-District Primary Education Programme (Plan)	2,900.00	700.00 (24.14)	Excess was anticipated due mainly to increase in pay and allowances.
4	2202-01.108.01 EDN-4-Providing free text books to the students of Primary Schools (Plan)	2,000.00	835.20 (41.76)	Excess was anticipated due mainly to the actual payment made to Gujarat State Text Books Board.
5	2071-01.101.03 Superannuation and Retirement Allowance to Primary Panchayats Teachers	9,500.00	13,167.02 (138.60)	Reasons for the excess have not been intimated (August 2007).
6	2071-01.105.01 Family Pension to Primary Panchayats Teachers	820.00	6,926.67 (844.72)	Reasons for the excess have not been intimated (August 2007).
<b>13 - Energy Projects (Capital Voted)</b>				
7	4801-05.190.01 Share Capital Contribution to Gujarat Urja Vikas Nigam Ltd. For Capital Support	0.00	13,324.00	Excess was anticipated due mainly to meet the additional financial burden for generating power through purchase of spot RLNG to fulfill the large scale requirement of power from Agriculture sector during the year.
<b>18- Pensions and Other Retirement Benefits (Revenue Voted)</b>				
8	2071-01.102.00 Commuted value of Pensions	23,000.00	3,547.53 (15.42)	Reasons for the excess have not been intimated (August 2007).
9	2071-01.101.02 Reimbursement of Medical facilities to pensioners and their families	1,100.00	953.14 (86.65)	Reasons for the anticipated as well as the final excess have not been intimated (August 2007).
<b>19 - Other expenditure pertaining to Finance Department (Capital Voted)</b>				
10	5465-01.190.04 Payment to Gujarat State Investment Limited for purchase of Equity Shares of Torrent Power Ahmedabad Electricity Company Limited	0.01	3,489.36 (3,48,93,600)	Excess was anticipated due mainly to payment made on account of purchase of equity shares of Torrent Power Ahmedabad Electricity Company Limited from Gujarat State Investment Ltd.
<b>20- Repayment of Debt pertaining to Finance Department and its Servicing (Capital Charged)</b>				
11	6003-00.101.03 Repayment of Market Loans for Central Public Sector Undertaking's Bonds as one time settlement of Gujarat Electricity Board's dues	8,143.56	8,143.56 (100)	Excess was due mainly to repayment of installment made on 30th March, 2007 as per Reserve Bank of India's Rules as 1st April, 2007 being holiday.
12	6004-02.105.01 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	0.01	78,442.80 (78,44,28,000)	Excess of Rs 4,71,86.67 lakh was anticipated due mainly to more repayment on account of more loans from the Government of India. Final excess of Rs 3,12,56.13 lakh was due mainly to adjustment of Debt waiver amount of Rs 3,15,89.00 lakh pertaining to 2005-06 made under Consolidated Loans in the year 2006-07 as per Ministry of Finance, Government of India's letter dated 21 <sup>st</sup> April, 2006.

Sl. No.	Name of Grant / Head of Account	Total Provision	Excess (Per cent)	Comments
		(Rupees in lakh)		
13	6003-00.101.B.01 Repayment of Gujarat State Development Old Loan	0.00	28,330.85	Reasons for incurring expenditure without budget provision have not been intimated (August 2007).
<b>43- Police (Revenue Voted)</b>				
14	2055-00.109.06 Ahmedabad City Police	10,287.40	1,386.66 (13.48)	Reasons for the excess have not been intimated (August 2007).
<b>46- Other expenditure pertaining to Home Department (Capital Voted)</b>				
15	4216-Partially Centrally Sponsored Scheme (M.P.F.) 80.201.02 Financial Assistance against work to Gujarat State Police Housing Corporation Limited (Plan)	7,268.15	1,098.00 (15.11)	Excess of Rs 170.00 lakh was anticipated due mainly to starting up of various type of construction work for Police staff by Gujarat State Police Housing Corporation Limited. Reasons for the final excess have not been intimated (August 2007).
<b>65- Narmada Development Scheme (Capital Voted)</b>				
16	4700-80.190.11 Share Capital Contribution Sardar Sarovar Narmada Nigam Limited, Other Government	46,324.34	9,059.66 (19.56)	Saving of Rs 11,500.47 lakh was anticipated due mainly to non-receipt of permission for extension of height of dam by NCA. Reasons for the remaining saving of Rs 23.87 lakh as well as final excess have not been intimated (August 2007).
<b>66- Irrigation and Soil Conservation (Revenue Voted)</b>				
17	2700-80.001.02 Administration	3,681.61	536.25 (14.57)	Excess of Rs 27.32 lakh was anticipated due mainly to increase in dearness allowances. Reasons for the final excess have not been intimated (August 2007).
18	2700-04.101.02 Other Maintenance Expenditure	690.00	537.67 (77.92)	Excess of Rs 95.00 lakh was anticipated due mainly to payment of old liabilities of works. Reasons for the final excess have not been intimated (August 2007).
19	2700-11.101.02 Other Maintenance Expenditure	120.00	701.45 (584.54)	Excess of Rs 448.76 lakh was anticipated due mainly to payment of construction work of Dam, Canal works and maintenance and repairs to VIP Rest House. Reasons for the final excess have not been intimated (August 2007).
<b>71- Rural Housing and Rural Development (Revenue Voted)</b>				
20	2501-06.001.03 Strengthening of Block Level Administration	1,665.55	634.45 (38.09)	Excess was anticipated due mainly to increase in dearness allowances, house rent allowances and fill up of the vacant posts during the year.
<b>73- Other expenditure pertaining to Panchayats, Rural Housing and Rural Development Department (Revenue Voted)</b>				
21	2071-01.101.05 Superannuation and Retirement allowances to Panchayat Employees	8,000.00	2,786.57 (34.83)	Reasons for the excess have not been intimated (August 2007).
<b>74- Transport (Revenue Voted)</b>				
22	5055- 00.190.01 RTS (1) Capital Contribution to Gujarat State Road Transport Corporation (Plan)	1,500.00	1,800.00 (120.00)	Excess was anticipated due mainly to provide basic infrastructure facilities.
<b>78 - District Administration (Revenue Voted)</b>				
23	2053-00.094.01 Sub-Divisional Establishment (Including Talatis and Kotwals, Circle Inspectors) Prant Officer, Mamlatdars and Circle Officers	4,686.30	821.62 (17.53)	Excess of Rs 17.60 lakh was anticipated due mainly to increase in dearness allowance and house rent allowance during the year. Reasons for the final excess have not been intimated (August 2007).

Sl. No.	Name of Grant / Head of Account	Total Provision	Excess (Per cent)	Comments
		(Rupees in lakh)		
<b>84 - Non-Residential Buildings (Capital Voted)</b>				
24	4250-00.203.42 Buildings(Plan)	315.05	570.36 (181.04)	Reasons for excess have not been intimated (August 2007)
25	4202-02.105.42 Buildings (Plan)	1,190.02	3,545.94 (297.97)	Excess was anticipated due mainly to construction of newly started engineering college at Patan and progress of work at Surat, Rajkot and Bhavnagar.
<b>86- Roads and Bridges (Capital Voted)</b>				
26	5054-Centrally Sponsored Scheme 03.337.11 Original Works	7,142.65	799.94 (11.20)	Excess of Rs 950.00 lakh was anticipated due mainly to clearance of contractual liability of C.R.F. work. Reasons for the final saving have not been intimated (August 2007).
27	5054-04.800.06 Rural Roads (Plan)	739.90	1,549.64 (209.44)	Excess of Rs 1,107.10 lakh was anticipated due mainly to good progress of rural road works. Reasons for the final excess have not been intimated (August 2007).
<b>86- Roads and Bridges (Revenue Voted)</b>				
28	3054-04.337.11 Roads and Bridges	3,000.00	1,069.96 (35.67)	Reasons for the excess have not been intimated (August 2007).
29	3054-80.001.05 Expenditure Transferred on Prorata basis from Major head-2059	4,627.69	2,705.65 (58.47)	Saving of Rs 87.99 lakh was anticipated due mainly to slow progress of works and administrative reasons. Reasons for the final excess have not been intimated (August 2007).
30	3054-80.797.11 Transfers to Deposit Account of Central Road Fund Allocation	6,000.00	3,660.00 (61.00)	Reasons for the excess have not been intimated (August 2007).
31	3054-80.799.22 Stock	160.00	2,841.46 (1,775.91)	Excess of Rs 172.79 lakh was anticipated due mainly to good progress of works and administrative reasons. Reasons for the final excess have not been intimated (August 2007).
32	3054-80.800.11 Roads and Bridges	163.00	4,885.34 (2,997.14)	Reasons for the excess have not been intimated (August 2007).
<b>87- Gujarat Capital Construction Scheme (Capital Voted)</b>				
33	4217-01.800.42 Buildings (Plan)	1,109.40	894.84 (80.66)	Excess of Rs 553.18 lakh was anticipated due mainly to payment of dues to Gujarat Water Supply and Sewerage Board as well as new water supply works. Reasons for the final excess have not been intimated (August 2007).
<b>96 - Tribal Area Sub-Plan (Capital Voted)</b>				
34	4215-01.796.01 WSS-7-Government Rural Water Supply Schemes (Drinking) (Plan)	4,000.00	518.97 (12.97)	Reasons for excess have not been intimated (August 2007).
35	4701-03.796.45 Ukai Purna L.B. Canal (Plan)	22.97	1,138.76 (4,957.60)	Excess was anticipated due mainly to payment of bill of H.R. work, canal work and land acquisition of private land.
<b>96 - Tribal Area Sub-Plan (Revenue Voted)</b>				
36	2515-00.796.18 CDP-(7)-Payment of Central Assistance for Strengthening of Panchayati Raj Institution Recognition of Twelfth Finance Commission(Plan)	4,700.00	1,600.00 (34.04)	Excess was anticipated due mainly to receipt of more number of demand from the District offices.

Sl. No.	Name of Grant / Head of Account	Total Provision	Excess (Per cent)	Comments
		(Rupees in lakh)		
37	2215-01.796.05 Sector Reforms (Plan)	1,350.00	500.00 (37.04)	Excess was anticipated due mainly to allotment of grant to WASMO for Piped Water Supply Scheme.
38	2225-02.796.00 Enhance the Tribal Development activities (Plan)	1,875.00	1,490.23 (79.48)	Excess of Rs 1,524.96 lakh was anticipated due mainly to receipt of more number of demand from District offices. Reasons for the final saving have not been intimated (August 2007).
39	2236-02.796.03 MDM-1-1 Mid Day Meal Scheme for children in public schools (Plan)	1,578.00	1,547.75 (98.08)	Saving of Rs 480.00 lakh was anticipated due mainly to less number of beneficiaries. Reasons for the final excess have not been intimated (August 2007).
40	2220-02.794.15 Various Schemes Under Animal Husbandry	485.53	730.93 (150.54)	Reasons for the anticipated excess have not been intimated (August 2007).
<b>106 - Other expenditure pertaining to Women and Child Development Department (Revenue Voted)</b>				
41	2235-02.800.01 NTR-2-Integrated Child Development Scheme (Plan)	5,306.00	985.27 (18.57)	Reasons for the anticipated as well as final excess have not been intimated (August 2007).
	<b>Total</b>		<b>2,23,872.19</b>	

**APPENDIX – XXIII**

**Expenditure without Budget provision**

**(Reference: Paragraph 2.6 ; Page 39)**

**(Rupees in lakh)**

Sl. No.	Grant/Head of Account	Expenditure without Budget provision	Reasons stated by the Department
<b>5 - Co-Operation (Capital Voted)</b>			
1	6425 - 00.107.03 COP-9-Stabilisation Arrangement for flow of Co-operative Credit (Plan)	0.20	Reasons have not been intimated (August 2007).
<b>20 - Repayment of Debt Pertaining to Finance Department and its Servicing (Revenue Charged)</b>			
2	2049 - 01.305.02 Expenditure connected with issue of New Loans	18.57	Reasons have not been intimated (August 2007).
3	2049 - 01.101.26 14% Gujarat State Development Loan,2005	0.21	Reasons have not been intimated (August 2007).
<b>20 - Repayment of Debt Pertaining to Finance Department and its Servicing (Capital Charged)</b>			
4	6003 - 00.101.B.01 Repayment of Gujarat State Development Old Loan	28,330.85	Reasons have not been intimated (August 2007).
5	6003 - 00.101.A.01 Repayment of Gujarat State Development old Loan	4.50	Reasons have not been intimated (August 2007).
<b>26 – Forests (Capital Voted)</b>			
6	4406 - 01.101.12 FST-08 Scheme for Distribution of Seeding (Community Forestry Scheme) (Plan)	88.07	Reasons have not been intimated (August 2007).
<b>39 – Medical and Public Health (Revenue Voted)</b>			
7	2210 - Centrally Sponsored Scheme 02.101.07 Medical Relief Hospital and Dispensaries	3.89	Reasons have not been intimated (August 2007).
<b>46 - other expenditure pertaining to Home Department (Revenue Charged)</b>			
8	2049 - 60.701.01 Miscellaneous Payments	1.92	Reasons have not been intimated (August 2007).
<b>81 - Compensations and Assignments (Capital Charged)</b>			
9	6003 - 00.106.01 Land Compensation Bond	1.52	Reasons have not been intimated (August 2007).
<b>84 - Non-Residential Buildings (Revenue Voted)</b>			
10	2059 - 01.051.05 General Services	1.37	Reasons have not been intimated (August 2007).
<b>84 - Non-Residential Buildings (Capital Voted)</b>			
11	4202 - Centrally Sponsored Scheme 04.106.42 Buildings	6.87	Reasons have not been intimated (August 2007).
<b>96 - Tribal Area Sub-Plan (Capital Voted)</b>			
12	4225 - 02.796.22 Construction of Extra Rooms at School Buildings Complex at Naswadi (Plan)	1.54	Reasons have not been intimated (August 2007).
13	4225 - 02.796.24 Construction of Residential School Building for Boys at Ukai (Plan)	0.56	Reasons have not been intimated (August 2007).
<b>98 - Youth Services and Cultural Activities (Revenue Voted)</b>			
14	2205 - 00.800.06 Celebration of 2600th Birth Anniversary of "Bhagwan Mahavir"	1.20	Reasons have not been intimated (August 2007).
15	2205 - 00.800.01 Celebration Centenary year of Dr. Babasaheb Ambedkar	0.85	Reasons have not been intimated (August 2007).
	<b>Total</b>	<b>28,462.12</b>	

## APPENDIX – XXIV

## Statement showing the details D C Bills not submitted

(Reference: Paragraph 2.7 ; Page 39)

Sl. No	Name of Office	No. of AC Bills	Drawn Between	Amount (Rupees in lakh)
1	The Collector, Valsad.	1	Mar-05	14.45
2	The Collector, Palanpur (B.K.)	2	August-06 to September-06	8.00
3	The Mamlatdar, Mahudha.	3	January-06 to March-06	5.70
4	The Collector, Navsari.	8	March-05 to March-06	164.35
5	The Mamlatdar, Sami. (Mehsana)	6	December-03 to July-06	5.55
6	The Collector, Godhra.	1	March-06	2.70
7	The Collector, Bhuj.	1	July-03	0.10
8	The Commissioner, Youth & Cultural Activities, Gandhinagar.	7	February-06 to October-06	20.49
9	The Commissioner of Police, Vadodara.	6	January-06 to December-06	3.00
10	The District Superintendent of Police, Junagadh.	7	July-06 to December-06	5.63
	<b>Total</b>	<b>42</b>		<b>229.97</b>



APPENDIX – XXV

Statement showing the details of delay in submission of D C Bills

(Reference: Paragraph 2.7 ; Page 39)

Sl. No	Name of Office	No. of AC Bills	Drawn Between	Amount (Rupees in lakh)	DC Bills submitted between	Delay in Month
1	The Collector & District Magistrate Kheda-Nadiad.	4	March-02 to March-05	4.96	March-05 to April-06	1 to 46
2	The Dy. Collector, MDM Branch, Navsari.	3	March-04 to February-05	0.70	August-04 to May-06	2 to 23
3	The Mamlatdar, Jhagadia.	14	February-02 to February-04	8.43	April-03 to May-04	1 to 11
4	The Dy. Collector, M.D.M. Branch. Rajkot.	98	July-02 to December-05	134.73	December-02 to May-06	1 to 7
5	The Mamlatdar, Mahudha.	8	October-04 to December-05	12.40	February-05 to April-06	1 to 3
6	The collector, Navsari.	3	March-04 to September-05	1.83	January-05 to August-06	7 to 9
7	The Mamlatdar, Vansda. (Dangs)	7	October-05 to March-06	20.20	July-06 to August-06	2 to 7
8	The Mamlatdar, (Taluka) Rajkot.	37	July-02 to February-06	36.99	January-03 to May-06	1 to 6
9	The Mamlatdar, Navsari. (Rural)	4	January-03 to December-04	1.92	July-03 to March-05	2 to 3
10	The Mamlatdar, Harij. (Dist. Patan)	14	February-02 to March-06	11.69	December-02 to September-06	2 to 11
11	The Mamlatdar, Khambha. (Dist. Amreli)	12	January-04 to November-05	15.17	June-04 to March-06	1 to 2
12	The Mamlatdar, Sami. (Mehsana)	7	July-03 to February-06	8.05	January-04 to August-06	3
13	The Dy. Collector (MDM), Bhuj.	36	July-02 to February-05	31.40	March-05 to November-06	12 to 28
14	The Mamlatdar, Bhachau. (Bhuj)	4	November-03 to November-05	4.26	July-04 to June-06	4 to 5
15	The Collector, Bhuj.	1	September-04	0.61	March-05	3
16	The Commissioner, Youth Services and Cultural Activities, Gandhinagar.	11	October-05 to July-06	26.07	May-06 to January-07	3 to 8
17	The District Education Officer, Junagadh.	5	March-05 to May-06	51.32	March-06 to January-07	2 to 17
18	The Addl. Director General of Police CID & Railway, Gandhinagar.	3	March-02 to March-03	4.50	August-02 to September-03	2 to 3
19	The Commandant, SRPF Gr. XI, VAV. (Surat)	9	November-03 to December-05	14.60	April-04 to May-06	1 to 3
20	The Superintendent of Police, Surendranagar.	12	March-03 to December-06	11.16	August-03 to April-07	1 to 2
21	The District Superintendent of Police, Junagadh.	8	March-06 to December-06	5.27	November-06 to April-07	1 to 5
22	The Director General & Inspector General of Police, Gandhinagar.	11	March-06 to December-06	177.25	July-06 to April-07	1 to 9
23	The Commissioner of Police, Vadodara. (City)	4	September-05 to July-06	3.68	March-06 to December-06	2 to 07
	<b>Total</b>	<b>315</b>		<b>587.19</b>		

## APPENDIX -XXVI

## Statement showing the excess consumption of mix materials

(Reference: Paragraph 3.1.10.4; Page 47)

(Rupees in lakh)

Sl. No.	Division	Number of works	Area (in sqmtr)	Mix material used (MT)	Mix material required	Excess material used (MT)	Excess expenditure
1	Sabarkantha (Himatnagar)	2	19,9270	9,166.48	8,151.95	1,014.53	9.53
2	Mehsana	3	1,33,059	6,122.00	5,443.32	678.68	6.69
3	Junagadh	2	2,36,705	10,845.47	9,683.38	1,162.09	11.26
4	Bhavnagar	2	2,83,891	13,058.97	11,613.72	1,445.25	13.37
5	Vadodara	3	2,47,836	12,945.31	10,138.74	2,806.57	26.94
6	Surendranagar	2	2,47,708	11,394.85	10,133.50	1,261.35	11.89
7	Jamnagar	2	2,08,438	9,588.18	8,527.00	1,061.18	9.70
8	Amreli	3	3,25,438	14,969.96	13,313.37	1,656.59	13.64
9	Rajkot	2	2,21,912	10,207.96	9,078.21	1,129.75	9.15
10	Banaskantha (Palanpur)	1	1,03,818	4,775.67	4,247.10	528.57	5.02
11	Ahmedabad	1	1,22,570	5,638.25	5,014.22	624.03	6.86
12	Patan	2	2,38,420	10,966.97	9,753.54	1,213.43	10.09
<b>Total</b>		<b>25</b>	<b>25,69,065</b>	<b>1,19,680.07</b>	<b>1,05,098.05</b>	<b>14,582.02</b>	<b>134.14</b>

**APPENDIX - XXVII**

**Statement showing the avoidable expenditure due to non-adherence to the revised specifications**

**(Reference: Paragraph 3.1.10.5; Page 47)**

**(Rupees in lakh)**

Sl. No.	Division	No. of Works	Area (in sqmtr)	Asphalt used (in MT)	Asphalt required as per revised Norms (in MT)	Excess asphalt used (in MT)	Cost of excess Asphalt
1	Sabarkantha (Himatnagar)	2	71,495	128.691	85.794	42.897	7.48
2	Mehsana	3	49,501	89.173	59.401	29.772	4.16
3	Junagadh	2	68,330	123.428	81.998	41.430	5.84
4	Bhavnagar	2	1,18,376	213.114	142.076	71.038	8.93
5	Jamnagar	2	74,644	134.393	89.550	44.843	6.13
6	Amreli	3	1,18,458	213.121	142.150	70.971	8.70
7	Vadodara	3	97,698	175.856	117.238	58.618	7.35
8	Surendranagar	2	85,889	154.600	103.068	51.532	7.88
9	Rajkot	3	77,042	138.704	92.451	46.253	7.28
10	Banaskantha (Palanpur)	1	33,190	59.743	39.829	19.914	2.57
11	Ahmedabad	1	45,091	81.170	54.110	27.060	4.63
12	Patan	2	1,00,385	180.693	120.462	60.231	8.37
	<b>Total</b>	<b>26</b>	<b>9,40,099</b>	<b>1,692.686</b>	<b>1,128.127</b>	<b>564.559</b>	<b>79.32</b>

## APPENDIX - XXVIII

Statement showing the extra expenditure due to incorrect adoption of star rate

(Reference: Paragraph 3.1.10.6 Page 48)

(Rupees in lakh)

Sr. No.	Name of division	No. of works	Quantity of asphalt used (in MT)	Cost of asphalt as per basic rate of Rs 10,860 per MT	Cost of asphalt at Rs 12,265 per MT	Purchase cost of asphalt	Star rate paid	Star rate payable	Excess amount paid
1	Mehsana	2	313.287	99.92	112.92	113.56	13.64	0.64	13.00
2	Junagadh	2	1,905.012	206.88	233.65	318.35	111.47	84.70	26.77
3	Bhavnagar	1	1,579.188	171.50	193.69	215.05	43.55	21.37	22.18
4	Surendranagar	2	2347.92	254.99	287.97	435.54	180.55	147.57	32.98
5	Jamnagar	2	1,808.014	196.35	221.75	272.14	75.79	50.39	25.40
6	Amreli	2	2,729.988	296.48	334.83	469.44	172.96	134.61	38.35
7	Vadodara	2	2,085.993	226.53	255.84	264.40	37.87	8.56	29.31
8	Patan	2	2,157.934	229.61	264.67	300.41	70.80	35.74	35.06
9	Rajkot	2	2,065.257	211.09	253.30	328.46	117.37	75.16	42.21
10	Banaskantha (Palanpur)	1	924.558	100.41	113.40	124.07	23.66	10.67	12.99
	<b>TOTAL</b>	<b>18</b>	<b>17,917.151</b>	<b>1,993.76</b>	<b>2,272.02</b>	<b>2,841.42</b>	<b>847.66</b>	<b>569.41</b>	<b>278.25</b>

APPENDIX - XXIX

Statement showing the irregular payment of star rate

(Reference: Paragraph 3.1.10.6 Page 48)

(Rupees in lakh)

Package No.	Date of work order	Stipulation date of completion	Actual date of completion	Asphalt used	Star rate difference paid
State R&B Division, Rajkot					
Gondal Movaiya Vasavad road Km.8/0 to 33/0	July-2002	January-2004	March-2004	1275.695	40.74
Panchayat R&B Division, Surendranagar					
Package-1	May 2000	April 2001	May 2001	201.847	8.00
Package-5	May 2000	March 2001	May 2001	137.333	5.45
Package-6	February 2000	February 2001	November 2003	187.565	7.15
Package 8	April 2000	March 2001	April 2001	6.870	5.65
Package 11	March 2000	February 2001	May 2001	196.416	6.66
Package 18	May 2001	April 2002	November 2003	147.705	2.60
Package 25	January 2001	November 2001	June 2002	210.866	1.50
Panchayat R&B Division, Mehsana					
Package 21	February 2001	August 2001	December 2001	44.109	0.60
RIDF VI Phase II	August 2002	February 2003	January 2005	546.746	9.05
Package 1/8	March 2000	February 2001	April 2001	184.130	7.30
Panchayat R&B Division, Rajkot					
Package 8	March 2000	February 2001	June 2001	326.685	13.01
Package 17	March 2001	February 2002	March 2002	162.106	1.53
RIDF VI Phase II	March 2002	September 2003	March 2006	49.300	2.20
Panchayat R&B Division, Jamnagar					
Package 8	September 2001	August 2002	July 2004	127.456	1.57
<b>Total</b>				<b>2,529.134</b>	<b>72.27</b>
<b>Grand Total</b>					<b>113.01</b>

## APPENDIX-XXX

## Statement showing the details of the offices test checked

(Reference: Paragraph 5.1.4; Page 108)

Serial Number	Name of the Office
	<b>Ahmedabad</b>
1	Superintendent, Beggars' receiving Centre, Odhav
2	Superintendent, State Home for Women, Odhav
3	District Social Defence Officer
4	Deputy Director Developing Castes
5	District Backward Class Welfare Officer
6	District Social Welfare Officer, District Panchayat
7	Superintendent, Juvenile Home (Home for Girls)
	<b>Vadodara</b>
8	District Backward Class Welfare Officer
9	Principal, Adarsh Nivasi Shala
10	Superintendent, Juvenile Home for Boys
11	Superintendent, State Home for Women
12	Superintendent, Beggars' Home
13	District Defence Officer
14	Deputy Director Developing Castes
15	District Welfare Officer, District Panchayat
	<b>Surat</b>
16	Superintendent, Beggars' Receiving Centre
17	Superintendent, Nari Kendra
18	District Social Welfare Defence Officer
19	District Social Welfare Officer, District Panchayat
20	District Backward Class Welfare Officer
21	Deputy Director Developing Castes
	<b>Junagadh</b>
22	District Backward Class, Welfare Officer
23	Superintendent, Deaf and Dumb School
24	District Developing Castes Officer
25	District Social Defence Officer
26	Superintendent, Government Blind School
	<b>Palanpur</b>
27	District Social Defence Welfare Officer
28	District. Social Welfare Officer, District Panchayat
29	Superintendent, Remand Home
30	Superintendent, Nari Kendra
31	District Backward Class Welfare Officer
32	District Developing Castes Officer
	<b>Bhuj</b>
33	District Social Defence Officer
34	Superintendent, Remand Home
35	Superintendent, Government Blind School
36	District Social Welfare Officer, District Panchayat
37	District Backward Class Welfare Officer
38	District Developing Castes Officer

**APPENDIX-XXXI**

**Statement showing the details of Registers to be maintained in the offices**

**(Reference: Paragraph 5.1.6.4; Page 110)**

<b>Sl. No.</b>		<b>Names of the Registers</b>
1	GTR Form No – 2	Cash Book.
2	GTR Form No – 4	Register of Valuables
3	GTR Form No – 32	Register of Increment.
4	GTR Form No – 34	Register of supplementary bill.
5	GTR Form No – 38	Acquaintance Roll for establishment
6	GTR Form No – 39	Register of undisbursed pay and allowances.
7	GTR Form No – 40	Bill register.
8	GTR Form No – 41	Cheque register.
9	GTR Form No – 42	Contingent expenditure register
10	GTR Form No – 47	Register for controlling officer for contingent charge.
11	GTR No - 86	Bill transit register.
12	GTR – 87	Other TA/LTC control register.
13	GTR - 35	Medical Bill reimbursement control register.