

APPENDIX – I
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF
GUJARAT AS ON 31 MARCH 2004
(Reference: Paragraph 1.4 Page 4)

(Rupees in crore)

As on 31.03.2003	Liabilities		As on 31.03.2004
24626.07	Internal Debt		36198.38
7513.62	Market Loans bearing interest	12265.21	
164.84	Market Loans not bearing interest	252.49	
199.66	Loans from LIC	185.80	
1230.98	Loans from other Institutions	1500.63	
42.44	Ways and Means Advances	42.44	
15474.53	<i>Special securities issued to NSS Fund of Central Government.</i>	21951.81	
16168.32	Loans and Advances from Central Government		14208.36
176.47	Pre 1984-85 Loans	132.83	
7026.96	Non-Plan Loans	2549.14	
8846.76	Loans for State Plan Schemes	11416.57	
60.84	Loans for Central Plan Schemes	56.26	
57.29	Loans for Centrally Sponsored Plan Schemes	53.56	
188.29	Contingency Fund		107.26
3357.93	Small Savings, Provident Funds, etc.		3641.29
7274.60	Deposits		7722.24
1270.41	Reserve Funds		1411.56
1080.45	Suspense and Miscellaneous		--
149.47	Remittance Balances		384.74
54115.54	Total		63673.83
As on 31.03.2003	Assets		As on 31.03.2004
25178.72	Gross Capital Outlay on Fixed Assets		28390.17
5013.53	Investments in shares of Companies, Corporations, etc.	11219.83	
20165.19	Other Capital Outlay	17170.34	
2941.57	Loans and Advances		5184.77
669.26	Loans for Power Projects	2659.21	
1858.60	Other Development Loans	2127.06	
413.71	Loans to Government servants and Miscellaneous loans	398.50	
0.76	Advances		0.76
--	Suspense and Miscellaneous		10.22
1483.20	Cash -		1887.95
53.10	Deposit with Reserve Bank	36.48	
10.35	Cash in treasuries and local remittances	26.74	
243.89	Departmental Cash Balances including Permanent Advances and investment of earmarked Funds	449.10	
1175.86	Cash Balance Investments	1375.63	
24511.29	Deficit on Government Accounts		28199.96
3564.80	(i) Revenue Deficit of the Current Year	3706.62	
0.21	(ii) Miscellaneous Government Account	-	
20998.28	Add : Deficit on Government Account as on 31 March 2003	24511.29	
(-)52.00	Other Adjustments	(-)17.95	
54115.54	Total		63673.83

APPENDIX - II

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2003-2004

(Reference: Paragraph 1.4; page 4)

(Rupees in crore)

	Receipts				Disbursements				
2002-03			2003-04	2002-03		Non-Plan	Plan	Total	2003-04
Section-A: Revenue									
17875.33	I Revenue receipts		18247.52	21440.13	I Revenue expenditure-	18645.05	3309.09	21954.14	21954.14
9520.67	Tax revenue	11173.43		8302.50	General services	9174.02	76.14	9250.16	
				6539.22	Social Services-	5480.03	1595.65	7075.68	
3995.58	Non-tax revenue	3271.96		3623.99	Education, Sports, Art and Culture	3376.56	306.84	3683.40	
				846.87	Health and Family Welfare	691.02	187.11	878.13	
1363.21	State's share of Union Taxes	1965.48		699.56	Water Supply, sanitation Housing and Urban Development	491.85	496.48	988.33	
				21.81	Information and Broadcasting	19.58	7.81	27.39	
2123.49	Non-Plan grants	392.78		397.81	Welfare of Scheduled Castes, Scheduled tribes and Other Backward Classes	211.55	291.08	502.63	
				122.68	Labour and labour Welfare	86.24	34.35	120.59	
550.86	Grants for State Plan Scheme	1117.75		806.87	Social Welfare and Nutrition	583.75	271.28	855.03	
				19.63	Others	19.48	0.70	20.18	
321.52	Grants for Central and Centrally sponsored Plan Schemes	326.12		6494.27	Economic Services-	3891.02	1637.30	5528.32	
				630.53	Agriculture and Allied Activities	451.83	294.66	746.49	
				578.91	Rural Development	193.67	412.64	606.31	
				25.23	Special Areas Programmes	23.72	3.89	27.61	
				1939.49	Irrigation and Flood control	262.44	107.74	370.18	
				2219.35	Energy	2048.38	513.35	2561.73	
				266.72	Industry and Minerals	60.49	122.27	182.76	
				658.32	Transport	628.85	136.54	765.39	
				0.01	Communications	0.01		0.01	
				3.70	Science, Technology and Environment	0.62	27.74	28.36	
				172.01	General Economic Services	221.01	18.47	239.48	
				104.14	Grants-in-aid and Contributions	99.98	-	99.98	
3564.80	II Revenue deficit carried over to Section B		3706.62						
21440.13			21954.14	21440.13	Total				21954.14

	Receipts				Disbursements				
2002-03			2003-04	2002-03		Non-Plan	Plan	Total	2003-04
Section-B									
580.14	III Opening Cash balance including Permanent Advances and Cash Balance Investment	14	1483.20	145.05	III Opening Overdraft from RBI	Nil	Nil	Nil	
52.00	IV Miscellaneous Capital receipts		17.95	2341.30	IV Capital Outlay-	159.38	3052.05	3211.43	3211.43
				37.82	General Services-	16.94	41.33	58.27	
				1017.53	Social Services-	63.14	1098.92	1162.06	
				10.39	Education, Sports, Art and Culture	0.99	8.25	9.24	
				16.68	Health and Family Welfare	-	8.54	8.54	
				442.16	Water Supply, Sanitation,	56.15	435.47	491.62	
					Housing and Urban Development				
				0.35	Information and Broadcasting		0.28	0.28	
				3.74	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		7.33	7.33	
				0.62	Social Welfare and Nutrition	6.00	0.48	6.48	
				543.59	Others	-	638.57	638.57	
				1285.95	Economic Services-	79.30	1911.80	1991.10	
				85.94	Agriculture and Allied Activities	4.07	128.71	132.78	
				--	Rural Development	-	-		
				0.31	Special Areas Programmes	-	1.55	1.55	
				847.92	Irrigation and Flood Control		1340.29	1340.29	
				(-)86.06	Energy	(-)0.01	8.40	8.39	
				9.85	Industry and Minerals		(-) 2.15	(-) 2.15	
				427.49	Transport	75.24	435.00	510.24	
				0.50	Science & Technology	-			
				--	Communication	-			
				--	General Economic Services	-			
171.45	V Recoveries of Loans and Advances-		181.60	345.66	V Loans and Advances disbursements				2424.80
13.09	From Power Projects	10.56			For Power Projects		2000.50		
127.34	From Government Servants and Miscellaneous Loans	105.74			To Government Servants and Miscellaneous Loans		90.53		
31.02	From others	65.30			To Others		333.77		
	VI Revenue surplus brought down			3564.80	VI Revenue deficit brought down				3706.62
9683.67	VII Public debt receipts-		15007.75	3203.31 (81)	VII Repayment of Public Debt-				5395.39
8365.24	Internal debt other than ways and means Advances and Overdraft	12003.70		283.68	Internal debt other than Ways and Means Advances and Overdraft			431.39	

Audit Report (Civil) for the year ended 31 March 2004

	Receipts				Disbursements				
2002-03			2003-04	2002-03		Non-Plan	Plan	Total	2003-04
--	Net transaction under Ways and Means Advances including over draft			409.76	Net transaction under Ways and Means Advances including over draft.			0.00*	
1318.43	Loans and Advances from Central Government	3004.05		2509.87	Repayment of Loans and Advances to Central Government			4964.00	
--	VIII Inter State Settlement				VIII Inter State Settlement				
--	IX Appropriation to Contingency Fund			----	IX Appropriation to Contingency Fund				
6.70	X Amount transferred to Contingency Fund		11.71	11.71	X Expenditure from Contingency Fund				92.74
20665.87	XI Public Account receipts-		25038.70	20064.80 (59)	XI Public Account disbursements-				25021.98
842.13	Small Savings and Provident funds	895.17		591.40	Small Savings and Provident Funds		611.81		
878.65	Reserve funds	370.41		264.78	Reserve Funds		229.26		
6705.45	Suspense and Miscellaneous	9769.63		7367.25	Suspense and Miscellaneous		10860.33		
2962.27	Remittance	4335.62		2750.55	Remittances		4100.34		
9277.37	Deposits and Advances	9667.87		9090.82	Deposits and Advances		9220.24		
				1483.20	XII Cash Balance at end-				1887.95
Nil	Closing overdraft from Reserve Banks of India.			10.35	Cash in Treasuries and Local Remittances		26.74		
				53.10	Deposits with Reserve Bank		36.48		
				243.89	Departmental Cash Balance Including permanent Advances		449.10		
				1175.86	Cash Balance Investment		1375.63		
31159.83	Total		41740.91	31159.83	Total				41740.91

* Represents receipts Rs. 5394.18 crore and disbursement Rs.5394.18 crore.

APPENDIX – III SOURCES AND APPLICATION OF FUNDS

(Reference : Para 1.4, Page 4)

(Rupees in crore)

2002-2003		Sources	2003-2004
17875.33	1	Revenue receipts	18247.52
171.45	2	Recoveries of Loans and Advances	181.60
52.00	3	Miscellaneous Capital Receipts	17.95
6335.31	4	Increase in Public debt other than overdraft	9612.36
601.28	5	Net receipts from Public account	16.72
250.73		Increase in Small Savings	283.36
186.55		Increase in Deposits and Advances	447.63
613.87		Increase in Reserve Funds	141.15
-661.59		Net effect of suspense and Miscellaneous transactions	-1090.70
211.72		Net effect of Remittance transactions	235.28
(-) 5.01	6	Net effect of Contingency Fund transactions	-81.03
(-) 0.21	7	Net effect of inter state settlement	
-	8	Decrease in closing Cash balance	
25030.15		Total	27995.12
		Application	
21440.13	1	Revenue expenditure	21954.14
345.66	2	Lending for development and other purposes	2424.80
2341.30	3	Capital expenditure	3211.43
903.06	4	Increase in closing Cash balance	404.75
25030.15		Total	27995.12

Explanatory Notes for Appendix I, II and III:

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 settlement etc.
4. There was a difference of Rs 50.57 crore (debit) between the figures reflected in the accounts and that intimated by the RBI under “Deposits with Reserve Bank” (June 2004).

APPENDIX - IV
TIME SERIES DATA ON STATE GOVERNMENT FINANCES
(Reference: Paragraph 1.4; Page 4)

(Rupees in crore)

	1999-2000	2000-01	2001-02	2002-03	2003-04
Part A. Receipts					
1. Revenue Receipts (w)	13971	15739	15986	17875	18248
(i) Tax Revenue	8162(59)	9047(58)	9247(58)	9520(53)	11173(61)
Sales Tax	5134(63)	5943(66)	5857(63)	6252(66)	7170(64)
Taxes and duties on Electricity	1402(17)	1521(17)	1657(18)	1384(15)	1592(14)
State Excise	32	40	47	47	46
Taxes on vehicles	602(7)	627(7)	677(7)	808(8)	936(8)
Stamps and Registration fees	522(6)	537(6)	539(6)	650(7)	825(7)
Land Revenue	117(1)	82(1)	87(1)	95(10)	127(1)
Taxes on goods and passengers	89(1)	26	99(1)	11	172
Other Taxes (w)	264	271	284	273	305
(ii) Non Tax Revenue	2990(21)	3349(21)	3761(24)	3995 (22)	3272(18)
(iii) State's share in Union taxes and duties	1665(12)	1574(10)	1488(9)	1363 (8)	1966(11)
(iv) Grants in aid from GOI	1154(8)	1769(11)	1490(9)	2996 (17)	1837(10)
2.Misc Capital Receipts	16	22	2	52	18
3. Total revenue and Non debt capital receipts (1+2)	13987	15761	15988	17927	18266
4.Recoveries of Loans and Advances	146	2227	2207	171	182
5.Public Debt Receipts Internal Debt (excluding Ways and Means Advances and Overdrafts) Net transactions (under Ways and Means Advances and Overdrafts) Loans and Advances from Government of India*	4623 815	7686 7122	8158 5927	9684	15008
6.Total receipts in the consolidated Fund (3+4+5)	18756	25674	26353	27782	33456
7.Contingency Fund Receipts	21	14	109	7	12
8. Public Accounts receipts	22453	25129	23703	20666	25039
9. Total receipts of the state (6+7+8)	41230	50817	50165	48455	58507
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	17517(87)	22041(88)	22718(93)	21440 (90)	21954(87)
Plan	2680(15)	3001(14)	1821(8)	2067(10)	3309(15)
Non Plan	14837(85)	19040(86)	20897(92)	19373 (90)	18645(85)
General Services (incl. Interests payments)	5753(33)	6145(28)	7165(32)	8303 (39)	9250(42)
Social Services	6229(36)	7716(35)	7722(34)	6539 (31)	7076(32)
Economic Services	5485(31)	8130(37)	7775(34)	6494 (30)	5528(25)
Grants in aid and contributions	50	50	56	104	100
11. Capital Expenditure	2695(13)	2995(12)	1757(7)	2341 (10)	3211(13)
Plan	2664(99)	2862(96)	1624(92)	2210 (94)	3052(95)
Non Plan	31(1)	133(4)	133(8)	131 (6)	159(5)
General Services	30(1)	40(1)	28(2)	38 (2)	58(2)
Social services	631(24)	1050(35)	860(49)	1017 (43)	1162(36)
Economic Services	2034(75)	1905(64)	869(49)	1286 (55)	1991(62)
12.Disbursement of Loans and Advances	626	917	229	346	2425
13.Total (10+11+12)	20838	25953	24704	24127	27590
14.Repayment of Public Debt	628	1222	1239	3204	5395
Internal Debt (excluding Ways & Means Advances and Overdrafts)	125	136	205	284	431
Net transactions under Ways and Means Advances and Overdraft	NIL	NIL	292	410	Nil
Loans and Advances from Government of India*	503	1086	742	2510	4964
15.Appropriation to Contingency Fund	NIL	NIL	NIL	Nil	Nil
16.Total disbursement out of Consolidated Fund (13+14+15)	21466	27175	25943	27331	32985
17. Contingency Fund disbursements	14	109	7	12	93
18. Public Account disbursements	19703	23126	24603	20065	25022
19.Total disbursement by the state (16+17+18)	41183	50410	50553	47408	58100
Part C. Deficits					
20.Revenue Deficit (1-10)	3546	6302	6732	3565	3706
21.Fiscal Deficit	6721	7987	6511	6029	9142
22.Primary Deficit	3913	4856	2305	1080	3267
Part D. Other data					
23.Interest Payments (Included in revenue exp.)	2808	3131	4206	4949	5875
24.Arrears of Revenue (Per centage of Tax & non-tax Revenue Receipts)	4130(37)	5663(36)	7680(48)	6575(37)	10517(58)
25.Financial Assistance to local bodies etc.	2563	834	2972	2968	2960
26.Ways and Means Advances/Overdraft availed (days)	69	173/45	235/72	250/47	203/21
27.Interest on WMA/overdraft	1.36	8.16	23.35	15.32	12.08
28.Gross State Domestic Product (GSDP)	110167**	111599**	127191***	138285	146530
29.Outstanding Debt (year end)	31561	40007	45301	52572	62876
30.Outstanding guarantees (year end)	8842	12693	16219	18866	17473
31.Maximum Amount Guaranteed (Year end)	9403	13255	16781	19426	18032
32.Number of incomplete projects	26	65	67	70	80
33.Capital blocked in incomplete projects	108	310	319	315	279#

* Includes ways and means advances from GOI

**figures adopted as per information furnished by department

***figures of GSDP for 2003-04 has been worked out based on average growth during 1998-99 to 2002-03

#This amount does not include investment of Rs . 10733 crore in Narmada Project which is being funded through Sardar Sarovar Narmada Nigam Limited, a State Government Public Sector Undertaking vide comments in Para 1.8.2

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

APPENDIX – V

List of Indices/Ratio and basis for their calculation
(Reference : Paragraph 1.4; Page 5)

List of terms used in the Chapter-I and basis for their calculation	
Terms	Basis for calculation
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> <u>Rate of Growth of the parameter (Y)</u>
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 1998-99: Amount of 2003-04)-1) *100
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
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 - all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

APPENDIX -VI
Details with status of accounts submitted by Autonomous bodies to
State Legislature
(Reference: Paragraph 1.7.1(b); Page 14)

Sl. No.	Name of the Body	Period of entrustment of audit of Accounts to CAG	Year for which accounts Due	Year upto which accounts submitted	Year upto which Audit Report issued	Year upto which audit Audit Report submitted to State Legislature	Reasons for non finalisation of Audit Reports.
1	Gujarat Municipal Finance Board	March-2009	2003-04	2002-03	2001-02	Pending for placement	Delayed due to submission of annual accounts and to audit queries
2.	Gujarat Maritime Board, Gandhinagar	March-2007	2003-04	2002-03	2001-02	11-9-2003	
3.	Gujarat Housing Board Ahmedabad	March-2008	2003-04	2002-03	2002-03	Pending for placement	
4.	Gujarat Slum Clearance Board	March-2008	2003-04	2001-02	2000-01	Pending for placement	
5.	Gujarat Rural Housing Board	March-2008	2003-04	2002-03	2002-03	10-6-2004	
6.	Gujarat State Legal Authority	--	1997-98 onwards	Not submitted	Nil	Nil	Non sub-mission of accounts

APPENDIX - VII

Department wise/duration wise break-up of the cases of Misappropriation, defalcation etc. on which final action was pending at the end of September 2004
(Reference : Paragraph 1.7.2 ; Page 14).

(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.
01.	Port, Fisheries & Transport	04 (8.31)	---	---	---	---	01 (2.56)	05 (10.87)
02.	Agriculture, Co-op. & R.D.D.	02 (29.35)	03 (2.92)	01 (1.92)	---	01 (0.75)	---	07 (34.94)
03.	Information & Publicity	01 (14.48)	---	---	---	---	---	01 (14.48)
04.	Legal & A.J.	---	03 (3.34)	01 (0.86)	01 (0.16)	---	---	05 (4.36)
05.	Labour & Employment	06 (0.92)	---	---	---	---	---	06 (0.92)
06.	Education	07 (4.77)	1 (1.90)	---	---	---	---	08 (6.67)
07.	Industries, Mines & Power	02 (0.53)	1 (0.68)	---	---	---	---	03 (1.21)
08.	Health & Family Welfare	07 (3.68)	03 (1.86)	03 (1.11)	--	03 (11.93)	04 (0.70)	20 (19.28)
09.	Home Department	03 (16.02)	02 (0.37)	07 (5.28)	---	---	---	12 (21.67)
10.	Forest & Environment	03 (3.94)	01 (0.98)	05 (2.35)	01 (0.50)	01 (0.60)	---	11 (8.37)
11.	Food & Civil Supply	01 (0.49)	---	---	---	---	---	01 (0.49)
12.	Finance	---	---	01 (3.00)	---	01 (2.47)	---	02 (5.47)
13.	Revenue	---	---	02 (9.30)	01 (0.15)	01 (0.22)	8 (1.46)	12 (11.13)
14.	Sports & Culture Youth Services	01 (4.47)	---	---	---	---	---	01 (4.47)
15.	Tribal & Development	01 (134.98)	---	---	---	---	---	01 (134.98)
16.	Road & Buildings	01 (343.27)	02 (1.63)	05 (8.36)	--	--	01 (0.19)	09 (353.45)
17.	Narmada, Water Resources and Water Supply Department	03 (9.34)	--	08 (5.22)	05 (2.24)	04 (2.76)	15 (6.31)	35 (25.87)
18.	Urban Development & Urban Housing Department	02 (9.13)	--	--	--	--	--	02 (9.13)
19.	Land Revenue	02 (0.12)	06 (0.60)	03 (0.25)	04 (0.26)	08 (2.10)	12 (1.07)	35 (4.40)
	TOTAL	46 (583.80)	22 (14.28)	36 (37.65)	12 (3.31)	19 (20.83)	41 (12.29)	176 (672.16)

APPENDIX - VIII

Department/Category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material and fire/accident at the end of September-2004.

(Reference : Paragraph 1.7.2 ; Page 14)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Fire/Accident	
	Number of Cases	Amount (Rs. In lakh)	Number of Cases	Amount (Rs. in lakh)	Number of Cases	Amount (Rs. in lakh)
Port, Fisheries & Transport	2	3.53	3	7.34	---	---
Agriculture, Co-operation & Rural Development Department	1	1.21	6	33.73		
Information & Publicity	1	14.48	---	---		
Legal	1	0.05	4	4.31	---	---
Labour & Employment	6	0.92	---	---		
Education	5	3.64	3	3.03		
Industries, Mines & Power	2	0.53	1	0.68		
Health & Family Welfare	4	3.28	16	16.00		
Home Department	---	---	12	21.67		
Forest & Environment	---	---	11	8.37		
Food & Civil Supply	---	---	1	0.49		
Finance	---	---	2	5.47		
Revenue	---	---	12	11.13		
Sports & Culture Youth Services	---	---	1	4.47		
Tribal & Development	---	---	1	134.98		
Roads and Buildings	3	1.57	6	351.88		
Narmada, Water Resources and Water Supply	14	5.73	21	20.14		
Urban Development and Urban Housing Development	--	--	2	9.13		
Land Revenue	--	--	35	4.40	--	--
TOTAL	39	34.94	137	637.22	---	---

APPENDIX-IX**Details of Statutory Corporations and Government companies with Government investments which are in loss.****(Reference : Paragraph 1.8.2 ; Page 16)****(Rupees in crore)**

Sl. No.	Name of undertaking	Investment upto 2003-04	Accumulated Losses	Year of Account
01.	Gujarat Agro Industries Corporation Ltd.	7.04	16.26	2002-03
02.	Gujarat State Land Development Corporation Ltd.	5.86	77.10	2001-02
03.	Gujarat State Handloom and Handicrafts Development Corporation Ltd.	10.23	22.14	2001-02
04.	Gujarat State Road Development Corporation Ltd.	6.00	2.91	2003-04
05.	Gujarat State Rural Development Corporation Ltd.	0.58	1.14	2002-03
06.	Gujarat Safai Kamdar Vikas Nigam Ltd.	1.15	0.12	2002-03
07.	Gujarat State Civil Supplies Corporation Ltd.	10.00	3.55	2002-03
08.	Tourism Corporation of Gujarat Ltd.	17.20	17.90	2002-03
09.	Gujarat Water Resources Development Corporation Ltd.	31.49	29.00	2003-04
10.	Gujarat Water infrastructure Ltd.	49.92	11.94	2002-03
11.	Gujarat Industrial Investment Corporation Ltd.	256.98	178.82	2002-03
12.	Gujarat Rural Industries Marketing Corporation Ltd.	9.17	0.81	2002-03
13.	The Film Development Corporation of Gujarat Ltd.	0.82	0.35	2002-03
14.	Gujarat informatics Ltd.	17.06	0.47	2002-03
15.	Gujarat Electricity Board	--	5427.22	2002-03
16.	Gujarat State Road Transport Corporation	484.68	1002.67	2002-03
17.	Gujarat State Financial Corporation	49.09	734.58	2003-04
18.	Gujarat State Warehousing Corporation	2.00	3.74	2002-03
19.	Gujarat Fisheries Development Corporation Ltd.	1.94	4.00	1998-99
20.	Gujarat Dairy Development Corporation Ltd.	10.46	149.64	2003-04
21.	Gujarat Small Industries Corporation Ltd.	3.79	60.07	2002-03
22.	Gujarat Communication and Electronics Ltd.	12.45	104.74	2001-02
23.	Gujarat Trans-Receivers Ltd.	--	5.70	2002-03
24.	Gujarat State Textile Corporation Ltd.	3.93 42.54	908.55	1996-97
25.	Gujarat State Construction Corporation Ltd.	5.00	29.17	2002-03
26.	Gujarat State Machine Tools Ltd.	--	3.13	2002-03
27.	Gujarat Leather Industries Ltd.	--	6.66	2001-02
	TOTAL	1039.38	8802.38	

APPENDIX – X
Substantial Savings in Grants/Appropriations
(Reference: Paragraph 2.3.1(ii); Page 26)

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
1.	2-Agriculture			
	Revenue Plan State			
	2401-Crop Husbandry (104) (12) (10) Integrated farming under Agro vision-2010	5000.00	4000.00 (80)	Receipt of less demand from farmers
2.	2401-(110)(05)(04)/AGR-15 Implementation of National Agricultural Insurance Scheme	17557.22	5403.96 (30.78)	Reduction imposed by Finance Department.
3.	8 – Education			
	Revenue Plan (CSS) 2202 (106)(22)(22) Computer Education	3270.00	3269.32 (99.98)	Non finalisation of the Scheme Unit and its implementation
4.	2202 (106) (12) (21) Sarva Siksha Abhiyan	5000.00	2842.00 (56.84)	Less receipts of share from Government of India
5.	Revenue Plan (CSS) 2202 (106) (12) (21) Sarva Siksha Abhiyan	15000.00	15000.00 (100)	Release of fund directly to (DPEP) District Primary Education programme by Government of India
6.	Revenue Plan State			
	2202 (108) (01) (1) providing free text book to the students of primary school	2213.10	500.00 (22.59)	Non availability of fund and cuttings plan ceiling
7.	2202 (800) (09) (3) Construction of class room primary education	7728.00	3987.56 (51.60)	Reduction in plan ceiling
8.	2202 (110) (12) (12) EDN Teaching courses through Computer	1654.00	1636.00 (98.91)	Non receipt of approval from Government and slow progress of the project
9.	9-Other Expenditure pertaining to Education Department			
	Capital Non Plan State			
	7610 (201) (00) House Building Advance	875.00	663.54 (75.83)	Less numbers of application received
10.	7615 (200) (10) (3) Festival Advance	1350.00	1350.00 (100)	Non receipt of any demand
11.	7615 (200) (4) Advance for the purchase of Food grain	2100.00	2100.00 (100)	Due to Government Policy

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
12.	13-Other Expenditure Pertaining to energy and petrochemical Department			
	Capital Plan State			
	4856 (190) (01) (1) Investment in Gujarat State Petro-Corporation Limited.	555.00	555.00 (100)	Non receipt of sanction from the Finance Department
13.	17-Pension & Other retirement benefit			
	Revenue Plan State			
	2071 (102) (00) (1) Commuted value of pensioners	18000.00	2032.86 (11.29)	Less expenditure as against anticipated expenditure specific reasons for saving have not been intimated.
14.	19-Repayment of debt pertaining to Finance Department and its servicing			
	Revenue Non Plan State			
	2049 (200) (16) (10) interest on loan received from Housing Development Finance Corporation Limited.	11311.80	7209.69 (63.73)	repayment of earlier loan
15.	2049(04)(104) (03) (2) Share of small savings collection	121634.00	25332.33 (20.83)	Reduction in interest burden because of debt Swap scheme.
16.	Capital Non Plan State			
	6003 (101)(04) (1) Repayment of Gujarat State Development old loan	20945.00	8765.14 (41.84)	Less requirement than anticipated
17.	6003(00)(110) (01) (1) Repayment of ways & means advances	994404.19	278293.24 (27.99)	Less amount of ways and means advance obtained during the year.
18.	34-Other Expenditure pertaining to General Administration Department			
	Revenue Non Plan State			
	2245 (102) (01) (1) Disaster Management Authority	66982.65	66472.65 (99)	Transfer of housing assistance and other works to plan side because of non receipt of fund from World Bank

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
19.	Capital Voted Plan State			
	4250 (101) (01) (1) Assistance to Disaster Management Authority	140746.33	77085.07 (54.77)	Non taking up the works by the concerned Department
20	46-Other Expenditure pertaining to Home Department (CSS)			
	Capital Voted Non Plan State			
	4216 (700) (01) (9) prison reform	988.50	958.66 (96.98)	Slow progress of construction work
21.	49-Industries			
	Revenue Voted Plan			
	2851 (102) (30) (16) Financial Assistance to industries	3577.00	781.74 (21.85)	Non receipt of application from the units
22.	2851 (800) (02) (2) subsidies financial assistance to individual artisan through nationalised Bank	1900.00	781.88 (41.15)	Implementation of economic policy by the Government
23.	2852 (800) (26) (21) Establishment of convention cum exhibition centre	700.00	700.00 (100)	Non receipt of Administrative approval from Government
24.	2852 (800) (27) (22) Development of infrastructure facility	4500.00	1973.53 (43.86)	Non receipt of Administrative approval from Government
25.	2852 (800) (29) (24) Promotional efforts for industrial development	1150.00	883.76 (76.85)	Non receipt of Administrative approval from Government
26.	2852 (800) (31) (26) Development of Textile Industry	7055.00	5485.00 (77.74)	Non receipt of Administrative approval from the Government
27.	Capital Voted Plan State			
	6885 (190) (02) (2) Share Capital Contribution to Gujarat State Financial Corporation	1000.00	1000.00 (100)	Due to implementation of economic policy by the Government
28..	6885 (191) (09) (5) Investment for Gujarat infrastructure & equity fund	1222.00	1222.00 (100)	Due to implementation of economic policy by the Government
29.	51-Tourism			
	Revenue Non Plan CSS			
	3452 (800) (03) (1) Development of holiday home	839.00	809.00 (96.42)	Non receipt of Administrative approval

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
30.	57-Labour & Employment			
	Revenue Voted Plan State			
	2230 (800) (07) (4) to provide employment opportunities	6001.00	6001.00 (100)	Transfer of scheme to Panchayat Rural housing & Rural Development Department by the Government
31.	2230 (101) (06) (1) Craftsmen trainee scheme Government Industrial training institute	2226.00	587.76 (26.40)	Vacant post & non payment of bonus & festival advance
32.	65-Narmada Development Scheme			
	Capital Voted Plan State			
	4701 (190) (21) share capital contribution of Sardar Sarovar Narmada Nigam Limited	85897.21	13635.21 (15.87)	Non-receipt of the share from the beneficiary states
33.	4701 (190) (41) Share capital contribution to Sardar Sarovar Narmada Nigam Limited	83491.51	27529.34 (32.97)	Non-receipt of the share from the beneficiary states
34.	65-Narmada Development Scheme			
	Capital Voted Plan State			
	4801 (190) (31) Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited	22609.78	21808.39 (96.46)	Non receipt of the share from the other beneficiary state
35.	66-Narmada Water Resources and Water Supply Department			
	Capital Voted Plan State			
	4701 (713) (80) other Expenditure	535.00	535.00 (100)	Less requirement by the department
36.	68-Other Expenditure pertaining to Narmada Water Resources and Water Supply Department			
	Capital Voted Non Plan State			
	7610 (201) (01) (1) loans to Govt. Servant for House Building	1330.00	751.32 (56.49)	Non production of required documents by the employees
37.	70-Community Development			
	Revenue Voted Non Plan State			
	2515 (101) (04) (3) Grants in aid for salaries & training of Village Panchayats Secretary including Village accountant	10900.00	1696.01 (15.56)	Less receipt of the demand from the district Panchayat

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
38.	71-Rural Housing & Rural Development Department			
	Revenue Voted Plan State			
	2216 (102) (16) (4) Assistance for the construction of houses for house Sites allotted Sardar Patel Avas Yojana under Poverty alleviation programme	13630.00	4812.99 (35.31)	Less Expenditure by District Panchayat
39.	Revenue Voted CSS			
	2216 (800) (16) (1) Indira Avas Yojana	13350.00	13350.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
40.	Revenue Voted PCSS			
	2501 (800) (01) (1) planning & Development of Water Shed Project under draught prone area programme	3840.00	3829.50 (99.73)	Release of Central assistance directly to the district rural development agency by the Government of India
41.	2501 (800) (05) (3) Desert development programme	2250.00	2250.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
42.	Revenue Voted Non-Plan State			
	2501 (800) (06) (4) integrated waste land development programme – EAS water shed project	3252.00	3252.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
43.	Revenue Voted PCSS			
	2501 (800) (13) (1) planning & water shed project under desert development programme	2400.00	2400.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
44.	Revenue Voted Non-Plan State			
	2501 (001) (03) (3) District Rural Development Agencies Administration	1200.00	1200.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
45.	2501 (101) (03) (3) Suvarna Jayanti Gram Swarozgar Yojana	2700.00	2700.00 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
46.	2505 (702) (06) (3) Sampurna Gramin Yojana	7500.00	7383.22 (98.44)	Release of Central assistance directly to the district rural development agency by the Government of India
47.	2505 (800) (L) Pradhan Mantri Gram Sadak Yojana	7220	7220 (100)	Release of Central assistance directly to the district rural development agency by the Government of India
48.	79- Relief on account of Natural Calamities	15000.00	9749.01 (64.99)	Uncertain nature of Expenditure
	Revenue Voted Non Plan State			
	2245(102)(06)(6) Emergency Supply of Drinking Water only for meeting requirements additional to on going plan Scheme viz. Arwsp			
49.	2245(104)(02)(2) Subsidy to Panjarapole Gaushalas	5000.00	1981.38 (39.63)	Uncertain nature of Expenditure
50.	84-Non-Residential Buildings	3920.00	1381.48 (35.24)	Reduction imposed in revised estimates and receipt of less requirement from field offices.
	Revenue Voted Non-Plan State			
	2059 (53) (12) Other maintenance expenditure (Material & others) (Repairs to non-residential building)			
51.	Capital Voted Non-Plan State	1060.27	695.59 (65.60)	Reduction imposed in revised estimates and receipt of less requirement from field offices.
	4059 (051) (42) Buildings			
52.	Capital Voted Plan State	719.00	542.06 (75.39)	Reduction imposed in revised estimates and receipt of less requirement from field offices.
	4210 (03)(105)(42) Buildings			
53.	4250 (203) (42) Buildings	996.55	839.14 (84.20)	Reduction imposed in revised estimates and receipt of less requirement from field offices.

Sl. No.	Grants/Head of Account	Provision	Saving (per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
54.	85-Residential Buildings			
	Revenue Voted Non-Plan State			
	2216 (800) (84) Maintenance and Repairs	5480.00	853.23 (15.57)	Reduction imposed in revised estimates and receipt of less requirement from Field offices.
55.	86-Roads and Bridges			
	Capital Voted Plan State			
	5054 (337) (11) original works	49104.13	5672.20 (11.55)	Receipt of delayed approval by the Government of India
56.	87-Gujarat Capital Construction Scheme			
	Capital Voted Plan State			
	4217 (800) (42) Buildings	2045.17	1379.32 (67.44)	Non-receipt of Administrative approval
57.	95-Social Justice and Empowerment Department			
	Revenue Voted Plan State			
	2216 (800) (14) Assistance for construction of Houses in the House sites allotted in for poverty alleviation programme (Sardar Patel Awas Yojana)	1910.00	850.71 (44.54)	Occurrence of less expenditure than anticipated
58.	2225 (102) (28) (11) Financial Assistance for Rehabilitation of scavengers and their Dependents	1450.00	781.45 (53.87)	Less Number of beneficiaries
59.	2225 (277) (43) (30) Free – Bicycles to Boys & Girls students, under the scheme Saraswati Sadhana Yojna	1200.00	1043.64 (86.97)	Modification of the scheme by the Government.
60.	101-Urban Housing			
	Revenue Voted Plan State			
	2216 (191) (01) (4) under the point programme of Chief Minister and auspices of 50 th Golden Jubilee year of independent Government have planned to implement as scheme to provide plots/House for E.W.S of S	1000.00	1000.00 (100)	Non-implementation of the programme on account of declaration of VAMBAY project for constructing EWS houses by the Central Government.
61.	103-Compensation Assignment and Tax Collection Charges.			
	Revenue Voted Non Plan State			
	2202 (800) (05) (1) Assistance to local bodies for primary Education	7200.00	1227.73 (17.05)	Acceptance of revised estimates finalised by Finance Department
	Grand Total		670032.61	

APPENDIX-XI

**Statement showing cases where saving remained un-surrendered
(Reference :Paragraph 2.3.1(iii) ; Page 26)**

(Rupees in crore)

Sl. No.	Grant/Appropriation	Saving	Amount surrendered
	Revenue (Charged)		
1.	86-Roads and Bridges	1.28	--
2.	96- Tribal Area Sub Plan	1.10	--
	Total	2.38	--

APPENDIX - XII
Anticipated savings not surrendered
(Reference : Paragraph 2.3.1(iii); Page 26)

(Rupees in crore)

Sl. No.	Grant/appropriation	Amount of saving	Amount surrendered	Amount not surrendered	Percentage not surrendered
	Revenue (Voted)				
1.	2 - Agriculture	108.43	104.32	4.11	4
2.	60 - Administration of Justice	3.51	2.32	1.19	34
3.	66 - Irrigation and Soil Conservation	1748.22	11.51	1736.71	99
4.	70 - Community Development	23.41	22.28	1.13	5
5.	84 - Non Residential Buildings	11.27	9.90	1.37	12
6.	85 - Residential Buildings	12.81	9.72	3.09	24
7.	95 - Special Component Plan for Scheduled Castes	63.72	58.06	5.66	9
8.	106 -Other Expenditure pertaining to Women and Child Development Department	19.74	15.52	4.22	21
	Capital (Voted)				
9.	5 - Co-operation	5.69	0.50	5.19	91
10.	09 - Other Expenditure pertaining to Education Department	41.58	40.13	1.45	3
11.	68 - Other Expenditure pertaining to Narmada Water Resources and Water Supply Department	8.46	3.16	5.30	63
12.	86 - Roads and Buildings	68.82	65.30	3.52	5
	Grand Total	2115.66	342.72	1772.94	

APPENDIX – XIII
Statement showing the excess over Grant/Appropriation requiring
regularisation

(Reference :Paragraph 2.3.3; Page 28)

(In Rupees)

Sl. No.	No. and Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess
	Revenue (Voted)			
1.	04-Animal Husbandry and Dairy Development	639869000	646101000	6232000
2.	08-Education	38660141000	39118974000	458833000
3.	09-Other Expenditure pertaining to Education Department	11380000	12872000	1492000
4.	17-Pensions and other retirement benefits	13074900000	13129122000	54222000
5.	22-Food	126150000	129743000	3593000
6.	40-Other expenditure pertaining to Health & Family Welfare Department	1350000	1401000	51000
7.	41-Home Department	46885000	48238000	1353000
8.	42-Police	7937635000	8028613000	90978000
9.	55-Other Expenditure pertaining to Information and Broadcasting Department	20840000	22001000	1161000
10.	59-Legal Department	21346000	23143000	1797000
11.	64-Narmada, Water Resources and Water Supply Department	52615000	52707000	92000
12.	69-Panchayats, Rural Housing and Rural Development	28660000	29328000	668000
13.	73-Other Expenditure pertaining to Panchayats Rural Housing and Rural Development Department	944889000	1185164000	240275000
14.	78-District Administration	777724000	814920000	37196000
15.	80-Dangs District	194766000	200029000	5263000
16.	86-Roads and Bridges	4968762000	5974184000	1005422000
17.	91-Social Justice and Empowerment Department	21460000	21888000	428000
18.	105-Women and Child Development Department	5780000	5905000	125000
	Revenue (Charged)			
19.	19-Repayment of Debt pertaining to Finance Department and its servicing	52843822000	54563932000	1720110000
20.	60-Administration of Justice	159520000	180215000	20695000
21.	68-Other Expenditure pertaining to Narmada, Water Resources and Water Supply Department	40249000	47457000	7208000
22.	84-Non Residential Building	2030000	2727000	697000
	Capital (Voted)			
23.	12-Energy Projects	19859525000	20005048000	145523000
24.	49-Industries	235553000	243015000	7462000
25.	66-Irrigation and Soil Conservation	3070765000	3248756000	177991000
26.	67-Water Supply	3673700000	3697400000	23700000
	Total	147420316000	151432883000	4012567000

APPENDIX – XIV
Cases of unnecessary Supplementary Grants/Appropriations
(Reference: Paragraph 2.3.5; Page 29)

(Rupees in crore)

Sl. No.	Grant/Appropriation	Original grant	Supplementary grant	Expenditure	Saving
	Revenue (Voted)				
1.	7 - Education Department	2.92	0.04	2.90	0.06
2.	66 - Irrigation and Soil Conservation	2045.70	1.50	298.98	1748.22
3.	71 - Rural Housing and Rural Development Department	747.36	80.68	344.55	483.49
4.	95 - Special Component Plan for Schedule Caste	297.67	5.21	239.16	63.72
5.	96 - Tribal Area Sub-Plan	831.28	50.80	855.11	26.97
6.	101 - Urban Housing	11.04	0.35	0.39	11.00
7.	106 - Other Expenditure pertaining to Women and Child Development Department	190.71	13.06	184.03	19.74
	Capital (Voted)				
8.	84 - Non Residential Buildings	99.35	0.20	38.29	61.26
9.	87 - Gujarat Capital Construction Scheme	26.23	0.33	9.13	17.43
10.	96 - Tribal Area Sub Plan	126.13	0.30	124.50	1.93
	TOTAL	4378.39	152.47	2097.04	2433.82

APPENDIX - XV
Excessive Supplementary Grants
(Reference: Paragraph 2.3.5; Page 29)

(Rupees in crore)

Sl. No.	Grant/Appropriation	Original provision	Supplemen-tary provision	Total provision	Expendi-ture	Saving
	Revenue (Voted)					
1.	12 - Energy Projects	1777.73	759.19	2536.92	2459.82	77.10
2.	30 - Election	16.99	10.32	27.31	25.01	2.30
3.	38 - Medical and Public Health	702.58	9.74	712.32	709.06	3.26
4.	44 - Transport	189.06	19.58	208.64	207.16	1.48
5.	54 - Information and Publicity	25.68	2.59	28.27	26.32	1.95
6.	60 - Administration of Justice	110.00	4.81	114.81	111.31	3.50
7.	65 - Narmada Development Scheme	737.95	1315.05	2053.00	1767.06	285.94
8.	76 - Revenue Department	7.43	0.13	7.56	6.94	0.62
9.	77 - Tax Collection charges	53.13	3.27	56.40	54.57	1.83
10.	88 - Other Expenditure pertaining to Roads and Buildings Department	11.27	0.73	12.00	11.89	0.11
11.	93 - Social Justice and Empowerment Department	65.07	15.22	80.29	73.04	7.25
12.	98 - Youth Services and Cultural activities	25.17	8.68	33.85	32.55	1.30
13.	102 - Urban Development	372.13	51.06	423.19	401.21	21.98
	Capital (Charged)					
14.	19 - Repayment of debt pertaining to Finance Department	2364.36	12738.94	15103.30	12556.50	2546.80
15.	Capital (Voted)					
	102 - Urban Development	1.01	13.03	14.04	13.03	1.01
	Total	6459.56	14952.34	21411.90	18455.47	2956.43

APPENDIX - XVI

**Statement showing cases where supplementary provision was inadequate
(Reference: Paragraph 2.3.5; Page 29)**

(Rupees in crore)

Sl. No.	Grant/Appropriation	Original provision	Supplementary provision	Total Grant/Appropriation	Expenditure	Excess
	Revenue (Voted)					
1.	4 - Animal Husbandry and Dairy Development	59.22	4.77	63.99	64.61	0.62
2.	19 - Repayment of debt pertaining to Finance Department and its servicing	5200.11	84.28	5284.39	5456.39	172.00
3.	22 - Food	11.55	1.07	12.62	12.97	0.35
4.	41 - Home Department	4.56	0.13	4.69	4.82	0.13
5.	42 - Police	740.25	53.51	793.76	802.86	9.10
6.	68 - Other Expenditure pertaining to Narmada, Water Resources and Water Supply Department	0	4.02	4.02	4.74	0.72
7.	69 - Panchayat Rural Housing and Rural Development Department	02.71	0.15	2.86	2.93	0.07
8.	73 - Other Expenditure pertaining to Panchayat Rural Housing and Rural Development Department	77.33	17.16	94.49	118.52	24.03
9.	78 - District Administration	46.15	31.62	77.77	81.49	3.72
10.	80 - Dangs District	17.67	1.80	19.47	20.00	0.53
11.	86 - Roads and Bridges	484.88	12.00	496.88	597.42	100.54
	Revenue (Charged)					
12.	60 - Administration of Justice	14.62	1.33	15.95	18.02	2.07
	Capital (Voted)					
13.	12 - Energy Projects	492.13	1493.82	1985.95	2000.50	14.55
14.	67 - Water Supply	360.07	7.30	367.37	369.74	2.37
	Total	7511.25	1712.96	9224.21	9555.01	330.80

APPENDIX – XVII

Cases of re-appropriation under which the expenditure finally showed excess over the balance provision

(Reference: Paragraph 2.3.7; Page 29)

(Rupees in crore)

Sl. No.	Grant Number	Head of Account	Provision (Original plus Supplementary)	Reappropriation	Final Grant/ Appropriation	Actual expenditure	Excess
	Revenue						
1.	19	2049(01)(200)(01)(1)	25.00	-15.05	9.95	32.12	22.17
2.	19	2049(01)(200)(03)(3)	1.40	-0.34	1.06	85.30	84.24
3.	19	2049(01)(200)(11)(8)	2.47	-1.43	1.04	21.48	20.44
4.	19	2049(01)(305)(02)(2)	1.20	-0.35	0.85	1.98	1.13
5.	34	2515(00)(102)(10)(4)	2.39	-0.49	1.90	3.68	1.78
6.	42	2055(00)(109)(02)(2)	136.02	-9.52	126.50	137.40	10.90
7.	42	2055(00)(111)(01)(1)	19.67	-1.67	18.00	20.06	2.06
8.	66	2701(80)(001)(01)	2.18	-0.18	2.00	5.96	3.96
9.	79	2245(01)(104)(01)	60.00	-39.43	20.57	23.29	2.72
10.	86	3054(80)(001)(05)	37.99	-3.36	34.63	77.58	42.95
11.	89	2052(00)(090)(01)	25.55	-5.85	19.70	24.45	4.75
	Capital						
12.	46	4055(00)(211)(01)(1)	11.81	-2.50	9.31	22.66	13.35
13.	65	4701(80)(190)(11)	129.45	-63.32	66.13	472.46	406.33
14.	66	4701(80)(001)(78) Plan	25.65	-2.07	23.59	28.35	4.76
15.	66	4711(03)(001)(02) Plan	7.08	-0.61	6.47	7.76	1.29
16.	66	4702(00)(101)	127.93	-20.15	107.78	114.97	7.19
17.	84	4059(01)(051)(42)	30.62	-17.39	13.22	14.98	1.76
18.	86	5054(03)(337)(11)	85.66	-18.83	66.83	75.23	8.40

APPENDIX – XVIII
Significant cases of major re-appropriation which were injudicious on
account of non-utilisation

(Reference: Paragraph 2.3.7; Page 29)

(Rupees in crore)

Sl. No.	Grant Number	Head of Account	Provision (Original plus Supplementary)	Reappropriation	Final Grant/ Appropriation	Actual expenditure	Saving
	Revenue						
1.	19	2049(01)(101)(44)(34)	119.98	+18.48	138.46	69.22	69.24
2.	19	2049(01)(200)(14)(9)	71.72	+12.79	84.51	0.27	84.24
3.	42	2055(00)(115)(01)(1)	10.06	+10.00	20.06	11.25	8.81
	Capital						
4.	66	4701(03)(539)(43)	1.00	+0.90	1.90	0.01	1.89

APPENDIX – XIX
Amount surrendered during March 2004
(Reference: Paragraph 2.3.8; Page 30)

(Rupees in crore)

Sl. No.	Grant No and Name	Grant/ Appropriation	Amount Surrendered
1.	1-Agriculture and Co-operation Department	Revenue (Voted)	0.07
2.	2-Agriculture	Revenue (Voted)	104.32
3.	3-Minor irrigation Soil Conservation and Area Development	Revenue (Voted)	0.13
4.	4-Animal Husbandry and Dairy Development	Revenue (Voted)	0.12
5.	5-Co-operation	Revenue (Voted)	2.95
		Capital (Voted)	0.50
6.	6-Other Expenditure pertaining to agriculture and Co-operation Department	Capital Voted	6.44
7.	8-Education	Revenue (Voted)	183.10
		Revenue (Charged)	4.55
8.	9-Other Expenditure pertaining to education Department	Revenue (Voted)	0.05
		Capital (Voted)	40.13
9.	10-Energy and Petro-Chemicals Department	Revenue Voted	0.08
10.	11-Tax Collection Charges (Energy & Petro-chemical Department)	Revenue (Voted)	0.91
11.	12-Energy Projects	Revenue (Voted)	133.80
		Revenue (Charged)	0.94
		Capital (Voted)	2.06
12.	13-Other Expenditure pertaining to Energy and Petro-Chemicals Department	Revenue (Voted)	0.15
		Capital (Voted)	5.70
13.	14-Finance Department	Revenue (Voted)	1.16
		Capital (Voted)	0.01
14.	15-Tax Collection charges (Finance Department)	Revenue (Voted)	0.52
15.	16-Treasury and Accounts Administration Department	Revenue (Voted)	1.84
16.	17-Pensions & other retirement benefits	Revenue (Voted)	0.33
17.	18-Other Expenditure pertaining to Finance Department	Revenue (Voted)	81.58
		Capital (Voted)	2.39
		Capital (Charged)	0.01
18.	19-Repayment of debt pertaining to Finance Department and its servicing	Capital (Charged)	2839.85
19.	20-Food Civil Supply and Consumer Affairs Department	Revenue (Voted)	0.18
20.	21-Civil Supplies	Revenue (Voted)	0.53
21.	22-Food	Revenue (Voted)	0.01
		Capital (Voted)	0.01
22.	23-Other Expenditure pertaining to Food, Civil Supplies and Consumer Affairs Department	Capital (Voted)	0.13
23.	24-Forest and Environment Department	Revenue (Voted)	0.33

Sl. No.	Grant No and Name	Grant/ Appropriation	Amount Surrendered
24.	25-Forest	Revenue (Voted)	8.21
		Capital (Voted)	3.99
25.	26-Environment	Revenue (Voted)	4.11
26.	27-Other Expenditure pertaining to Forest and Environment Department	Capital (Voted)	0.35
27.	28-Governor	Revenue (Charged)	0.37
28.	29-Council of Ministers	Revenue (Voted)	1.65
29.	30-Elections	Revenue (Voted)	1.98
30.	31- Public Service Commission	Revenue (Voted)	0.04
		Revenue (Charged)	0.13
31.	32-General/Administration Department	Revenue (Voted)	6.56
32.	33-Economic Advice and statistics	Revenue (Voted)	0.77
33.	34-Other Expenditure pertaining to General Administration Department	Revenue (Voted)	675.73
		Revenue (Charged)	0.01
		Capital (Voted)	772.73
34.	35-State Legislature	Revenue (Voted)	1.72
		Revenue (Charged)	0.06
35.	36-Loans and Advances to Government Servants in Gujarat Legislature Secretariats	Capital (Voted)	0.12
36.	37-Health & Family Wel Fare Department	Revenue (Voted)	0.20
37.	38-Medical & Public Health	Revenue (Voted)	24.05
38.	39-Family Welfare	Revenue (Voted)	4.23
39.	40-Other Expenditure pertaining to Health & Family Welfare Department	Capital (Voted)	1.41
40.	43-Jail	Revenue (Voted)	1.51
41.	44-Transport	Revenue (Voted)	3.11
42.	45-State Excise	Revenue (Voted)	0.37
43.	46- Other Expenditure pertaining to Home Department	Revenue (Voted)	5.46
		Capital (Voted)	10.75
44.	47-Industries & Mines Department	Revenue (Voted)	1.95
45.	48-Stationery & Printing	Revenue (Voted)	3.25
46.	49-Industries	Revenue (Voted)	171.08
47.	50-Mines & Minerals	Revenue (Voted)	4.70
48.	51-Tourism	Revenue (Voted)	11.87
49.	52-Other Expenditure pertaining to Industries Mines Department	Revenue (Voted)	1.57
		Capital (Voted)	3.96
50.	53-Information & Broadcasting Department	Revenue (Voted)	0.08
51.	54-Information & Publicity	Revenue (Voted)	1.95
52.	55-Other expenditure pertaining to information & Broadcasting Department	Capital (Voted)	0.48
53.	56-Labour & Employment Department	Revenue (Voted)	0.55
54.	57-Labour & Employment	Revenue (Voted)	65.92

Sl. No.	Grant No and Name	Grant/ Appropriation	Amount Surrendered
55.	58-Other expenditure pertaining to Labour & Employment Department	Capital (Voted)	2.47
56.	60-Administration of Justice	Revenue (Voted)	2.32
57.	61-Other expenditure to legal Department	Capital (Voted)	0.56
58.	62-Legislative Parliamentary Affairs Department	Revenue (Voted)	0.21
59.	63-Other expenditure pertaining to Legislative and Parliamentary Affairs Department	Capital (Voted)	0.03
60.	65-Narmada Development Scheme	Capital (Voted)	692.91
61.	66-Irrigation & Soil Conservation	Revenue (Voted)	11.51
62.	68-Other Expenditure pertaining to Narmada Water Resources and Water Supply Department	Capital (Voted)	3.16
63.	69-Panchayats, Rural Housing and Rural Development Department	Revenue (Voted)	0.05
64.	70-Community Development	Revenue (Voted)	22.28
65.	71-Rural Housing & Rural Development Department	Revenue (Voted)	483.49
		Capital (Voted)	2.03
66.	73-Other expenditure pertaining to Panchayat Rural Housing & Rural Development Department	Capital (Voted)	10.50
67.	74- Fisheries Department	Revenue (Voted)	1.79
		Capital (Voted)	3.85
68.	75-Other Expenditure pertaining to Ports & Fisheries	Revenue (Voted)	0.07
		Capital (Voted)	0.01
69.	76-Revenue Department	Revenue (Voted)	0.15
70.	77-Tax Collection Charges (Revenue Department)	Revenue (Voted)	2.17
71.	79-Relief on account of Natural Calamities	Revenue (Voted)	162.69
72.	81-Compensation and Assignments	Revenue (Voted)	0.04
		Revenue (Charged)	0.03
		Capital (Voted)	1.61
		Capital (Charged)	0.02
73.	82-Other expenditure pertaining to Revenue Department	Revenue (Voted)	0.04
		Capital (Voted)	0.95
74.	83-Roads & Building Department	Revenue (Voted)	2.08
75.	84- Non-Residential Buildings	Revenue (Voted)	9.90
		Capital (Voted)	60.25
76.	85-Residential Buildings	Revenue (Voted)	9.72
		Capital (Voted)	11.02
77.	86- Roads & Bridges	Revenue (Voted)	4.24
		Capital (Voted)	65.30
78.	87-Gujarat Capital Construction Scheme	Revenue (Voted)	0.73
		Capital (Voted)	17.15

Sl. No.	Grant No and Name	Grant/ Appropriation	Amount Surrendered
79.	88-Other Expenditure pertaining to Roads & Buildings Department	Revenue (Voted)	0.14
		Capital (Voted)	3.94
80.	89-Science & Technology Department	Revenue (Voted)	7.86
81.	90-Other Expenditure pertaining to Science & Technology Department	Revenue (Voted)	0.24
		Capital (Voted)	5.49
82.	91-Social Justice & Empowerment Department	Revenue (Voted)	0.02
83.	92- Social Security & Welfare	Revenue (Voted)	0.06
		Capital (Voted)	0.22
84.	93- Social Justice & Empowerment Department	Revenue (Voted)	7.45
		Capital (Voted)	0.55
85.	94-Other Expenditure pertaining to Social Justice & Empowerment	Capital (Voted)	0.47
86.	95-Special Component Plan for Scheduled Castes	Revenue (Voted)	58.06
		Capital (Voted)	2.68
87.	96-Tribal Area Sub-Plan	Revenue (Voted)	50.92
		Capital (Voted)	12.75
88.	97-Sports, Youth & Cultural Activities Department	Revenue (Voted)	0.16
89.	98-Youth Service & Cultural Activities	Revenue (Voted)	1.40
90.	99-Other Expenditure pertaining to Sports, Youth and Cultural Activities Department	Capital (Voted)	0.06
91.	100-Urban Development & Urban Housing Department	Revenue (Voted)	0.16
92.	101-Urban Housing	Revenue (Voted)	11.00
		Revenue (Charged)	7.61
93.	102-Urban Development	Revenue (Voted)	26.19
		Capital (Voted)	1.01
94.	103-Compensation, Assignment and Tax Collection Charges	Revenue (Voted)	12.00
95.	104-Urban Development & Urban Housing Department	Revenue (Voted)	0.05
		Capital (Voted)	0.69
96.	106-Other Expenditure pertaining to Women and Child Development Department	Revenue (Voted)	15.52
		Capital (Voted)	0.10
	Grand Total		7023.99

APPENDIX – XX
Statement showing flow of expenditure during the four
quarters of 2003-2004
(Reference : Paragraph 2.6; Page 30)

(Rupees in crore)

Sl. No.	Head of Account		1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2004	Percentage as expenditure in March 2004 to total expenditure of 2003-04
	Revenue								
1.	2015	Election	1.88	4.71	4.77	13.63	24.99	9.81	39%
2.	2020	Collection of Taxes on Income and Expenditure	0.00	0.06	0.06	0.13	0.25	0.08	33%
3.	2048	Appropriation for reduction or avoidance of debt	0.00	0.00	0.00	70.00	70.00	70.00	100%
4.	2049	Interest payments	420.23	1029.44	1620.13	2735.05	5804.85	1839.00	32%
5.	2075	Miscellaneous General Services	0.10	0.24	4.60	130.14	135.08	129.91	96%
6.	2204	Sports and Youth Services	2.35	3.74	5.75	11.41	23.25	8.10	35%
7.	2205	Art and Culture	2.39	3.01	3.37	13.90	22.67	11.39	50%
8.	2220	Information and Publicity	2.82	4.05	6.97	13.56	27.40	9.01	33%
9.	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	34.31	91.09	126.17	251.05	502.62	168.11	33%
10.	2236	Nutrition	37.12	44.64	73.55	178.45	333.76	129.45	39%
11.	2401	Crop Husbandry	13.49	21.27	30.28	210.52	275.56	171.34	62%
12.	2402	Soil and Water Conservation	0.26	1.77	18.92	32.30	53.25	24.78	47 %
13.	2404	Dairy Developments	0.05	0.06	0.16	0.98	1.25	0.86	69%
14.	2405	Fisheries	3.43	4.48	7.00	22.73	37.64	15.46	41%
15.	2515	Other Rural Development Programme	21.23	72.11	90.05	253.63	437.02	175.02	40%
16.	2711	Flood Control and Drainage	0.35	0.50	0.54	1.72	3.11	1.35	43%
17.	2801	Power	623.19	386.78	405.35	1145.49	2560.81	1002.61	39%
18.	2810	Non Conventional sources of energy	0.00	0.00	0.11	0.81	0.92	0.81	88%
19.	2851	Village and Small Industries	6.85	13.56	21.90	47.55	89.86	28.82	32%
20.	2852	Industries	1.09	5.87	42.63	28.63	78.22	26.37	34%
21.	2853	Non ferrous Mining and Metallurgical Industries	1.73	1.97	3.58	7.34	14.62	4.66	32%
22.	3051	Ports and Light House	0.00	0.00	0.00	0.20	0.20	0.20	100%
23.	3054	Roads and Bridges	65.37	78.49	101.55	338.40	583.81	271.19	46 %
24.	3425	Other Scientific Research	5.55	3.17	4.23	14.94	27.89	12.45	45%
25.	3435	Ecology and Environment	0.00	0.03	0.28	0.17	0.48	0.17	35%
26.	3452	Tourism	0.39	4.03	3.22	7.75	15.39	5.85	38%

Audit Report (Civil) for the year ended 31 March 2004

Sl. No.	Head of Account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2004	Percentage as expenditure in March 2004 to total expenditure of 2003-04
27.	3456 Civil Supplies	9.02	37.52	25.26	107.61	179.41	77.87	43%
28.	3604 Compensations and Assignments to Local bodies and Panchayati Raj Institutions	5.67	20.83	18.09	55.39	99.98	37.89	38%
	Capital							
29.	4055 Capital outlay on Police	0.00	0.00	10.67	20.55	31.22	15.73	50%
30.	4059 Capital outlay on Public works	0.30	0.11	5.26	13.49	19.16	9.53	50%
31.	4202 Capital outlay on Education, Sports, Art and Culture	0.63	1.67	1.64	5.58	9.52	3.44	36%
32.	4210 Capital outlay on Medical and Pubic Health	0.10	1.39	1.94	4.72	8.15	3.28	40%
33.	4217 Capital outlay on Urban Development	0.06	5.09	0.91	7.74	13.80	5.17	37%
34.	4225 Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.48	0.00	1.82	3.20	5.50	2.57	47%
35.	4236 Capital outlay on Nutrition	0.00	0.00	0.00	6.00	6.00	5.02	84%
36.	4250 Capital outlay on Other Social Services	114.38	0.04	23.87	360.67	498.96	229.38	46%
37.	4405 Capital outlay on fisheries	-0.01	0.08	-0.01	61.14	61.20	45.06	74%
38.	4575 Capital outlay on Other Special Area Programme	0.00	0.00	0.70	0.85	1.55	0.85	55%
39.	5053 Capital outlay on Civil Activation	0.41	-0.20	0.40	1.50	2.11	1.05	50%
40.	5055 Capital outlay on Road Transport	2.67	2.68	1.35	13.41	20.11	12.06	60%
	Total	1377.89	1844.28	2667.07	6192.33	12081.57	4565.70	

APPENDIX – XXI
Unusual Excess Over Budget Grant
(Reference :Paragraph 2.7; Page 30)

(Rupees in crore)

Sl. No.	Name of the Grants/Head of Accounts	Total Grant	Amount of Excess (Per cent)	Contributing reasons as stated by Government/ Department.
1.	8-Education Revenue Non Plan State			
	2071-Pension and Other retirement benefit (101)(03)(1) Superannuation and retirement allowances to Primary Panchayat Teachers	95.00	113.97 (119.96)	Reasons were not intimated
2.	(105)(01) (1) Family Pension to Primary Panchayats Teachers	8.00	21.07 (263.38)	Reasons were not intimated
3.	2202- General (106)(01)(1) Practicing Schools	1.02	2.42 (237)	To meet the expenditure of practicing schools
4.	(110)(07)(7) Higher Secondary Schools	206.28	37.75 (18.30)	Reasons were not intimated
5.	2204- Partially Centrally Sponsored Scheme (102)(01)(1) Introduction of National Services Scheme	2.54	1.12 (44.09)	Reasons were not intimated
	12-Energy Project Capital Non Plan State			
6.	6801-Loan for Power Project (202)(55)(6) Loans to Gujarat Electricity Board for purchase of Neptha base power.	Nil	75.00 (100)	Reasons were not intimated
7.	(800)(01)(1) Loans to Gujarat Electricity Board for Central Public Sector Undertaking bonds as one time settlements of Gujarat Electricity Board's dues	1214.12	414.59 (34.15)	Reasons were not intimated
	18-Other Expenditure Pertaining to Finance Department			
	Revenue Voted Non Plan State			
8.	2075- Miscellaneous General Services (104)(01)(1) - Deposit linked insurance scheme for subscriber to Provident Fund	4.00	1.75 (44)	Reasons were not intimated
	19- Repayment of debt pertaining to Finance Department and its Servicing			
	2049- Interest Payment			
9.	(101)(01)(1) Interest on loan in course of discharge	0.20	16.18 (8090)	Reasons were not intimated
10.	(101)(17)(12) 11 ½% Gujarat State Development Loan 2008	10.63	11.67 (109.78)	Reasons were not intimated
11.	(101)(18)(13) 11 ½% Gujarat State Development Loan 2009	11.45	3.01 (26.28)	Reasons were not intimated
12.	(101)(19)(14) 11 ½% Gujarat State Development Loan 2010	9.69	6.95 (71.72)	Reasons were not intimated
13.	(101)(20)(11) 13% Gujarat State Development Loan 2007	17.11	2.31 (13.51)	Reasons were not intimated
14.	(101) (21) (16) 12% Gujarat State Development Loan 2011	7.33	12.25 (167.12)	Reasons were not intimated

Sl. No.	Name of the Grants/Head of Accounts	Total Grant	Amount of Excess (Per cent)	Contributing reasons as stated by Government/ Department.
15.	(101)(25) (10) 13 ½% Gujarat State Development Loan 2003	4.54	23.95 (527.53)	Reasons were not intimated
16.	(101) (28) (19) 13.75% Gujarat State Development Loan 2007	21.53	85.72 (398.14)	Reasons were not intimated
17.	(101)(30)(21) 12.30% of Gujarat State Development Loan 2007	8.45	8.68 (102.72)	Reasons were not intimated
18.	(101)(34)(24) 11.85% Gujarat State Development Loan 2009	9.49	72.72 (766.28)	Reasons were not intimated
19.	(101) (38)(28) 10.5% Gujarat State Development Loan 2011	26.25	4.62 (17.60)	Reasons were not intimated
20.	(101)(42)(32) 8.30% Gujarat State Development Stock 2012 (Top issue)	23.01	39.65 (172.32)	Reasons were not intimated
21.	(101)(43)(33) 8% of Gujarat State Development Loan 2012	7.98	17.27 (216.42)	Reasons were not intimated
22.	(101)(49)(39) 6.80% Gujarat State Development Loan 2012	24.53	63.95 (260.70)	Reasons were not intimated
23.	(200)(01) Interest on Ways and Means advances from Reserve Bank of India	9.95	7.12 (71.56)	Reasons were not intimated
24.	(200)(03)(3) Interest on loans from the National Agricultural credit (Long Term Operation) Fund of the National Bank of Agricultural Rural Development	1.07	83.91 (7842)	Reasons were not intimated
25.	(200)(11)(8) Interest on loans received from Housing Development Finance Corporation Limited.	1.04	19.01 (1827.88)	Reasons were not intimated
26.	(305)(01)(1) Charge payable to Reserve Bank of India for management of Debt.	2.40	21.00 (875.00)	Reasons were not intimated
27.	(305)(80)(3) Other Expenditure	--	10.98 (100)	Reasons were not intimated
	46- Other Expenditure pertaining to Home Department			
	Revenue Voted Non Plan			
	2235- Social Security and Welfare			
28.	105(04)(3) Enforcement work	16.36	2.67 (16.32)	Reasons were not intimated
	Capital Voted Non Plan			
	4216- Capital Outlay on Housing			
29.	(201)(02)(3) Repairing and Maintenance of Residential Quarters for Police Department	20.00	4.86 (24.30)	Reasons were not intimated
	60- Administration of Justice			
	Revenue Voted Non Plan			
	2014- Administration of Justice			
30	(102)(02) (2) Registrar	13.30	3.20 (24.06)	Reasons were not intimated

Sl. No.	Name of the Grants/Head of Accounts	Total Grant	Amount of Excess (Per cent)	Contributing reasons as stated by Government/ Department.
	65- Narmada Development Scheme			
	Capital Voted Plan			
	4701- Capital Outlay on Major and Medium Irrigation			
31.	80 (190)(11) Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited, Other Government	66.13.	343.01 (518.69)	Reasons were not intimated
	66- Irrigation and Soil Conservation			
	Revenue Voted Non Plan			
	2701- Major and Medium Irrigation			
32	(800)(84) Maintenance and repairs	23.50	6.46 (27.49)	Excess mainly due to increase in Pay and allowance of work charged and Rojam-dar and payment of liabilities
33.	(001)(2) Administration	79.83	13.69 (17.15)	Reasons were not intimated
34.	(001)(1) Direction	1.99	3.78 (190)	Reasons were not intimated
	73- Other Expenditure pertaining to Panchayats Rural Housing and Rural Development			
	Revenue Voted Non Plan			
	2071- Pension and other Retirement benefits			
35.	(101)(05)(1) Superannuation Retirement allowances to Panchayats employees	60.00	12.88 (21.47)	Reasons were not intimated
36.	(104)(02)(1) Gratuities to Panchayats	25.00	14.08 (56.32)	Reasons were not intimated
37.	(105)(02) (1) Family Pension to Panchayats	8.00	7.12 (89)	Reasons were not intimated
	78- District Administration			
	Revenue Voted Non Plan			
	2073- District Administration			
38.	(094)(01)(1) – Sub-divisional Estimates (Including Talatis and Kotvals, Circle Inspector) Prant Officer, Mamlatdar and Circle Officers	42.09	12.12 (28.79)	Reasons were not intimated
	79- Relief on Account of Natural Calamities			
	Revenue Voted Non-Plan			
	2245- Relief on account of Natural Calamities			
39.	(113) (03)(3) Assistance Repairs/ Restoration of damage houses	2.74	2.07 (75.54)	Excess due to heavy rain in some places of the State
40.	(122)(01)(1) Repairs and Restoration of Damaged Irrigation and Flood Control works	20.02	20.05 (100.14)	Excess due to declaration of Scare city in certain part of the state

Sl. No.	Name of the Grants/Head of Accounts	Total Grant	Amount of Excess (Per cent)	Contributing reasons as stated by Government/ Department.
	84- Non Residential Buildings			
	Revenue Voted Non Plan			
	2059 – Public Works			
41.	(053)(11)(1) Work charged Establishment (Salary)(Repairs to Non Residential Buildings)	21.28	13.72 (64.47)	Reasons were not intimated
	86 – Roads and Bridges			
	Revenue Voted Plan			
	3054- Roads and Bridges			
42.	(337)(11) Roads and Bridges	77.48	45.35 (58.53)	Reasons were not intimated
43.	(001)(05)- Expenditure transferred on prorata basis from Major Head 2059	34.63	39.59 (114.32)	Reasons were not intimated
44.	(797)(11) – Transfers to Deposit Accounts of Central road Fund Allocation.	13.00	46.83 (360.23)	Reasons were not intimated
45.	(799) (22) Stock	1.40	16.58 (1184.29)	Reasons were not intimated
46.	(800) (11) Roads and Bridges	1.80	90.06 (5003.33)	Reasons were not intimated
	106 – Other Expenditure pertaining to Women and Child Development Department			
	Revenue Voted Plan (Centrally Sponsored Scheme)			
	2235- Social Security and Welfare			
47.	(800) (01)(2) Integrated Child Development Scheme.	78.91	28.03 (35.52)	Reasons were not intimated
	Grand Total		1904.77	

APPENDIX – XXII
Expenditure without Budget provision
(Reference: Paragraph 2.7; Page 30)

(Rupees in crore)

Sl. No.	Grant/Head of Account	Expenditure without Budget provision	Contributed by reasons as stated by Department
	2- Agriculture Revenue Plan Voted State 2415-Agricultural Research and Education		
1.	01.277.03(3) Extension Education Programme in Agricultural facilities	1.21	Reasons were not intimated
	46- Other Expenditure pertaining to Home Department Capital Voted Non Plan 4216 – Capital outlay on housing		
2.	(80)(700)(9) Residential and Non Residential Buildings	0.11	Reasons were not intimated
3.	Capital Voted 100% Centrally Sponsored Scheme 11 th Finance Commission 80.700.10(10) Upgradation of jail Administration	0.29	Reasons were not intimated
	49- Industries Capital Voted Plan 4851- Capital outlay on village and Small Industries		
4.	191.28(2) IND-31 Share Capital to Industrial Co-Operatives and package scheme.	0.16	Reasons were not intimated
	66-Irrigation and Soil Conservation Capital – Plan Voted State 4701- Capital outlay on Major and Medium Irrigation		
5.	03.656.41 Dam and Appurtenant works	1.12	Reasons were not intimated
6.	03.657.41 Dam and Appurtenant works	2.72	Reasons were not intimated
7.	03.657.42 Buildings	0.07	Reasons were not intimated
8.	03.657.43 Canals and Branches	0.06	Reasons were not intimated
9.	03.662.41 Dam and Appurtenant works	0.11	Reasons were not intimated
10.	03.662.43 Canals and Branches	0.08	Reasons were not intimated
11.	80.799.01 Stock	0.06	Reasons were not intimated
	Revenue Plan Voted state 2702- Minor Irrigation		
12.	01.103.11 Other Minor Irrigation works	0.28	Reasons were not intimated
	2705- Command Area Development		
13.	705.11 Establishment of Water and Land Management Institutions	2.45	Reasons were not intimated

Sl. No.	Grant/Head of Account	Expenditure without Budget provision	Contributed by reasons as stated by Department
	Capital Plan Voted State 4701- Capital outlay on Major and Medium Irrigation		
14.	03.520.41 Dam and Appurtenant Works	0.77	Reasons were not intimated
15.	03.539.46 Distribution and Water Courses	1.66	Reasons were not intimated
16.	03.539.80 Other Expenditure	0.07	Reasons were not intimated
17.	03.565.41 Dam and Appurtenant works	0.09	Reasons were not intimated
18.	03.565.43 Canals and Branches	0.10	Reasons were not intimated
19.	03.651.41 Dam and Appurtenant works	0.07	Reasons were not intimated
20.	03.651.43 Canals and Branches	0.16	Reasons were not intimated
	67- Water Supply Capital Plan C.S.S. 4215- Central Sponsored Scheme		
21.	01.102.06(5) W.S.S.-7 Water Supply Scheme for Border Area	2.37	Reasons were not intimated
	79- Relief on account of Natural calamities Revenue Voted Plan 2245- Relief on account of Natural calamities		
22.	80.103.01 Assistance to state from National Calamity Contingency Fund.	55.70	Reasons were not intimated
	84- Non Residential Buildings Capital Voted plan 4059- Buildings		
23.	01.051.42 Buildings	0.31	Reasons were not intimated
	86- Roads and Bridges 3054- Roads and Bridges		
24.	80.001.02 Administration	0.19	Reasons were not intimated
25.	80.001.04 Direction of Central Road fund	0.14	Reasons were not intimated
26.	80.800.11 Roads and Bridges	0.16	Reasons were not intimated
	95- Special Component plan for Scheduled Castes 6225- Loans for Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes		
27.	01.800.02(1) BCK-43 Special Component plan for Scheduled Castes Financial Assistance to small entrepreneurs in Urban areas	0.29	Reasons were not intimated
	106- Other Expenditure pertaining to Women and Child Development Department 2235- Social Security and Welfare		
28.	02.001.01.(1) SCW(1) Director of Securities	0.48	Reasons were not intimated
	Total	71.28	

Appendix - XXIII
Statement showing the details of delay in submission of DC Bills
(Reference : Paragraph 2.9 ; Page 31)

(Rs. in lakh)

Sl. No.	Name of the Drawing and Disbursing Officer	Total Number of AC Bill	Amount Rs.	Month of drawal	Delayed period (Month)/ non submission
1.	Accounts Officer, Commissionerate of Women & Child Development Gandhinagar	01	638.00	7/02	02
2.	Accounts Officer, Commissionerate of Women & Child Development, Gandhinagar	07	1338.22	2/04 & 3 /04	Not submitted delayed by 1 to 2 months
3.	City Mamlatdar Ahmedabad	01	15.00	3/01	04
4.	City Mamlatdar Ahmedabad	27	2125.40	3/02 to 12/03	Not submitted delayed by 4 to 25 months
5.	Mamlatdar Umarpada	02	12.00	9/03	10
6.	Mamlatdar Mangrol	01	5.00	7/01	02
7.	Mamlatdar Bardoli	01	5.00	12/02	01
8.	Chitnis to Collector, Anand	03	332.60	5/01 to 6/02	Not submitted delayed by 25 to 35 months
9.	Mamlatdar, Mahuva	01	6.00	2/02	Not submitted
10.	Mamlatdar, Gandhidham	08	1134.00	2/01 to 7/01	1 to 12 months
11.	Mamlatdar, Kalol	08	47.27	3/01 to 12/02	2 to 7 months
12.	Police Commissioner (City), Vadodara	07	103.00	12/00 to 5/02	Not submitted till date of audit. Delayed by 2 to 3.5 years
13.	Additional Mamlatdar, Rajkot City	09	39.39	1/02 to 2/03	1 to 4 months
14.	Inspector General of Police, Gandhinagar	05	160.11	10/02 to 2/03	Not submitted
15.	District Superintendent of Police, Surat (Rural)	04	13.31	12/01 to 1/03	5 to 17 months
16.	Commissioner of Police, Vadodara	04	22.41	7/03 to 10/03	Not submitted
17.	District Superintendent of Police, Bhuj	67 03	84.90 1.20	4/99 to 10/03 7/03 to 9/03	½ to 55 months Not submitted.
18.	Mamlatdar, Anand (Rural)	05	4.00	5/02 to 3/03	18 days to 8 months
19.	Mamlatdar, Anand (City)	05	9.50	12/02 to 3/03	1 to 2 ½ months
20.	Mamlatdar, Borsad	05	4.32	5/02 to 3/03	2 to 6 months
21.	Mamlatdar, Umreth	05	4.60	3/00 to 10/02	2 to 33 months
22.	Mamlatdar, Sojitra	05	4.06	12/02 to 7/03	3 to 8 months
23.	Mamlatdar, Tarapur	05	1.36	1/03 to 3/03	3 to 6 months
	Total	189	61.11 crore		

APPENDIX – XXIV
Irregular clubbing of DC Bills
(Reference : Paragraph 2.9 ; Page 32)

Name of Drawing and Disbursing Officer	AC Bill No. and Date	Amount	DC bill sent to AG(A&E) (Amount & date)
Mamlatdar, Morvi	268/27-03-01	1,30,00,000	Rs.5,58,96,000/- dated 11-03-02
	269/28-03-01	69,45,000	
	270/28-03-01	20,00,000	
	271/28-03-01	65,36,000	
	272/29-03-01	27,46,000	
	273/29-03-01	18,28,000	
	274/29-03-01	39,59,000	
	275/29-03-01	18,82,000	
	276/30-03-01	67,19,000	
	277/30-03-01	20,70,000	
	278/30-03-01	16,39,000	
	279/30-03-01	14,92,000	
	280/30-03-01	50,80,000	
	Total	5,58,96,000	
Mamlatdar, Morvi	212/02-02-01	20,00,000	Rs.5,80,00,000/- dated 07-02-2002.
	214/03-02-01	30,00,000	
	215/05-02-01	30,00,000	
	223/21-02-01	30,00,000	
	224/24-02-01	30,00,000	
	235/27-02-01	50,00,000	
	237/27-02-01	50,00,000	
	238/28-02-01	50,00,000	
	239/01-03-01	50,00,000	
	240/03-03-01	30,00,000	
	243/04-03-01	20,00,000	
	244/05-03-01	50,00,000	
	245/05-03-01	25,00,000	
	249/08-03-01	50,00,000	
	250/12-03-01	15,00,000	
	265/22-03-01	25,00,000	
	267/24-03-01	25,00,000	
	Total	5,85,00,000	
Mamlatdar, Anjar	18-28/07-2002	@ Rs.25,000	Rs.2,75,000/-
	29-37/08-2002	@ Rs.25,000	Rs.2,25,000/-
	46-49/09-2002	@ Rs.25,000	Rs.1,00,000/-
	56-63/11-2002	@ Rs.25,000	Rs.2,00,000/-
	64-79/01-2003	@ Rs.25,000	Rs.4,00,000/-
	84-88 & 90-98/ 02-2003	@ Rs.25,000	Rs.3,50,000/-

Name of Drawing and Disbursing Officer	AC Bill No. and Date	Amount	DC bill sent to AG(A&E) (Amount & date)
	100-104 & 106-111/03-2003	@ Rs.25,000	Rs.2,75,000/-
	112-120 & 124-127/03-2003	@ Rs.25,000	Rs.3,25,000/-
	129-134/04-2004	Rs.25,000	Rs.1,50,000/-
		Total	Rs.23,00,000/-
Mamlatdar, Rapar	38/07-02-03	24000	Rs. 3,37,000/- dated 26-06-2003
	39/10-02-03	24,000	
	40/11-02-03	24,000	
	41/11-02-03	24,000	
	42/13-02-03	24,000	
	43/13-02-03	24,000	
	44/14-02-03	24,000	
	45/13-02-03	24,000	
	49/02-03-03	25,000	
	50/02-03-03	25,000	
	51/03-03-03	25,000	
	52/04-03-03	25,000	
	53/05-03-03	25,000	
	54/07-03-03	25,000	
	72/21-12-03	25,000	Rs.2,50,000/- dated 24-05-04
	73/21-12-03	25,000	
	74/29-12-03	25,000	
	75/29-12-03	25,000	
	76/29-12-03	25,000	
	77/29-12-03	25,000	
	78/05-01-04	25,000	
	79/05-01-04	25,000	
	80/07-01-04	25,000	
	81/07-07-01	25,000	
	43/31-10-03	25,000	Rs.1,00,000/- dated 17-03-04
	44/31-03-03	25,000	
	45/31-10-03	25,000	
	46/31-10-03	25,000	
	33-35/18-01-03	24,000	Rs.72,000/- dated 29.9.03
	25-28/03-12-02	25,000	Rs.1,00,000/-
Mamlatdar, Dascroi	62/06-03-02	60,000	Rs.10,60,000/- dated 07-4-03
	35/16-10-02	10,00,000	

