



APPROPRIATION ACCOUNTS 2018-19



GOVERNMENT OF GUJARAT

Appropriation Accounts

2018 -19

Government of Gujarat

TABLE OF CONTENTS**PAGES**

Introductory	(v)-(vi)
Summary of Appropriation Accounts	(vii)-(xvi)
Certificate of the Comptroller and Auditor General of India	(xvii)-(xix)

Appropriation Accounts- Number and Name of Grant/Appropriation

AGRICULTURE, FARMER'S WELFARE AND CO-OPERATION DEPARTMENT

1	Agriculture and Co-Operation Department	1
2	Agriculture	2 - 3
3	Minor Irrigation, Soil Conservation and Area Development	4 - 6
4	Animal Husbandry	7 - 16
5	Co-operation	17 - 19
6	Fisheries	20 - 26
7	Other Expenditure Pertaining to Agriculture and Co-operation Department	27

EDUCATION DEPARTMENT

8	Education Department	28
9	Education	29 - 50
10	Other Expenditure Pertaining to Education Department	51 - 52

ENERGY AND PETRO-CHEMICALS DEPARTMENT

11	Energy and Petro-Chemicals Department	53 - 54
12	Tax Collection Charges (Energy and Petro-Chemicals Department)	55
13	Power Projects	56 - 60
14	Other Expenditure Pertaining to Energy and Petro-Chemicals Department	61

FINANCE DEPARTMENT

15	Finance Department	62
16	Tax Collection Charges(Finance Department)	63 - 64
17	Treasury and Accounts Administration.	65 - 66
18	Pension and Other Retirement Benefits	67 - 68
19	Other Expenditure Pertaining to Finance Department	69 - 75
20	Repayment of Debt Pertaining to Finance Department and its servicing	76 - 77

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

21	Food, Civil Supplies and Consumer Affairs Department	78 - 79
22	Civil Supplies	80 - 83
23	Food	84 - 85
24	Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department	86

FORESTS AND ENVIRONMENT DEPARTMENT

25	Forests and Environment Department	87
26	Forests	88 - 89
27	Environment	90
28	Other Expenditure Pertaining to Forest and Environment Department	91

GENERAL ADMINISTRATION DEPARTMENT

29	Governor	92
30	Council of Ministers	93
31	Elections	94
32	Public Service Commission	95
33	General Administration Department	96 - 100
34	Economic Advice and Statistics	101
35	Other Expenditure Pertaining to General Administration Department	102 - 105

GUJARAT LEGISLATURE SECRETARIAT

36	State Legislature	106
37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat	107

HEALTH AND FAMILY WELFARE DEPARTMENT

38	Health and Family Welfare Department	108
39	Medical and Public Health	109
40	Family Welfare	110 - 113
41	Other expenditure pertaining to Health and Family Welfare Department	114

HOME DEPARTMENT

42	Home Department	115 - 116
43	Police	117 - 127
44	Jails	128 - 129
45	State Excise	130
46	Other Expenditure Pertaining to Home Department	131 - 135

INDUSTRIES AND MINES DEPARTMENT

47	Industries and Mines Department	136 - 137
48	Stationery and Printing	138
49	Industries	139
50	Mines and Minerals	140
51	Tourism	141 - 142
52	Other Expenditure Pertaining to Industries and Mines Department	143 - 144

INFORMATION AND BROADCASTING DEPARTMENT

53	Information and Broadcasting Department	145
54	Information and Publicity	146
55	Other expenditure pertaining to Information and Broadcasting Department	147 - 149

LABOUR AND EMPLOYMENT DEPARTMENT

56	Labour and Employment Department	150
57	Labour and Employment	151 - 157
58	Other Expenditure Pertaining to Labour and Employment Department	158

LEGAL DEPARTMENT

59	Legal Department		159
60	Administration of Justice	160 -	165
61	Other Expenditure Pertaining to Legal Department	166 -	167

LEGISLATIVE AND PARLIMENTARY AFFAIRS DEPARTMENT

62	Legislative and Parliamentary Affairs Department		168
63	Other Expenditure Pertaining to Legislative and Parliamentary Affairs Department		169

NARMADA , WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

64	Narmada, Water Resources, Water Supply and Kalpsar Department		170
65	Narmada Development Scheme	171 -	173
66	Irrigation and Soil Conservation	174 -	185
67	Water Supply		186
68	Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department		187

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

69	Panchayats, Rural Housing and Rural Development Department		188
70	Community Development	189 -	195
71	Rural Housing and Rural Development	196 -	201
72	Compensation and Assignments		202
73	Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department	203 -	206

PORTS AND TRANSPORT DEPARTMENT

74	Transport		207
75	Other Expenditure Pertaining to Ports and Transport Department	208 -	210

REVENUE DEPARTMENT

76	Revenue Department	211 -	212
77	Tax Collection Charges (Revenue Department)	213 -	220
78	District Administration	221 -	224
79	Relief On Account of Natural Calamities	225 -	233
80	Dang District		234
81	Compensation and Assignment	235 -	236
82	Other Expenditure Pertaining to Revenue Department	237 -	239

ROADS AND BUILDINGS DEPARTMENT

83	Roads and Buildings Department		240
84	Non-Residential Buildings	241 -	260
85	Residential Buildings	261 -	266
86	Roads and Bridges	267 -	273
87	Gujarat Capital Construction Scheme	274 -	277
88	Other Expenditure Pertaining to Roads and Buildings Department	278 -	280

SCIENCE AND TECHNOLOGY DEPARTMENT

89	Science and Technology Department	281 - 282
90	Other expenditure pertaining to Science and Technology Department	283 - 287

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

91	Social Justice and Empowerment Department	288 - 289
92	Social Security and Welfare	290 - 291
94	Other Expenditure Pertaining to Social Justice and Empowerment Department	292
95	Scheduled Castes Sub-Plan	293 - 337

TRIBAL DEVELOPMENT DEPARTMENT

93	Welfare of Scheduled Tribes	338 - 339
96	Tribal Area Sub-Plan	340 - 408

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

97	Sports, Youth and Cultural Activities Department	409
98	Youth Services and Cultural Activities	410 - 417
99	Other Expenditure Pertaining to Sports, Youth and cultural Activities Department	418

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

100	Urban Development and Urban Housing Department	419
101	Urban Housing	420 - 426
102	Urban Development	427 - 434
103	Compensation ,Assignment and Tax Collection Charges	435
104	Other Expenditure Pertaining to Urban Development and Urban Housing Department	436

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

105	Women and Child Development Department	437
106	Other Expenditure Pertaining to Women and Child Development Department	438 - 450

CLIMATE CHANGE DEPARTMENT

107	Climate Change Department	451
108	Other Expenditure Pertaining to Climate Change Department	452 - 454

APPENDICES

I	Expenditure met out of advances from the Contingency Fund obtained during 2018-19 but not recouped to the Fund till the close of the year.	455
II	Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19	456 - 460

INTRODUCTORY

This compilation containing the Appropriation of the Government of Gujarat for the year 2018-19 presents accounts for sums expended in the year ended 31 March 2019 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In this Accounts

- “O” stands for original grant or appropriation
 “S” stands for supplementary grant or appropriation
 “R” stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in italics.

The following norms were prescribed for comments on the Appropriation Accounts vide recommendations under Para No.59 of Public Accounts Committee’s Report No. 4 of Eighth Gujarat Legislative Assembly of Government of Gujarat. These norms were circulated by the Government of Gujarat, Finance Department’s Circular No. PAC-1094-286-G dated 08-10-1994.

Saving

- 1) If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation.
- 2) Even in case; where the overall saving is 5 per cent or more under a grant / appropriation
 - a) No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ;
 - b) Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :-
 - i. if the total provision under ‘Revenue Voted’ below a grant is ;
 1. more than ` 30 crores and the saving/excess under sub-head is less than ` 30 lakhs;
 2. between ` 10 crores and ` 30 crores and the saving/excess under a sub-head is less than ` 20 lakhs;
 3. less than ` 10 crores and savings/excess under a sub-head is less than ` 10 lakhs.
 - ii. if the total provision under ‘Capital Voted’ below grant is
 1. more than ` 20 crores and the savings/excess under a sub-head is less than ` 25 lakhs;
 2. between ` 10 crores and ` 20 crores and the saving/excess under sub-head is less than ` 20 lakhs;
 3. less than ` 10 crores and he saving/excess under a sub -head is less than ` 10 lakhs.
 - iii. In respect of ‘Revenue Charged’ and ‘Capital Charged’ if the saving/excesses under a sub-head is less than ` 5 lakhs.

Excess

Overall excess in grant/appropriations:

If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.

However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;

- 1) Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ` 5 lakhs.

In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-

- a. If the total provision under 'Revenue Voted' below a grant is :-
 - i. More than ` 30 crores and excess under a sub-heads is more than ` 30 lakhs;
 - ii. Between ` 10 crores and ` 30 crores and the excess under a sub-head is more than ` 20 lakhs
 - iii. Less than ` 10 crores and the excess under a sub-head is more than ` 5 lakhs;
 - b. If the total provision under 'Capital Voted' below a grants is :-
 - i. More than ` 20 crores and excess under a sub-heads is more than ` 25 lakhs
 - ii. Between ` 10 crores and ` 20 crores and excess under a sub head is more than ` 15 lakhs.
 - iii. Less than ` 10 crores and the excess under a sub-head is more than ` 5 lakhs
 - c. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a sub-head is more than ` 5 lakhs;
- 2) Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.

It will, however, be open to the Accountant General to include in the Appropriation Accounts any case of variations which he considers necessary to be brought to the notice of the Legislature irrespective of the limits mentioned above.

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
1	Agriculture and Co-Operation Department				
	Revenue - Voted	20,35,73	15,66,15	4,69,58	0
2	Agriculture				
	Revenue - Voted	53,62,00,55	52,05,60,56	1,56,39,99	0
	Capital - Voted	1,00,00,00	0	1,00,00,00	0
3	Minor Irrigation, Soil Conservation and Area Development				
	Revenue - Voted	1,56,95,55	32,38,76	1,24,56,79	0
	Capital - Voted	92,14,53	0	92,14,53	0
4	Animal Husbandry				
	Revenue - Voted	7,38,11,40	6,01,70,17	1,36,41,23	0
5	Co-operation				
	Revenue - Voted	11,54,17,28	11,24,82,39	29,34,89	0
	Capital - Voted	61,87,02	15,29,06	46,57,96	0
6	Fisheries				
	Revenue - Voted	3,41,97,28	3,04,28,60	37,68,68	0
	Revenue - Charged	35,34	35,34	0	0
	Capital - Voted	2,91,25,00	27,19,66	2,64,05,34	0
7	Other Expenditure Pertaining to Agriculture and Co-operation Department				
	Capital - Voted	26,00	0	26,00	0
8	Education Department				
	Revenue - Voted	11,17,62	9,30,02	1,87,60	0
9	Education				
	Revenue - Voted	2,73,91,80,65	2,88,25,92,36	0	14,34,11,71
	Revenue - Charged	2,76,70,23	2,76,70,22	1	0
	Capital - Voted	7,98,43,21	4,46,70,33	3,51,72,88	0
10	Other Expenditure Pertaining to Education Department				
	Revenue - Voted	2,08,54	1,45,18	63,36	0
	Capital - Voted	40,60,01	40,56,83	3,18	0
11	Energy and Petro-Chemicals Department				
	Revenue - Voted	4,91,06	3,08,08	1,82,98	0
12	Tax Collection Charges (Energy and Petro-Chemicals Department)				
	Revenue - Voted	23,97,06	22,36,93	1,60,13	0
13	Power Projects				
	Revenue - Voted	75,83,37,05	76,12,31,47	0	28,94,42
	Capital - Voted	30,69,39,20	30,52,94,96	16,44,24	0
14	Other Expenditure Pertaining to Energy and Petro-Chemicals Department				
	Revenue - Voted	1,07,90	1,07,55	35	0
	Capital - Voted	16,02	0	16,02	0
15	Finance Department				
	Revenue - Voted	24,05,50	23,41,28	64,22	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
16	Tax Collection Charges(Finance Department)				
	Revenue - Voted	3,37,51,60	2,62,55,49	74,96,11	0
17	Treasury and Accounts Administration.				
	Revenue - Voted	1,94,89,21	1,71,52,33	23,36,88	0
18	Pension and Other Retirement Benefits				
	Revenue - Voted	1,13,27,30,05	1,09,69,71,44	3,57,58,61	0
	Revenue - Charged	10,00,00	12,05,92	0	2,05,92
19	Other Expenditure Pertaining to Finance Department				
	Revenue - Voted	82,61,98,97	57,10,41	82,04,88,56	0
	Capital - Voted	35,00	0	35,00	0
	Capital - Charged	1	0	1	0
20	Repayment of Debt Pertaining to Finance Department and its servicing				
	Revenue - Charged	1,92,37,17,77	1,89,76,22,70	2,60,95,07	0
	Capital - Charged	1,54,39,82,58	1,54,32,02,45	7,80,13	0
21	Food, Civil Supplies and Consumer Affairs Department				
	Revenue - Voted	49,59,89	27,04,54	22,55,35	0
22	Civil Supplies				
	Revenue - Voted	7,20,06,77	5,61,67,88	1,58,38,89	0
23	Food				
	Revenue - Voted	59,07,42	48,19,22	10,88,20	0
	Capital - Voted	1,07,44,77	89,33,94	18,10,83	0
24	Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department				
	Capital - Voted	2	0	2	0
25	Forests and Environment Department				
	Revenue - Voted	13,39,60	12,12,14	1,27,46	0
26	Forests				
	Revenue - Voted	4,56,98,15	4,34,53,35	22,44,80	0
	Revenue - Charged	7,79,00	7,76,30	2,70	0
	Capital - Voted	4,61,64,29	4,57,02,91	4,61,38	0
27	Environment				
	Revenue - Voted	21,48,50	21,48,50	0	0
28	Other Expenditure Pertaining to Forest and Environment Department				
	Capital - Voted	22,00	0	22,00	0
29	Governor				
	Revenue - Charged	8,67,31	8,61,57	5,74	0
30	Council of Ministers				
	Revenue - Voted	5,70,57	3,61,89	2,08,68	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
31	Elections				
	Revenue - Voted	2,75,09,65	2,67,26,74	7,82,91	0
	Capital - Voted	1,07,64,00	1,00,49,92	7,14,08	0
32	Public Service Commission				
	Revenue - Voted	14,95,95	11,93,64	3,02,31	0
	Revenue - Charged	26,78,55	26,77,83	72	0
33	General Administration Department				
	Revenue - Voted	1,22,81,30	1,02,92,27	19,89,03	0
34	Economic Advice and Statistics				
	Revenue - Voted	34,05,59	29,95,16	4,10,43	0
35	Other Expenditure Pertaining to General Administration Department				
	Revenue - Voted	28,23,33	24,60,29	3,63,04	0
	Revenue - Charged	41,08	32,66	8,42	0
	Capital - Voted	11,71,02,60	11,65,67,60	5,35,00	0
36	State Legislature				
	Revenue - Voted	35,88,92	34,25,47	1,63,45	0
	Revenue - Charged	47,60	17,52	30,08	0
37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat				
	Capital - Voted	29,00	5,60	23,40	0
38	Health and Family Welfare Department				
	Revenue - Voted	13,05,21	9,95,21	3,10,00	0
39	Medical and Public Health				
	Revenue - Voted	52,43,79,08	50,05,84,06	2,37,95,02	0
	Capital - Voted	18,51,03,00	18,49,21,42	1,81,58	0
40	Family Welfare				
	Revenue - Voted	15,71,48,35	14,70,53,95	1,00,94,40	0
	Capital - Voted	9,00,00	7,00,00	2,00,00	0
41	Other expenditure pertaining to Health and Family Welfare Department				
	Revenue - Charged	30,56	30,55	1	0
	Capital - Voted	45,00	4,45	40,55	0
42	Home Department				
	Revenue - Voted	17,88,64	13,05,35	4,83,29	0
43	Police				
	Revenue - Voted	52,12,65,91	48,42,55,65	3,70,10,26	0
44	Jails				
	Revenue - Voted	1,63,93,80	1,44,14,65	19,79,15	0
45	State Excise				
	Revenue - Voted	18,71,88	17,93,98	77,90	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
46	Other Expenditure Pertaining to Home Department				
	Revenue - Voted	4,85,95,21	3,94,74,79	91,20,42	0
	Revenue - Charged	1,85,27	1,79,93	5,34	0
	Capital - Voted	6,26,19,58	5,55,13,97	71,05,61	0
47	Industries and Mines Department				
	Revenue - Voted	17,15,47	11,51,24	5,64,23	0
48	Stationery and Printing				
	Revenue - Voted	72,71,55	72,43,35	28,20	0
	Capital - Voted	11,35,80	11,31,83	3,97	0
49	Industries				
	Revenue - Voted	42,31,49,88	41,71,10,24	60,39,64	0
	Capital - Voted	1,17,54,10	1,15,97,71	1,56,39	0
50	Mines and Minerals				
	Revenue - Voted	2,21,07,09	2,11,99,08	9,08,01	0
	Capital - Voted	1,55,00	1,55,00	0	0
51	Tourism				
	Revenue - Voted	81,96,00	71,14,79	10,81,21	0
	Capital - Voted	4,84,00,00	4,40,50,00	43,50,00	0
52	Other Expenditure Pertaining to Industries and Mines Department				
	Revenue - Voted	82,56,80	82,56,80	0	0
	Revenue - Charged	4,71,10	4,71,10	0	0
	Capital - Voted	1,26,70,00	1,05,06,10	21,63,90	0
	Capital - Charged	1,37,67	1,37,66	1	0
53	Information and Broadcasting Department				
	Revenue - Voted	1,82,38	1,27,56	54,82	0
54	Information and Publicity				
	Revenue - Voted	1,36,64,78	1,32,70,26	3,94,52	0
55	Other expenditure pertaining to Information and Broadcasting Department				
	Revenue - Voted	15,75,40	5,74,56	10,00,84	0
	Revenue - Charged	42,62	42,61	1	0
	Capital - Voted	30,00	0	30,00	0
56	Labour and Employment Department				
	Revenue - Voted	17,55,42	5,31,81	12,23,61	0
57	Labour and Employment				
	Revenue - Voted	12,12,05,51	8,77,55,18	3,34,50,33	0
	Revenue - Charged	1,39,51	1,39,51	0	0
	Capital - Voted	31,00,00	4,69,21	26,30,79	0
58	Other Expenditure Pertaining to Labour and Employment Department				
	Capital - Voted	9,40	0	9,40	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
59	Legal Department				
	Revenue - Voted	14,45,05	9,38,99	5,06,06	0
60	Administration of Justice				
	Revenue - Voted	9,44,63,07	8,17,17,84	1,27,45,23	0
	Revenue - Charged	2,14,53,14	1,67,73,48	46,79,66	0
61	Other Expenditure Pertaining to Legal Department				
	Revenue - Voted	85,04,37	73,37,60	11,66,77	0
	Capital - Voted	1,77,00	49,18	1,27,82	0
62	Legislative and Parliamentary Affairs Department				
	Revenue - Voted	7,44,85	7,09,57	35,28	0
63	Other Expenditure Pertaining to Legislative and Parliamentary Affairs Department				
	Capital - Voted	2	0	2	0
64	Narmada, Water Resources, Water Supply and Kalpsar Department				
	Revenue - Voted	17,60,17	16,72,52	87,65	0
65	Narmada Development Scheme				
	Capital - Voted	49,55,78,37	33,24,55,50	16,31,22,87	0
66	Irrigation and Soil Conservation				
	Revenue - Voted	11,47,57,34	9,79,42,10	1,68,15,24	0
	Capital - Voted	56,94,80,36	56,34,16,17	60,64,19	0
	Capital - Charged	1,20,00,00	1,06,87,21	13,12,79	0
67	Water Supply				
	Revenue - Voted	1,88,88,00	1,88,88,00	0	0
	Capital - Voted	22,26,85,55	22,06,70,07	20,15,48	0
68	Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department				
	Revenue - Charged	2,80,00,00	2,52,08,10	27,91,90	0
	Capital - Voted	35,00	0	35,00	0
69	Panchayats, Rural Housing and Rural Development Department				
	Revenue - Voted	9,99,67	7,71,14	2,28,53	0
70	Community Development				
	Revenue - Voted	24,74,28,31	22,10,78,71	2,63,49,60	0
71	Rural Housing and Rural Development				
	Revenue - Voted	18,90,97,93	8,98,40,00	9,92,57,93	0
	Revenue - Charged	4,00,84,72	4,00,83,72	1,00	0
	Capital - Voted	60,93	60,93	0	0
72	Compensation and Assignments				
	Revenue - Voted	1,36,171	1,32,61,71	3,88,48	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
73	Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department				
	Revenue - Voted	7,03,07,20	14,63,84,27	0	7,60,77,07
	Capital - Voted	3,25,00	4,57	3,20,43	0
74	Transport				
	Revenue - Voted	5,17,21,49	5,06,51,97	10,69,52	0
	Capital - Voted	6,59,44,00	2,62,71,20	3,96,72,80	0
75	Other Expenditure Pertaining to Ports and Transport Department				
	Revenue - Voted	58,29,70	52,10,99	6,18,71	0
	Capital - Voted	20,01,02	8,33,50	11,67,52	0
76	Revenue Department				
	Revenue - Voted	44,27,69	32,28,73	11,98,96	0
77	Tax Collection Charges (Revenue Department)				
	Revenue - Voted	3,05,14,18	2,83,66,30	21,47,88	0
	Revenue - Charged	1,00	0	1,00	0
78	District Administration				
	Revenue - Voted	5,47,93,10	4,78,31,01	69,62,09	0
79	Relief On Account of Natural Calamities				
	Revenue - Voted	28,24,98,71	21,11,99,79	7,12,98,92	0
	Capital - Voted	1,77,00,00	1,53,48,07	23,51,93	0
80	Dang District				
	Revenue - Voted	53,13,87	50,64,73	2,49,14	0
81	Compensation and Assignment				
	Revenue - Voted	2,25,17,78	2,24,80,49	37,29	0
	Revenue - Charged	27,58	13,00	14,58	0
	Capital - Voted	3,00	0	3,00	0
	Capital - Charged	2,00	0	2,00	0
82	Other Expenditure Pertaining to Revenue Department				
	Revenue - Voted	2,98,83	2,54,14	44,69	0
	Capital - Voted	26,10	0	26,10	0
83	Roads and Buildings Department				
	Revenue - Voted	23,03,60	20,25,92	2,77,68	0
84	Non-Residential Buildings				
	Revenue - Voted	7,01,70,33	6,88,02,12	13,68,21	0
	Revenue - Charged	1,25,23	67,79	57,44	0
	Capital - Voted	13,98,85,74	7,45,51,87	6,53,33,87	0
	Capital - Charged	32,58	32,57	1	0
85	Residential Buildings				
	Revenue - Voted	2,11,07,91	1,65,22,52	45,85,39	0
	Capital - Voted	2,49,20,61	1,37,03,47	1,12,17,14	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
86	Roads and Bridges				
	Revenue - Voted	33,51,53,13	35,19,88,34	0	1,68,35,21
	Revenue - Charged	10,59,67	10,09,52	50,15	0
	Capital - Voted	32,55,47,12	32,49,60,17	5,86,95	0
	Capital - Charged	22,10,00	20,75,14	1,34,86	0
87	Gujarat Capital Construction Scheme				
	Revenue - Voted	16,96,35	16,14,85	81,50	0
	Capital - Voted	2,54,41,00	1,59,12,95	95,28,05	0
	Capital - Charged	9,00	0	9,00	0
88	Other Expenditure Pertaining to Roads and Buildings Department				
	Revenue - Voted	31,77,58	30,90,21	87,37	0
	Revenue - Charged	80,00,00	77,60,68	2,39,32	0
	Capital - Voted	5,22,50	2,14,70	3,07,80	0
89	Science and Technology Department				
	Revenue - Voted	2,86,16,10	2,55,81,95	30,34,15	0
90	Other expenditure pertaining to Science and Technology Department				
	Revenue - Voted	2,33,68,88	1,83,46,86	50,22,02	0
	Capital - Voted	1,15,03	8,80	1,06,23	0
91	Social Justice and Empowerment Department				
	Revenue - Voted	7,95,45	5,09,44	2,86,01	0
92	Social Security and Welfare				
	Revenue - Voted	16,85,76,39	16,47,72,50	38,03,89	0
	Revenue - Charged	2,23,00	2,23,00	0	0
	Capital - Voted	6,22,11,40	3,82,94,91	2,39,16,49	0
94	Other Expenditure Pertaining to Social Justice and Empowerment Department				
	Capital - Voted	16,00	0	16,00	0
95	Scheduled Castes Sub-Plan				
	Revenue - Voted	41,53,45,58	35,06,03,14	6,47,42,44	0
	Capital - Voted	9,93,51,39	7,73,16,35	2,20,35,04	0
93	Welfare of Scheduled Tribes				
	Revenue - Voted	4,63,88,31	4,59,10,65	4,77,66	0
	Capital - Voted	23,42,29	2,19,02	21,23,27	0
96	Tribal Area Sub-Plan				
	Revenue - Voted	82,92,84,66	70,90,81,56	12,02,03,10	0
	Revenue - Charged	6,84,95	3,83,73	3,01,22	0
	Capital - Voted	44,90,21,39	41,93,12,80	2,97,08,59	0
	Capital - Charged	1,50,00	49,47	1,00,53	0
97	Sports, Youth and Cultural Activities Department				
	Revenue - Voted	7,15,77	6,09,40	1,06,37	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
98 Youth Services and Cultural Activities					
Revenue - Voted	4,02,64,56	3,78,50,43	24,14,13	0	
Revenue - Charged	1,78,12	1,78,11	1	0	
Capital - Voted	71,16,01	61,00,00	10,16,01	0	
99 Other Expenditure Pertaining to Sports, Youth and cultural Activities Department					
Capital - Voted	6,06	5,00	1,06	0	
100 Urban Development and Urban Housing Department					
Revenue - Voted	5,84,61	5,28,12	56,49	0	
101 Urban Housing					
Revenue - Voted	10,19,30,80	6,92,71,07	3,26,59,73	0	
Revenue - Charged	1,88,49,15	1,88,49,08	7	0	
102 Urban Development					
Revenue - Voted	93,49,62,02	86,77,92,31	6,71,69,71	0	
Capital - Voted	6,32,00,00	4,88,79,25	1,43,20,75	0	
103 Compensation, Assignment and Tax Collection Charges					
Revenue - Voted	4,08,20,00	4,08,20,00	0	0	
Revenue - Charged	30,00,00	30,00,00	0	0	
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department					
Revenue - Voted	44,95	29,77	15,18	0	
Capital - Voted	6,00	0	6,00	0	
105 Women and Child Development Department					
Revenue - Voted	4,05,00	3,10,02	94,98	0	
106 Other Expenditure Pertaining to Women and Child Development Department					
Revenue - Voted	22,31,12,03	13,97,64,94	8,33,47,09	0	
Revenue - Charged	90,00	82,50	7,50	0	
Capital - Voted	1,13,44,00	43,50,75	69,93,25	0	
107 Climate Change Department					
Revenue - Voted	1,00,70	94,18	6,52	0	
108 Other Expenditure Pertaining to Climate Change Department					
Revenue - Voted	1,01,10,00	75,13,50	25,96,50	0	
	Voted	12,87,83,33,21	11,41,48,67,17	1,70,26,84,45	23,92,18,41
	Revenue Charged	2,07,94,82,50	2,04,53,96,47	3,42,91,95	2,05,92
GRAND TOTAL	Voted	3,54,12,57,44	3,03,15,19,73	50,97,37,71	0
	Capital Charged	1,55,85,23,84	1,55,61,84,50	23,39,34	0

SUMMARY OF APPROPRIATION ACCOUNTS

The excess over the following voted grants in the Revenue Section requires regularization :

EDUCATION DEPARTMENT

9 - Education

ENERGY AND PETRO-CHEMICALS DEPARTMENT

13 - Power Projects

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

(1) 73 - Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development
Department

ROADS AND BUILDINGS DEPARTMENT

86 - Roads and Bridges

The excess over the following appropriations in the Revenue Section requires regularization :

FINANCE DEPARTMENT

(1) 18 - Pension and Other Retirement Benefits

SUMMARY OF APPROPRIATION ACCOUNTS

The expenditure shown in the Appropriation Accounts does not include ₹ 25,00 thousands met out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of this amount is given in Appendix-I.

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to Appropriation Accounts for the year 2018-19 and that shown in the Finance accounts for that year is indicated below :

		Revenue	Capital	Total
		(₹ in thousands)		
Total	Voted	11,41,48,67,17	3,03,15,19,73	14,44,63,86,90
Expenditure according to Appropriation Account	Charged	2,04,53,96,47	1,55,61,84,50	3,60,15,80,97
Deduct - Total Recoveries shown in Appendix- II	Voted	18,12,82,94	6,51,64,39	24,64,47,33
	Charged	23,24	0	23,24
(Includes transfer of balances to the Fund Accounts)				
Net Expenditure shown in Finance Accounts	Voted	11,23,35,84,23	2,96,63,55,34	14,19,99,39,57
	Charged	2,04,53,73,23	1,55,61,84,50	3,60,15,57,73

**Certificate of the Comptroller and Auditor General of India on
Appropriation Accounts**

This Compilation containing the Appropriation Accounts of the Government of Gujarat for the year ending 31 March 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Gujarat and the statements received from the Reserve Bank of India.

The treasuries, offices, and/or departments functioning under the control of the Government of Gujarat are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (G&SSA) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisation with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

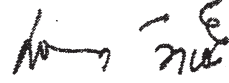
Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the following significant issue/concern which is important from the point of view of accuracy, transparency and completeness of these accounts and for maintaining legislative financial control over public finances:

There was an excess disbursement of ₹ 2,394.24 crore over the authorisation made by the State Legislature under four grants and one appropriation during the financial year 2018-19. This is in violation of Article 204 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund of State except under appropriation made by Law by the State Legislature. Moreover, an

excess disbursement of ₹ 4,670.60 crore pertaining to the years 2007-08 to 2017-18 was yet to be regularised by the State Legislature.



Date : 23 March 2020
Place : New Delhi

(RAJIV MEHRISHI)
Comptroller and Auditor General of India

AGRICULTURE, FARMER'S WELFARE AND CO-OPERATION DEPARTMENT

GRANT NO. : 1 AGRICULTURE AND CO-OPERATION DEPARTMENT

(Major Head : 3451 - Secretariat -Economic Services , 5475 - Capital Outlay on Other General Economic Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	Supplementary	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
	20,35,73	20,35,73	15,66,15	(-) 4,69,58	4,69,43

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3451.00.090.01 Agricultural and Co-operation Department	O 20,35.73 R (-) 4,69.43	15,66.30	15,66.15	(-) 0.15	Withdrawal of provision of ₹ 4,69.43 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts of class III & IV employees, (ii) non-utilization of the full provision of Information & Technology by Head of Department, (iii) non-completion of renovation process by Road & Buildings Department and (iv) non-organization of trainings by concerned training institutes.

GRANT NO. : 2 AGRICULTURE

(Major Head : 2401 - Crop Husbandry , 2415 - Agricultural Research and Education , 2810 - New and Renewable Energy , 4401 - Capital Outlay on Crop Husbandry)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	34,77,41,26				
Supplementary	18,84,59,29	53,62,00,55	52,05,60,56	(-) 1,56,39,99	1,56,37,73

CAPITAL

Voted

Original	1,00,00,00				
Supplementary	0	1,00,00,00	0	(-) 1,00,00,00	1,00,00,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,56,39.99 lakh in the grant; only ₹ 1,56,37.73 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 18,84,59.29 lakh obtained in March 2019 could have been curtailed.

CAPITAL

- 2 . Entire voted grant of ₹ 1,00,00.00 lakh remained unutilized during the year.

3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4401.00.103.01 Construction Activity under RIDF Scheme	O 1,00,00.00 R(-)1,00,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00,00.00 lakh through surrender in March 2019 is due to delay in implementing the project as the matter is pending in the High Court.

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	24,32,53.67	21,56,54.82	2,75,98.85	11.35
2014-15	28,01,64.70	18,31,05.01	9,70,59.69	34.64
2015-16	27,09,58.43	24,38,01.30	2,71,57.13	10.02
2016-17	28,47,07.28	25,34,37.94	3,12,69.34	10.98
2017-18	49,26,83.34	47,49,10.99	1,77,72.35	3.61

GRANT NO. : 3 MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT

(Major Head : 2402 - Soil and Water Conservation , 2702 - Minor Irrigation , 4402 - Capital Outlay on Soil and Water Conservation)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	1,56,95,55				
Supplementary	0	1,56,95,55	32,38,76	(-) 1,24,56,79	1,24,56,16

CAPITAL

Voted

Original	92,14,53				
Supplementary	0	92,14,53	0	(-) 92,14,53	92,14,53

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2402.00.102.01 SLC-1 Soil Conservation including Contour bunding.Nalaplugging,terracing Survey and maintenance	O 21,75.00 R (-) 21,75.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 21,75.00 lakh through surrender in March 2019 was attributed to non-completion of the schematic work owing to some administrative issues and instruction from the Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2402.00.102.33 SLC-21 Repairing of Assets Constructed by GSLDC	O 1,03,97.00 R (-) 92,76.50	11,20.50	11,20.50	0.00	Withdrawal of provision of ₹ 92,76.50 lakh through surrender in March 2019 was attributed to cut-imposed by the Finance Department in Revised Estimate.
(iii)	2402.00.102.36 Enhancing Productivity of Land in Catchment of River Valley Project	O 9,35.00 R (-) 9,35.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 9,35.00 lakh through surrender in March 2019 was attributed to non-completion of the schematic work owing to some administrative issues and instruction from the Government.
(iv)	2702.03.103.01 Improvement of Irrigation of wells by blassing.	O 1,71.81 R (-) 40.41	1,31.40	1,30.77	(-) 0.63	Withdrawal of provision of ₹ 40.41 lakh through surrender in March 2019 was attributed to non-filling up of posts, vacant due to retirement, promotion and transfer.

CAPITAL

2. Entire voted grant of ₹ 92,14.53 lakh remained unutilized during the year.
3. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4402.00.102.02 SLC-Scheme For Farm Ponds For Water Storage In Gujarat State	O 33,03.53 R (-) 33,03.53	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 33,03.53 lakh through surrender in March 2019 was attributed to non-completion of the schematic work owing to some administrative issues and instruction from the Government.
(ii) 4402.00.102.03 SLC-Scheme For Water Harevesting	O 44,71.00 R (-) 44,71.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 44,71.00 lakh through surrender in March 2019 was attributed to non-completion of the schematic work owing to some administrative issues and instruction from the Government.
(iii) 4402.00.102.04 SLC-Scheme For Destiling Of Village Ponds	O 14,40.00 R (-) 14,40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 14,40.00 lakh through surrender in March 2019 was attributed to non-completion of the schematic work owing to some administrative issues and instruction from the Government.

GRANT NO. : 4 ANIMAL HUSBANDRY**(Major Head : 2403 - Animal Husbandry , 2404 - Dairy Development)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,38,11,40				
Supplementary	0	7,38,11,40	6,01,70,17	(-) 1,36,41,23	1,36,38,71

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2403.00.001.01 ANH-1 Directorate of Animal Husbandry and its expansion	O 27,85.96 R (-) 4,17.49 23,68.47	23,70.47	(+) 2.00	Withdrawal of provision of ₹ 3,52.95 lakh through surrender and of ₹ 64.54 lakh through reappropriation in March 2019 was attributed to non-filling up of the 27 vacant posts in different cadre i.e. Class I- 4, Class II-2 and Class III-21 (ii) delay in implementation of C-Dac software owing to administrative reasons. (iii) delay in appointment of Legal Executive for Animal Husbandry Department owing to Administrative reasons and (iv) non-declaration of Food Grain and Festival Advance for Class-IV Employees by the Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2403.00.101.02 ANH-3 Disease Prevention and Control	O 16,55.18 R (-) 3,97.90	12,57.28	12,57.28	0.00	Withdrawal of provision of ₹ 3,97.90 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-payment of of higher pay scale to the employees as per the 7th Pay Commission.
(iii)	2403.00.102.01 ANH-8 Artificial Insemination Centre in Key Village	O 1,47,56.10 R (-) 66,46.60	81,09.50	81,09.15	(-) 0.35	Withdrawal of provision of ₹ 66,46.60 lakh through surrender in March 2019 was attributed to (i) receipt of less online application under the scheme and (ii) non-filling up of the 23 vacant posts in different cadre i.e. Class II - (1), Class III - (20) and Class IV - (2).
(iv)	2403.00.102.05 ANH-6 Intensive Cattle Development Programme	O 81,79.54 R (-) 14,78.78	67,00.76	67,00.34	(-) 0.42	Withdrawal of provision of ₹ 14,78.78 lakh through surrender in March 2019 was attributed to (i) non-approval of tender for purchase of liquid nitrogen containers of various capacities and (ii) non-filling up of the 495 vacant posts in different cadre i.e. Class I - (12), Class II - (14), Class III - (434) and Class IV - (35).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	2403.00.102.06 ANH-7 Upgradation and Conservation of Livestock	O 12,24.93 R (-) 2,06.06	10,18.87	10,19.48	(+) 0.61	Withdrawal of provision of ₹ 2,06.06 lakh through surrender in March 2019 was attributed to (i) (object class-1) non payment of Pay & DA difference amount to Shramyogi (CBF MANDAVI) as pay fixation work not competed and non filling up of vacant posts. (ii) (object class-4) non filling up of vacant posts (Embryo Transfer), non finalization of implementing agency (Animal Breeder Association), less number of applications received for Milk Yield Competition and prize distribution Shibir was organised due to election code of conduct (iii) (object class-6) less expenditure incurred for purchase and maintenance of agricultural machineries.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2403.00.102.16 National Livestock Mission	O 28,00.00 R (-) 19,57.70	8,42.30	8,42.29	(-) 0.01	Withdrawal of provision of ₹ 19,57.70 lakh through surrender in March 2019 was attributed to (i) non-implementation of project for genetic improvement for Mehsana and Surti goats and partial implementation of project for genetic improvement for Katchhi goats, (ii) non-utilization of state share in fodder branch projects, and (iii) non-finalization of tendering in L branch in Risk Management Programmes by the GLDB.

Grant No. 4 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2403.00.104.01 ANH-12 Sheep-Goat Development Programmes	O 19,43.43 R (-) 2,37.76	17,05.67	17,05.07	(-) 0.60	Withdrawal of provision of ₹ 2,37.76 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 30 vacant posts in different cadre i.e. Class-II Asst. Director - (2), V.O.- (1), Class-III Ext. Officer - (6), L.I. - (19), Jr. Clerk- (2) and 43 vacant posts of Gusheel employee, (ii) non-payment of arrears of 7th pay commission to the employees in due time and (iii) purchase of deworming medicines at lower rate than estimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2403.00.106.02 AHN-15 Expansion of Horse Breeding farms	O 4,22.00 R (-) 1,20.58	3,01.42	3,00.82	(-) 0.60	Withdrawal of provision of ₹ 1,20.58 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 4 vacant posts of Employees i.e. Class-II V.O.-(1), Class-III Agricultural. Asst. - (1), Jr.Clerk (2), (ii) non-organization of on e horse show at Amreli owing to model code of conduct of Loksabha election and (iii) purchase of only two pure breed horses instead of eight owing to non-availability of pure marwadi horses.
(ix)	2403.00.107.01 AHN-9 Fodder and feed Development Scheme	O 6,98.64 R (-) 1,25.56	5,73.08	5,73.08	0.00	Withdrawal of provision of ₹ 1,25.56 lakh through surrender in March 2019 was attributed to receipt of less applications for power driven chaff cutter and poly propilne silage bag scheme owing to model code of conduct of Loksabha election.

Grant No. 4 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(x)	2403.00.109.01 ANH-14 Expansion of Exhibition cell	O 8,15.00 R (-) 92.27	7,22.73	7,22.68	(-) 0.05	Withdrawal of provision of ₹ 92.27 lakh through surrender in March 2019 was attributed to (i) non-declaration of 7th pay commission allowances by the Government, (ii) less expenditure on tendering process for purchase of extension instrument / equipment, (iii) less number of registration in tarnetar fair and (iv) non-organization of banni fair owing to scarcity.
(xi)	2403.00.113.01 ANH-4 Scheme for Strengthening of Statistical Wing	O 2,09.87 R (-) 41.99	1,67.88	1,67.88	0.00	Withdrawal of provision of ₹ 41.99 lakh through surrender in March 2019 was attributed to non-filling up of the 26 vacant posts in different cadre i.e. Class II - (2), Class-III - (21) and Class IV-(3).
(xii)	2403.00.113.03 ANH-4 scheme strengthening of Statistical Wing(50% Centrally Sponsored Scheme)	O 2,00.00 R (-) 67.10	1,32.90	1,32.90	0.00	Withdrawal of provision of ₹ 67.10 lakh through surrender in March 2019 was attributed to non-filling up of the 22 vacant posts in different cadre i.e. Class-I -(1) and Class-III -(21).

Grant No. 4 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiii)	2404.00.001.03 DMS-1 Dairy Development Programmes in the state	O 53,62.50 R (-) 25,20.98	28,41.52	28,41.52	0.00	Withdrawal of provision of ₹ 12,63.98 lakh through surrender and of ₹ 12,57.00 lakh through reappropriation in March 2019 was attributed to (i) non-receipt of sanction order till the end of financial year for dairy development scheme in Saurashtra and Kutch region and (ii) non-filling up of the vacant posts of Joint Director and Junior clerk.

2. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2404.00.001.05 National Programme for Bovine Breeding and Dairy Development (60:40 Centrally Sponsored Scheme)	O 50.00 R (+) 12,57.00	13,07.00	13,07.00	0.00	Additional fund of ₹ 12,57.00 lakh was made in March 2019 through reappropriation mainly due to release of more matching share by the State Government as Government of India released more funds as central share under NMBP and sex sorted semen.

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	4,22,33.25	2,89,25.06	1,33,08.19	31.51
2014-15	4,41,99.91	3,65,59.92	76,39.99	17.29
2015-16	4,97,60.74	3,79,47.88	1,18,12.86	23.74
2016-17	6,15,79.53	4,57,09.79	1,58,69.75	25.77
2017-18	5,68,26.22	4,57,42.19	1,10,84.03	19.51

GRANT NO. : 5 CO-OPERATION

(Major Head : 2425 - Co-operation , 2435 - Other Agricultural Programmes , 3475 - Other General Economic Services , 4425 - Capital Outlay on Co-operation , 4435 - Capital Outlay on Other Agricultural Programmes , 4860 - Capital Outlay on Consumer Industries , 6425 - Loans for Co-operation)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,49,06,94				
Supplementary	4,05,10,34	11,54,17,28	11,24,82,39	(-) 29,34,89	29,08,92

CAPITAL

Voted

Original	61,87,02				
Supplementary	0	61,87,02	15,29,06	(-) 46,57,96	46,57,96

Notes and Comments

REVENUE:

Though there was an ultimate saving of ₹ 29,34.89 lakhs in the grant only ₹ 29,08.92 lakh was surrendered in March 2019.

CAPITAL

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4435.01.101.01 WRH-1 Establishment Of Agricultural Produce Market Fund	O 50,60.00 R (-)36,30.94	14,29.06	14,29.06	0.00	Withdrawal of provision of ₹ 36,30.94 lakh through surrender in March 2019 was attributed to (i) non-receipt of approval for the financial proposal submitted to the Government, (ii) non receipt of demand for grant from the nodal agency i.e. Gujarat State Agriculture Market Board and (iii) less receipt of proposals from the District Offices.
(ii) 4435.01.101.02 WRH-3 Modernisation Of Agricultural Marketing	O 8,26.01 R (-) 8,26.01	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 8,26.01 lakh through surrender in March 2019 was attributed to (i) non-receipt of approval for the financial proposal submitted to the Government, (ii) non receipt of demand for grant from the nodal agency and (iii) less receipt of proposals from the District Offices.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	6425.00.108.33 COP Liquidity Support Loan to Sugar Co- operatives	O 2,00.00 R (-) 2,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,00.00 lakh through surrender in March 2019 was attributed to non-receipt of any proposals as per the terms & conditions of the scheme.

GRANT NO. : 6 FISHERIES**(Major Head : 2405 - Fisheries , 5051 - Capital Outlay on Ports and Light House)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	3,03,53,98				
Supplementary	38,43,30	3,41,97,28	3,04,28,60	(-) 37,68,68	37,67,23

Charged

Original	0				
Supplementary	35,34	35,34	35,34	0	0

CAPITAL

Voted

Original	2,91,25,00				
Supplementary	0	2,91,25,00	27,19,66	(-) 2,64,05,34	2,64,05,34

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 37,68.68 lakh in the grant; only ₹ 37,67.23 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 38,43.30 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2405.00.001.01 FSH-18 Commissioner and District Officers.	O 22,16.22 R (-) 2,27.47	19,88.75	19,89.30	(+) 0.55	Withdrawal of provision of ₹ 2,27.47 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Chief Engineer, Executive Engineer, Deputy Executive Engineer and other Technical employees.
(ii) 2405.00.101.02 FSH-2 Fish seed Production and inland fisheries Resources (In Non-Tribal Area)	O 11,18.00 R (-) 2,31.63	8,86.37	8,86.13	(-) 0.24	Withdrawal of provision of ₹ 2,31.63 lakh through surrender in March 2019 was attributed to receipt of less applications from beneficiaries owing to less rainfall and less water in reservoir resulting in shortfall in rain seed stocking.
(iii) 2405.00.102.02 FSH-5- Establishment of Coastal Aquaculture units	O 8,80.00 R (-) 5,95.75	2,84.25	2,84.21	(-) 0.04	Withdrawal of provision of ₹ 5,95.75 lakh through surrender in March 2019 was attributed to (i) receipt of less applications from beneficiaries for subsidy under bird fencing, dog fencing, aerator and (ii) non-submission of plan and estimates for roads.

Grant No. 6 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2405.00.103.01 FSH-7- Providing Navigational Aids and other Infrastructural facilities	O 63,07.00 R (-) 40,61.80	22,45.20	22,45.20	0.00	Withdrawal of provision of ₹ 61.13 lakh through surrender and of ₹ 40,00.67 lakh through reappropriation in March 2019 was attributed to receipt of less application from the beneficiaries under the various components of the scheme.
(v)	2405.00.103.04 FSH-8 Mechanisation of Fishing Crafts(50% Centrally Sponsored Scheme)	O 1,92.00 R (-) 1,92.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,92.00 lakh through surrender in March 2019 was attributed to non-release of grant by the Government of India under the Neelkranti Blue Revolution Scheme where Government of India had revised the subsidy rate for 2/4 stroke OBM machine.
(vi)	2405.00.103.14 FSH-20 Safety of Fishermen at Sea(75% Centrally Sponsored Scheme)	O 68.00 R (-) 68.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 68.00 lakh through surrender in March 2019 was attributed to non-release of grant by the Government of India under the centrally sponsored scheme.

Grant No. 6 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2405.00.103.15 Blue Revolution Intergrated Development and management of Fisheries	O 65,00.00 R (-) 52,61.08	12,38.92	12,38.92	0.00	Withdrawal of provision of ₹ 21,61.08 lakh through surrender and of ₹ 31,00.00 lakh through reappropriation in March 2019 was attributed to receipt of less applications from the beneficiaries for deep sea and other components of the scheme.
(viii)	2405.00.103.16 Financial Assistance for Kerosene to Boat owner small Fishermen	O 22,50.00 R (-) 20,42.48	2,07.52	2,07.52	0.00	Withdrawal of provision of ₹ 21.48 lakh through surrender and of ₹ 20,21.00 lakh through reappropriation in March 2019 was attributed to the scheme being new and in implementation stage, no primary infrastructure was provided hence there was receipt of less applications from the fishermen under the scheme.

Grant No. 6 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2405.00.120.02 FSH-11 Accident Insurance Scheme of Fishermens Member of Co- operative Societies	O 76.87 R (-) 47.91	28.96	28.96	0.00	Withdrawal of provision of ₹ 47.91 lakh through surrender in March 2019 was attributed to receipt of less cases of accident than estimated as accident matters are unpredictable.
(x)	2405.00.800.02 FSH-13- Financial Assistant towards Welfare Scheme for the Fishermen Co- operative Societies (50% Centrally Sponsored Scheme)	O 1,20.00 R (-) 1,20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,20.00 lakh through surrender in March 2019 was attributed to non-release of the grant by the Government of India as per Neelkranti Blue Revolution Scheme.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2405.00.800.05 FSH-16 Sales tax subsidy on High Speed Diesel to Mechanised Fishing vessels below 20 metres length	O 1,02,00.00 S 38,43.30 R (+)91,21.67	2,31,64.97	2,31,64.43	(-) 0.54	Additional fund of ₹ 91,21.67 lakh was made in March 2019 through reappropriation mainly due to payment of pending bills of last year along with current year as per the new policy of payment.

CAPITAL

4. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 5051.02.200.01 FSH-6 Construction of docks, berths and Jetties(75% Centrally Sponsored Schemes)	O 2,10,00.00 R (-)2,10,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,10,00.00 lakh through surrender in March 2019 was attributed to non-release of grant by Government of India under the centrally sponsored scheme.
(ii) 5051.02.200.05 FSH-19 Providing Infrastructures at Minor Ports.	O 81,25.00 R (-) 54,05.34	27,19.66	27,19.66	0.00	Withdrawal of provision of ₹ 54,05.34 lakh through surrender in March 2019 was attributed to non-implementation of infrastructure and extension work at various landing centres and (ii) receipt of low tenders of dredging work and (iii) non finalisation of consultants tenders for development work.

PERSISTENT SAVING

5. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,59,93.04	1,41,43.05	18,49.99	11.57
2014-15	2,02,93.24	1,90,82.29	12,10.95	5.97
2015-16	1,71,42.21	1,54,04.96	17,37.25	10.13
2016-17	1,72,92.58	1,56,74.58	16,18.00	9.36
2017-18	2,90,90.21	2,75,33.19	15,57.02	5.35

6. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	33,99.00	7,70.90	26,28.10	77.32
2014-15	17,71.35	5,53.41	12,17.94	68.76
2015-16	44,70.00	33,57.92	11,12.08	24.88
2016-17	2,68,00.00	31,01.06	2,36,98.94	88.43
2017-18	2,68,00.00	96,22.02	1,71,77.98	64.10

GRANT NO. : 7 OTHER EXPENDITURE PERTAINING TO AGRICULTURE AND CO-OPERATION DEPARTMENT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

CAPITAL

Voted

Original	26,00				
Supplementary	0	26,00	0.00	(-) 26,00	26,00

Notes and Comments

CAPITAL

Entire voted grant of ₹ 26.00 lakh remained unutilized during the year.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 25.00 R (-) 25.00	0.00	0.00	0.00	Withdrawal of entire budget provision of ₹ 25.00 lakh through surrender in March 2019 was attributed to non-receipt of House Building Advance applications from the employees.

EDUCATION DEPARTMENT**GRANT NO. : 8 EDUCATION DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	11,17,62				
Supplementary	0	11,17,62	9,30,02	(-) 1,87,60	1,27,21

Notes and Comments

Though there was an ultimate saving of ₹ 1,87.60 lakh in the grant; only ₹ 1,27.21 lakh were surrendered in March 2019.

2 . Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2251.00.090.01 EDN-149 Education Department	O 11,07.62 R (-) 1,17.47	9,90.15	9,29.76	(-) 60.39	Withdrawal of provision of ₹ 1,17.47 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-payment of House Rent Allowance and other benefits of 7th Pay Commission. Reasons for the final saving of ₹ 60.39 lakh have not been intimated (August 2019).

GRANT NO. : 9 EDUCATION

(Major Head : 2049 - Interest Payments , 2071 - Pensions and Other Retirement Benefits , 2202 - General Education , 2203 - Technical Education , 2204 - Sports and Youth Services , 2236 - Nutrition , 4202 - Capital Outlay on Education, Sports, Art and Culture)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	2,41,73,39,82				
Supplementary	32,18,40,83	2,73,91,80,65	2,88,25,92,36	(+) 14,34,11,71	4,47,74,27

Charged

Original	2,44,00,10				
Supplementary	32,70,13	2,76,70,23	2,76,70,22	(-) 1	0

CAPITAL

Voted

Original	7,98,43,21				
Supplementary	0	7,98,43,21	4,46,70,33	(-) 3,51,72,88	3,05,45,06

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 14,34,11.71 lakh (₹ 14,34,11,71,441/-); the excess requires regularization. In view of the final excess, the surrender of ₹ 4,47,74.27 lakh from the grant proved injudicious and indicated weaker budgetary control. Also the supplementary grant of ₹ 32,18,40.83 lakh obtained in March in 2019 proved insufficient.

2. Excess over the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2071.01.101.01 Superannuation and Retirement Allowance to Primary Panchayats Teachers	O 20,00,00.00 S 8,06,05.30 R (+)69,80.42	28,75,85.72	46,92,29.26	(+) 18,16,43.54	Additional fund of ₹ 69,80.42 lakh was made in March 2019 through reappropriation mainly due to increase in the number of primary teacher pensioners and amount disbursed to them. Reasons for the final excess of ₹ 18,16,43.54 lakh have not been intimated (August 2019).
(ii)	2071.01.104.01 Gratuties to Primary Panchayats Teachers	O 4,00,00.00 R (+)40,00.00	4,40,00.00	7,58,76.45	(+) 3,18,76.45	Additional fund of ₹ 40,00.00 lakh was made in March 2019 through reappropriation mainly due to increase in the number of primary teacher pensioners and amount of gratuities disbursed to them. Reasons for the final excess of ₹ 3,18,76.45 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2071.01.105.01 Family Pension to Primary Panchayat Teachers	O 3,30,00.00 R (+)33,00.00	3,63,00.00	3,99,01.49	(+) 36,01.49	Additional fund of ₹ 33,00.00 lakh was made in March 2019 through reappropriation mainly due to increase in the number of primary teacher family pensioners and amount disbursed to them. Reasons for the final excess of ₹ 36,01.49 lakh have not been intimated (August 2019).
(iv)	2202.02.001.02 Strengthening of Gujrat Secondary Education Board	O 38,32.39 R (+) 1,37.41	39,69.80	39,69.60	(-) 0.20	Additional fund of ₹ 1,37.41 lakh was made in March 2019 through reappropriation mainly due to (i) merger of G.S.E.B. Baroda office in G.S.E.B. Gandhinagr and (ii) payment of remaining payment of previous years of JAN SEVA KENDRA in current financial year.
(v)	2202.02.109.07 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O 27,43.85 R (+)22,56.15	50,00.00	50,00.00	0.00	Additional fund of ₹ 22,56.15 lakh was made in March 2019 through reappropriation mainly due to payment of arrears of IEDSS teachers as per Hon'ble Court's judgment.

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2202.02.110.05 Provision of Educational facilities- Maintenance Grant	O 31,43,77.14 R (+)81,22.86	32,25,00.00	32,19,88.67	(-) 5,11.33	Additional fund of ₹ 81,22.86 lakh was made in March 2019 through reappropriation mainly due to payment of arrears as per 7th pay commission. Reasons for the final saving of ₹ 5,11.33 lakh have not been intimated (August 2019).
(vii)	2202.02.110.07 Higher Secondary Schools	O 11,89,15.16 R (+)23,65.89	12,12,81.05	12,09,85.21	(-) 2,95.84	Additional fund of ₹ 23,65.89 lakh was made in March 2019 through reappropriation mainly due to payment of arrears as per 7th pay commission. Reasons for the final saving of ₹ 2,95.84 lakh have not been intimated (August 2019).
(viii)	2202.03.001.04 Maintenance Grants to Other Institutions (Commissioner ate of Higher Education)	O 15,39.60 R (+) 6,03.40	21,43.00	21,43.00	0.00	Additional fund of ₹ 6,03.40 lakh was made in March 2019 through reappropriation mainly due to implementation of 7th pay commission for administrative staff of Gram Vidhyapith.

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2202.03.102.04 EDN-34 Grants to Universities	O 3,40,64.17 R (+)28,61.83	3,69,26.00	3,69,26.00	0.00	Additional fund of ₹ 28,61.83 lakh was made in March 2019 through reappropriation mainly due to implementation of 7th pay commssion for administrative staff.
(x)	2202.03.102.08 EDN-37 Opening of Dr. Babasaheb Ambedkar Open University	O 5,83.67 R (+) 3,00.00	8,83.67	8,83.67	0.00	Additional fund of ₹ 3,00.00 lakh was made in March 2019 through reappropriation mainly due to payment of remaining bills of construction work at Dr. Babasaheb Ambedkar Open University in financial year 2018-19.
(xi)	2202.03.103.01 EDN-28 Development of Government Colleges	O 1,23,72.47 R (+) 7,45.32	1,31,17.79	1,27,81.68	(-) 3,36.11	Additional fund of ₹ 7,45.32 lakh was made in March 2019 through reappropriation mainly due to non-filling up of the vacant post of lecturers and class-III employees. Reasons for the final saving of ₹ 3,36.11 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2202.03.107.01 Mukhyamantri Yuva Swavlamban Yojana	O 1,65,00.00 R (+)80,00.00	2,45,00.00	2,45,00.00	0.00	Additional fund of ₹ 80,00.00 lakh was made in March 2019 through reappropriation mainly due to increase in number of beneficiaries.
(xiii)	2202.05.103.01 EDN-94 Development of Sanskrit Pathshalas.	O 10,21.81 R (+) 43.36	10,65.17	10,60.98	(-) 4.19	Additional fund of ₹ 43.36 lakh was made in March 2019 through reappropriation mainly due to regular appointment of fix pay teachers of GIA sanskrit pathshalas.
(xiv)	2202.80.001.01 EDN-27 Commissionerate of Higher Education	O 32,57.68 R (+) 2,67.54	35,25.22	34,25.83	(-) 99.39	Additional fund of ₹ 2,67.54 lakh was made in March 2019 through reappropriation mainly due to increased in pay & allowance of children university. Reasons for the final saving of ₹ 99.39 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xv)	2204.00.102.01 SYS-7 Introduction of National Services Scheme.(58-42 Centrally Sponsored Schemes)	O 72.18 R (+) 24.59	96.77	94.49	(-) 2.28	Additional fund of ₹ 24.59 lakh was made in March 2019 through reappropriation mainly due to conduction of various activities like zonal camp-4, national intergration camp-4.
(xvi)	2204.00.102.03 EDN-72 National Cadet Corps Training.	O 26,94.04 R (+) 5,71.35	32,65.39	31,51.90	(-) 1,13.49	Additional fund of ₹ 5,71.35 lakh was made in March 2019 through reappropriation mainly due to (i)less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) less demand of cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 1,13.49 lakh have not been intimated (August 2019).

3 Excess mentioned in note - above was partly counter balanced by saving under:

	Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2202.01.001.03 EDN-5 Strengthening of Supervisory Machinery at State and District level O 46,00.89 R (-) 33,88.10	12,12.79	10,80.98	(-) 1,31.81	Withdrawal of provision of ₹ 33,88.10 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less number of Pravashi Teachers. Reasons for the final saving of ₹ 1,31.81 lakh have not been intimated (August 2019).
(ii)	2202.01.106.01 Practicing Schools O 3,40.06 R (-) 42.97	2,97.09	2,89.87	(-) 7.22	Withdrawal of provision of ₹ 42.97 lakh through surrender in March 2019 was attributed to non-implementation of benefits of the 7th Pay Commission. Reasons for the final saving of ₹ 7.22 lakh have not been intimated (August 2019).
(iii)	2202.01.106.10 EDN-10 District Primary Education Programme O 2,35,05.57 R 0.00	2,35,05.57	2,05,43.86	(-) 29,61.71	Reasons for final saving of ₹ 29,61.71 lakh have not been intimated though called for (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2202.01.106.12 EDN-68 Sarva Shiksha Abhiyan(60-40 Centrally Sponsored Schemes)	O 10,68,18.05 R (-) 4,57,43.89	6,10,74.16	6,10,80.10	(+) 5.94	Withdrawal of provision of ₹ 4,57,43.89 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development. Reasons for the final excess of ₹ 5.94 lakh have not been intimated (August 2019).
(v)	2202.01.107.01 Training	O 33,67.98 R (-) 9,73.44	23,94.54	23,88.48	(-) 6.06	Withdrawal of provision of ₹ 9,73.44 lakh through surrender in March 2019 was attributed to non-payment of benefits of 7th Pay commission in current financial year . Reasons for the final saving of ₹ 6.06 lakh have not been intimated (August 2019).
(vi)	2202.02.001.01 EDN-38 Secondary School Certificate Examination Board	O 4,68.70 R (-) 1,68.39	3,00.31	2,97.07	(-) 3.24	Withdrawal of provision of ₹ 1,68.39 lakh through surrender in March 2019 was attributed to merger of G.S.E.B. Baroda office in G.S.E.B., Gandhinagar.

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2202.02.001.06 Assistance to Non- Government Arts Institutions.	O 18,00.48 R (-) 10,95.87	7,04.61	6,16.03	(-) 88.58	Withdrawal of provision of ₹ 10,95.87 lakh through surrender in March 2019 was attributed to (i) non-implementation of benefits of 7th pay commission and (ii) non-finalization of tender for purchasing of instruments for Art Institutions. Reasons for the final saving of ₹ 88.58 lakh have not been intimated (August 2019).
(viii)	2202.02.105.02 Training Colleges	O 2,15.21 R (-) 50.08	1,65.13	1,61.66	(-) 3.47	Withdrawal of provision of ₹ 50.08 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) merger of B.ed colleges in DIET.

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2202.02.109.01 EDN-19 Government Secondary Schools	O 1,82,30.16 S 0.01 R (-) 10,15.05	1,72,15.12	1,57,58.62	(-) 14,56.50	Withdrawal of provision of ₹ 10,15.05 lakh through surrender in March 2019 was attributed to (i) non-finalization of tenders for internet facility to school, (ii) non-finalization of tender for CCTV Camera procurement, (iii) transfer of Smart Learning in schools scheme to primary education and (iv) non-completion of recruitment process of teachers. Reasons for the final saving of ₹ 14,56.50 lakh have not been intimated (August 2019).
(x)	2202.02.109.04 EDN-125 Government Secondary Schools in coastal area.	O 10,17.16 R 0.00	10,17.16	8,89.59	(-) 1,27.57	Reasons for final saving of ₹ 1,27.57 lakh have not been intimated though called for (August 2019).
(xi)	2202.02.109.06 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme(60-40 Centrally Sponsored Schemes)	O 1,57,23.43 R (-) 1,07,91.62	49,31.81	45,10.10	(-) 4,21.71	Withdrawal of provision of ₹ 1,07,91.62 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development. Reasons for the final saving of ₹ 4,21.71 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2202.02.110.01 EDN-18 Regulated growth of Non- Government Secondary Schools	O 3,25,24.47 S 12,35.52 R (-) 8,65.12	3,28,94.87	2,64,51.47	(-) 64,43.40	Withdrawal of provision of ₹ 8,65.12 lakh through surrender in March 2019 was attributed to (i) non-finalization of tenders for Internet facility to schools, (ii) non-receipt of Administrative approval for Service Book Digitalisation, (iii) non-implementation of Library Assistance as per Department's Instruction, (iv) less Beneficiary for Vidya Laxmi Bond and (v) non-finalization for the Proposals for opening of New Sainik Schools on PPP Model. Reasons for the final saving of ₹ 64,43.40 lakh have not been intimated (August 2019).
(xiii)	2202.03.001.05 Government Girls Hostel, Ahmedabad	O 1,20.26 R (-) 32.21	88.05	74.49	(-) 13.56	Withdrawal of provision of ₹ 32.21 lakh through surrender in March 2019 was attributed to (i) non-filling up of two vacant posts and (ii) non-renewal of rate contract. Reasons for the final saving of ₹ 13.56 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv) 2202.03.102.16 EDN-148 Rashtriya Uchchatar Shiksha Abhiyan (60:40 Centrally Sponsored Scheme)	O 58,12.50 R (-) 6,11.63	52,00.87	52,00.87	0.00	Withdrawal of provision of ₹ 6,11.63 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development.
(xv) 2202.04.103.01 EDN-150 Rural Functional Literacy Project Strengthening of Administration Structure.	O 2,20.21 R (-) 34.07	1,86.14	1,51.57	(-) 34.57	Withdrawal of provision of ₹ 34.07 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of subordinate offices. Reasons for the final saving of ₹ 34.57 lakh have not been intimated (August 2019).
(xvi) 2202.80.001.04 EDN-17 Strengthening of the District Establishment of Commissioner of Education	O 42,37.39 R (-) 7.50	42,29.89	35,54.16	(-) 6,75.73	Withdrawal of provision of ₹ 7.50 lakh through surrender in March 2019 was attributed to non-payment of higher pay scale. Reasons for the final saving of ₹ 6,75.73 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvii)	2202.80.001.09 EDN-16-L Gujarat State Council of Educational Research and Training.	O 28,29.16 R (-) 6,80.00	21,49.16	20,36.37	(-) 1,12.79	Withdrawal of provision of ₹ 6,80.00 lakh through surrender in March 2019 was attributed to (i) change in the format of teacher preparedness survey and (ii) less expenditure in Gujarat achievement survey. Reasons for the final saving of ₹ 1,12.79 lakh have not been intimated (August 2019).
(xviii)	2202.80.001.18 EDN-17 Commissioner- ate of Schools	O 24,66.40 R (-) 0.44	24,65.96	17,83.94	(-) 6,82.02	Withdrawal of provision of ₹ 0.44 lakh through surrender in March 2019 was attributed to (i) non-filling up of vacant posts of 18 senior superintendent and (ii) non-payment of higher pay scale. Reasons for the final saving of ₹ 6,82.02 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xix) 2202.80.001.19 Gujarat Educational Institutions Services Tribunal	O 2,31.52 R (-) 23.69	2,07.83	1,86.69	(-) 21.14	Withdrawal of provision of ₹ 23.69 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of administrative officer and 3 stenographer. Reasons for the final saving of ₹ 21.14 lakh have not been intimated (August 2019).
(xx) 2202.80.003.05 District Institute of Educational Training at District Places(60-40 Centrally Sponsored Scheme)	O 61,00.00 R (-) 12,75.38	48,24.62	47,65.03	(-) 59.59	Withdrawal of provision of ₹ 1,49.87 lakh through surrender and of ₹ 11,25.51 lakh through reappropriation in March 2019 was attributed to approval of less budget by the Ministry of Human Resorce Development. Reasons for the final saving of ₹ 59.59 lakh have not been intimated (August 2019).
(xxi) 2202.80.107.04 END-76 Scholarships	O 1,00.00 R 0.00	1,00.00	58.78	(-) 41.22	Reasons for final saving of ₹ 41.22 lakh have not been intimated though called for (August 2019).

Grant No. 9 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxii) 2202.80.800.22 EDN-48 Information and Technology	O 14,02.00 R (-) 5,52.00	8,50.00	7,17.37	(-) 1,32.63	Withdrawal of provision of ₹ 5,52.00 lakh through surrender in March 2019 was attributed to receipt of less demand from the Head of the Department. Reasons for the final saving of ₹ 1,32.63 lakh have not been intimated (August 2019).
(xxiii) 2203.00.103.01 TED-2 Technical High Schools (Skill Formation)	O 14,19.00 R (-) 4,57.02	9,61.98	9,44.03	(-) 17.95	Withdrawal of provision of ₹ 4,57.02 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) settlement of grant after audit in Grant-in-Aid institutes. Reasons for the final saving of ₹ 17.95 lakh have not been intimated (August 2019).
(xxiv) 2203.00.103.02 TED-16 Technical High Schools. (Vocationalisation)	O 23,62.11 R (-) 6,23.69	17,38.42	16,95.05	(-) 43.37	Withdrawal of provision of ₹ 6,23.69 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) settlement of grant after audit in Grant-in-Aid institutes. Reasons for the final saving of ₹ 43.37 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxv)	2203.00.105.03 TED-4 Grant-in-aid to Private Polytechnics.	O 31,15.70 R (-) 9,05.11	22,10.59	22,10.59	0.00	Withdrawal of provision of ₹ 9,05.11 lakh through surrender in March 2019 was attributed to (i) non-payment of benefits of 7th Pay Commission to teaching faculties of the grant-in-aid institutes and (ii) settlement of grant after audit.
(xxvi)	2203.00.105.06 TED -9 Development of Government Pharmacy Institution.	O 10,25.00 R (-) 1,91.36	8,33.64	8,22.03	(-) 11.61	Withdrawal of provision of ₹ 1,91.36 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-payment of benefit of 7th pay commission to teaching faculties of the institutes. Reasons for the final saving of ₹ 11.61 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvii)	2203.00.105.10 TED-36 Community Development through Polytechnics (CDPT) Scheme (General)	O 1,40.00 R (-) 1,10.55	29.45	29.45	0.00	Withdrawal of provision of ₹ 1,10.55 lakh through surrender in March 2019 was attributed to (i) non release of the fund from the Government of India for the Financial year 2018-19 (ii) unspent amount of previous year of Government Of India was allowed to disburse and (iii) confirmation of funding pattern of the scheme is still awaited.
(xxviii)	2203.00.112.01 TED-5 Development of Government Engineering Colleges	O 2,50,37.83 R (-) 38,30.99	2,12,06.84	2,02,76.72	(-) 9,30.12	Withdrawal of provision of ₹ 38,30.99 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-payment of benefit of 7th pay commission to teaching faculties of the institutes. Reasons for the final saving of ₹ 9,30.12 lakh have not been intimated (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxix)	2203.00.112.02 TED - 11 Post- Graduate Courses.	O 9,45.00 R (-) 3,13.70	6,31.30	6,06.41	(-) 24.89	Withdrawal of provision of ₹ 3,13.70 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-payment of benefit of 7th pay commission to teaching faculties of the institutes. Reasons for the final saving of ₹ 24.89 lakh have not been intimated (August 2019).
(xxx)	2203.00.112.04 TED-6 Grant-in- aid to Private Engineering College	O 80,28.30 R (-) 19,66.43	60,61.87	60,61.87	0.00	Withdrawal of provision of ₹ 19,66.43 lakh through surrender in March 2019 was attributed to (i) non-payment of benefits of 7th Pay Commission to teaching faculties of the grant-in-aid institutes and (ii) settlement of grant after audit.
(xxxii)	2204.00.101.01 Including Government Physical College	O 1,50.15 R 0.00	1,50.15	1,00.84	(-) 49.31	Reasons for final saving of ₹ 49.31 lakh have not been intimated though called for (August 2019).

Grant No. 9 contd.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxii)	2236.02.102.01 MDM-1 Mid-Day Meal Scheme for Children in Public Primary schools.(60-40 Centrally Sponsored Scheme)	O 4,77,37.52 R (-) 71,45.27	4,05,92.25	3,82,19.63	(-) 23,72.62	Withdrawal of provision of ₹ 71,45.27 lakh through surrender in March 2019 was attributed to (i) less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) less demand of cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 23,72.62 lakh have not been intimated (August 2019).
(xxxiii)	2236.02.102.02 MDM Scheme for Children in Public Primary Schools	O 2,19,93.37 R (-) 58,87.12	1,61,06.25	1,47,57.49	(-) 13,48.76	Withdrawal of provision of ₹ 58,87.12 lakh through surrender in March 2019 was attributed to (i)less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) less demand of cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 13,48.76 lakh have not been intimated (August 2019).

5. Saving under the appropriation occurred mainly under :

		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2049.60.101.03 Intrest on Provident Fund of the establishment of Universities	O 40,00.00 R (-) 1,71.00	38,29.00	38,29.00	0.00	Withdrawal of provision of ₹ 1,71.00 lakh through surrender in March 2019 was attributed to reduction in the rate of interest.

CAPITAL

6 Though there was an ultimate saving of ₹ 3,51,72.88 lakh in the grant; only ₹ 3,05,45.06 lakh were surrendered in March 2019.

7 Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4202.01.201.01 EDN-2 Construction of Class Rooms.	O 2,77,66.80 R 0.00	2,77,66.80	2,31,39.02	(-) 46,27.78	Reasons for final saving of ₹ 46,27.78 lakh have not been intimated though called for (August 2019).
(ii)	4202.01.201.06 EDN-113 Sarva Shiksha Abhiyan (including support from Finance Commission) (60-40 Centrally Sponsored Schemes)	O 3,84,13.89 R (-) 2,30,37.60	1,53,76.29	1,53,76.29	0.00	Withdrawal of provision of ₹ 2,30,37.60 lakh through surrender in March 2019 was attributed to approval of less budget by the Ministry of Human Resource Development.

Grant No. 9 concld.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii) 4202.01.202.01 EDN-142 New Implementation of Rashtriya Madhyamik Shiksha Abhiyan Scheme(60-40 Centrally Sponsored Schemes)	O 1,15,60.29 R (-) 74,07.46	41,52.83	41,52.83	0.00	Withdrawal of provision of ₹ 74,07.46 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development.
(iv) 4202.02.105.01 TED-29 Construction of Engineering Colleges under PPP mode at various places	O 1,00.01 R (-) 1,00.00	0.01	0.00	(-) 0.01	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-utilization of the grant owing to non-commencement of construction work by all Private Partners in Public Private Partnership (PPP) Mode.

PERSISTENT SAVING

- 8 This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	8,46,01.14	7,12,79.32	1,33,21.82	15.75
2014-15	24,30,77.20	8,47,54.71	15,83,22.49	65.13
2015-16	10,91,67.49	6,07,48.38	4,84,19.11	44.35
2016-17	8,92,14.77	6,58,64.22	2,33,50.55	26.17
2017-18	7,12,84.37	3,67,90.71	3,44,93.66	48.39

GRANT NO. : 10 OTHER EXPENDITURE PERTAINING TO EDUCATION DEPARTMENT

(Major Head : 2205 - Art and Culture , 2235 - Social Security and Welfare , 3425 - Other Scientific Research , 7610 - Loans to Government Servants etc. , 7615 - Miscellaneous Loans)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	2,08,54				
Supplementary	0	2,08,54	1,45,18	(-) 63,36	23,76

CAPITAL

Voted

Original	40,60,01				
Supplementary	0	40,60,01	40,56,83	(-) 3,18	3,18

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 63.36 lakh in the grant; only ₹ 23.76 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2205.00.101.01 Grants to Sangeet Natya Bharati	O 53.21 R 0.00	53.21	14.04	(-) 39.17	Reasons for final saving of ₹ 39.17 lakh have not been intimated though called for (August 2019).

Grant No. 10 concld.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2235.60.104.01 Deposit Linked Insurance Scheme for Provident Fund of Panchayat Employees.	O 1,00.00 R (-) 44.40	55.60	55.20	(-) 0.40	Withdrawal of provision of ₹ 23.76 lakh through surrender and of ₹ 20.64 lakh through reappropriation in March 2019 was attributed to receipt of less application from the beneficiaries under the scheme.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2235.60.200.01 Write off of outstanding principal and Interest of House Building Advances of Panchayat service/Nagar Panchayat services who died while service.	O 55.00 R (+) 20.64	75.64	75.64	0.00	Additional fund of ₹ 20.64 lakh was made through reappropriation in March 2019 mainly due to (i) receipt of more demand from the district levels and (ii) increase in the number of write offs, of outstanding principal and interest amounts.

ENERGY AND PETROCHEMICALS DEPARTMENT**GRANT NO. : 11 ENERGY AND PETRO-CHEMICALS DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	4,91,06				
Supplementary	0	4,91,06	3,08,08	(-) 1,82,98	1,82,98

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3451.00.090.01 Energy and Petro-Chemicals Department.	O 3,96.57 R (-) 96.47	3,00.10	3,00.10	0.00	Withdrawal of provision of ₹ 96.47 lakh through surrender in March 2019 is due to non-filling up of 15 vacant posts (1 Under Secretary, 3 Section Officers, 8 Deputy Section Officer and 3 Office Assistant) as per sanctioned strength and non-completion of renovation work of new space provided by general administration department owing to model code of conduct of lok Sabha election.

Grant No. 11 concld.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	3451.00.800.01 PWR-17 Information Technology	O 89.49 R (-) 81.80	7.69	7.69	0.00	Withdrawal of provision of ₹ 81.80 lakh through surrender in March 2019 was attributed to non-completion of ancillary work in timeframe owing to non-organization of meeting of departmental I.T. committee in time.

GRANT NO. : 12 TAX COLLECTION CHARGES (ENERGY AND PETRO-CHEMICALS DEPARTMENT)

Major Head : 2045 - Other Taxes and Duties on Commodities and Services

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	---

REVENUE

Voted

Original	23,97,06				
Supplementary	0	23,97,06	22,36,93	(-) 1,60,13	1,39,21

Though there was an ultimate saving of ₹ 1,60.13 lakh in the grant; only ₹ 1,39.21 lakh were surrendered from the grant in March 2019 resulting in less surrender of ₹ 20.92 lakh.

GRANT NO. : 13 POWER PROJECTS

(Major Head : 2801 - Power , 2810 - New and Renewable Energy , 4801 - Capital Outlay on Power Projects , 6801 - Loans for Power Projects , 7465 - Loans to General Financial and Trading Institutions)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	54,90,69,33				
Supplementary	20,92,67,72	75,83,37,05	76,12,31,47	(+) 28,94,42	5,25,58

CAPITAL

Voted

Original	25,61,39,22				
Supplementary	5,07,99,98	30,69,39,20	30,52,94,96	(-) 16,44,24	16,44,24

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 28,94.42 lakh (₹ 28,94,42,000/-); the excess requires regularization. In view of the final excess, the surrender of ₹ 5,25.58 lakh from the grant proved injudicious and indicated weaker budgetary control. Also the supplementary grant of ₹ 20,92,67.72 lakh obtained in March in 2019 proved insufficient.

2. Excess over the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2810.00.102.03 Grid Connected Solar Microgrid for Agriculture pump sets O 20,00.01 S 24,90.98 R (+) 1,83,39.01	2,28,30.00	2,62,50.00	(+) 34,20.00	Additional fund of ₹.1,83,39.01 lakh was made in March 2019 through reappropriation mainly due to formulation of KUSUM scheme by Government of India. Accordingly, SKY scheme was declared in state looking to the urgency in implementation of the pilot project. Reasons for the final excess of ₹ 34,20.00 lakh have not been intimated (August 2019).

3. Excess mentioned in note - above was partly counter balanced by saving under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2801.80.004.01 Assistance to GUVNL for Research & Development (R & D) work in Power Distribution System O 8,37.00 R (-) 5,25.57	3,11.43	3,11.43	0.00	Withdrawal of provision of ₹ 5,25.57 lakh through surrender in March 2019 was attributed to delay in execution of pilot project owing to (i) non-availability of resources like experienced agencies for new product and (ii) requirement of new equipment and dyes etc to manufacture small quantity for pilot project, and (iii) non-finalization of tender and ordering process due to lack of vendors and bids.
(ii)	2801.80.101.02 Subsidy to Torrent Power Limited (Ahmedabad Unit) for Horse Power Based Tariff on agriculturists O 3,00.00 R (-) 1,10.00	1,90.00	1,90.00	0.00	Withdrawal of provision of ₹ 1,10.00 lakh through reappropriation in March 2019 was attributed to less payment of subsidy to M/s Torrent Power Limited, Ahmedabad based on actual requirement.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii) 2801.80.800.03 PWR-25- Assistance to Sardar Patel Renewable Energy Research Institute	O 1,50.00 R (-) 50.00	1,00.00	1,00.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2019 was attributed to less expenditure incurred during the first eight months.
(iv) 2801.80.800.33 PWR-69 Assistance to Gujarat Urja Vikas Nigam Limited for implementing the Scheme of Solar Agriculture Pump Sets	O 1,27,57.00 R (-) 1,27,57.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,27,57.00 lakh through reappropriation in March 2019 was attributed to non approval for assistance to the scheme by Ministry of New and Renewable Energy.
(v) 2810.00.102.01 Assistance to State PSEs for providing solar based Decentralized Electrification in Non Electrified areas of the State	O 32,20.00 R (-) 32,20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 32,20.00 lakh through reappropriation in March 2019 was attributed to discontinuation of the financial support for solar home lighting systems under Ministry of New and Renewable Energy owing to launch of Saubhagya Scheme by Ministry of Power.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2810.00.102.05 Assistance for Solarization of Modhera Sun Temple and Town Project	O 12,03.00 R (-) 12,03.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 12,03.00 lakh through reappropriation in March 2019 was attributed to non-receipt of further orders for revised proposal of the project from Government of India as per the directions of reviews given by the visiting team.
(vii)	2810.00.102.06 Assistance to promote adoption of electric vehicle	O 10,00.00 R (-) 10,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10,00.00 lakh through reappropriation in March 2019 was attributed to non-finalization of the Electric Vehicle Policy by the Government.

PERSISTENT SAVING

4. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	16,41,86.99	15,32,51.11	1,09,35.88	6.66
2014-15	15,64,87.00	14,36,36.18	1,28,50.82	8.21
2015-16	24,38,57.62	24,21,84.50	16,73.12	0.69
2016-17	22,71,23.85	21,44,99.35	1,26,24.50	5.56
2017-18	27,17,24.23	25,16,87.54	2,00,36.69	7.37

GRANT NO. : 14 OTHER EXPENDITURE PERTAINING TO ENERGY AND PETRO-CHEMICALS DEPARTMENT

(Major Head : 2852 - Industries , 4856 - Capital Outlay on Petro-Chemical Industries , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	92,31				
Supplementary	15,59	1,07,90	1,07,55	(-) 35	0

CAPITAL

Voted

Original	16,02				
Supplementary	0	16,02	0	(-) 16,02	16,02

Notes and Comments

CAPITAL

Entire voted grant of ₹ 16.02 lakh remained unutilized during the year.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advances	O 12.00 R (-) 12.00	0.00	0.00	0.00	Entire budget provision of ₹ 12.00 lakh was surrendered in March 2019 as there was no demand for House Building Advance from the employees.

FINANCE DEPARTMENT**GRANT NO. : 15 FINANCE DEPARTMENT****(Major Head : 2052 - Secretariat - General Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	20,81,14				
Supplementary	3,24,36	24,05,50	23,41,28	(-) 64,22	50,11

GRANT NO. : 16 TAX COLLECTION CHARGES(FINANCE DEPARTMENT)**(Major Head : 2040 - Taxes on Sales, Trade etc, 2043- Collection charges under State Goods and Services Tax)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	3,37,51,59				
Supplementary	1	3,37,51,60	2,62,55,49	(-) 74,96,11	75,02,19

Notes and Comments

REVENUE

Funds of ₹ 75,02.19 lakh were surrendered from the grant in March 2019; the final saving worked out to only ₹ 74,96.11 lakh resulting in excessive surrender to the extent of ₹ 6.08 lakh.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2043.00.001.01 Commissioner of State Tax	O 25,35.00 R (-) 2,79.56	22,55.44	22,51.68	(-) 3.76	Withdrawal of provision of ₹ 2,79.56 lakh through surrender in March 2019 was attributed to less expenditure under (i) Secret Service Expenditure (ii) Lane Integrated Management System and in (iii) Pay and Allowances, Festival and Foodgrain Advances.

Grant No. 16 conclud.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2043.00.101.01 State Tax Offices	O 3,10,76.59 S 0.01 R (-) 71,93.30	2,38,83.30	2,38,93.17	(+) 9.87	Withdrawal of provision of ₹ 71,93.30 lakh through surrender in March 2019 was attributed to less expenditure under (i) SRP Paltoon hired at check post (ii) Mobile squad (iii) Computerisation (iv) Training to Stakeholders (PPFIG) (v) Modernisation (vi) GSTN (vii) new vehicle purchase and in (viii) Pay and Allowances, Festival and Foodgrain Advances. Reasons for final excess of ₹.9.87 lakh have not been intimated though called for (August 2019).

PERSISTENT SAVING

- 3 . This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	2,42,10.52	2,27,39.25	14,71.27	6.08
2014-15	2,52,88.68	2,12,45.23	40,43.45	15.99
2015-16	2,35,98.12	2,05,22.72	30,75.40	13.03
2016-17	2,97,75.30	2,35,11.07	62,64.23	21.04
2017-18	3,21,36.62	2,73,68.09	47,68.53	14.84

GRANT NO. : 17 TREASURY AND ACCOUNTS ADMINISTRATION.**(Major Head : 2054 - Treasury and Accounts Administration)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	1,94,89,21				
Supplementary	0	1,94,89,21	1,71,52,33	(-) 23,36,88	23,33,21

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2054.00.095.03 Pay Verification Unit	O 4,52.32 R (-) 3,03.59	1,48.73	1,48.72	(-) 0.01	Withdrawal of provision of ₹ 1,83.45 lakh through surrender and of ₹ 1,20.14 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts.
(ii) 2054.00.098.01 Examiner	O 51,42.64 R (-) 10,42.21	41,00.43	40,98.49	(-) 1.94	Withdrawal of provision of ₹ 10,42.21 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.

PERSISTENT SAVING

This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,24,99.36	1,11,16.08	13,83.28	11.07
2014-15	1,26,98.56	1,11,95.68	15,02.88	11.84
2015-16	1,38,38.82	1,18,54.49	19,84.34	14.34
2016-17	1,57,40.22	1,33,67.90	23,72.32	15.07
2017-18	1,86,48.44	1,56,44.55	30,03.89	16.11

GRANT NO. : 18 PENSION AND OTHER RETIREMENT BENEFITS**(Major Head : 2071 - Pensions and Other Retirement Benefits)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,13,27,30,05				
Supplementary	0	1,13,27,30,05	1,09,69,71,44	(-) 3,57,58,61	3,65,71,58

Charged

Original	8,00,00				
Supplementary	2,00,00	10,00,00	12,05,92	(+) 2,05,92	0.00

Notes and Comments

REVENUE

Though funds of ₹ 3,65,71.58 lakh were surrendered from the grant in March 2019; the final saving worked out to only ₹ 3,57,58.61 lakh resulting in excessive surrender to extent of ₹ 8,12.97 lakh.

2. The expenditure exceeded the appropriation by ₹ 2,05.92 lakh (₹ 2,05,92,293/-); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 2,00.00 lakh obtained in March 2019 proved insufficient.
3. Excess under the appropriation occurred mainly under :

Head	Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2071.01.106.01 Pension charges in respect of High Court Judges (Including Commutated Value of Pensions)	O 8,00.00 S 2,00.00	10,00.00	12,05.92	(+) 2,05.92	Reasons for final excess of ₹ 2,05.92 lakh have not been intimated though called for (August 2019).
(i)					

PERSISTENT SAVING

- 4 . This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	58,13,12.40	50,68,38.09	7,44,74.31	12.81
2014-15	61,62,92.20	56,01,97.40	5,60,94.80	9.10
2015-16	64,20,97.43	61,16,50.66	3,04,46.77	4.74
2016-17	80,63,30.42	69,16,67.06	11,46,63.36	14.22
2017-18	1,03,11,20.05	86,52,53.73	16,58,66.32	16.09

**GRANT NO. : 19 OTHER EXPENDITURE PERTAINING TO FINANCE
DEPARTMENT**

(Major Head : 2047 - Other Fiscal Services , 2048 - Appropriation for reduction or avoidance of debt , 2075 - Miscellaneous General Services , 2215 - Water Supply and Sanitation , 2235 - Social Security and Welfare , 3475 - Other General Economic Services , 7610 - Loans to Government Servants etc. , 7810 - Inter State Settlement)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	82,61,98,97				
Supplementary	0	82,61,98,97	57,10,41	(-) 82,04,88,56	82,02,89,02

CAPITAL

Voted

Original	35,00				
Supplementary	0	35,00	0	(-) 35,00	35,00

Charged

Original	1				
Supplementary	0	1	0	(-) 1	1

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 82,04,88.56 lakh in the grant; only ₹ 82,02,89.02 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2047.00.103.02 Small Savings District offices	O 2,90.50 R (-) 67.46	2,23.04	2,22.23 (-) 0.81	Withdrawal of provision of ₹ 67.46 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.
(ii)	2048.00.101.01 Gujarat State Sinking Fund	O 12,00,00.00 R (-)12,00,00.00	0.00	0.00 0.00	Withdrawal of entire provision of ₹ 12,00,00.00 lakh through surrender in March 2019 was attributed to non-requirement of investment as the consolidated sinking fund balance was between 3% to 5% of outstanding liability as per the recommendation of Reserve Bank of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv)	2075.00.797.01 Gujarat State Guarantee Redemption Fund O 10,00.00 R (-) 10,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 45.48 lakh through surrender and of ₹ 9,54.52 lakh through reappropriation in March 2019 was attributed to non-requirement of investment in Gujarat State Guarantee Redemption Fund as the balance of Guarantee Redemption Fund was within the prescribed limit against the outstanding guarantee of previous year.
(v)	2215.02.105.01 Mahatma Gandhi Swachchhata Mission O 88.13 R (-) 42.13	46.00	45.92	(-) 0.08	Withdrawal of provision of ₹ 42.13 lakh through surrender in March 2019 was attributed to receipt of less demand for grant under the scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2235.60.104.01 Deposit linked Insurance Scheme for Subscribers to Provident Fund	O 8,50.00 R (-) 1,00.00	7,50.00	5,97.32	(-) 1,52.68	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to cut-imposed by the department in Revised Estimate. Reasons for the final saving of ₹ 1,52.68 lakh have not been intimated (August 2019).
(vii)	2235.60.200.01 Exgratia payment to families of Government Servants who died while in Service	O 70.00 R 0.00	70.00	24.08	(-) 45.92	Reasons for final saving of ₹ 45.93 lakh have not been intimated though called for (August 2019).
(viii)	3475.00.800.01 General Insurance Organisation	O 2,46.03 R (-) 38.14	2,07.89	2,07.89	0.00	Withdrawal of provision of ₹ 38.14 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Director and Data Entry Operators.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	3475.00.800.02 Payment of Insurance Claims O 35,00.00 R (+) 9,99.70	44,99.70	44,99.70	0.00	Additional fund of ₹ 9,99.70 lakh was made in March 2019 through reappropriation mainly due to (i) receipt of more liquidity claim than previous years and (ii) increase in insured amount from ₹ 1 lakh to ₹ 2 lakh for the Registered Farmers from this year by the Government.

CAPITAL

4. Entire voted grant of ₹ 35.00 lakh remained unutilized during the year.
5. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	7610.00.201.01 House Building Advances O 30.00 R (-) 30.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30.00 lakh through surrender in March 2019 was attributed to non-receipt of any demand from the staff employees.

6. Entire charged appropriation of ₹ 0.01 lakh remained unutilized during the year.

7. Insurance Fund -

Expenditure of ₹ 46,98.59 lakh was met from the Insurance Fund as shown below :

- (i) Claims paid to outside parties etc. ₹ 44,90.70 lakh.
(ii) Other management charges (including Pay and allowances of staff) ₹ 2,07.89 lakh.

The Fund was established on 1st May 1960 to serve as an insure for all Government Commercial and Industrial Schemes including State Trading Schemes and Public Sector Undertakings and Corporations. When a risk is considered such as cannot be covered by the Fund, it is re-insured with Insurance Companies. The premium payable under the Scheme are credited to this Fund by debit to the Major head of account to which the working expenses of the Scheme are charged against the provision made in the respective grants. The expenditure on the management of the Fund and on re-insurance with Insurance Companies, when necessary are initially met from the provision under this grant (Major head-3475- Other General Economic Services) and the amount is, thereafter, transferred to the Fund at the end of the year and the expenditure financed by the Fund. The actual compensation met out of the Fund for lost or damaged property is debited to the Fund and credited to the Schemes. In the case of claims payable to the Public Sector Undertakings and Corporations, the compensation paid to is initially met from the provision under this grant and is, thereafter, transferred to be met out of the Fund at the end of the year.

The balance at the credit of the Fund on March 31, 2019 was ₹ 2,13,91.28 lakh and stands included under Major head - 8235 in Statement No.21 of the Finance Accounts 2018-19.

8. PERSISTENT SAVING

This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	40,78,07.90	50,59.28	40,27,48.62	98.76
2014-15	42,86,14.89	63,52.00	42,22,62.89	98.52
2015-16	40,70,64.13	5,56,49.50	35,14,14.63	86.33
2016-17	57,68,55.07	51,39.07	57,17,16.00	99.11
2017-18	80,62,22.01	47,56.74	80,14,65.27	99.41

**GRANT NO. : 20 REPAYMENT OF DEBT PERTAINING TO FINANCE
DEPARTMENT AND ITS SERVICING**

**(Major Head : 2049 - Interest Payments , 6003 - Internal Debt of the State Government ,
6004 - Loans and Advances from the Central Government)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Charged

Original	1,92,37,17,55				
Supplementary	22	1,92,37,17,77	1,89,76,22,70	(-) 2,60,95,07	3,16,57,56

CAPITAL

Charged

Original	1,54,34,27,01				
Supplementary	5,55,57	1,54,39,82,58	1,54,32,02,45	(-) 7,80,13	0.00

Notes and Comments

REVENUE

Funds of ₹ 3,16,57.56 lakh were surrendered from the appropriation in March 2019; the final saving worked out to only ₹ 2,60,95.07 lakh resulting in excessive surrender to the extent of ₹ 55,62.49 lakh.

CAPITAL

2. Though there was an ultimate saving of ₹ 7,80.13 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary appropriation of ₹ 5,55.57 lakh obtained in March 2019 could have been curtailed.

Head	Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
6004.01.201.01 House Building Advances	<i>O 0.00</i> <i>R 0.00</i>	<i>0.00</i>	<i>5.04</i>	<i>(+) 5.04</i>	Reasons for incurring excess expenditure of ₹ 5.04 lakh without budget provision have not been intimated (August 2019).

(i)

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	6004.01.800.01 Modernisation of Police Force	<i>O 0.00</i> <i>R 0.00</i>	0.00	3,43.98	(+) 3,43.98	Expenditure of ₹ 3,43.98 lakh has been incurred without budget provision as transfer entry has been done as per correction memo issued by CGA, New Delhi.
(iii)	6004.02.101.01 Block Loans	<i>O 0.00</i> <i>R 0.00</i>	0.00	2,37,42.87	(+) 2,37,42.87	Expenditure of ₹ 2,37,42.87 lakh has been incurred without budget provision as transfer entry has been done as per correction memo issued by CGA, New Delhi.

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Appropriation closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,31,40,65.96	1,26,66,96.89	4,73,69.07	3.60
2014-15	1,44,93,26.41	1,40,39,32.95	4,53,93.46	3.13
2015-16	1,56,05,84.61	1,52,73,08.21	3,32,76.40	2.13
2016-17	1,70,64,85.42	1,69,47,22.22	1,17,63.20	0.69
2017-18	1,84,13,37.14	1,79,75,72.98	4,37,64.16	2.38

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT**GRANT NO. : 21 FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services , 3475 - Other General Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	Supplementary				
		49,59,890	49,59,890	27,04,54	(-) 22,55,35
					22,55,31

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3451.00.090.01 Food, Civil Supplies & Consumers Affairs Department.	O 5,08.17 R (-) 86.88	4,21.29	4,21.26	(-) 0.03	Withdrawal of provision of ₹ 47.30 lakh through surrender and of ₹ 39.58 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts of various classes in this Department (Proper).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	3451.00.800.01 PDS-11 Information Technology	O 23,88.80 R (-) 22,02.04	1,86.76	1,86.76	0.00	Withdrawal of provision of ₹ 22,02.04 lakh through surrender in March 2019 was attributed to (i) abandonment of Scheme for CCTV camera mounted in GSCSC's godown (ii) scheme for single IRIS device (New Item) was carried forward to the next Financial Year as per recommendation of the IT committee and (iii) less expenditure.

GRANT NO. : 22 CIVIL SUPPLIES**(Major Head : 3456 - Civil Supplies)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,20,06,74				
Supplementary	3	7,20,06,77	5,61,67,88	(-) 1,58,38,89	1,58,38,54

Notes and Comments

Though there was an ultimate saving of ₹ 1,58,38.89 lakh in the grant; only ₹ 1,58,38.54 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3456.00.001.02 Implementation of Price Control Order.	O 14,45.77 R (-) 3,59.26	10,86.51	10,86.51	0.00	Withdrawal of provision of ₹ 3,59.26 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts, at various classes.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	3456.00.001.08 State Food Commission	O 2,45.00 R (-) 88.77	1,56.23	1,56.23	0.00	Withdrawal of provision of ₹ 88.77 lakh through surrender in March 2019 was attributed to (i) non-purchase of car without prior permission of the FCS & CAD as per the instructions received from FCS and CA Department vide letter dated BJT/102018/491/C1 and (ii) non-appointment of regular Chairman of Gujarat State Food Commission.
(iii)	3456.00.190.09 Distribution of Iodised salt to BPL & AAY Family	O 6,55.00 R (-) 1,45.08	5,09.92	5,09.92	0.00	Withdrawal of provision of ₹ 1,45.08 lakh through surrender in March 2019 was attributed to non-release of grant by the Department as per estimate.
(iv)	3456.00.190.11 Food Security (50-50 Centrally Sponsored Scheme)	O 4,06,75.82 R (-) 41,05.71	3,65,70.11	3,65,70.11	0.00	Appropriate reason for withdrawal of provision of ₹ 41,05.71 lakh through surrender in March 2019 has not been intimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	3456.00.190.13 Distribution of Sugar to Below Poverty Line (BPL) and Antyodaya(AAY) family	O 1,70,36.88 R (-) 63,18.06	1,07,18.82	1,07,18.82	0.00	Withdrawal of provision of ₹ 63,18.06 lakh through surrender in March 2019 was attributed to (i) cut-imposed by the department in Revised Estimate and (ii) lower market rate of sugar as compare to the previous financial year.
(vi)	3456.00.190.14 Subsidy Scheme on Domestic Subsidized LPG Cylinders	O 77,94.00 R (-) 67,15.36	10,78.64	10,78.64	0.00	Withdrawal of provision of ₹ 47,88.63 lakh through surrender and of ₹ 19,26.73 lakh through reappropriation in March 2019 was attributed to cut-imposed by the Department in the Revised Estimate.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	3456.00.190.02 Losses on Sale of edible oil through Fair Price Shops.	O 21,00.00 R (+) 9,14.56	30,14.56	30,14.56	0.00	Additional fund of ₹ 9,14.56 lakh was made in March 2019 through reappropriation mainly due to (i) more expenses in distribution of edible oil to BPL & AAY family on Festival owing to fluctuating market price and (ii) payment of pending bills to GSCSC Ltd.
(ii)	3456.00.190.17 Modernization and upgradation of godown	O 0.00 S 0.01 R (+) 8,72.63	8,72.64	8,72.64	0.00	Additional fund of ₹ 8,72.63 lakh was made in March 2019 through reappropriation mainly due to transfer of Scheme's provision to Revenue Head 22-3456-00-190-17 instead of Capital Head 4408.

GRANT NO. : 23 FOOD**(Major Head : 2408 - Food, Storage and Warehousing , 4408 - Capital Outlay on Food, Storage and Warehousing)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	59,07,41				
Supplementary	1	59,07,42	48,19,22	(-) 10,88,20	10,87,92

CAPITAL

Voted

Original	1,07,44,77				
Supplementary	0	1,07,44,77	89,33,94	(-) 18,10,83	18,10,83

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 10,88.20 lakh in the grant; only ₹ 10,87.92 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2408.01.001.02 PDS-21, Fair Price Shops Scheme District Offices	O 50,89.69 S 0.01 R (-) 5,40.02	45,49.68	45,49.39	(-) 0.29	Withdrawal of provision of ₹ 5,40.02 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.
(ii) 2408.01.101.04 Price Support and Fair Price Shop	O 5,82.15 R (-) 5,35.43	46.72	46.72	0.00	Withdrawal of provision of ₹ 5,35.43 lakh through surrender in March 2019 was attributed to insufficient TDPS expenditure incurred by the five branches, during the financial year.

CAPITAL

3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4408.02.800.01 Construction of Godown	O 9,99.50 R (-) 2,14.56	7,84.94	7,84.94	0.00	Appropriate reason for withdrawal of provision of ₹ 65.56 lakh through surrender and of ₹ 1,49.00 lakh through reappropriation in March 2019 has not been intimated.
(ii) 4408.02.800.03 Modernization and Upgradation of godowns of GSCSCL	O 17,45.27 R (-) 17,45.27	0.00	0.00	0.00	Appropriate reasons for withdrawal of entire provision of ₹ 17,45.27 lakh through surrender in March 2019 has not been intimated.

PERSISTENT SAVING

4. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	26,60.43	10,09.15	16,51.28	62.07
2014-15	1,25,98.05	7,08.69	1,18,89.36	94.37
2015-16	1,42,91.60	81,24.44	61,67.16	43.15
2016-17	1,35,63.01	23,97.98	1,11,65.03	82.32
2017-18	1,15,28.78	26,69.97	88,58.81	76.84

GRANT NO. : 24 OTHER EXPENDITURE PERTAINING TO FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	2				
Supplementary	0	2	0	(-) 2	2

FORESTS AND ENVIRONMENT DEPARTMENT**GRANT NO. : 25 FORESTS AND ENVIRONMENT DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	13,39,60				
Supplementary	0	13,39,60	12,12,14	(-) 1,27,46	1,27,46

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
3451.00.090.01 FST-25 Forests and Environment Department.	O 6,39.60 R (-) 1,21.40	5,18.20	5,18.20	0.00	Withdrawal of provision of ₹ 1,21.40 lakh through surrender in March 2019 was attributed to non-filling up of the 34 vacant posts vacant i.e. Gazetted Officers-8 Director (Environment) - 1, Deputy Secretary- 1, Senior Technical Officer- 1, Senior Technical Officer- 1, Junior Technical Officer- 1, Section Officer- 4; Non Gazetted Officers - 26, i.e. English. Steno.- 1, Dy.Section Officer- 13, Office Assistant- 12, (ii) non-payment of final instalment of 7th Pay Commission to 3 officers and 1 employee owing to non-receipt of stickers and (iii) receipt of less application for leave travel concession from employees.
(i)					

GRANT NO. : 26 FORESTS

(Major Head : 2049 - Interest Payments , 2406 - Forestry and Wild Life , 4406 - Capital Outlay on Forestry and Wild Life)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	4,56,98,14				
Supplementary	1	4,56,98,15	4,34,53,35	(-) 22,44,80	22,85,81

Charged

Original	26,00				
Supplementary	7,53,00	7,79,00	7,76,30	(-) 2,70	2,71

CAPITAL

Voted

Original	4,57,51,22				
Supplementary	4,13,07	4,61,64,29	4,57,02,91	(-) 4,61,38	4,51,00

Notes and Comments

REVENUE

Funds of ₹ 22,85.81 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 22,44.80 lakh resulting in excessive surrender to the extent of ₹ 41.01 lakh.

2. Funds of ₹ 2.71 lakh were surrendered from the appropriation in March 2019; In view of the final saving, the supplementary appropriation of ₹ 7,53.00 lakh obtained in March 2019 proved excessive.

CAPITAL

3. Though there was an ultimate saving of ₹ 4,61.38 lakh in the grant; only ₹ 4,51.00 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 4,13.07 lakh obtained in March 2019 could have been curtailed.

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2013-14	3,31,56.15	3,08,57.78	22,98.37	6.93
2014-15	3,45,56.45	3,21,62.51	23,93.94	6.93
2015-16	3,93,76.90	3,34,27.73	59,49.17	15.11
2016-17	4,86,24.48	3,99,15.98	87,08.50	17.91
2017-18	4,30,27.94	4,20,12.03	10,15.91	2.36

GRANT NO. : 27 ENVIRONMENT**(Major Head : 2215 - Water Supply and Sanitation, 3435 - Ecology and Environment)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	---

REVENUE

Voted

Original	20,48,50				
Supplementary	1,00,00	21,48,50	21,48,50	0.00	0.00

GRANT NO. : 28 OTHER EXPENDITURE PERTAINING TO FOREST AND ENVIRONMENT DEPARTMENT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	22,00				
Supplementary	0	22,00	0	(-) 22,00	22,00

Notes and Comments

Entire voted grant of ₹ 22.00 lakh remained unutilized during the year.

2 . Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 20.00 R (-) 20.00	0.00	0.00	0.00	Withdrawal of entire budget provision of ₹ 20.00 lakh through surrender in March 2019 is due to non-receipt of House Building Advance applications from the employees.

GENERAL ADMINISTRATION DEPARTMENT**GRANT NO. : 29 GOVERNOR****(Major Head : 2012 - President, Vice-President/Governor, Administrator of Union Territories)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Charged

Original	7,88,28				
Supplementary	79,03	8,67,31	8,61,57	(-) 5,74	5,02

GRANT NO. : 30 COUNCIL OF MINISTERS**(Major Head : 2013 - Council of Ministers)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	5,70,57				
Supplementary	0	5,70,57	3,61,89	(-) 2,08,68	2,08,68

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2013.00.101.01 Ministers/ Deputy Ministers/Parliamentary Secretaries	O 5,70.57 R (-) 2,08.68	3,61.89	3,61.89	0.00	Withdrawal of provision of ₹ 2,08.68 lakh through surrender in March 2019 was attributed to less expenditure on pay and allowances, office expenses, reimbursement of medical charges as the number of Ministers in Ministry was less than the number of ministers at the time of preparing budget estimates.
(i)					

GRANT NO. : 31 ELECTIONS

(Major Head : 2015 - Elections, 4070 - Capital Outlay on Other Administrative Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,47,28,85				
Supplementary	1,27,80,80	2,75,09,65	2,67,26,74	(-) 7,82,91	7,84,40

CAPITAL

Voted

Original	1,00,00,00				
Supplementary	7,64,00	1,07,64,00	1,00,49,92	(-) 7,14,08	5,96,50

Notes and Comments

REVENUE

Funds of ₹ 7,84.40 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 7,82.91 lakh resulting in excessive surrender to the extent of ₹ 1.49 lakh. In view of the final saving, the supplementary grant of ₹ 1,27,80.80 lakh obtained in March 2019 proved excessive.

CAPITAL

Though there was an ultimate saving of ₹ 7,14.08 lakh in the grant; only ₹ 5,96.50 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 7,64.00 lakh obtained in March 2019 could have been curtailed.

GRANT NO. : 32 PUBLIC SERVICE COMMISSION
(Major Head : 2051 - Public Service Commission)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	14,95,95				
Supplementary	0	14,95,95	11,93,64	(-) 3,02,31	3,02,31

Charged

Original	20,98,28				
Supplementary	5,80,27	26,78,55	26,77,83	(-) 72	71

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2051.00.103.01 Gujarat Subordinate Service (i) Selection Board	O 14,95.95 R (-) 3,02.31	11,93.64	11,93.64	0.00	Withdrawal of provision of ₹ 3,02.31 lakh through in March 2019 was attributed to non-filling up of the vacant posts as some of them were filled on contract basis, (ii) non-sanction of festival and food grain advances, (iii) postponment of exams to be held in February and March 2019 due to adoption of economic reservation by the State Government and (iv) less expenditure in computer test as they were held at Mandal's Computer Lab.

2. Though there was an ultimate saving of ₹ 0.72 lakh in the appropriation; only ₹ 0.71 lakh were surrendered from the appropriation in March 2019. In view of the final saving, the supplementary appropriation of ₹ 5,80.27 lakh obtained in March 2019 could have been curtailed.

GRANT NO. : 33 GENERAL ADMINISTRATION DEPARTMENT

**(Major Head : 2014 - Administration of Justice , 2052 - Secretariat - General Services ,
3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,22,81,29				
Supplementary	1	1,22,81,30	1,02,92,27	(-) 19,89,03	19,84,52

Notes and Comments

Though there was an ultimate saving of ₹ 19,89.03 lakh in the grant; only ₹ 19,84.52 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2052.00.090.01 Personal staff attached to Ministers, Deputy Minister, Parliamentary Secretaries.	O 21,17.38 R (-) 2,75.24	18,42.14	18,42.13 (-) 0.01	Withdrawal of provision of ₹ 2,75.24 lakh through surrender in March 2019 was attributed to less number of Ministers in the New Ministry formed on 20/12/2017, decrease in the number of personal staff (officers and employees) attached to the offices of Ministers, accordingly office expenses, travel expenses and other expenses were less than anticipated.
(i)				

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2052.00.090.02 General Administration Department	O 49,16.88 S 0.01 R (-) 13,12.78	36,04.11	36,00.78	(-) 3.33	Withdrawal of provision of ₹ 9,55.52 lakh through surrender and of ₹ 3,57.26 lakh through reappropriation in March 2019 was attributed to (i) non filling up of vacant posts of different cadres including four posts of Deputy Secretaries and ten posts of Section Officers (ii) less requirement of computers/printers for Planning division and Administrative Reforms and Training Division (ARTD) (iii) non conduction of any events pertaining to Human Resources Management Solution (HRMS) for visiting other states and (iv) purchase of only one bullet-resistant vehicle instead of three.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2052.00.090.05 TDP-5 Non-Resident Indians	O 5,70.00 R (-) 3,70.00	2,00.00	2,00.00	0.00	Withdrawal of provision of ₹ 3,70.00 lakh through surrender in March 2019 was attributed to (i) receipt of less applications for grant-in-aid for building / maintenance of Gujarati Samaj Bhavan in other states, (ii) less expenditure in 'Sadakal Gujarat' Program, 'Pravasi Bharatiya Divas-2019', maintenance of website for advertisement and publicity (iii) non-filling up of the vacant posts of Director, Manager and Mamlatdar and (iv) appointment of officers on fixed pay.
(iv)	2052.00.800.02 Celebration of Festivals	O 5,00.00 R (-) 1,97.60	3,02.40	3,02.39	(-) 0.01	Withdrawal of provision of ₹ 1,97.60 lakh through surrender in March 2019 was attributed to (i) less expenditure in some district & talukas (ii) non receipt of details of expenditure from some districts and (iii) difficulty in estimating the actual expenditure of the celebrations.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	3451.00.090.01 PLM-3 Planning, Machinery in General Administration Department	O 48.85 R (-) 48.50	0.35	0.34	(-) 0.01	Withdrawal of provision of ₹ 48.50 lakh through surrender in March 2019 was attributed to (i) less administrative and office expenses owing to resignation of acting Chairman as on 26-11-2017 and (ii) non appointment of new Chairman till date.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2052.00.090.09 Awards to collectors and District Development Officers.	O 3,24.08 R (+) 3,24.08	6,48.16	6,48.16	0.00	Additional fund of ₹ 3,24.08 lakh was made through reappropriation in March 2019 mainly due to distribution of awards for 2017-18 and 2018-19 made during the current financial year.

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,11,16.32	85,01.09	26,15.23	23.53
2014-15	1,20,52.05	88,36.95	32,15.10	26.68
2015-16	1,48,53.77	87,70.87	60,82.90	40.95
2016-17	1,03,06.17	90,54.08	12,52.09	12.15
2017-18	1,07,42.16	95,49.67	11,92.49	11.10

GRANT NO. : 34 ECONOMIC ADVICE AND STATISTICS**(Major Head : 3454 - Census Surveys and Statistics)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	34,05,59				
Supplementary	0	34,05,59	29,95,16	(-) 4,10,43	4,10,29

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3454.02.001.02 STT-2 Directorate of Economics & Statistics.	O 23,85.84 R (-) 2,56.63	21,29.21	21,29.08	(-) 0.13	Withdrawal of provision of ₹ 2,56.63 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts, (ii) filling up of some of the vacant posts on contract basis and (iii) less expenditure incurred on travel expenses, leave travel concession than estimated.
(ii) 3454.02.205.03 Statistics Relating to Planning etc.District Organisation	O 6,26.34 R (-) 1,02.98	5,23.36	5,23.36	0.00	Withdrawal of provision of ₹ 1,02.98 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 12 vacant posts of Officers and 58 vacant posts of employees and (ii) less expenditure in office expenses and leave travel concession.

**GRANT NO. : 35 OTHER EXPENDITURE PERTAINING TO GENERAL
ADMINISTRATION DEPARTMENT**

(Major Head : 2062 - Vigilance , 2070 - Other Administrative Services , 2235 - Social Security and Welfare , 4059 - Capital Outlay on Public Works , 4515 - Capital Outlay on other Rural Development Programmes , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	28,23,33				
Supplementary	0	28,23,33	24,60,29	(-) 3,63,04	3,63,16

Charged

Original	41,08				
Supplementary	0	41,08	32,66	(-) 8,42	8,41

CAPITAL

Voted

Original	10,88,01,60				
Supplementary	83,01,00	11,71,02,60	11,65,67,60	(-) 5,35,00	5,20,00

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2062.00.103.02 Expenditure of Office of the LOKAYUKTA	O 1,33.87 R (-) 21.00	1,12.87	1,12.87	0.00	Withdrawal of provision of ₹ 21.00 lakh through reappropriation in March 2019 was mainly due to (i) non recruitment of office staff after 11-12-2018 owing to completion of service tenure of Hon'ble Lokayukta on 11-12-2018, (ii) office expense was less than estimated and (iii) sweeper and security services on contract basis were continued with old rates.
(ii) 2062.00.105.01 The Gujarat (Right of Citizens to Public Services) Appellate Authority.	O 1,35.00 R (-) 1,00.00	35.00	35.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to (i) non-finalization of draft of advertisement as the same was under consideration of Commissionerate of Information and (ii) Model code of conduct for Loksabha Election.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2070.00.800.02 Gujarat Information Commission	O 4,86.67 R (-) 71.93	4,14.74	4,14.74	0.00	Withdrawal of provision of ₹ 71.93 lakh through surrender in March 2019 was attributed to (i) non-filling up of 3 posts of State Information Commissioners and 15 allied posts of establishment, (ii) 19 posts of officers and employees were filled by contractual base with fix pay, (iii) office expenditure has been less than estimated, (iv) leave travel concession (LTC) claims were received less than estimated and (v) reduction in the number of outsourced employees.
(iv)	2235.60.107.01 Pension to Freedom Fighters, their Depondents Etc.	O 3,38.00 R (-) 68.84	2,69.16	2,69.29	(+) 0.13	Withdrawal of provision of ₹ 68.84 lakh through surrender in March 2019 was attributed to decrease in the number of pensioners / dependent under the scheme.

2. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2070.00.001.01 Other Expenditure for Indian Administrative Service	O 1,11.45 R (+) 21.06	1,32.51	1,32.51	0.00	Additional fund of ₹ 21.06 lakh was made through reappropriation in March 2019 is mainly due to more expenditure was incurred for pay and allowances than anticipated.

3. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2062.00.103.01 Expenditure of LOKAYUKTA	O 41.08 R (-) 8.41	32.67	32.66	(-) 0.01	Withdrawal of provision of ₹ 8.41 lakh through surrender in March 2019 was attributed to completion of service tenure of Hon'ble Lokayukta as on 11-12-2018.

CAPITAL

4. Though there was an ultimate saving of ₹ 5,35.00 lakh in the grant ; only ₹ 5,20.00 lakh were surrendered in March 2019.

GUJARAT LEGISLATURE SECRETARIAT

GRANT NO. : 36 STATE LEGISLATURE

(Major Head : 2011 - Parliament/State/Union Territory Legislatures)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	Supplementary	Total	Actual	Excess (+) Saving (-)	Amount surrendered
35,88,92	0	35,88,92	34,25,47	(-) 1,63,45	1,68,58

Charged

Original	Supplementary	Total	Actual	Excess (+) Saving (-)	Amount surrendered
47,60	0	47,60	17,52	(-) 30,08	30,08

Notes and Comments

REVENUE

Saving under the appropriation occurred mainly under :

Head	Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2011.02.101.01 Speaker and Deputy Speaker	O 47.60 R (-)30.08	17.52	17.52	0.00	Withdrawal of provision of ₹ 30.08 lakh through surrender in March 2019 was attributed to receipt of less number of bills for reimbursement.

GRANT NO. : 37 LOANS AND ADVANCES TO GOVERNMENT SERVANTS IN GUJARAT LEGISLATURE SECRETARIAT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	29,00				
Supplementary	0	29,00	5,60	(-) 23,40	23,40

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 25.00 R (-) 20.00	5.00	5.00	0.00	Withdrawal of provision of ₹ 20.00 lakh through surrender in March 2019 mainly due to receipt of less application for House Building Advances from the employees.

HEALTH AND FAMILY WELFARE DEPARTMENT**GRANT NO. : 38 HEALTH AND FAMILY WELFARE DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	13,05,21				
Supplementary	0	13,05,21	9,95,21	(-) 3,10,00	3,10,00

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 HLT-53 Health and Family Welfare Department	O 12,91.85 R (-)3,11.72	9,80.13	9,80.12 (-) 0.01	Withdrawal of provision of ₹ 3,10.00 lakh through surrender and of ₹ 1.72 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts.

GRANT NO. : 39 MEDICAL AND PUBLIC HEALTH

(Major Head : 2210 - Medical and Public Health , 4210 - Capital Outlay on Medical and Public Health , 4216 - Capital Outlay on Housing)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	50,40,39,04				
Supplementary	2,03,40,04	52,43,79,08	50,05,84,06	(-) 2,37,95,02	1,82,36,31

CAPITAL

Voted

Original	17,55,03,59				
Supplementary	95,99,41	18,51,03,00	18,49,21,42	(-) 1,81,58	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 2,37,95.02 lakh in the grant; only ₹ 1,82,36.31 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 2,03,40.04 lakh obtained in March 2019 could have been curtailed.

PERSISTENT SAVING

This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2012-13	26,80,50.92	25,85,98.36	94,52.56	3.53
2013-14	26,55,98.44	24,57,01.84	1,98,96.60	7.49
2014-15	34,90,38.57	31,40,36.81	3,50,01.76	10.03
2015-16	39,08,61.33	37,52,53.47	1,56,07.86	3.99
2017-18	96,82,76.25	75,15,19.87	21,67,56.38	22.39

GRANT NO. : 40 FAMILY WELFARE**(Major Head : 2211 - Family Welfare , 4211 - Capital Outlay on Family Welfare)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	13,54,17,43				
Supplementary	2,17,30,92	15,71,48,35	14,70,53,95	(-) 1,00,94,40	36,20,85

CAPITAL

Voted

Original	9,00,00				
Supplementary	0	9,00,00	7,00,00	(-) 2,00,00	2,00,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,00,94.40 lakh in the grant; only ₹ 36,20.85 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 2,17,30.92 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2211.00.003.01 HLT-44 Regional Family Planing Training Centre	O 3,09.75 R 0.00	3,09.75	2,49.53	(-) 60.22	Reasons for final saving of ₹ 60.22 lakh have not been intimated though called for (August 2019).
(ii) 2211.00.003.02 HLT-116 Training of Auxiliary Nurses, Mid- wife, Dian	O 13,96.47 R 0.00	13,96.47	12,56.57	(-) 1,39.90	Reasons for final saving of ₹ 1,39.90 lakh have not been intimated though called for (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2211.00.003.03 HLT-44 India population Project-VII	O 16,62.84 R (-) 5,25.00	11,37.84	10,77.30	(-) 60.54	Withdrawal of provision of ₹ 5,25.00 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in District Training Team. Reasons for the final saving of ₹ 60.54 lakh have not been intimated (August 2019).
(iv)	2211.00.102.04 HLT-138 National Urban Health Mission (60-40 Centrally Sponsored Scheme)	O 1,12,56.40 R (-) 25,37.07	87,19.33	87,19.33	0.00	Withdrawal of provision of ₹ 25,37.07 lakh through surrender in March 2019 was attributed to non-release of the fund by the Government of India under the Centrally Sponsored Scheme.
(v)	2211.00.103.01 HLT-67 Child Survival & Safe Mother-hood Programme	O 14,63.80 R (-) 4,15.00	10,48.80	10,19.03	(-) 29.77	Withdrawal of provision of ₹ 4,15.00 lakh through reappropriation in March 2019 was attributed to less expenditure in incentive given to Institutions for delivery under child survival & safe motherhood programme. Reasons for the final saving of ₹ 29.77 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2211.00.103.03 HLT-69 Reproductive (60-40 Centrally Sponsored Scheme)	O 1,52,42.35 R (+)14,25.00	1,66,67.35	1,26,38.24	(-) 40,29.11	Additional fund of ₹ 14,25.00 lakh was made in March 2019 through reappropriation mainly due to (i) increase in the number of beneficiaries of the scheme and (ii) expansion of Balsakha-3 Yojana. Reasons for the final saving of ₹ 40,29.11 lakh have not been intimated (August 2019).
(vii) 2211.00.103.04 HLT-100 Health Insurance Scheme of BPL(Rashtriya Swasthya Yojana) (60:40 Centrally Sponsored Scheme)	O 45,00.00 S 0.01 R (-) 10,83.78	34,16.23	34,16.22	(-) 0.01	Withdrawal of provision of ₹ 10,83.78 lakh through surrender in March 2019 was attributed to non-release of the fund by the Government of India under the Centrally Sponsored Scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2211.00.200.02 HLT-70 Post Partum Centres	O 29,70.00 R (-) 5,85.08	23,84.92	23,14.24	(-) 70.68	Withdrawal of provision of ₹ 5,85.08 lakh through reappropriation in March 2019 is mainly due to non-filling up of the vacant posts in Post Partum Centers. Reasons for the final saving of ₹ 70.68 lakh have not been intimated (August 2019).

CAPITAL

3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4211.00.106.01 Post Partum Centres	O 8,00.00 R (-) 2,00.00	6,00.00	6,00.00	0.00	Withdrawal of provision of ₹ 2,00.00 lakh through surrender in March 2019 was attributed to cut-imposed by the Department in the Revised Estimate based on actual expenditure during the first eight months.

GRANT NO. : 41 OTHER EXPENDITURE PERTAINING TO HEALTH AND FAMILY WELFARE DEPARTMENT

(Major Head : 2049 - Interest Payments , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Charged

Original	27,64				
Supplementary	2,92	30,56	30,55	(-) 1	0

CAPITAL

Voted

Original	45,00				
Supplementary	0	45,00	4,45	(-) 40,55	40,55

Notes and Comments

CAPITAL

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 40.00 R (-) 35.55	4.45	4.45	0.00	Withdrawal of provision of ₹ 35.55 lakh through surrender in March 2019 was attributed to receipt of less application for House Building Advance from employees.

HOME DEPARTMENT**GRANT NO. : 42 HOME DEPARTMENT****(Major Head : 2052 - Secretariat - General Services, 2053 - District Administration)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	17,88,63				
Supplementary	1	17,88,64	13,05,35	(-) 4,83,29	4,83,30

Notes and Comments

Funds of ₹ 4,83.30 lakh were surrendered from the grant in March 2019; the final saving worked out only ₹ 4,83.29 lakh.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2052.00.090.01 GES-23 Home Department	O 15,15.49 S 0.01 R (-) 3,61.98	11,53.52	11,53.52	0.00	Withdrawal of provision of ₹ 3,61.98 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of the officers / employees of department.

Grant No. 42 concld.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2052.00.800.01 MEP-8 Information Technology	O 2,00.00 R (-) 1,09.72	90.28	90.28	0.00	Withdrawal of provision of ₹ 1,09.72 lakh through surrender in March 2019 was attributed to (i) non-payment to DRC system for revamping of 42 websites as payment terms as per tender was not fulfilled and (ii) non-payment to GIL for maintenances of existing websites owing to non-submission of sufficient certificates / documents for payment.

GRANT NO. : 43 POLICE**(Major Head : 2055 - Police)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	42,21,24,07				
Supplementary	9,91,41,84	52,12,65,91	48,42,55,65	(-) 3,70,10,26	3,67,73,22

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,70,10.26 lakh in the grant; only ₹ 3,67,73.22 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 9,91,41.84 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2055.00.001.02 Special Investigation Team	O 66.34 R (-) 35.52	30.82	30.82	0.00	Withdrawal of provision of ₹ 35.52 lakh through surrender in March 2019 was attributed to (i) non-filling up of 02 vacant posts of Class-I officers (2) and (ii) less office expenses than estimated.
(i)					

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2055.00.101.02 Anti-Corruption Bureau	O 37,86.88 R (-) 9,22.11	28,64.77	28,64.20	(-) 0.57	Withdrawal of provision of ₹ 9,22.11 lakh through surrender in March 2019 was attributed to non-filling up of the 216 vacant posts i.e.(Class I- 1, Class II- 64, Class III- 151), (ii) non- payment to the informer as there was not any quality case during the whole year and (iii) non-payment of 3rd Instalment of arrears owing to non-receipt of many verification stricker of 7th pay commission during the financial year.
(iii)	2055.00.101.04 Crime Criminal information System Computer Centre Gandhinagar	O 2,79.02 R (-) 61.58	2,17.44	2,17.40	(-) 0.04	Withdrawal of provision of ₹ 61.58 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 32 vacant posts and (ii) less expenditure on leave encashment, adhoc financial assistance, travelling allowance, office expenditure and outsource payment etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2055.00.109.08 MEP-31 Police Supplied to Other Parties	O 3,30.00 R (-) 1,23.33	2,06.67	2,06.67	0.00	Withdrawal of provision of ₹ 1,23.33 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Class - III employees.
(v)	2055.00.109.11 MEP-5 Establishment for Redressal of the Grievances of Scheduled cast and Scheduled Tribe	O 7,00.50 R (-) 2,26.22	4,74.28	4,73.85	(-) 0.43	Withdrawal of provision of ₹ 2,26.22 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure on overtime allowance.
(vi)	2055.00.113.03 Group Personal Accident Policy for Police Personnel	O 3,00.00 R (-) 50.00	2,50.00	2,50.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to less payment on premium as payment of ₹ 2,50.00 lakh was made as premium for 1,12,142 police personnel as decided by the Director of Insurance.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2055.00.114.01 State Police Wireless	O 17,14.38 R (-) 5,69.03	11,45.35	11,45.35	0.00	Withdrawal of provision of ₹ 5,69.03 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts, (ii) less expenditure on medical reimbursement, bonus, RRT and other charges owing to non-completion of tender procedure and (iii) non incurrence of any expenditure on machinery & equipment regarding Radio Over IP in marine police stations.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2055.00.115.01 MEP-40 Police Proper(60-40 Centrally Sponsored Scheme)	O 4,00.00 S 81,67.00 R (-) 34,31.14	51,35.86	51,35.86	0.00	Withdrawal of provision of ₹ 34,31.14 lakh through surrender in March 2019 was attributed to (i) non purchase of machinery & equipments amounting to ₹ 18,76.00 lakh for want of permission by Addl. Industrial Commissioner, (ii) non purchase of communication equipments (₹ 2,28 lakh), marine police (₹ 1,47 lakh) training purchase (₹ 1,79 lakh), weaponry (₹ 2,30 lakh), for Homeguards (₹ 49 lakh) and supplementary purchase plan (Rs.7,22 lakh) due to administrative reasons and recent Loksabha election model code of conduct.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2055.00.115.02 STP-21 forensic Science Laboratory(60-40 Centrally Sponsored Scheme)	O 12,00.00 R (-) 6,76.65	5,23.35	5,23.35	0.00	Withdrawal of provision of ₹ 6,76.65 lakh through surrender in March 2019 was attributed to (i) implementation of MPF by the Central Government during the financial year, (ii) model code of conduct because of Loksabha Election and (iii) non-completion of the purchase process even though tender was issued.
(x)	2055.00.115.05 National Emergency Response System	O 19,00.00 R (-) 19,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 19,00.00 lakh through surrender in March 2019 was attributed to non-release of fund by the Ministry of Home Affairs during the financial year.
(xi)	2055.00.115.06 Cyber crime prevention against women and children (100 % Centrally sponsored scheme)	O 0.00 S 2,71.90 R (-) 12.00	2,59.90	2,59.90	0.00	Withdrawal of provision of ₹ 12.00 lakh through surrender in March 2019 was attributed to non-payment of expenses for outsourced manpower owing to non-filling up of the vacant posts of Jr.Cyber Forensic Consultant.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2055.00.800.07 Gujarat Road Safety Fund	O 2,00,00.00 S 20,00.00 R (-)1,22,00.00	98,00.00	98,00.00	0.00	Withdrawal of provision of ₹ 1,22,00.00 lakh through surrender in March 2019 was attributed to non-payment of bills by the S.T.B to P.L.A. account owing to non-receipt of sanction order by the S.T.B. from the Finance Department in time.
(xiii)	2055.00.800.10 MEP-27 Coastal Security(100% Centrally sponsored scheme)	O 5,11.00 R (-) 2,96.14	2,14.86	2,14.86	0.00	Withdrawal of provision of ₹ 2,96.14 lakh through surrender in March 2019 was attributed to non-release of the grant for boat petrolling activities by the Government of India for the centrally sponsored scheme in time.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv)	2055.00.800.11 Purchase of Ammunition- General	O 35,00.00 R (-) 5,24.69	29,75.31	29,75.31	0.00	Withdrawal of provision of ₹ 5,24.69 lakh through surrender in March 2019 was attributed to (i) less allotment of 5 lakh 9 mm ball cartridges as per indent by Ministry of Home Affairs, New Delhi (ii) postponement of purchase of 40 lakh cartridges as ₹ 63 lakh 5.56 mm ball CTN cartridges were available in the state stores and (iii) postponement of purchase of 3 lakh cartridges as 11 lakh 5.56×30 mm Ball (amogh) cartridges were available in the state store.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2055.00.001.01 MEP-30 Inspector General and Deputy inspector General of Police	O 23,70.76 R (+) 3,52.08	27,22.84	27,22.84	0.00	Additional fund of ₹ 3,52.08 lakh was made in March 2019 through reappropriation mainly due to increase in the expenditure on pay of officers, leave encashment, revision of pay arrears, office expense, RRT and secret service.
(ii) 2055.00.104.01 Commando force	O 7,42.36 R (+) 93.74	8,36.10	8,36.10	0.00	Additional fund of ₹ 93.74 lakh was made in March 2019 through reappropriation mainly due to (i) filling up of the vacant posts and (ii) more expenditure on leave encashment, revision of pay arrears, office expenses, supply and material.etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2055.00.115.03 MPF Scheme for Mega City at Ahmedabad (60:40 Centrally Sponsored Scheme)	O 2,00.00 R (+) 1,35.00	3,35.00	3,35.00	0.00	Additional fund of ₹ 1,35.00 lakh was made in March 2019 through reappropriation mainly due to revalidation of ₹ 3,35.00 lakh for expenses in financial year 2018-19 for safe and secure Gujarat Project in Ahmedabad city as per H.D.Reso. No.MPF/102013/1014/V, dtd.6/8/18.
(iv)	2055.00.115.04 Crime (100% Centrally Sponsored Scheme)	O 1.00 R (+) 2,70.87	2,71.87	2,71.87	0.00	Additional fund of ₹ 2,70.87 lakh was made in March 2019 through reappropriation mainly due to allotment of fund of ₹ 2,71.87 lakh by the Central Government at the end of March 2018, hence Finance Department has authorized the amount of ₹ 2,71.87 lakh in the year 2018-19, which was allotted to SCRB by Home Department.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2055.00.800.08					Additional fund of ₹ 6,35.60 lakh was made in March 2019 through reappropriation mainly due to (i) reorganization of competitive exams for police constables etc, and (ii) payment to State Transport for providing free transport facilities to the candidates of Police Constable examination.
Police Sub					
inspector	O 10,95.30				
Recruitment	S 10,00.00				
(v) Board	R (+) 6,35.60	27,30.90	27,30.90	0.00	

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	29,18,75.77	26,32,24.42	2,86,51.35	9.82
2014-15	30,73,50.71	29,29,92.46	1,43,58.25	4.67
2015-16	33,78,21.76	31,62,00.13	2,16,21.63	6.40
2016-17	36,41,38.64	34,96,19.30	1,45,19.34	3.99
2017-18	45,79,05.55	44,28,57.75	1,50,47.80	3.29

GRANT NO. : 44 JAILS**(Major Head : 2056 - Jails)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	1,54,30,89				
Supplementary	9,62,91	1,63,93,80	1,44,14,65	(-) 19,79,15	19,73,54

Notes and Comments

Though there was an ultimate saving of ₹ 19,79.15 lakh in the grant; only ₹ 19,73.54 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 9,62.91 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2056.00.001.01 MEP-22 Inspector General of prisons.	O 22,63.78 R (-) 14,65.60	7,98.18	7,98.18	0.00	Withdrawal of provision of ₹ 14,65.60 lakh through surrender in March 2019 was attributed to (i) non-filling up of sanctioned administrative posts of class – I, II & III and (ii) non-receipt of total bills from the trader under the scheme.

3 . Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2056.00.102.01 Purchase of raw Material for Jail Products	O 7,00.00 R (+) 1,40.25	8,40.25	8,40.25	0.00	Additional fund of ₹ 1,40.25 lakh was made in March 2019 through reappropriation mainly due to payment of pending bills pertaining to contingency, rations, transporation allowance, electricity, Municipality Tax & other bills at the end of February- 2019.

GRANT NO. : 45 STATE EXCISE**(Major Head : 2039 - State Excise)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	18,71,88				
Supplementary	0	18,71,88	17,93,98	(-) 77,90	77,64

GRANT NO. : 46 OTHER EXPENDITURE PERTAINING TO HOME DEPARTMENT

(Major Head : 2049 - Interest Payments , 2062 - Vigilance , 2070 - Other Administrative Services , 2235 - Social Security and Welfare , 4055 - Capital Outlay on Police , 4216 - Capital Outlay on Housing , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	3,14,42,29				
Supplementary	1,71,52,92	4,85,95,21	3,94,74,79	(-) 91,20,42	90,91,13

Charged

Original	35,01				
Supplementary	1,50,26	1,85,27	1,79,93	(-) 5,34	5,34

CAPITAL

Voted

Original	6,11,11,23				
Supplementary	15,08,35	6,26,19,58	5,55,13,97	(-) 71,05,61	71,06,21

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 91,20.42 lakh in the grant; only ₹ 90,91.13 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 1,71,52.92 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2062.00.104.01 GVC 1 Vigilance Commission	O 4,99.79 R (-) 1,12.38	3,87.41	3,87.41	0.00	Withdrawal of provision of ₹ 1,12.38 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.
(ii) 2070.00.120.01 MEP-39 Other Acts and Regulation Establishment at Sectarictate Level (100% Centrally Sponsored Scheme)	O 86.74 R (-) 50.61	36.13	36.13	0.00	Withdrawal of provision of ₹ 50.61 lakh through surrender in March 2019 was attributed to non-filing up of the vacant posts.
(iii) 2235.02.103.02 Nirbhaya Fund- Implementation of Safe City Project for Safety of Women	O 0.00 S 85,92.00 R (-) 85,92.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 85,92.00 lakh through surrender in March 2019 was attributed to return of two bills with objection by PAO Ahmedabad.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2070.00.105.01 Special Commission of inquiry O 47.84 R (+) 90.66	1,38.50	1,38.50	0.00	Additional fund of ₹ 90.66 lakh was made in March 2019 through reappropriation mainly due to more expenditure on staff salary and other amenities provided to them owing to functioning of two Inquiry Commission during the year.

CAPITAL

4. Funds of ₹ 71,06.21 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 71,05.61 lakh resulting in excessive surrender to the extent of ₹ 0.60 lakh. In view of the final saving, the supplementary grant of ₹ 15,08.35 lakh obtained in March 2019 proved excessive.

5. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	4055.00.211.10 MPF Scheme for Construction of Police Buildings (60- 40 Centrally Sponsored Schemes) O 4,00.00 R (-) 4,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,00.00 lakh through surrender in March 2019 was attributed to non-finalization of plan for construction of police building.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	4055.00.800.05 Information Technology	O 1,00,00.00 R (-) 65,35.72	34,64.28	34,64.28	0.00	Withdrawal of provision of ₹ 59,84.73 lakh through surrender and of ₹ 5,50.99 lakh through reappropriation in March 2019 was attributed to (i) payment of only 3 Quarters bills to Tata Consultancy Service for Facility Management service under eGujcop project as the bill for the 4th quarter is likely to be billed in April 2019, (ii) deduction of penalty from connectivity recurring charges bill of GTPL due to delay in work by GTPL, and (iii) non-payment of bills raised by M/s Orange for supply of hardware due to non-receipt of opinion from GIL regarding payment under SASGUJ.
(iii)	7610.00.201.01 House Building Advances	O 11,50.00 R (-) 1,69.68	9,80.32	9,80.32	0.00	Withdrawal of provision of ₹ 1,69.68 lakh through surrender in March 2019 was attributed to receipt of less demand for House Building Advance from the staff employees.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
4055.00.800.04					Additional fund of ₹ 5,50.99 lakh was made in March 2019 through reappropriation mainly due to approval of ₹ 21,59,33,886 /- for payment by City & District offices for land acquisition by L.L.D as per office letter dtd.27/12/18 No.E/MKN-1/JMN SAMPADAN/ 2488/18.
Payment of Compensation for Land Acquisition	O 1,00.00 S 15,08.35 R (+) 5,50.99	21,59.34	21,59.34	0.00	
(i)					

PERSISTENT SAVING

7. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	5,07,57.21	4,34,44.31	73,12.90	14.41
2014-15	6,84,81.84	5,64,35.28	1,20,46.56	17.59
2015-16	5,93,63.89	4,79,96.10	1,13,67.79	19.15
2016-17	6,42,99.80	5,65,50.48	77,49.32	12.05
2017-18	6,45,02.89	6,17,10.54	27,92.35	4.33

INDUSTRIES AND MINES DEPARTMENT**GRANT NO. : 47 INDUSTRIES AND MINES DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	17,15,46				
Supplementary	1.00	17,15,47	11,51,24	(-) 5,64,23	5,64,22

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 5,64.23 lakh in the grant; only ₹ 5,64.22 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
3451.00.090.01 IND-51 Industries and Mines Department	O 9,15.46 S 0.01 R (-) 1,37.95	7,77.52	7,77.51	(-) 0.01	Withdrawal of provision of ₹ 1,37.95 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts of Secretary, Deputy Secretary, Section Officer and Deputy Section Officer and (ii) non-approval of pay allowances as per 7th Pay Commission recommendations.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii)	3451.00.800.01 IND-44 Information Technology	O 8,00.00 R (-) 4,26.27	3,73.73	3,73.72 (-) 0.01	Withdrawal of provision of ₹ 4,26.27 lakh through surrender in March 2019 was attributed to non-purchase of material owing to enforcement of Modal Code of Conduct in view of Lok Sabha elections.

GRANT NO. : 48 STATIONERY AND PRINTING

(Major Head : 2058 - Stationery and Printing , 2071 - Pensions and Other Retirement Benefits , 4058 - Capital Outlay on Stationery and Printing)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	69,66,30				
Supplementary	3,05,25	72,71,55	72,43,35	(-) 28,20	28,16

CAPITAL

Voted

Original	8,85,80				
Supplementary	2,50,00	11,35,80	11,31,83	(-) 3,97	3,97

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 28.20 lakh in the grant; only ₹ 28,16 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 3,05.25 lakh obtained in March 2019 could have been curtailed.

2. Depreciation Reserve Fund -

The Fund is intended to be utilized for meeting expenditure on renewals and replacement of machines etc. of Government Presses. Allowances for depreciation calculated on the depreciated value of plant, machine as also with refer ence to the residual book value of the plant, and machinery, etc. disposed off during the year is credited to the Fund from the provision under the grant. No amount was transferred to the Fund as contribution during the year. The expenditure on renewals / replacements initially met from the provision under the grant is subsequently transferred to the Fund before the close of the year.

During the year expenditure of ₹.70.40 lakh was transferred to the Fund. The balance at the credit of the Fund on March 31, 2019 was ₹ 17,05.89 lakh as given in Statement No. 21 of the Finance Accounts 2018-19.

GRANT NO. : 49 INDUSTRIES

(Major Head : 2425 - Co-operation , 2851 - Village and Small Industries , 2852 - Industries , 4851 - Capital Outlay on Village and Small Industries , 4852 - Capital Outlay on Iron and Steel Industries , 4875 - Capital Outlay on Other Industries , 5475 - Capital Outlay on Other General Economic Services , 6851 - Loans for Village and Small Industries , 6858 - Loans for Engineering Industries , 6885 - Other Loans to Industries and Minerals)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	29,66,38,10				
Supplementary	12,65,11,78	42,31,49,88	41,71,10,24	(-) 60,39,64	59,88,58

CAPITAL

Voted

Original	1,14,80,40				
Supplementary	2,73,70	1,17,54,10	1,15,97,71	(-) 1,56,39	1,56,39

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 60,39.64 lakh in the grant; only ₹ 59,88.58 lakh were surrendered in March 2019.

GRANT NO. : 50 MINES AND MINERALS

(Major Head : 2853 - Non-ferrous Mining and Metallurgical Industries , 4853 - Capital Outlay from Non-Ferrous Mining and Metallurgical Industries)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,90,71,63				
Supplementary	30,35,46	2,21,07,09	2,11,99,08	(-) 9,08,01	9,07,32

CAPITAL

Voted

Original	1,55,00				
Supplementary	0	1,55,00	1,55,00	0	0

GRANT NO. : 51 TOURISM**(Major Head : 3452 - Tourism , 5452 - Capital Outlay on Tourism)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	81,96,00				
Supplementary	0	81,96,00	71,14,79	(-) 10,81,21	10,81,20

CAPITAL

Voted

Original	4,84,00,00				
Supplementary	0	4,84,00,00	4,40,50,00	(-) 43,50,00	43,50,00

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
3452.01.800.01 Development of Holiday Homes (Centrally Sponsored Scheme)	O 50.00 R (-) 50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to direct release of grant by Central Government to Tourism Corporation of Gujarat Limited instead of release through the State Government budget.
(i)					

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii)	3452.80.001.01 Office of the Director of Tourism	O 94.54 R (-) 31.20	63.34	63.33 (-) 0.01	Withdrawal of provision of ₹ 31.20 lakh through surrender in March 2019 was attributed to (i) non filling up of the vacant posts and (ii) non filling up of some outsourced staff.
(iii)	3452.80.800.02 TRS-43 Extension, Publicity Information, Survey at Tourists Sports.	O 57,71.46 R (-) 10,00.00	47,71.46	47,71.46 0.00	Withdrawal of provision of ₹ 10,00.00 lakh through surrender in March 2019 was attributed to non-organization of National and International Film Festivals during the current financial year.

CAPITAL

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	5452.80.104.01 TRS-35 Tourism Corporation of Gujarat Limited	O 3,71,00.00 R (-) 39,50.00	3,31,50.00	3,31,50.00 0.00	Withdrawal of provision of ₹ 39,50.00 lakh through surrender in March 2019 was attributed to (i) Swadesh Darshan Scheme for development of tourist facilities at Modhera is under implementation and (ii) non-implemenation of wayside amenities owing to delay in selection of architect, design and concept plan.

GRANT NO. : 52 OTHER EXPENDITURE PERTAINING TO INDUSTRIES AND MINES DEPARTMENT

(Major Head : 2070 - Other Administrative Services , 2250 - Other Social Services , 2049- Interest Payment , 3053 - Civil Aviation , 5053 - Capital Outlay on Civil Aviation , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	82,56,80				
Supplementary	0	82,56,80	82,56,80	0.00	0.00

Charged

Original	0				
Supplementary	4,71,10	4,71,10	4,71,10	0.00	0.00

CAPITAL

Voted

Original	1,26,70,00				
Supplementary	0	1,26,70,00	1,05,06,10	(-) 21,63,90	21,63,90

Charged

Original	0				
Supplementary	1,37,67	1,37,67	1,37,66	(-) 1.00	0.00

Notes and Comments

CAPITAL

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 5053.60.101.01 CVL-7 Development of Air ports, Air Strips and other Infrastructure facilities including hangers etc	O 78,50.00 R (-) 11,44.50	67,05.50	67,05.50	0.00	Withdrawal of provision of ₹ 11,44.50 lakh through surrender in March 2019 was attributed to non-completion of tender process for the various developmental works of air strip.
(ii) 5053.60.190.03 Capital Support to GIDB for Dholera International Airport Company Ltd.	O 10,00.00 R (-) 10,00.00	0.00	0.00	0.00	Entire budget provision of ₹ 10,00.00 lakh was surrendered in March 2019 due to (i) non-completion of process to restructure the company and (ii) non incurrence of any major expenditure related to operation of the project.

INFORMATION AND BROADCASTING DEPARTMENT

GRANT NO. : 53 INFORMATION AND BROADCASTING DEPARTMENT

(Major Head : 2052 - Secretariat - General Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	Supplementary				
	1,82,380	1,82,380	1,27,56	(-) 54,82	54,82

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2052.00.090.01 Information and Broadcasting Department	O 1,67.38 R (-) 41.80	1,25.58	1,25.58	0.00	Withdrawal of provision of ₹ 41.80 lakh through surrender in March 2019 was attributed to (i) non-filling up of 6 vacant posts of officers and employees and (ii) less office expenditure.
(ii) 2052.00.800.01 Expenditure Pertaining to Training	O 15.00 R (-) 13.02	1.98	1.98	0.00	Withdrawal of provision of ₹ 13.02 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Editorial Staff, Information Assistant, Senior Sub Editor, Assistant Director of Information (Editorial) and Deputy Director of Information due to which no editorial officers / employees were sent for training.

GRANT NO. : 54 INFORMATION AND PUBLICITY**(Major Head : 2205 - Art and Culture , 2220 - Information and Publicity)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,26,64,78				
Supplementary	10,00,00	1,36,64,78	1,32,70,26	(-) 3,94,52	3,62,46

Though there was an ultimate saving of ₹ 3,94.52 lakh in the grant; only ₹ 3,62.46 lakh were surrendered in March 2019.

GRANT NO. : 55 OTHER EXPENDITURE PERTAINING TO INFORMATION AND BROADCASTING DEPARTMENT

(Major Head : 2045 - Other Taxes and Duties on Commodities and Services , 2049 - Interest Payments , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	15,75,40				
Supplementary	0	15,75,40	5,74,56	(-) 10,00,84	10,00,78

Charged

Original	0				
Supplementary	42,62	42,62	42,61	(-) 1.00	0.00

CAPITAL

Voted

Original	30,00				
Supplementary	0	30,00	0.00	(-) 30,00	30,00

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2045.00.101.01 Commissioner of Entertainment of Tax				Withdrawal of provision of ₹ 22.48 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Commissioner and Account Officer in Commissioner of Entertainment Tax .
(i)	O 1,10.96 R (-) 22.48	88.48	88.47 (-) 0.01	

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2045.00.101.03 Entertainment Tax Offices	O 3,94.28 R (-) 3,94.28	0.00	0.00	0.00	Entire provision of ₹ 3,94.28 lakh was surrendered in March 2019 due to abolition of total 107 posts vide Information and Broadcasting Department Govt. Resolution No.MHK/102017/587/A, Dated 08/02/2018.
(iii)	2045.00.101.04 Financial Assistance to the Producers of tax free Gujarati Films	O 10,00.00 R (-) 5,77.53	4,22.47	4,22.47	0.00	Withdrawal of provision of ₹ 5,77.53 lakh through surrender in March 2019 was attributed to non-receipt of some information sought for from the producers of 18 Gujarati Films by office of the Commissioner of Entertainment Tax and compliance thereof had not been received in time from the concerned producers.

CAPITAL

2. Entire voted grant of ₹ 30.00 lakh remained unutilized during the year.
3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	7610.00.201.01 House Building Advances	O 30.00 R (-) 30.00	0.00	0.00	0.00	Entire provision of ₹ 30.00 lakh was surrendered in March 2019 due to non-receipt of applications for House Building Advance from the employees.

LABOUR AND EMPLOYMENT DEPARTMENT**GRANT NO. : 56 LABOUR AND EMPLOYMENT DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	Supplementary	Total	Actual Expenditure	Excess (+) Saving (-)	Amount surrendered
	17,55,420	17,55,420	5,31,81	(-) 12,23,61	12,23,61

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2251.00.090.01 EMP-11 Labour and Employment Department	O 17,55.42 R (-) 12,23.61	5,31.81	5,31.81	0.00	Withdrawal of provision of ₹ 12,23.61 lakh through surrender in March 2019 was attributed to delay in EODB/IFP integration work owing to continuous reforms, (ii) non-purchase of peripherals from GEM-eMarket place owing to new and cumbersome purchase procedure, (iii) less utilisation of GSWAN/LAN work fund owing to delayed procedure by Science and Technology Department and (iv) non-filling up of the 34 vacant posts in Labour & Employment Department.

GRANT NO. : 57 LABOUR AND EMPLOYMENT**(Major Head : 2230 - Labour, Employment and Skill Development , 4250 - Capital Outlay on Other Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	12,12,05,49				
Supplementary	2	12,12,05,51	8,77,55,18	(-) 3,34,50,33	3,34,37,34

Charged

Original	0				
Supplementary	1,39,51	1,39,51	1,39,51	0	0

CAPITAL

Voted

Original	31,00,00				
Supplementary	0	31,00,00	4,69,21	(-) 26,30,79	26,30,79

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,34,50.33 lakh in the grant; only ₹ 3,34,37.34 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2230.01.102.03 LBR-12 Establishment under Chief Inspector of Factories	O 19,39.81 R (-) 4,25.29	15,14.52	15,14.31	(-) 0.21	Withdrawal of provision of ₹ 4,25.29 lakh through surrender in March 2019 was attributed to non-acceptance of the bills by treasury office as the samples of the signature of newly promoted Director was not certified at the Treasury office.
(ii) 2230.01.103.02 LBR-14 Protection of unorganised Rural Labours as per Satem Commission	O 12,35.30 R (-) 3,57.18	8,78.12	8,78.03	(-) 0.09	Withdrawal of provision of ₹ 3,57.18 lakh through surrender in March 2019 was attributed to non-filling up of the vacant post of Assistant Rural Labour Commissioner-(1), Government Labour Officer-(26), Assistant Government Labour Officer-(63), Senior Clerk - (4), Clerk -(52), Peon - (48), Driver (1).
(iii) 2230.01.103.06 LBR-18-A Gujarat Labour Welfare Board	O 8,81.56 R (-) 1,52.25	7,29.31	7,29.31	0.00	Withdrawal of provision of ₹1,52.25 lakh through surrender in March 2019 was attributed to non-allotment of the grant from the Government of India resulting in the scheme being dropped.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2230.01.800.01 LBR-21 Gandhi Labour Institute	O 4,98.87 R (-) 1,71.39	3,27.48	3,27.48	0.00	Withdrawal of provision of ₹ 1,71.39 lakh through surrender in March 2019 was attributed to (i) non-completion of construction work and other procedure regarding new building of National Institute of Skill Development Entrepreneurship and (ii) training, seminars not conducted.
(v)	2230.02.001.01 EMP-6- Employment Services and Extension Scheme	O 37,62.51 R (-) 10,22.17	27,40.34	27,39.73	(-) 0.61	Withdrawal of provision of ₹ 10,22.17 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts, (ii) non-organization of training classes for Border Security Force, (iii) less expenditure under job fare and (iv) non-organization of seminar for Divyang Paritoshik Award.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2230.03.001.02 Gujarat Skill Development Mission - Generate Employment through skill Development	O 48,48.11 R (-) 46,19.82	2,28.29	2,28.29	0.00	Withdrawal of provision of ₹ 27,00.93 lakh through surrender and of ₹ 19,18.89 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-release of the grant of Pradhanmantri Kaushalya Vardhas Yojana from the Government of India.
(vii)	2230.03.102.01 EMP-4 National Apprenticeship Training	O 3,12,61.13 R(-)2,64,09.20	48,51.93	48,51.90	(-) 0.03	Withdrawal of provision of ₹ 2,64,09.20 lakh through surrender in March 2019 was attributed to (i) non-achievement of target for the recruitment of apprentices from line department of Government of Gujarat under MATS started from 2018-19 and (ii) services of consultant decided at 26 districts and 04 regions level against 85 offices under Labour and Employment Department.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2230.01.102.01 LBR-10 Safety Cell for prevention of accidents	O 4,82.93 S 0.01 R (+) 11,78.26	16,61.20	16,61.20	0.00	Additional fund of ₹ 11,78.26 lakh was made in March 2019 through reappropriation mainly due to payment of compensation of ₹ 13,60.00 lakh by six Collectors to the dependants of workers expired due to silicosis disease as per directions given by Hon'ble Supreme Court.
(ii) 2230.03.101.03 EMP-1 Craftsman Training Scheme in Government Industrial Training Institute (Costal Area Development Scheme)	O 4,28.63 R (+) 50.93	4,79.56	4,79.48	(-) 0.08	Additional fund of ₹ 50.93 lakh was made in March 2019 through reappropriation mainly due to more expenses owing to increase in revision of pay, leave travel concession, leave encashment of retired employees as per 7th Pay Commission and (ii) payment of institutional stipend to the trainees of Industrial Training Institute.

CAPITAL

4. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4250.00.800.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes(50-50 Centrally Sponsored Scheme)	O 31,00.00 R (-) 26,30.79	4,69.21	4,69.21	0.00	Withdrawal of provision of ₹ 26,30.79 lakh through surrender in March 2019 was attributed to (i) postponment of purchase by tender procedure as Government decided to purchase compulsarily from Government e-market place portal, (ii) change in purchase items as per syllabus from Director General Employment Training and (iii) non-sanction of Agenda of Information and Technology Committee for the purchase of Computer and Computer peripherals.

PERSISTENT SAVING

5. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,06,10.63	69,13.50	36,97.13	34.84
2014-15	1,18,48.80	77,33.91	41,14.89	34.73
2015-16	1,34,13.20	83,22.18	50,91.02	37.96
2016-17	1,00,12.25	27,87.05	72,25.20	72.16
2017-18	69,85.00	31,93.39	37,91.61	54.28

GRANT NO. : 58 OTHER EXPENDITURE PERTAINING TO LABOUR AND EMPLOYMENT DEPARTMENT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	9,40				
Supplementary	0	9,40	0	(-) 9,40	9,40

Entire voted grant of ₹ 9.40 lakh remained unutilized during the year.

LEGAL DEPARTMENT**GRANT NO. : 59 LEGAL DEPARTMENT****(Major Head : 2052 - Secretariat - General Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	14,45,05				
Supplementary	0	14,45,05	9,38,99	(-) 5,06,06	5,05,38

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.01 STP-28 Legal Department	O 14,24.55 R (-) 4,99.53	9,25.02	9,24.34 (-) 0.68	Withdrawal of provision of ₹ 4,99.53 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts owing to administrative reasons and (ii) incurrence of less expenditure in renovation work of library in Legal Department than estimated.

GRANT NO. : 60 ADMINISTRATION OF JUSTICE**(Major Head : 2014 - Administration of Justice , 2049 - Interest Payments)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	9,44,63,07				
Supplementary	0	9,44,63,07	8,17,17,84	(-) 1,27,45,23	1,27,34,59

Charged

Original	2,14,53,13				
Supplementary	1	2,14,53,14	1,67,73,48	(-) 46,79,66	46,83,01

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,27,45.23 lakh in the grant; only ₹ 1,27,34.59 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2014.00.102.03 Judicial Academy for Training of Judicial Officers	O 21,17.08 R (-) 14,59.00	6,58.08	6,58.07	(-) 0.01	Withdrawal of provision of ₹ 14,59.00 lakh through surrender in March 2019 was attributed to less expenditure in new items proposed under 14th Finance Commission owing to administrative reasons.

(i)

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2014.00.105.04 Ahmedabad City Civil and Sessions Courts. (Centrally Sponsored Scheme)	O 32,37.54 R (-) 4,25.95	28,11.59	28,08.97	(-) 2.62	Withdrawal of provision of ₹ 4,25.95 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(iii)	2014.00.105.06 Family Courts	O 36,24.38 R (-) 5,30.64	30,93.74	30,92.72	(-) 1.02	Withdrawal of provision of ₹ 5,30.64 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure in new items owing to administrative reason.
(iv)	2014.00.106.01 Small Causes Courts.	O 28,28.87 R (-) 11,84.21	16,44.66	16,44.66	0.00	Withdrawal of provision of ₹ 11,84.21 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(v)	2014.00.114.01 Law Officers	O 1,11,54.43 R (-) 17,98.11	93,56.32	93,55.89	(-) 0.43	Withdrawal of provision of ₹ 17,98.11 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of A.P.P owing to administrative reasons.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2014.00.114.02 Law Officer Establishment (District Courts)	O 4,37.58 R (-) 45.92	3,91.66	3,91.66	0.00	Withdrawal of provision of ₹ 45.92 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(vii)	2014.00.116.01 Gujarat Public Work contracts Disputes Arbitration Tribunal.	O 1,54.41 R (-) 59.67	94.74	94.74	0.00	Withdrawal of provision of ₹ 59.67 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(viii)	2014.00.800.03 Computerisation of Courts.	O 24,70.00 R (-) 20,57.89	4,12.11	4,12.11	0.00	Withdrawal of provision of ₹ 20,57.89 lakh through surrender in March 2019 was attributed to less expenditure on (i) purchase of computers, accessories and (ii) new items, including proposed new items under 14th Finance Commission owing to administrative reasons.

3. Funds of ₹ 46,83.01 lakh were surrendered from the appropriation in March 2019; the final saving workout to only ₹ 46,79.66 lakh resulting in excessive surrender to the extent of ₹ 3.35 lakh.
4. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2014.00.102.01 Judges.	<i>O</i> 20,18.02 <i>R</i> (-) 6,82.39	13,35.63	13,35.59	(-) 0.04	Withdrawal of provision of ₹ 6,82.39 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(ii)	2014.00.102.02 Registrar.	<i>O</i> 1,85,52.36 <i>R</i> (-) 34,61.67	1,50,90.69	1,50,70.24	(-) 20.45	Withdrawal of provision of ₹ 34,61.67 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure in new items owing to administrative reason. Reasons for the final saving of ₹ 20.45 lakh have not been intimated (August 2019).

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2014.00.102.03 Judicial Academy for Training of Judicial Officers	<i>O</i> 8,82.75 <i>R</i> (-) 5,38.95	3,43.80	3,43.46	(-) 0.34	Withdrawal of provision of ₹ 5,38.95 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure in new items owing to administrative reason.

5. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2049.60.701.01 Payment of Decretal Amount	<i>O</i> 0.00 <i>S</i> 0.01 <i>R</i> 0.00	0.01	24.19	(+) 24.18	Reasons for final excess of ₹ 24.18 lakh have not been intimated though called for (August 2019).

PERSISTENT SAVING

6. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	8,15,05.04	4,99,32.99	3,15,72.05	38.74
2014-15	7,09,96.85	5,73,28.92	1,36,67.93	19.25
2015-16	8,67,88.38	5,72,22.69	2,95,65.69	34.07
2016-17	9,72,67.14	6,70,43.70	3,02,23.44	31.07
2017-18	9,59,00.69	7,46,60.36	2,12,40.33	22.15

7. This is the sixth year in succession in which the Revenue - Appropriation closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	82,17.20	70,46.83	11,70.37	14.24
2014-15	98,75.83	76,27.11	22,48.72	22.77
2015-16	1,13,60.52	85,61.74	27,98.78	24.64
2016-17	1,48,24.19	97,18.25	51,05.94	34.44
2017-18	1,68,84.61	1,33,77.06	35,07.55	20.77

GRANT NO. : 61 OTHER EXPENDITURE PERTAINING TO LEGAL DEPARTMENT

(Major Head : 2230 - Labour, Employment and Skill Development , 2235 - Social Security and Welfare , 2250 - Other Social Services , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	85,04,37				
Supplementary	0	85,04,37	73,37,60	(-) 11,66,77	11,88,94

CAPITAL

Voted

Original	1,77,00				
Supplementary	0	1,77,00	49,18	(-) 1,27,82	1,27,82

Notes and Comments

Funds of ₹ 11,88.94 lakh was surrendered from the grant in March 2019, the final saving worked out to only ₹ 11,66.77 lakh resulting in excessive surrender to the extent of ₹ 22.17 lakh.

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2230.01.101.01 LBR-7 Court of Industrial Arbitration	O 19,17.00 R (-) 5,65.10	13,51.90	13,51.90	0.00	Withdrawal of provision of ₹ 5,65.10 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure in new item due to administrative reason.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2230.01.101.02 LBR-8 Labour Courts Arbitration	O 24,66.28 R (-) 2,90.22	21,76.06	21,75.71	(-) 0.35	Withdrawal of provision of ₹ 2,90.22 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.
(iii)	2250.00.102.04 Gujarat State Waqf Tribunal	O 1,36.83 R (-) 62.77	74.06	74.06	0.00	Withdrawal of provision of ₹ 62.77 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts owing to administrative reasons.

CAPITAL

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	7610.00.201.01 House Building Advance	O 1,50.00 R (-) 1,23.62	26.38	26.38	0.00	Withdrawal of provision of ₹ 1,23.62 lakh through surrender in March 2019 was attributed to receipt of less application for house building advances from staff.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**GRANT NO. : 62 LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT****(Major Head : 2052 - Secretariat - General Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,44,84				
Supplementary	1	7,44,85	7,09,57	(-) 35,28	35,27

**GRANT NO. : 63 OTHER EXPENDITURE PERTAINING TO LEGISLATIVE AND
PARLIAMENTARY AFFAIRS DEPARTMENT**

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	---

CAPITAL

Voted

Original	2			
Supplementary	0	2	0	(-) 2

**NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR
DEPARTMENT**

**GRANT NO. : 64 NARMADA, WATER RESOURCES, WATER SUPPLY AND
KALPSAR DEPARTMENT**

(Major Head : 3451 - Secretariat -Economic Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	17,60,17				
Supplementary	0	17,60,17	16,72,52	(-) 87,65	74,34

GRANT NO. : 65 NARMADA DEVELOPMENT SCHEME**(Major Head : 4700 - Capital Outlay on Major Irrigation , 4801 - Capital Outlay on Power Projects, 5452- Capital Outlay On Tourism)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	49,50,00,00				
Supplementary	5,78,37	49,55,78,37	33,24,55,50	(-) 16,31,22,87	16,33,36,86

Notes and Comments

Funds of ₹ 16,33,36.86 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 16,31,22.87 lakh resulting in excessive surrender to the extent of ₹ 2,13.99 lakh. In view of the final saving, the supplementary grant of ₹ 5,78.37 lakh obtained in March 2019 proved excessive.

2 . Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4700.33.190.01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited. (Centrally Sponsored Scheme)	O 44,82,61.53 R(-)16,33,17.54	28,49,43.99	28,49,43.99	0.00	Withdrawal of provision of ₹ 16,33,17.54 lakh through surrender in March 2019 was attributed to (i) less release of grant by the Government of India under the centrally sponsored scheme and (ii) less release of pro-rata amount of state portion by Government of Gujarat as Government of India did not release grant as per budget provisions.

3 . Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	4700.34.001.01 Direction and Administration				Additional fund of ₹ 4,30.68 lakh was made in March 2019 through reappropriation mainly due to receipt of more number of applications for leave encashment owing to mass retirement. Reasons for the final excess of ₹ 2,13.99 lakh have not been intimated (August 2019).
	O 27,15.84 S 5,78.37 R (+) 4,30.68	37,24.89	39,38.88	(+) 2,13.99	

4 . Suspense Transactions - Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No.84. The break-up of 'Suspense' transactions in this grant in 2018-19 is given below together with the opening and closing balances, under the different sub-heads of 'Suspense' :-

Sub-head	Opening balance on 01 April 2018 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2019 (Aggregate) (Debit +) (Credit -)
Stock	(-) 13,99.44	0.00	0.00	(-) 13,99.44
Miscellaneous Works				
Advances	(+) 25.30	0.00	0.00	(+) 25.30
Workshop Suspense	(+) 31.55	0.00	0.00	(+) 31.55
TOTAL	(-) 13,42.59	0.00	0.00	(-) 13,42.59

PERSISTENT SAVING

- 5 . This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	48,44,11.59	36,63,23.55	11,80,88.04	24.38
2014-15	50,95,00.00	38,32,07.38	12,62,92.62	24.79
2015-16	47,72,00.00	38,05,12.95	9,66,87.05	20.26
2016-17	44,54,73.33	38,60,46.75	5,94,26.58	13.34
2017-18	47,00,00.00	44,49,24.22	2,50,75.78	5.34

GRANT NO. : 66 IRRIGATION AND SOIL CONSERVATION

(Major Head : 2700 - Major Irrigation , 2701 - Medium Irrigation , 2702 - Minor Irrigation , 2705 - Command Area Development , 2711 - Flood Control and Drainage , 4402 - Capital Outlay on Soil and Water Conservation , 4700 - Capital Outlay on Major Irrigation , 4701 - Capital Outlay on Medium Irrigation , 4702 - Capital Outlay on Minor Irrigation , 4711 - Capital Outlay on Flood Control Projects)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	11,47,57,33				
Supplementary	1	11,47,57,34	9,79,42,10	(-) 1,68,15,24	1,85,41,50

CAPITAL

Voted

Original	38,37,23,35				
Supplementary	18,57,57,01	56,94,80,36	56,34,16,17	(-) 60,64,19	38,60,33

Charged

Original	40,00,00				
Supplementary	80,00,00	1,20,00,00	1,06,87,21	(-) 13,12,79	14,16,19

Notes and Comments

REVENUE

Funds of ₹ 1,85,41.50 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 1,68,15.24 lakh resulting in excessive surrender to the extent of ₹ 17,26.26 lakh.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2700.15.101.02 Other Maintenance Expenditure	O 1,20.00 R (-) 39.28	80.72	80.72	0.00	Appropriate reasons for withdrawal of provision of ₹ 39.28 lakh through surrender in March 2019 has not been given.
(ii)	2700.80.001.01 Direction.	O 15,09.20 R (-) 2,71.39	12,37.81	13,15.80	(+) 77.99	Withdrawal of provision of ₹ 2,71.39 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reason for the final excess of ₹ 77.99 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2700.80.001.02 Administration	O 1,39,71.51 R (-) 18,02.01	1,21,69.50	1,29,43.51	(+) 7,74.01	Withdrawal of provision of ₹ 4,97.29 lakh through surrender and of ₹ 13,04.72 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reason for the final excess of ₹ 7,74.01 lakh have not been intimated (August 2019).
(iv)	2701.80.001.02 Administration	O 70,03.26 R (-) 13,54.46	56,48.80	59,95.00	(+) 3,46.20	Withdrawal of provision of ₹ 9,56.73 lakh through surrender and of ₹ 3,97.73 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reasons for the final excess of ₹ 3,46.20 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	2702.01.103.11 Other Minor Irrigation Works	O 98.75 R (-) 61.25	37.50	37.50	0.00	Withdrawal of provision of ₹ 10.76 lakh through surrender and of ₹ 50.49 lakh through reappropriation in March 2019 was attributed to availability of grants of previous years.
(vi)	2702.01.103.13 Minor Irrigation Works	O 34,59.42 R (-) 21,03.11	13,56.31	13,56.31	0.00	Withdrawal of provision of ₹ 21,03.11 lakh through surrender in March 2019 was attributed to availability of grants of previous years for panchayat circle.
(vii)	2702.03.101.11 Construction and Deepening of Wells and Tanks	O 54,09.77 S 0.01 R (-) 36,24.40	17,85.38	17,84.94	(-) 0.44	Withdrawal of provision of ₹ 36,69.89 lakh through surrender in March 2019 was attributed to availability of grants of previous years for panchayat circle, however, and amount of ₹ 45.49 lakh was brought in through reappropriation on 31-03-2019 mainly due to carrying out of RRR works as per instructions of the Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2702.03.102.84 MNR-245 Maintenance and Repairs	O 3,00,00.00 R (-) 37,47.71	2,62,52.29	2,62,51.85	(-) 0.44	Withdrawal of provision of ₹ 37,47.71 lakh through surrender in March 2019 was attributed to less expenditure in maintenance and repair of pipelines, electricity bill charge owing to non-supply of Narmada water.
(ix)	2702.80.001.01 Direction (Centrally Sponsored Scheme)	O 9,45.29 R (-) 2,91.44	6,53.85	8,17.16	(+) 1,63.31	Withdrawal of provision of ₹ 2,91.44 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reasons for the final excess of ₹ 1,63.31 lakh have not been intimated (August 2019).
(x)	2702.80.001.02 Administration	O 66,25.43 R (-) 14,19.71	52,05.72	54,11.52	(+) 2,05.08	Withdrawal of provision of ₹ 14,19.71 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reasons for the final excess of ₹ 2,05.08 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xi)	2702.80.052.40 MNR-228 Tools and Plant/Vehicle	O 29,39.82 R (-) 19,94.40	9,45.42	9,43.72	(-) 1.70	Withdrawal of provision of ₹ 19,94.40 lakh through surrender in March 2019 was attributed to (i) availability of grants of previous years for Panchayat circle (ii) purchase made through GEM portal and (iii) the rates of tenders were low than expected.
(xii)	2702.80.800.13 Fifth Census of Minor Irrigation	O 1,65.00 R (-) 90.00	75.00	75.00	0.00	Withdrawal of provision of ₹ 90.00 lakh through surrender in March 2019 was attributed to less works being completed as per actual requirement.
(xiii)	2702.80.800.14 Minor Irrigation Census and Census of Water bodies	O 1,50.00 R (-) 1,48.75	1.25	1.25	0.00	Withdrawal of provision of ₹ 1,48.75 lakh through surrender in March 2019 was attributed to delay in approval of tender for outsourcing.
(xiv)	2705.00.705.12 CAD-10 Establishment of Water and Land Management Institution, Gandhinagar	O 11,90.09 R (-) 3,00.00	8,90.09	8,90.09	0.00	Withdrawal of provision of ₹ 3,00.00 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xv)	2711.01.052.02 FLC-3 Purchase of Machinery and Equipment for Flood Fighting Equipment.	O 3,66.47 R (-) 1,25.51	2,40.96	1,88.54	(-) 52.42	Withdrawal of provision of ₹ 1,25.51 lakh through surrender in March 2019 was attributed to non-receipt of bills of flood controls in time. Reasons for the final saving of ₹ 52.42 lakh have not been intimated (August 2019).
(xvi)	2711.01.103.11 Construction	O 18,00.00 R (-) 10,01.07	7,98.93	7,96.96	(-) 1.97	Withdrawal of provision of ₹ 10,01.07 lakh through surrender in March 2019 was attributed to less work of flood cell being carried out as per actual requirement.
(xvii)	2711.01.103.12 Works for Flood Control.	O 25,35.12 R (-) 8,99.22	16,35.90	16,88.23	(+) 52.33	Withdrawal of provision of ₹ 8,99.22 lakh through surrender in March 2019 was attributed to completion of spill over liability. Reasons for the final excess of ₹ 52.33 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xviii)	2711.03.103.11 Drainage Works.	O 4,82.65 R (-) 2,54.74	2,27.91	2,28.14	(+) 0.23	Withdrawal of provision of ₹ 2,54.74 lakh through surrender in March 2019 was attributed to (i) availability of grants of previous years for Panchayat circle, (ii) planned work of drains was taken under SSA and was carried out by the department through mechanical machinaries.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2700.02.101.01 Work Charged Establishment	O 2,25.00 R (+) 1,62.50	3,87.50	3,87.50	0.00	Additional fund of ₹ 1,62.50 lakh was made in March 2019 through reappropriation mainly due to payment of WC / DW Staff's leave travel concession bill, travelling allowance bill & bonus.
(ii)	2700.05.101.02 Other Maintenance Expenditure	O 8,00.00 R (+) 2,91.86	10,91.86	10,91.54	(-) 0.32	Additional fund of ₹ 2,91.86 lakh was made in March 2019 through reappropriation mainly due to work being carried out as per actual requirement.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2700.06.101.02 Other Maintenance Expenditure	O 5,50.00 R (+) 2,50.00	8,00.00	8,00.00	0.00	Additional fund of ₹ 2,50.00 lakh was made in March 2019 through reappropriation mainly due to more work taken up and completed during the year.
(iv)	2700.10.101.02 Other Maintenance Expenditure	O 3,70.00 R (+) 64.23	4,34.23	4,33.36	(-) 0.87	Additional fund of ₹ 64.23 lakh was made in March 2019 through reappropriation mainly due to completion of work at Dharoi LBMC, M&R Work of Canal, Structure, syphone work.
(v)	2700.11.101.01 Work Charged Establishment	O 5,90.00 R (+) 76.00	6,66.00	6,65.99	(-) 0.01	Additional fund of ₹ 76.00 lakh was made in March 2019 through reappropriation mainly due to payment of WC / DW Staff's leave travel concession bill, travelling allowance bill & bonus.
(vi)	2701.80.004.11 IRG-36 Research	O 6,00.00 R (+) 1,25.00	7,25.00	7,27.51	(+) 2.51	Additional fund of ₹ 1,25.00 lakh was made in March 2019 through reappropriation mainly due to payment of pay difference due to 7th Pay Commission recommendations.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii)	2701.80.800.01 IRG-83 Information Technology				Additional fund of ₹ 50.50 lakh was made in March 2019 through reappropriation mainly due to payment of pending bills of previous year in current financial year.
	O 2,02.93 R (+) 50.50	2,53.43	2,53.00	(-) 0.43	

CAPITAL

4. Though there was an ultimate saving of ₹ 60,64.19 lakh in the grant; only ₹ 38,60.33 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 18,57,57.01 lakh obtained in March 2019 could have been curtailed.
5. Funds of ₹ 14,16.19 lakh were surrendered from the appropriation in March 2019; the final saving workout to only ₹ 13,12.79 lakh resulting in excessive surrender to the extent of ₹ 1,03.40 lakh. In view of the final saving, the supplementary appropriation of ₹ 80,00.00 lakh obtained in March 2019 proved excessive.

6. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
4701.80.800.01					Withdrawal of provision of ₹ 14,16.19 lakh through surrender in March 2019 was attributed to less payment made in land acquisition cases which is based on awards passed by Courts. Reasons for the final excess of ₹ 1,03.40 lakh have not been intimated (August 2019).
Payment of Decretal Amount for Compensation of Land Acquisition	O 40,00.00 S 80,00.00 R (-) 14,16.19	1,05,83.81	1,06,87.21	(+) 1,03.40	

7. Suspense Transactions - Provision under the grant includes ₹ 1,07.78 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregated opening and closing balances are as under:

Sub-head	Opening balance on 01 April 2018 (Aggregate) (Debit +) (Credit -)	Debits during the year	Credits during the year	Closing balance on 31 March 2019 (Aggregate) (Debit +) (Credit -)
(₹ in lakhs)				
Stock	(+) 69,86.70	0.00	7.56	(+) 69,79.14
Miscellaneous Works Advances	(+) 5,90.99	0.00	0.00	(+) 5,90.99
Workshop-Suspense	(+) 35,98.45	1,07.78	0.00	(+) 37,06.23
TOTAL	(+) 1,11,76.14	1,07.78	7.56	(+) 1,12,76.36

PERSISTENT SAVING

8. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	27,63,53.96	25,13,22.44	2,50,31.52	9.06
2014-15	37,69,51.63	34,90,36.27	2,79,15.36	7.41
2015-16	40,29,56.44	40,07,11.66	22,44.78	0.56
2016-17	34,73,63.04	28,10,05.83	6,63,57.21	19.10
2017-18	34,87,47.04	34,23,67.23	63,79.81	1.83

GRANT NO. : 67 WATER SUPPLY**(Major Head : 2215 - Water Supply and Sanitation , 4215 - Capital Outlay on Water Supply and Sanitation)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,88,88,00				
Supplementary	0	1,88,88,00	1,88,88,00	0	0

CAPITAL

Voted

Original	20,07,97,48				
Supplementary	2,18,88,07	22,26,85,55	22,06,70,07	(-) 20,15,48	20,15,48

GRANT NO. : 68 OTHER EXPENDITURE PERTAINING TO NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

(Major Head : 2049 - Interest Payments , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Charged

Original	1,10,00,00				
Supplementary	1,70,00,00	2,80,00,00	2,52,08,10	(-) 27,91,90	27,73,57

CAPITAL

Voted

Original	35,00				
Supplementary	0	35,00	0.00	(-) 35,00	35,00

Notes and Comments

CAPITAL

Entire voted grant of ₹ 35.00 lakh remained unutilized during the year.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
7610.00.201.01 Loan to Govt. Servants for House Building	O 30.00 R (-) 30.00	0.00	0.00	0.00	Entire budget provision of ₹ 30.00 was surrendered in March 2019 due to non-receipt of House Building Advance applications from the employees.

**PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT
DEPARTMENT**

**GRANT NO. : 69 PANCHAYATS, RURAL HOUSING AND RURAL
DEVELOPMENT DEPARTMENT**

(Major Head : 2251 - Secretariat - Social Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	9,99,67				
Supplementary	0	9,99,67	7,71,14	(-) 2,28,53	2,28,53

Notes and Comments

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Panchayats, Rural Housing and Rural Development Department	O 9,88.67 R(-)2,20.36	7,68.31	7,68.31	0.00	Withdrawal of provision of ₹ 2,20.36 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.

GRANT NO. : 70 COMMUNITY DEVELOPMENT**(Major Head : 2515 - Other Rural Development Programmes , 3054 - Roads and Bridges)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	22,82,28,39				
Supplementary	1,91,99,92	24,74,28,31	22,10,78,71	(-) 2,63,49,60	2,63,48,02

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 2,63,49.60 lakh in the grant; only ₹ 2,63,48.02 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 1,91,99.92 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
2515.00.101.09 CDP-3 Strengthening of the Block Level Agencies	O 51,92.20 R (-)10,02.39	41,89.81	41,89.81	0.00	Withdrawal of provision of ₹ 10,02.39 lakh through surrender in March 2019 was attributed to non-receipt of proposals for grants from district level owing to (i) non-completion of work and (ii) non-completion of approval process of new work.
(i)					

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2515.00.101.12 CDP-19 RastriyaGram Swaraj Abhiyan (RGSA)	O 4,55.20 R (-) 4,55.20	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,55.20 lakh through surrender in March 2019 was attributed to non-release of the grant by the Government of India under Centrally Sponsored Scheme.
(iii)	2515.00.102.01 CDP- Development Commissioner	O 5,88.60 S 2,13.50 R (-) 1,33.27	6,68.83	6,68.83	0.00	Withdrawal of provision of ₹ 1,33.27 lakh through surrender in March 2019 was attributed to delay in office renovation work owing to administrative reasons.
(iv)	2515.00.102.07 CDP-10 Gram Vatika Yojana (Panchvati)	O 1,60.00 R (-) 1,15.00	45.00	45.00	0.00	Withdrawal of provision of ₹ 1,15.00 lakh through surrender in March 2019 was attributed to (i) non-completion of ongoing construction work and (ii) modification of old scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	2515.00.102.09 CDP-17 Infrastructure Development	O 48,00.00 R (-)32,88.00	15,12.00	15,12.00	0.00	Withdrawal of provision of ₹ 2,50.26 lakh through surrender and of ₹ 30,37.74 lakh through reappropriation in March 2019 was attributed to (i) non-implementation of smart village scheme and (ii) non-implementation of urban phase II.
(vi)	2515.00.102.12 Shyama Prasad Mukherji Rurban Mission (SPMRM) (60- 40 C.S.S)	O 58,82.35 R (-) 31,78.45	27,03.90	27,03.90	0.00	Withdrawal of provision of ₹ 31,78.45 lakh through surrender in March 2019 was attributed to decrease in grant by the Government of India as expenditure was less than 60% during the year.
(vii)	2515.00.800.05 CDP-2 Survey and Studies	O 25,00.00 R (-) 6,00.10	18,99.90	18,99.90	0.00	Withdrawal of provision of ₹ 6,00.10 lakh through surrender in March 2019 was attributed to less expenses for transportation in 33 GKM (Gareeb Kalyan Mela) organised in the year 2018-19.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2515.00.800.11 CDP- 7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of Finance Commission	O 15,33,31.40 S 1,89,86.42 R (-)2,19,80.93	15,03,36.89	14,81,24.50	(-) 22,12.39	Withdrawal of provision of ₹ 2,15,85.46 lakh through surrender and of ₹ 3,95.47 lakh through reappropriation in March 2019 was attributed to (i) non-allocation of performance grant for the Financial Year 2018-19 by the Ministry of Finance and (ii) receipt of less proposals from district. Reasons for the final saving of ₹ 22,12.39 lakh have not been intimated (August 2019).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2515.00.003.01 CDP-2 Training under Community Development Programme	O 1,02.50 R (+) 74.78	1,77.28	1,77.24	(-) 0.04	Additional fund of ₹ 74.78 lakh was made in March 2019 through reappropriation mainly due to receipt of more demands from the Panchayati Raj Training Center, Junagadh for the pay and allowances of the staff and for office contingency expenditure.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2515.00.101.11 Grants-in-aid to converted gram panchyats equivalent to 50% of the expenditure incurred by them on payment of Dearness Allowance to their staff	O 35.00 R (+) 61.96	96.96	96.96	0.00	Additional fund of ₹ 61.96 lakh was made in March 2019 through reappropriation mainly due to receipt of more demands from district panchayats than estimated.
(iii)	2515.00.102.02 Gujarat Panchayat Services Selection Board	O 2,83.80 R (+) 6,21.75	9,05.55	9,05.55	0.00	Additional fund of ₹ 6,21.75 lakh was made in March 2019 through reappropriation mainly due to more expenditure for conducting provisional examination of direct recruitment for various 11 cadres by the board in the month of November, December-2018.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2515.00.800.01 CDP-11 Panchayats Elections	O 15,27.10 R (+) 1,99.86	17,26.96	17,30.82	(+) 3.86	Additional fund of ₹ 1,99.86 lakh was made in March 2019 through reappropriation mainly due to receipt of more demand from Collector Office for (i) payment of special pay to the staff on election duty during the previous years and (ii) as per both grant requirement for the election of Gram Panchayat , Taluka Panchayat and District Panchayat.
(v)	2515.00.800.03 CDP-14 Scheme for Selection of Best Village Panchayats	O 60,00.00 R (+) 21,97.96	81,97.96	81,97.96	0.00	Additional fund of ₹ 21,97.96 lakh was made in March 2019 through reappropriation mainly due to receipt of more demand from District Panchayats than estimated.
(vi)	2515.00.800.09 CDP-1 Information and Technology(Par tially Centrally Sponsored Scheme)	O 10,00.00 R 0.00	10,00.00	32,07.39	(+) 22,07.39	Reasons for final excess of ₹ 22,07.39 lakh have not been intimated though called for (August 2019).

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	12,79,70.42	11,93,18.15	86,52.27	6.76
2014-15	14,51,72.42	9,95,97.01	4,55,75.41	31.39
2015-16	20,98,30.15	19,39,12.87	1,59,17.28	7.59
2016-17	25,30,25.50	18,57,12.28	6,73,13.22	26.60
2017-18	22,43,62.29	20,17,90.24	2,25,72.05	10.06

GRANT NO. : 71 RURAL HOUSING AND RURAL DEVELOPMENT

(Major Head : 2049 - Interest Payments , 2215 - Water Supply and Sanitation , 2216 - Housing , 2501 - Special Programmes for Rural Development , 2505 - Rural Employment , 6216 - Loans for Housing)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	18,71,25,80				
Supplementary	19,72,13	18,90,97,93	8,98,40,00	(-) 9,92,57,93	9,92,57,86

Charged

Original	3,80,84,00				
Supplementary	20,00,72	4,00,84,72	4,00,83,72	(-) 1,00	1,00

CAPITAL

Voted

Original	0				
Supplementary	60,93	60,93	60,93	0	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 9,92,57.93 lakh in the grant; only ₹ 9,92,57.86 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 19,72.13 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2215.02.105.01 WSS-33 Rural Sanitation Programme (60:40 Centrally Sponsored Scheme)	O 5,43,89.00 R (-)4,64,59.07	79,29.93	79,29.93	0.00	Withdrawal of provision of ₹ 4,64,59.07 lakh through surrender in March 2019 was attributed to (i) release of grant by the Government of India to (EBR) Extra Budgetary Resources to State Nodal Account directly and (ii) non-receipt fund instalment from Government of India.
(ii) 2216.03.102.04 HSG-1 Assistance for the Construction of Houses on the House sites allotted SARDAR PATEL AWAS YOJANA under Poverty Alleviation Programme	O 2,00.00 R (-) 2,00.00	0.00	0.00	0.00	Withdrawal of provision of ₹ 1,89.77 lakh through surrender and of ₹ 10.23 lakh through reappropriation in March 2019 was attributed to (i) non-requirement of funds during the year as availability of funds released in previous years as per sanctioned target and (ii) receipt of less demand from district panchayats.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii) 2216.03.105.01 HSG-49-Indira Awas Yojana(60-40 Centrally Sponsered Scheme)	O 5,91,78.24 R (-)3,79,30.07	2,12,48.17	2,12,48.17	0.00	Withdrawal of provision of ₹ 3,79,30.07 lakh through surrender in March 2019 was attributed to (i) non-release of fund of 1st and 2nd installment from the Government of India and (ii) release of grant instalment to Pradhan Mantri Awas Yojana State Nodal Account directly by Government of India.
(iv) 2501.03.307.01 World Bank Assisted Watershed Managment Project (WBWMP) Neeranchal(60-40 Centrally Sponsored Scheme)	O 5,00.00 R (-) 5,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 5,00.00 lakh through surrender in March 2019 was attributed to non-receipt of grant from the Government of India and closure of the project.
(v) 2501.05.101.02 Pradhan Mantri Krishi Sinchayee Yojana Watershed Componant (60:40 Centrally Sponsored Scheme)	O 1,94,25.00 R (-) 64,69.00	1,29,56.00	1,29,56.00	0.00	Withdrawal of provision of ₹ 46,62.71 lakh through surrender and of ₹ 18,06.29 lakh through reappropriation in March 2019 was attributed to non-receipt of central share as per demand.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi) 2501.06.001.03 RDD-12 District Rural Development Agency Administration(60-40 Centrally Sponsored Schemes)	O 26,03.20 R (-) 8,11.26	17,91.94	17,91.94	0.00	Withdrawal of provision of ₹ 8,11.26 lakh through surrender in March 2019 was attributed to non-receipt of grant from the Government of India under Centrally Sponsored Scheme.
(vii) 2501.06.101.03 REM-1 Aajeevika(60- 40 Centrally Sponsored Schemes)	O 90,86.00 R (-) 61,89.98	28,96.02	28,96.02	0.00	Withdrawal of provision of ₹ 61,89.98 lakh through surrender in March 2019 was attributed to non-receipt of grant from the Government of India under Centrally Sponsored Scheme.
(viii) 2501.06.101.04 RDD-2 Information and Technology Programme	O 1,60.00 R (-) 80.00	80.00	80.00	0.00	Withdrawal of provision of ₹ 80.00 lakh through surrender in March 2019 was attributed to non-receipt of demands for Computers and Software/Hardware from District Offices

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2501.06.101.06 RDD-26 Aam Adami Bima Yojana	O 2,56.00 R (-) 2,56.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,56.00 lakh through surrender in March 2019 was attributed to (i) non-receipt of claims for premium from the Life Insurance Corporation and (ii) transfer of the scheme to Labour and Employment Department from 30/06/2019 .
(x)	2505.02.101.02 RDD-29 - National Rural Employment Guarantee Scheme Administration	O 10,00.00 R (-) 9,27.90	72.10	72.10	0.00	Withdrawal of provision of ₹ 9,27.90 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Superintendent Commissioner and other employees.
(xi)	2505.60.703.01 REM-2 Special Employment Programme	O 1,60.00 R (-) 1,10.00	50.00	50.00	0.00	Withdrawal of provision of ₹ 1,10.00 lakh through surrender in March 2019 was attributed to non incurrence of any expenditure under socio-economic caste census - 2011 and evidence based intervention for deprivation free Gujarat survey.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2505.60.703.02 REM-2 Mission Manglam and Sakhi Mandal	O 43,70.00 R (-) 10,92.50	32,77.50	32,77.50	0.00	Withdrawal of provision of ₹ 10,92.50 lakh through surrender in March 2019 was attributed to receipt of less demands from District Offices.

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	11,66,94.98	7,06,65.49	4,60,29.49	39.44
2014-15	21,56,35.25	10,54,31.67	11,02,03.58	51.11
2015-16	18,72,25.29	16,16,57.56	2,55,67.73	13.66
2016-17	23,57,96.99	20,24,82.07	3,33,14.92	14.13
2017-18	18,34,01.33	13,34,75.02	4,99,26.31	27.22

GRANT NO. : 72 COMPENSATION AND ASSIGNMENTS**(Major Head : 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,36,50,19				
Supplementary	0	1,36,50,19	1,32,61,71	(-) 3,88,48	3,88,48

Notes and Comments

State Equalization Fund -

Expenditure under the grant includes ₹ 82.00 lakh transferred to “State Equalization Fund”. The Fund was established in 1963-64 under Gujarat Panchayats Act for making special grants to backward districts so as to minimize social and economic disparity between various districts of the State. 5 per cent of the average of the land revenue collected during three preceding years in the State is to be credited to the Fund each year. Special grant made to Panchayats are also initially recorded under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

An account of the transactions of the Fund (included under the Major head-8235-General and other Reserve Fund) is given in Statement No.21 of the Finance Accounts 2018-19.

**GRANT NO. : 73 OTHER EXPENDITURE PERTAINING TO PANCHAYATS,
RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT**

(Major Head : 2071 - Pensions and Other Retirement Benefits , 2235 - Social Security and Welfare , 7610 - Loans to Government Servants etc. , 7615 - Miscellaneous Loans)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,03,07,20				
Supplementary	0	7,03,07,20	14,63,84,27	(+) 7,60,77,07	70,30

CAPITAL

Voted

Original	3,25,00				
Supplementary	0	3,25,00	4,57	(-) 3,20,43	3,20,44

Notes and Comments

The expenditure exceeded the grant by ₹ 7,60,77.07 lakh (₹ 7,60,77,07,241 /-); the excess requires regularization. In view of the final excess, the surrender of ₹ 70.30 lakh from the grant proved injudicious and indicated weaker budgetary control.

REVENUE

2. Excess over the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2071.01.101.01 Superannuation and Retirement allowances to Panchayat Employees	O 4,98,00.00 R 0.00	4,98,00.00	10,98,76.18	(+) 6,00,76.18	Reasons for final excess of ₹ 6,00,76.18 lakh have not been intimated though called for (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2071.01.104.01 Gratuities to Panchayat Employees	O 1,00,00.00 R 0.00	1,00,00.00	1,77,48.38	(+) 77,48.38	Reasons for final excess of ₹ 77,48.38 lakh have not been intimated though called for (August 2019).
(iii)	2071.01.105.01 Family Pension to Panchayat Employees	O 1,00,00.00 R 0.00	1,00,00.00	1,83,66.92	(+) 83,66.92	Reasons for final excess of ₹ 83,66.92 lakh have not been intimated though called for (August 2019).

3. Excess mentioned in note - above was partly counter balanced by saving under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2071.01.101.02 Reimbursement of Supernuation and Retirement allowances to Panchayat Employees	O 4,10.00 R 0.00	4,10.00	3,65.88	(-) 44.12	Reasons for final saving of ₹ 44.12 lakh have not been intimated though called for (August 2019).
(ii)	2235.60.104.01 Deposit linked Insurance scheme for Provident Fund of Panchayats Employees	O 80.00 R (-) 57.28	22.72	22.72	0.00	Withdrawal of provision of ₹ 57.28 lakh through surrender in March 2019 was attributed to receipt of less demand from the District Panchayats.

CAPITAL

4. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 20.00 R (-) 20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2019 was attributed to non-receipt of any demand for House Building Advance from the staff employee.
(ii) 7615.00.200.01 Advances to Panchayats Servants for House Building	O 1,50.00 R (-) 1,46.56	3.44	3.45	(+) 0.01	Appropriate reasons for withdrawal of provision of ₹ 1,46.56 lakh through surrender in March 2019 has not been intimated.
(iii) 7615.00.200.02 Advances to Panchayats Servants for purchase Motor Conveyances	O 12.00 R (-) 10.88	1.12	1.12	0.00	Withdrawal of provision of ₹ 10.88 lakh through surrender in March 2019 was attributed to receipt of less demand from District Panchayat for the motor conveyance advances.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	7615.00.200.04 Advance to Panchayats Servants for Festival	O 40.00 R (-) 40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 40.00 lakh through surrender in March 2019 was attributed to non-receipt of demand from the District Panchayat owing to non-finalization of Government Resolution for advances for festival.
(v)	7615.00.200.05 Purchase of Food grains	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-receipt of demand from the District Panchayat owing to non-finalization of Government Resolution for advances for food grains.

PORTS AND TRANSPORT DEPARTMENT**GRANT NO. : 74 TRANSPORT**

(Major Head : 2041 - Taxes on Vehicles , 3055 - Road Transport , 5055 - Capital Outlay on Road Transport , 7055 - Loans for Road Transport)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	5,01,83,80				
Supplementary	15,37,69	5,17,21,49	5,06,51,97	(-) 10,69,52	10,67,49

CAPITAL

Voted

Original	6,59,44,00				
Supplementary	0	6,59,44,00	2,62,71,20	(-) 3,96,72,80	3,96,72,80

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 10,69.52 lakh in the grant; only ₹10,67.49 lakh were surrendered in March 2019.

CAPITAL

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 5055.00.190.01 RTS (1) Capital Contribution to Gujarat State Road Transport Corporation	O 5,60,52.40 R (-)3,89,39.30	1,71,13.10	1,71,13.10	0.00	Withdrawal of provision of ₹ 3,89,39.30 lakh through surrender in March 2019 was attributed to cut imposed by the Finance Department.

**GRANT NO. : 75 OTHER EXPENDITURE PERTAINING TO PORTS AND
TRANSPORT DEPARTMENT**

**(Major Head : 3051 - Ports and Light Houses , 3451 - Secretariat -Economic Services ,
5051 - Capital Outlay on Ports and Light House , 7610 - Loans to Government Servants
etc.)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	---

REVENUE

Voted

Original	58,29,70				
Supplementary	0	58,29,70	52,10,99	(-) 6,18,71	6,18,71

CAPITAL

Voted

Original	20,01,02				
Supplementary	0	20,01,02	8,33,50	(-) 11,67,52	19,99,02

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3051.02.102.02 Grant in aid to Gujarat Maritime Board for maintenance of Safety Training Institute of Workers at Alang under Sagar Mala Project of Govt. of India (100% Centrally Sponsored Scheme)	O 6,00.00 R (-) 6,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 6,00.00 lakh through surrender in March 2019 was attributed to receipt of ₹ 10.00 crores from Government of India under the scheme and the amount has already been credited to Gujarat Maritime Board Account.
(ii) 3451.00.090.01 Ports and Transport Department	O 2,42.70 R (-) 31.71	2,10.99	2,10.99	0.00	Withdrawal of provision of ₹ 18.71 lakh through surrender and of ₹ 13.00 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts of Gazetted and Non-Gazetted Officers of the Department.

CAPITAL

2. Though funds of ₹ 19,99.02 lakh were surrendered from the grant in March 2019; the final saving worked out to only ₹ 11,67.52 lakh resulting in excessive surrender to extent of ₹ 8,31.50 lakh.
3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	5051.02.200.01 Capital Contribution to Gujarat Maritime Board for Infrastructure and Development of Ports	O 20,01.00 R(-)19,99.00	2.00	8,33.50	(+) 8,31.50	Withdrawal of provision of ₹ 19,99.00 lakh through surrender in March 2019 was attributed to non-issue of work order by the Gujarat Maritime Board till the end of financial year. JICA project agreement was signed on 08 March 2019. Reasons for the final excess of ₹ 8,31.50 lakh have not been intimated (August 2019).

REVENUE DEPARTMENT**GRANT NO. : 76 REVENUE DEPARTMENT**

(Major Head : 2052 - Secretariat - General Services , 3451 - Secretariat -Economic Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original					
Supplementary	44,27,690	44,27,69	32,28,73	(-) 11,98,96	9,73,45

Notes and Comments

Though there was an ultimate saving of ₹ 11,98.96 lakh in the grant; only ₹ 9,73.45 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2052.00.090.02 Special Secretary Revenue Department	O 5,68.92 R (-) 2,08.85	3,60.07	3,59.75	(-) 0.32	Withdrawal of provision of ₹ 2,08.85 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts of Appellate Officer-(1), Dy.Mamlatdar-(7) and Clerk-(7) at SSRD office from Ahmedabad and (ii) cancellation of shifting of SSRD office from Ahmedabad to Gandhinagar during the year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2052.00.092.03 The Land Acquisition, Rehabilitation and ReSettlement Authority (Ahmedabad,Surat,Rajkot)	O 1,18.00 R (-) 1,18.00	0.00	0.00	0.00	Withdrawal of provision of ₹ 91.22 lakh through surrender and of ₹ 26.78 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts.
(iii)	2052.00.800.01 LND-17 Information Technology	O 19,87.20 R (-) 6,56.00	13,31.20	11,08.49	(-) 2,22.71	Withdrawal of provision of ₹ 6,56.00 lakh through surrender in March 2019 was attributed to (i) less expenses on scanning of 7/12 than anticipated (ii) non-delivery of printers. Reasons for the final saving of ₹ 2,22.71 lakh have not been intimated (August 2019).

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	37,05.82	21,63.99	15,41.83	41.61
2014-15	67,13.73	37,94.48	29,19.25	43.48
2015-16	29,71.83	19,19.45	10,52.38	35.41
2016-17	30,77.29	20,61.60	10,15.69	33.01
2017-18	33,12.05	21,97.03	11,15.02	33.67

GRANT NO. : 77 TAX COLLECTION CHARGES (REVENUE DEPARTMENT)

(Major Head : 2029 - Land Revenue , 2030 - Stamps and Registration , 2071 - Pensions and Other Retirement Benefits , 2217 - Urban Development , 3475 - Other General Economic Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	3,05,14,18				
Supplementary	0	3,05,14,18	2,83,66,30	(-) 21,47,88	11,74,92

Charged

Original	1,00				
Supplementary	0	1,00	0	(-) 1,00	1,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 21,47.88 lakh in the grant; only ₹ 11,74.92 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2029.00.001.02 General Establishment for Land Acquisition	O 9,49.53 R (-) 99.45	8,50.08	8,20.02	(-) 30.06	Withdrawal of provision of ₹ 99.45 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of special land acquisition officer and other employee at taluka level establishments. Reasons for the final saving of ₹ 30.06 lakh have not been intimated (August 2019).
(ii) 2029.00.102.01 LND-21 Introduction of City Survey Operation	O 12,66.88 R (-) 1,40.88	11,26.00	11,09.66	(-) 16.34	Withdrawal of provision of ₹ 1,40.88 lakh through surrender in March 2019 was attributed to non-filling up of newly created 193 posts of Pothissa Surveyer. Reasons for the final saving of ₹ 16.34 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2029.00.102.05 LND-23 Introduction of Village Site Survey	O 25,86.52 R (-) 3,89.90	21,96.62	21,54.63	(-) 41.99	Withdrawal of provision of ₹ 1,15.01 lakh through surrender and of ₹ 2,74.89 lakh through reappropriation in March 2019 was attributed to non-raising of bills for documents collection by agencies in time. Reasons for the final saving of ₹ 41.99 lakh have not been intimated (August 2019).
(iv)	2029.00.103.03 LND-3- Strengthening of Revenue Administration and Updating of Land Records. (50 % centrally sponsored scheme)	O 4,22.00 R (-) 1,12.26	3,09.74	1,09.26	(-) 2,00.48	Withdrawal of provision of ₹ 1,12.26 lakh through surrender in March 2019 was attributed to non-completion of development of DLRMS application even though the tender process and agreement with agency for development of DLRMS application was complete. Reasons for the final saving of ₹ 2,00.48 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v) 2029.00.103.06 Integrated Land Management System	O 75.00 R (-) 75.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 75.00 lakh through surrender in March 2019 was attributed to non-receipt of approval from the Government of India due to which no grants was received from State / Central Government.
(vi) 2030.01.102.02 Discount on Sale of Stamps	O 3,00.00 R 0.00	3,00.00	2,06.35	(-) 93.65	Reasons for final saving of ₹ 93.65 lakh have not been intimated though called for (August 2019).
(vii) 2030.02.001.02 LND-13-Valuation Organisation for assessing Market Value .	O 22,67.32 R (-) 9,41.23	13,26.09	12,78.79	(-) 47.30	Withdrawal of provision of ₹ 4,31.30 lakh through surrender and of ₹ 5,09.93 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts, (ii) non-establishment of Jantri revision work owing to administrative reasons and (iii) procurement of new items at lower rate than estimated. Reasons for the final saving of ₹ 47.30 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2030.03.001.02 Government Photo Registry	O 2,60.98 R (-) 46.24	2,14.74	2,03.15	(-) 11.59	Withdrawal of provision of ₹ 46.24 lakh through surrender in March 2019 was attributed to non-receipt of final decision of Hon'ble High Court in the case of granting higher pay grade to employees. Reasons for the final saving of ₹ 11.59 lakh have not been intimated (August 2019).
(ix)	2217.05.800.01 UDP-1- Introduction of City Survey in Important Towns and Cities in the State.	O 21,31.69 R (-)14,71.69	6,60.00	4,63.81	(-) 1,96.19	Withdrawal of provision of ₹ 14,71.69 lakh through surrender in March 2019 was attributed to non-raising of bills for document collection by Agencies on time. Reasons for the final saving of ₹ 1,96.19 lakh have not been intimated (August 2019).
(x)	3475.00.201.01 Commissioner of Land Reforms	O 1,26.07 R (-) 38.74	87.33	86.82	(-) 0.51	Withdrawal of provision of ₹ 38.74 lakh through surrender in March 2019 was attributed to non-filling up of the vacant post of Assistance Commissioner-(1), Mamlatdar-(1), Stenographer-(1), Dy.Mamlatdar-(2) and Clerk-(1).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xi)	3475.00.201.04 LND-6 Special Measures for Land Reforms (Records of Rights)	O 2,48.64 R (-) 46.90	2,01.74	2,01.27	(-) 0.47	Withdrawal of provision of ₹ 46.90 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of class III.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2029.00.001.05 Grant-in-aid to (a) Panchayats against the receipts released from sale of Gamtal Plots.	O 8,03.71 R (+) 1,16.29	9,20.00	9,19.99	(-) 0.01	Additional fund of ₹ 1,16.29 lakh was made in March 2019 through reappropriation mainly due to receipt of more demands from collectors than estimated.
(ii)	2030.02.101.01 Stamps Supplied from Central Stamps Store	O 24,50.00 R(+) 15,50.00	40,00.00	39,99.84	(-) 0.16	Additional fund of ₹ 15,50.00 lakh was made in March 2019 through reappropriation mainly due to non-payment of bills of Nasik and Hyderabad Press.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2030.02.102.02 Discount on Sale of Stamps	O 15,00.00 R (+) 1,90.00	16,90.00	17,09.18	(+) 19.18	Additional fund of ₹ 1,90.00 lakh was made in March 2019 through reappropriation mainly due to (i) payment of pay and allowances of establishment, contingency expenses and (ii) unpaid expenses to outsource manpower at District Offices. Reasons for the final excess of ₹ 19.18 lakh have not been intimated (August 2019).

4. Entire charged appropriation of ₹ 1.00 lakh remained unutilized during the year.

5. Education Cess Fund-

No provision was made under the charged appropriation for transfer to Education Cess Fund set up under the Education Cess Act (Act XXXV of 1962). The net proceeds of surcharge on all lands and tax on land and buildings in urban areas are transferred to this Fund to be utilized for promotion of Education in the State. The expenditure on Education to be met from this Fund is initially accounted for under Major head-2202-Education (Grant No.9) and at the end of the year, the expenditure is transferred to the Fund. Expenditure of ₹ Nil lakh on promotion of Education was met from the Fund during the year.

The balance at the credit of the Fund as on March 31, 2019 was ₹ 60,92.43 lakh. An account of the transactions of the Fund (included under Major head-8229) is given in Statement No.21 of the Finance Accounts 2018-19.

PERSISTENT SAVING

6. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	3,52,63.06	2,12,63.96	1,39,99.10	39.70
2014-15	4,19,99.60	2,29,62.63	1,90,36.97	45.33
2015-16	3,31,77.63	2,29,70.79	1,02,06.84	30.76
2016-17	3,04,26.72	2,35,60.36	68,66.36	22.57
2017-18	3,28,49.65	2,73,94.82	54,54.83	16.61

GRANT NO. : 78 DISTRICT ADMINISTRATION**(Major Head : 2053 - District Administration)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	5,47,93,09				
Supplementary	1	5,47,93,10	4,78,31,01	(-) 69,62,09	52,97,10

Notes and Comments

Though there was an ultimate saving of ₹ 69,62.09 lakh in the grant; only ₹ 52,97.10 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2053.00.093.01 Collectorates Offices	O 1,92,58.59 S 0.01 R (-) 26,93.72	1,65,64.88	1,58,67.53	(-) 6,97.35	Withdrawal of provision of ₹ 18,29.61 lakh through surrender and of ₹ 8,64.11 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-regularisation of 650 Deputy Mamlatdar and non-payment of arrears of 21 months owing to more time taken for consultation and implementation of model code of conduct for Loksabha Elections. Reasons for the final saving of ₹ 6,97.35 lakh have not been intimated (August 2019).
(ii)	2053.00.093.05 LND-10- Purchase of equipment for Collector Offices	O 5,00.00 R (-) 3.73	4,96.27	4,25.23	(-) 71.04	Appropriate reasons for withdrawal of provision of ₹ 3.73 lakh through surrender in March 2019 has not been given. Reasons for the final saving of ₹ 71.04 lakh has also not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2053.00.093.07 LND-6- Computerisation of Land Record District Establishment.	O 38,89.27 R (-) 12,49.61	26,39.66	23,15.16	(-) 3,24.50	Withdrawal of provision of ₹ 12,49.61 lakh through surrender in March 2019 was attributed to non-completion of work as employees were posted on election duties for Lok Sabha Elections during the year. Reasons for the final saving of ₹ 3,24.50 lakh have not been intimated (August 2019).
(iv)	2053.00.093.10 LND-25 Providing Grant to the District Collectors for Removal of Encroachments on Government Land	O 7,00.00 R (-) 4,69.53	2,30.47	2,29.46	(-) 1.01	Withdrawal of provision of ₹ 4,69.53 lakh through surrender in March 2019 was attributed to less receipt of demand for grants from Collector Offices.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2053.00.196.01 Grant in aid to District Panchayats for Revenue Establishment	O 30,48.71 R (+) 8,64.11	39,12.82	39,44.69	(+) 31.87	Additional fund of ₹ 8,64.11 lakh was made in March 2019 through reappropriation mainly due to more demand for payment of pay, allowances and arrears to staff by district panchayats. Reasons for the final excess of ₹ 31.87 lakh have not been intimated (August 2019).

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	4,60,97.00	2,98,37.35	1,62,59.65	35.27
2014-15	3,96,22.93	3,05,30.37	90,92.56	22.95
2015-16	3,93,03.28	3,16,76.72	76,26.56	19.40
2016-17	4,18,06.86	3,63,87.74	54,19.12	12.96
2017-18	5,06,10.58	4,48,94.33	57,16.25	11.29

GRANT NO. : 79 RELIEF ON ACCOUNT OF NATURAL CALAMITIES**(Major Head : 2245 - Relief on account of Natural Calamities , 4250 - Capital Outlay on Other Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	16,99,87,97				
Supplementary	11,25,10,74	28,24,98,71	21,11,99,79	(-) 7,12,98,92	6,31,93,32

CAPITAL

Voted

Original	80,25,40				
Supplementary	96,74,60	1,77,00,00	1,53,48,07	(-) 23,51,93	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 7,12,98.92 lakh in the grant; only ₹ 6,31,93.32 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 11,25,10.74 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2245.01.102.01 Water Supply Arrangements				Withdrawal of entire provision of ₹ 15,00.00 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure.
	O 15,00.00 R (-) 15,00.00	0.00	0.00	0.00

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii) 2245.02.101.04 Clothing and utensils for families whose houses have been washed away	O 45,00.00 R (-) 37,98.94	7,01.06	7,01.06	0.00	Withdrawal of provision of ₹ 37,98.94 lakh through surrender in March 2019 was attributed to less requirement of clothing and utensils for families whose houses have been washed away.
(iii) 2245.02.102.01 Water Supply Arrangements	O 10,50.00 R (-) 10,50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10,50.00 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure.
(iv) 2245.02.105.03 Assistance to Cattle Head Died	O 45,00.00 R (-) 44,56.81	43.19	43.19	0.00	Withdrawal of provision of ₹ 44,56.81 lakh through surrender in March 2019 is due to requirement of less assistance.
(v) 2245.02.111.01 Cash Doles	O 50,00.00 R (-) 42,46.05	7,53.95	7,53.95	0.00	Withdrawal of provision of ₹ 42,46.05 lakh through surrender in March 2019 was attributed to requirement of less assistance.
(vi) 2245.02.111.02 Ex-gratia payment to families of deceased persons.	O 12,00.00 R (-) 9,57.87	2,42.13	2,42.13	0.00	Withdrawal of provision of ₹ 9,57.87 lakh through surrender in March 2019 was attributed to requirement of less assistance.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2245.02.112.05 Cost of search and rescue measures	O 20.00 R (-) 20.00	0.00	17.61	(+) 17.61	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure. Reasons for the final excess of ₹ 17.61 lakh have not been intimated (August 2019).
(viii)	2245.02.113.03 Assistance for repair / restoration of damaged houses.	O 1,10,00.00 R(-)1,07,39.15	2,60.85	2,60.85	0.00	Withdrawal of provision of ₹ 1,07,39.15 lakh through surrender in March 2019 was attributed to less assistance given under the scheme.
(ix)	2245.02.122.02 Repairs and Restoration of damaged irrigation and flood control works.	O 10,15.47 R (-) 10,15.47	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10,15.47 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure.
(x)	2245.02.282.02 Cleaning of mud and debris	O 4,00.00 R (-) 4,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,00.00 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xi)	2245.02.800.02 Repairs /Restoration to other public properties	O 10,00.00 R (-) 10,00.00	0.00	38.31	(+) 38.31	Withdrawal of entire provision of ₹ 10,00.00 lakh through surrender in March 2019 was attributed to non-incurrence of any expenditure. Reasons for the final excess of ₹ 38.31 lakh have not been intimated (August 2019).
(xii)	2245.02.800.06 Assistance to small farmers/marginal farmers	O 4,82,00.00 R(-)4,27,11.39	54,88.61	54,88.61	0.00	Withdrawal of provision of ₹ 1,21,98.27 lakh through surrender and of ₹ 3,05,13.12 lakh through reappropriation in March 2019 was attributed to less assistance given to small farmers than estimated.
(xiii)	2245.05.101.01 Contribution of Central Government. for State Disaster Response Fund	O 6,12,00.00 R(-)1,62,05.00	4,49,95.00	4,49,95.00	0.00	Withdrawal of provision of ₹ 1,62,05.00 lakh through surrender in March 2019 was attributed to release of less central share by Government of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv)	2245.05.101.02 Contribution of State Government. for State Disaster Response Fund O 2,04,00.00 R (-) 54,01.00	1,49,99.00	68,39.00	(-) 81,60.00	Withdrawal of provision of ₹ 54,01.00 lakh through surrender in March 2019 was attributed to release of less central share by Government of India. Reasons for the final saving of ₹ 81,60.00 lakh have not been intimated (August 2019).
(xv)	2245.80.800.05 Disaster Infrastructure and Training. O 1,18.00 R (-) 1,00.23	17.77	17.77	0.00	Withdrawal of provision of ₹ 1,00.23 lakh through surrender in March 2019 was attributed to less expenditure incurred.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2245.01.104.01 Purchase of grass concent rates cattle feed and its transport Labour charges. O 22,00.00 R (+) 37,65.09	59,65.09	59,65.09	0.00	Additional fund of ₹ 37,65.09 lakh was made through reappropriation in March 2019 mainly due to purchase of more grass owing to scarcity.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii) 2245.01.104.02 Subsidy to Panjarapole Gaushalas	O 38,00.00 R (+) 95,93.95	1,33,93.95	1,33,93.95	0.00	Additional fund of ₹ 95,93.95 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant for subsidy given to Panjarapole Gaushala owing to scarcity.
(iii) 2245.01.104.03 Subsidy to farmers to provide seeds and fertilizer in scarcity area	O 0.01 S 11,25,10.74 R(+)1,35,91.15	12,61,01.90	12,61,01.90	0.00	Additional fund of ₹ 1,35,91.15 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant to provide seeds and fertilizer to farmers in scarcity area in the form of subsidy.
(iv) 2245.01.104.08 Procurement, Storage and Movement of Fodder	O 10,00.00 R (+) 5,53.75	15,53.75	15,53.75	0.00	Additional fund of ₹ 5,53.75 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant in view of storage and movement of fodder because of scarcity.
(v) 2245.02.112.01 Transport charges on account of rescue operations	O 10.00 R (+) 17,20.05	17,30.05	17,30.05	0.00	Additional fund of ₹ 17,20.05 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant in view of flood.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2245.80.001.02 Relief Establishment (Drought)	O 2,25.00 R (+) 2,88.03	5,13.03	5,13.03	0.00	Additional fund of ₹ 2,88.03 lakh was made through reappropriation in March 2019 mainly due to deployment of more staff due to scarcity.
(vii)	2245.80.102.01 Assistance to Disaster Management Authority	O 2,00.00 R (+) 1,00.00	3,00.00	3,00.00	0.00	Additional fund of ₹ 1,00.00 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant for GSDMA.
(viii)	2245.80.102.02 Assistance to Gujarat Institute of Disaster Management	O 50.00 R (+) 1,50.00	2,00.00	2,00.00	0.00	Additional fund of ₹ 1,50.00 lakh was made through reappropriation in March 2019 mainly due to requirement of more grant for GIDM.
(ix)	2245.80.800.03 Relief Establishment (Flood)	O 11,20.88 R (+) 7,25.18	18,46.06	18,44.55	(-) 1.51	Additional fund of ₹ 7,25.18 lakh was made through reappropriation in March 2019 mainly due to deployment of more staff in monsoon season.

CAPITAL

4. Though there was an ultimate saving of ₹ 23,51.93 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 96,74.60 lakh obtained in March 2019 could have been curtailed.
5. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
4250.00.101.13 National Cyclone Risk Mitigation Project(NCRMP)(75-25 Centrally Sponsored Scheme)	O 30,00.00 R 0.00	30,00.00	6,22.67	(-) 23,77.33	Reasons for final saving of ₹ 23,77.33 lakh have not been intimated though called for (August 2019).
(i)					

6. State Disaster Response Fund -

The Tenth Finance Commission has recommended to create a Calamity Relief Fund for each State with the amount allocated to the State. Now, as per the recommendations of the thirteenth Finance Commission, the Government of India has merged the National Calamity Contingency Fund in to the National Disaster Response Fund and the State Government has merged Calamity Relief Fund in to the State Disaster Response Fund. The contribution to the Fund would be made by the Government of India to the extent of 75 per cent in the form of grant. The balance of 25 per cent shall be contributed by the State Government out of it's own resources. The Corpus of the State Disaster Response Fund for Gujarat has been fixed at ₹ 1,39.66 Crores.

The Budget Estimates 2018-19 for Receipt and Disbursement Account of the State Disaster Response Fund represent Central and State Share contribution towards State Disaster Response Fund and anticipated expenditure during the year. The amount transferred to the fund during the year was ₹ 5,18,34.00 lakh and met from the Fund was ₹ 13,68,93.25 lakh.

The balance at the credit of the Fund on March 31, 2019 was ₹ 15,04,52.88 lakh. An account of the transactions of the Fund is given in Statement No.21 of the Finance Accounts 2018-19.

PERSISTENT SAVING

7. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	11,68,94.56	10,08,14.88	1,60,79.68	13.76
2014-15	12,53,31.34	7,06,79.60	5,46,51.74	43.61
2015-16	23,15,45.69	21,19,64.20	1,95,81.49	8.46
2016-17	16,09,36.88	10,02,79.04	6,06,57.84	37.69
2017-18	31,22,40.90	29,38,23.03	1,84,17.87	5.90

GRANT NO. : 80 DANG DISTRICT**(Major Head : 2575 - Other Special Area Programmes)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	52,78,47				
Supplementary	35,40	53,13,87	50,64,73	(-) 2,49,14	0

Notes and Comments

Though there was saving of ₹ 2,49.14 lakh in the grant; no part of the provision was surrendered during the year.

2. Dangs District Reserve Fund -

The Fund was created by the erstwhile Government of Bombay with a view to setting apart the surplus revenue in respect of the Dangs area to be exclusively for the benefit of the people of Dangs. All surplus revenue from the area was to be credited to the Fund every year. Having regard to the progress of development achieved in the Dangs District, the Government decided in 1964 (i) to continue the existing balance in Dangs District Reserve Fund for the benefit of the people of the District and (ii) to discontinue the procedure of transferring the surplus revenue of the District to the Dangs District Reserve Fund from the Financial year 1962-63. The expenditure on certain items is sanctioned to be met from the Fund every year. The expenditure is debited to Major head - 2575- Other Special Area Programmes and at the end of the year the amount is transferred to the Fund.

No expenditure was met from the Fund during the year and balance at the credit of the Fund as on March 31, 2019 was ₹ 2,21.52 lakh.

GRANT NO. : 81 COMPENSATION AND ASSIGNMENT

(Major Head : 2049 - Interest Payments , 2075 - Miscellaneous General Services , 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions , 5475 - Capital Outlay on Other General Economic Services , 6003 - Internal Debt of the State Government)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	2,24,88,79				
Supplementary	28,99	2,25,17,78	2,24,80,49	(-) 37,29	32,92

Charged

Original	7,00				
Supplementary	20,58	27,58	13,00	(-) 14,58	6,00

CAPITAL

Voted

Original	3,00				
Supplementary	0	3,00	0	(-) 3,00	3,00

Charged

Original	2,00				
Supplementary	0	2,00	0	(-) 2,00	1,00

Notes and Comments

The expenditure in Capital (Charged) appropriation does not include ₹ 25,00,000 /- met out of advance from the Contingency Fund sanctioned in March 2019 but not recouped to the fund till the close of the year.

REVENUE

- 2 . Though there was an ultimate saving of ₹ 37.29 lakh in the grant; only ₹ 32.92 lakh were surrendered from the grant in March 2019 In view of the final saving, the supplementary grant of ₹ 28.99 lakh obtained in March 2019 could have been curtailed.
- 3 . Though there was an ultimate saving of ₹ 14.58 lakh in the appropriation; only ₹ 6.00 lakh were surrendered from the appropriation in March 2019. In view of the final saving, the supplementary appropriation of ₹ 20.58 lakh obtained in March 2019 could have been curtailed.
- 4 . Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2049.60.701.02	<i>O</i> 1.00				Reasons for final saving of ₹ 8.58 lakh have not been intimated though called for (August 2019).
Payment of	<i>S</i> 20.58				
(i) Decretal Amount	<i>R</i> 0.00	21.58	13.00	(-) 8.58	

CAPITAL

- 5 . Entire voted grant of ₹ 3.00 lakh remained unutilized during the year.
- 6 . Entire charged appropriation of ₹ 2.00 lakh remained unutilized during the year. Though there was an ultimate saving of ₹ 2.00 lakh in the grant; only ₹ 1.00 lakh were surrendered from the grant in March 2019.

**GRANT NO. : 82 OTHER EXPENDITURE PERTAINING TO REVENUE
DEPARTMENT**

(Major Head : 2235 - Social Security and Welfare , 2415 - Agricultural Research and Education , 4235 - Capital Outlay on Social Security and Welfare , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	2,49,63				
Supplementary	49,20	2,98,83	2,54,14	(-) 44,69	0

CAPITAL

Voted

Original	26,10				
Supplementary	0	26,10	0	(-) 26,10	26,10

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 44.69 lakh in the grant; no part of the provision was surrendered during the year. In view of the final saving, the supplementary grant of ₹ 49.20 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2235.60.200.02 Relief to persons affected by riots.	O 50.00 R (-) 19.98	30.02	7.89 (-) 22.13	Withdrawal of provision of ₹ 19.98 lakh through reappropriation in March 2019 is mainly due to approval and sanctioning of ₹ 29.11 lakh to victims of Godhara Riots 2002 by Ministry of Home Affairs, Government of India. Reasons for the final saving of ₹ 22.13 lakh have not been intimated (August 2019).
(ii)	2415.80.013.01 Establishment of Agricultural Census Operations (Statistics Centrally Sponsored Scheme)	O 1,55.00 S 49.20 R (-) 3.92	2,00.28	1,81.82 (-) 18.46	Withdrawal of provision of ₹ 3.92 lakh through reappropriation in March 2019 is mainly due to receipt of less grant for honorarium for Phase I & II to 23 District field staff. Reasons for the final saving of ₹ 18.46 lakh have not been intimated (August 2019).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2235.01.001.01 Establishment in Collectorate for Administration of evacuee properties and Rehabilitation work including Administration of Colonies of Displaced Persons				Additional fund of ₹ 23.90 lakh was anticipated mainly due to payment of pending bills of employees of Collectorate offices pertaining to the period from December 2018 to March 2019.
	O 44.63 R (+) 23.90	68.53	64.44	(-) 4.09	

CAPITAL

4. Entire voted grant of ₹ 26.10 lakh remained unutilized during the year.

5. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	7610.00.201.01 House Building Advance.				Withdrawal of entire provision of ₹ 25.00 lakh through surrender in March 2019 was attributed to non-receipt of demand for advance from staff and employees.
	O 25.00 R (-) 25.00	0.00	0.00	0.00	

ROADS AND BUILDINGS DEPARTMENT**GRANT NO. : 83 ROADS AND BUILDINGS DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	21,08,60				
Supplementary	1,95,00	23,03,60	20,25,92	(-) 2,77,68	2,58,75

Notes and Comments

Though there was an ultimate saving of ₹ 2,77.68 lakh in the grant; only ₹ 2,58.75 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 1,95.00 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3451.00.090.02 MED-4 Information and Technology	O 3,00.00 R(-)1,04.00	1,96.00	1,95.13	(-) 0.87	Withdrawal of provision of ₹ 1,04.00 lakh through surrender in March 2019 was attributed to less requirement of Information Technology Hardware and Software equipment.

GRANT NO. : 84 NON-RESIDENTIAL BUILDINGS

(Major Head : 2059 - Public Works , 2075 - Miscellaneous General Services , 2215 - Water Supply and Sanitation , 2403 - Animal Husbandry , 2406 - Forestry and Wild Life , 4059 - Capital Outlay on Public Works , 4202 - Capital Outlay on Education, Sports, Art and Culture , 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 4235 - Capital Outlay on Social Security and Welfare , 4250 - Capital Outlay on Other Social Services , 4401 - Capital Outlay on Crop Husbandry , 4403 - Capital Outlay on Animal Husbandry , 4851 - Capital Outlay on Village and Small Industries)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	6,18,27,02				
Supplementary	83,43,31	7,01,70,33	6,88,02,12	(-) 13,68,21	11,92,69

Charged

Original	90,00				
Supplementary	35,23	1,25,23	67,79	(-) 57,44	48,04

CAPITAL

Voted

Original	13,98,85,70				
Supplementary	4	13,98,85,74	7,45,51,87	(-) 6,53,33,87	6,41,41,80

Charged

Original	0				
Supplementary	32,58	32,58	32,57	(-) 1	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 13,68.21 lakh in the grant; only ₹ 11,92.69 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 83,43.31 lakh obtained in March 2019 could have been curtailed.

2. Though there was an ultimate saving of ₹ 57.44 lakh in the appropriation; only ₹ 48.04 lakh were surrendered from the appropriation in March 2019. In view of the final saving, the supplementary appropriation of ₹ 35.23 lakh obtained in March 2019 could have been curtailed.

3. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2059.01.051.01 Minor Original Works	O 10.00 R (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2019 was attributed to non-requirement of any funds for repairs of Rajbhavan.

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2059.01.053.01 Work charged establishment (Salary) (Repairs to non-residential buildings.)	<i>O</i> 60.00 <i>S</i> 35.00 <i>R</i> (-) 18.04	76.96	67.57	(-) 9.39	Withdrawal of provision of ₹ 18.04 lakh through surrender in March 2019 was attributed to less expenditure than expected as the payment is made according to Order of Hon'ble Court's decision. Reasons for the final saving of ₹ 9.39 lakh have not been intimated (August 2019).
(iii)	2059.01.053.02 Other maintenance expenditure (material and others) (repairs to non-residential buildings)	<i>O</i> 20.00 <i>R</i> (-) 20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2019 was attributed to less expenditure on maintenance and repair works for repairs to Rajbhavan.

CAPITAL

4. Though there was an ultimate saving of ₹ 6,53,33.87 lakh in the grant; only ₹ 6,41,41.80 lakh were surrendered from the grant in March 2019.
5. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	4059.01.051.43 Treasury & Account Office Buildings for Finance Department				Withdrawal of provision of ₹ 65.55 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 21.52 lakh have not been intimated (August 2019).
	O 5,93.89 R (-) 65.55	5,28.34	5,06.82	(-) 21.52	

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	4059.01.051.44 Commercial Tax Office Buildings for Finance Department	O 5,41.98 S 0.01 R (-) 4,74.99	67.00	31.39	(-) 35.61	Withdrawal of provision of ₹ 4,74.99 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 35.61 lakh have not been intimated (August 2019).
(iii)	4059.01.051.45 Collector Office Buildings for Revenue Department	O 29,00.00 R (-) 28,39.34	60.66	58.80	(-) 1.86	Withdrawal of provision of ₹ 12,45.94 lakh through surrender and of ₹ 15,93.40 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	4059.01.051.46 Prant Office Buildings for Revenue Department	O 15,91.00 R (-) 8,85.50	7,05.50	6,90.54	(-) 14.96	Withdrawal of provision of ₹ 8,85.50 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 14.96 lakh have not been intimated (August 2019).
(v)	4059.01.051.47 Mamlatdar Office Buildings for Revenue Department	O 19,48.94 R (-) 6,88.98	12,59.96	11,98.26	(-) 61.70	Withdrawal of provision of ₹ 6,88.98 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 61.70 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	4059.01.051.48 City Survey Office Buildings for Revenue Department	O 13,91.79 R (-) 11,31.56	2,60.23	2,07.91	(-) 52.32	Withdrawal of provision of ₹ 11,31.56 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 52.32 lakh have not been intimated (August 2019).
(vii)	4059.01.051.49 R.T.O. Buildings for Ports & Transport Department	O 50,00.00 R (-) 10,64.55	39,35.45	39,19.06	(-) 16.39	Withdrawal of provision of ₹ 10,64.55 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 16.39 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	4059.01.051.51 Administration of Justice Buildings for Legal Department	O 4,18,26.00 R(-)2,10,82.20	2,07,43.80	2,00,27.05	(-) 7,16.75	Withdrawal of provision of ₹ 2,10,82.20 lakh through surrender in March 2019 was attributed to (i) excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc and (ii) less receipt of grant from the government of india. Reasons for the final saving of ₹ 7,16.75 lakh have not been intimated (August 2019).
(ix)	4059.60.051.01 HSG-12C Guest house and Rest house.etc Buildings	O 52,69.00 S 0.01 R (-) 6,38.51	46,30.50	45,68.60	(-) 61.90	Withdrawal of provision of ₹ 6,38.51 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 61.90 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 4202.01.201.42 EDN-69 Buildings(Partly Centrally Sponsored Schemes)	O 26,24.84 R (-) 22,72.84	3,52.00	3,45.66	(-) 6.34	Withdrawal of provision of ₹ 22,72.84 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 6.34 lakh have not been intimated (August 2019).
(xi) 4202.01.202.42 EDN-21 Buildings	O 54,24.11 R (-) 35,15.63	19,08.48	19,04.34	(-) 4.14	Withdrawal of provision of ₹ 35,15.63 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	4202.01.203.42 EDN-29 Buildings	O 1,02,76.00 R (-) 55,25.40	47,50.60	45,85.27	(-) 1,65.33	Withdrawal of provision of ₹ 55,25.40 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 1,65.33 lakh have not been intimated (August 2019).
(xiii)	4202.01.203.43 EDN - 102 Construction of NCC buildings	O 3,89.09 R (-) 1,45.09	2,44.00	2,42.46	(-) 1.54	Withdrawal of provision of ₹ 1,45.09 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv)	4202.02.104.42 TED-22 Buildings	O 42,42.15 R (-) 15,09.37	27,32.78	27,02.56	(-) 30.22	Withdrawal of provision of ₹ 15,09.37 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 30.22 lakh have not been intimated (August 2019).
(xv)	4202.02.105.42 TED-23 Buildings	O 1,17,24.10 R (-) 77,34.10	39,90.00	39,79.61	(-) 10.39	Withdrawal of provision of ₹ 77,34.10 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 10.39 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvi)	4202.04.104.42 EDN-103 Buildings	O 3,00.00 R (-) 3,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,00.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(xvii)	4202.04.105.42 EDN-104 Buildings	O 7,04.15 R (-) 4,25.15	2,79.00	2,65.26	(-) 13.74	Withdrawal of provision of ₹ 4,25.15 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 13.74 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xviii)	4202.04.106.42 EDN-105 Buildings	O 2,80.00 R (-) 1,81.00	99.00	98.20	(-) 0.80	Withdrawal of provision of ₹ 1,81.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(xix)	4202.04.800.42 EDN-106 Buildings (Partly Centrally Sponsored Scheme)	O 1,50.00 R (-) 1,50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,50.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xx)	4225.03.277.42 Buildings(Centrally Sponsered Scheme)	O 37,56.91 R (-) 24,44.91	13,12.00	12,89.03	(-) 22.97	Withdrawal of provision of ₹ 24,44.91 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 22.97 lakh have not been intimated (August 2019).
(xxi)	4235.01.201.42 Buildings	O 12,55.77 R (-) 6,50.54	6,05.23	5,36.76	(-) 68.47	Withdrawal of provision of ₹ 6,50.54 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 68.47 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxii)	4250.00.203.42 EMP-1 Buildings(Partly Centrally Sponsered Scheme)	O 2,10,31.69 R (-) 82,45.11	1,27,86.58	1,26,05.89	(-) 1,80.69	Withdrawal of provision of ₹ 82,45.11 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 1,80.69 lakh have not been intimated (August 2019).
(xxiii)	4401.00.800.42 COP-31 Buildings	O 14,33.13 R (-) 11,05.59	3,27.54	2,95.69	(-) 31.85	Withdrawal of provision of ₹ 11,05.59 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 31.85 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiv)	4403.00.101.42 ANH-16 Buildings	O 13,73.17 R (-) 4,11.97 9,61.20	9,82.15	(+) 20.95	Withdrawal of provision of ₹ 4,11.97 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final excess of ₹ 20.95 lakh have not been intimated (August 2019).
(xxv)	4403.00.102.42 Buildings	O 48,34.80 R (-) 8,63.50 39,71.30	39,42.66	(-) 28.64	Withdrawal of provision of ₹ 8,63.50 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 28.64 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvi)	4403.00.103.42 Buildings	O 5,64.00 R (-) 1,58.00	4,06.00	3,77.49	(-) 28.51	Withdrawal of provision of ₹ 1,58.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 28.51 lakh have not been intimated (August 2019).
(xxvii)	4851.00.102.42 IND-29 Buildings	O 5,76.81 S 0.01 R (-) 4,62.59	1,14.23	1,13.21	(-) 1.02	Withdrawal of provision of ₹ 4,62.59 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4059.01.051.50 Check Post Buildings for Ports & Transport Department	O 1,00.00 R (+) 11,12.65	12,12.65	12,11.34	(-) 1.31	Additional fund of ₹ 11,12.65 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year.
(ii) 4202.03.800.42 EDN-102 Buildings	O 2.00 R (+) 1,22.00	1,24.00	1,23.14	(-) 0.86	Additional fund of ₹ 1,22.00 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year.
(iii) 4403.00.106.42 Building	O 1,48.75 R (+) 3,58.75	5,07.50	4,92.52	(-) 14.98	Additional fund of ₹ 3,58.75 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year. Reasons for the final saving of ₹ 14.98 lakh have not been intimated (August 2019).

7. Suspense Transactions – The provision under the grant includes ₹ 1,96.01 lakh utilized under "Suspense account". The minor head 'Suspense' accommodates receipts and disbursements in the nature of interim transactions for which further payments or adjustments are necessary before the transaction can be completed and finally accounted for. Accordingly amounts under 'Suspense' are carried forwarded from year to year. The 'Suspense' head has three sub-divisions viz., (i) Stock (ii) Miscellaneous Works Advances and (iii) Workshop Suspense as explained below:

(i) Stock- Under this sub-head the value of materials which are required not for any particular work, but for the general use in the divisions are accounted for. The value of material issued for use on specific works or sold or transferred to other divisions are cleared from the accounts. Under this subhead, a detailed head 'Purchase' is also now operated to record the value of the material received, but not paid for within the month. The sub-head 'Stock' will, therefore show a balance indicating the book value as distinct from the market value of the materials held in stock and unadjusted charges connected with manufacture, if any, and charged to this sub-head, less value of materials received but still to be paid for or adjusted.

(ii) Miscellaneous Works Advances - In this sub-head are accounted for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposit received, losses of cash or stores still to be written off, sum recoverable from contractors on closed accounts, etc. The balance thus represents amount recoverable.

(iii) Workshop Suspense - Charges for jobs executed or other operations in the workshops of the Irrigation Department and Roads and Buildings Department are booked under this head pending recovery or adjustment of the charges.

The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregate opening and closing balances are as under :

Sub-head	Opening balance on 01 April 2018 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2019 (Aggregate) (Debit +) (Credit -)
Stock	(-) 55,91.53	0.00	0.42	(-) 55,91.95
Miscellaneous Works Advances	(+) 31,15.44	0.02	0.00	(+) 31,15.46
Workshop Suspense	(+) 32,51.43	1,95.99	0.00	(+) 34,47.42
TOTAL	(+) 7,75.34	1,96.01	0.42	(+) 9,70.93

PERSISTENT SAVING

8. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	16,14,32.15	9,36,79.32	6,77,52.83	41.97
2014-15	15,71,16.77	8,65,09.01	7,06,07.76	44.94
2015-16	13,25,69.46	7,81,09.40	5,44,60.06	41.08
2016-17	14,64,46.50	5,47,20.08	9,17,26.42	62.63
2017-18	13,32,99.68	6,77,61.15	6,55,38.53	49.17

GRANT NO. : 85 RESIDENTIAL BUILDINGS**(Major Head : 2216 - Housing , 4216 - Capital Outlay on Housing)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,92,97,13				
Supplementary	18,10,78	2,11,07,91	1,65,22,52	(-) 45,85,39	15,16,21

CAPITAL

Voted

Original	2,49,20,60				
Supplementary	1	2,49,20,61	1,37,03,47	(-) 1,12,17,14	1,08,99,11

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 45,85.39 lakh in the grant; only ₹ 15,16.21 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 18,10.78 lakh obtained in March 2019 proved excessive.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2216.05.053.01 Construction	O 71.00 R (-) 46.00	25.00	19.28	(-) 5.72	Withdrawal of provision of ₹ 46.00 lakh through surrender in March 2019 was attributed to less expenditure on Minor Original Work owing to tender received for the Minor Original Work was less than estimated. Reasons for the final saving of ₹ 5.72 lakh have not been intimated (August 2019).
(ii)	2216.05.053.02 Expenditure on outsourcing and up-keeping of Government Residential Building and Campuses.	O 10,00.00 R (-) 4,70.00	5,30.00	4,93.45	(-) 36.55	Withdrawal of provision of ₹ 4,70.00 lakh through surrender in March 2019 was attributed to late receipt of administrative approval. Reasons for the final saving of ₹ 36.55 lakh have not been intimated (August 2019).
(iii)	2216.80.001.05 Expenditure transferred on Prorata basis to Major head 2216.	O 33,78.19 S 3,77.41	37,55.60	5,54.19	(-) 32,01.41	Reasons for final saving of ₹ 32,01.41 lakh have not been intimated though called for (August 2019).

CAPITAL

3. Though there was an ultimate saving of ₹ 1,12,17.14 lakh in the grant; only ₹ 1,08,99.11 lakh were surrendered from the grant in March 2019.

4. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	4216.01.106.02 Construction of Residential Building for R and B Department	O 1,46,11.00 R (-) 56,79.61	89,31.39	88,30.19	Withdrawal of provision of ₹ 56,79.61 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 1,01.20 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	4216.01.106.05 Construction of Residential Building for Legal Department (Partly Centrally Sponsored Scheme)	O 76,17.09 R (-) 49,22.98	26,94.11	25,49.23	(-) 1,44.88	Withdrawal of provision of ₹ 49,22.98 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 1,44.88 lakh have not been intimated (August 2019).
(iii)	4216.01.700.24 Construction of Fisheries Building for Agriculture Department	O 1,27.72 R (-) 72.72	55.00	43.67	(-) 11.33	Withdrawal of provision of ₹ 72.72 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 11.33 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	4216.01.700.25 Construction Of Building For Technical Education	O 1,02.00 R (-) 1,00.00	2.00	1.95	(-) 0.05	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(v)	4216.01.700.26 Provision for Construction of residential quaters for Collector, Prant Officer and Mamlatdar	O 24,22.79 R (-) 2,52.79	21,70.00	21,09.84	(-) 60.16	Withdrawal of provision of ₹ 1,23.80 lakh through surrender and of ₹ 1,28.99 lakh through reappropriation in March 2019 was attributed to excessive Original Provision made for new works and also due to more time taken for completing the procedure like Land Allotment, Drawings, Administrative Approval, Technical Sanction and Tender Process etc. Reasons for the final saving of ₹ 60.16 lakh have not been intimated (August 2019).

5. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4216.01.700.21 Construction of Education Building for Education Department	O 40.00 R (+) 95.00	1,35.00	1,34.68	(-) 0.32	Additional fund of ₹ 95.00 lakh was made in March 2019 through reappropriation mainly due to good progress made in work carried out by Road and Building Department during the year.
(ii)	4216.01.700.27 Construction of residential quarters for staff of Commercial Tax Department.	O 0.00 S 0.01 R (+) 33.99	34.00	33.91	(-) 0.09	Additional fund of ₹ 33.99 lakh was made in March 2019 through reappropriation mainly due to good progress made in work carried out by Road and Building Department during the year.

PERSISTENT SAVING

6. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	1,64,97.68	39,87.35	1,25,10.33	75.83
2014-15	2,53,48.88	1,19,18.80	1,34,30.08	52.98
2015-16	2,25,49.08	1,57,08.68	68,40.40	30.34
2016-17	2,63,79.45	2,12,00.92	51,78.53	19.63
2017-18	3,02,70.94	2,36,67.49	66,03.45	21.81

GRANT NO. : 86 ROADS AND BRIDGES**(Major Head : 3054 - Roads and Bridges , 5054 - Capital Outlay on Roads and Bridges)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	33,51,53,13				
Supplementary	0	33,51,53,13	35,19,88,34	(+) 1,68,35,21	1,34,60,31

Charged

Original	4,10,00				
Supplementary	6,49,67	10,59,67	10,09,52	(-) 50,15	37,67

CAPITAL

Voted

Original	28,51,54,81				
Supplementary	4,03,92,31	32,55,47,12	32,49,60,17	(-) 5,86,95	4,80,87

Charged

Original	2,50,00				
Supplementary	19,60,00	22,10,00	20,75,14	(-) 1,34,86	2,05,83

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 1,68,35.21 lakh (₹ 1,68,35,21,205/-); the excess requires regularization. In view of the final excess, the surrender of ₹ 1,34,60.31 lakh from the grant proved injudicious and indicated weaker budgetary control.

2. Excess over the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 3054.04.337.11 RBD-4 Roads and Bridges(Partly Centrally Sponsored Scheme)	O 1,56,94.03 R (+) 1,77,77.30	3,34,71.33	3,34,77.03	(+) 5.70	Additional fund of ₹ 1,77,77.30 lakh was made in March 2019 through reappropriation mainly due to good progress made in works carried out by the department during the year. Reasons for the final excess of ₹ 5.70 lakh have not been intimated (August 2019).
(ii) 3054.80.797.11 Transfer to deposit Accounts of Central Road Fund Allocation	O 1,32,08.00 R 0.00	1,32,08.00	5,31,19.60	(+) 3,99,11.60	Reasons for final excess of ₹ 3,99,11.60 lakh have not been intimated though called for (August 2019).
(iii) 3054.80.799.01 Stock	O 9,40.00 R (+) 54.00	9,94.00	14,76.92	(+) 4,82.92	Additional fund of ₹ 54.00 lakh was made in March 2019 through reappropriation mainly due to purchase of more material for stock owing to issue of old materials to works. Reasons for the final excess of ₹ 4,82.92 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	3054.80.800.01 Roads and Bridges	O 35.00 R (+) 1,43.00	1,78.00	1,81.69	(+) 3.69	Additional fund of ₹ 1,43.00 lakh was made in March 2019 through reappropriation mainly due to (i) carrying out of more minor original work of maintenance and (ii) repair of panchayat roads by the department owing to heavy rains and other reasons.

3. Excess mentioned in note - above was partly counter balanced by saving under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	3054.04.337.14 Kisan Path	O 29,00.00 R (-) 4,00.00	25,00.00	25,00.00	0.00	Withdrawal of provision of ₹ 4,00.00 lakh through surrender in March 2019 was attributed to (i) time consuming procedure like land allotment, drawing, Administrative approval, Technical Sanction, Tender process etc and (ii) cut-imposed by the Finance department in Revised Estimates.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	3054.04.337.15 Mukhya Mantri Gram Sadak Yojana	O 15,59,00.00 R (-) 2,24,62.50	13,34,37.50	13,34,37.50	0.00	Withdrawal of provision of ₹ 33,55.98 lakh through surrender and of ₹ 1,91,06.52 lakh through reappropriation in March 2019 was attributed to (i) time consuming procedure like land allotment, drawing, Administrative approval, Technical Sanction, Tender process etc and (ii) cut-imposed by the Finance department in Revised Estimates.
(iii)	3054.04.338.01 Rural Roads(60-40 Centrally Sponsored Scheme)	O 55,00.00 R (-) 55,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 55,00.00 lakh through surrender in March 2019 was attributed to non-receipt of grant from Government of India under Rural Road Fund.
(iv)	3054.80.001.01 Direction	O 15,72.49 R (-) 2,41.49	13,31.00	13,30.76	(-) 0.24	Withdrawal of provision of ₹ 2,41.49 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirements, (iii) transfer of staff.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	3054.80.001.02 Administration	O 27,41.72 R (-) 3,81.72	23,60.00	23,34.13	(-) 25.87	Withdrawal of provision of ₹ 3,81.72 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirements, (iii) transfer of staff. Reasons for the final saving of ₹ 25.87 lakh have not been intimated (August 2019).
(vi)	3054.80.001.05 Expenditure Transferred on Prorata basis from Major head-2059	O 1,01,34.57 R (+) 11,32.22	1,12,66.79	15,49.99	(-) 97,16.80	Additional fund of ₹ 11,32.22 lakh was made in March 2019 through reappropriation mainly due to actual requirement for pro rata transfer. Reasons for the final saving of ₹ 97,16.80 lakh have not been intimated (August 2019).
(vii)	3054.80.001.11 Administration	O 44,42.32 R (-) 14,03.12	30,39.20	30,59.20	(+) 20.00	Withdrawal of provision of ₹ 14,03.12 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirements, (iii) transfer of staff. Reasons for the final excess of ₹ 20.00 lakh have not been intimated (August 2019).

4. Though there was an ultimate saving of ₹ 50.15 lakh in the appropriation; only ₹ 37.67 lakh were surrendered from the appropriation in March 2019. In view of the final saving, the supplementary appropriation of ₹ 6,49.67 lakh obtained in March 2019 could have been curtailed.

CAPITAL

5. Though there was an ultimate saving of ₹ 5,86.95 lakh in the grant; only ₹ 4,80.87 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 4,03,92.31 lakh obtained in March 2019 could have been curtailed.
6. Funds of ₹ 2,05.83 lakh were surrendered from the appropriation in March 2019; the final saving workout to only ₹ 1,34.86 lakh resulting in excessive surrender to the extent of ₹ 70.97 lakh. In view of the final saving, the supplementary appropriation of ₹ 19,60.00 lakh obtained in March 2019 proved excessive.
7. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	5054.01.337.11 RBD-1 Original works	O 50.00 R (-) 48.52	1.48	1.47	(-) 0.01	Withdrawal of provision of ₹ 48.52 lakh through surrender in March 2019 was attributed to requirement of less amount for payment of Decree Orders passed by Hon'ble Courts.

8. Suspense Transactions - Provision under the grant includes ₹ 14,76,92 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2018-19 is given below together with the opening and closing balances, under the different sub-heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2018 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2019 (Aggregate) (Debit +) (Credit -)
Stock	(-) 44,27.38	14,76.92	7,40.92	(-)36,91.38
Miscellaneous Works				
Advances	(+) 21.84	0.00	0.00	(+) 21.84
Workshop Suspense	0.00	0.00	0.00	0.00
TOTAL	(-) 44,05.54	14,76.92	7,40.92	(-)36,69.54

9. Subventions from Central Road Fund - The additional revenue realized from the increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to the State for expenditure on Schemes of Road development approved by the Government of India. The amount received as subventions is recorded as grants from Government of India and an equivalent amount is transferred to the Deposit account (Subventions from Central Road Fund) against provision under this grant (Grant No.86-Roads and Bridges). The actual expenditure against the Fund is also initially provided for under this grant and subsequently transferred to the Deposit account "Subventions from Central Road Fund".

The balance at the credit of the Fund on March 31, 2019 was ₹ 5,95.80 laks. An account of the Fund appears in Statement No. 21 of the Finance Accounts.

GRANT NO. : 87 GUJARAT CAPITAL CONSTRUCTION SCHEME**(Major Head : 2217 - Urban Development , 4217 - Capital Outlay on Urban Development)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	15,96,09				
Supplementary	1,00,26	16,96,35	16,14,85	(-) 81,50	80,35

CAPITAL

Voted

Original	2,54,41,00				
Supplementary	0	2,54,41,00	1,59,12,95	(-) 95,28,05	94,79,00

Charged

Original	9,00				
Supplementary	0	9,00	0	(-) 9,00	9,00

Notes and Comments

CAPITAL

Though there was an ultimate saving of ₹ 95,28.05 lakh in the voted grant; only ₹ 94,79.00 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4217.01.051.01 UDP-26 Residential Buildings	O 98,00.00 R (-) 55,33.00	42,67.00	42,06.78	(-) 60.22	Withdrawal of provision of ₹ 55,33.00 lakh through surrender in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc and also due to high provision made for new works. Reasons for the final saving of ₹ 60.22 lakh have not been intimated (August 2019).
(ii)	4217.01.051.02 UDP-27 Non Residential Buildings	O 99,50.00 R (-) 43,16.00	56,34.00	56,34.32	(+) 0.32	Withdrawal of provision of ₹ 26,66.00 lakh through surrender and of ₹ 16,50.00 lakh through reappropriation in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc and also due to high provision made for new works.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	4217.01.800.02 UPD-31 Urban Development and Urban Housing Department	O 51,41.00 R (-) 12,80.00	38,61.00	38,69.42	(+) 8.42	Withdrawal of provision of ₹ 12,80.00 lakh through surrender in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc and also due to high provision made for new works. Reasons for the final excess of ₹ 8.42 lakh have not been intimated (August 2019).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4217.01.051.03 UDP-28 Roads and Bridges	O 5,50.00 R (+) 16,50.00	22,00.00	22,02.44	(+) 2.44	Additional fund of ₹ 16,50.00 lakh was made in March 2019 through reappropriation mainly due to good progress made in work carried out by department during the year.

4. Entire charged appropriation of ₹ 9.00 lakh remained unutilized during the year.
5. Saving under the appropriation occurred mainly under :

Head		Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4217.01.800.01 UDP-31 Roads and Building Department	<i>O</i> 9.00 <i>R</i> (-) 9.00	0.00	0.00	0.00	Entire budget provision of ₹ 9.00 lakh was surrendered in March 2019 as there was no requirement for payment of interest based on Decree Orders passed by Courts.

6. Suspense Transactions - Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No.84. The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregate opening and closing balances are as under

Sub-head	Opening balance on 01 April 2018 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2019 (Aggregate) (Debit +) (Credit -)
Stock	(-) 12,54.85	0.00	0.00	(-) 12,54.85
Miscellaneous Works				
Advances	(+) 7.90	0.00	0.00	(+) 7.90
Workshop Suspense	(+) 0.30	0.00	0.00	(+) 0.30
TOTAL	(-) 12,46.65	0.00	0.00	(-) 12,46.65

GRANT NO. : 88 OTHER EXPENDITURE PERTAINING TO ROADS AND BUILDINGS DEPARTMENT

(Major Head : 2049 - Interest Payments , 2070 - Other Administrative Services , 5053 - Capital Outlay on Civil Aviation , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	27,77,58				
Supplementary	4,00,00	31,77,58	30,90,21	(-) 87,37	1,25,58

Charged

Original	18,00,00				
Supplementary	62,00,00	80,00,00	77,60,68	(-) 2,39,32	1,69,84

CAPITAL

Voted

Original	5,22,50				
Supplementary	0	5,22,50	2,14,70	(-) 3,07,80	3,07,80

Notes and Comments

REVENUE

Though funds of ₹1,25.58 lakh were surrendered in March 2019; the final saving was only ₹87.37 lakh resulting in excessive surrender to the extent of ₹ 38.21 lakh . In view of the final saving, the supplementary grant of ₹ 4.00 lakh obtained in March 2019 could have been curtailed.

- Though there was an ultimate saving of ₹2,39.32 lakh in the appropriation ; only ₹ 1,69.84 lakh were surrendered in March 2019.

CAPITAL

3. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	5053.02.102.01 Development of Airport	O 10.00 R (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process, etc.
(ii)	5053.60.101.01 Development of Air Strip	O 3,40.00 R (-)1,25.30	2,14.70	2,14.70	0.00	Withdrawal of provision of ₹ 1,25.30 lakh through surrender in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process, etc.
(iii)	5053.80.800.01 Development of Helipad	O 1,50.00 R (-)1,50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,50.00 lakh through surrender in March 2019 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process, etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	7610.00.201.01 House Building Advances	O 20.00 R (-) 20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2019 was attributed to non-receipt of any applications from the staff employees.

SCIENCE AND TECHNOLOGY DEPARTMENT
GRANT NO. : 89 SCIENCE AND TECHNOLOGY DEPARTMENT
(Major Head : 2052 - Secretariat - General Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	2,86,16,10				
Supplementary	0	2,86,16,10	2,55,81,95	(-) 30,34,15	28,31,16

Notes and Comments

Though there was an ultimate saving of ₹ 30,34.15 lakh in the grant; only ₹ 28,31.16 lakh were surrendered in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2052.00.090.04 S.T.P-1 Information Technology Incentive Plan	O 80,00.00 R (-) 20,00.00	60,00.00	60,00.00	0.00	Withdrawal of provision of ₹ 20,00.00 lakh through surrender in March 2019 was attributed to receipt of less demand.
(ii) 2052.00.090.08 Additional Central Assistance under National E-Governance Action Plan (50- 50 Centrally Sponsored Schemes)	O 2,00.00 R (-) 2,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,00.00 lakh through surrender in March 2019 was attributed to non-release of the fund by the Government of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2052.00.090.10 Directorate of Information and Communication Technology and E-Governance	O 5,25.00 R (-) 2,68.00	2,57.00	2,34.53	(-) 22.47	Withdrawal of provision of ₹ 2,68.00 lakh through surrender in March 2019 was attributed to (i) non-incurrence of expenditure in infrastructure, (ii) filling up of only 20 posts out of 224 posts in Directorate of ICT and e-government and less expenditure in IT cadre branch due to filling up of only one post of Section Officer. Reasons for the final saving of ₹ 22.47 lakh have not been intimated (August 2019).
(iv)	2052.00.090.11 Assistance by UIDAI for information and Communication technology (ICT)	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-release of the fund by the Government of India.

GRANT NO. : 90 OTHER EXPENDITURE PERTAINING TO SCIENCE AND TECHNOLOGY DEPARTMENT

(Major Head : 3425 - Other Scientific Research , 4075 - Capital Outlay on Miscellaneous General Services , 5425 - Capital Outlay on Other Scientific and Environmental Research , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	2,33,68,87				
Supplementary	1	2,33,68,88	1,83,46,86	(-) 50,22,02	50,22,01

CAPITAL

Voted

Original	1,15,03				
Supplementary	0	1,15,03	8,80	(-) 1,06,23	1,05,03

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 50,22.02 lakh in the grant; only ₹ 50,22.01 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3425.60.004.01 S. T. P.- 18 Development of Bio-Technology	O 17,50.01 R (-) 2,50.01 15,00.00	15,00.00	0.00	Withdrawal of provision of ₹ 2,50.01 lakh through surrender in March 2019 was attributed to (i) receipt of less number of application owing to change in the nature of project and (ii) project is to be funded under research support scheme by Gujarat State Biotechnology Mission.
(ii) 3425.60.004.04 Research in Biotechnology	O 7,00.00 R (-) 1,00.00 6,00.00	6,00.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to delay in renovation of Gujarat Biotechnology Research Centre.
(iii) 3425.60.004.05 Gujarat Biotechnology Research Centre (GBRC)	O 2,00.00 R (-) 50.00 1,50.00	1,50.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to non-completion of recruitment process for approved permanent establishment.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	3425.60.200.01 S.T.P.-17 Gujarat Council on Science city	O 1,04,63.99 R (-) 43,47.99	61,16.00	61,16.00	0.00	Withdrawal of provision of ₹ 43,47.99 lakh through surrender in March 2019 was attributed to less expenditure incurred during the first eight months.
(v)	3425.60.200.03 S.T. P.- 20 (Remote sensing and Communication Centre) Bhaskaracharya Institute of Space Application and Geo-Informatics (BISAG)	O 18,00.00 R (-) 2,99.99	15,00.01	15,00.00	(-) 0.01	Withdrawal of provision of ₹ 2,99.99 lakh through reappropriation in March 2019 was attributed to reduction in the level of Contingency Fund for Gujarat Bio Technology University from Corpus fund of Bhaskaracharya Institute for Space Applications and Geoinformatics.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	3425.60.200.04 STP-38 Institute of Seismological Research	O 15,19.07 R (-) 2,64.01	12,55.06	12,55.06	0.00	Withdrawal of provision of ₹ 2,64.01 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 12 vacant posts of scientific staff of ISR and 17 vacant posts of Geophysist, Technical Assistant and JRF under project "24X7 Seismi city Monitoring of Gujarat State" (ii) less expenditure as recruitment through outsourcing under three new items was completed in July 2018 (iii) non-filling up of 8 vacant contractual posts of Scientific Assistant under EEWS project, and 10 vacant posts of Technical Assistant.

3 . Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	3425.60.004.06 Construction of residential quarters for staff of Commercial Tax Department				Additional fund of ₹ 2,99.99 lakh was made in March 2019 through reappropriation mainly due to expenditure on land and construction work for newly established Gujarat Biotech University.
	O	0.00			
	S	0.01			
	R (+)	2,99.99	3,00.00	3,00.00	0.00

CAPITAL

4 . Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	4075.00.190.02 Share Capital for Semiconductor Fabrication Unit				Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-finalization of any project for semiconductor fabrication.
	O	1,00.00			
	R (-)	1,00.00	0.00	0.00	

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT**GRANT NO. : 91 SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	7,95,45				
Supplementary	0	7,95,45	5,09,44	(-) 2,86,01	2,86,01

Notes and Comments

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Social Justice & Empowerment (S.W)	O 5,87.07 R (-) 2,02.30	3,84.77	3,84.77	0.00	Withdrawal of provision of ₹ 2,02.30 lakh through surrender in March 2019 was attributed to (i) non filling up of vacant 31 vacant posts which include Under Secretary, Section Officer, Deputy Section Officer and class -IV employees and (ii) non payment of 3rd instalment of revision of pay-2016.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2251.00.800.01 Information Technology	O 1,40.00 R (-) 75.07	64.93	64.93	0.00	Withdrawal of provision of ₹ 75.07 lakh through surrender in March 2019 was attributed to (i) no new requirement of purchase of computer and peripherals except pending purchases of printers (ii) technical and administrative approval not obtained in time for purchase of various software including MIS software, to make schemes online and (iii) implementation of model code of conduct due to Loksabha elections.

GRANT NO. : 92 SOCIAL SECURITY AND WELFARE

(Major Head : 2049 - Interest Payments , 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 2235 - Social Security and Welfare , 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minoriti , 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	16,85,76,38				
Supplementary	1	16,85,76,39	16,47,72,50	(-) 38,03,89	37,66,16

Charged

Original	2,23,00				
Supplementary	0	2,23,00	2,23,00	0	0.00

CAPITAL

Voted

Original	6,22,11,40				
Supplementary	0	6,22,11,40	3,82,94,91	(-) 2,39,16,49	2,39,08,99

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 38,03.89 lakh in the grant; only ₹ 37,66.16 lakh were surrendered from the grant in March 2019.

CAPITAL

2. Though there was an ultimate saving of ₹ 2,39,16.49 lakh in the grant; only ₹ 2,39,08.99 lakh were surrendered in March 2019.
3. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
6225.80.190.01 Gen- Loans to Gujarat Unreserved Educationally and Economacally Development Corporation	O 5,00,00.00 R (-)2,37,50.00	2,62,50.00	2,62,50.00	0.00	Withdrawal of provision of ₹ 2,37,50.00 lakh through surrender in March 2019 is due to less release of grant by Finance Department in revised Estimate.
(i)					

PERSISTENT SAVING

4. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2013-14	9,48,08.96	8,94,54.71	53,54.25	5.65
2014-15	11,18,09.01	9,44,98.72	1,73,10.29	15.48
2015-16	13,51,99.13	11,88,68.54	1,63,30.59	12.08
2016-17	14,65,46.88	12,63,10.85	2,02,36.03	13.81
2017-18	14,89,26.45	13,49,42.14	1,39,84.31	9.39

**GRANT NO. : 94 OTHER EXPENDITURE PERTAINING TO SOCIAL JUSTICE
AND EMPOWERMENT DEPARTMENT**

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	16,00				
Supplementary	0	16,00	0	(-) 16,00	16,00

Notes and Comments

Entire voted grant of ₹ 16.00 lakh remained unutilized during the year.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 7610.00.201.01 House Building Advance	O 15.00 R (-) 15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 15.00 was surrendered in March 2019 was due to non-receipt of House Building Advance applications from the employees.

GRANT NO. : 95 SCHEDULED CASTES SUB-PLAN

(Major Head : 2014 - Administration of Justice , 2058 - Stationery and Printing , 2202 - General Education , 2203 - Technical Education , 2204 - Sports and Youth Services , 2205 - Art and Culture , 2210 - Medical and Public Health , 2211 - Family Welfare , 2215 - Water Supply and Sanitation , 2216 - Housing , 2217 - Urban Development , 2220 - Information and Publicity , 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 2230 - Labour, Employment and Skill Development , 2235 - Social Security and Welfare , 2236 - Nutrition , 2251 - Secretariat - Social Services , 2401 - Crop Husbandry , 2402 - Soil and Water Conservation , 2403 - Animal Husbandry , 2404 - Dairy Development , 2405 - Fisheries , 2406 - Forestry and Wild Life , 2408 - Food, Storage and Warehousing , 2425 - Co-operation , 2501 - Special Programmes for Rural Development , 2505 - Rural Employment , 2515 - Other Rural Development Programmes , 2702 - Minor Irrigation , 2801 - Power , 2810 - New and Renewable Energy , 2851 - Village and Small Industries , 2852 - Industries , 3054 - Roads and Bridges , 3456 - Civil Supplies , 3475 - Other General Economic Services , 4059 - Capital Outlay on Public Works , 4202 - Capital Outlay on Education, Sports, Art and Culture , 4210 - Capital Outlay on Medical and Public Health , 4215 - Capital Outlay on Water Supply and Sanitation , 4216 - Capital Outlay on Housing , 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minoriti , 4250 - Capital Outlay on Other Social Services , 4406 - Capital Outlay on Forestry and Wild Life , 4515 - Capital Outlay on other Rural Development Programmes , 4700 - Capital Outlay on Major Irrigation , 4701 - Capital Outlay on Medium Irrigation , 4702 - Capital Outlay on Minor Irrigation , 4801 - Capital Outlay on Power Projects , 4851 - Capital Outlay on Village and Small Industries , 5452 - Capital Outlay on Tourism , 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 6851 - Loans for Village and Small Industries)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	38,92,53,33				
Supplementary	2,60,92,25	41,53,45,58	35,06,03,14	(-) 6,47,42,44	6,13,72,11

CAPITAL

Voted

Original	9,93,51,38				
Supplementary	1	9,93,51,39	7,73,16,35	(-) 2,20,35,04	2,08,39,92

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 6,47,42.44 lakh in the grant; only ₹ 6,13,72.11 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 2,60,92.25 lakh obtained in March 2019 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2014.00.105.01 BCK-64 Scheduled Castes Sub- Plan Scheduled Castes, District Session Judges (100% Centrally Sponsored Schemes)	O 2,51.70 R 0.00	2,51.70	2,15.78	(-) 35.92	Reasons for final saving of ₹ 35.92 lakh have not been intimated though called for (August 2019).
(ii)	2202.01.106.10 EDN-78 Kanya Kelvani Rath Yatra	O 2,10.00 R (-) 50.00	1,60.00	1,60.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to non-organization of Gunotsav programme during the year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2202.01.111.02 END-68 Sarva Shiksha Abhiyan (Partially Centrally Sponsored Scheme)	O 96,95.82 R (-) 29,44.85	67,50.97	54,78.77	(-) 12,72.20	Withdrawal of provision of ₹ 29,44.85 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development. Reasons for the final saving of ₹ 12,72.20 lakh have not been intimated (August 2019).
(iv)	2202.02.109.01 Implementation of RMSA, Model Schools (Partially Centrally Sponsored Scheme)	O 21,83.15 R (-) 10,98.11	10,85.04	7,53.65	(-) 3,31.39	Withdrawal of provision of ₹ 10,19.17 lakh through surrender and ₹ 78.94 lakh through reappropriation in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development. Reasons for the final saving of ₹ 3,31.39 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	2202.02.109.02 EDN-19 Government Secondary School.	O 28,75.74 R (-) 5,67.32	23,08.42	20,91.84	(-) 2,16.58	Withdrawal of provision of ₹ 1,35.18 lakh through surrender and of ₹ 4,32.14 lakh through reappropriation in March 2019 was attributed to (i) non-finalization of tenders for internet facility in schools as they are under process, (ii) non-finalization of tender for procurement of CCTV Cameras and (iii) non-completion of recruitment process for the teachers. Reasons for the final saving of ₹ 2,16.58 lakh have not been intimated (August 2019).
(vi)	2202.02.109.03 EDN-125 Government Secondary Schools in Coastal area.	O 1,05.00 R 0.00	1,05.00	78.61	(-) 26.39	Reasons for final saving of ₹ 26.39 lakh have not been intimated though called for (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2202.02.110.01 EDN-18 Regulated growth of Non- Government Secondary School	O 45,42.29 S 4,68.01 R (-) 16,93.08	33,17.22	31,54.03	(-) 1,63.19	Withdrawal of provision of ₹ 16,93.08 lakh through surrender in March 2019 was attributed to (i) non-finalization of tenders for internet facility in schools as they are under process, and (ii) non-completion of recruitment process for the teachers. Reasons for the final saving of ₹ 1,63.19 lakh have not been intimated (August 2019).
(viii)	2202.80.001.02 EDN-16L Gujarat State Council of Educational Research & Training	O 1,68.98 R (-) 50.00	1,18.98	1,14.73	(-) 4.25	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to less arrangement of various activities like teachers and head teachers training, Kala Utasv, Matru Bhasha Saghan Shikshan Programme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix)	2203.00.105.01 TED-3 Development polytechnics and Girls Polytechnics	O 6,60.00 R (-) 2,31.78	4,28.22	4,27.19	(-) 1.03	Withdrawal of provision of ₹ 2,31.78 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) benefits of 7th Pay Commission were not given to the teaching faculties.
(x)	2203.00.112.01 TED-5 Development Government Engineering Colleges	O 7,40.00 R (-) 3,89.68	3,50.32	3,50.22	(-) 0.10	Withdrawal of provision of ₹ 3,89.68 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) benefits of 7th Pay Commission were not given to the teaching faculties.
(xi)	2210.03.101.01 HLT-36 Establishment of Mobile Health Medical Care Centres Under Urban Health Services	O 1,60.00 R (-) 51.00	1,09.00	1,00.00	(-) 9.00	Withdrawal of provision of ₹ 51.00 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts in mobile health care centres. Reasons for the final saving of ₹ 9.00 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2210.03.104.01 HLT-38 Scheduled castes Sub Plan Community Health Centres	O 2,54.78 R (-) 1,41.25	1,13.53	1,13.46	(-) 0.07	Withdrawal of provision of ₹ 1,41.25 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts in community health centres.
(xiii)	2210.04.101.01 HLT-24 Medical Relief Ayurvedic Dispensaries in Rural Area	O 97.41 R (-) 73.94	23.47	17.43	(-) 6.04	Withdrawal of provision of ₹ 1.24 lakh through surrender and of ₹ 72.70 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in ayurvedic dispensaries in Rural areas. Reasons for the final saving of ₹ 6.04 lakh have not been intimated (August 2019).
(xiv)	2210.04.102.01 HLT-18 Opening of New Homeopathy Dispensary in Rural Area	O 2,26.00 R (-) 72.20	1,53.80	1,45.96	(-) 7.84	Withdrawal of provision of ₹ 72.20 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts in homeopathy dispensary in rural Area Reasons for the final saving of ₹ 7.84 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xv)	2210.05.105.05 Nursing College, Siddhapur	O 2,40.12 R (-) 1,00.89	1,39.23	1,37.17	(-) 2.06	Withdrawal of provision of ₹ 1,00.89 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts in nursing college, Siddhapur.
(xvi)	2211.00.103.05 Health Insurance Scheme of (Rashtriya Swasthaya Bima Yojana)	O 5,00.00 S 0.01 R (-) 5,00.00	0.01	0.00	(-) 0.01	Withdrawal of provision of ₹ 5,00.00 lakh through reappropriation in March 2019 was attributed to non-release of grant by Government of India.
(xvii)	2215.02.105.04 WSS-33 Rural Sanitation Programme (Partially Centrally Sponsored Scheme)	O 49,94.50 R (-) 29,87.60	20,06.90	20,06.90	0.00	Withdrawal of provision of ₹ 29,87.60 lakh through surrender in March 2019 was attributed to releases of extra budgetary resources (EBR) by Government of India directly to state nodal accounts and (ii) non-receipt of fund instalment from Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xviii) 2216.02.191.01 HSG-78 Assistance to Municipal Corporations for Housing for Economically Weaker Sections (EWS)	O 2,68.62 R (-) 67.62	2,01.00	2,01.00	0.00	Withdrawal of provision of ₹ 67.62 lakh through reappropriation in March 2019 was attributed to less release of grant by Government of India for the approved new projects against utilization certificates submitted under the Pradhan Mantri Awas Yojana.
(xix) 2216.02.191.03 HSG-75 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations (60-40 Centrally Sponsored Scheme)	O 6,63.00 R (-) 6,63.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 6,63.00 lakh through reappropriation in March 2019 was attributed to non-release of the grant by the Government of India against utilization certificates submitted of Rs 20.96 Crore of 4 Projects in Municipality area.
(xx) 2216.02.191.04 HSG- Assitance to Municipal Corporation Under Housing for all (Partially Centrally Sponsored Scheme)	O 80,93.00 R (-) 30,63.38	50,29.62	50,29.62	0.00	Withdrawal of provision of ₹ 30,63.38 lakh through surrender in March 2019 was attributed to non-utilization of budget provision owing to administrative reasons.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxi)	2216.02.192.01 HSG-76 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities (60-40 State Plan Scheme)	O 5,80.00 R (-) 5,80.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 5,80.00 lakh through reappropriation in March 2019 was attributed to non-release of the grant by the Government of India against utilization certificates submitted of ₹ 42.76 Crore of 7 Projects in Municipality area.
(xxii)	2216.02.192.02 HSG- Assitance to Municipalities Under Housing for all (60-40 Centrally Sponsored Scheme)	O 27,84.00 R (-) 8,69.57	19,14.43	19,14.43	0.00	Withdrawal of provision of ₹ 8,69.57 lakh through reappropriation in March 2019 was attributed to non-utilization of budget provision owing to administrative reasons.
(xxiii)	2216.02.192.03 Assistance to Municipalities for Housing for Economically Weaker Sections (EWS)	O 11,98.00 R (-) 2,98.00	9,00.00	9,00.00	0.00	Withdrawal of provision of ₹ 2,98.00 lakh through reappropriation in March 2019 was attributed to less release of grant by Government of India for the approved new projects against utilization certificates submitted under the Pradhan Mantri Awas Yojana.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxiv) 2216.02.193.03 HSG-77 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities (60-40 State Plan Scheme)	O 4,15.00 R (-) 1,69.12	2,45.88	2,45.88	0.00	Withdrawal of provision of ₹ 1,69.12 lakh through reappropriation in March 2019 was attributed to less release of grant by the Government of India under the scheme against utilization certificates submitted of ₹ 14.71 crores of 3 projects.
(xxv) 2216.02.193.04 HSG- Assistance to Urban / Area Development Authorities Under Housing for all (60-40 Centrally Sponsored Scheme)	O 24,62.00 R (-) 10,91.28	13,70.72	13,70.72	0.00	Withdrawal of provision of ₹ 10,30.59 lakh through surrender and of ₹ 60.69 lakh through reappropriation in March 2019 was attributed to non-utilization of budget provision owing to administrative reasons.
(xxvi) 2216.03.105.01 HSG-49-Indira Awas Yojana (Partially Centrally Sponsored Scheme)	O 1,40,62.00 R (-) 1,11,29.12	29,32.88	29,32.88	0.00	Withdrawal of provision of ₹ 1,11,29.12 lakh through surrender in March 2019 was attributed to (i) non-receipt of fund of 1st and 2nd installment from the Government of India and (ii) release of installment to Pradhan Mantri Awas Yojana state nodal accounts directly.

Grant No. 95 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvii) 2216.03.800.01 HSG-1 Assistance for Construction of Houses in the Housesites Alloted for Poverty Allevation Programmes (Sardar Patel Awaz Yojna)	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non requirement of funds as grant was allotted as per sanctioned target in previous year.
(xxviii) 2217.03.191.09 UDP-78 Grant- in-aid to Municipal Corporations under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O 2,48,23.12 R (-)1,07,24.57	1,40,98.55	1,40,98.55	0.00	Withdrawal of provision of ₹ 1,07,24.57 lakh through surrender in March 2019 was attributed to non-utilization of budget provision owing to administrative reasons.
(xxix) 2217.03.191.10 UDP-98 Grant in aid to Municipal Corporation for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60- 40 Centrally Sponsored Scheme)	O 20,20.66 R (-) 13,20.39	7,00.27	7,00.27	0.00	Withdrawal of provision of ₹ 13,20.39 lakh through reappropriation in March 2019 was attributed to non-release of the central share by the Government of India under the scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxx)	2217.03.192.04 UDP-88 Grant-in-aid to Municipalities Under Swarnim Jaynti Mantri Shaheri Vikas Yojana	O 2,80,98.27 R(-)1,40,48.27	1,40,50.00	1,40,50.00	0.00	Withdrawal of provision of ₹ 1,40,48.27 lakh through surrender in March 2019 was attributed to non-utilization of budget provision owing to administrative reasons.
(xxxi)	2217.03.192.05 UDP-99 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60-40 Centrally Sponsored Scheme)	O 15,24.34 R (-) 9,99.49	5,24.85	5,24.85	0.00	Withdrawal of provision of ₹ 9,99.49 lakh through reappropriation in March 2019 was attributed to non-release of the central share by the Government of India under the scheme.
(xxxii)	2225.01.001.05 SCW-23 Strengthening of Administrative Mechanism at all Level	O 28,31.41 R (-) 7,75.76	20,55.65	20,55.08	(-) 0.57	Withdrawal of provision of ₹ 7,75.76 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts of Assistant Social Welfare Officer-(73) and Social Welfare Inspector-(65) in DSCW Office and (ii) receipt of less number of applications under Antyeshthi scheme.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxiii) 2225.01.102.06 BCK-34 Scheduled Castes Sub-Plan starting up and running Training-cum-production centres	O 1,80.69 R (-) 62.13	1,18.56	1,18.20	(-) 0.36	Withdrawal of provision of ₹ 62.13 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.
(xxxiv) 2225.01.190.01 SCW-13 Gujarat S.C. Development Corporation (Administrative Grant)	O 7,13.00 R (-) 1,23.00	5,90.00	5,90.00	0.00	Withdrawal of provision of ₹ 1,23.00 lakh through reappropriation in March 2019 was attributed to non-receipt of administrative approval from the Government for the scheduled caste development corporation.
(xxxv) 2225.01.190.03 SCW-14 Gujarat Scheduled Caste Most Backward Castes Development Corporation, Gandhinagar (Administrative Grant)	O 3,50.00 R (-) 1,00.00	2,50.00	2,50.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through reappropriation in March 2019 was attributed to non-receipt of administrative approval from the Government for Dr. Ambedkar Antyoday Development corporation and (ii) non-carrying out of office renovation work as office shifted to new location.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxvi)	2225.01.277.01 SCW-1 Scholarship and Incentives for Pre-Metric Education.(Scholarship, Uniform, Cycle etc.)	O 55,12.00 R (-) 16,24.85	38,87.15	38,86.91	(-) 0.24	Withdrawal of provision of ₹ 16,24.85 lakh through reappropriation in March 2019 was attributed to non-payment of the scholarship amount to scheduled caste students studying in private schools amongst the state government schemes called 'Pre SSC Scholarship' and 'Uniform Assistance' schemes.
(xxxvii)	2225.01.277.04 SCW-6 Scholarship & Incentives for Post- Metric Education. (Coaching Fees, Awards, Food Bill, Thesis Schemes, Study Equipments and Post Metric Scholarship)	O 47,36.50 R (-) 24,11.69	23,24.81	23,24.79	(-) 0.02	Withdrawal of provision of ₹ 24,11.69 lakh through reappropriation in March 2019 was attributed to payment of less scholarship amount to schedule caste girl than estimated as budget allocation was done without finalization of income limit.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2225.01.277.12 SCW-7 G.I.A. to N.G.Os. (Subedar Ramji Hostels, Jugatram Dave Ashram Schools and Construction of G.I.A. Hostels)	O 82,90.00 R (-) 8,47.25	74,42.75	74,42.47	(-) 0.28	Withdrawal of provision of ₹ 8,47.25 lakh through reappropriation in March 2019 was attributed to (i) non-receipt of first higher pay scale as well as other arrears bills from the Ashram School located in Mehsana District owing to closer of the School, (ii) non-receipt of any proposal of pay arrears of previous year from one of the Ashram schools located in the Porbandar district (iii) non-submission of inspection report and expenditure report by some of the Asram schools Anand district and (iv) non-disbursement of grants to grant-in-aid hostels by some district owing to non-submission of inspection report and pending decision on seen irregularities.

(xxxix)

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2225.01.277.17 SCW-8 Govt. Hostel & Residential Schools	O 58,75.80 R (-) 6,60.21	52,15.59	52,14.59	(-) 1.00	Withdrawal of provision of ₹ 6,60.21 lakh through reappropriation in March 2019 was attributed to (i) filling up of the vacant post of Assistant Welfare Officer in the month of March 2019 and (ii) less expenditure on maintenance of the Government hostel and Ideal residential school owing to less strength of students against approved in both Government hostel and Ideal residential schools.
(xii) 2225.01.277.20 SCW-10 Training, Aid & Incentive for Higher Education	O 1,83.00 R (-) 49.79	1,33.21	1,33.21	0.00	Withdrawal of provision of ₹ 41.60 lakh through surrender and of ₹ 8.19 lakh through reappropriation in March 2019 was attributed to payment of only one installment out of three to the Institute selected for providing coaching assistance for NEET, JEE , PMT, IIM, NIFT, CEPT examinations to schedule caste students.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlii)	2225.01.277.35 SCW-4 Govt. of India P Matric Scholarship (Std. 9 & 10)(100% Centrally Sponsored Scheme)	O 30,00.00 R (-) 7,52.00	22,48.00	22,46.50	(-) 1.50	Withdrawal of provision of ₹ 7,52.00 lakh through surrender in March 2019 was attributed to receipt of less number of application from the Schedule Caste students under the scheme.
(xliii)	2225.01.793.01 SCW-18 Financial Assistance for Economical Upliftment(100 % Centrally Sponsored Scheme)	O 10,00.00 R (-) 5,25.00	4,75.00	4,75.00	0.00	Withdrawal of provision of ₹ 5,25.00 lakh through surrender in March 2019 was attributed to receipt of less fund from the Government under the scheme as administrative approval of only ₹ 4,75.00 lakh was received.
(xliv)	2225.01.800.08 SCW-22 Contingency Plan for Rehabilitation of Atrocities Victims	O 1,10.00 R (-) 61.66	48.34	47.52	(-) .82	Withdrawal of provision of ₹ 61.66 lakh through surrender in March 2019 was attributed to receipt of nil incidence of migration during the financial year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlv)	2225.01.800.01 SCW-19 Social and Gender Empowerment. (Kunvarbainu Mameru & Mai Rama Bai Sat Fera Samuh Lagna, Social Education Camp)	O 27,00.00 R (-) 13,02.60	13,97.40	13,87.60	(-) 9.80	Withdrawal of provision of ₹ 13,02.60 lakh through surrender in March 2019 was attributed to (i) receipt of less number of application under the scheme, (ii) the beneficiaries under Dr. Ambedkar Foundation, New Delhi and do not apply under this scheme, (iii) disbursement of assistance amount by the district offices at old rates. Reasons for the final saving of ₹ 9.80 lakh have not been intimated (August 2019).
(xlvi)	2225.01.800.10 SCW-20 Maintenance & Development of Dr. Ambedkar Bhavan.	O 10,35.00 R (-) 7,99.35	2,35.65	2,35.61	(-) 0.04	Withdrawal of provision of ₹ 7,99.35 lakh through surrender in March 2019 was attributed to (i) non-receipt of approval for the renovation work of Dr. Ambedkar Bhavan Amreli, Gandhinagar from the Government, (ii) non-filling up of the post of regular employees in district Ambedkar bhavan and (iii) security guard service and house keeping carried out through outsourcing.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlvii)	2235.02.200.02 SSW- 10 National family benefit scheme (sankat mochan yojna)(Partially Centrally Sponsored Scheme)	O 5,00.00 R (-) 1,25.00	3,75.00	3,75.00	0.00	Withdrawal of provision of ₹ 1,25.00 lakh through surrender in March 2019 was attributed to receipt of less number of eligible application from the beneficiaries.
(xlviii)	2236.02.102.01 MDM-1 Mid day Meal Scheme for Children and Public Primary Schools(60-40 Centrally Sponsored Schemes)	O 58,48.64 R (-) 6,78.60	51,70.04	42,29.07	(-) 9,40.97	Withdrawal of provision of ₹ 6,78.60 lakh through surrender in March 2019 was attributed to (i) less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) receipt of less demand for cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 9,40.97 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlix)	2236.02.102.02 MDM Scheme for Children in Public Primary Schools	O 26,48.01 R (-) 9,25.53	17,22.48	13,97.29	(-) 3,25.19	Withdrawal of provision of ₹ 9,25.53 lakh through surrender in March 2019 was attributed to (i) less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) receipt of less demand for cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 3,25.19 lakh have not been intimated (August 2019).
(l)	2236.02.102.03 MDM Scheme for Children in Public Primary Schools (100% Centrally Sponsored Scheme)	O 5,12.85 R (-) 1,20.83	3,92.02	3,44.17	(-) 47.85	Withdrawal of provision of ₹ 1,20.83 lakh through surrender in March 2019 was attributed to (i) less number of beneficiaries in mid day meal and dudh sanjivani yojana, (ii) non-filling up of the vacant posts and (iii) receipt of less demand for cooking cost from Gujarat Nagrik Purvtha Nigam Limited. Reasons for the final saving of ₹ 47.85 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2401.00.103.02 Rashtriya Krushivikas Yojna for SC Farmers (Partially Centrally Sponsored Scheme)	O 20,00.00 R (-) 4,18.43	15,81.57	15,81.57	0.00	Withdrawal of provision of ₹ 4,18.43 lakh through reappropriation in March 2019 was attributed to release of less fund from the Government of India under the Scheme.
(iii) 2401.00.103.05 National Food Security Mission (Partially Centrally Sponsored Scheme)	O 8,41.00 R (-) 4,14.91	4,26.09	4,26.09	0.00	Withdrawal of provision of ₹ 70.38 lakh through surrender and of ₹ 3,44.53 lakh through reappropriation in March 2019 was attributed to (i) limited availability of eligible certified seeds of most of the crops with Gujarat Seed Corporation and Seed Agencies, (ii) less, erratic and uneven distribution of rainfall (iii) receipt of less number i.e.617 of eligible application from the Schedule Caste farmers under "Incentive assistance to Schedule Caste farmers to increase the production and productivity of sugarcane crops" Scheme than anticipated and (iv) release of less fund from the Government of India under the Scheme.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(liii) 2401.00.119.01 HRT-4 Scheduled Castes Sub-Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	O 9,50.00 R (-) 3,72.34	5,77.66	5,77.66	0.00	Withdrawal of provision of ₹ 1,70.67 lakh through surrender and of ₹ 2,01.67 lakh through reappropriation in March 2019 was attributed to receipt of less number of application from schedule caste farmers than anticipated owing to small land holding in reference to other farmers and also less number of SC farmers community in horticultural farming because of low rain, less irrigation & mechanization facilities as well as adoption of small holding for horticultural crops.
(liv) 2401.00.119.03 Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)(100 % Centrally Sponsored Scheme)	O 3,50.00 R (-) 1,92.00	1,58.00	1,58.00	0.00	Withdrawal of provision of ₹ 1,92.00 lakh through surrender in March 2019 was attributed to receipt of less demand than estimated.

Grant No. 95 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lv) 2402.00.102.01 SLC-2 Scheduled Castes Sub-Plan Soil Conservation including Contour bunding Nala Plugging terracing survey, and maintenance	O 5,68.74 R (-) 4,60.41	1,08.33	1,08.33	0.00	Withdrawal of provision of ₹ 4,60.41 lakh through surrender in March 2019 was attributed to non-completion of schematic work owing to some administrative issues and instructions from government.
(lvi) 2403.00.102.02 ANH-7 Establishment of Intensive Live Stock Development Centers	O 4,00.00 R (-) 2,42.43	1,57.57	1,57.57	0.00	Withdrawal of provision of ₹ 2,42.43 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 93 vacant posts in different cadre i.e. Class.-I (3), Class.- II (3), Class.-III (87) and (ii) receipt of less online application than estimated.
(lvii) 2403.00.107.01 ANH-9 Scheduled Castes Sub-Plan Subsidies for Minikit, Chaff. Cutter and Urea for Scheduled castes people	O 1,73.37 R (-) 57.81	1,15.56	1,15.56	0.00	Withdrawal of provision of ₹ 57.81 lakh through surrender in March 2019 was attributed to receipt of less number of application in Power Driven Chaffcutter and Poly Propilne Silage bag scheme owing to model code of conduct of Loksabha election.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lviii)	2403.00.107.02 National livestock Mission (Partially Centrally Sponsored Scheme)	O 5,80.00 R (-) 4,97.40	82.60	82.60	0.00	Withdrawal of provision of ₹ 4,97.40 lakh through surrender in March 2019 was attributed to (i) non-implementation of project for genetic improvement for Mehsana and Surti goats and partial implementation of project for genetic improvement for Katchhi goats, (ii) non-utilization of state share in fodder branch projects, and (iii) non-finalization of tendering in L branch in Risk Management Programmes by the GLDB.
(lix)	2406.01.101.02 Agro Forestry Scheme(60-40 Centrally Sponsored Scheme)	O 1,50.00 R (-) 1,05.31	44.69	44.7	(+) .01	Withdrawal of provision of ₹ 1,05.31 lakh through surrender in March 2019 was attributed to release of less grant from the Government of India under the scheme.
(lx)	2406.02.110.01 Gujarat Biotechnology University	O 0.00 S 4,12.66 R (-) 0.02	4,12.64	3,61.86	(-) 50.78	Appropriate reasons for withdrawal of provision of ₹ 0.02 lakh through surrender in March 2019 has not been intimated. Reasons for the final saving of ₹ 50.78 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxi)	2408.01.101.01 Price Support and Fair Price Shop	O 50.62 R (-) 49.84	0.78	0.78	0.00	Withdrawal of provision of ₹ 49.84 lakh through surrender in March 2019 was attributed to less expenditure incurred by the five branches under the scheme.
(lxii)	2501.06.101.02 RDD-26 Aam Adami Bima Yojana	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through reappropriation in March 2019 was attributed to non-receipt of claims for premium from the Life Insurance Corporation and this scheme is being transferred to Labour and Employment Department.
(lxiii)	2515.00.101.01 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (100% Centrally Sponsored Scheme)	O 1,06.16 R (-) 1,06.16	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,06.16 lakh through reappropriation in March 2019 was attributed to non-release of the grant from the Government of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxiv)	2515.00.800.08 CDP-17 Infrastructure Development	O 22,00.00 R (-) 20,46.00	1,54.00	1,54.00	0.00	Withdrawal of provision of ₹ 13,01.91 lakh through surrender and of ₹ 7,44.09 lakh through reappropriation in March 2019 was attributed to (i) non-implementation of smart village scheme and (ii) non-conduction of rurban phase II .
(lxv)	2702.02.800.01 MNR-216 Scheduled Castes Sub-Plan	O 5,93.00 R (-) 4,56.00	1,37.00	1,37.00	0.00	Withdrawal of provision of ₹ 4,56.00 lakh through surrender in March 2019 was attributed to availability of grants of previous year for Panchayat Circle.
(lxvi)	2702.03.101.01 MNR-216 Scheduled castes Sub Plan Various District panchayats	O 3,50.00 R (-) 2,95.00	55.00	55.00	0.00	Withdrawal of provision of ₹ 2,95.00 lakh through surrender in March 2019 was attributed to availability of grants of previous year for Panchayat Circle.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxvii)	2851.00.102.02 Financial assistance to Industries	O 43,00.00 R (-) 13,09.48	29,90.52	29,90.51	(-) 0.01	Withdrawal of provision of ₹ 3,57.87 lakh through surrender and of ₹ 9,51.61 lakh through reappropriation in March 2019 was attributed to delay in sanction and execution of Dr. Babasaheb Ambedkar Udyog Uday Yojana.
(lxviii)	2851.00.103.01 IND-12 Scheduled Castes Sub-Plan Enforcement of Handloom Act.Supervision and Administration(Centrally Sponsored Scheme(50-50))	O 60.00 R (-) 23.59	36.41	36.40	(-) 0.01	Withdrawal of provision of ₹ 22.33 lakh through surrender and of ₹ 1.26 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts.
(lxix)	2851.00.200.03 IND-30 Scheduled Castes Sub-Plan Adjusted Gujarat Matikam Kalakari Rural Technology Iinstitute	O 2,61.00 R (-) 61.00	2,00.00	2,00.00	0.00	Withdrawal of provision of ₹ 61.00 lakh through surrender in March 2019 was attributed to non-inclusion of Institute's training traders in revised list of toolkits price for Manav Kalyan Yojana.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxx) 2851.00.800.02 IND-29 Scheduled Castes Sub- Plan Training Cum Production Centre	O 1,47.56 R (-) 40.73	1,06.83	1,06.82	(-) 0.01	Withdrawal of provision of ₹ 40.73 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.
(lxxi) 3456.00.190.01 Distribution of Sugar to Below Poverty Line(BPL) and Antyodaya(AA Y) family	O 14,41.29 R (-) 5,09.18	9,32.11	9,32.11	0.00	Withdrawal of provision of ₹ 5,09.18 lakh through surrender in March 2019 was attributed to cut imposed by the department in the revised estimate.
(lxxii) 3456.00.190.03 Food Security(Partial ly Centrally Sponsored Scheme)	O 43,97.39 R (-) 6,34.72	37,62.67	37,62.67	0.00	Withdrawal of provision of ₹ 6,34.72 lakh through surrender in March 2019 was attributed to insufficient grant released by the Government of India under the scheme.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2202.02.109.04 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O 8,23.85 R (+) 4,32.14	12,55.99	12,55.99	0.00	Additional fund of ₹ 4,32.14 lakh was made in March 2019 through reappropriation mainly due to payment of arrears to IEDSS teachers as per judgement passed by the Court.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2210.03.103.01 HLT-34 Scheduled Castes Sub-Plan Strengthening of Primary Health Centres	O 3,34.00 R (+) 1,92.25	5,26.25	5,26.25	0.00	Additional fund of ₹ 1,92.25 lakh was made in March 2019 through reappropriation mainly due to (i) increase in pay of officers and employees, dearness allowances, sanction of leave encashment to retired employees and (ii) increase in pay band and arrears of higher pay scale in primary health centers.
(iii) 2211.00.103.04 Arogya Suraksha Yojana	O 1,30,00.00 R(+) 14,18.00	1,44,18.00	1,44,18.00	0.00	Additional fund of ₹ 14,18.00 lakh was made in March 2019 through reappropriation mainly due to (i) to increase in the number of beneficiaries under the scheme and (ii) expansion of MAA and MAA-Vatsalya Yojanas.
(iv) 2215.02.105.01 UDP-Grant in Aid to Municipal Corporation under Mahatma Gandhi Swachhata Mission (Partially Centrally Sponsored Scheme)	O 14,56.27 R (+) 28,11.59	42,67.86	42,67.86	0.00	Additional fund of ₹ 28,11.59 lakh was made in March 2019 through reappropriation mainly due to release of more matching share by the Government of Gujarat owing more grant released by the Government of India.

Grant No. 95 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v) 2215.02.105.02 UDP-Grant in Aid to Municipalities under Mahatma Gandhi Swachhata Mission (Partially Centrally Sponsored Scheme)	O 9,70.83 R (+) 11,52.03	21,22.86	21,22.86	0.00	Additional fund of ₹ 11,52.03 lakh was made in March 2019 through reappropriation mainly due to release of more matching share by the Government of Gujarat owing to more grant released by the Government of India.
(vi) 2217.80.191.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission (100% Centrally Sponsored Scheme)	O 42,17.74 R (+) 6,61.46	48,79.20	48,79.20	0.00	Additional fund of ₹ 6,61.46 lakh was made in March 2019 through reappropriation mainly due to release of more grant than anticipated by the Government of India under the scheme.
(vii) 2217.80.192.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission (100% Centrally Sponsored Scheme)	O 27,57.19 R (+) 4,32.39	31,89.58	31,89.58	0.00	Additional fund of ₹ 4,32.39 lakh was made in March 2019 through reappropriation mainly due to release of more grant than anticipated by the Government of India under the scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2225.01.001.01 Directorate of Social Welfare	O 7,12.48 R (+) 2,44.42	9,56.90	9,56.51	(-) 0.39	Additional fund of ₹ 2,44.42 lakh was made in March 2019 through reappropriation mainly due to payment of salaries and allowances to (i) retired employee of the current year and (ii) newly appointed 07 Social Welfare Officers.
(ix)	2225.01.102.02 SCW-12 Scheme for Income & Employment Generation and Economic Upliftment	O 25,30.30 R (+) 9,15.30	34,45.60	34,45.31	(-) 0.29	Additional fund of ₹ 9,15.30 lakh was made in March 2019 through reappropriation mainly due to increase in physical target and price per kits in different trades in "Manav Garima" scheme.
(x)	2225.01.277.03 SCW-3 Muni Metraj unclean occupation Scholarship for pre. S.S.C. students whose parents are occupation. (Centrally Sponsored Scheme(50-50))	O 50,00.00 R (+) 21,19.31	71,19.31	71,17.00	(-) 2.32	Additional fund of ₹ 21,19.31 lakh was made in March 2019 through reappropriation mainly due to increase in the amount of Day-Scholar Scholarship for students from ₹ 1,850 /- to ₹ 3,000 /- as per resolution of Government of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xi)	2225.01.277.05 SCW-5 Govt. of India Post Matric Scholarship (100% Centrally Sponsored Scheme)	O 2,48,00.00 S 37,29.19 R(+) 47,32.39	3,32,61.58	3,32,61.07	(-) 0.51	Additional fund of ₹ 47,32.39 lakh was made in March 2019 through reappropriation mainly due to (i) payment of pending applications of previous year and (ii) gradual increase in education fees for the Standard 11th and 12th as decided by the Fee Regulating Committee.
(xii)	2225.01.800.03 SCW-21 Nagrik Cell(Partially Centrally Sponsored Scheme)	O 25,00.00 R (+) 4,27.92	29,27.92	29,14.17	(-) 13.75	Additional fund of ₹ 4,27.92 lakh was made in March 2019 through reappropriation mainly due to payment of assistance to more number of i.e. 1436 Schedule Caste victims of atrocities under the scheme during the financial year. Reasons for the final saving of ₹ 13.75 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiii) 2401.00.103.04 AGR-6 Integrated Oilseeds, Pulses, Oil palm & Maize Development (75% Centrally Sponsored Scheme)	O 80.00 R (+) 6,55.06	7,35.06	7,35.06	0.00	Additional fund of ₹ 6,55.06 lakh was made in March 2019 through reappropriation mainly due to additional authorization for refund of unspent balance of Government of India lying with Government of Gujarat under NMOOP SC category.
(xiv) 2401.00.103.06 National Mission For Sustainable Agriculture - FOR ST FARMERS (Partially Centrally Sponsored Scheme)	O 3,82.60 R (+) 1,07.90	4,90.50	4,90.50	0.00	Additional fund of ₹ 1,07.90 lakh was made in March 2019 through reappropriation mainly due to additional authorisation of unspent balance of ₹ 6,55.06 lakh of Government of India share upto 2017-18. The same amount is refunded to Government of India
(xv) 2401.00.119.02 HRT-13 National Horticulture Mission under Mission for Integrated Development of Horticulture (Partially Centrally Sponsored Scheme)	O 9,10.00 R (+) 2,01.67	11,11.67	11,11.67	0.00	Additional fund of ₹ 2,01.67 lakh was made in March 2019 through reappropriation mainly due to release of more funds by Government of India.

Grant No. 95 contd.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvii) 2501.05.101.02 Pradhan Mantri Krishi Sinchayee Yojana Watershed Componant (Partially Centrally Sponsored Scheme)	O 18,27.50 R (+) 6,06.16	24,33.66	24,33.66	0.00	Additional fund of ₹ 6,06.16 lakh was made in March 2019 through reappropriation mainly due to non-receipt of central share as per demand.
(xvii) 2505.01.702.03 RDD-3 Scheduled Castes Sub- Plan National Rural Employment Guarantee Scheme (Partially Centrally Sponsored Scheme)	O 28,28.00 R (+) 3,54.09	31,82.09	31,82.09	0.00	Additional fund of ₹ 3,54.09 lakh was made in March 2019 through reappropriation mainly due to increase in man days under this scheme.

CAPITAL

4. Though there was an ultimate saving of ₹ 2,20,35.04 lakh in the grant; only ₹ 2,08,39.92 lakh were surrendered from the grant in March 2019.
5. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4202.01.201.01 END-2 Construcation of Class Rooms for Primary Education	O 30,03.50 R 0.00	30,03.50	12,75.06	(-) 17,28.44	Reasons for final saving of ₹ 17,28.44 lakh have not been intimated though called for (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii) 4202.01.201.04 EDN-113 Facilities should be provided for infrastructure of all the primary school in state(60-40 Centrally Sponsored Scheme)	O 36,15.01 R (-) 21,68.01	14,47.00	14,47.00	0.00	Withdrawal of provision of ₹ 21,68.01 lakh through surrender in March 2019 was attributed to less budget approved by the Ministry of Human Resource Development.
(iii) 4202.01.202.01 Implementation of Rashtriya Madhyamik Shiksha Abhiyan(60-40 Centrally Sponsored Scheme)	O 16,05.60 R (-) 12,57.75	3,47.85	3,47.85	0.00	Withdrawal of provision of ₹ 2,58.19 lakh through surrender and of ₹ 9,99.56 lakh through reappropriation in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development.
(iv) 4202.01.202.02 EDN-21 Buildings	O 50.00 R (-) 50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v)	4202.01.202.03 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme				Withdrawal of provision of ₹ 4,79.58 lakh through surrender in March 2019 was attributed to non-finalization of tender process.
	O 29,79.58 R (-) 4,79.58	25,00.00	25,00.00	0.00	
(vi)	4210.02.101.01 HLT-21(4) Construction of Building of Government Ayurved Hospital with Resident Medical Officer'' Quarter				Reasons for final saving of ₹ 43.15 lakh have not been intimated though called for (August 2019).
	O 2,00.00 R 0.00	2,00.00	1,56.85	(-) 43.15	
(vii)	4216.01.700.02 Construction of Residential Buildings for Legal Department (75 % Centrally Sponsored Scheme)				Withdrawal of provision of ₹ 10,98.65 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final excess of ₹ 20.08 lakh have not been intimated (August 2019).
	O 13,40.04 R (-) 10,98.65	2,41.39	2,61.47	(+) 20.08	

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 4225.01.277.01 SCW-29 Construction of Mamasaheb Fadke Ideal Residential Schools for Hostel Facilities (Partially Centrally Sponsored Scheme)	O 33,70.80 R (-) 11,00.00	22,70.80	22,39.98	(-) 30.82	Withdrawal of provision of ₹ 11,00.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 30.82 lakh have not been intimated (August 2019).
(ix) 4225.01.277.02 SCW-30 Construction of Govt. Hostel for Boys(Partially Centrally Sponsored Scheme)	O 89,85.00 R (-) 50,25.00	39,60.00	37,57.30	(-) 2,02.70	Withdrawal of provision of ₹ 50,25.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 2,02.70 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(x)	4225.01.277.03 SCW-31 Construction of Govt. Hostel for Girls(Partially Centrally Sponsored Scheme)	O 75,98.00 R (-) 46,93.74	29,04.26	28,75.35	(-) 28.91	Withdrawal of provision of ₹ 46,93.74 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 28.91 lakh have not been intimated (August 2019).
(xi)	4225.01.800.01 SCW-33 Construction of Dr. Ambedkar Bhavans / Foundation	O 4,76.28 R (-) 4,60.28	16.00	2,14.66	(+) 1,98.66	Withdrawal of provision of ₹ 4,60.28 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final excess of ₹ 1,98.66 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	4250.00.203.01 EMP-1 Scheduled Caste Sub Plan Craftsmen Training Scheme Building.	O 14,30.18 R (-) 1,42.48	12,87.70	12,82.00	(-) 5.70	Withdrawal of provision of ₹ 36.95 lakh through surrender and of ₹ 1,05.53 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 5.70 lakh have not been intimated (August 2019).
(xiii)	4250.00.800.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O 3,00.00 R (-) 1,43.50	1,56.50	1,56.50	0.00	Withdrawal of provision of ₹ 1,43.50 lakh through surrender in March 2019 was attributed to purchase from the Government e-market portal as decided by the Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv)	4406.01.101.04 Vrux kheti Yojana and urban Forestation Scheme	O 1,76.00 R (-) 24.51	1,51.49	1,45.27	(-) 6.22	Withdrawal of provision of ₹ 24.51 lakh through surrender in March 2019 was attributed to subsidy of grant is released on the basis of survival plants and the payment is made accordingly. Reasons for the final saving of ₹ 6.22 lakh have not been intimated (August 2019).
(xv)	4700.11.800.01 Canal and Branches	O 14,03.09 R (-) 5,17.36	8,85.73	8,85.57	(-) 0.16	Withdrawal of provision of ₹ 5,17.36 lakh through surrender in March 2019 was attributed to non-completion of allotted work within financial year owing to not availability of closer period.
(xvi)	4701.83.800.01 Canal and Branches	O 4,55.00 R (-) 3,81.05	73.95	66.01	(-) 7.94	Withdrawal of provision of ₹ 3,81.05 lakh through surrender in March 2019 was attributed to (i) non-completion of allotted work within financial year owing to not availing closer period and (ii) lower rate of tender than anticipated. Reasons for the final saving of ₹ 7.94 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvii)	4702.00.800.02 Water Conservation Works - Construction of check dams, deepending of ponds, restoration of water bodies	O 13,53.50 R (-) 10,16.47	3,37.03	3,36.16	(-) 0.87	Withdrawal of provision of ₹ 10,16.47 lakh through surrender in March 2019 was attributed to non-completion of work owing to delay in administrative approval.
(xviii)	6225.01.193.01 SCW-34 Scheme for Income & Employment Generation and Economic Upliftment	O 70.00 R (-) 69.93	0.07	0.07	0.00	Withdrawal of provision of ₹ 69.93 lakh through surrender in March 2019 was attributed to (i) receipt of less number of application by the District Offices than anticipated and (ii) loan amount was very less as compared to the current inflation rate.
(xix)	6225.01.193.02 SCW-37 Loan for Commercial Pilot Training	O 1,50.00 R (-) 75.00	75.00	75.00	0.00	Withdrawal of provision of ₹ 75.00 lakh through surrender in March 2019 was attributed to receipt of only three applications. The scheme is demand based and there is no application pending.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4202.02.104.01 TED-22 Construction of polytechnic buildings Under Scheduled Component Plan	O 10.00 R (+) 74.20	84.20	82.98	(-) 1.22	Additional fund of ₹ 74.20 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year.
(ii) 4210.01.110.03 UDP-National Urban Livelihood Mission (Partially Centrally Sponsored Scheme)	O 0.00 S 0.01 R (+) 4,89.99	4,90.00	4,90.00	0.00	Additional fund of ₹ 4,89.99 lakh was made in March 2019 through reappropriation mainly due to release of the fund by Government of India for Medical Education and research.
(iii) 4215.01.102.02 National Rural Drinking Water Programme-Coverage(50-50 Centrally Sponsored Schemes)	O 35,53.34 R 0.00	35,53.34	41,65.16	(+) 6,11.82	Reasons for final excess of ₹ 6,11.82 lakh have not been intimated though called for (August 2019).

Grant No. 95 conold.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	6225.01.800.03 SCW-38 Loan for Foreign Studies	O 20,00.00 R (+) 5,84.50	25,84.50	25,84.50	0.00	Additional fund of ₹ 5,84.50 lakh was made in March 2019 through reappropriation mainly due to receipt of more number of applications i.e 173 than estimated i.e 133.

PERSISTENT SAVING

7. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	20,93,71.58	18,07,65.25	2,86,06.33	13.66
2014-15	24,60,03.70	19,78,13.00	4,81,90.70	19.59
2015-16	28,56,75.24	24,88,99.63	3,67,75.61	12.87
2016-17	33,37,33.03	28,71,14.70	4,66,18.33	13.97
2017-18	36,02,87.11	32,34,38.76	3,68,48.35	10.23

8. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	7,79,98.00	6,71,62.32	1,08,35.68	13.89
2014-15	10,94,57.19	8,62,10.92	2,32,46.27	21.24
2015-16	11,47,25.25	8,82,29.87	2,64,95.38	23.09
2016-17	10,65,79.32	7,31,62.11	3,34,17.21	31.35
2017-18	10,21,26.82	7,60,82.44	2,60,44.38	25.50

TRIBAL DEVELOPMENT DEPARTMENT

GRANT NO. : 93 WELFARE OF SCHEDULED TRIBES

(Major Head : 2202 - General Education , 2210 - Medical and Public Health , 2215 - Water Supply and Sanitation , 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 2230 - Labour, Employment and Skill Development , 2251 - Secretariat - Social Services , 2401 - Crop Husbandry , 2403 - Animal Husbandry , 2405 - Fisheries , 2406 - Forestry and Wild Life , 2501 - Special Programmes for Rural Development , 2702 - Minor Irrigation , 2801 - Power , 2851 - Village and Small Industries , 3054 - Roads and Bridges , 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	4,63,88,31				
Supplementary	0	4,63,88,31	4,59,10,65	(-) 4,77,66	65,31

CAPITAL

Voted

Original	23,42,29				
Supplementary	0	23,42,29	2,19,02	(-) 21,23,27	21,21,79

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 4,77.66 lakh in the grant only ₹ 65.31 lakh was surrendered from the grant in March 2019.

CAPITAL

- Though there was an ultimate saving of ₹ 21,23.27 lakh; only ₹ 21,21.79 lakh were surrendered in March 2019.

CAPITAL

3. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4225.03.277.01 VKY-57 Constuction of Govt. Hostels for Boys & Girls	O 9,15.41 R (-) 6,99.91	2,15.50	2,14.14	(-) 1.36	Withdrawal of provision of ₹ 6,99.91 lakh through surrender in March 2019 was attributed to receipt of less demand.
(ii) 4225.03.277.04 VKY-59 Residential School for S.T.Students	O 12,13.72 R (-) 12,08.72	5.00	4.89	(-) 0.11	Withdrawal of provision of ₹ 12,08.72 lakh through surrender in March 2019 is due to receipt of less demand.
(iii) 4225.03.277.07 VKY-60 Construction of Building for Tribal Research Training Institute at Gandhinagar	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 is due to receipt of less demand.
(iv) 4225.03.277.09 VKY- Construction of Building for Culture cum Community Hall at Gir, Somnath	O 87.70 R (-) 87.70	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 87.70 lakh through surrender in March 2019 is due to receipt of less demand.

GRANT NO. : 96 TRIBAL AREA SUB-PLAN

(Major Head : 2029 - Land Revenue , 2049 - Interest Payments , 2202 - General Education , 2203 - Technical Education , 2204 - Sports and Youth Services , 2205 - Art and Culture , 2210 - Medical and Public Health , 2211 - Family Welfare , 2215 - Water Supply and Sanitation , 2216 - Housing , 2217 - Urban Development , 2220 - Information and Publicity , 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 2230 - Labour, Employment and Skill Development , 2235 - Social Security and Welfare , 2236 - Nutrition , 2401 - Crop Husbandry , 2402 - Soil and Water Conservation , 2403 - Animal Husbandry , 2404 - Dairy Development , 2405 - Fisheries , 2406 - Forestry and Wild Life , 2408 - Food, Storage and Warehousing , 2415 - Agricultural Research and Education , 2425 - Co-operation , 2501 - Special Programmes for Rural Development , 2505 - Rural Employment , 2515 - Other Rural Development Programmes , 2575 - Other Special Area Programmes , 2702 - Minor Irrigation , 2705 - Command Area Development , 2801 - Power , 2810 - New and Renewable Energy , 2851 - Village and Small Industries , 2852 - Industries , 3054 - Roads and Bridges , 3451 - Secretariat - Economic Services , 3452 - Tourism , 3456 - Civil Supplies , 3475 - Other General Economic Services , 4059 - Capital Outlay on Public Works , 4202 - Capital Outlay on Education, Sports, Art and Culture , 4210 - Capital Outlay on Medical and Public Health , 4215 - Capital Outlay on Water Supply and Sanitation , 4216 - Capital Outlay on Housing , 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 4235 - Capital Outlay on Social Security and Welfare , 4250 - Capital Outlay on Other Social Services , 4403 - Capital Outlay on Animal Husbandry , 4406 - Capital Outlay on Forestry and Wild Life , 4408 - Capital Outlay on Food, Storage and Warehousing , 4425 - Capital Outlay on Co-operation , 4515 - Capital Outlay on other Rural Development Programmes , 4575 - Capital Outlay on other Special Areas Programmes , 4700 - Capital Outlay on Major Irrigation , 4701 - Capital Outlay on Medium Irrigation , 4702 - Capital Outlay on Minor Irrigation , 4801 - Capital Outlay on Power Projects , 4860 - Capital Outlay on Consumer Industries , 4885 - Other Capital Outlay on Industries and Minerals , 5054 - Capital Outlay on Roads and Bridges , 5055 - Capital Outlay on Road Transport , 5452 - Capital Outlay on Tourism , 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities , 6851 - Loans for Village and Small Industries , 7055 - Loans for Road Transport)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	---

REVENUE

Voted

Original	82,92,84,61				
Supplementary	5	82,92,84,66	70,90,81,56	(-)12,02,03,10	11,69,89,42

Charged

Original	6,00,00				
Supplementary	84,95	6,84,95	3,83,73	(-) 3,01,22	3,01,20

CAPITAL

Voted

Original	44,90,21,38				
Supplementary	1	44,90,21,39	41,93,12,80	(-) 2,97,08,59	2,69,68,32

Charged

Original	1,50,00				
Supplementary	0	1,50,00	49,47	(-) 1,00,53	1,00,53

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 12,02,03.01 lakh in the grant; only ₹ 11,69,89.41 lakh were surrendered from the grant in March 2019.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2029.00.796.01 LND-4 - Revision Survey of the Village Tribal area of the State	O 3,25.00 R (-) 1,75.00	1,50.00	1,49.66	(-) 0.34	Withdrawal of provision of ₹ 1,74.83 lakh through surrender and of ₹ 0.17 lakh through reappropriation in March 2019 was attributed to non-completion of process of geospatial of Digital Land Record Management Solution.
(ii) 2029.00.796.02 LND-7 Special Measure for Land Reforms (Records of right Scheme)	O 1,01.66 R (-) 48.82	52.84	52.83	(-) 0.01	Withdrawal of provision of ₹ 48.82 lakh through surrender in March 2019 was attributed to less expenditure by the District Collector Office owing to non-filling up of 3 vacant posts of Class-III
(iii) 2202.01.796.09 EDN-5 Strengthening of Supervisory machinery	O 2,25.62 R (-) 2,14.96	10.66	10.66	0.00	Withdrawal of provision of ₹ 2,14.96 lakh through surrender in March 2019 was attributed to non-filling up of the newly created vacant posts at state and district level.
(iv) 2202.01.796.27 EDN-78 F.A. Kanya Kelavani Rath Yatra	O 4,26.00 R (-) 1,00.00	3,26.00	3,26.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-organization of Gunotsav programme during the year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	2202.01.796.33 EDN-9 incentive for enrolment and retention	O 24,84.32 R (-) 4,84.32	20,00.00	20,00.00	0.00	Withdrawal of provision of ₹ 4,84.32 lakh through surrender in March 2019 was attributed to receipt of less demand for free textbook scheme by Director of Textbook Board.
(vi)	2202.01.796.38 EDN-68 Sarva Shiksha Abhiyan(60-40 Centrally Sponsored Schemes)	O 2,42,02.59 R (-)1,04,62.29	1,37,40.30	1,37,40.30	0.00	Withdrawal of provision of ₹ 1,04,62.29 lakh through surrender in March 2019 was attributed to release of less grant by Ministry of Human Resource Development.
(vii)	2202.01.796.40 EDN-146 Mahila Samakhya, Gujarat	O 1,23.49 R (-) 46.69	76.80	76.80	0.00	Withdrawal of provision of ₹ 46.69 lakh through surrender in March 2019 was attributed to arrangement of less programmes and activities during the year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2202.02.796.05 END-19 Regulated growth of Government Schools	O 53,87.39 S 0.01 R (-) 15,14.39	38,73.01	36,90.88	(-) 1,82.13	Withdrawal of provision of ₹ 15,14.39 lakh through surrender in March 2019 was attributed to (i) non-completion of tenders process for internet facility to schools, (ii) non-finalization of tender process for procurement of CCTV Cameras, (iii) transfer of smart learning in schools to Primary Education and (iv) non-completion of recruitment process of teachers. Reasons for the final saving of ₹ 1,82.13 lakh have not been intimated (August 2019).
(ix)	2202.02.796.06 EDN-125 New Government Secondary Schools in Tribal Costal Area.	O 1,50.00 R (-) 0.50	1,49.50	86.17	(-) 63.33	Withdrawal of provision of ₹ .50 lakh through surrender in March 2019 was attributed to non-completion of recruitment process of teachers. Reasons for the final saving of ₹ 63.33 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2202.02.796.21 Implementation of Rashtriya Madhyamik Shiksha Abhiyan(60-40 Centrally Sponsored Scheme)	O 39,31.69 R (-) 26,98.64	12,33.05	9,78.99	(-) 2,54.06	Withdrawal of provision of ₹ 26,98.64 lakh through surrender in March 2019 was attributed to release of less grant by Ministry of Human Resource Development. Reasons for the final saving of ₹ 2,54.06 lakh have not been intimated (August 2019).
(xi) 2202.03.796.04 EDN-28 Development of Government Colleges	O 30,09.12 R (-) 3,11.28	26,97.84	25,78.51	(-) 1,19.33	Withdrawal of provision of ₹ 3,11.28 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of teaching staff. Reasons for the final saving of ₹ 1,19.33 lakh have not been intimated (August 2019).
(xii) 2202.03.796.06 EDN-148 Rashtriya Uchchatar Shiksha Abhiyan(60-40 Centrally Sponsored Scheme)	O 5,62.50 R (-) 1,95.84	3,66.66	3,66.66	0.00	Withdrawal of provision of ₹ 1,95.84 lakh through surrender in March 2019 was attributed to release of less grant by Ministry of Human Resource Development.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiii) 2202.80.796.02 END-12 Financial Assistance to Gujarat State Council of educational Reaserch and Training	O 2,98.72 R (-) 33.72	2,65.00	2,59.55	(-) 5.45	Withdrawal of provision of ₹ 33.72 lakh through surrender in March 2019 was attributed to less arrangement of various activities like bal mela, life skill meal, science exhibition, etc. Reasons for the final saving of ₹ 5.45 lakh have not been intimated (August 2019).
(xiv) 2202.80.796.05 EDN-16 L Gujarat State Council of Educational Research & Training.	O 4,06.95 R (-) 1,26.90	2,80.05	2,78.98	(-) 1.07	Withdrawal of provision of ₹ 1,26.90 lakh through surrender in March 2019 was attributed to (i) change in the format of teacher preparedness survey and (ii) less expenditure in Gujarat achievement survey.
(xv) 2203.00.796.02 TED- 2 Technical High Schools(Vocationalisation)	O 3,03.80 R (-) 1,10.80	1,93.00	1,88.71	(-) 4.29	Withdrawal of provision of ₹ 1,10.80 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) less expenditure in house-keeping activities than estimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvi)	2203.00.796.03 TED-3 Development of Government Polytechnics and Girls Polytechnics	O 28,86.94 R (-) 7,10.36	21,76.58	21,58.71	(-) 17.87	Withdrawal of provision of ₹ 7,10.36 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-implementation of 7th Pay Commission benefits to the teaching faculties. Reasons for the final saving of ₹ 17.87 lakh have not been intimated (August 2019).
(xvii)	2203.00.796.05 TED-5 Development of New Eng. College at Dahod	O 18,30.00 R (-) 4,06.80	14,23.20	13,83.28	(-) 39.92	Withdrawal of provision of ₹ 4,06.80 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) non-implementation of 7th Pay Commission benefits to the teaching faculties. Reasons for the final saving of ₹ 39.92 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xviii) 2204.00.796.02 EDN-70 Expansion of activities of the State Sports Council.	O 29,50.68 R (-) 3,49.10	26,01.58	26,01.58	0.00	Withdrawal of provision of ₹ 3,49.10 lakh through surrender in March 2019 was attributed to (i) non-completion of purchase process for purchase of sports equipment and (ii) non-hiring of school physical education teachers for workshop.
(xix) 2204.00.796.03 END-68 Integrated Scheme of Youth Welfare	O 1,29.82 R (-) 32.13	97.69	97.69	0.00	Withdrawal of provision of ₹ 32.13 lakh through surrender in March 2019 was attributed to less expenditure in various youth development activities than estimated.
(xx) 2205.00.796.05 END-54 Development of Museums	O 1,90.20 R (-) 61.22	1,28.98	1,28.98	0.00	Withdrawal of provision of ₹ 61.22 lakh through surrender in March 2019 was attributed to non-filling up of the 23 various vacant posts in class II & IV.
(xxi) 2210.01.796.05 provision for physiotherapy college in tribal area	O 2,54.22 R (-) 89.60	1,64.62	1,62.16	(-) 2.46	Withdrawal of provision of ₹ 89.60 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in physiotherapy college in tribal area.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxii) 2210.02.796.03 National Mission on AYUSH(75-25 Partially Central sponsored Scheme)	O 3,00.00 R (-) 88.78	2,11.22	2,11.22	0.00	Withdrawal of provision of ₹ 88.78 lakh through reappropriation in March 2019 was attributed to non-release of fund from the Government of India under the Centrally Sponsored Scheme.
(xxiii) 2210.03.796.06 HLT-34 Upgrading of Selected Primary Health Centers in to 30 bedded Hospitals	O 13,00.45 R (-) 1,32.78	11,67.67	11,65.76	(-) 1.91	Withdrawal of provision of ₹ 1,32.78 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in community health centers in tribal areas.
(xxiv) 2210.03.796.08 HLT-National Programmes for Visual impaicement and Control of blindness	O 2,96.66 R (-) 45.57	2,51.09	2,23.70	(-) 27.39	Withdrawal of provision of ₹ 45.57 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts of ophthalmic assistants in community health centers. Reasons for the final saving of ₹ 27.39 lakh have not been intimated (August 2019).
(xxv) 2210.03.796.09 National Programmes for Visual impairment and Control of blindness	O 2,30.00 R (-) 48.25	1,81.75	1,81.42	(-) 0.33	Withdrawal of provision of ₹ 48.25 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts Medical Hospitals.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvi) 2210.04.796.01 HLT-22- Opening of New Ayurvedic Dispensaries in Rural Areas	O 13,77.27 R (-) 2,77.13	11,00.14	10,82.20	(-) 17.94	Withdrawal of provision of ₹ 2,77.13 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in Ayurvedic dispensaries in Rural Areas Reasons for the final saving of ₹ 17.94 lakh have not been intimated (August 2019).
(xxvii) 2210.04.796.03 HLT-21 Opening of New Ayurvedic Hospital in Tribal Area	O 7,71.42 R (-) 5,19.96	2,51.46	2,37.31	(-) 14.15	Withdrawal of provision of ₹ 5,19.96 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in Ayurvedic Hospitals in Tribal Areas Reasons for the final saving of ₹ 14.15 lakh have not been intimated (August 2019).
(xxviii) 2210.05.796.02 HLT-18 New Homeopathic Dispensaries in Rural area	O 3,45.20 R (-) 1,75.12	1,70.08	1,54.80	(-) 15.28	Withdrawal of provision of ₹ 1,75.12 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in New Homeopathic Dispensaries in Rural Area Reasons for the final saving of ₹ 15.28 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxix)	2210.05.796.03 HLT-35 Establishment at Nursing School at Dahod	O 2,30.00 R (-) 81.00	1,49.00	1,40.66	(-) 8.34	Withdrawal of provision of ₹ 81.00 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in Nursing school at Dahod. Reasons for the final saving of ₹ 8.34 lakh have not been intimated (August 2019).
(xxx)	2210.06.796.03 HLT-24 National Tuberculosis Programme strengthening of additional District T.B Center	O 3,09.43 R (-) 96.29	2,13.14	1,88.83	(-) 24.31	Withdrawal of provision of ₹ 96.29 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in Additional T.B. Centers in Rural Area Reasons for the final saving of ₹ 24.31 lakh have not been intimated (August 2019).
(xxxi)	2211.00.796.02 Regional Family Planning Training Centres	O 3,95.25 R (-) 2,12.30	1,82.95	1,41.93	(-) 41.02	Withdrawal of provision of ₹ 2,12.30 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts in Regional Family Planning Training Centres Reasons for the final saving of ₹ 41.02 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxii) 2211.00.796.06 Health Insurance Scheme of (Rashtriya Swasthaya Bima Yojana) (Partially Centrally Sponsored Scheme)	O 15,00.00 S 0.01 R (-) 8,01.44	6,98.57	6,98.57	0.00	Withdrawal of provision of ₹ 6,49.48 lakh through surrender and of ₹ 1,51.96 lakh through reappropriation in March 2019 was attributed to non-release of funds by the Government of India.
(xxxiii) 2211.00.796.09 National Urban Health Mission (Partially Centrally Sponsored Scheme)	O 10,00.00 R (-) 8,36.67	1,63.33	1,63.33	0.00	Withdrawal of provision of ₹ 8,36.67 lakh through surrender in March 2019 was attributed to non-release of funds by the Government of India.
(xxxiv) 2215.02.796.03 Wss-45 -Special Provision For Water Supply And Sanitation Under Tribal Sub-Plan	O 4,39.00 R (-) 4,39.00	0.00	0.00	0.00	Withdrawal of provision of ₹ 4,39.00 lakh through surrender in March 2019 was attributed to decision of the government not to make any expenditure as the head belongs to other department.
(xxxv) 2216.02.796.04 HSG-78 Assistance to Municipal Corporations for Housing for Economically Weaker Sections (EWS)	O 5,37.24 R (-) 2,21.11	3,16.13	3,16.13	0.00	Withdrawal of provision of ₹ 2,21.11 lakh through reappropriation in March 2019 was attributed to non release of grant by Government of India for the approved new projects and for utilization certificate submitted under PMAY.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxvii)	2216.02.796.05 HSG-59 Assistance to Municipalities for Housing for Economically Weaker Sections (EWS)	O 5,99.00 R (-) 2,24.00	3,75.00	3,75.00	0.00	Withdrawal of provision of ₹ 2,24.00 lakh through reappropriation in March 2019 was attributed to non release of grant by Government of India for the approved new projects and for utilization certificate submitted under PMAY.
(xxxvii)	2216.02.796.06 HSG-80 Assistance to Urban/Area Development Authorities for Housing for Economically Weaker Sections (EWS)	O 2,30.24 R (-) 86.49	1,43.75	1,43.75	0.00	Withdrawal of provision of ₹ 86.49 lakh through reappropriation in March 2019 was attributed to non release of grant by Government of India for the approved new projects and for utilization certificate submitted under PMAY.
(xxxviii)	2216.02.796.11 HSG-75 slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal corporations(65-35 Centrally Sponsored Schemes)	O 4,41.00 R (-) 4,41.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,41.00 lakh through reappropriation in March 2019 was attributed to non-release of grant against utilization certificate submitted (₹20.96 Cr) in 4 project in Municipal Corporation area.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxix) 2216.02.796.12 HSG-76 slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities (65-35 Centrally Sponsored Scheme)	O 3,86.40 R (-) 3,86.40	0.00	0.00	0.00	Withdrawal of provision of ₹ 28.13 lakh through surrender and of ₹ 3,58.27 lakh through reappropriation in March 2019 was attributed to non-release of grant by the Government of India against submitted utilization certificate of ₹ 42.76 crore of 7 projects in municipality area.
(xl) 2216.02.796.13 HSG-77 slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities(65- 35 Centrally Sponsored Scheme)	O 2,76.00 R (-) 2,69.68	6.32	6.32	0.00	Withdrawal of provision of ₹ 2,69.68 lakh through surrender in March 2019 was attributed to release of only ₹ 4.76 crore of grant by the Government of India under urban development authority against expected grant of ₹14.74 crore of 3 projects.
(xli) 2216.02.796.14 HSG- Assitance to Municipal Corporation Under Housing for all(60-40 Centrally Sponsored Scheme)	O 40,47.00 R (-) 8,69.76	31,77.24	31,77.24	0.00	Withdrawal of provision of ₹ 8,69.76 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reason.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlii) 2216.02.796.15 HSG- Assitance to Municipalities Under Housing for all(60-40 Centrally Sponsored Scheme)	O 13,92.00 R (-) 3,82.60	10,09.40	10,09.40	0.00	Withdrawal of provision of ₹ 3,82.60 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reason.
(xliii) 2216.02.796.16 HSG- Assitance to Urban/Aria Development Authorities Under Housing for all(60-40 Centrally Sponsored Scheme)	O 12,31.00 R (-) 11,23.22	1,07.78	1,07.78	0.00	Withdrawal of provision of ₹ 11,23.22 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reason.
(xliv) 2216.03.796.08 HSG-8 Repayment of loan other than state government loan paid for the construction of house allotted to the landless labourers in rural area	O 0.01 R (-) 0.01	0.00	0.00	0.00	Withdrawal of provision of ₹ 0.01 lakh through surrender in March 2019 was attributed to Token Provision
(xliv) 2216.03.796.12 HSG-15A A Rural Housing Construction under Poverty Alleviation Programme Sardar Patel Awas Yojna	O 2,00.00 R (-) 76.41	1,23.59	1,23.59	0.00	Withdrawal of provision of ₹ 76.41 lakh through surrender in March 2019 was attributed to less expenditure in current financial year as the grant was already allotted as per sanctioned target in previous year.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlvi)	2216.03.796.14 HSG-49 Indira Awas Yojna(75-25 Centrally Sponsored Scheme)	O 6,79,08.00 R (-) 2,83,04.72	3,96,03.28	3,96,03.28	0.00	Withdrawal of provision of ₹ 48,76.82 lakh through surrender and of ₹ 2,34,27.90 lakh through reappropriation in March 2019 was attributed to release of grant installment by the Government of India to the Pradhan Mantri Awas Yojana State Nodal accounts directly and (ii) non-receipt of funds of 1st and 2nd instalments from the Government of India under the centrally sponsored scheme..
(xlvii)	2216.03.796.15 HSG-15 Special porovision for Housing under Tribal Sub-plan	O 5,00.00 R (-) 50.00	4,50.00	4,48.78	(-) 1.22	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2019 was attributed to less planning made by state level committee under the scheme.
(xlviii)	2217.03.796.08 UDP-78 Grant-in-aid to Municipal Corporations under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O 3,49,58.17 R (-) 1,31,38.00	2,18,20.17	2,18,20.17	0.00	Withdrawal of provision of ₹ 1,31,38.00 lakh through reappropriation in March 2019 was attributed to less expenditure owing to administrative reasons.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlix)	2217.03.796.09 UDP-88 Grant-in-aid to Municipalities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O 1,51,27.82 R (-) 39,02.52	1,12,25.30	1,12,25.30	0.00	Withdrawal of provision of ₹ 39,02.52 lakh through reappropriation in March 2019 was attributed to less expenditure owing to administrative reasons.
(l)	2217.03.796.12 UDP-98 Grant in aid to Municipal Corporation for Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(50-50 Centrally Sponsored Scheme)	O 11,89.17 R (-) 7,76.99	4,12.18	4,12.18	0.00	Withdrawal of provision of ₹ 7,76.99 lakh through reappropriation in March 2019 was attributed to non-receipt of central share from the Government of India under the Centrally Sponsored Scheme(AMRUT Scheme).
(li)	2217.03.796.13 UDP-99 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(50-50 Centrally Sponsored Scheme)	O 3,17.24 R (-) 2,07.34	1,09.90	1,09.90	0.00	Withdrawal of provision of ₹ 2,07.34 lakh through reappropriation in March 2019 was attributed to non-receipt of central share from the Government of India under AMRUT Scheme.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lii) 2225.02.796.02 VKY-1 To Provide Quality Education Pre-Metric. (Scholarship, Uniform, Bicycle, Stipend Etc)	O 1,60,50.00 R (-) 21,14.72	1,39,35.28	1,39,07.32	(-) 27.96	Withdrawal of provision of ₹ 21,14.72 lakh through reappropriation in March 2019 was attributed to less expenditure under Pre-Metric scholarship to Schedule Caste students of Standard 1 to 10 and Uniform Assistant to Schedule Caste student from standard 1 to 8 owing to receipt of less proposals in Digital Gujarat Portal during the year and (ii) less expenditure in Stipend to Schedule Caste student of Industrial Training Institute under Swami Vivekanand Scheme owing to receipt of less proposal by the department and (iii) less expenditure in Talent Pull School Voucher Scheme for Schedule Caste student owing to less number of beneficiary students under the scheme. Reasons for the final saving of ₹ 27.96 lakh have not been intimated (August 2019).
(liii) 2225.02.796.11 VKY-21 Development of PTGs under C.C.D. Project [CSS-100%](1000 Centrally Sponsored Scheme)	O 14,00.00 R (-) 7,96.00	6,04.00	6,04.00	0.00	Withdrawal of provision of ₹ 7,96.00 lakh through reappropriation in March 2019 was attributed to receipt of less grant from the Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(liv) 2225.02.796.19 VKY-27- Scheme for Training and Creation of Self- Employment	O 28,01.00 R (-) 13,01.20	14,99.80	14,99.80	0.00	Withdrawal of provision of ₹ 13,01.20 lakh through reappropriation in March 2019 was attributed to (i) less expenditure owing to non-availability of suitable and adequate land for the scheme and (ii) receipt of less number of beneficiaries under the scheme .
(lv) 2225.02.796.25 VKY-53 Strengthening of administrative machinery	O 27,39.47 R (-) 9,48.84	17,90.63	17,76.31	(-) 14.32	Withdrawal of provision of ₹ 9,48.84 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) receipt of less demand from district offices. Reasons for the final saving of ₹ 14.32 lakh have not been intimated (August 2019).
(lvi) 2225.02.796.49 VKY-71 Vanbandhu Kalyan Yojana(100% Centrally Sponsored Scheme)	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through reappropriation in March 2019 was attributed to non-receipt of any grant from Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lvii) 2225.02.796.53 VKY-41 Tribal Modernization	O 6,70.00 R (-) 1,11.46	5,58.54	5,58.37	(-) 0.17	Withdrawal of provision of ₹ 1,11.46 lakh through reappropriation in March 2019 was attributed to receipt of less demand from the institutes under the scheme.
(lviii) 2225.02.796.67 VKY-16 Incentive for Higher Education including Tablet, competitive exams.	O 5,35.00 R (-) 81.00	4,54.00	4,54.00	0.00	Withdrawal of provision of ₹ 81.00 lakh through reappropriation in March 2019 was attributed to less number of beneficiaries under the scheme.
(lix) 2225.02.796.69 VKY-22 Vocational Training Centre(100% Centrally Sponsored Scheme)	O 2,50.00 R (-) 1,85.10	64.9	64.78	(-) 0.12	Withdrawal of provision of ₹ 1,85.10 lakh through reappropriation in March 2019 was attributed to transfer of the sheme from SCA to TSP.
(lx) 2225.02.796.72 VKY-34 Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O 8,00.00 R (-) 1,85.66	6,14.34	6,12.64	(-) 1.71	Withdrawal of provision of ₹ 1,85.66 lakh through reappropriation in March 2019 was attributed to receipt of less number of applications from the beneficiaries.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxi)	2230.01.796.02 LBR-14 Protection & Welfare of unorganised labour as per Satma Commission	O 2,87.96 R (-) 1,33.84	1,54.12	1,54.12	0.00	Withdrawal of provision of ₹ 1,33.84 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Assistant Government Labour Officer- (23), Clerk - (4) and Peon - (9).
(lxii)	2230.02.796.04 EMP-6 Employment Services and Extension Scheme	O 2,25.28 R (-) 59.86	1,65.42	1,65.42	0.00	Withdrawal of provision of ₹ 59.86 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) poor response received for residential training classes as estimated.
(lxiii)	2235.02.796.03 SCW-29 Integrated Prohibition in Drive in Tribal Area	O 1,65.00 R (-) 1,15.41	49.59	49.59	0.00	Withdrawal of provision of ₹ 1,15.41 lakh through surrender in March 2019 was attributed to non-approval of proposal for publicity.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxiv) 2235.02.796.05 SSW- 05 Disable Welfare (Scholarship ,Aids and appliance, G.I.A., C.B.R.,Santsurd as Pension & Insurance Scheme)	O 11,48.42 R (-) 1,15.50	10,32.92	10,32.91	(-) 0.01	Withdrawal of provision of ₹ 1,15.50 lakh through reappropriation in March 2019 was attributed to receipt of less eligible applications for scholarship, aid and appliance assistance, handicapped marriage assistance etc., from the beneficiaries under scheme.
(lxv) 2235.02.796.18 SSW- 10 National family benefit scheme (sankat mochan yojna) (A.C.A.)(100% Centrally Sponsered Scheme)	O 4,00.00 R (-) 1,00.00	3,00.00	3,00.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through reappropriation in March 2019 was attributed to receipt of less number of eligible application from the beneficiaries.
(lxvi) 2235.02.796.19 SSW- 11 Senior Citizen Welfare (Senior Citizen Act,Home for Aged & State Old Age Pension)	O 13,15.48 R (-) 1,93.49	11,21.99	11,23.81	(+) 1.82	Withdrawal of provision of ₹ 1,93.49 lakh through reappropriation in March 2019 was attributed to receipt of less number of eligible applications from the beneficiaries under the scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxvii)	2236.02.796.02 NTR-2- introduction of Integrated Child Development Service Scheme(50-50 Partially Centrally Sponserd Scheme)	O 3,44,25.37 R (-)1,22,01.60	2,22,23.77	1,91,48.42	(-) 30,75.35	Withdrawal of provision of ₹ 1,17,12.80 lakh through surrender and of ₹ 4,88.80 lakh through reappropriation in March 2019 was attributed to (i) non-supply of the take home ration by the civil supply corporation in time, (ii) non-distribution of milk owing to shortage and delay in procurement of insulated boxes, (iii) non-release of the grant by the Government of India under the centrally sponsored scheme and (iv) non-payment of bills by Pay and Accounts Office which were presented on 29 March 2019. Reasons for the final saving of ₹ 30,75.35 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxviii) 2236.02.796.03 MDM-1- Mid day meal scheme for children in public Schools(60-40 Centrally Sponsored Scheme)	O 1,22,08.14 R (-) 17,40.19	1,04,67.95	1,04,70.16	(+) 2.21	Withdrawal of provision of ₹ 17,40.19 lakh through surrender in March 2019 was attributed to (i) number of beneficiaries for mid day meal and dudh sanjivani yojana were less than estimated, (ii) non-filling up of the vacant posts and (iii) less demand for cooking cost from Gujarat Nagrik Purvtha Nigam Limited
(lxix) 2236.02.796.05 MDM-2 Special Provision for Nutrition under Area sub-plan	O 16,45.60 R (-) 1,64.56	14,81.04	14,41.71	(-) 39.33	Withdrawal of provision of ₹ 1,64.56 lakh through reappropriation in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 39.33 lakh have not been intimated (August 2019).
(lxx) 2236.02.796.06 MDM-3- Special Provision for Nutrition under Tribale Area sub plan	O 14,64.10 R (-) 1,39.41	13,24.69	12,90.60	(-) 34.09	Withdrawal of provision of ₹ 1,39.41 lakh through reappropriation in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 34.09 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxi)	2236.02.796.09 NTR-13 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)(50-50 Partially Centrally Sponserd Scheme)	O 34,82.97 R (-) 15,34.47	19,48.50	19,48.50	0.00	Withdrawal of provision of ₹ 15,34.47 lakh through surrender in March 2019 was attributed to change of the scheme from Sabla to SAG scheme vide Government of India letter dated 02 April 2018 and (ii) less expenditure due to change in the guidelines and financial norms of SAG scheme.
(lxxii)	2236.02.796.10 MDM Scheme for Children in Public Primary Schools	O 57,11.44 R (-) 23,99.33	33,12.11	28,99.23	(-) 4,12.88	Withdrawal of provision of ₹ 16,18.98 lakh through surrender and of ₹ 7,80.35 lakh through reappropriation in March 2019 was attributed to (i) number of beneficiaries for midday meal and dudh sanjivani yojana were less than estimated, (ii) non-filling up of the vacant posts and (iii) less demand for cooking cost from Gujarat Nagrik Purvtha Nigam Limited Reasons for the final saving of ₹ 4,12.88 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxiii)	2401.00.796.01 HRT-3 Establishment of Kitchen garden and Canning Center Scheme for Promotion of Vegetable Cultivation in Tribal Areas.	O 27,00.00 R (-) 7,78.04	19,21.96	19,21.96	0.00	Withdrawal of provision of ₹ 3,46.79 lakh through surrender and of ₹ 4,31.25 lakh through reappropriation in March 2019 was attributed to receipt of less number of eligible applications from the farmers because of less rain, less mechanization and irrigation.
(lxxiv)	2401.00.796.21 Fertilizer Testing Laboratory at Bardoli.	O 77.77 R (-) 59.04	18.73	18.73	0.00	Withdrawal of provision of ₹ 47.01 lakh through surrender and of ₹ 12.03 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff.
(lxxv)	2401.00.796.31 Special Provision of Crop husbandry under tribale sub- plan.	O 38,90.50 R (-) 3,89.05	35,01.45	34,82.82	(-) 18.63	Withdrawal of provision of ₹ 3,89.05 lakh through reappropriation in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 18.63 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxvi)	2401.00.796.33 Rashtriya Krushivikas Yojna for ST Farmers (Partially Centrally Sponsored Scheme)	O 45,00.00 R (-) 14,21.28	30,78.72	30,78.72	0.00	Withdrawal of provision of ₹ 6,33.13 lakh through surrender and of ₹ 7,88.15 lakh through reappropriation in March 2019 was attributed to (i) receipt of less fund from the Government of India and (ii) nodal agency did not provide organic fertilizer in time in the district.
(lxxvii)	2401.00.796.39 National Food Security Mission (Partially Centrally Sponsored Scheme)	O 29,00.00 R (-) 14,58.87	14,41.13	14,41.13	0.00	Withdrawal of provision of ₹ 14,58.87 lakh through surrender in March 2019 was attributed to (i) receipt of less eligible (i.e.9262) application from the tribal caste farmers for incentives assistance to tribal caste farmer scheme and (ii) release of less fund from the Government of India under the partially centrally sponsored scheme.
(lxxviii)	2401.00.796.40 AGR-66 National Mission For Sustainable Agriculture - FOR ST FARMERS (100% Centrally Sponsored Schemes)	O 7,65.25 R (-) 3,64.62	4,00.63	4,00.63	0.00	Withdrawal of provision of ₹ 3,64.62 lakh through surrender in March 2019 was attributed to cut-imposed by the department in the Revised Estimates.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxix) 2401.00.796.41 AGR-8 Agriculture Technology Management Agency (ATMA) For Scheduled Tribes Farmers(90-10 Centrally Sponsored Schemes)	O 8,60.00 R (-) 2,50.32	6,09.68	6,09.68	0.00	Withdrawal of provision of ₹ 2,50.32 lakh through surrender in March 2019 was attributed to release of the less fund from the Government of India under the partially centrally sponsored scheme.
(lxxx) 2401.00.796.43 Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)(100 % Centrally Sponsored Scheme)	O 8,50.00 R (-) 5,12.00	3,38.00	3,38.00	0.00	Withdrawal of provision of ₹ 5,12.00 lakh through surrender in March 2019 was attributed to receipt of less demand from the implementing agency (GSWMA) than estimated.
(lxxxi) 2401.00.796.44 A scheme for declaration of DangDistrict under 100% organic farming	O 30,00.00 R (-) 10,00.00	20,00.00	20,00.00	0.00	Withdrawal of provision of ₹ 10,00.00 lakh through surrender in March 2019 was attributed to cut-imposed by the department in the revised estimates, as the scheme is based on certification process, which will be gradually adopted by farmers.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxxii)	2402.00.796.01 SLC-3 - Soil Conservation including Contours bunding, Nala plugging, terracing etc.	O 43,32.20 R (-) 29,13.27	14,18.93	14,18.93	0.00	Withdrawal of provision of ₹ 29,13.27 lakh through surrender in March 2019 was attributed to non-completion of schematic work owing to some administrative reasons and instructions from the Government.
(lxxxiii)	2402.00.796.11 SLC-25 Intergrated Water Shed Devlopment Programm in Tribal Area	O 84,40.00 R (-) 84,40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 84,40.00 lakh through surrender in March 2019 was attributed to non-completion of schematic work owing to some administrative reasons and instructions from the Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxxiv)	2403.00.796.03 ANH-6 - Intensive Cattle Development Programme	O 10,64.55 R (-) 3,76.24	6,88.31	6,88.27	(-) 0.04	Withdrawal of provision of ₹ 3,17.86 lakh through surrender and of ₹ 58.38 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the 112 vacant posts in different cadre i.e. Class.-I (3), Class.-II (6), Class.-III (103), (ii) non-approval of tender for purchase of liquid nitrogen container of various capacities and (iii) receipt of less online application than estimated.
(lxxxv)	2403.00.796.04 ANH-10 Intensive Poultry Development Programmes	O 6,36.80 R (-) 88.95	5,47.85	5,47.83	(-) 0.02	Withdrawal of provision of ₹ 88.95 lakh through surrender in March 2019 was attributed to (i) non-filling up of the 51 vacant posts in different cadre i.e. Class-I (2), Class-II (7), Class-III (31), Class-IV (11), (ii) receipt of less number of application for the new scheme of assistant on establishment of poultry cum fish unit than estimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxxvi)	2403.00.796.11 ANH-2- Establishment of New Veterinary Dispensaries.	O 16,07.34 R (-) 2,83.00	13,24.34	13,24.34	0.00	Withdrawal of provision of ₹ 2,83.00 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Veterinary Officer, Livestock Inspector and Outsource staff, (ii) non-purchase of the Machinery and Equipment by the various institutes owing to non-approval of the rates for the equipment.
(lxxxvii)	2403.00.796.21 ANH-13- Service Centre for migratory Sheep & Goat Plocks.	O 3,77.42 R (-) 39.38	3,38.04	3,38.04	0.00	Withdrawal of provision of ₹ 39.38 lakh through surrender in March 2019 was attributed to non-filling up of the 17 vacant posts in different cadre i.e. Class II (2), Class- III (15) and (ii) non-payment of arrears of 7th Pay Commission owing to non-availability of stickers of 7th Pay Commission in time.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxxxviii)	2403.00.796.26 ANH-17 Special Provision for Animal husbandry under Tribal Sub-Plan.	O 13,68.08 R (-) 1,36.81	12,31.27	12,10.84	(-) 20.43	Withdrawal of provision of ₹ 1,36.81 lakh through surrender in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 20.43 lakh have not been intimated (August 2019).
(lxxxix)	2406.01.796.28 Vermi compost Scheme	O 3,18.75 R (-) 1,00.00	2,18.75	2,18.75	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through reappropriation in March 2019 was attributed to unspent amount of subsidy provided to the beneficiaries to make wormy compost unit as beneficiaries did not have funds to work further. Hence the subsidy amount remained unspent
(xc)	2406.01.796.31 Agro Forestry Scheme(60-40 Centrally Sponsored Scheme)	O 4,81.65 R (-) 3,82.98	98.67	98.67	0.00	Withdrawal of provision of ₹ 3,82.98 lakh through surrender in March 2019 was attributed to release of less matching share by the Government of Gujarat owing less grant released by the Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xci) 2408.02.796.01 WRH-1 Development of regulated Markets	O 15,00.00 R (-) 12,24.24	2,75.76	2,75.76	0.00	Withdrawal of provision of ₹ 12,18.34 lakh through surrender and of ₹ 5.90 lakh through reappropriation in March 2019 was attributed to (i) non-receipt of approval of the financial proposal submitted to the Government and (ii) receipt of less proposal from the district offices.
(xcii) 2425.00.796.43 COP..Interest subvention against the Purchae Tax/Soft loan to the Tribal Area Co-operative Suger Factories	O 5,50.00 R (-) 4,47.72	1,02.28	1,02.28	0.00	Withdrawal of provision of ₹ 4,47.72 lakh through surrender in March 2019 was attributed to non-sanction of proposals by the Agriculture Farmer Welfare and Cooperation Department.
(xciii) 2501.05.796.01 Pradhan Mantri Krishi Sinchayee Yojana Watershed Componant(60-40 Centrally Sponsered Scheme)	O 37,47.50 R (-) 35,22.17	2,25.33	2,25.33	0.00	Withdrawal of provision of ₹ 35,22.17 lakh through surrender in March 2019 was attributed to less release of the grant by Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xciv) 2501.06.796.03 WSS-33 Rural Sanitation Programme(60-40 Centrally Sponsored Schemes)	O 1,31,16.50 R (-)1,26,77.50	4,39.00	4,39.00	0.00	Withdrawal of provision of ₹ 1,26,77.50 lakh through surrender in March 2019 was attributed to release of grant to (EBR) Extra Budgetary Resources to State Nodal Account directly and non-receipt of fund installment from the Government of India.
(xcv) 2501.06.796.05 REM-7 Aajeevika(60-40 Centrally Sponsored Schemes)	O 30,00.00 R (-) 19,12.97	10,87.03	10,87.03	0.00	Withdrawal of provision of ₹ 10,32.19 lakh through surrender and of ₹ 8,80.78 lakh through reappropriation in March 2019 was attributed to non-receipt of the grant from Government of India.
(xcvi) 2501.06.796.10 RDD-26 Aam Adami Bima Yojana	O 1,44.00 R (-) 1,44.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,44.00 lakh through surrender in March 2019 was attributed to non-receipt of claims for premium from the Life Insurance Corporation and transfer of scheme to Labour and Employment Department.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xcvii) 2515.00.796.01 CDP-3 Strengthening of Block Units in Tribal Areas Health	O 27,79.36 R (-) 20,00.00	7,79.36	7,79.36	0.00	Withdrawal of provision of ₹ 20,00.00 lakh through surrender in March 2019 was attributed to non-receipt of any proposal for grants from the district level mainly due to (i) non-completion of work and (ii) non-completion of procedure for approval of new work.
(xcviii) 2515.00.796.20 CDP-17 Infrastructure Development	O 30,00.00 R (-) 27,30.00	2,70.00	2,70.00	0.00	Withdrawal of provision of ₹ 27,30.00 lakh through surrender in March 2019 was attributed to non-implementation of (i) smart village scheme and (ii) rurban phase II scheme.
(xcix) 2515.00.796.21 CDP-19 Rajiv Gandhi Panchayat Sashaktikaran Abhiyan(RGPS A)(75-25 Centrally Sponsored Scheme)	O 42.84 R (-) 42.84	0.00	0.00	0.00	Withdrawal of provision of ₹ 42.84 lakh through surrender in March 2019 was attributed to non-receipt of the grant from Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(c) 2515.00.796.22 Shyama Prasad Mukherji Rurban Mission (SPMRM) (Partially Centrally Sponsored Scheme)	O 61,17.65 R (-) 45,44.32	15,73.33	15,73.33	0.00	Withdrawal of provision of ₹ 45,44.32 lakh through surrender in March 2019 was attributed to release of less grant by Government of India as expenditure incurred was less than 60 percent.
(ci) 2575.01.277.04 END-57 (A) Development of Government Colleges	O 1,64.46 R (-) 24.90	1,39.56	1,21.12	(-) 18.44	Withdrawal of provision of ₹ 24.90 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of establishment. Reasons for the final saving of ₹ 18.44 lakh have not been intimated (August 2019).
(cii) 2575.01.306.01 MNR-223 Adminisration Superintending Engineer Vadodara Panchayat Irrigation circle Vadodara.	O 2,60.00 R (-) 98.50	1,61.50	1,61.50	0.00	Withdrawal of provision of ₹ 98.50 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ciii)	2702.80.796.01 MNR-223 Adminisration	O 21,90.00 R (-) 2,88.83	19,01.17	20,22.84	1,21.67	Withdrawal of provision of ₹ 2,88.83 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reason for final excess of ₹ 1,21.67 lakh has not been intimated (August 2019).
(civ)	2702.80.796.02 MNR-223 Direction	O 2,00.00 R (-) 91.36	1,08.64	1,15.59	(+) 6.95	Withdrawal of provision of ₹ 91.36 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts and (ii) retirement of staff. Reason for final excess of ₹ 6.95 lakh has not been intimated (August 2019).
(cv)	2702.80.796.07 MNR-86 Other Minor Irrigation works	O 4,74.00 R (-) 2,04.84	2,69.16	2,69.16	0.00	Withdrawal of provision of ₹ 2,04.84 lakh through surrender in March 2019 was attributed to availability of grants of previous year for panchayat circle.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(cvi) 2702.80.796.10 MNR-250 Special provision for Minor Irrigation on under Tribal Sub-Plan	O 66,42.42 R (-) 5,70.48	60,71.94	59,13.19	(-) 1,58.75	Withdrawal of provision of ₹ 5,70.48 lakh through surrender in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 1,58.75 lakh have not been intimated (August 2019).
(cvii) 2705.00.796.04 CAD-13 Special provision for Command Area Development (NGP)	O 5,09.26 R (-) 50.94	4,58.32	4,47.13	(-) 11.19	Withdrawal of provision of ₹ 50.94 lakh through surrender in March 2019 was attributed to less planning made by state level committee under the scheme. Reasons for the final saving of ₹ 11.19 lakh have not been intimated (August 2019).
(cviii) 2801.06.796.10 PWR-25 Special provision for power under Tribal Sub Plan	O 8,20.00 R (-) 82.00	7,38.00	7,35.58	(-) 2.42	Withdrawal of provision of ₹ 82.00 lakh through surrender in March 2019 was attributed to less planning made by state level committee under the scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(cix)	2810.00.796.01 PWR-03 Gobar Gas Plant	O 1,57.00 R (-) 1,57.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,57.00 lakh through surrender in March 2019 was attributed to transfer of the scheme for the year 2018-19 to Rural Development Department as per e-mail dated 16 May 2018 from the Ministry of New and Renewable Energy, New Delhi.
(cx)	2810.00.796.02 TASP for RE, CE & CC	O 1,00.00 R (-) 40.00	60.00	61.79	(+) 1.79	Withdrawal of provision of ₹ 40.00 lakh through surrender in March 2019 was attributed to reduction in allocation of budget by the Government of Gujarat.
(cxi)	2851.00.796.12 IND-30 Gujarat Matikam Kalakari and Rural Technology Institute	O 2,99.00 R (-) 83.00	2,16.00	2,16.00	0.00	Withdrawal of provision of ₹ 83.00 lakh through reappropriation in March 2019 was attributed to non-inclusion of institute's training traders in revised list of toolkits price for Manav Kalyan Yojana.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(cxii) 2851.00.796.26 IND-76 Special Provision for Village & Small Industry under Tribal Sub Plan	O 14,52.00 R (-) 1,45.20	13,06.80	13,05.35	(-) 1.45	Withdrawal of provision of ₹ 1,45.20 lakh through reappropriation in March 2019 was attributed to less planning made by state level committee under the scheme.
(cxiii) 2851.00.796.33 Financial assistance to Industries	O 30,00.00 R (-) 16,38.42	13,61.58	13,61.57	(-) 0.01	Withdrawal of provision of ₹ 15,54.21 lakh through surrender and of ₹ 84.21 lakh through reappropriation in March 2019 was attributed to delay in sanction and execution of Dr. Babasaheb Ambedkar Udyog Uday Yojna.
(cxiv) 3054.04.796.11 RBD-4 Roads and Bridges	O 55,29.00 R 0.00	55,29.00	49,26.75	(-) 6,02.25	Reasons for final saving of ₹ 6,02.25 lakh have not been intimated though called for (August 2019).
(cxv) 3451.00.796.02 VKY-43 Expenditure for IT	O 1,00.00 R (-) 90.98	9.02	9.01	(-) 0.01	Withdrawal of provision of ₹ 90.98 lakh through reappropriation in March 2019 was attributed to receipt of less demand than estimated.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(cxvi) 3456.00.796.01 PDS-01 Supply of Iodised Solt	O 4,15.27 R (-) 69.78	3,45.49	3,45.49	0.00	Withdrawal of provision of ₹ 69.78 lakh through surrender in March 2019 was attributed to release of less grant by the department.
(cxvii) 3456.00.796.07 Food Security (Partially Centrally Sponsored Scheme)	O 98,94.11 R (-) 20,95.39	77,98.72	77,98.72	0.00	Withdrawal of provision of ₹ 20,95.39 lakh through surrender in March 2019 was attributed to release of less grant i.e ₹ 47,98.72 lakh by the department.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2202.01.796.04 EDN-3 Improvement of physical facilities in primary schools	O 18,55.10 R (+) 2,74.90	21,30.00	21,30.00	0.00	Additional fund of ₹ 2,74.90 lakh was made in March 2019 through reappropriation mainly due to requirement for Biometric Attendance System as per GSTES department.
(ii) 2202.02.796.23 EDN-142 Implementation of RashtriyaMadhyamik Shikshan Abhiyan Scheme	O 4,40.54 R (+) 4,99.46	9,40.00	9,40.00	0.00	Additional fund of ₹ 4,99.46 lakh was made in March 2019 through reappropriation mainly due to payment of arrears to IEDSS teachers as per decree passed by court.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2210.01.796.04 Free medical/Dental Physiotherapy books to scheduled students	O 50.00 R (+) 40.00	90.00	88.41	(-) 1.59	Additional fund of ₹ 40.00 lakh was made in March 2019 through reappropriation mainly due to increase in number of beneficiary for free medical, dental and physiotherapy books.
(iv)	2210.03.796.05 Providing Additional Multipurpose workers(male) at Public Health centres in tribal area	O 9,25.00 R (+) 5,98.50	15,23.50	15,23.50	0.00	Additional fund of ₹ 5,98.50 lakh was made in March 2019 through reappropriation mainly due to (i) increase in pay of officers / employees and dearness allowances, sanction of leave encashment to retired employees and (ii) increase in pay band and payment of arrears of higher pay scale in multipurpose health workers (male) at public health centers in tribal area.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2210.06.796.01 HLT-26- National Malaria Education Programme	O 17,25.10 R (+) 15,95.30	33,20.40	33,25.51	(+) 5.11	Additional fund of ₹ 15,95.30 lakh was made in March 2019 through reappropriation mainly due to (i) increase in pay of officers / employees and dearness allowances, sanction of leave encashment to retired employees and (ii) increase in pay band and payment of arrears of higher pay scale in District Panchayats. Reasons for the final excess of ₹ 5.11 lakh have not been intimated (August 2019).
(vi) 2211.00.796.04 Nutrition Project	O 14,40.74 R (+) 2,14.26	16,55.00	16,55.00	0.00	Additional fund of ₹ 2,14.26 lakh was made in March 2019 through reappropriation mainly due to increase in the number of beneficiaries under Kasturaba poshan sahay Yojana than estimated.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii) 2215.02.796.04 UDP-Grant in Aid to Municipal Corporation under Mahatma Gandhi Swachhata Mission (60-40 Centrally Sponsored Scheme)	O 17,05.77 R (+) 12,73.02	29,78.79	29,78.79	0.00	Additional fund of ₹ 12,73.02 lakh was made in March 2019 through reappropriation mainly due to release of more matching share by the Government of Gujarat owing more grant released by the Government of India.
(viii) 2215.02.796.05 UDP-Grant in Aid to Municipalities under Mahatma Gandhi Swachhata Mission (60-40 Centrally Sponsored Scheme)	O 11,37.18 R (+) 30,93.44	42,30.62	42,30.62	0.00	Additional fund of ₹ 30,93.44 lakh was made in March 2019 through reappropriation mainly due to release of more matching share by the Government of Gujarat owing more grant released by the Government of India.
(ix) 2217.03.796.11 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission (100% Centrally Sponsored Scheme)	O 1,60,00.00 R (+) 39,95.54	1,99,95.54	1,99,95.54	0.00	Additional fund of ₹ 39,95.54 lakh was made in March 2019 through reappropriation mainly due to release of more grant from the Government of India.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2217.03.796.11 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission (100% Centrally Sponsored Scheme)	O 1,60,00.00 R (+) 39,95.54	1,99,95.54	1,99,95.54	0.00	Additional fund of ₹ 39,95.54 lakh was made in March 2019 through reappropriation mainly due to release of more grant from the Government of India.
(xi) 2225.02.794.11 VKY-30 Special Central Assistance for TSP (SCA to TSP)(100% Centrally Sponsored Schemes)	O 1,10,00.00 R (+) 7,65.37	1,17,65.37	1,17,07.27	(-) 58.10	Additional fund of ₹ 7,65.37 lakh was made in March 2019 through reappropriation mainly due to allocation of more grant as more projects were approved by Government of India than the initial provision made. Reasons for the final saving of ₹ 58.10 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 2225.02.796.20 VKY-8 P.M.S. Committed liabilities	O 68,00.00 R (+) 40,31.61	1,08,31.61	1,07,06.96	(-) 1,24.65	Additional fund of ₹ 40,31.61 lakh was made in March 2019 through reappropriation mainly due to (i) payment of cost of pending online application of 2017-18 and (ii) sanctioned online application of 2018-19 received on the Digital Gujarat portal. Reas ons for the final saving of ₹ 1,24.65 lakh have not been intimated (August 2019).
(xiii) 2225.02.796.29 VKY-32 Housing on Individual basis	O 30,00.00 R (+) 12,78.82	42,78.82	42,77.75	(-) 1.07	Additional fund of ₹ 12,78.82 lakh was made in March 2019 through reappropriation mainly due to increase in amount the of house assistance from ₹ 70,000 to ₹ 1,20,000 by the resolution dated 25 June 2018 of Tribal Development Department of Gujarat of Government.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv)	2225.02.796.37 VKY-6 Post SSC State Scholarship for girls students (State Scheme)	O 5,00.00 R (+) 2,41.09	7,41.09	7,40.97	(-) 0.12	Additional fund of ₹ 2,41.09 lakh was made in March 2019 through reappropriation mainly due to (i) payment of cost of pending online application of 2017-18 and (ii) sanctioned online application of 2018-19 received on the Digital Gujarat portal is more than estimated.
(xv)	2225.02.796.48 VKY-14- Residential Schools	O 43,75.45 R (+) 10,27.61	54,03.06	53,96.97	(-) 6.09	Additional fund of ₹ 10,27.61 lakh was made in March 2019 through reappropriation mainly due to approval of five new Adarsh Nivasi Shala, appointment of 37 assistant teachers in Adarsh nivasi shala and sanction of 12 new classes in 2018-19. Reasons for the final saving of ₹ 6.09 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvi)	2225.02.796.59 VKY-7 To Provide Quality Education for Higher Education O 5,94.00 R (+) 3,27.80	9,21.80	9,11.98	(-) 9.82	Additional fund of ₹ 3,27.80 lakh was made in March 2019 through reappropriation mainly due to (i) payment of cost of pending online application of 2017-18 and (ii) sanctioned online application of 2018-19 received on the Digital Gujarat portal is more than estimated. Reasons for the final saving of ₹ 9.82 lakh have not been intimated (August 2019).
(xvii)	2225.02.796.76 VKY-17 Economic assistance for Self- Employment O 7,00.00 R (+) 2,29.99	9,29.99	9,29.98	(-) 0.01	Additional fund of ₹ 2,29.99 lakh was made in March 2019 through reappropriation mainly due to increase in the number of beneficiaries under the scheme than estimated.
(xviii)	2225.02.796.81 VKY-18 Implementation of F.R.A. for various benefits to tribal with purchase of MFP by G.F.D.C. O 11,10.00 S 0.01 R (+) 7,15.81	18,25.82	18,25.81	(-) 0.02	Additional fund of ₹ 7,15.81 lakh was made in March 2019 through reappropriation mainly due to allocation of more grants under the various projects approved by the Government of India than estimated.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xix) 2225.02.796.90 VKY-38 New Gujarat Pattern	O 15,00.00 R (+) 8,21.63	23,21.63	23,14.08	(-) 7.55	Additional fund of ₹ 8,21.63 lakh was made in March 2019 through reappropriation mainly due to more state level planning than estimated under the scheme. Reasons for the final saving of ₹ 7.55 lakh have not been intimated (August 2019).
(xx) 2230.01.796.15 EMP-12 Special provision for labour and employment under Tribal Sub-Plan	O 4,45.00 R (+) 2,43.77	6,88.77	6,76.54	(-) 12.23	Additional fund of ₹ 2,43.77 lakh was made in March 2019 through reappropriation mainly due to more state level planning than estimated under the scheme. Reasons for the final saving of ₹ 12.23 lakh have not been intimated (August 2019).
(xxi) 2401.00.796.06 Education Programme in Sabarkantha, Bharuch and Panchmahal	O 1,37.81 R (+) 68.27	2,06.08	2,06.08	0.00	Additional fund of ₹ 68.27 lakh was made in March 2019 through reappropriation mainly due to filling up of the vacant posts by promotion.
(xxii) 2401.00.796.10 Organisational set up for Agricultural Development	O 18,33.85 R (+) 2,58.15	20,92.00	20,92.00	0.00	Additional fund of ₹ 2,58.15 lakh was made in March 2019 through reappropriation mainly due to filling up of the vacant posts by promotion.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxiii) 2401.00.796.36 Intergrated Schemes for Oilseeds, Pulses, Oil palm and maize development(Partially Centrally Sponsored Scheme)	O 1,00.00 R (+) 1,64.40	2,64.40	2,64.40	0.00	Additional fund of ₹ 1,64.40 lakh was made in March 2019 through reappropriation mainly due to refund of unspent balance of Government of India lying with Government of Gujarat under NMOOP sc category.
(xxiv) 2401.00.796.42 HRT-14 National Horticulture Mission under Mission for Integrated Development of Horticulture(85-15 Centrally Sponsored Scheme)	O 19,50.00 R (+) 4,31.25	23,81.25	23,81.25	0.00	Appropriate reasons for requirement of additional fund of ₹ 4,31.25 lakh in March 2019 through reappropriation has not been given.
(xxv) 2403.00.796.20 ANH-1- Establishment of Regional Officer on Tribal Area.	O 1,95.65 R (+) 49.97	2,45.62	2,45.62	0.00	Additional fund of ₹ 49.97 lakh was made in March 2019 through reappropriation mainly due to payment of leave encashment and other allowance to the retired Joint Director and other employee in 2018-19.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvi)	2406.02.796.05 Provision for furniture and motor vehicle	O 0.00 S 0.01 R (+) 1,19.46	1,19.47	1,19.47	0.00	Additional fund of ₹ 1,19.46 lakh was made in March 2019 through reappropriation mainly due to sanctioning of APO in general head TASP (Tribal Area Sub Plan) by Government of India, so Government of Gujarat has opened new head for TASP (Tribal Area) for this purpose.
(xxvii)	2505.01.796.04 REM-3 National Rural Employment Guarantee Scheme under Tribale Area Sub Plan(90-10Centrally Sponsored Schemes)	O 70,28.00 R (+) 8,80.78	79,08.78	79,08.78	0.00	Additional fund of ₹ 8,80.78 lakh was made in March 2019 through reappropriation mainly due to increase in mandays under scheme.
(xxviii)	3054.04.796.12 Mukhya Mantri Gram Sadak Yojana	O 4,96,41.00 R(+),1,47,00.00	6,43,41.00	6,49,43.25	(+) 6,02.25	Additional fund of ₹ 1,47,00.00 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year. Reasons for the final excess of ₹ 6,02.25 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxix)	3054.80.796.02 RBD-10 Special Provision for Roads and Bridges under Tribal area Sub Plan	O 32,00.00 R (+) 13,36.33	45,36.33	45,36.32	(-) 0.01	Additional fund of ₹ 13,36.33 lakh was made in March 2019 through reappropriation mainly due to more state level planning than estimated under the scheme.

4. Though there was an ultimate saving of ₹ 3,01.22 lakh in the appropriation; only ₹ 3,01.20 lakh were surrendered from the appropriation in March 2019. In view of the final saving, the supplementary appropriation of ₹ 84.95 lakh obtained in March 2019 could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head		Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2049.60.796.01 Payment of Decretal Amout	O 6,00.00 R (-) 3,01.20	2,98.80	2,98.79	(-) 0.01	Withdrawal of provision of ₹ 3,01.20 lakh through surrender in March 2019 was attributed to less payment in land acquisition cases according to the decree passed by the Courts.

CAPITAL

6. Though there was an ultimate saving of ₹ 2,97,08.59 lakh in the grant; only ₹ 2,69,68.32 lakh were surrendered from the grant in March 2019.

7. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4059.60.796.02 Construction (RnB)	O 35,00.00 R (-) 13,19.17	21,80.83	21,30.57	(-) 50.26	Withdrawal of provision of ₹ 3,00.77 lakh through surrender and of ₹ 10,18.40 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 50.26 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii) 4202.01.796.42 EDN-21 Building(100% Centrally Sponsored Scheme)	O 90,18.18 R (-) 81,81.71	8,36.47	8,27.56	(-) 8.91	Withdrawal of provision of ₹ 81,81.71 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 8.91 lakh have not been intimated (August 2019).
(iii) 4202.01.796.43 Works (Education Department) (60-40 Centrally Sponsored Scheme)	O 1,86,29.18 R (-) 32,23.55	1,54,05.63	1,41,90.99	(-) 12,14.64	Withdrawal of provision of ₹ 32,23.55 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development. Reasons for the final saving of ₹ 12,14.64 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	4202.01.796.44 Implementation of Rashtriya Madhyamik Shiksha Abhiyan(60-40 Centrally Sponsored Scheme)	O 28,90.07 R (-) 19,74.62	9,15.45	9,15.45	0.00	Withdrawal of provision of ₹ 19,74.62 lakh through surrender in March 2019 was attributed to release of less grant by the Ministry of Human Resource Development.
(v)	4202.01.796.45 EDN-2 Construction of Classrooms	O 22,12.79 R 0.00	22,12.79	11,10.83	(-) 11,01.96	Reasons for final saving of ₹ 11,01.96 lakh have not been intimated though called for (August 2019).
(vi)	4202.02.796.42 TED-24 Building	O 29,45.25 R (-) 6,06.28	23,38.97	23,34.97	(-) 4.00	Withdrawal of provision of ₹ 6,06.28 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	4202.04.796.42 RBD-102 Building	O 1,35.00 R (-) 29.00	1,06.00	1,04.13	(-) 1.87	Withdrawal of provision of ₹ 29.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(viii)	4215.01.796.10 Augmentation in tap connectivity in Rural Areas	O 1,48,00.00 R (-) 18,00.00	1,30,00.00	1,30,00.00	0.00	Withdrawal of provision of ₹ 18,00.00 lakh through surrender in March 2019 was attributed to cut-imposed by the department in the revised estimates.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ix) 4216.01.796.02 Construction (RnB)	O 17,50.00 R (-) 11,61.30	5,88.70	5,87.94	(-) 0.76	Withdrawal of provision of ₹ 48.05 lakh through surrender and of ₹ 11,13.25 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(x) 4216.01.796.06 Construction of Residential Buildings for Legal Department(75-25 Partially Centrally Sponserd Scheme)	O 16,23.27 R (-) 13,62.78	2,60.49	2,59.45	(-) 1.04	Withdrawal of provision of ₹ 2,99.83 lakh through surrender and of ₹ 10,62.95 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xi)	4225.02.796.42 VKY-51 Building	O 84,93.81 R (-) 20,92.81	64,01.00	63,98.88	(-) 2.12	Withdrawal of provision of ₹ 20,92.81 lakh through surrender in March 2019 was attributed to receipt of less demand than estimated.
(xii)	4250.00.796.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O 6,00.00 R (-) 2,27.26	3,72.74	3,72.74	0.00	Withdrawal of provision of ₹ 2,27.26 lakh through surrender in March 2019 was attributed to (i) postponement of purchase through tender process as Government has decided to purchase from e-market place portal compulsorily and (ii) change in purchase items as per syllabus from Director General of Employment and Training.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiii) 4250.00.796.42 EMP-1-Building Craftman Training Scheme in Govt. ITIS under Programme Poverty Alleviation Programme (Part ially Centrally Sponsored Scheme)	O 94,17.28 R (-) 51,04.03	43,13.25	27,49.69	(-) 15,63.56	Withdrawal of provision of ₹ 4,54.11 lakh through surrender and of ₹ 46,49.92 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 15,63.56 lakh have not been intimated (August 2019).
(xiv) 4406.01.796.02 FST-3 Development of Communication	O 7,45.00 R (-) 1,95.39	5,49.61	5,47.99	(-) 1.62	Withdrawal of provision of ₹ 1,24.67 lakh through surrender and of ₹ 70.72 lakh through reappropriation in March 2019 was attributed to less expenditure incurred than estimated.
(xv) 4406.01.796.18 National Afforestation Programme(Part ially Centrally Sponsored Scheme)	O 3,66.85 R (-) 3,66.85	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,66.85 lakh through reappropriation in March 2019 was attributed to non-approval of the APO by the Government of India.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xvi) 4408.01.796.02 PDS-20 Construction of Godown	O 1,52.51 R (-) 38.87	1,13.64	1,13.64	0.00	Withdrawal of provision of ₹ 38.87 lakh through surrender in March 2019 was attributed to request received from GSCSC Ltd to surrender ₹ 38.87 lakh as construction work of godowns is of continuous nature.
(xvii) 4575.03.796.42 RBD-2(A) Building	O 20,00.00 R (-) 19,00.00	1,00.00	99.53	(-) 0.47	Withdrawal of provision of ₹ 19,00.00 lakh through surrender in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc.
(xviii) 4700.01.796.46 Improvement of Irrigation management through farmers participation	O 13,68.81 R (-) 6,14.09	7,54.72	7,54.70	(-) 0.02	Withdrawal of provision of ₹ 6,14.09 lakh through reappropriation in March 2019 was attributed to (i) non-conduction of allotted work owing to non-availability of closer period, and (ii) poor response of PIM / WUA authorities.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xix)	4700.01.796.47 IRG-34 Extention Renovation Modernisation(Partially Centrally Sponsored Scheme)	O 1,00,97.00 R (-) 20,67.26	80,29.74	80,21.55	(-) 8.19	Withdrawal of provision of ₹ 20,67.26 lakh through surrender in March 2019 was attributed to(i)pending approval from Government of India for proposal of work, (ii) receipt of tender of ERM work at lower rate than estimated. Reasons for the final saving of ₹ 8.19 lakh have not been intimated (August 2019).
(xx)	4700.80.796.01 IRG-39 Direction	O 6,75.38 R (-) 1,98.57	4,76.81	5,07.02	(+) 30.21	Withdrawal of provision of ₹ 1,98.57 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts. Reason for the final saving of ₹ 30.21 lakh have not been intimated (August 2019)
(xxi)	4700.80.796.02 IRG-39	O 85,77.48 R (-) 27,16.38	58,61.10	62,31.52	(+) 3,70.42	Withdrawal of provision of ₹ 27,16.38 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts. Reason for the final excess of ₹ 3,70.42 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxii) 4701.80.796.01 IRG-93 Direction	O 2,90.12 R (-) 69.57	2,20.55	2,35.53	(+) 14.98	Withdrawal of provision of ₹ 69.57 lakh through reappropriation in March 2019 was attributed to non-filling up of the vacant posts. Reason for final excess of ₹ 14.98 lakh have not been intimated (August 2019).
(xxiii) 4701.80.796.33 IRG-66 Supply of Water to 18 Villages of Valsad From Damanganga Project (Chichai Lift Irrigation Scheme) Himatnagar	O 3,50.00 R (-) 1,35.20	2,14.80	2,14.80	0.00	Withdrawal of provision of ₹ 1,35.20 lakh through reappropriation in March 2019 was attributed to non-completion of designing and re-engineering work during the current financial year.
(xxiv) 4701.80.796.45 IRG-67 Ukai Purna L.B. Canal	O 6,00.00 R (-) 1,89.12	4,10.88	4,10.87	(-) 0.01	Withdrawal of provision of ₹ 1,89.12 lakh through reappropriation in March 2019 was attributed to expenditure on spillover liabilities was over.
(xxv) 4701.80.796.53 IRG-42 Improvement of Irrigation Management through Farmers participation	O 3,67.40 R (-) 1,87.40	1,80.00	1,80.35	(+) 0.35	Withdrawal of provision of ₹ 1,87.40 lakh through reappropriation in March 2019 was attributed to receipt of tender at lower rates for works under the scheme than estimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxvi)	4701.80.796.59 IRG-81 Panam High Level Canal	O 6,03.00 R (-) 1,37.00	4,66.00	4,51.34	(-) 14.66	Withdrawal of provision of ₹ 1,37.00 lakh through reappropriation in March 2019 was attributed to non-declaration of any land acquisition awards during the year. Reasons for the final saving of ₹ 14.66 lakh have not been intimated (August 2019).
(xxvii)	4701.80.796.60 IRG-64 Kadana Left Bank High Level Canal NABARD	O 2,08.00 R (-) 85.00	1,23.00	1,23.00	0.00	Withdrawal of provision of ₹ 85.00 lakh through surrender in March 2019 was attributed to non-carrying out of allotted work during the year owing to non-availability of closer period.
(xxviii)	4701.80.796.61 Expansion, Renovation Moderation Improvement of existing Scheme	O 11,41.00 R (-) 8,77.60	2,63.40	2,63.57	(+) 0.17	Withdrawal of provision of ₹ 8,77.60 lakh through surrender in March 2019 was attributed to (i) non-carrying out of allotted work during the year owing to non-availability of closer period and (ii) receipt of tenders at lower rates than estimated.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxix)	5054.03.796.01 RBD-2(A) State Highway	O 4,97,62.00 R (-)1,47,00.99	3,50,61.01	3,50,52.44	(-) 8.57	Withdrawal of provision of ₹ 1,04.00 lakh through surrender and of ₹ 1,45,96.99 lakh through reappropriation in March 2019 was attributed to excessive original provision made for new works and also due to more time taken for completing the procedure like land allotment, drawings, administrative approval, technical sanction and tender process etc. Reasons for the final saving of ₹ 8.57 lakh have not been intimated (August 2019).
(xxx)	5055.00.796.01 Capital Contribution to Gujarat State Road Transport Corporation	O 1,19,47.60 R (-) 76,11.64	43,35.96	43,35.96	0.00	Withdrawal of provision of ₹ 76,11.64 lakh through surrender in March 2019 was attributed to release of less fund by the Finance Department.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xxxix)	5452.80.104.01 TRS-37 Gujarat Pavitra yatratham vikas Bord	O 16,00.00 R (-) 7,75.00	8,25.00	8,25.00	0.00	Withdrawal of provision of ₹ 7,75.00 lakh through surrender in March 2019 was attributed to non-completion of some project work under schedule caste sub plan areas.
(xxxii)	5452.80.796.01 Integrated Destination Development Integrated Destination Development	O 3,50.00 R (-) 1,00.00	2,50.00	2,50.00	0.00	Withdrawal of provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-finalization of provision made for various activities / projects under the scheme.

8. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4059.60.796.04 Construction (Revenue)	O 1.00 R (+) 11,96.00	11,97.00	11,35.32	(-) 61.68	Additional fund of ₹ 11,96.00 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year. Reasons for the final saving of ₹ 61.68 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii) 4210.03.796.44 Intigrated Development of Wildlife Habitats(Partially Centrally Sponsored Scheme)	O 0.00 S 0.01 R (+) 12,29.90	12,29.91	12,29.90	(-) 0.01	Additional fund of ₹ 12,29.90 lakh was made in March 2019 through reappropriation mainly due to release of fund for medical education and research from the Government of India.
(iii) 4403.00.796.01 Building	O 1,50.00 R (+) 39.28	1,89.28	1,89.08	(-) 0.20	Additional fund of ₹ 39.28 lakh was made in March 2019 through reappropriation mainly due to good progress in work carried out by Road and Building Department during the year.
(iv) 4701.80.796.43 IRG-59 Link Canal Ukai to Godha woer	O 1,25,00.00 R (+) 50,00.00	1,75,00.00	1,75,00.00	0.00	Additional fund of ₹ 50,00.00 lakh was made in March 2019 through reappropriation mainly due to more good progress in work carried out at Kakrapar-Gordha LI Scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(v)	4701.80.796.62 Tapi-Karjan river link- Pipeline Project	O 1,18,00.00 R (+) 35,51.20	1,53,51.20	1,62,45.22	(+) 8,94.02	Additional fund of ₹ 35,51.20 lakh was made in March 2019 through reappropriation mainly due to more work carried out during the year as per orders given by the government to complete the work as the earliest. Reasons for the final excess of ₹ 8,94.02 lakh have not been intimated (August 2019).
(vi)	4702.00.796.02 Minor Irrigation	O 3,71,29.20 R(+)2,18,76.33	5,90,05.53	5,90,02.00	(-) 3.53	Additional fund of ₹ 2,18,76.33 lakh was made in March 2019 through reappropriation mainly due to more work carried out during the year as per orders given by the government to complete the work as the earliest as there was severe shortage of water in the area.

9. Saving under the appropriation occurred mainly under :

Head		Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
4700.01.796.41 IRG-39 Karjan Irrigation Scheme	<i>O 1,50.00</i> <i>R (-) 1,00.53</i>	49.47	49.47	0.00	Withdrawal of provision of ₹ 1,00.53 lakh through surrender in March 2019 was attributed to less payment made in land acquisition cases as payment is based on decree passed by Courts.

(i)

PERSISTENT SAVING

10. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	49,37,48.78	43,19,56.97	6,17,91.81	12.51
2014-15	58,81,49.76	45,34,50.78	13,46,98.98	22.90
2015-16	60,77,79.34	53,10,39.25	7,67,40.09	12.63
2016-17	70,68,94.40	65,06,63.17	5,62,31.23	7.95
2017-18	79,29,88.50	67,01,98.44	12,27,90.06	15.48

11. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	28,72,81.00	27,67,31.34	1,05,49.66	3.67
2014-15	34,95,05.36	32,39,39.16	2,55,66.20	7.31
2015-16	39,61,58.35	34,60,57.96	5,01,00.39	12.65
2016-17	37,28,08.14	30,81,60.48	6,46,47.66	17.34
2017-18	42,35,92.69	39,60,88.26	2,75,04.43	6.49

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT**GRANT NO. : 97 SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	7,15,77				
Supplementary	0	7,15,77	6,09,40	(-) 1,06,37	1,06,37

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2251.00.090.01 Sports, Youth and Cultural Activities Department	O 3,54.99 R (-) 66.54	2,88.45	2,88.45	0.00	Withdrawal of provision of ₹ 66.54 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Gazetted and Non-Gazetted employees.
(ii) 2251.00.092.01 Directorate of Language	O 2,59.78 R (-) 37.37	2,22.41	2,22.41	0.00	Withdrawal of provision of ₹ 37.37 lakh through surrender in March 2019 was attributed to (i) non organization of hindi, gujarati and english training classes owing to less receipt of applications and (ii) non payment of arrears of pay after implementation of 7th Pay Commission recommendations.

GRANT NO. : 98 YOUTH SERVICES AND CULTURAL ACTIVITIES

(Major Head : 2070 - Other Administrative Services , 2202 - General Education , 2204 - Sports and Youth Services , 2205 - Art and Culture , 4202 - Capital Outlay on Education, Sports, Art and Culture)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	4,02,64,53				
Supplementary	3	4,02,64,56	3,78,50,43	(-) 24,14,13	27,47,85

Charged

Original	0				
Supplementary	1,78,12	1,78,12	1,78,11	(-) 1	0

CAPITAL

Voted

Original	71,16,01				
Supplementary	0	71,16,01	61,00,00	(-) 10,16,01	10,16,01

Notes and Comments

REVENUE

Funds of ₹ 27,47.85 lakh were surrendered from the grant in March 2019; the final saving workout to only ₹ 24,14.13 lakh resulting in excessive surrender to the extent of ₹ 3,33.72 lakh.

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2204.00.001.01 Director of Youth Services and Cultural Activities	O 1,72.15 R (-) 62.03	1,10.12	1,10.12	0.00	Withdrawal of provision of ₹ 62.03 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts of Commissioner - (01), OSD - (01), Secretary (State Sports Council) - (01), Account Officer - (01), PRO - (01), Senior Clerk - (02), and Junior Clerk - (02).
(ii) 2204.00.103.01 ART-17 Mountaineering institute	O 1,60.96 R (-) 79.82	81.14	79.35	(-) 1.79	Withdrawal of provision of ₹ 79.82 lakh through surrender in March 2019 was attributed to (i) receipt of less application for mountaineering award and (ii) non-filling up of the vacant posts of Principal (Class-I) - (01), Administrative Officer - (01), Instructor - (04) and Senior Clerk - (01).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2204.00.104.02 EDN-53 Expansion of activities of the State Sports Council	O 17,64.80 R (-) 8,11.04	9,53.76	9,54.99	(+) 1.23	Withdrawal of provision of ₹ 8,11.04 lakh through surrender in March 2019 was attributed to (i) non-setup of gym center in various taluka owing to imposing of model code of conduct of Lokshabha Election 2019 and (ii) non-payment of pension to retired sports person of the state.
(iv)	2204.00.104.05 Expansion of activities of Sport under Commissioner ate of Youth Services and Cultural Activities	O 7,64.96 R (-) 1,56.67	6,08.29	6,08.23	(-) 0.06	Withdrawal of provision of ₹ 1,56.67 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts, less office expense and non filling up of administrative officer class (II).
(v)	2205.00.102.03 Gujarat Cultural Activities certificate Board	O 2,78.69 R (-) 2,32.85	45.84	45.84	0.00	Withdrawal of provision of ₹ 1,73.74 lakh through surrender and of ₹ 59.11 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the vacant posts, (ii) non-completion of Printing and Publication of Gazette of 6 District in gujarati and another 6 District in english and (iii) less office expenses.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2205.00.102.08 ART-8 Cultural Activities of Commissionerate of Youth Services and Cultural Activities	O 17,51.63 S 0.01 R (-) 1,79.40	15,72.24	15,96.14	(+) 23.90	Withdrawal of provision of ₹ 1,79.40 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts of Non-Gazetted Officers and (ii) less expenditure in Office and in celebration of various cultural festival. Reasons for the final excess of ₹ 23.90 lakh have not been intimated (August 2019).
(vii)	2205.00.104.01 ART-3 Development of Archives	O 6,11.50 R (-) 1,80.22	4,31.28	4,31.28	0.00	Withdrawal of provision of ₹ 1,80.22 lakh through surrender in March 2019 was attributed to (i) non-filling up of the vacant posts of Director of Archives - (1), Class-II Officer - (5), Class -III employees - (28), Class-IV employees - (12) and (ii) less expenditure incurred in digitalization and scanning of archival records.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii)	2205.00.107.02 ART-1 Development of Museums	O 24,36.77 R (-) 11,53.38	12,83.39	12,78.34	(-) 5.05	Withdrawal of provision of ₹ 7,08.61 lakh through surrender and of ₹ 4,44.77 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the 130 vacant posts of Deputy Director, Curator, Assistant Curator, Clerks, Gallery attendants etc (ii) non-construction of New Museum at Dwarika and 4 different sites owing to administrative reasons. Reasons for the final saving of ₹ 5.05 lakh have not been intimated (August 2019).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2204.00.103.02 EDN-52 Integrated Scheme of Youth Welfare	O 7,49.41 R (-) 1,21.74	6,27.67	9,18.87	(+) 2,91.20	Withdrawal of provision of ₹ 1,21.74 lakh was made in March 2019 through reappropriation mainly due to (i) economical expenditure in World Yoga Day, Pre-National Youth Festival training camp, Ambaji camp site and various others cultural and youth activities and (ii) non-filling up of the vacant posts of Assistant Youth Board Officer - (01), Project Officer - (01) and Senior Clerk - (02). Reasons for the final excess of ₹ 2,91.20 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii)	2205.00.800.06 ART-20 Celebration of Dignitaries Centenary of Birth	O 25.10 S 0.01 R (+) 4,44.77	4,69.88	4,84.60	(+) 14.72 Additional fund of ₹ 4,44.77 lakh was made in March 2019 through reappropriation mainly due to organization of various programmes as a part of celebration of 150th Birth anniversary of Mahatma Gandhi i.e.(i) organization of various programme on the day of "Gandhi Jayanti" by 8 municipal corporation, (ii)organization of national salt satyagrah mission at Dandi and (iii) performance of "Gandhi Global Play" and total 75 drama at various place throughout Gujarat. Reasons for the final excess of ₹ 14.72 lakh have not been intimated (August 2019).

CAPITAL

4. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	4202.03.800.01 Works Under Project Implementation Unit	O 71,16.00 R (-) 10,16.00	61,00.00	61,00.00	0.00	Withdrawal of provision of ₹ 10,16.00 lakh through surrender in March 2019 was attributed to (i) non-allotment of proper land site for construction of Sports Complex at Botad, Bharuch and Sama and (ii) non-finalization of the planing layout for construction of Gandhinagar Sports Hostel.

PERSISTENT SAVING

5. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	2,52,92.06	2,03,92.22	48,99.84	19.37
2014-15	3,00,32.44	2,58,77.82	41,54.62	13.83
2015-16	2,99,11.87	2,47,39.12	51,72.75	17.29
2016-17	3,82,79.83	2,63,73.87	1,19,05.96	31.10
2017-18	3,86,89.65	3,60,65.65	26,24.00	6.78

GRANT NO. : 99 OTHER EXPENDITURE PERTAINING TO SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

(Major Head : 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

CAPITAL

Voted

Original	6,06				
Supplementary	0	6,06	5	(-) 1,06	6,06

Notes and Comments

Entire funds of ₹ 6.06 lakh were surrendered from the grant in March 2019; the final saving worked out to only ₹ 1.06 lakh resulting in excessive surrender to the extent of ₹ 5.00 lakh.

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

GRANT NO. : 100 URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2251 - Secretariat - Social Services)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	5,84,61				
Supplementary	0	5,84,61	5,28,12	(-) 56,49	56,48

GRANT NO. : 101 URBAN HOUSING**(Major Head : 2049 - Interest Payments , 2216 - Housing)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	--

REVENUE

Voted

Original	10,19,30,80				
Supplementary	0	10,19,30,80	6,92,71,07	(-) 3,26,59,73	3,26,59,73

Charged

Original	1,79,58,86				
Supplementary	8,90,29	1,88,49,15	1,88,49,08	(-) 7	6

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2216.02.103.06 Assistant to Gujarat Housing Board in case of negative premium under Redevelopment of Old Housing colonies	O 1,00.00 R (-) 1,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,00.00 lakh through surrender in March 2019 was attributed to non-finalization of policy for redevelopment of old housing colonies by the State Government

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2216.02.190.23 Assistance to Provide Trunk infrastructure facilities for various housing projects under Pradhan Mantri Awas Yojana	O 25,00.00 R (-) 6,25.00	18,75.00	18,75.00	0.00	Withdrawal of provision of ₹ 6,25.00 lakh through surrender in March 2019 was attributed to non-receipt of any major proposals from ULB for bearing extra cost related to trunk infrastructure facilities under the projects.
(iii)	2216.02.190.24 Assistance for interest Subsidy under Credit Linked Subsidy Scheme of Mukhya Mantri Gruh Yojana	O 25,00.00 R (-) 6,25.00	18,75.00	18,75.00	0.00	Withdrawal of provision of ₹ 6,25.00 lakh through surrender in March 2019 was attributed to dropping off the scheme to avoid extra state burden as Government of India has already covered carpet area criteria under the state component of Credit Linked Subsidy Scheme (CLSS).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2216.02.191.01 HSG-78 Assistance to Municipal Corporations for Housing for Economically Weaker Sections (EWS)	O 88,01.02 R (-) 21,99.75	66,01.27	66,01.27	0.00	Withdrawal of provision of ₹ 6,99.75 lakh through surrender and of ₹ 15,00.00 lakh through reappropriation in March 2019 was attributed to non-release of expected grant for the new projects approved and for UC submitted under PMAY, resulting in lesser expenditure for additional state share required against target expenditure.
(v)	2216.02.191.03 HSG-75 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations(65- 35 State Plan Scheme)	O 33,15.00 R (-) 33,15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 33,15.00 lakh through surrender in March 2019 was attributed to non-release of grant against Utilization Certificates (₹ 20.96 Cr.) submitted of 4 projects in municipal corporation area.
(vi)	2216.02.191.04 HSG- Assitance to Municipal Corporation Under Housing for all	O 3,46,37.00 R (-) 82,83.21	2,63,53.79	2,63,53.79	0.00	Withdrawal of provision of ₹ 82,83.21 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reasons.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii)	2216.02.192.01 HSG-76 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities	O 29,00.00 R (-) 29,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 29,00.00 lakh through surrender in March 2019 was attributed to non-release of grant against Utilisation Certificates amounting to ₹ 42.76 Cr. submitted under 7 projects in municipality area.
(viii)	2216.02.192.03 Assistance to Municipalities for Housing for Economically Weaker Sections(EWS)	O 61,90.00 R (-) 15,50.00	46,40.00	46,40.00	0.00	Withdrawal of provision of ₹ 15,50.00 lakh through surrender in March 2019 was attributed to non-release of expected grant for the new approved projects and for Utilization Certificates submitted under PMAY by Government of India.
(ix)	2216.02.193.01 HSG-80 Assistance to Urban/Area Development Authorities for Housing for Economically Weaker Sections (EWS)	O 35,93.00 R (-) 8,93.00	27,00.00	27,00.00	0.00	Withdrawal of provision of ₹ 8,93.00 lakh through surrender in March 2019 was attributed to non-release of expected grants for projects approved by Government of India under the centrally sponsored scheme and for UC submitted under PMAY.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(x)	2216.02.193.03 HSG-77 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities(65-35 State Plan Scheme)	O 20,72.00 R (-) 15,96.20	4,75.80	4,75.80	0.00	Withdrawal of provision of ₹ 15,96.20 lakh through surrender in March 2019 was attributed to release of less grant (₹ 4.76 Cr) by Government of India under Urban Development Authorities against Utilization Certificate (₹ 14.71 Cr.) under 3 projects.
(xi)	2216.02.193.04 HSG- Assitance to Urban/Area Development Authorities Under Housing for all (60-40 Centrally Sponsored Scheme)	O 1,23,93.00 R(-)1,14,33.59	9,59.41	9,59.41	0.00	Withdrawal of provision of ₹ 1,14,33.59 lakh through surrender in March 2019 was attributed to non-release of grant by Government of India for 11 projects approved in Urban Development Authorities areas under CSMC.

2. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)	2216.02.103.02 HSG- Acquisition of land for Mukhya Mantri Gruh Yojana	O 20,31.58 R (+) 5,00.00 25,31.58	25,31.58	0.00	Additional fund of ₹ 5,00.00 lakh was made in March 2019 through reappropriation mainly due to development of basic infrastructure facilities as per current parameters for implementation of scheme under Mukhya Mantri Gruh Yojana and Pradhan Mantri Awas Yojana by Gujarat Housing Board.
(ii)	2216.02.190.19 HSG- Trunk infrastructure facilities for new housing colonies	O 25,00.00 R (+) 5,00.00 30,00.00	30,00.00	0.00	Additional fund of ₹ 5,00.00 lakh was made in March 2019 through reappropriation mainly due to expenditure on development of basic infrastructure facilities as per current parameters for implementation of housing scheme under Mukhya Mantri Gruh Yojan and Pradhan Mantri Awas Yojana by Gujarat Housing Board.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iii)	2216.02.190.22 Assistance for Preparation of Detailed Projects Reports, Survey Reports, Project Monitoring Review and other technical reports and Social Audit	O 5,00.00 R (+) 5,00.00	10,00.00	10,00.00	0.00	Additional fund of ₹ 5,00.00 lakh was made in March 2019 through reappropriation mainly due to more expenditure incurred for preparation of DPR and third party inspection agency cost as a total of 262 projects were approved under the scheme.

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	8,15,13.20	6,56,18.17	1,58,95.03	19.50
2014-15	8,01,65.93	2,66,76.68	5,34,89.25	66.72
2015-16	9,29,82.65	5,12,21.50	4,17,61.15	44.91
2016-17	7,74,66.97	7,51,54.30	23,12.67	2.99
2017-18	10,81,23.44	4,98,14.95	5,83,08.49	53.93

GRANT NO. : 102 URBAN DEVELOPMENT

(Major Head : 2215 - Water Supply and Sanitation , 2217 - Urban Development , 3435 - Ecology and Environment , 3475 - Other General Economic Services , 4217 - Capital Outlay on Urban Development , 6217 - Loans for Urban Development)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	88,33,41,67				
Supplementary	5,16,20,35	93,49,62,02	86,77,92,31	(-) 6,71,69,71	6,71,67,79

CAPITAL

Voted

Original	6,22,00,00				
Supplementary	10,00,00	6,32,00,00	4,88,79,25	(-) 1,43,20,75	1,43,20,75

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 6,71,69.71 lakh in the grant; only ₹ 6,71,67.79 lakh were surrendered from the grant in March 2019. In view of the final saving, the supplementary grant of ₹ 5,16,20.35 lakh obtained in March 2019 proved excessive.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i)	2215.02.105.01 UDP-Grant in Aid to Municipal Corporation under Mahatma Gandhi Swachhata Mission (75-25 C.S.S)	O 65,57.01 S 1,64,95.08 R (-) 1,45,50.07	85,02.02	85,02.02	0.00	Withdrawal of provision of ₹ 1,45,50.07 lakh through surrender in March 2019 was attributed to less utilization of the budget provision owing to administrative reasons.
(ii)	2217.03.001.03 Chief Town Planner(Town Planning and Valuation Department)	O 27,47.25 R (-) 4,46.25	23,01.00	23,00.89	(-) 0.11	Withdrawal of provision of ₹ 4,46.25 lakh through reappropriation in March 2019 was attributed to non-filling up of the 390 vacant posts.
(iii)	2217.03.001.04 UDP-1 Development and Implementation of Perspective Urban Planning	O 22,13.46 R (-) 6,01.96	16,11.50	16,10.28	(-) 1.22	Withdrawal of provision of ₹ 6,01.96 lakh through reappropriation in March 2019 was attributed to non-filling up of the 212 vacant posts.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2217.03.001.05 UDP-83 Directorate of Fire Services	O 9,18.00 R (-) 8,52.90	65.10	64.97	(-) 0.13	Withdrawal of provision of ₹ 8,52.90 lakh through reappropriation in March 2019 was attributed to (i) non-filling up of the 24 vacant posts (03 of Director Office, 19 of Regional Office, 02 of Training Center) and (ii) non-completion of work of fire training centre owing to late approval for fire training Center.
(v)	2217.03.190.04 E-Nagar Yojana	O 7,00.00 R (-) 1,75.00	5,25.00	5,25.00	0.00	Withdrawal of provision of ₹ 1,75.00 lakh through surrender in March 2019 was attributed to less utilization of the budget provision owing to administrative reasons.
(vi)	2217.03.190.05 UDP Grant in aid to MEGA Company for preparation of DPR for Metro Rails	O 15,00.00 R (-) 7,50.00	7,50.00	7,50.00	0.00	Withdrawal of provision of ₹ 7,50.00 lakh through reappropriation in March 2019 was attributed to non requirement of the fund as the DPR of Ahmedabad Metro Phase-II have been approved and DPR of Surat Metro is with Government of India for approval.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii) 2217.03.190.09 Development Rights for Gift City Project and Subsidiary activities	O 10,00.00 R (-) 10,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10,00.00 lakh through reappropriation in March 2019 was attributed to purchase of the development Right in Gift City by GIDC instead of GUDC as per decision made by the High level meeting.
(viii) 2217.03.191.65 UDP-Grant in aid Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation(AMRUT) (33-67 Centrally Sponsored Scheme)	O 2,52,90.29 R (-) 1,11,85.62	1,41,04.67	1,41,04.67	0.00	Withdrawal of provision of ₹ 1,06,49.58 lakh through surrender and of ₹ 5,36.04 lakh through reappropriation in March 2019 was attributed to non-receipt of the central share from the Government of India.
(ix) 2217.03.192.10 UDP-20 Grants-in-aid to Municipalities for Basic Capital and Pay Allowances to the Urban Local Bodies	O 2,00,00.00 R (-) 50,00.00	1,50,00.00	1,50,00.00	0.00	Withdrawal of provision of ₹ 50,00.00 lakh through surrender in March 2019 was attributed to change in the standards of distribution of grants.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(x)	2217.03.192.18 UDP-Grant in aid Municipalities Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (50- 50 Centrally Sponsored Scheme)	O 1,96,58.31 R (-) 1,22,49.04	74,09.27	74,09.27	0.00	Withdrawal of provision of ₹ 1,22,49.04 lakh through surrender in March 2019 was attributed to non-receipt of central share from the Government of India under AMRUT scheme.
(xi)	2217.80.001.01 UDP-47 Directorate of Municipalities	O 10,94.14 R (-) 8,99.80	1,94.34	8,41.05	(+) 6,46.71	Withdrawal of provision of ₹ 8,99.80 lakh through surrender in March 2019 was attributed to transfer of the amount of the original budget provision to new sub head "2217-80-001-03" Reasons for the final excess of ₹ 6,46.71 lakh have not been intimated (August 2019).
(xii)	2217.80.001.03 Office of the Regional Commissioner, Municipalities	O 0.00 S 8,36.73 R (-) 1,04.99	7,31.74	84.63	(-) 6,47.11	Withdrawal of provision of ₹ 1,04.99 lakh through surrender in March 2019 was attributed to transfer of the amount of the original budget provision to new sub head "2217-80-001-03" Reasons for the final saving of ₹ 6,47.11 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiii) 2217.80.191.04 UDP-15- Upgradation of Standards of Administration recommended by Central Finance Commission. (100% Centrally Sponsored Scheme)	O 4,35,80.56 R (-) 1,27,31.06	3,08,49.50	3,08,49.50	0.00	Withdrawal of provision of ₹ 1,27,31.06 lakh through surrender in March 2019 was attributed to release of less fund by the Government of India under the scheme.
(xiv) 2217.80.192.05 UDP-15- Upgradation of Standards of Administration recommended by Finance Commission (100% Centrally Sponsored Scheme)	O 3,61,78.89 S 3,42,88.54 R (-) 1,55,76.25	5,48,91.18	5,48,91.18	0.00	Withdrawal of provision of ₹ 1,55,76.25 lakh through surrender in March 2019 was attributed to release of less fund by the Government of India under the scheme.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2215.02.105.02 UDP-Grant in Aid to Municipalities under Mahatma Gandhi Swachhata Mission (75-25 Centrally Sponsored Scheme)	O 43,64.26 R (+) 12,99.61	56,63.87	56,63.87	0.00	Additional fund of ₹ 12,99.61 lakh was made in March 2019 through reappropriation mainly due to release of more grant from the Government of India under the Scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	2217.03.192.08 Grant-in-aid to Local Bodies for Election Expenditure	O 1,50.00 R (+) 4,70.00	6,20.00	6,20.00	0.00	Additional fund of ₹ 4,70.00 lakh was made in March 2019 through reappropriation mainly due to expenses made on EVM and VVPAT in addition to the election booth.
(iii)	2217.03.192.16 UDP- Urban Development Mission - smart Cities(80-20 Centrally Sponsored Scheme)	O 1,00.00 R (+)1,13,00.00	1,14,00.00	1,14,00.00	0.00	Additional fund of ₹ 1,13,00.00 lakh was made in March 2019 through reappropriation mainly due to release of more grant by the Government of India under the scheme.
(iv)	3435.04.101.01 National River Conservation Plan	O 1.00 R (+) 49,99.00	50,00.00	50,00.00	0.00	Additional fund of ₹ 49,99.00 lakh was made in March 2019 through reappropriation mainly due to release of more grant by the Government of India under the scheme.
(v)	3475.00.108.03 UDP-84 National Urban Livelihood Mission(75-25 Centrally Sponsored Scheme)	O 31,09.07 R (+) 7,14.11	38,23.18	38,23.18	0.00	Additional fund of ₹ 7,14.11 lakh was made in March 2019 through reappropriation mainly due to release of more grant by the Government of India under the scheme.

CAPITAL

4. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4217.60.190.03 UDP-Share Capital for Diamond Research and Mercantile City Company Limited (DreamCCL)	O 30,00.00 R (-) 30,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30,00.00 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reasons.
(ii) 4217.60.800.01 Capital Support to Gujarat Urban Development Company	O 0.00 S 10,00.00 R (-) 10,00.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10,00.00 lakh through surrender in March 2019 was attributed to purchase of the development Right in Gift City by GIDC instead of GUDC as per decision made by the high level meeting.
(iii) 6217.60.800.08 UDP-Loans to Metro Link Express for Gandhinagar and Ahmedabad (MEGA) Company Ltd.	O 5,92,00.00 R (-) 1,03,20.75	4,88,79.25	4,88,79.25	0.00	Withdrawal of provision of ₹ 1,03,20.75 lakh through surrender in March 2019 was attributed to less utilization of budget provision owing to administrative reason.

GRANT NO. : 103 COMPENSATION ,ASSIGNMENT AND TAX COLLECTION CHARGES

(Major Head : 2202 - General Education , 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,58,20,00				
Supplementary	2,50,00,00	4,08,20,00	4,08,20,00	0.00	0

Charged

Original	30,00,00				
Supplementary	0	30,00,00	30,00,00	0.00	0

GRANT NO. : 104 OTHER EXPENDITURE PERTAINING TO URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2235 - Social Security and Welfare , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	35,94				
Supplementary	9,01	44,95	29,77	(-) 15,18	15,17

CAPITAL

Voted

Original	6,00				
Supplementary	0	6,00	0	(-) 6,00	6,00

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2235.02.800.01 Urban Community Development (i) Project	O 35.94 S 9.01 R (-) 15.17	29.78	29.77	Withdrawal of provision of ₹ 15.17 lakh through surrender in March 2019 was attributed to (i) non-filling up of 3 vacant posts i.e of Deputy Director, Deputy Mamlatdar and peon and (ii) non-allotment of grant-in-aid to urban local bodies.

WOMEN AND CHILD DEVELOPMENT DEPARTMENT**GRANT NO. : 105 WOMEN AND CHILD DEVELOPMENT DEPARTMENT****(Major Head : 2251 - Secretariat - Social Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	4,05,00				
Supplementary	0	4,05,00	3,10,02	(-) 94,98	94,98

Notes and Comments

Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Women and Child Development Department	O 3,90.00 R (-) 86.39	3,03.61	3,03.61	0.00	Withdrawal of provision of ₹ 86.39 lakh through surrender in March 2019 was attributed to non-filling up of the vacant posts.

GRANT NO. : 106 OTHER EXPENDITURE PERTAINING TO WOMEN AND CHILD DEVELOPMENT DEPARTMENT

(Major Head : 2049 - Interest Payments , 2235 - Social Security and Welfare , 2236 - Nutrition , 4235 - Capital Outlay on Social Security and Welfare , 4236 - Capital Outlay on Nutrition , 7610 - Loans to Government Servants etc.)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	22,31,12,03				
Supplementary	0	22,31,12,03	13,97,64,94	(-) 8,33,47,09	8,33,46,40

Charged

Original	90,00				
Supplementary	0	90,00	82,50	(-) 7,50	7,50

CAPITAL

Voted

Original	1,13,44,00				
Supplementary	0	1,13,44,00	43,50,75	(-) 69,93,25	69,93,25

Notes and Comments

REVENUE

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2235.02.102.01 Juvenile Branch	O 5.00 R (-) 2.50	2.50	2.50	0.00	Withdrawal of provision of ₹ 2.50 lakh through surrender in March 2019 was attributed to non-incurrence of any administrative expenditure in 'Kutumb Bal Kalyan Ghatak'.
(ii) 2235.02.102.02 Rajiv Gandhi National Crech Scheme	O 9,45.05 R (-) 5,03.56	4,41.49	4,41.49	0.00	Withdrawal of provision of ₹ 5,03.56 lakh through surrender in March 2019 was attributed to release of the grant to only 91 creches out of 183 sanctioned creches due to non functioning of remaining creches.
(iii) 2235.02.103.01 SCW-24 Expenses and Development of the Institution under Moral and Social Hygnene and other Services	O 4,19.04 R (-) 47.72	3,71.32	3,70.68	(-) 0.64	Withdrawal of provision of ₹ 47.72 lakh through surrender in March 2019 was attributed to non-completion of renovation work of shelter home located at Surat.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	2235.02.103.16 WCD-2 Mahila Marg Darshan Kendras	O 11,42.08 R (-) 6,56.83	4,85.25	4,68.54	(-) 16.71	Withdrawal of provision of ₹ 6,56.83 lakh through surrender in March 2019 was attributed to (i) non-receipt of administration approval for Gender Study Centre, (ii) organization of Seminars on Domestic Violence free of cost in some districts and (iii) non-implementation of the working of 40 police stations based support centers. Reasons for the final saving of ₹ 16.71 lakh have not been intimated (August 2019).
(v)	2235.02.103.17 WCD-5 Development Programme of Gujarat Women Economic Development Corporation	O 12,05.00 R (-) 6,05.00	6,00.00	6,00.00	0.00	Withdrawal of provision of ₹ 6,05.00 lakh through surrender in March 2019 was attributed to (i) non-conduction of general training programmes during the year 2018-19 and (ii) non-organization of the Mahila Sammelans in all districts except Gandhinagar .

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vi)	2235.02.103.25 WCD-7 Setting up of State Commission for Women	O 1,96.73 R (-) 35.89	1,60.84	1,60.84	0.00	Withdrawal of provision of ₹ 35.89 lakh through surrender in March 2019 was attributed to (i) non-filling up of vacant posts and (ii) filling up of posts through outsourcing.
(vii)	2235.02.103.27 SCW-27 GIA for Subsidy F.A. to destitute widows deserted and divorcee women to make them Financially independent	O 7,70.00 R (-) 6,72.44	97.56	97.56	0.00	Withdrawal of provision of ₹ 6,72.44 lakh through surrender in March 2019 was attributed to transfer of the widow training programme to KVK / ITI, Director of Labour and Employment.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(viii) 2235.02.103.29 WCD-12 Swadhar Gruh	O 23,13.66 R (-)22,81.63	32.03	45.99	(+) 13.96	Withdrawal of provision of ₹22,81.63 lakh through surrender in March 2019 was attributed to (i) non-release of payment of last two quarters in swadhar gruh scheme owing to pending of audit of last two quarters and (ii) non-release of the grant of whole year for Swadhar Gruh, Ahmedabad owing to non-conduction of audit for the whole year. Reasons for the final excess of ₹13.96 lakh have not been intimated (August 2019).
(ix) 2235.02.103.33 SCW The Scheme of Rehabilitation of Sex workers in Gujarat	O 1,50.00 R (-) 1,50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,50.00 lakh through surrender in March 2019 was attributed to (i) non-receipt of proposal for rehabilitation of female sex workers and (ii) non-receipt of proposal for training program for female sex workers.

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(x) 2235.02.103.34 SCW State Resource Center and National Mission For Empowerment of Women (100% Centrally Sponsored Schemes)	O 9,48.16 R (-) 5,42.99	4,05.17	4,05.17	0.00	Withdrawal of provision of ₹ 5,42.99 lakh through surrender in March 2019 was attributed to non-release of the grant by the Government of India under the Centrally Sponsored Scheme.
(xi) 2236.02.800.01 NTR-18 Integrated child Development Scheme (90:10 Partially Centrally Sponsored Scheme)	O 5,15,92.51 R (-)52,98.95	4,62,93.56	4,63,55.69	(+) 62.13	Withdrawal of provision of ₹ 52,98.95 lakh through surrender in March 2019 was attributed to (i) non-approval for Flexi fund, Furniture, Monitoring & Evaluation, IEC in APIP, (ii) non-utilization of grant owing to non-issue of work order for procurement of sarees for the Financial Year 2017-18 and 2018-19, (iii) non-utilization of the grant for procurement of pre-school kit, medicine kits for Financial Year 2018-19 owing model code of conduct of Loksabha election, (iv) non-approval of trainings for Refresher, Sabla, IYFC in APIP and (v) non-filling up of the vacant posts in district and municipal corporations. Reasons for the final excess of ₹ 62.13 lakh have not been intimated (August 2019).

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xii)	2236.02.800.02 NTR-2 Integrated child Development Scheme (50:50 Partially Centrally Sponsored Scheme)	O 6,00,19.28 R (-)2,62,00.28	3,38,19.00	3,37,82.68	(-) 36.32	Withdrawal of provision of ₹ 2,40,77.44 lakh through surrender and of ₹ 21,22.84 lakh through reappropriation in March 2019 was attributed to (i) non-acceptance of bills by Pay and Accounts Officer on date 30/03/2019, (ii) the Take Home Ration (THR) has not been supplied by Civil Supply Corporation in time and shortage and delay in supply of procurement of insulated boxes and (iii) non-approval for the provision for United Fund in Annual Programme Implementation Plan, (APIP). Reasons for the final saving of ₹ 36.32 lakh have not been intimated (August 2019).
(xiii)	2236.02.800.03 Integrated Child Development Scheme Training Programme (UDISHA PROJECT) (WB Assisted)	O 67.20 R (-) 67.20	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 67.20 lakh through surrender in March 2019 was attributed to non-approval of provision made for United Fund in Annual Programme Implementation Plan.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xiv)	2236.02.800.11 Kishori Shakti Yojana	O 1,85,05.60 R (-)1,76,14.68	8,90.92	8,65.11	(-) 25.81	Withdrawal of provision of ₹ 1,76,14.68 lakh through surrender in March 2019 was attributed to (i) ₹ 1,77,38.00 lakhs budget provision was made as new item under Kishori Shakti Yojana (KSY) for year 2018-19 for 11-14 Adolsecnt girls, but with implementation of SAG scheme and change in guideline and financial norms vide GOI letter dated 2/4/2018, the expenditure for this age group was incurred under SAG scheme instead of KSY budget head. Hence, the state share amount is to be surrendered and (ii) in year 2018-19, Kishori Shakti Yojana is replaced by the PURNA (Prevention of Under Nutrition & Reduction of Nutritional Anemia Among Adolescent Girls) scheme which is 100% State burden, hence the CSS share is not used and the saving is surrendered. Reasons for the final saving of ₹ 25.81 lakh have not been intimated (August 2019).

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xv) 2236.02.800.14 NTR-13 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (50-50 Partially Centrally Sponsored Scheme)	O 1,30,30.42 R (-) 58,96.88	71,33.54	71,33.55	(+) 0.01	Withdrawal of provision of ₹ 58,96.88 lakh through surrender in March 2019 was attributed to (i) rejection of bills with objection by Pay and Accounts Officer on date 31/03/2019 and (ii) change in guidelines and financial norms of SAG Scheme.
(xvi) 2236.02.800.15 NTR-15 Pradhan Mantri Matru Vandana Yojna (PMMVY) (100 % Centrally Sponsored Scheme)	O 2,20,00.00 R (-)1,74,49.41	45,50.59	45,50.59	0.00	Withdrawal of provision of ₹ 1,74,49.41 lakh through surrender in March 2019 was attributed to non-release of the grant by the Government of India under the Scheme.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
2236.02.800.18					Withdrawal of provision of ₹ 28,15.04 lakh through surrender in March 2019 was attributed to less expenditure by the State Government in state government provision for ICDS-Common Application Software in the National Nutrition Mission launched by the Government of India in December 2017 and (ii) non-procurement of weighing machine owing to non-availability of rate contract.
NTR-21	O 29,92.21				
(xvii) Biometric Infrastructure	R (-) 28,15.04	1,77.17	1,77.17	0.00	

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xviii)	2236.02.800.19 Mission Balam Sukham-ICDS Mission	O 74,39.99 R (-) 45,00.82	29,39.17	29,39.17	0.00	<p>Withdrawal of provision of ₹ 45,00.82 lakh through surrender in March 2019 was attributed to (i) return of the provision for the additional cost of the rented vehicle to the Government, (ii) return of the additional amount for refilling of Fire Safety Instruments to the Government owing to non-completion of the rate contract,</p> <p>(iii) non-filling up of the vacant posts of newly sanctioned 20 Accountants and Law Officer, (iv) less expenditure on Ghanishtha Poshan Abhiyan owing to launch of National Nutrition Mission by Government of India, (v) nil expenditure by the Directorate of Information for the Advertisement expenditure under IEC, and (vi) non-utilization of grant for Pre-School Uniform for year 2018-19 owing to Lok Sabha election 2019.</p>

CAPITAL

2. Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 4236.02.800.01 NTR-5 Construction of Anganwadi (75:25 Partially Centrally Sponsored Scheme)	O 80,12.00 R (-) 40,61.25	39,50.75	39,80.75	(+) 30.00	Withdrawal of provision of ₹ 40,61.25 lakh through surrender in March 2019 was attributed to non-release of the grant by the Government of India. Reasons for the final excess of ₹ 30.00 lakh have not been intimated (August 2019).
(ii) 4236.02.800.03 NTR-9 Repairing of Anganwadies (75-25 Partially Centrally Sponsored Scheme)	O 29,20.00 R (-) 29,20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 29,20.00 lakh through surrender in March 2019 was attributed to non-approval of the Provision made for repairs in the Anganwadi centers of the State for the year 2018-19 by the Government of India in Annual Programme implementation Plan.

PERSISTENT SAVING

3. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2013-14	16,58,65.05	14,41,83.68	2,16,81.37	13.07
2014-15	17,60,08.69	13,68,00.85	3,92,07.84	22.28
2015-16	17,84,79.20	15,49,26.65	2,35,52.55	13.20
2016-17	18,64,64.52	13,25,29.73	5,39,34.79	28.92
2017-18	19,96,92.78	13,25,87.26	6,71,05.52	33.60

CLIMATE CHANGE DEPARTMENT**GRANT NO. : 107 CLIMATE CHANGE DEPARTMENT****(Major Head : 3451 - Secretariat -Economic Services)**

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	--------------------------	--

REVENUE

Voted

Original	1,00,70				
Supplementary	0	1,00,70	94,18	(-) 6,52	6,53

GRANT NO. : 108 OTHER EXPENDITURE PERTAINING TO CLIMATE CHANGE DEPARTMENT

(Major Head : 2810 - New and Renewable Energy , 3435 - Ecology and Environment)

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
--	------------------------------	--------------------	-----------------------	---

REVENUE

Voted

Original	Supplementary	Total	Actual Expenditure	Excess (+) Saving (-)	Amount surrendered in March 2019 (₹ in thousand)
1,01,10,00	0	1,01,10,00	75,13,50	(-) 25,96,50	25,96,50

Notes and Comments

Saving in the voted grant occurred mainly under :

Head	Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2810.00.800.01 (CLC-5) Assistance to GEDA for Renewable Energy	O 28,10.00 R (-) 3,33.00	24,77.00	24,77.00	0.00	Withdrawal of provision of ₹ 3,33.00 lakh through surrender in March 2019 was attributed to (i) non-achievement of target of E-rickshaw owing to late receipt of approval for tender and (ii) booking of administrative expenses related to Ministry of New and Renewable Energy (MNRE) project made in MNRE Service Charges.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(ii)	3435.03.102.01 (CLC-1) Climate change Trust Fund	O 50.00 R (-) 50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 50.00 lakh through surrender in March 2019 was attributed to non-establishment of the Climate Change Fund of Gujarat (CCFG) owing to delay in Society registration of CCFG and appointment of consultant for phase II.
(iii)	3435.03.102.02 (CLC-2) Climate change Impact Studies & Related Projects Trust Fund	O 7,00.00 R (-) 5,76.00	1,24.00	1,24.00	0.00	Withdrawal of provision of ₹ 5,76.00 lakh through surrender in March 2019 was attributed to (i) non-implementation of Waste to Energy Projects –Viability Gap Funding (VGF) during the financial year, (ii) approval of only 24 projects out of 200 projects in Laghu Sahay Yojana and (iii) approval of only 3 projects by the climate change impact studies out of 8 shortlisted projects.

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(iv)	3435.03.102.03 (CLC-3) Information Communication & Training	O 10,50.00 R (-) 2,62.50	7,87.50	7,87.50	0.00	Withdrawal of provision of ₹ 2,62.50 lakh through surrender in March 2019 was attributed to (i) non-organization of exhibition for awareness on the effects of Climate Change at District / Taluka level and (ii) expenditure of only ₹ 20 lakh out of provision of ₹ 1 crore for holding International conference in Energy and Petrochemical Department.
(v)	3435.03.102.04 (CLC-4) Green Solar Projects	O 55,00.00 R (-) 13,75.00	41,25.00	41,25.00	0.00	Withdrawal of provision of ₹ 13,75.00 lakh through surrender in March 2019 was attributed to non-payment of bills for rooftop installation as inspection of 10000 residential roof top system has not been carried out.

APPENDIX-I*(Referred to in the Summary of Appropriation Accounts)**Expenditure met out of advances from the Contingency Fund obtained during 2018-19 but not recouped to the Fund till the close of the year.*

Major Head of Account	Number of grant/ appropriation	Expenditure		Number and date of sanction
		Voted	Charged	
		(₹ in thousand)		
5475 Capital Outlay on Other General Economic Services	Grant No. 81 Compensation And Assignment (Revenue Department)		25,00	CNF / 1119/3/K dated 02 March 2019

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
1	Agriculture and Co-Operation Department				
	Revenue - Voted	1,50	0	1,50	0
2	Agriculture				
	Revenue - Voted	10,99	4,12	6,87	0
3	Minor Irrigation, Soil Conservation and Area Development				
	Revenue - Voted	1,80	0	1,80	0
4	Animal Husbandry				
	Revenue - Voted	34,18	1,08	33,10	0
5	Co-operation				
	Revenue - Voted	14,56	37	14,19	0
	Capital - Voted	0	3,06	0	3,06
6	Fisheries				
	Revenue - Voted	9,25	1,12	8,13	0
	Revenue - Charged	0	11,85	0	11,85
	Capital - Voted	0	1,50	0	1,50
8	Education Department				
	Revenue - Voted	90	0	90	0
9	Education				
	Revenue - Voted	31,78,52	2,09,00	29,69,52	0
11	Energy and Petro-Chemicals Department				
	Revenue - Voted	75	0	75	0
12	Tax Collection Charges (Energy and Petro-Chemicals Department)				
	Revenue - Voted	4,45	0	4,45	0
15	Finance Department				
	Revenue - Voted	3,35	0	3,35	0
16	Tax Collection Charges(Finance Department)				
	Revenue - Voted	32,98	1,06	31,92	0
17	Treasury and Accounts Administration.				
	Revenue - Voted	35,55	32	35,23	0
18	Pension and Other Retirement Benefits				
	Revenue - Voted	0	2,17	0	2,17
19	Other Expenditure Pertaining to Finance Department				
	Revenue - Voted	37,47,09	47,07,99	0	9,60,90
20	Repayment of Debt Pertaining to Finance Department and its servicing				
	Revenue - Charged	0	11,34	0	11,34
21	Food, Civil Supplies and Consumer Affairs Department				
	Revenue - Voted	12,54	6	12,48	0

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
22	Civil Supplies				
	Revenue - Voted	2,10	11	1,99	0
23	Food				
	Revenue - Voted	7,40	1,80	5,60	0
25	Forests and Environment Department				
	Revenue - Voted	75	0	75	0
26	Forests				
	Revenue - Voted	19,20	35	18,85	0
	Capital - Voted	89	0	89	0
29	Governor				
	<i>Revenue - Charged</i>	<i>5,30</i>	<i>0</i>	<i>5,30</i>	<i>0</i>
31	Elections				
	Revenue - Voted	80	17,65	0	16,85
32	Public Service Commission				
	Revenue - Voted	75	0	75	0
	<i>Revenue - Charged</i>	<i>2,00</i>	<i>0</i>	<i>2,00</i>	<i>0</i>
33	General Administration Department				
	Revenue - Voted	19,25	2,15	17,10	0
34	Economic Advice and Statistics				
	Revenue - Voted	3,08	8,34	0	5,26
35	Other Expenditure Pertaining to General Administration Department				
	Revenue - Voted	80	0	80	0
	Capital - Voted	0	30,13	0	30,13
36	<i>State Legislature</i>				
	Revenue - Voted	6,15	0	6,15	0
38	Health and Family Welfare Department				
	Revenue - Voted	1,95	0	1,95	0
39	Medical and Public Health				
	Revenue - Voted	5,31,51	1,07,07	4,24,44	0
40	Family Welfare				
	Revenue - Voted	14,73	2	14,71	0
42	Home Department				
	Revenue - Voted	2,70	0	2,70	0
43	Police				
	Revenue - Voted	2,86,36	49,97	2,36,39	0
44	Jails				
	Revenue - Voted	8,50	2,89	5,61	0
45	State Excise				
	Revenue - Voted	1,65	1	1,64	0
46	Other Expenditure Pertaining to Home Department				
	Revenue - Voted	12,55	3,91	8,64	0
47	Industries and Mines Department				
	Revenue - Voted	1,20	0	1,20	0

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousands)				
48 Stationery and Printing				
Revenue - Voted	2,93,05	78,46	2,14,59	0
49 Industries				
Revenue - Voted	12,06	46,16	0	34,10
Capital - Voted	0	1,25,15	0	1,25,15
50 Mines and Minerals				
Revenue - Voted	13,00	13	12,87	0
51 Tourism				
Revenue - Voted	30	0	30	0
53 Information and Broadcasting Department				
Revenue - Voted	15	0	15	0
54 Information and Publicity				
Revenue - Voted	19,70	28	19,42	0
55 Other expenditure pertaining to Information and Broadcasting Department				
Revenue - Voted	1,50	4	1,46	0
56 Labour and Employment Department				
Revenue - Voted	90	0	90	0
57 Labour and Employment				
Revenue - Voted	55,02	5,62	49,40	0
Capital - Voted	0	13	0	13
59 Legal Department				
Revenue - Voted	60	0	60	0
60 Administration of Justice				
Revenue - Voted	4,84,40	28,52	4,55,88	0
Revenue - Charged	37,25	5	37,20	0
61 Other Expenditure Pertaining to Legal Department				
Revenue - Voted	11,95	9,14	2,81	0
62 Legislative and Parliamentary Affairs Department				
Revenue - Voted	3,60	0	3,60	0
64 Narmada, Water Resources, Water Supply and Kalpsar Department				
Revenue - Voted	2,50	0	2,50	0
65 Narmada Development Scheme				
Capital - Voted	1,33,87,80	1,06,90,35	26,97,45	0
66 Irrigation and Soil Conservation				
Revenue - Voted	67,13	63,31	3,82	0
Capital - Voted	31,14	2,07	29,07	0
69 Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	2,00	0	2,00	0
70 Community Development				
Revenue - Voted	3,90	3,52	38	0

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
<i>(₹ in thousands)</i>					
71	Rural Housing and Rural Development				
	Revenue - Voted	70	0	70	0
72	Compensation and Assignments				
	Revenue - Voted	82,00	0	82,00	0
74	Transport				
	Revenue - Voted	13,75	82	12,93	0
75	Other Expenditure Pertaining to Ports and Transport Department				
	Revenue - Voted	1,05	0	1,05	0
76	Revenue Department				
	Revenue - Voted	2,95	0	2,95	0
77	Tax Collection Charges (Revenue Department)				
	Revenue - Voted	62,75	2,80	59,95	0
78	District Administration				
	Revenue - Voted	91,26	13,92	77,34	0
79	Relief On Account of Natural Calamities				
	Revenue - Voted	8,16,16,60	13,68,93,75	0	5,52,77,15
	Capital - Voted	0	11,82,83	0	11,82,83
80	Dang District				
	Revenue - Voted	6,80	0	6,80	0
81	Compensation and Assignment				
	Revenue - Voted	0	1,35	0	1,35
83	Roads and Buildings Department				
	Revenue - Voted	4,79,54	4,34,38	45,16	0
84	Non-Residential Buildings				
	Revenue - Voted	2,63,73,87	2,66,31,76	0	2,57,89
	Capital - Voted	0	22	0	22
85	Residential Buildings				
	Revenue - Voted	22,43,15	21,54,96	88,19	0
86	Roads and Bridges				
	Revenue - Voted	2,52,63,84	95,39,78	1,57,24,06	0
	Capital - Voted	1,32,08,00	5,31,19,60	0	3,99,11,60
87	Gujarat Capital Construction Scheme				
	Revenue - Voted	5,11	0	5,11	0
88	Other Expenditure Pertaining to Roads and Buildings Department				
	Revenue - Voted	8,65	6	8,59	0
89	Science and Technology Department				
	Revenue - Voted	90	0	90	0

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2018-19.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
(₹ in thousands)					
90	Other expenditure pertaining to Science and Technology Department				
	Capital - Voted	0	8	0	8
91	Social Justice and Empowerment Department				
	Revenue - Voted	90	0	90	0
92	Social Security and Welfare				
	Revenue - Voted	23,55	83,97	0	60,42
95	Scheduled Castes Sub-Plan				
	Revenue - Voted	24,90	31,07	0	6,17
	Capital - Voted	0	5,21	0	5,21
93	Welfare of Scheduled Tribes				
	Revenue - Voted	2,95	22,59	0	19,64
96	Tribal Area Sub-Plan				
	Revenue - Voted	1,09,23	1,10,06	0	83
	Capital - Voted	23,34	4,06	19,28	0
97	Sports, Youth and Cultural Activities Department				
	Revenue - Voted	1,30	0	1,30	0
98	Youth Services and Cultural Activities				
	Revenue - Voted	23,82	4,08	19,74	0
100	Urban Development and Urban Housing Department				
	Revenue - Voted	75	0	75	0
102	Urban Development				
	Revenue - Voted	7,00	1	6,99	0
105	Women and Child Development Department				
	Revenue - Voted	30	0	30	0
106	Other Expenditure Pertaining to Women and Child Development Department				
	Revenue - Voted	3,55	84	2,71	0
Revenue					
	Voted	14,54,32,77	18,12,82,94	2,07,92,56	5,66,42,73
	Charged	44,55	23,24	44,50	23,19
GRAND TOTAL					
	Capital				
	Voted	2,66,51,17	6,51,64,39	27,46,69	4,12,59,91
	Charged	0	0	0	0

©
**COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
2019
www.cag.gov.in

www.agguj.cag.gov.in
