

APPENDICES

APPENDIX 1.1
PART-A State Profile
(Reference: Paragraphs- Profile of Gujarat and 1.1, Page 1 and 2)

A. General Data							
				Particulars		Figures	
Area						1,96,024 sq. km.	
Population							
a.	As per 2001 Census					5.07 crore	
b.	As per 2011 Census					6.04 crore	
a.	Density of population (as per 2001 census) (All India Density = 325 persons per sq. km)					258 persons per sq. km.	
b.	Density of population ¹ (as per 2011 census) (All India Density = 382 persons per sq. km)					308 persons per sq. km.	
* Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)						27.4 per cent	
a	Literacy rate (as per 2001 census) (All India Average = 64.8 per cent)					69.14 per cent	
b	Literacy rate ¹ (as per 2011 census) (All India Average = 73.00 per cent)					78.03 per cent	
Life Expectancy at birth** (All India Average = 67.5 years)						67.7 years	
Infant Mortality Rate*** (per 1000 live births) (All India Average = 39 per 1000 live births)						35	
Gini –Coefficient****							
a.	Rural (All India = 0.29)					0.25	
b.	Urban (All India = 0.38)					0.33	
Gross State Domestic Product (GSDP) 2015-16 at current prices						₹ 9,84,971crore (A)	
Per capita GSDP CAGR (2006-07 to 2015-16)				Gujarat		13.32 per cent	
				General Category States		14.27 per cent	
GSDP CAGR (2006-07 to 2015-16)				Gujarat		14.83 per cent	
				General Category States*****		15.75 per cent	
Population Growth***** Rate (2005-06 to 2014-15)				Gujarat		12.71 per cent	
				General Category States		12.24 per cent	
B. Financial Data							
		CAGR		Growth during 2015-16			
		2006-2007 to 2014-15		over 2014-15			
		GCS[@]	Gujarat	GCS[@]	Gujarat		
Sr. No.	Particulars	(in per cent)					
a.	Revenue Receipts	14.74	14.56	15.00	5.99		
b.	Own Tax Revenue	15.08	16.19	13.28	2.13		
c.	Non Tax Revenue	10.20	8.55	6.00	6.82		
d.	Total Expenditure	16.71	14.57	16.42	8.51		
e.	Capital Expenditure	13.21	15.10	25.80	0.05		
f.	Revenue Expenditure on Education	17.08	16.84	12.17	9.47		
g.	Revenue Expenditure on Health	18.70	19.04	13.44	18.89		
h.	Salary and Wages ^{\$}	15.49	14.35	9.95	4.83		
i.	Pension ^{\$}	18.59	18.29	11.79	8.47		

Census Info India 2011 Final Population Totals

*Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014),** Economic Survey ,Table 9.8, Page A, 162-163*** Infant Mortality Rate (SRS Bulletin September 2014) **** Gini-coefficient (Planning Commission data)*****Economic Survey 2015-16, Table 9.1, Page A 129*****Population Projections for India and States 2001-2026 - National Commission on Population.@ Based on 18 General Category States-Financial data is based on Finance Accounts of the State Government.\$Exclude Delhi

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

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

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART C: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position: Cumulative figures of Assets and Liabilities of the Government as they stand at the end of the year.
Statement No.2	Statement of Receipts and Disbursements: Contains the summarized Statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Accounts are kept.
Statement No.3	Statement of Receipts (Consolidated Fund): Contains revenue and capital receipts and receipts from borrowings of the Government consisting of loans from GOI, Market loans etc.
Statement No.4	Statement of Expenditure (Consolidated Fund) - By function and nature: Gives expenditure by function and summarized expenditure by nature of activity.
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities: Contains borrowings of the Government comprising Market Loans raised by it and loans and advances received from GOI along with other liabilities which are the balances under various sectors in the Public Account.
Statement No.7	Statement of Loans and Advances given by the Government.
Statement No.8	Statement of Investments of the Government.
Statement No.9	Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies etc.
Statement No.10	Statement of Grants-in-aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Sources and Application of funds for expenditure other than revenue account
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor heads.
Statement No.16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds

APPENDIX 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for the assessment of Fiscal Position

The norms/ceilings prescribed by the TwFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that the GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by the GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than the GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product at current prices (₹ in crore)	6,05,456(P)	7,12,123(P)	8,06,745(P)	8,95,202(Q)	9,84,971(A)
Growth rate of GSDP (<i>per cent</i>)	16.1	17.6	13.3	11.0	10.0

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2016-17)

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

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

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

PART B: Fiscal Responsibility Act

The Gujarat Fiscal Responsibility Act, 2005

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

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

As prescribed in the Act, the State Government was required to lay the following statements of Fiscal policy along with the budget before the Legislature:

- a) The Medium Term Fiscal Policy Statement (MTFPS)
- b) The Fiscal Policy Strategy Statement

Keeping in view the fiscal targets laid down in the Fiscal Responsibility Act and/or the rules made thereunder and the anticipated annual rate of reduction of fiscal deficit of the States worked out by the Government of India for the ThFC award period following its recommendation, the State Government has developed its own Fiscal Correction Path indicating the milestones of outcome indicators with target dates of implementation during the period from 2012-13 to 2015-16 as given below.

Fiscal indicators of Medium Term Fiscal Policy Statement

(₹ in crore)

Sr. No.	Item	Previous year		Current Year		Ensuing Year	Targets for next two years	
		2012-13	2013-14	2014-15(BE)	2014-15(RE)	2015-16(BE)	2016-17	2017-18
1	2	3	4	5	6	7	8	9
1	Revenue Deficit (-)/ Surplus (+)	+5,570	+4,717	+6,837	+6,387	+7,308	+9,000	+10,000
2	Fiscal Deficit(-) / Surplus(+)	-16,492	-18,423	-21,715	-18,347	-22,049	-28,128	-32,206
3	Public Debt	1,36,367	1,49,506	1,69,538	1,65,742	1,84,667	2,04,667	2,24,667
4	GSDP**	6,58,540	7,65,638	8,86,219	8,58,189	9,82,626	11,25,107	12,88,248
5	Fiscal Deficit as percentage of GSDP	2.50	2.41	2.45	2.14	2.24	2.50	2.50
6	Public Debt as percentage of GSDP	20.71	19.53	19.13	19.31	18.79	18.19	17.44
7	Government guarantees outstanding	6,388	6,583	16,000	16,000 [#]	16,000	16,000	16,000

Source: Finance Accounts & Budgets of the relevant years

[#] Outstanding guarantees as on 31st January, 2015.

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

**The GSDP estimates for 2013-14 are based on quick estimates and for 2014-15(RE) are based on advanced estimates while those for 2015-16 onwards are based on growth projections of the Thirteenth Finance Commission on advance estimates of GSDP for 2014-15 subject to changes as recommended by 14th Finance Commission.

APPENDIX 1.3
(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 33)

(₹ in crore)

Part I: Abstract of Receipts and Disbursements for the year 2015-16										
Section-A: Revenue										
Receipts					Disbursements					
2014-15			2015-16	2014-15			Non-Plan	Plan	Total	2015-16
91,977.78	I	Revenue Receipts	97482.58	86,651.71	I	Revenue Expenditure	63,554.46	32,224.08	95,778.54	95,778.54
61,339.81		Tax Revenue	62,649.41	30,003.32		General Services	31,512.36	1,363.69	32,876.05	
				36,714.15		Social Services	21,620.77	20,499.13	42,119.90	
9,542.61		Non-Tax Revenue	10,193.52	16,421.10		Education, Sports, Art and Culture	14,747.75	3,228.27	17,976.02	
				4,397.73		Health and Family Welfare	1,621.39	3,607.70	5,229.09	
10,296.35		State's share of Union Taxes	15,690.43	8,723.11		Water Supply, Sanitation, Housing and Urban Development	3,398.74	7,005.48	10,404.22	
				119.85		Information and Broadcasting	28.58	78.10	106.68	
2,668.94		Non-Plan grants	2,179.28	2,359.95		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	228.65	2,553.81	2,782.46	
7,341.11		Grants for State Plan Schemes	6,064.11	885.50		Labour and Labour Welfare	250.79	710.17	960.96	
				3,748.71		Social Welfare and Nutrition	1,294.25	3,305.48	4,599.73	
788.96		Grants for Central and Centrally sponsored Plan Schemes	705.83	58.20		Others	50.62	10.12	60.74	
				19,398.68		Economic Services	9,862.60	10,361.26	20,223.86	
				4,068.78		Agriculture and Allied Activities	1,136.74	3,176.27	4,313.01	
				2,039.46		Rural Development	1,576.24	1,790.83	3,367.07	
				70.89		Special Areas Programmes	49.62	17.92	67.54	
				1,037.15		Irrigation and Flood Control	621.12	360.60	981.72	
				5,378.82		Energy	4,167.78	314.00	4,481.78	
				1,503.84		Industry and Minerals	255.48	1,710.44	1,965.92	
				4,490.76		Transport	1,676.08	2,427.54	4,103.62	
				163.64		Science, Technology and Environment	1.50	227.81	229.31	
				645.34		General Economic Services	378.04	335.85	713.89	
				535.56		Grants-in-aid and Contributions	558.73	-	558.73	
-	II	Revenue Deficit carried over to Section B	-	5,326.07	II	Revenue Surplus carried over to Section B		-	1,704.04	1,704.04
91,977.78		Total	97,482.58	91,977.78		Total				97,482.58

Receipts				Disbursements								
2014-15				2015-16	2014-15				Non-plan	Plan	Total	2015-16
Section B : Others												
15,386.48	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		21,076.47	0.00	III	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
241.00	IV	Miscellaneous Capital receipts		0.00	24,157.76	IV	Capital Outlay	76.43	24,093.01	24,169.44	24,169.44	
					888.02		General Services	57.93	750.28	808.21		
					7,185.70		Social Services	18.50	6,398.64	6,417.14		
					1,328.30		Education, Sports, Art and Culture	-	1,280.66	1,280.66		
					1,969.17		Health and Family Welfare	-	1,896.01	1,896.01		
					2,981.06		Water Supply, Sanitation, Housing and Urban Development	18.50	2,539.92	2,558.42		
					4.05		Information and Broadcasting	-	1.01	1.01		
					366.17		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	318.36	318.36		
					105.12		Social Welfare and Nutrition	-	70.90	70.90		
					431.83		Others	-	291.78	291.78		
					16,084.04		Economic Services	-	16,944.08	16,944.08		
					773.57		Agriculture and Allied Activities	0.00	945.78	945.78		
					1,165.37		Rural Development	0.00	1,204.49	12,04.49		
					34.65		Special Areas Programmes	0.00	23.60	23.60		
					7,646.93		Irrigation and Flood Control	0.00	8,141.85	8,141.85		
					2,031.72		Energy	0.00	3,297.11	3,297.11		
					887.97		Industry and Minerals	0.00	128.65	128.65		
					3,078.10		Transport	0.00	2,743.59	2,743.59		
					1.00		Science, Technology and Environment	0.00	0.00	0.00		
					0.00		Communication	0.00	0.00	0.00		
					464.73		General Economic Services	0.00	459.02	459.02		
621.38	V	Recoveries of Loans and Advances		125.46	349.90	V	Loans and Advances disbursed	56.19	619.00	675.19	675.19	
344.28		From Power Projects	53.70		0.36		For Power Projects	0.00	143.12	143.12		
40.44		From Government Servants	34.92		7.08		To Government Servants	12.58	0.00	12.58		
236.66		From Others	36.84		342.46		To Others	43.61	475.88	519.49		
5,326.07	VI	Revenue Surplus brought down		1,704.04	0.00	VI	Revenue Deficit brought down	0.00	0.00	0.00	0.00	
19,453.94	VII	Public debt receipts		23,486.19	5,509.20	VII	Repayment of Public debt			6,194.26	6,194.26	
19,130.55		Internal debt other than Ways and Means Advances and overdrafts	23,233.63		4,849.01		Internal debt other than Ways and Means Advances and overdrafts		5,534.06			

Receipts				Disbursements								
2014-15				2015-16	2014-15				Non-plan	Plan	Total	2015-16
0.00		Net transactions under Ways and Means Advances		0.00	0.00		Net transactions under Ways and Means Advances		-	-	-	
323.39		Loans and Advances from Central Government		252.56	660.19		Repayment of Loans and Advances to Central Government		-	660.20	660.20	
-	VIII	Appropriation to Contingency Fund		0.00	0.00	VIII	Appropriation to Contingency Fund		0.00	0.00	0.00	0.00
0.11	IX	Amount transferred to Contingency Fund		14.16	14.16	IX	Expenditure from Contingency Fund		-	-	3.75	3.75
62,387.52	X	Public Account receipts		65,131.92	52,309.01	X	Public Account disbursements				61,936.12	61,936.12
2,195.36		Small Savings and Provident Funds		2,255.08	1,694.02		Small Savings and Provident Funds		1,777.39			
5,747.93		Reserve Funds		2,025.60	179.89		Reserve Funds		2,320.28			
1,066.93		Suspense and Miscellaneous		452.65	224.17		Suspense and Miscellaneous		196.79			
17,364.42		Remittance		17,684.77	17,305.15		Remittances		17,404.02			
36,012.88		Deposits and Advances		42,713.82	32,905.78		Deposits and Advances		40,237.64			
0.00	XI	Closing Overdraft from Reserve Bank of India			21,076.47	XI	Cash Balance at end				18,559.48	18,559.48
					4.19		Cash in Treasuries and Local Remittances		4.19			
					(-389.00)		Deposits with Reserve Bank		(-598.63)			
					9,059.35		Departmental Cash Balance and investment including permanent Advances		10,208.40			
					12,401.93		Cash Balance Investment		8,945.52			
1,03,416.50		Total		1,11,538.24	1,03,416.50		Total					1,11,538.24

(₹ in crore)

Part II: Summarised financial position of the Government of Gujarat as on 31 March 2016			
As on 31.03.2015	Liabilities		As on 31.03.2016
1,55,981.11	Internal Debt -		1,73,680.67
1,00,591.97	Market Loans bearing interest	1,15,157.07	
0.60	Market Loans not bearing interest	0.55	
-	Loans from Life Insurance Corporation of India	0.00	
55,388.54	Loans from Other Institutions	58,523.05	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,469.79	Loans and Advances from Central Government -		7,062.15
2.53	Pre 1984-85 Loans, 6004	2.53	
43.24	Non-Plan Loans	39.69	
7,423.84	Loans for State Plan Schemes	7,019.75	
-	Loans for Central Plan Schemes	-	
0.18	Loans for Centrally Sponsored Plan Schemes	0.18	
185.84	Contingency Fund		196.25
9,049.62	Small Savings, Provident Funds, etc.		9,527.31
24,288.22	Deposits		26,764.43
14,558.41	Reserve Funds		14,263.74
1,349.03	Suspense and Miscellaneous Balances		1,604.89
548.38	Remittance Balances		829.13
2,13,430.40	Total		2,33,928.57
	Assets		
1,64,220.67	Gross Capital Outlay on Fixed Assets -		1,88,390.11
62,929.27	Investments in shares of Companies, Corporations, etc.	70,729.67	
1,01,291.40	Other Capital Outlay	1,17,660.44	
6,776.67	Loans and Advances -		7,326.40
519.46	Loans for Power Projects	608.89	
6,012.18	Other Development Loans	6,480.14	
245.03	Loans to Government servants and Miscellaneous loans	237.37	
9,033.72	Reserve Fund Investments		10,208.17
0.77	Advances		0.80
-	Suspense and Miscellaneous Balances		0.00
12,042.41	Cash -		8,350.97
4.19	Cash in Treasuries and Local Remittances	4.19	
(-)389.00	Deposits with Reserve Bank	-598.63	
25.29	Departmental Cash Balance including Permanent Advances	-0.11	
12,401.93	Cash Balance Investments	8,945.52	
21,356.16	Deficit on Government Account -		19,652.12
	Less		
5,326.07	(i) Revenue Surplus /Add Revenue deficit of the current year	1,704.04	
241.00	(ii) Miscellaneous Deficit	0.00	
-	(iii) Other adjustment	0.00	
26,923.23	Accumulated deficit at the beginning of the year	21,356.16	
2,13,430.40	Total		2,33,928.57

APPENDIX 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.3 and 1.9.2; Page 7 and 33)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
PART A-Receipts					
1. Revenue Receipts	62,959	75,229	79,976	91,978	97,483
(i) Tax Revenue	44,252	53,897	56,373	61,340	62,649
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	31,202	39,465	40,976	44,145	44,091
State Excise	72	85	110	140	123
Taxes on Vehicles	2,251	2,276	2,283	2,695	3,008
Stamps and Registration fees	4,670	4,427	4,749	5,503	5,549
Land Revenue	1,477	2,208	1,727	1,893	2,529
Taxes on Goods and Passengers	208	211	834	211	265
Other Taxes	4,370	5,225	5,694	6,753	7,084
(ii) Non Tax Revenue	5,277	6,017	7,018	9,543	10,194
(iii) State's share of Union taxes and duties	7,780	8,869	9,702	10,296	15,691
(iv) Grants in aid from Government of India	5,650	6,446	6,883	10,799	8,949
2. Miscellaneous Capital Receipts	10	-	-	241	0.00
3. Recoveries of Loans and Advances	165	47	141	621	125
4. Total Revenue and Non debt capital receipts (1+2+3)	63,134	75,276	80,117	92,840	97,608
5. Public Debt Receipts	17,535	19,497	19,343	19,454	23,486
Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,347	18,905	19,182	19,131	23,234
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	188	592	161	323	253
6. Total Receipts in the Consolidated Fund (4+5)	80,669	94,773	99,460	1,12,294	1,21,094
7. Contingency Fund Receipts	1	81	0	0	14
8. Public Account Receipts (Gross)	79,653	50,046	52,020	62,388	65,132
9. Total Receipts of the State (6+7+8)	1,60,323	1,44,900	1,51,480	1,74,682	1,86,240
PART B-Expenditure/Disbursement					
10. Revenue Expenditure	59,744	69,659	75,259	86,652	95,779
Plan	16,690	22,513	23,894	26,586	32,224
Non Plan	43,054	47,146	51,365	60,066	63,555
General Services (including interest payments)	21,481	24,128	26,820	30,003	32,876
Social Services	24,546	29,529	32,382	36,714	42,120
Economic Services	13,518	15,839	15,731	19,399	20,224
Grants-in-aid and contributions	200	163	326	536	559
11. Capital Expenditure	13,812	21,227	22,677	24,158	24,169
Plan	13,608	21,151	22,511	24,074	24,093
Non Plan	204	76	166	84	76
General Services	556	714	816	888	808
Social Services	3,306	6,083	6,650	7,186	6,417
Economic Services	9,950	14,430	15,211	16,084	16,944
12. Disbursement of Loans and Advances	605	882	603	350	675

Appendices

	2011-12	2012-13	2013-14	2014-15	2015-16
13. Total Expenditure (10+11+12)	74,161	91,768	98,539	1,11,160	1,20,623
14. Repayments of Public Debt	5,275	6,536	6,204	5,509	6,194
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,156	5,794	5,548	4,849	5,534
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	1,119	742	656	660	660
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	79,436	98,304	1,04,743	1,16,669	1,26,817
17. Contingency Fund disbursements	81	-	-	14	4
18. Public Account disbursements	77,161	46,538	50,039	52,309	61,936
19. Total disbursement by the State (16+17+18)	1,56,678	1,44,842	1,54,782	1,68,992	1,88,757
Part C- Deficits					
20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)	(+)3,215	(+)5,570	(+)4,717	(+)5,326	(+)1,704
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)11,027	(-)16,492	(-)18,422	(-)18,320	(-)23,015
22. Primary Deficit(-)/Primary Surplus(+)(21+23)	(-)93	(-)4,331	(-)5,090	(-)3,374	(-)6,715
Part D- Other data					
23. Interest Payments (included in revenue expenditure)	10,934	12,161	13,332	14,946	16,300
24. Financial Assistance to local bodies etc.	27,942	31,125	36,161	39,964	44,048
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)F	6,05,456(P)	7,12,123(P)	8,06,745(P)	8,95,202(Q)	9,84,971(A)
28. Outstanding Fiscal liabilities (year end)	1,50,785	1,66,667	1,83,057	2,02,313	2,21,090
29. Outstanding guarantees (year end)	7,449	6,195	6,549	5,984	5,236
30. Maximum amount guaranteed (during the year)	10,387	10,525	11,175	11,235	11,333
Part E- Fiscal Health Indicators					
Own Tax revenue/GSDP (<i>per cent</i>)	7.31	7.57	6.99	6.85	6.36
Own Non-Tax Revenue/GSDP (<i>per cent</i>)	0.87	0.84	0.87	1.07	1.03
Central Transfers/GSDP (<i>per cent</i>)	2.22	2.15	2.06	2.36	2.50
II. Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	12.25	12.89	12.21	12.42	12.25
Total Expenditure/Revenue Receipts	1.18	1.22	1.23	1.21	1.24
Revenue Expenditure/Total Expenditure	0.81	0.76	0.76	0.78	0.79
Expenditure on Social Services/Total Expenditure	0.38	0.39	0.40	0.39	0.40
Expenditure on Economic Services/Total Expenditure	0.32	0.33	0.31	0.32	0.31
Capital Expenditure/Total Expenditure	0.19	0.23	0.23	0.22	0.20
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.18	0.22	0.22	0.21	0.19
III. Management of Fiscal Imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	0.53	0.78	0.58	0.59	0.17
Fiscal deficit/GSDP (<i>per cent</i>)	1.82	2.32	2.28	2.05	2.34

	2011-12	2012-13	2013-14	2014-15	2015-16
Primary Deficit or Surplus/GSDP (<i>per cent</i>)	0.02	0.61	0.63	0.38	0.68
Revenue Deficit/Fiscal Deficit	(+)0.29	(+)0.34	(+)0.26	(+)0.29	(+)0.07
Primary Revenue Balance/GSDP (<i>per cent</i>)	2.34	2.49	2.24	2.26	1.83
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.25	0.23	0.23	0.23	0.22
Fiscal Liabilities/RR (<i>per cent</i>)	240	222	229	220	227
Primary deficit vis-à-vis quantum spread (<i>per cent</i>)	(-)0.81	(-)28.84	(-)53.86	(-)57.60	(-)142.45
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.94	0.93	0.95	0.93	0.96
V. Other Fiscal Health Indicators					
Return on Investment	0.33	0.12	0.50	0.14	0.14
Balance from Current Revenue (₹ in crore)	16,022	22,867	23,807	23,782	27,658
Financial Assets/Liabilities	0.76	0.82	0.86	0.90	0.92

F Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2016-17)

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

APPENDIX 1.5
Comparison of main components of Tax Revenue during 2011-12 to 2015-16
(Reference Paragraph 1.3.1, page 9)

(₹ in crore)

Heads of Revenue	Year	Revenue collected	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage of cost of collection
Sales Tax/ Commercial Tax	2011-12	31,202.31	163.28	0.52	0.83
	2012-13	39,464.67	164.13	0.42	N.A.
	2013-14	40,976.06	227.22	0.55	N.A.
	2014-15	44,145.26	212.25	0.48	0.91
	2015-16	44,091.05	204.99	0.46	N.A.
Taxes on vehicles and Taxes on goods and passengers	2011-12	2,459.37	66.02	2.68	2.96
	2012-13	2,486.84	83.44	3.36	N.A.
	2013-14	3,116.37	94.98	3.05	N.A.
	2014-15	2,905.44	124.07	4.27	6.08
	2015-16	3,273.17	138.53	4.23	N.A.
Stamp duty and Registration fees	2011-12	4,670.28	70.68	1.51	1.89
	2012-13	4,426.93	70.13	1.58	N.A.
	2013-14	4,749.35	79.61	1.67	N.A.
	2014-15	5,503.34	81.75	1.49	3.59
	2015-16	5,549.42	84.76	1.53	N.A.
State Excise	2011-12	72.11	10.73	14.88	2.98
	2012-13	84.91	11.38	13.40	N.A.
	2013-14	109.82	12.44	11.33	N.A.
	2014-15	140.27	13.43	9.57	2.09
	2015-16	123.32	14.49	11.75	N.A.

APPENDIX 2.1
Statement of Expenditure without Provision
(Reference: Paragraph 2.3.1; Page 44)

(₹ in crore)

Sl. No.	Grant No.	Major Head and details of the Grant/ Appropriation	Expenditure	Reasons
1	2	2401.00.119P 53 Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	138.37	Bifurcation of the Scheme from 2401-800-00-21 as per the Finance Departments Instruction
2	26	2406.01.502 01 Expenditure awaiting transfer to other head/ Department(RAT)	0.05	No reasons intimated
3	51	5452.80.104 02 TRS-37 Gujarat Pavitra Yatradham Vikas Board	0.41	No reasons intimated
4	67	4215.01.102P 24 Rural Water Supply Programme (Plan)	457.90	To make available fund for new Programme created in Revised budget
5	71	2215.02.105P 01 Rural Sanitation Programme (SBM)	547.94	Change of Minor Head "800" to "105"
6	71	2216.03.105P 01 Indira Awas Yojana	84.96	Change of Minor Head "800" to "105"
7	71	2501.05.101P 01 Integrated Watershed Management Programme	172.18	Change of Minor Head "800" to "101"
8	75	5051.02.200 01 Capital Contribution to Gujarat Maritime Board for Infrastructure and Development of Ports	0.42	No reasons intimated
9	95	2202.04.200P 03 EDN-135 Sakshar Bharat	5.20	Grants received from Project Approval Board (PAB)
10	95	2215.02.105P 04 WSS-33 Rural Sanitation Programme	56.70	Change of minor head from "800" to "105"
11	95	2216.03.105 01 HSG-49 Indira Awas Yojana	0.25	No reasons intimated
12	95	221603105P 01 HSG-49 Indira Awas Yojana	22.56	No reasons intimated
13	95	2401.00.119P 03 Scheme on Micro Irrigation under Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	17.08	Introducing the Scheme in August 2015
14	95	2501.05.101P 01 RDD- Integrated Watershed Management Programme	33.44	Change of Minor Head "800" to "101"
15	95	4406.01.101C 02 Bamboo Mission Scheme for Fruits Plantation	0.30	As per grant released by GoI
16	101	2216.02.103 01 HSG Waste Water management under New Project of Gujarat Housing Board	7.94	Original Budget provision transferred from Major Head 2216-02-190-16
17	101	2216.02.103 02 HSG-Acquisition of land for Mukhya Mantri Gruh Yojana	20.00	Original Budget provision transferred from Major Head

Appendices

Sl. No.	Grant No.	Major Head and details of the Grant/ Appropriation	Expenditure	Reasons
				2216-02-190-18
18	102	2217.03.191C 65 UDP - Grant in aid Municipal Corporations	42.54	To meet fund requirements under "AMRUT" Scheme due to late declaration of the Scheme byGoI.
Total			1,608.24	

Source: Appropriation Accounts and Appropriation Act of the State Government

APPENDIX 2.2
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.1.2; Page 45)

(₹ in crore)

Year	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2007-08	3,5,8,9,11,12,13,15,18,21,22,23,25,26,31,32,38,39,40,41,44,50,51,53,55,57,61,62,64,66,73,74,75,78,80,81,82,84 (Revenue voted and charge), 86,87,88, 95	1,055.38	Not regularised
2008-09	5,8,9,13,21,22,23,26,38,39,41,43,44,55,58,62,66, 73, 79, 80, 81, 86 (Revenue and Capital), 87,104,106.	347.05	-do-
2009-10	1, 3, 5, 9, 10, 12, 17, 18, 21, 23, 26, 32, 39, 41, 43, 45, 46, 48, 55, 57, 61, 62, 64, 66, 69, 73, 75, 80, 84, 86, 87, 88, 96, 97, 101, 102 (Revenue Voted); 20, 32, 43, 68, 84 (Revenue Charged);65, 93 (Capital Voted); 86 (Capital Charged).	1,010.86	-do-
2010-11	10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 (Revenue Voted); 13 (Capital Voted); 71 (Revenue Charged); 81 (Capital Charged)	120.25	-do-
2011-12	10, 18, 51, 82, 86 (Revenue Voted); 87 (Capital Voted); 26, 96 (Revenue Charged); 20, 81, 96 (Capital Charged)	660.62	-do-
2012-13	9,12,18,73,88 (Revenue Voted); 26 (Capital Voted); 26, 86,88 (Revenue Charged); 81, (Capital Charged)	247.59	-do-
2013-14	9,73,88 (Revenue Voted); 26, 87 (Capital Voted); 26, 68, (Revenue Charged); 66 (Capital Charged)	1,026.35	-do-
2014-15	73,85,88 (Revenue Voted); 26 (Capital Voted); 19 ,43, 81 (Revenue Charged)	144.45	-do-
Total		4,612.55	

APPENDIX 2.3
Cases where persistent excess were noticed during 2013-16
(Reference: Paragraph 2.3.2; Page 45)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Excess	Reasons
2071-01-101-01 Superannuation and retirement allowances to primary panchayat teachers					
9	2013-14	742.50	1,906.90	1,164.40	No reasons intimated.
9	2014-15	1,940.00	2,156.38	216.38	No reasons intimated.
9	2015-16	2,052.00	2,295.45	243.45	No reasons intimated.
2071-01-104-01 Gratuities to Primary Panchayats Teachers					
9	2013-14	151.25	347.85	196.60	No reasons intimated.
9	2014-15	280.00	369.44	89.44	No reasons intimated.
9	2015-16	370.00	397.85	27.85	No reasons intimated.
2071-01-105 - 01 Family Pension to Primary Panchayats Teachers					
9	2013-14	159.50	280.92	121.42	No reasons intimated.
9	2014-15	300.00	322.30	22.30	No reasons intimated.
9	2015-16	275.00	337.91	62.91	No reasons intimated.
2071-01-105-01 Family Pension					
18	2013-14	520.00	653.58	133.58	Fluctuating nature of expenditure, based on actual finalisation of cases.
18	2014-15	625.00	735.55	110.55	Due to receipt of more family pension cases than anticipated
18	2015-16	753.40	809.41	56.01	Based on actual expenditure, no reasons intimated
4700-11-800-43 Canals and Branches					
66	2013-14	29.00	69.59	40.59	More progress of canal and branches work than anticipated
66	2014-15	106.55	123.46	16.91	Not initiated
66	2015-16	83.75	95.83	12.08	More progress at field by agencies
3054-80-796- 02 RBD-10 Special Provision for Roads and Bridges under Tribal Area Sub Plan					
96	2013-14	29.20	40.15	10.95	More demand from district offices for Road and Building works under the scheme
96	2014-15	29.20	54.93	25.73	More planning by the state level committee
96	2015-16	29.20	56.65	27.45	More Planning in this Head at State Level

**APPENDIX 2.4
Rush of Expenditure through Hand receipts (Reference: Paragraph 2.3.3; Page 46)**

Sl. no.	Division/ office which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
1	Watrak Project Canal Division	8443	Deposit testing & commissioning package – I	NCC Limited Ahmedabad	10.33
2	Drainage Division, Gandhinagar	2702	Maintenance & Repairs	The M.D, G.W.R.D.C. Ltd. Gandhinagar	10.00
3	Drainage Division, Gandhinagar	2702	Maintenance & Repairs	The M.D, G.W.R.D.C. Ltd. Gandhinagar	8.17
4	Drainage Division, Gandhinagar	4701	Other expenditure to Dharoi various line	The M.D, G.W.R.D.C. Ltd. Gandhinagar	2.35
5	Rajkot Irrigation Project Division	4701	Estimate charges for new EHT connection at Link-4, Package-3 pumping station	Paschim Gujarat Vij Co. Ltd.	7.70
6	R&B Division, Valsad	5054	Widening of canal crossings	Ambica Division, Navsari	2.00
7	Tapi (R&B) Division, Vyara	5054	Construction of bridge at ch-465 mt of Songadh Shenitta Mandvi	Ukai left bank canal irrigation Dn 2, Valod	3.50
8	Tapi (R&B) Division, Vyara	5054	Construction of bridge at ch-1165 at Songadh Mandvi new	Ukai left bank canal irrigation Dn 2, Valod	3.27
9	City R&B Division, Vadodara	4059	Providing Judges lift & passenger lift at High Court building, Vadodara	Electric Division, R&B Department, Vadodara	4.27
10	Capital Project Division No.1, Gandhinagar	2029	Electrical work of Din dayal, sector-14, Gandhinagar	Capital project Electrical Division-22, Gandhinagar	2.68
11	R&B Division No. 2, Surat	5054	Deposit of the three canal structure	Surat Canal Division, Surat	2.50
12	Project Construction Division 4, Rajkot	4701	Estimate for revision in contract demand 9500 KVA a new power supply on 66Kv at Lokdhirpur	Paschim Gujarat Vij Co. Ltd.	4.89
13	Project Construction Division 4, Rajkot	4701	Sauni Yojana Link – 4, P-2 Pumping Station Deposit	Paschim Gujarat Vij Co. Ltd.	11.92
14	Director General & Chief Police Officer	2055	Purchase of Bulletproof Helmets	Gujarat State Police Housing Corporation Limited.	10.00
15	Director General & Chief Police Officer	2055	Purchase of various equipment for BDDS team for newly created seven districts	Gujarat State Police Housing Corporation Limited.	3.15
16	Additional Director General of Police, Intelligence	2055	Creation of Social Media Intelligence Lab	Gujarat State Police Housing Corporation Limited.	3.00
17	Finance Department	2052	Integrated financial Management System (IFMS)	Gujarat Informatics Limited, Gandhinagar.	12.00

(₹ in crore)

Appendices

Sl. no.	Division/ office which made advance payment through hand receipts	Major head	Description	Paid to whom	Amount
18	Director of Employment & Training	4250	Project) purchase of equipments for Government Industrial Training Institutes	Gujarat Council of vocational Training (GCVT), Gandhinagar.	3.60
19	Director of Employment & Training	4250	purchase of equipments for Government Industrial Training Institutes	Gujarat Council of Vocational Training (GCVT), Gandhinagar.	8.99
20	Director of Employment & Training	4250	Purchase of equipments for Government Industrial Training Institutes	Gujarat Council of Vocational Training (GCVT), Gandhinagar.	38.78
21	Commissioner of Geology & Mining	2853	Implementation of GIS project	Gujarat Mineral Research and Development Society (GMRDS).	20.00
22	Home Department	2052	Implementation of CSITMS project and for implementation of CCTV project in Police Stations	Gujarat Informatics Limited, Gandhinagar.	2.99
					176.09

APPENDIX 2.5
Statement of various grants/appropriations where savings were more than ₹ 100 crore each or more than 50 per cent of the total provision
(Reference: Paragraph 2.3.4; Page 47)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	2	Agriculture - Revenue Voted	2,709.58	271.57	10.02
2	2	Agriculture - Capital Voted	105.00	80.00	76.19
3	4	Animal Husbandry and Dairy Development - Revenue Voted	497.61	118.13	23.74
4	5	Co-operation - Revenue Voted	478.34	194.49	40.66
5	7	Other Expenditure pertaining to Agriculture and Co-operation Department - Capital Voted	0.41	0.36	87.80
6	9	Education - Capital Voted	1,091.67	484.19	44.35
7	9	Education - Revenue Voted	20,836.53	443.16	2.13
8	13	Energy Projects - Revenue Voted	5,922.56	1,483.73	25.05
9	18	Pensions and Other Retirement Benefits - Revenue Voted	6,420.97	304.47	4.74
10	19	Other Expenditure pertaining to Finance Department - Revenue Voted	4,070.64	3,514.15	86.33
11	19	Other Expenditure pertaining to Finance Department - Capital Charged	0.01	0.01	100.00
12	19	Other Expenditure pertaining to Finance Department - Capital Voted	0.99	0.84	84.85
13	20	Repayment of debt pertaining of Finance Department and its Servicing- Revenue Charged	15,605.85	332.76	2.13
14	24	Other Expenditure pertaining to Food Civil Supplies and Consumer Affair Department-Capital Voted	0.01	0.01	100.00
15	39	Medical and Public Health - Capital Voted	1,666.43	265.53	15.93
16	39	Medical and Public Health- Revenue Voted	3,908.61	156.08	3.99
17	43	Police - Revenue Voted	3,378.22	216.22	6.40
18	46	Other Expenditure pertaining to Home Department - Capital Voted	593.64	113.68	19.15
19	49	Industries-Revenue Voted	1,955.18	350.01	17.90
20	49	Industries - Capital Voted	237.47	164.00	69.06
21	58	Other Expenditure pertaining to Labour and Employment Department - Capital Voted	0.33	0.31	93.94
22	60	Administration of Justice - Revenue Voted	867.88	295.66	34.07
23	61	Other Expenditure Pertaining to Legal Department - Capital Voted	1.77	1.38	77.97
24	63	Other expenditure pertaining to	0.09	0.08	88.89

Appendices

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
		Legislative and Parliamentary Affairs Development - Capital Voted			
25	65	Narmada Development Scheme - Capital Voted	4,772.00	966.87	20.26
26	66	Irrigation and Soil Conservation - Revenue Voted	1,019.14	159.92	15.69
27	66	Irrigation and Soil Conservation - Revenue Charged	0.40	0.35	87.50
28	67	Water Supply - Capital Voted	1,676.32	363.89	21.71
29	68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department - Capital Voted	1.10	0.79	71.82
30	70	Community Development - Revenue Voted	2,098.30	159.17	7.59
31	71	Rural Housing and Rural Development - Revenue Voted	1,872.25	255.68	13.66
32	75	Other Expenditure pertaining to Ports and Transport Department - Capital Voted	15.84	14.77	93.24
33	77	Tax Collections Charges(Revenue Department) - Revenue Voted	331.78	102.07	30.76
34	79	Relief On Account of Natural Calamities - Revenue Voted	2,315.46	195.81	8.46
35	81	Compensations and Assignments - Capital Voted	0.11	0.11	100.00
36	82	Other Expenditure pertaining to Revenue Department - Revenue Voted	3.14	2.18	69.43
37	82	Other Expenditure pertaining to Revenue Department – Capital Voted	0.26	0.17	65.38
38	84	Non-Residential Buildings - Capital Voted	1,325.69	544.60	41.08
39	86	Roads and Bridges- Capital Voted	2,377.68	537.84	22.62
40	86	Roads and Bridges - Revenue Voted	3,626.38	528.53	14.57
41	86	Roads and Bridges - Revenue Charged	4.12	2.73	66.26
42	90	Other Expenditure pertaining to Science and Technology Department - Capital Voted	14.00	10.04	71.71
43	92	Social Security and Welfare - Revenue Voted	1,351.99	163.31	12.08
44	95	Special Component Plan For Scheduled Castes- Revenue Voted	2,856.75	367.76	12.87
45	95	Special Component Plan For Scheduled Castes - Capital Voted	1,147.25	264.95	23.09
46	96	Tribal Area Sub-Plan - Revenue Voted	6,077.79	767.40	12.63

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
47	96	Tribal Area Sub-Plan - Capital Voted	3,961.58	501.00	12.65
48	96	Tribal Area Sub-Plan - Capital Charged	6.00	3.31	55.17
49	99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department - Capital Voted	0.12	0.06	50.00
50	101	Urban Housing - Revenue Voted	929.83	417.61	44.91
51	102	Urban Development - capital Voted	791.00	524.00	66.25
52	102	Urban Development - Revenue Voted	7,871.80	412.48	5.24
53	104	Other Expenditure pertaining to Urban Development and Urban Housing Department – Capital Voted	0.11	0.11	100.00
54	106	Other Expenditure pertaining to Women and Child Development Department - Revenue Voted	1,784.79	235.53	13.20
			1,18,582.77	16,293.86	13.74

APPENDIX 2.6
Cases where persistent savings were noticed during 2013-16
(Reference: Paragraph 2.3.5; Page 49)

(₹ in crore)

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2401-00-114P 01 AGR-6 Oil seeds (ISOPOM) Development (75 per cent CSS)					
2	2013-14	44.87	16.43	28.44	Less release by GOI.
2	2014-15	44.55	17.33	27.22	Slow progress of work owing to less monsoon, less supply of seeds by GSSC implementation of the scheme through e-governance i.e. ikhedut.
2	2015-16	42.67	9.66	33.01	Late onset and early withdraw of monsoon, non-availability of sufficient seed, non-availing benefit of subsidy in seed storage bean by the farmers and non-implementation of sprinkler set by GGRC.
2401-00-800C 18 AGR-43 Rashtriya krushi vikas yojana (CSS)					
2	2013-14	550.00	417.82	132.18	Less release by GOI.
2	2014-15	539.55	261.57	277.98	Less release by GOI.
2	2015-16	500.00	264.68	235.32	Non-release of fund by the Government of India
2202-03-102 09 EDM-30, Development and Expansion of University					
9	2013-14	69.81	30.73	39.08	Non receipt of administrative approval of new items
9	2014-15	147.13	98.35	48.78	Due to availability of previous years unspent balance under scheme of knowledge consortium of Gujarat
9	2015-16	134.01	89.98	44.03	No Reasons has been assigned
2236-02-102P 01 MDM-1, Mid Day Meal Scheme in for Children in Public Primary School					
9	2013-14	695.11	566.15	128.96	Less beneficiaries under Mid Day Meal Scheme for children in Public Primary Schools than anticipated
9	2014-15	897.63	717.12	180.51	Non-filling up of the vacant posts, less demand from the districts on account of less beneficiaries, non-increase in the honorarium for cook-cum-helper and late start of Mid Day Meal in Model School
9	2015-16	647.67	574.11	73.56	Due to vacant post, non filling up of post, less number of demand from districts
2075-00-800 01 Liability on account of increase in rate of DA					
19	2013-14	3,000.00	0.00	3,000.00	Due to liability of DA payment was transferred to respective departments
19	2014-15	3,500.00	0.00	3,500.00	Due to revised estimate of DA allowance
19	2015-16	3,500.00	0.00	3,500.00	Due to revised estimate of DA allowance
2049-01-101 99 Loans to be raised					
20	2013-14	3,014.86	2,310.91	703.95	Reasons not intimated.
20	2014-15	4,333.41	3,808.78	524.63	The composite provision has been re-appropriated to newly opened sub heads for new loans in accordance with the requirement.
20	2015-16	5,404.41	5,065.41	339.00	Rate of interest on market loan cannot be predicted in advance

Grant No.	Year	Provision	Expenditure	Savings	Reasons
2210-01-001 02 HLT-11 Directorate of medical education and research finance commission - NABH/ NABL					
39	2013-14	326.97	270.06	56.91	Due to compulsory cut imposed by the FD in revised estimates and non filling up of vacant posts
39	2014-15	335.56	269.53	66.03	Due to compulsory cut imposed by the FD in revised estimates
39	2015-16	482.37	421.91	60.46	Due to compulsory cut by the FD in revised estimates.
2210-01-110 01 HLT-2 Civil Hospital Administration (Medical)					
39	2013-14	263.99	220.09	43.90	Due to compulsory cut imposed by the FD in revised estimates
39	2014-15	284.21	243.45	40.76	Due to compulsory cut imposed by the FD in revised estimates
39	2015-16	353.50	259.24	94.26	Due to compulsory cut by the FD in revised estimates.
4210-01-110 42 HLT-72 Hospitals and Dispensaries Finance Commission-NABH/NABL					
39	2013-14	471.82	411.40	60.42	Less expenditure on Medical Education and (ii) expenditure on new items of Diagnostic Service Centre was not incurred
39	2014-15	537.36	491.42	45.94	Reasons not intimated.
39	2015-16	733.28	636.78	96.50	Cut-imposed by the Finance Department in Revised Estimates
2055-00-109 01 MEP-6 District Police Proper					
43	2013-14	1,484.27	1,341.34	142.93	Due to vacant posts and less expenditure for the ad-hoc financial assistance
43	2014-15	1,574.18	1,510.81	63.37	Reasons not furnished
43	2015-16	1,750.54	1,637.72	112.82	Non-filling up of the vacant posts
2852-80-800 30 Scheme to meet expenses of Regional Development authority for the development of Dholera special investment region					
49	2013-14	45.00	0.00	45.00	Entire budget provision of ₹ 45.00 lakh pertaining to Dholera Project was surrendered due to road demarcation process was not finalized and decision for payment of compensation for land acquisition was not taken.
49	2014-15	45.00	0.00	45.00	Entire Budget provision of ₹ 45.00 lakh was anticipated for surrender due to non-finalisation of Dholera project owing to non receipt of the clearance certificate from Ministry of Environment and Forest Department.
49	2015-16	30.00	5.00	25.00	The work was transferred to new Scheme SPV-Dholera Industrial City Development Limited
4852-02-800 02 Expenditure for Project work of GICCL					
49	2013-14	500.00	0.00	500.00	Non-receipt of proposals under the Scheme for project work of Gujarat Industrial Corridor Corporation Limited and Environment Clearance for Rail Project.
49	2014-15	266.44	0.00	266.44	Non commencement of the work under the Scheme, reasons for the same have not been

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
					intimated
49	2015-16	100.00	0.00	100.00	Due to non-finalisation of the project
6858-04-800 01 Loan to Mega Project to Implement - State Support Agreement					
49	2013-14	425.00	252.34	172.66	Reduced amount of loan was payable to Institutes under the Terms and Conditions of the Agreement
49	2014-15	300.00	59.96	240.04	Non-payment of loan to the institute owing to non-fulfilling of terms and conditions
49	2015-16	100.00	62.01	37.99	Due to less claim under the Scheme.
2230-03-101 01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes					
57	2013-14	273.40	247.93	25.47	Due to compulsory cut imposed by the FD in the revised estimates
57	2014-15	337.80	295.04	42.76	Due to cut imposed by the FD in the revised estimates.
57	2015-16	321.42	285.36	36.06	Non-filling up of the vacant posts and higher pay scale for Supervisor Instructor not paid, less expenditure under loan subsidy, expenditure not incurred under soft skill training.
4250-00-800 01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes					
57	2013-14	106.11	69.13	36.98	Reasons not given.
57	2014-15	118.49	77.34	41.15	Less demand for machinery owing to less enrollment in new KVK course, and non-receipt of administrative approval for purchase of furniture.
57	2015-16	124.13	83.22	40.91	Receipt of lower price tender for purchase of Machinery and Equipment and delay at State Level Committee
2700-80-005 11 IRG-47 Survey and Investigation					
66	2013-14	37.12	3.24	33.88	Due to various reasons like delay in approval, design clearance from authorities
66	2014-15	39.00	5.43	33.57	Delay in approval of project, designing work and late receipt of clearance and approval from various authorities.
66	2015-16	46.00	20.11	25.89	Due to delay in approval of projects, designing works and late receipt of clearance and approval from various authorities
4702-00-101 03 Construction of Barrage on River Narmada Near village Bhadbhut (Plan)					
66	2013-14	50.00	0.00	50.00	Non-commencement of works mainly on account of late receipt of approval for the work.
66	2014-15	52.50	0.00	52.50	Non-commencement of the work under the Scheme owing to delay in approval, clearance and design by various authorities
66	2015-16	52.50	0.00	52.50	Delay in approval, design and clearance from various authorities and certain site specific reasons.
2501-06-800C 08 Backward Region Grant Fund (BRGF) (100 per cent CSS)					
71	2013-14	78.95	24.93	54.02	Non release of second instalment of BRGF by Government of India,
71	2014-15	77.63	43.88	33.75	Non-release of 1 st installment of grant for 2

Grant No.	Year	Provision	Expenditure	Savings	Reasons
					districts out of 6 districts by the Government of India.
71	2015-16	77.63	15.20	62.43	The scheme was closed from April 2015
2041-00-102 01 Inspection of Motor Vehicles					
74	2013-14	153.44	95.01	58.43	After approval of revised estimates, the department has surrendered the excess amount to the Finance Department
74	2014-15	197.78	124.13	73.65	Non-filling of the vacant posts, system integrated project not started, non completion of work of check posts and automated driving test track
74	2015-16	202.25	138.61	63.64	Non-filling of the vacant posts, Regional Transport Office could not be started at Surat, Vadodara and Bavla, non-completion of work of check post up gradation and automated driving test track by agencies and non-completion of installation of weigh-in bridges etc.
2053-00-094 01 Sub-Divisional Establishment (including Talatis and Kotwals, Circles Inspectors) Prant Officer, Mamlatdars and Circle Officers					
78	2013-14	194.33	158.67	35.66	Non-filling up of newly created 1800 posts of Talatis for some administrative reasons.
78	2014-15	180.57	144.90	35.67	Non-filling up of newly created 1800 vacant posts on account of administrative reasons and (ii) vacant posts of Talatis due to leaving of the job by many Talatis. Non-filling up of vacant posts owing to non-completion of recruitment process and (ii) non-completion of probation period of employees having fixed pay due to administrative reasons.
78	2015-16	174.98	147.93	27.05	Non filling up of newly sanctioned posts owing to Administrative reasons.
2245-02-113 03 Assistance for repair/restoration of damaged houses					
79	2013-14	40.00	4.19	35.81	Less demand from collectorate
79	2014-15	40.00	0.78	39.22	Reasons not intimated
79	2015-16	174.00	134.47	39.53	No reasons intimated
4202-01-202 42 EDN-21 Buildings					
84	2013-14	74.04	33.08	40.96	Reasons not intimated.
84	2014-15	81.90	39.66	42.24	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
84	2015-16	87.25	41.34	45.91	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
4202-02-105 42 TED-23 Buildings (Plan)					

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Grant No.	Year	Provision	Expenditure	Savings	Reasons
84	2013-14	128.82	82.35	46.47	Reasons not intimated.
84	2014-15	125.33	54.88	70.45	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
84	2015-16	117.81	55.31	62.50	Excessive original provision made for new work and also due to time consuming procedure like land allotment, drawings, Administrative Approval, Technical, Sanction, tender process etc.
4250-00-203 42 EMP-1 Buildings					
84	2013-14	353.16	235.93	117.23	Excess original provision was made for new works due to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
84	2014-15	216.33	125.61	90.72	No machinery could be purchased
84	2015-16	142.16	34.88	107.28	Excessive original provision made for new works and also due to more time taken for completing procedure like Land Allotment, Drawings, Administrative Approval, technical Sanction and Tender process etc.
4216-01-106P 05 Construction of Residential Building for Legal Department					
85	2013-14	78.85	19.95	58.90	High provision in new works and non-receipt of Administrative Approval from the concerned department for works entrusted to Roads and Buildings Department.
85	2014-15	116.10	25.17	90.93	Excessive provision in new works and non-receipt of grant from Government of India under Centrally
85	2015-16	78.82	41.91	36.91	Receipt of less grant from the Government of India
3054-80-001 05 Expenditure transferred on pro-rata basis to Major Head "3054"					
86	2013-14	104.03	11.09	92.94	Reasons not furnished
86	2014-15	108.31	7.78	100.53	Reasons not furnished
86	2015-16	107.71	71.93	35.78	Actual Pro-rata Transfer
5054-03-337 14 World Bank					
86	2013-14	108.00	63.07	44.93	The tender process could not be finalised in the stipulated time
86	2014-15	340.00	223.33	116.67	Tender process could not be completed in stipulated time
86	2015-16	407.00	247.44	159.56	Excessive original provision made for new works and also due to more time taken for completing procedure like land Allotment, drawings, Administrative Approval, Technical Sanction and tender process etc.
5054-03-337C 15 Central Road Fund					
86	2013-14	103.00	36.34	66.66	Tender process could not be completed in the stipulated time

Grant No.	Year	Provision	Expenditure	Savings	Reasons
86	2014-15	92.25	40.29	51.96	Tender process could not be completed in the stipulated time
86	2015-16	93.00	53.30	39.70	Excessive original provision, time consuming procedure like administrative approval, technical sanction, tender process etc.
2501-06-796C 08 RDD-20 Backward Region Grant Fund (BRGF) (100 per cent CSS)					
96	2013-14	72.35	29.33	43.02	Due to non-release of 2 nd instalment for Backward Region Fund by GoI.
96	2014-15	60.61	16.36	44.25	Due to release of less amount of fund by GoI
96	2015-16	60.61	1.20	59.41	The scheme was closed from April 2015
4202-01-796 42 EDN-21 Building					
96	2013-14	77.56	24.51	53.05	Excessive original provision made for new works and also due to more time taken for completing procedures like and allotment, drawings, Administrative Approval, Technical, Sanction, Tender process etc.
96	2014-15	171.46	82.94	88.52	Excessive original provision made for new works and also due to more time taken for completing procedures like and allotment, drawings, Administrative Approval, Technical, Sanction, Tender process etc.
96	2015-16	88.45	46.67	41.78	Excessive original provision made for new works and also due to more time taken for completing procedures like and allotment, drawings, Administrative Approval, Technical, Sanction, Tender process etc.
223602800P 01 NTR-18 Integrated Child Development Scheme (Plan)					
106	2013-14	529.66	444.28	85.38	Reasons not intimated.
106	2014-15	568.35	487.88	80.47	Non-receipt of approval by Government of India for implementation of new scheme viz. Nutrition Counseling Volunteers and also due to vacant posts.
106	2015-16	526.00	485.12	40.88	Due to vacant posts of CVN, NCV, Urban Program Officer under urban unit, ICDS, mission, saving available under crech component at district.

APPENDIX 2.7
Cases where supplementary provision (₹ five crore or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.6; Page 50)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	6-Fisheries –Revenue Voted	158.40	154.05	4.35	13.03
2	13-Energy Projects - Revenue Voted	4,747.62	4,438.83	308.79	1,174.94
3	39-Medical and Public Health - Revenue Voted	3,770.58	3,752.53	18.05	138.03
4	43-Police - Revenue Voted	3,364.55	3,162.00	202.55	13.67
5	67-Water Supply –Capital Voted	1,653.30	1,312.43	340.87	23.02
6	75-Other Expenditure Pertaining to Ports and Transport Department - Revenue Voted	82.39	81.94	0.45	69.59
7	86-Roads and Bridges -Revenue Voted	3,422.85	3,097.85	325.00	203.53
8	92-Social Security and Welfare - Revenue Voted	1,195.28	1,188.69	6.59	156.71
9	95-Special Component Plan for Scheduled Castes -Revenue Voted	2,799.92	2,489.00	310.92	56.83
10	96-Tribal Area Sub Plan -Revenue Voted	5,950.65	5,310.39	640.26	127.14
TOTAL		27,145.54	24,987.71	2,157.83	1,976.49

APPENDIX 2.8
**Excess/Saving (more than ₹ five crore) in respect of Unnecessary/
 Insufficient Re-appropriation of Funds**
(Reference: Paragraph 2.3.7; Page 51)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
1	9	EDN-113 Sarva Shiksha Abhiyan (including support from 13th Finance Commission) (Plan)	4202	-5.67	0.00	441.53
2	67	Rural Water Supply (MNP)	4215	-457.9	0.00	302.53
3	9	EDN-68 Sarva Shiksha Abhiyan	2202	198.13	0.00	271.66
4	20	Loans to be raised on or after November-2011	2049	-73.30	0.00	265.69
5	5	COP-34 Financial assistance to farmer for subvention of interest	2425	-17.67	0.00	177.49
6	71	Rural Sanitation Programme (Plan)	2501	-547.94	0.00	91.26
7	101	HSG-75 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations	2216	-200.43	0.00	88.97
8	102	UDP- Urban Development Mission-Smart cities	2217	-259.1	0.00	72.4
9	70	CDP-19 Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA) (Plan)	2515	-13.61	0.00	64.39
10	70	CDP-3 Strengthening of the Block Level Agencies	2515	-8.46	0.00	42.04
11	49	Assistance to Large Industries (Plan)	2852	-78.34	0.00	41.66
12	93	VKY-156 Post SSC, State Scholarship for girl students	2225	28.6	0.00	39.14
13	18	Commuted Value of pensions	2071	-119.83	0.00	37.07
14	96	HSG-49 Indira Awas Yojna (75-25 Centrally Sponsored Scheme)	2216	6.36	0.00	35.06
15	9	Provision of Educational facilities-Maintenance Grant	2202	-125.64	0.00	34.57
16	2	AGR-43 Rashtriya krushi vikas yojna	2401	-201.57	0.00	33.75
17	9	Rashtriya Uchchatar Shiksha Abhiyan	2202	-98.04	0.00	27.29
18	39	HLT-31 Community Health Centers	2210	-12.02	0.00	26.81
19	20	Interest on General Provident Fund (Other than Class-IV employees)	2049	12	0.00	26.09
20	71	Integrated Watershed Management Programme	2501	-172.18	0.00	25.32
21	96	Implementation of Rashtriya Madhyamik Shiksha Abhiyan	4202	-58.62	0.00	23.72
22	71	HSG-49- Indira Awas Yojana	2216	-84.96	0.00	22.84
23	87	UDP-27 Non Residential Buildings (Plan)	4217	-8.30	0.00	22.71
24	96	RDD-Integrated Watershed Management Programme (90-10)	2501	-9.09	0.00	21.92

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Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
		Centrally Sponsored Schemes) (Plan)				
25	95	BCK-60 Nagrik Cell	2202	29.11	0.00	20.01
26	86	RBD 2(b) Original works	5054	-27.03	0.00	19.53
27	96	HLT-31-Conservation of hospital unit into referral and strengthening hospital	4215	-18.62	0.00	19.38
28	20	Block Loans	2049	-11.64	0.00	18.86
29	84	Mamlatdar Office Buildings for Revenue Department (Plan)	4059	-6.4	0.00	17.93
30	95	BCK-4 Scheduled Castes Sub-Plan Muni Metraj State Scholarship for Pre S.S.C. Children whose parents are engaged in unclean occupation (Centrally Sponsored Scheme (50-50)) (Plan)	4225	-8.7	0.00	16.93
31	95	HSG-49 Indira Awas Yojana	2216	14.95	0.00	14.70
32	84	Administration of Justice Buildings for Legal Department	4059	-61.46	0.00	14.67
33	96	EDN-28 Development of Government Colleges (Plan)	2202	-8.69	0.00	11.86
34	86	RBD-4 Roads and Bridges (Plan)	3054	-31.00	0.00	11.38
35	84	Administration	2059	-44.23	0.00	10.14
36	70	CDP-19 Rajiv Gandhi Panchayat Sashaktikaran Abhiyan(RGPSA)	2515	13.61	0.00	10.00
37	26	National Afforestation Programme (100 % Centrally Sponsored Schemes) (Plan)	4406	-5.24	0.00	9.29
38	96	VKY-153 State scholarship for Pre.S.S.C. Student (Plan)	2225	-12.47	0.00	8.99
39	96	MDM-1- Mid day meal scheme for children in public Schools(75-25 Centrally Sponsored Scheme) (Plan)	2236	-11.3	0.00	8.78
40	96	Cash assistance to infirm and aged persons (Antyoday) (NFBS)	2235	8.72	0.00	8.55
41	49	IND-7 Infrastructure facility and development of salt industry (Plan)	2851	8.31	0.00	8.31
42	9	MDM-1 Mid-Day Meal Scheme for Children in Public Primary schools. (Plan)	2236	-65.48	0.00	8.08
43	6	FSH-16 Sales tax subsidy on High Speed Diesel to Mechanized Fishing vessels below 20 meters length	2405	7.67	0.00	7.67
44	72	Payment of Local Cess of land revenue of Panchayats under Section 198 of Gujarat Panchayat Act, 1993 Assignment of Local Cess revenue to District Panchayats	3604	-7.65	0.00	7.35
45	84	Other maintenance expenditure (material and others) (repairs to non-	2059	18.25	0.00	7.18

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+/-)	Final excess (+)	Final saving (-)
		residential buildings)				
46	9	EDN-16-L Gujarat State Council of Educational Research and Training (Plan)	2202	-16.61	0.00	6.23
47	96	Works (Education Department)(65-35 Centrally Sponsored Scheme)	4202	-82.9	0.00	6.09
48	96	EMP- 1 Craftman Training Scheme in Government I.T.I. (75-25 Centrally Sponsored Scheme)	2202	-15.41	0.00	5.55
49	9	TED-5 Development Government Engineering Colleges	2203	-13.98	0.00	5.45
50	20	Interest on balance of Insurance Fund	2049	5.14	0.00	5.14
51	9	Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme (Plan)	2202	-34.69	0.00	5.01
52	66	Administration	4701	-13.29	5.17	0.00
53	52	C_L-3 Maintenance of Aircraft	2070	-5.75	5.75	0.00
54	66	Other Expenditure	4701	471.66	15.4	0.00
55	86	Rural Roads	3054	-53.48	43.1	0.00
56	20	Repayment of Loans received from National Small Savings Fund	6003	10.64	266.76	0.00
		Total		- 2,275.54	336.18	2,528.97

APPENDIX 2.9

Substantial surrenders of more than ₹ one crore or more than 50 per cent
(Reference: Paragraph 2.3.8.1; Page 51 selected top 15 cases)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
1	19	2075.00.800 01 Liability on account of increase in the rate of DA	3,500.00	3,500.00	100	Due to decision of Government to make provision for the payment of dearness allowance from the head of respective department.
2	86	3054.80.800P 02 Finance Commission	346.00	346.00	100	Due to non-receipt of grant under the Scheme from the Government of India
3	101	2216.02.192P 01 HSG-76 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipalities	114.15	114.15	100	Non-release of grant by the Government of India owing to restriction on submission of projects under the Scheme
4	49	4852.02.800 02 Expenditure for Project work of GICCL	100.00	100.00	100	Due to non-finalization of project.
5	102	4217.60.190 03 UDP-Share Capital for Diamond Research and Mercantile City Company Limited (Dream CCL)	75.00	75.00	100	Non-acceptance of the bills by Treasury Office owing to release of the grant on 30/03/2016
6	102	2215.02.105P 03 UDP-Grant in Aid to Urban/Area Development Authorities under Mahatma Gandhi Swachhata Mission	74.44	74.44	100	Due to less release of grant by the Government of India
7	46	4055.00.211P 10 MPF Scheme for Construction of Police Buildings	66.00	66.00	100	Due to non-receipt of the sanction order for the Scheme by the Government of India
8	49	2852.80.800C 33 Assistance from Government of India for industrial Development	60.00	60.00	100	Due to de-linking of the Scheme by the Government of India
9	66	2700.04.101C 03 Operation and Maintenance of Major and Medium Irrigation Schemes (Finance Commission)	59.00	59.00	100	Due to non receipt of the Central Share from the Government Of India
10	96	2225.02.796C 45 VKY-323 Finance	50.00	50.00	100	Due to non-filling up of the vacant posts and

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Reasons
		Commission Grant				non-availability of beneficiaries under the Scheme
11	95	2216.02.191P 03 HSG-75 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Municipal Corporations	44.75	44.75	100	Due to less release of central assistant from Government of India
12	101	2216.02.193P 03 HSG-77 Slum Free City Planning Scheme Under Rajiv Awas Yojana for Urban/Area Development Authorities	41.05	41.05	100	Due to no release of grant by the Government of India owing to restrictions on submission of projects under the Scheme
13	22	3456.00.190 13 Distribution of Sugar to Below Poverty Line(BPL) and Antyodaya (AAY) family	36.27	36.27	100	Due to reduction in cost price of Sugar
14	98	4202.03.800P 02 Rajiv Gandhi Khel Abhiyan (RGKA)	28.00	28.00	100	Due to non-release of grant by the Government of India
15	2	2401.00.103P 20 Strengthening of seed testing laboratory	26.00	26.00	100	Due to non-receipt of the Central Share from the Government of India

APPENDIX 2.10
Amount surrendered (₹ two crore or more) in excess of actual savings
(Reference: Paragraph 2.3.8.2; Page 51)

(₹ in crore)

Sl. No.	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	1	Agriculture and Co-operation Department - Revenue Voted	18.11	5.19	5.70	0.51
2	5	Co-operation - Revenue Voted	478.34	194.49	194.57	0.08
3	18	Pension and other retirement benefits - Revenue Voted	6,420.97	304.47	308.61	4.14
4	21	Food Civil Supplies and Consumer Affairs - Revenue Voted	29.66	7.06	7.12	0.06
5	22	Civil Supplies - Revenue Voted	377.27	1.48	50.75	49.27
6	23	Food - Revenue Voted	90.35	15.01	15.60	0.59
7	27	Environment - Revenue Voted	30.00	3.49	12.18	8.69
8	40	Family Welfare - Revenue Voted	730.16	7.04	60.72	53.68
9	44	Jails- Revenue Voted	101.59	7.59	7.60	0.01
10	46	Other Expenditure pertaining to Home Department - Capital Voted	593.64	113.68	113.68	0.00 ¹
11	48	Stationary and printing - Revenue Voted	61.63	2.93	3.00	0.07
12	54	Information and publicity - Revenue Voted	91.61	3.56	3.64	0.08
13	56	Labour and Employment Department - Revenue Voted	12.74	3.11	3.11	0.00 ²
14	57	Labour and Employment - Revenue Voted	911.27	67.62	67.83	0.21
15	57	Labour and Employment - Capital Voted	134.13	50.91	50.91	0.00 ³
16	59	Legal Department - Revenue Voted	10.69	2.94	2.94	0.00 ⁴
17	60	Administration of Justice -Revenue Charged	113.61	27.99	32.90	4.91
18	60	Administration of Justice - Revenue Voted	867.88	295.66	296.70	1.04

¹ ₹ 59,000² ₹ 64,000³ ₹ 220⁴ ₹10,297

Sl. No.	Grant no.	Number and Name of the Grant or Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
19	61	Other Expenditures pertaining to Legal Department - Revenue Voted	65.71	24.90	24.99	0.09
20	62	Legislative and Parliamentary Affairs Department - Revenue Voted	7.89	2.72	2.83	0.11
21	66	Irrigation and Soil Conservation - Revenue Voted	1,019.14	159.92	178.29	18.37
22	89	Science and technology Department - Revenue Voted	191.68	11.16	12.09	0.93
23	93	Welfare of Schedule Tribes- Capital Voted	40.53	9.82	14.59	4.77
24	93	Welfare of Schedule Tribes - Revenue Voted	293.06	0.84	2.49	1.65
25	96	Tribal Area Sub Plan - Capital Voted	3,961.58	501.00	634.69	133.69
26	98	Youth Services and Cultural Activities - Revenue Voted	299.12	51.73	53.53	1.80
27	102	Urban Development - Revenue Voted	7,871.80	412.48	413.41	0.93
		Total	24,824.16	2,288.79	2,574.47	285.68

APPENDIX 2.11
Savings of more than ₹ five crore and more than 10 per cent not surrendered
(Reference: Paragraph 2.3.8.3; Page 52)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Savings	Surrender	Savings which remained to be surrendered	Percentage of savings not surrendered
1	4	Animal Husbandry and Dairy Development - Revenue Voted	118.13	94.42	23.71	20.07
2	9	Education - Revenue Voted	443.16	120.14	323.02	72.89
3	9	Education - Capital Voted	484.19	244.56	239.63	49.49
4	13	Energy Projects - Capital Voted	16.73	0.00	16.73	100.00
5	13	Energy Projects - Revenue Voted	1,483.73	7.10	1,476.63	99.52
6	16	Tax Collection Charges (Finance Department) - Revenue Voted	30.75	21.55	9.20	29.92
7	20	Repayment of Debt Pertaining to Finance Department and its servicing - Revenue Charged	332.76	299.47	33.29	10.00
8	26	Forest - Capital Voted	22.51	8.87	13.64	60.60
9	26	Forest - Revenue Voted	59.49	52.39	7.10	11.93
10	31	Elections - Revenue Voted	9.32	8.27	1.05	11.27
11	39	Medical and Public Health - Revenue Voted	156.08	3.17	152.91	97.97
12	66	Irrigation and Soil Conservation - Capital Voted	22.45	0.00	22.45	100.00
13	66	Irrigation and Soil Conservation - Capital Charged	15.86	0.00	15.86	100.00
14	68	Other expenditure pertaining to Narmada, Water Resources Water Supply and Kalpsar Department - Revenue Charged	7.32	4.76	2.56	34.97
15	74	Transport - Capital Voted	35.17	0.00	35.17	100.00
16	74	Transport - Revenue Voted	64.04	51.98	12.06	18.83
17	75	Other Expenditure Pertaining to Ports and Transport Department - Revenue Voted	70.04	0.41	69.63	99.41
18	76	Revenue Department - Revenue Voted	10.52	8.70	1.82	17.30
19	77	Tax collection charges (Revenue Department) - Revenue Voted	102.07	75.01	27.06	26.51
20	79	Relief on Account of Natural Calamity - Revenue Voted	195.81	0.00	195.81	100.00
21	81	Compensations and Assignments - Revenue Voted	43.17	0.00	43.17	100.00
22	84	Non-Residential Buildings - Revenue Voted	24.23	11.58	12.65	52.21
23	85	Residential Buildings - Revenue Voted	33.65	6.60	27.05	80.39
24	85	Residential Buildings - Capital Voted	68.40	60.92	7.48	10.94
25	86	Roads and Bridges - Revenue Voted	528.53	475.20	53.33	10.09
Total			4,378.11	1,555.10	2,823.01	64.48

APPENDIX 3.1
Utilisation certificates outstanding as on 31 March 2016
(Reference: Paragraph 3.1, Page 63)

(₹ in crore)

Sl. No.	Department	Period of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture & Co-operation	2001-16	2,802	2,771.60	2,632	2,447.75	170	323.85
2	Climate change	2010-16	84	372.65	77	343.89	7	28.76
3	Women & Child development	2002-16	788	398.14	456	34.06	332	364.08
4	Education	2001-16	4,178	1,376.27	3,869	704.08	309	672.19
5	Energy & Petrochemicals	2008-16	37	1,753.83	37	1,753.83	0	0.00
6	Food, Civil Supplies & Consumer affairs	2001-16	102	179.37	63	178.25	39	1.12
7	Finance	2012	3	0.33	1	0.05	2	0.28
8	Forest & Environment	2001-16	145	52.44	125	32.93	20	19.51
9	General Administration	2001-16	536	658.50	499	624.15	37	34.35
10	Gujarat Legislature Secretariat	2006-08	13	2.50	13	2.50	0	0.00
11	Health & Family Welfare	2001-16	2,464	1,365.91	2,304	930.26	160	435.65
12	Home	2001-16	157	574.80	139	399.06	18	175.74
13	Industries & Mines	2001-16	2,735	2,380.29	2,519	1,901.67	216	478.62
14	Information, Broadcasting & Tourism	2002-10	5	0.63	5	0.63	0	0.00
15	Labour & Employment	2001-16	245	29.10	164	8.31	81	20.79
16	Legal	2001-16	55	10.77	42	6.41	13	4.36
17	Narmada, Water Resources, Water Supply and Kalpsar	2001-16	1,131	5,048.28	1,110	5,035.49	21	12.79
18	Ports & Transport	2001-16	743	1,935.17	738	1,855.01	5	80.16
19	Panchayats, Rural Housing and Rural Development	2001-16	2,172	1,787.02	1,929	1,196.82	243	590.20
20	Roads & Buildings	2003-16	15	2.01	14	1.81	1	0.20
21	Revenue	2001-16	132	227.75	117	221.85	15	5.90
22	Social Justice & Empowerment	2001-16	30,046	5,491.63	25,271	4,411.81	4,775	1,079.82
23	Science and Technology	2003-16	114	90.53	114	90.53	0	0.00
24	Sports, Youth & Cultural Activities	2001-16	1,735	38.66	1,129	22.55	606	16.11
25	Urban Development & Urban Housing	2001-16	284	4,088.63	190	3,047.71	94	1,040.92
Total			50,721	30,636.81	43,557	25,251.41	7,164	5,385.40

APPENDIX 3.2
Statement showing names of bodies and authorities,
the accounts of which had not been received for audit
(Refer paragraph 3.3; Page 71)

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
1	Gujarat University, Ahmedabad	1999-2000 onwards	1
2	Akshar Purushottam Arogya Mandir (Muni Seva Ashram), Vaghodia, Goraj-Vadodara; Institute of Kidney Diseases & Research Centre (IKDRC), Ahmedabad	2004-05 onwards	2
3	K J Mehta TB Hospital, Songadh, Amargadh, Bhavnagar; Sheth Vadilal Sarabhai General Hospital and Sheth Chinai Maternity Hospital, Ahmedabad; Self Employed Women's Association (SEWA), Ahmedabad; Electronic Quality Development Centre, Ahmedabad	2005-06 onwards	4
4	Arya Kanya Shuddha Ayurvedic Mahavidyalaya, KareliBaug, Vadodara; Gujarat Backward Classes Development Corporation, Gandhinagar; Gujarat Sahitya Academy, Gandhinagar; G.K. General Hospital, Bhuj, Kutchh; Gujarat State Lalit Kala Academy, Ahmedabad; Forest Development Agency, Junagadh; Forest Development Agency, Surendernagar; Forest Development Agency S.K. Himmatnagar (North); Forest Development Agency, Valsad (North); Forest Development Agency, Bhavnagar	2006-07 onwards	10
5	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal; Ravishankar Maharaja Eye Hospital, Chikhodra, Anand; State Literacy Mission Authority, Gandhinagar; Smt. A.J. Savla Homeopathic Medical College, Mehsana; Forest Development Agency, Jamnagar; Forest Development Agency, Rajkot; Forest Development Agency, Dahod; Forest Development Agency, S.K. Himmatnagar (South); Forest Development Agency, Ahwa Dang (South)	2008-09 onwards	9
6	C U Shah T B Hospital, Dudhrej Road, Suredranagar; Mandvi Taluka Kshaya Nivaran Sangh (T. B. Association), Kutch	2009-10 onwards	2
7	Bhavan's Shri C T Sutaria ITI, Dakor, Kheda; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat Rural Workers Welfare Board, Gandhinagar, Gujarat; Gujarat Tribal Development Corporation, Gandhinagar	2010-11 onwards	4
8	U.N. Mehta Institute of Cardiology and Research Centre, Ahmedabad	2011-12 onwards	1
9	Bhavan's Shri Swaminarayan Technical institute, Dakor, Taluka-Thasra, Kheda; Dr. V. H. Dave Homoeopathic Medical College & Hospital Heineman House, Amul Dairy Road, Anand; Sabarmati Ashram Preservation & Memorial Trust,	2012-13 onwards	19

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	Ahmedabad; Vithalbhai Patel & Rajratna PT Patel Science College, Anand; Centre for Entrepreneurship Development; Electrical Research and Development Association; Forest Development Agency, Vyara; Forest Development Agency, Dang (North); Forest Development Agency, Banaskantha; Forest Development Agency, Gandhinagar; Forest Development Agency, Patan; Forest Development Agency, Kheda; Forest Development Agency, Gir (East); Forest Development Agency, Gir (West); Forest Development Agency, Valsad South ; Gandhidham Development Authority, Adipur Kutch; Gujarat Urban Development Mission (GUDM), Gandhinagar; Unorganised Labour Welfare Board, Gandhinagar; State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar		
10	Bhagwat Vidyapith Ashok ITI krishnadham, Sola, Ahmedabad; Bala Hanuman Ayurved Mahavidalaya, Taluka-Mansa, Gandhinagar; GIA (Grant in Aid) Industrial Training Centre Morva-Rena (Panchmahal); Gujarat State Non-Resident Gujarati's Foundation, Udyog Bhavan, Gandhinagar; Gujarat State Lion Conservation Society, Junagadh; Children University, Subhash Chandra Bose Shikshan Sankul, Gandhinagar; Gujarat Council of Secondary Education, Gandhinagar; Gujarat Medicinal Plants Board, Gandhinagar; Gujarat Press Academy, Gandhinagar; Gujarat State Council for Blood Transfusion, Ahmedabad; Indian Institute of Teacher Education, Gandhinagar; ITI College (Swaminarayan Sanchalit) At & Post Vardhari Taluka Lunawara, Panchmahal; Jan ShikshanSansthan, Surat; Mahatma Gandhi Labour Institute, Drive in Road, Memnagar, Ahmedabad; Medical College Development Committee, Govt Medical College, Surat; Medical College Development Society, Vadodara; Methodist Technical Institute, Sama Road, Vadodara ; Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar; Rogi Kalyan Samiti, D-2 Civil Hospital Asarwa Ahmedabad; Rogi Kalyan Samiti, Civil Hospital Ahmedabad; Rogi Kalyan Samiti, Pt. Deen Dayal Upadhyay College Rajkot; Rogi Kalyan Samiti, Surat; Sentinel Surveillance Unit, New Civil Hospital, Majura Gate Surat; SurakshaSetu Society (State Level), Gandhinagar; Bhailalbhai & Bhikhabhai Institute of Technology,	2013-14 onwards	45

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Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	<p>Vidyanagar; School of Architecture, CEPT University, Ahmedabad; School of Planning, CEPT University, Ahmedabad; School of Building Science & Technology, CEPT University, Ahmedabad; School of Interior Design, CEPT University, Ahmedabad; Centre for Social Studies, Veer Narmad South Gujarat University Campus, Surat; Chimanlal Nagindas Technical Centre, Ahmedabad; Dr. Dayaram Patel Pharmacy College, Ahmedabad; Gujarat State AIDS Control Society, Ahmedabad; Gujarat National Law University, Gandhinagar; K.V. Patel I.T.I Chansama, Patan; Maniben Pithawala I.T.I Navyug College, Surat; Rogi Kalyan Samiti Guru Gobindsinh, Government Hospital, Jamnagar; Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad; Tolani Foundation Gandhidham Polytechnic, Adipur Kutch; Trimurti hospital, Bavla, Ahmedabad; Sanjivani Hospital At & Post chaithan, Surat; Sardar Vallabhbbhai Patel Memorial Society Gandhi Sardar Smruti Chowk, Shahibaug, Ahmedabad; Veer Narmad South Gujarat University, University Campus, Surat; Veraval People's Cooperative Bank Silver Jubilee Industrial Training centre Bhalka Road, Veraval; Xavier Technical Institute, Sevasi, Vadodara</p>		
11	<p>Bhagubhai Mafatlal Hospital (Seva Shram), Bharuch; Forest Development Agency, Chhota Udepur; Forest Development Agency, Kutch (East); Forest Development Agency, Kutch (West); Gujarat Environment Management Institute; Junagadh Agriculture University; Anand Agriculture University; Gujarat State Tribal Development Residential Educational Institutions Society, Birsa Munda Bhavan, Gandhinagar; Gujarat Industrial Development Board; Gujarat Infrastructure Development Board; Gujarat Pollution Control Board, Gandhinagar; Gujarat State Biotechnology Mission; Shrimant Fatehsinh Rao Gaekwad General Hospital Vatrak Taluka Bayad, Sabarkantha; Shivanand Mission, Sourashtra Central Hospital Virnagar, Rajkot; Smt. B.H. Shah Karjanwala Industrial Training Institute, Kamrej Char Rasta, Surat; Sardar Patel Institute of Economic & Social Research, Thaltej Road, Ahmedabad; School for Deaf - Mutes Soceity Ashram road, Ahmedabad; Seth J.B. Upadhyay Deaf – Mute School Talod, Taluka, Sabarkantha; Water and Land Management Institute, (Gujarat Irrigation Management Society), Anand;</p>	2014-15 onwards	20

Sl. No.	Name of the Bodies/Authorities	Year for which accounts had not been received	Number of bodies/ authorities
	Gujarat Council of Science & Technology		
12	Gujarat Industrial Research & Development Agency; Gujarat Pavitra Yatradham Vikas Board; Gujarat Energy Development Agency, Gandhinagar; iNDEXTb; Gujarat Institute of Seismological Research; Gujarat Matikam Kalakari & Rural Technology Institute; Sardar Krushinagar Dantiwada Agriculture University, Dantiwada; Gujarat Horticulture Mission; Navsari Agriculture University; Gau Seva and Gaucher Development Board; Gujarat Mineral & Research Development Society; Gujarat Rajya Khadi Gramodyog Board; Gujarat Ecology Commission, Gandhinagar; Forest Development Agency, Godhra; Gujarat Ecology Education & Research (GEER) Foundation, Gandhinagar; Forest Development Agency, Surat; Gujarat State Biodiversity Board; Gujarat Council of Science City; Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET), Gandhinagar	2015-16	19

APPENDIX 3.3

Statement showing performance of autonomous bodies

(Reference: Paragraph 3.4; Page 72)

Sl. No.	Name of body	Period of entrustment (up to)	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts (as on 31 st July 2016)
Under Section 19(2)							
1	Gujarat State Legal Service Authority, Ahmedabad	Not required	2013-14	2013-14	Yes 27-04-2015 Not placed	Yes	1 year 1 month
2	District Legal Services Authority, Navsari	Not required	2013-14	2013-14	Yes 27-04-2015 Not placed	Yes	1 year 1 month
3	District Legal Services Authority, Valsad	Not required	2013-14	2011-12	Yes 31-10-2012 Not placed	Yes	1 year 1 month
4	District Legal Services Authority, Rajkot	Not required	2011-12	2011-12	Yes 16-09-2014 Not placed	Yes	3 years 1 month
5	District Legal Services Authority, Patan	Not required	2013-14	2012-13	Yes 23-04-2015 Not placed	Yes	1 year 1 month
6.	District Legal Services Authority, Jamnagar	Not required	2012-13	2012-13	Yes 24-06-2015 Not placed	Yes	2 years 1 month
7	District Legal Services Authority, Mehsana	Not required	2012-13	2011-12	Yes 21-05-2015 Not placed	Yes	2 years 1 month
8	District Legal Services Authority, Palanpur	Not required	2014-15	2011-12	Yes 05-05-2015 Not placed	Yes	1 month
9	Gujarat State Human Rights Commission, Gandhinagar	Not required	2006-07	2006-07	Yes 10-02-2010 Not placed	Yes	8 years 1 month
10	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	2012-13	2010-11	Yes 10-05-2013 Not placed	yes	2 years 1 month
11	Gujarat Electricity Regulatory Commission	Not required	2014-15	2014-15	Yes 17.02.2016 Not placed	Yes	1 month
Under Section 19(3)							
1	Gujarat Rural Housing Board, Gandhinagar	2017-18	2014-15	2014-15	Yes 24-02-2016 Not placed	Yes	1 month
2	Gujarat Housing Board Ahmedabad	2016-17	2013-14	2012-13	Yes 24-02-2016 Not placed	Yes	1 year 1 month
3	Slum Clearance	2016-17	2010-11	2009-10	Yes	Yes	4 years

Sl. No.	Name of body	Period of entrustment (up to)	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts (as on 31 st July 2016)
	Board, Ahmedabad				15.09.2014 Not placed		1 month
Under Section 20(1)							
1	Gujarat Maritime Board	2016-17	2014-15	2014-15	Yes 08.02.2016 Not placed	Yes	1 month
2	Gujarat Municipal Finance Board, Gandhinagar	2018-19	2014-15	2014-15	Yes 23-03-2016 Not placed	Yes	1 month
3	Water and Sanitation Management Organisation, Gandhinagar	2015-16	2013-14	2012-13	No 28-10-2015 Not required	Yes	1 year 1 month
4	Ahmedabad Urban Development Authority	2016-17	2014-15	2014-15	No 11-03-2016 Not required	Yes	1 month
5	Vadodara Urban Development Authority	2016-17	2014-15	2014-15	No 18-03-2016 Not required	Yes	1 month
6	Rajkot Urban Development Authority	2016-17	2014-15	2013-14	No 02-12-2015 Not Required	Yes	1 month
7	Surat Urban Development Authority	2016-17	2011-12	2011-12	No 19-03-2014 Not required	Yes	3 years 1 month
8	Jamnagar Area Development Authority	2016-17	2013-14	2013-14	No 27-11-2015 Not required	Yes	1 year 1 month
9	Bhavnagar Area Development Authority	2016-17	2014-15	2013-14	No 20-01-2016 Not required	Yes	1 month
10	Bhuj Area Development Authority	2016-17	2008-09	2008-09	No 23-08-2010 Not required	Yes	6 years 1 month
11	Rapar Area Development Authority	2016-17	2014-15	2014-15	No 23-03-2016 Not required	Yes	1 month
12	Gandhinagar Urban Development Authority	2016-17	2013-14	2013-14	No 28-01-2016 Not required	Yes	1 year 1 month
13	Anjar Area Development Authority	2016-17	2008-09	2008-09	No 19-08-2010 Not required	Yes	6 year 1 month
14	Bhachau Area Development Authority	2016-17	2013-14	2013-14	No 27-11-2015 Not required	Yes	1 year 1 month
15	Vadinar Area	2016-17	2010-11	2010-11	No	Yes	4 years

Appendices

Sl. No.	Name of body	Period of entrustment (up to)	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature required Date of issue of SAR Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts (as on 31 st July 2016)
	Development Authority				27-02-2015 Not required		1 month
16	Junagadh Area Development Authority	2016-17	2014-15	2013-14	No 02-12-2015 Not required	Yes	1 month
17	Ambaji Area Development Authority	2016-17	2008-09	2008-09	No --- Not required	Yes	Accounts not received since beginning
18	Alang Area Development Authority	2016-17	2014-15	2008-09	No --- Not required	Yes	1 month
19	Kevadia Area Development Authority	2011-12	2008-09	2008-09	No --- Not required	Yes	6 years 1 month
20	Bharuch/ Ankleshwar Urban Area Development Authority.	2016-17	NA	NA	No --- Not required	Yes	Accounts not received since beginning in 2012-13
21	Morvi/Vankaner Urban Area Development Authority	2016-17	2014-15	2013-14	No 02-05-16 Not required	Yes	1 month
22	Anand/Vallabh Vidyanagar / Karamsad Urban Area Development Authority.	2016-17	NA	NA	No --- Not required	Yes	Accounts not received since beginning in 2012-13
23	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2016-17	2014-15	NA	No --- Not required	Yes	1 month
24	Himmatnagar Urban Area Development Authority	2016-17	2011-12	NA	No --- Not required	Yes	3 years 1 month
25	G.I.F.T. Urban Area Development Authority	2016-17	2014-15	2014-15	No 02-05-16 Not required	Yes	1 month
26	Shamlaji Urban Area Development Authority	2016-17	NA	NA	No --- Not required	Yes	Accounts not received since beginning in 2012-13

Sl. No.	Name of body	Period of entrustment (up to)	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature <u>required</u> Date of issue of <u>SAR</u> Date of placement of SAR	Delay in submission of accounts	Period of delay in submission of accounts (as on 31 st July 2016)
27	Khambhalia Urban Area Development Authority	2016-17	2014-15	2014-15	No 26-11-2015 Not required	No	1 month
28	Gujarat State CAMPA	2010-11	2010-11	2010-11	No 02.02.2016 Not required	Yes	4 years 1 month

APPENDIX 3.4
Department-wise/Duration-wise break-up of pending cases of
misappropriation, defalcation, etc.
(Reference: Paragraph 3.7; Page 78)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases
1	Ports, Transport & Fisheries	0	0	0	1	0	1	2
2	Agriculture, Co-op. & R.D.D.	0	0	0	1	1	0	2
3	Legal (A.J)	1	0	1	2	0	1	5
5	Education	2	4	4	3	0	0	13
6	Industries, Mines & Power	0	0	2	1	0	0	3
7	Health & Family Welfare	2	1	1	2	0	3	9
8	Home	2	0	4	1	4	0	11
9	Social Justice	1	0	0	0	0	0	1
10	Forests & Environment	20	5	2	0	1	2	30
11	Food & Civil Supply	1	0	0	0	0	0	1
12	Revenue	0	0	0	0	2	6	8
13	Irrigation	0	0	0	0	0	1	1
14	Tribal Development	0	0	1	0	0	0	1
15	Gujarat Maritime Board	0	1	0	0	0	0	1
16	Narmada Water Resources, Water Supply and Kalpsar	2	0	2	1	3	20	28
17	Roads and Buildings	0	0	1	0	4	4	9
18	Land Revenue	0	0	0	3	1	16	20
19	Science & Technology	1	0	0	0	0	0	1
Total		32	11	18	15	16	54	146

APPENDIX 3.5
Department/category-wise details in respect of cases of loss to
Government due to theft, misappropriation/loss of Government material
(Reference: Paragraph 3.7; Page 78)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Fire/Accident cases		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Ports, Transport and Fisheries	1	3.21	1	2.56	0	0	2	5.77
Agriculture, Co-operation and Rural Development	0	0	2	30.42	0	0	2	30.42
Legal (A.J.)	1	11.68	4	3.51	0	0	5	15.19
Education	6	3.63	7	385.75	0	0	13	389.38
Industries, Mines and Power	1	0.46	2	77.62	0	0	3	78.08
Health and Family Welfare	3	2.81	5	13.60	1	4.56	9	20.97
Home	0	0	11	123.52	0	0	11	123.52
Social Justice	0	0	1	14.87	0	0	1	14.87
Forests and Environment	8	3.57	7	8.69	15	58.49	30	70.75
Food and Civil Supply	0	0	1	61.65	0	0	1	61.65
Irrigation	0	0	1	3.67	0	0	1	3.67
Revenue	1	5.86	7	5.04	0	0	8	10.9
Tribal Development	0	0	1	147.19	0	0	1	147.19
Gujarat Maritime Board	0	0	1	3.23	0	0	1	3.23
Roads and Buildings	3	1.57	6	351.87	0	0	9	353.44
Narmada, Water Resources and Water Supply	13	7.14	15	34.12	0	0	28	41.26
Land Revenue	0	0	20	3.67	0	0	20	3.67
Science & Technology Department	0	0	1	12.68	0	0	1	12.68
Total	37	39.93	93	1,283.66	16	63.05	146	1,386.64

APPENDIX 4.1

Glossary

Terms	Description
Gini-coefficient	It is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.
State Implementing Agencies	These include any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA, State Health Mission for NRHM etc.
Core public goods	Goods which all citizens enjoy in common in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods, road infrastructure etc.
Merit goods	Commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt sustainability	It is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt* rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising and in case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.