



Accounts at a Glance 2012-13



GOVERNMENT OF GUJARAT

Accounts at a Glance

2012-13

GOVERNMENT OF GUJARAT

(i)

Preface

The Annual accounts of the State Government are prepared in accordance with the requirements of the Comptroller & Auditor General 's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual accounts consist of Finance Accounts and Appropriation Accounts.

Finance Accounts are summary statements of accounts under the Consolidated Fund , Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by the State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

'Accounts at a Glance ' provides a broad overview of Government activities, as reflected in the Finance Accounts and the Appropriation Accounts . The information is presented through brief explanations, statements and graphs. While it has been our endeavor to rely on the figures in the certified Finance Accounts and Appropriation Accounts, the certified Annual Accounts should be referred to for authentic figures.

We look forward to suggestions that would help us in improving the publication.



(Nandana Munshi)
Accountant General (A&E)
Gujarat

Place: Rajkot

Date: 08/01/2014

(ii)
Table of Contents

Chapter I		An Overview of accounts	Page
1.1	Introduction		1
1.2	Structure of Accounts		1
1.3	Finance and Appropriation Accounts		1
1.4	Sources and Application of funds		3
1.5	Highlights of Accounts		6
1.6	What do the Deficits and Surpluses indicate?		7
Chapter II		Receipts	
2.1	Introduction		10
2.2	Revenue Receipts (Revenue Receipt Components)		10
2.3	Trend of Receipts		11
2.4	Performance of State 's own tax revenue collection		13
2.5	Efficiency of Tax Collection		13
2.6	Trend in State's own Share of Union Taxes over the past five years		14
2.7	Grants-in-aid		14
2.8	Public Debt		15
Chapter III		Expenditure	
3.1	Introduction		16
3.2	Revenue Expenditure		16
3.3	Capital Expenditure		18
Chapter IV		Plan & Non-Plan Expenditure	
4.1	Distribution of Expenditure		20
4.2	Plan Expenditure		20
4.3	Non-Plan Expenditure		21
4.4	Committed Expenditure		22
Chapter V		Appropriation Accounts	
5.1	Summary of Appropriation Accounts		23
5.2	Trend of Savings/Excess during the past five years		23
5.3	Significant Savings		24
Chapter VI		Assets & Liabilities	
6.1	Assets		25
6.2	Debts & Liabilities		25
6.3	Guarantees		26
Chapter VII		Other Items	
7.1	Loans and advances by the State Government		27
7.2	Financial Assistances to Local Bodies and Others		27
7.3	Cash Balance and Investment of Cash Balance		27
7.4	Reconciliation of Accounts		28
7.5	Abstract Contingent (AC) Bills and Detailed contingent (DC) Bills		28
7.6	Utilization Certificate in respect of Grants in aid given by the Government		28
7.7	Commitments of accounts of Incomplete works		28
7.8	Rush of expenditure		28

CHAPTER - I

AN OVERVIEW OF THE ACCOUNTS

1.1 Introduction

The Annual Accounts of the Government of Gujarat namely Finance Accounts and Appropriation Accounts are prepared by the Accountant General (A&E) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts

Part-1	CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Accounts, Public Debt and Loans and Advances
Part-2	CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund
Part-3	PUBLIC ACCOUNT	Comprises of Debt, Deposits, Advances, Suspense and Remittances transactions. Debt and Deposit represent repayable liabilities of the Government. Advances are receivables of the Government. Remittance and Suspense transactions are adjusting entries that are to be cleared eventually by booking to the final heads of account.

1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. The Finance Account is prepared in two volumes.

Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements, cash balance position and 'Notes to accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume II contains other summarized statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

Receipts and disbursements of the Government of Gujarat as depicted in the Finance Accounts 2012-13 are given below.

(₹ in crore)

Receipts (Total : 91,768)	Revenue (Total : 75,229)	Tax Revenue	62,766
		Non Tax Revenue	6,017
		Grants-in-aid	6,446
	Capital (Total :16,539)	Recovery of Loans and Advances	47
		Other Receipts	0
		Borrowings and other liabilities	16,492
Disbursements (Total : 91,768)	Revenue		69,659
	Capital		21,227
	Loans and Advances		882

- Borrowings and other liabilities: Net (Receipts – Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance.
- The Union Government transfers substantial funds directly to State Implementing Agencies/NGOs from implementation of various schemes and programmes. This year the Government of India directly released ₹ 4,820 crore. Since these funds are not routed through the State Budget they are not reflected in the accounts of the State Government. These transfers are exhibited in Appendix VII of Volume II of the Finance Accounts.

1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'Charged' on the Consolidated Fund

or 'Voted' by the State legislature. There are two Charged Appropriation and 78 Voted Grants and 28 combined (charged and voted) provisions.

The Appropriation Acts, 2012-13 had provided for gross expenditure of ₹ 1, 07, 439 crore and reduction of expenditure (recoveries) of ₹ 1,304 crore. Against this, the actual gross expenditure was ₹ 99,150 crore and reduction of expenditure was ₹ 847 crore, resulting in net savings of ₹ 8,289 crore (7.71 per cent) and an over-estimation of ₹ 457 crore (35.05 per cent) on reduction of expenditure.

1.4 Sources and Application of Funds:

1.4.1 Ways and Means Advances

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft, whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain a minimum cash balance of ₹ 2.80 crore with Reserve Bank of India. **Government of Gujarat did not avail of Ways and Means Advances in the year 2012-13.**

1.4.2 Fund flow statement

The State had a Revenue Surplus of ₹ 5,570 crore and a Fiscal Deficit of ₹ 16,492 crore representing 0.80 per cent and 2.37 per cent of the Gross State Domestic Product (G.S.D.P) respectively. The Fiscal Deficit constituted 17.97 per cent of the total expenditure. This deficit was mainly met from Public Debt (₹12,961 crore), and net of opening and closing cash balance (₹ 104 crore). Around 35 per cent of the revenue receipts (₹ 75,229 crore) of the State Government was spent on committed expenditure like salaries (₹ 6,707 crore), interest payments (₹ 12,161 crore) and pensions (₹ 7,198 crore)

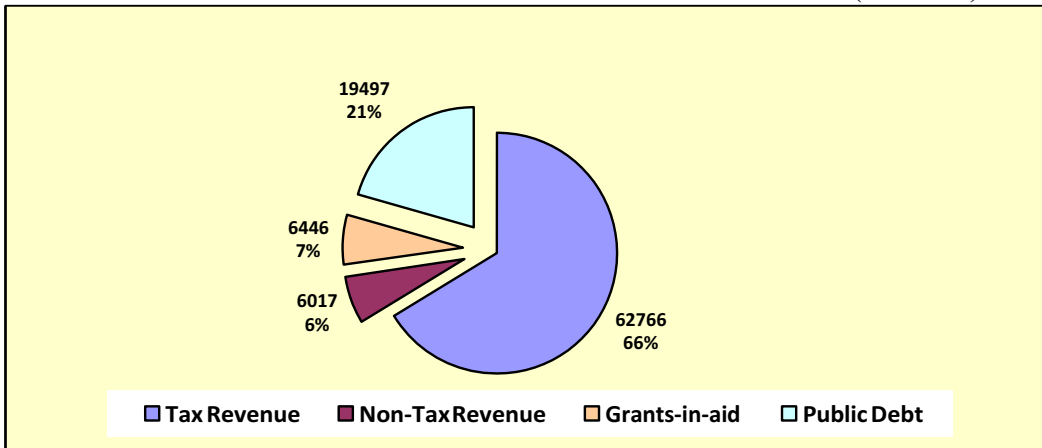
Sources and Application of Funds

		(₹ in crore)	
SOURCES	<i>PARTICULARS</i>	<i>AMOUNT</i>	
		Opening Cash Balance as on 1.4.2012	-178
		Revenue Receipts (including Misc Capital Receipts)	75,229
		Recovery of Loans and advances	47
		Public Debt	19,497
		Small Savings, Provident fund and others	1,930
		Reserves and Sinking Funds	768
		Deposits received	31,045
		Civil Advances repaid	418
		Suspense Account	2,96,865
		Remittances	15,114
		Contingency Fund	81
		TOTAL	4,40,816

		(₹ in crore)
APPLICATION	Revenue Expenditure	69,659
	Capital Expenditure	21,227
	Loans given	882
	Repayment of Public debt	6,536
	Small Savings, Provident Fund and Others	1,341
	Reserves & Sinking fund	280
	Deposits repaid	29,201
	Civil Advances Paid	417
	Suspense Account	2,96,372
	Remittances	15,183
	Contingency Fund	0
	Closing Cash Balance as on 31.3.2013	-282
	TOTAL	4,40,816

1.4.3 Where the Rupee came from?

(₹In crore)

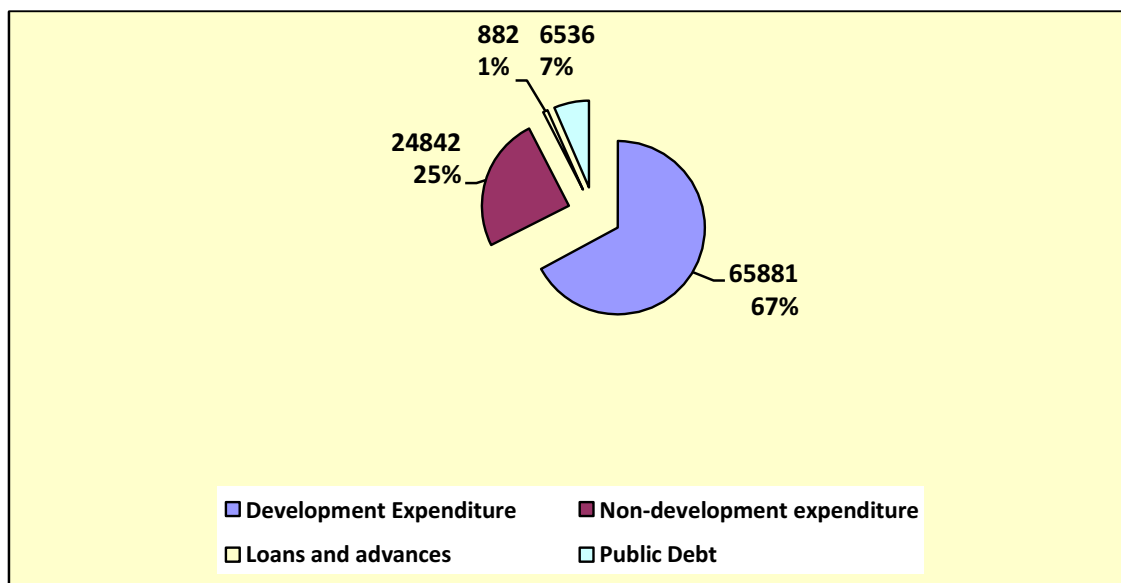


The main sources of funds to meet expenditure were tax revenue, public debt, non-tax revenue and Grants-in-aid

1.4.4 Where the Rupee went?

Expenditure for the year 2012-13 was spent on Development Expenditure (67 per cent), Non-Development Expenditure (25 per cent), Loans and Advances (1 per cent) and Repayment of Public Debt (7 per cent). Based on the purpose of expenditure it was classified into Social Services and Economic Services (Development expenditure) and General Services (Non-development expenditure).

(₹in crore)



1.5 Highlights of Accounts

	B.E 2012-13	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP @
	(₹ in Crore)			
1. Tax Revenue(Including Central Share)	60,458	62,766	104	9
2. Non-Tax Revenue	6,772	6,017	88	1
3. Grants in aid & contributions	8,673	6,446	74	1
4. Revenue Receipt (1+2+3)	75,903	75,229	99	11
5. Recovery of loans & advances	222	47	21	
6. Other Receipts	0	0	0	
7. Borrowing & other liabilities (A)	18,558	16,492	89	2
8. Capital Receipts (5+6+7)	18,780	16,539	88	2
9. Total Receipts (4+8)	94,683	91,768	97	13
10. Non-Plan Expenditure *	52,630	47,808	91	7
11. NPE on Revenue Account	52,394	47,146	90	7
12. NPE on Interest Payments out of 11	12,464	12,161	98	2
13. NPE on Capital Account	236	662	281	1
14. Plan Expenditure *	41,326	43,960	106	6
15. PE on Revenue Account	19,894	22,513	113	3
16. PE on Capital Account	21,432	21,447	100	3
17. Total Expenditure (10+14)	93,956	91,768	98	13
18. Revenue Expenditure (11+15)	72,288	69,659	96	10
19. Capital Expenditure (13+16)(**)	21,668	22,109	102	3
20. Revenue Surplus(4-18)	3,615	5,570	154	1
21. Fiscal Deficit (4+5+6-17)	-17,831	(-)16,492	92	2

@ GSDP 2012-13 ₹6,97,298 crore (provisional)

* Expenditure includes ₹ 57 crore under Non-Plan and ₹825 crore under Plan which pertains to Loans and Advances

(**) Expenditure on Capital Account includes Capital Expenditure (₹21,227 crore) and Loans and Advances disbursed (₹882 crore).

(A) Borrowing and other liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance

1.6 What do the Deficits and Surpluses indicate?

Deficit.	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Finance Management.
Revenue Deficit\ Surplus.	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit\ Surplus.	Refers to the gap between Total Receipt (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.
Primary Deficit\ Surplus.	It indicates the gap in availability of funds for expenditure even without taking into consideration liabilities of past years viz. interest accrued. Primary surplus indicates that funds generated in the current year, were available to service past debts.

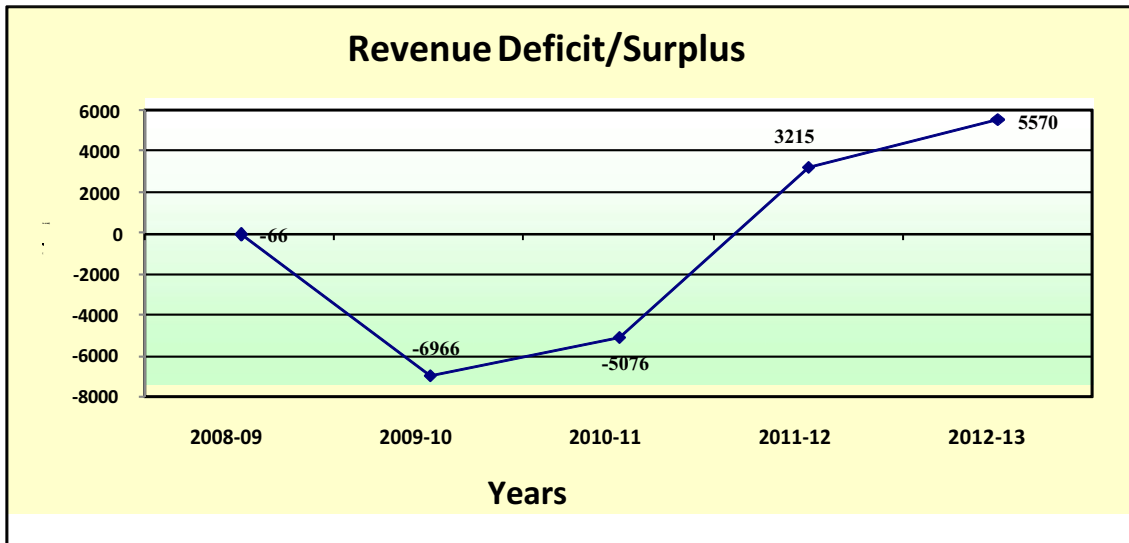
With a view to maintain a stable and sustainable fiscal environment consistent with equitable growth, the 13th Finance Commission has recommended a fiscal consolidation roadmap for each state. The Fiscal Consolidation roadmap for Gujarat requires the State to reduce the revenue deficit to zero by FY 2011-12, reduce fiscal deficit to not more than 3 per cent of the estimated GSDP of the year beginning F.Y 2011-12, to cap the total public debt of the State Government to 27.10 per cent of estimated GSDP by the end of FY 2014-15 and to cap the outstanding guarantees within the limit (₹ 20,000 Crore) provided in the Gujarat State Guarantees Act, 1963.

The fiscal deficit increased from ₹ 11,027 crore in 2011-12 to ₹ 16,492 crore in 2012-13. Also the primary deficit increased from ₹ 93 crore in 2011-12 to ₹ 4,331 crore in 2012-13. Likewise revenue surplus increased from ₹ 3,215 crore in 2011-12 to ₹ 5,570 crore in 2012-13.

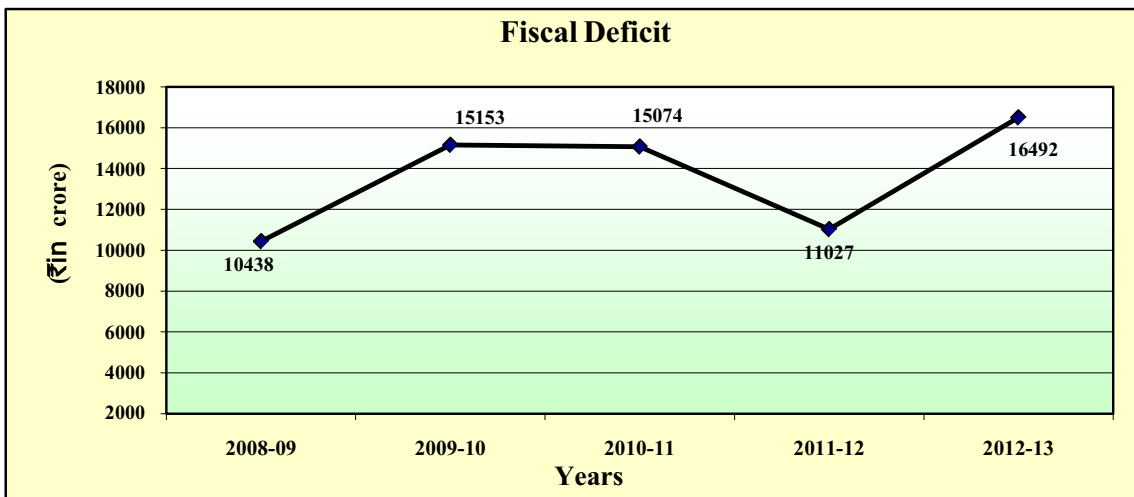
1.6.1 Trend of Revenue Deficit/Surplus

(₹ in crore)

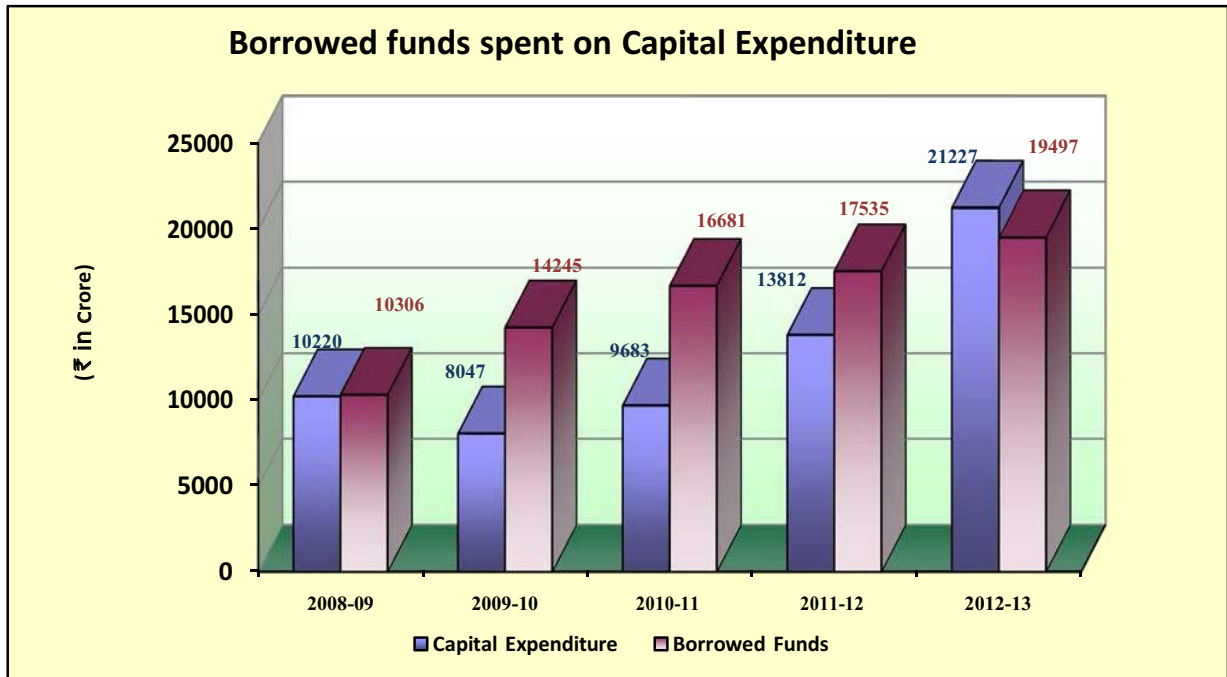
Year	Revenue Surplus(+)/ Deficit(-)	Fiscal Deficit (-)	Primary Deficit (-)
2008-09	(-) 66	(-) 10,438	(-)2,554
2009-10	(-)6,966	(-)15,153	(-)6,563
2010-11	(-)5,076	(-)15,074	(-)5,447
2011-12	(+)3,215	(-)11,027	(-)93
2012-13	(+)5,570	(-)16,492	(-)4,331



1.6.2 Trend of Fiscal Deficit



1.6.3 Proportion of borrowed funds spent on Capital Expenditure



It is desirable to fully utilise borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent full amount of the borrowings of the current year (₹ 19,497 crore) on capital expenditure inclusive of disbursement of Loans and Advances.

CHAPTER – II

RECEIPTS

2.1 Introduction

Based on its source receipts of Government are classified into Revenue receipts and Capital receipts.

2.2 Revenue Receipt

Revenue Receipt consists of (A) Tax Revenue, (B) Non- Tax Revenue and (C) Grants-in-aid and contributions.

Tax Revenue: Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.

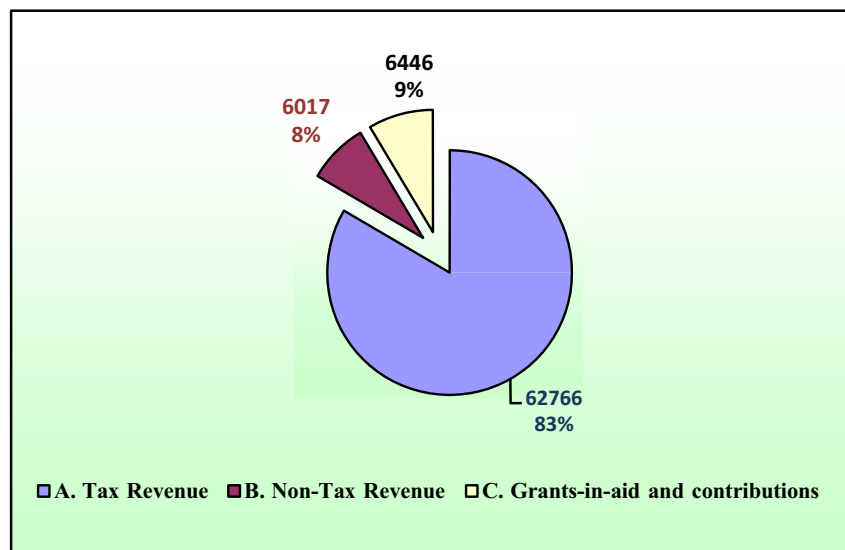
Non-Tax Revenue: Includes Interest receipts, dividends, profits etc.

Grants-in-aid: Essentially a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from foreign Governments and channelized through the Union Government. In turn, the State Government also gives grants-in-aid to institutions like the Panchayat Raj institutions, autonomous bodies etc.

Total Revenue Receipt for 2012-13 were ₹ 75,229 crore

Revenue Receipt

(₹ in crore)



Revenue Receipt Components (2012-13)

(₹ in crore)

Components	Actuals
A. Tax Revenue	62,766
Taxes on Income and Expenditure	5,311
Taxes on Property and Capital Transactions	6,826
Taxes on Commodities and Services	50,629
B. Non-Tax Revenue	6,017
Interest Receipts, Dividends and Profits	1,380
General Services	46
Social Services	882
Economic Services	3,709
C. Grants-in-aid and Contributions	6,446
Total : Revenue Receipts	75,229

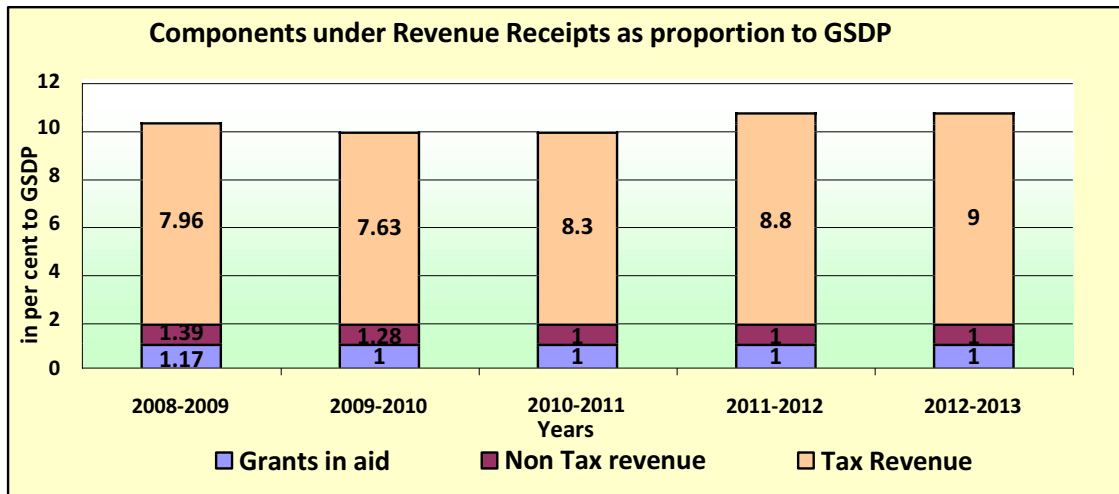
2.3 Trend of Receipts

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Tax Revenues	29,283	32,631	43,018	52,033	62,766
Non-Tax Revenues	5,099	5,452	4,915	5,276	6,017
Grants-in-aid and Contributions	4,294	3,589	4,431	5,650	6,446
Total Revenue Receipts	38,676	41,672	52,364	62,959	75,229
GSDP	3,67,912	4,27,555	5,13,173	5,91,175	6,97,298*

* Provisional (Advance Estimates)

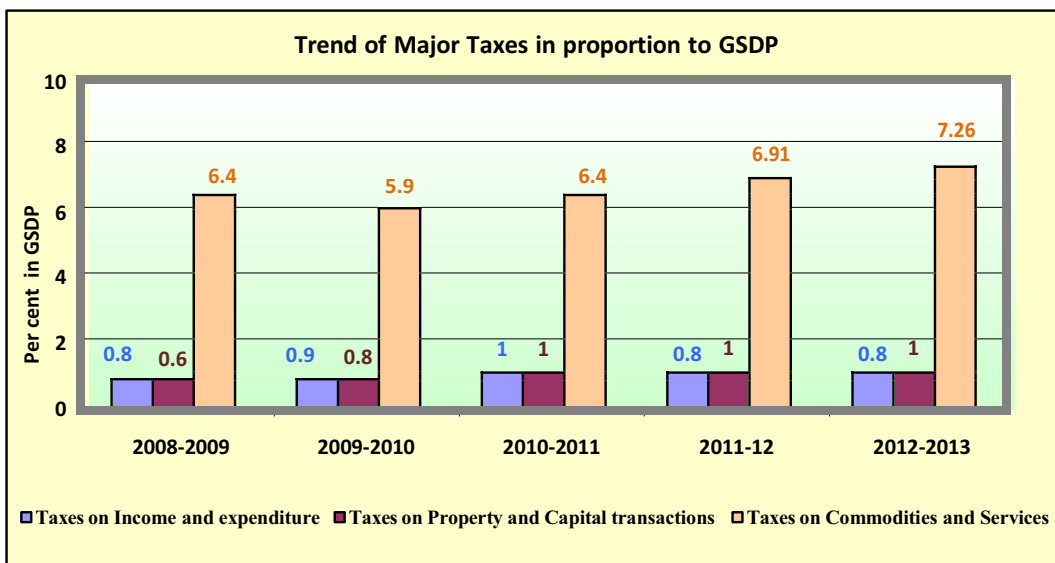
Total Revenue Receipts grew by 19 per cent in 2012-13 over the previous year. While tax revenues increased by 21 per cent, non-tax revenues also increased by 14 per cent. The Grants-in-aid from Government of India increased by 14 per cent from ₹ 5,650 crore in 2011-12 to ₹ 6,446 crore in 2012-13. The increase was mainly under Block Grants- Accelerated Power Development Reform Programme.



Sector-wise Tax Revenue

(₹ in crore)

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Taxes on Income and Expenditure	3,244	3,972	4,219	4,841	5,311
Taxes on Property and Capital Transactions	2,375	3,847	5,590	6,318	6,826
Taxes on Commodities and Services	23,665	24,812	33,209	40,874	50,629
Total Tax Revenue	29,284	32,631	43,018	52,033	62,766



2.4 Performance of State's own tax revenue collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Rupees	Percentage to GSDP
2008-09	29,284	5,726	23,558	6.40
2009-10	32,631	5,891	26,740	6.25
2010-11	43,018	6,679	36,339	7.08
2011-12	52,033	7,780	44,253	7.49
2012-13	62,766	8,869	53,897	7.73

2.5 Efficiency of Tax collection**A. Taxes on Property and Capital Transactions**

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	2,375	3,847	5,590	6,318	6,826
Expenditure on Collection	88	117	156	152	177
Efficiency of Tax collection (in per cent)	4	3	3	2	3

B. Taxes on Commodities and Services

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	23,665	24,812	33,209	40,874	50,629
Expenditure on Collection	162	211	253	259	281
Efficiency of Tax collection (in per cent)	1	1	1	1	1

2.6 Trend in State's share of Union Taxes over the past five years.

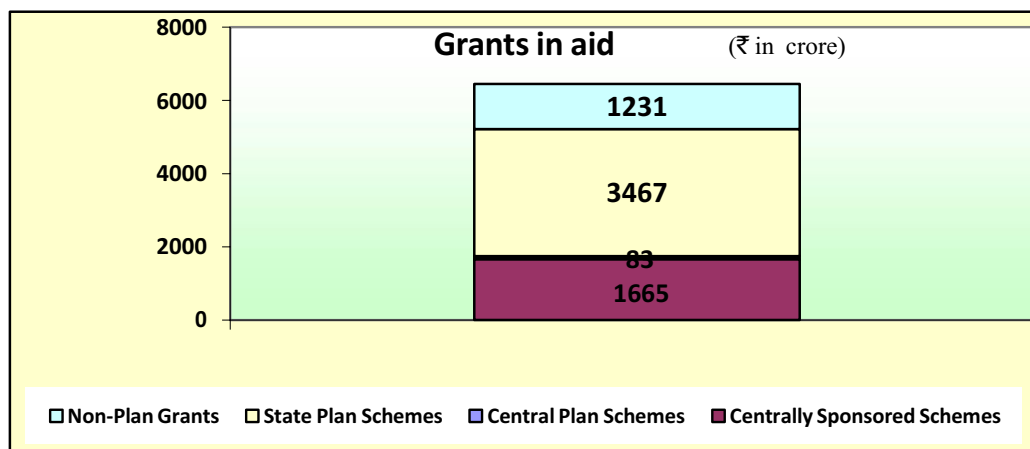
(₹ in crore)

Major Head Description	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	1,878	2,424	2,611	3,063	3,192
Taxes on Income other than Corporation Tax	1,179	1,351	1,380	1,556	1,911
Taxes on Wealth	2	6	5	11	5
Customs	1,094	824	1,168	1,349	1,477
Union Excise Duties	954	664	849	873	1,003
Service Tax	619	622	666	929	1,298
Other Taxes on Income and Expenditure.	-	-	-	(-1)(*)	(-17)(*)
State share of Union taxes	5,726	5,891	6,679	7,780	8,869
Total Tax Revenue	29,284	32,631	43,018	52,033	62,766
Per cent of Union Taxes to Total Tax revenue	19	18	16	15	14

(*) Minus amount is due to adjustment of excess share assigned in previous years.

2.7 Grants in Aid

Grants in Aid represents assistance received from Government of India and comprises Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-Plan Grants recommended by the Finance Commission. Total receipts during 2012-13 under Grants-in-aid were ₹ 6,446 crore as shown in the table:



2.8 Public Debt

Trend of outstanding Public Debt over the past 5 years

(₹ in crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Internal Debt	76,685	88,162	1,01,490	1,14,954	1,28,065
Central Loans	10,325	9,848	9,384	8,452	8,302
Total Public Debt	87,010	98,010	1,10,874	1,23,406	1,36,367

Against the total internal debt of ₹ 18,906 crore received by the State Government in 2012-13 and the central loan of ₹ 592 crore received during the period, capital expenditure was ₹ 21,227 crore. This indicates that the total public debt (₹ 19,498 crore) raised during the year was fully used for developmental purposes.

CHAPTER - III**EXPENDITURE****3.1 Introduction**

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

General Service	Includes Justice, Police, Jail, PWD, Pension etc.
Social Service	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc
Economic Services	Includes, Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

Revenue Expenditure of ₹ 69,659 crore for 2012-13 fell short of budget estimates by ₹ 6,656 crore. The shortfall of expenditure against Total budget estimates under Revenue section during the past five years is given below:

(₹ in crore)

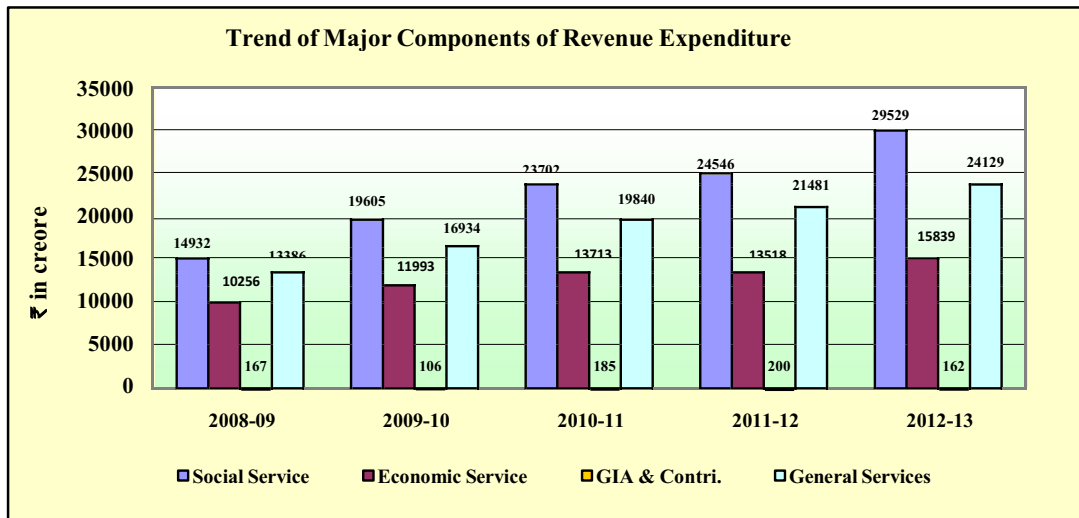
	2008-09	2009-10	2010-11	2011-12	2012-13
Total Budget Estimates	42,299	50,773	61,062	64,846	76,315*
Actual	38,741	48,638	57,440	59,744	69,659
Gap	3,558	2,135	3,622	5,102	6,656
Per cent of gap over BE	8.41	4.20	5.93	7.87	8.72

* Includes net original Budget Estimate ₹ 72,288 crore and supplementary Budget Estimate ₹ 4,027 crore

3.2.1 Sectoral distribution of Net Revenue Expenditure (2012-13)

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	461	1
(i) Collection of Taxes on Property and Capital transactions	177	-
(ii) Collection of Taxes on Commodities and Services	281	-
(iii) Other Fiscal Services	3	-
B. Organs of State	708	1
C. Interest Payments and Servicing of debt	12,161	18
D. Administrative Services	3,580	5
E. Pensions and Miscellaneous General Services	7,219	10
F. Social Services	29,529	42
G. Economic Service	15,839	23
H. Grants-in-aid and Contributions	162	-
Total Expenditure (Revenue Account)	69,659	100

3.2.2. Major components of Revenue Expenditure (2008-13)

General Services includes Major Head 2048 (Appropriation for reduction or avoidance of debt), Major Head 2049 (Interest payments) and excludes Major Head 3604 (Compensation and assignments to Local Bodies and Panchayati Raj Institutions).

There has been a steady increase in expenditure on all services.

3.3 Capital Expenditure

Capital disbursements for 2012-13 were 3 per cent of GSDP. It was more than Budget Estimates by ₹ 441 crore (more disbursement of ₹ 519 crore under Plan expenditure and saving of ₹ 78 crore under Non-Plan Expenditure)

3.3.1 Sectoral distribution of Capital Expenditure

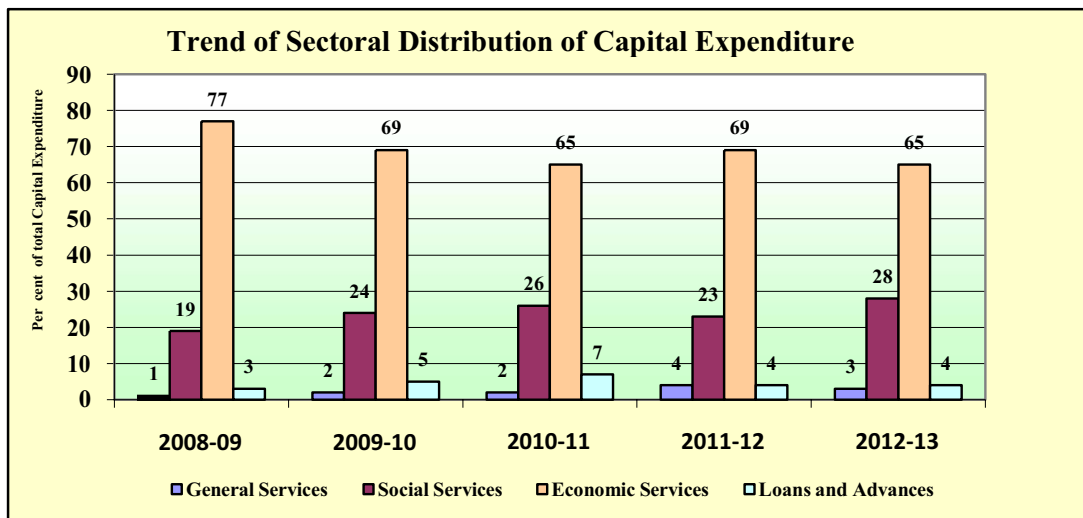
During 2012-13 the Government spent ₹ 6,976 crore on various projects (₹ 5,070 crore on Major Irrigation of which ₹ 4,195 crore was spent on Narmada project, ₹ 887 crore on Medium Irrigation, and ₹ 1,019 crore on Minor Irrigation). Apart from above, the Government spent ₹ 1,255 Crore on Medical and Public Health, ₹ 1,334 crore on Water Supply and Sanitation and ₹ 1,360 crore on Power Projects.

Sl. No.	Sector	Amount (₹ in crore)	Percentage
1.	General Services-Police, Land Revenue etc.	714	3
2.	Social Services-Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.,	6,083	28
3.	Economic Services-Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries , Transport etc.,	14,430	65
4.	Loans and Advances Disbursed	882	4
	Total	22,109	100

3.3.2 Sectoral distribution of capital expenditure over the past 5 years.

(₹ in crore)

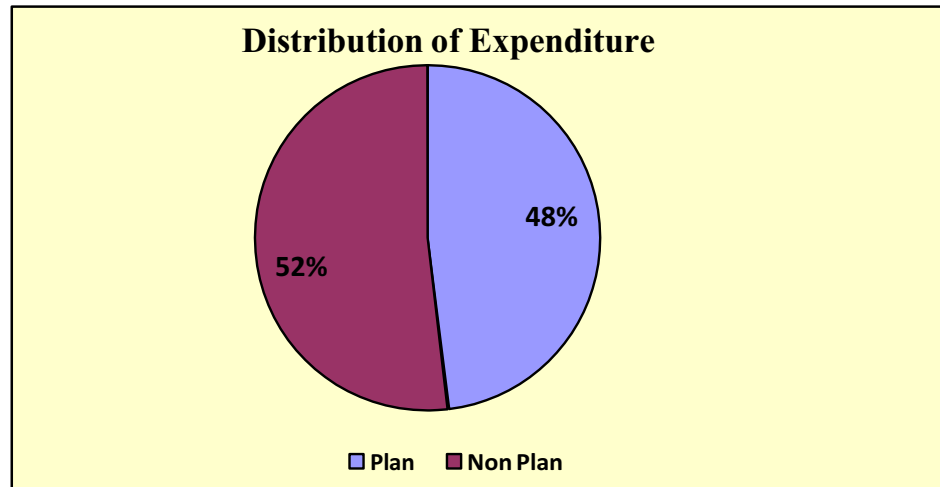
Sr.No.	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1	General Services	80	189	243	556	714
2.	Social Services	2,017	2,038	2,682	3,306	6,083
3.	Economic Services	8,123	5,820	6,759	9,950	14,430
4	Loans and Advances	354	427	688	605	882
	Total	10,574	8,474	10,372	14,417	22,109



CHAPTER - IV

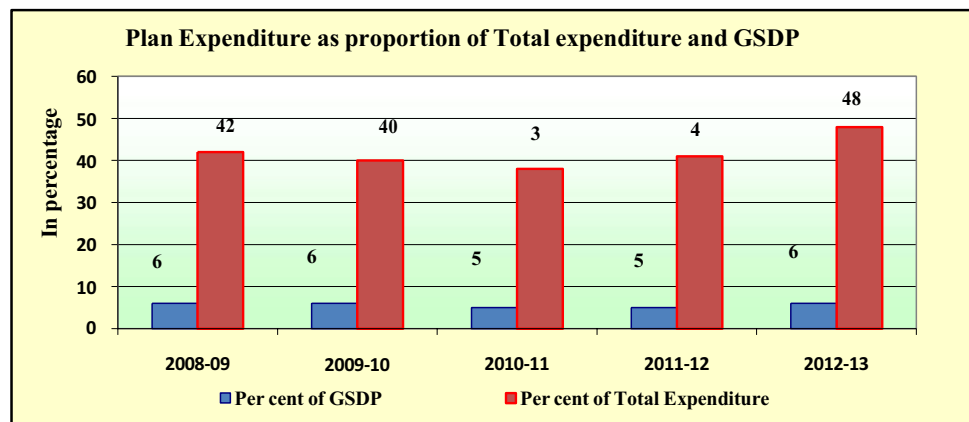
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of expenditure (2012-13)



4.2 Plan expenditure

During 2012-13 Plan expenditure representing 48 per cent of total disbursements was ₹ 43,960 crore (₹ 36,166 crore under State Plan, ₹ 7,498 crore under Centrally Sponsored Schemes and ₹ 296 crore under Loans and Advances).



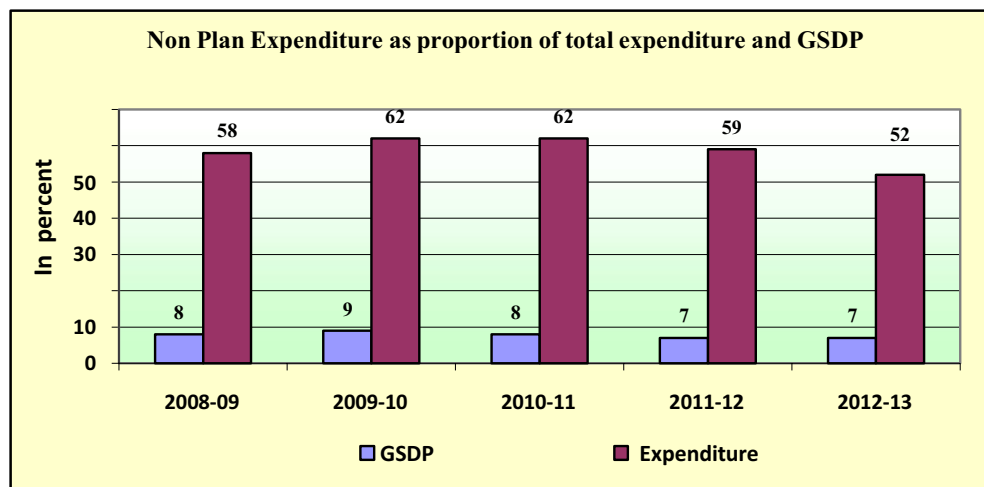
4.2.1 Plan expenditure under Capital Account

(₹ in crore)

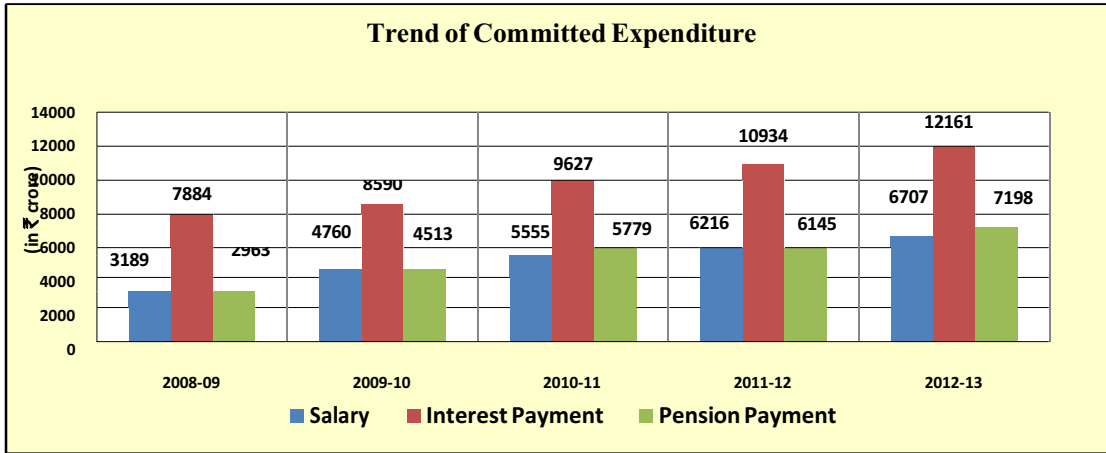
	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure	10,574	8,474	10,372	14,417	22,109
Capital Expenditure (Plan)	10,369	8,183	10,140	14,142	21,447
Per Cent of Capital Expenditure (plan) to Total Expenditure	98	97	98	98	97

4.3 Non-Plan expenditure

During 2012-13 Non-Plan expenditure representing 52 per cent of total disbursements was ₹47,808 crore (₹ 47,146 crore under Revenue and ₹ 662 crore under Capital).



4.4 Committed expenditure



(₹ in crore)

Component	2008-09	2009-10	2010-11	2011-12	2012-13
Committed Expenditure	14,036	17,863	20,961	23,294	26,066
Revenue Expenditure	38,741	48,638	57,440	59,744	69,659
Per cent of committed Expenditure to Revenue Receipts	36	43	40	37	35
Per cent of committed Expenditure to Revenue Expenditure	36	37	36	39	37

CHAPTER- V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts for 2012-13

(₹ in crore)

	Nature of expenditure	Original grant /Appropriation	Supplementary grant/ Appropriation	Total	Actual Expenditure	Saving (-) Excess (+)
Voted	I- Revenue	60,740.99	3,914.46	64,655.45	58,031.05	(-) 6,624.40
	II-Capital	20,806.26	1,595.65	22,401.91	21,414.40	(-) 987.51
	III-Loans and Advances	1,133.05	0.00	1,133.05	882.25	(-) 250.80
	Total Voted	82,680.30	5,510.11	88,190.41	80,327.70	(-) 7,862.71
Charged	IV- Revenue	12,579.41	112.72	12,692.13	12,268.65	(-) 423.48
	V- Capital	0.03	19.15	19.18	17.91	(-) 1.27
	VI-Public Debt- Repayment	6,451.99	85.67	6,537.66	6,536.52	(-) 1.14
	Total Charged	19,031.43	217.54	19,248.97	18,823.08	(-) 425.89
	Grand Total	1,01,711.73	5,727.65	1,07,439.38	99,150.78	(-)8,288.60

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Savings (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2008-09	(-)3,033	(-)636	(-)555	(-)41	(-)4,265
2009-10	(-)1,542	(-)420	(-)01	(-)36	(-)1,999
2010-11	(-)3,204	(-)1,219	(-)20	(-)70	(-)4,513
2011-12	(-)4,500	(-)1,347	(+)471	(-)144	(-)5,520
2012-13	(-)7,048	(-)989	(-)1	(-)251	(-)8,289

5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes / programmes. This also indicates weak budgetary control.

Some grants with persistent and significant savings are given below:

(Per cent)							
Sr.No	Grant No	Nomenclature	2008-09	2009-10	2010-11	2011-12	2012-13
1	19	Other Expenditure Pertaining to Finance Department-Revenue voted	89.58	71.20	59.88	81.23	98.58
2	76	Revenue Department	33.30	22.15	23.48	27.09	38.56
3	77	Tax Collection Charges (Revenue Department)	9.62	2.55	18.87	50.19	43.48
4	78	District Administration	12.73	1.78	12.94	29.35	20.38

During 2012-13, Supplementary Grants totaling ₹ 5,727.65 crore (5.78 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. Few instances are given below:

(₹ in crore)					
Gr. No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
22	Civil Supplies	Revenue	244.64	4.71	241.27
26	Forests	Revenue	294.34	1.58	292.12
40	Family Welfare	Revenue	571.76	1.79	421.62
43	Police	Revenue	2,744.98	62.85	2,543.93
44	Jails	Revenue	86.87	11.41	80.64
54	Information & Publicity	Revenue	104.10	1.84	97.90
57	Labour & Employment	Revenue	414.88	2.07	388.63
60	Administration of Justice	Revenue	629.62	24.98	468.41
70	Community Development	Revenue	976.70	33.16	743.57
85	Residential Buildings	Revenue	150.70	12.77	132.57
95	Scheduled Castes Sub-Plan	Revenue	2,032.53	5.88	1,894.68
96	Tribal Area Sub-Plan	Revenue	4,171.42	221.67	4,081.03
98	Youth Services and Cultural Activities	Revenue	227.41	0.67	199.05
102	Urban Development	Revenue	5,399.81	48.24	5,271.74

CHAPTER – VI

ASSETS AND LIABILITIES

6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in Statutory Corporations, Govt. Companies, Rural Banks, Joint Stock Companies, Co-operatives and Public Sector Undertakings (PSUs) stood at ₹ 47,171 crore at the end of 2012-13. However dividends received during the year were ₹ 54 crore (i.e. 0.12 per cent) on investment. During 2012-13 investments increased by ₹ 7,992 crore while dividend income decreased by ₹ 75 crore.

General cash balances stood at ₹ (-)178 crore on 31st March 2012 and decrease to ₹ (-)282 crore at the end of March 2013.

6.2 Debt and Liabilities

Details of the Public Debt, Public Account and Total liabilities of the State Government are as under:

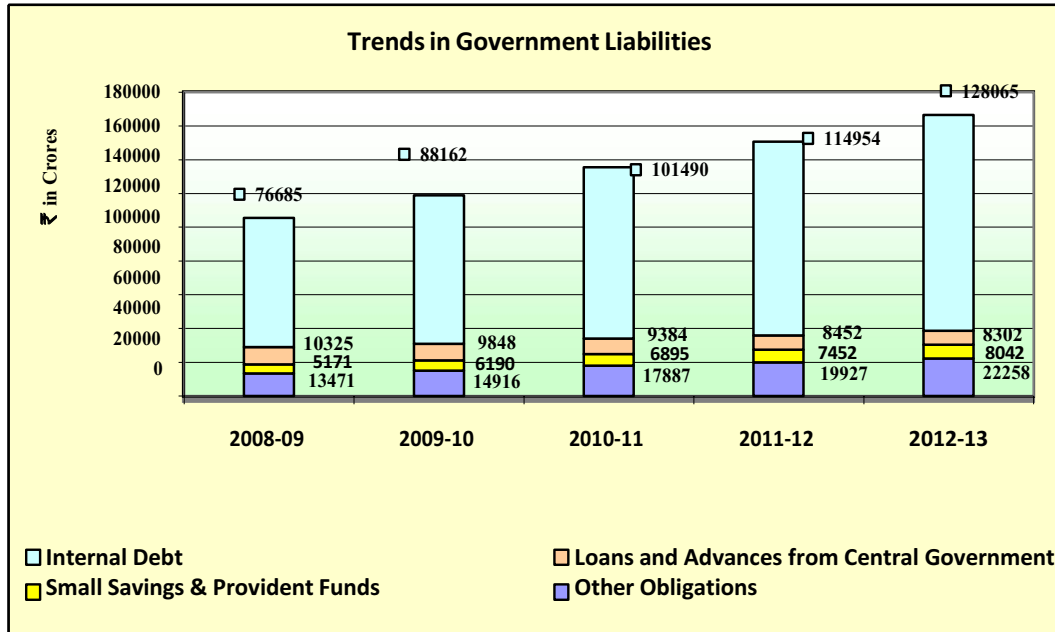
(₹ in crore)

Year	Public Debt	per cent of GSDP	Public Account (*)	per cent to GSDP	Total liabilities	per cent to GSDP
2008-09	87,010	24	18,642	5	1,05,652	29
2009-10	98,010	23	21,107	5	1,19,117	28
2010-11	1,10,874	22	24,782	5	1,35,656	26
2011-12	1,23,407	21	27,378	5	1,50,785	26
2012-13	1,36,367	20	30,300	4	1,66,667	24

Note: figures are progressive balances to end of the year.

() Excludes suspense and remittance balances*

There is a net increase of ₹ 15,882 crore (11 per cent) in Public Debt and other liabilities as compared to 2012-13



6.3 Guarantees

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations Cooperative Societies etc is given

(₹ in crore)

At the end of the year	Maximum amount Guaranteed (Principal only)	Amount outstanding as on 31 st March 2013 (Principal only)
2008-09	10,562	10,027
2009-10	10,202	9,667
2010-11	10,382	8,661
2011-12	10,387	7,449
2012-13	10,525	6,195

CHAPTER – VII

OTHER ITEMS

7.1 Loans and Advances by the State Government

Total loans and Advances made by the State Government outstanding at the end of 2012-13 was ₹ 6,586 crore. During the year 2012-13 the State Government had paid loans and advances amounting to ₹ 882 crore and recovered outstanding loans amounting to ₹ 47 crore.

7.2 Financial Assistance to local bodies and others

Assistance given to local bodies during 2012-13 was ₹ 31,125 crore. It increased from ₹ 8,582 crore in 2006-07 to ₹ 31,125 crore in 2012-13 which was a 363 per cent increase in the last 6 years. During 2012-13 a major portion of the total grant was consumed by Municipalities and other Panchayat Raj Institutions.

7.3 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 st April 2012	As on 31 st March 2013	Net Increase (+)/ decrease (-)
Cash Balances	(-)178	(-)282	(-)104
Investments from cash balances (GOI Treasury bills)	13,197	13,358	161
Investments from earmarked balances	5,588	5,588	-
(i) Sinking Fund	4,526	4,526	-
(ii) Guarantee Redemption Fund	861	861	-
(iii) Other funds	201	201	
Interest realised	433	753	320

7.4 Reconciliation of Accounts

Timely Reconciliation of Accounts (figures of Accountant General with that of Government) ensures accuracy and reliability of accounts. Such reconciliation has been completed for ₹ 93,419 crore (100 per cent) in respect of receipts and for a value of ₹ 97,091 crore (99.43 per cent) of expenditure.

7.5 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

The Controlling and disbursing Officers are authorized to draw sums of money by presenting Abstract Contingent Bill by debiting Service Heads, They are required to present Detailed Contingent (vouchers in support of final expenditure) to the Accountant General (A&E) within three months from the date of drawl of the Abstract contingent Bills as per Rule 211 of Gujarat Treasury Rules, 2000. At the end of 31st March 2013, 10970 Abstract Contingent Bills amounting to ₹ 344 crore were outstanding.

7.6 Utilization Certificate in respect of Grants in aid given by the Government

In terms of the Gujarat Financial Rules.1971 and finance Department notification dated 12 April 1985, Controlling Officers who drew Grants-in-aid bills are required to submit Utilization Certificate (UCs) to the Accountant General (A&E) within twelve months after the end of financial year in which the grant is paid. At the end of 2012-13, 16586 UCS valued at ₹ 9,121.46 crore were outstanding, primarily from the Urban Development, Urban Housing and Social Justice and Empowerment departments.

7.7 Commitments of accounts of incomplete works.

A total expenditure of ₹ 3,096.10 crore was incurred up to 31st March 2013 by the State Government on various incomplete projects costing ₹ 10 crore or more taken up by the Road and Building Department and the Narmada Water Resources, Water Supply and Kalpsar Department .

7.8 Rush of expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However the expenditure incurred under certain heads of account during March 2013 ranged between 50 per cent and 100 per cent of the expenditure during the year indicating a tendency to utilize the budget at the close of the financial year. The flow of expenditure during the four quarters of 2012-13 in the above mentioned heads was as given in the table:-

Major Head of Account	Description.	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March.	Percentage of 3/2013 with reference to total expenditure of 2012-13
4425	Capital Outlay on Co-operation.	(-)0.18	(-)0.12	(-)0.07	3.41	3.04	3.4	100
4415	Capital Outlay on Agricultural research and Education.	-	-	-	(-)3.4	(-)3.4	(-)3.4	100
4853	Capital Outlay on Non Ferrous Mining and Metallurgical Industries.	-	-	-	1.11	1.11	1.11	100
4856	Capital Outlay on Petrochemical Industries.	-	-	-	500	500	500	100
5425	Capital Outlay on Other Science and Environmental Research.	-	-	-	30	30	30	100
5465	Investments in General and Trading Institutions.	-	-	-	600	600	600	100
6801	Loans for Power Projects.	-	-	-	7.28	7.28	7.28	100
6858	Loans for Engineering Industries.	-	-	-	207.2	207.2	207.2	100
4408	Capital Outlay on Food Storage and Where housings.	-	-	0.09	12.5	12.59	12.33	98
4220	Capital Outlay on Information and Publicity.	-	-	-	2.47	2.47	2.04	83
3454	Census Survey and Statistics.	4.5	3.6	3.89	48.25	60.24	44	73
5053	Capital Outlay on Civil Aviation	5.64	5.75	5.64	30.34	47.37	29.78	63
4515	Capital Outlay on Other Rural Development Programmes.	4.33	93.78	109.72	767.12	974.95	586.35	60
4435	Capital Outlay on Other Agricultural Programmes.	1.95	-	0.63	14.41	16.99	10.17	60

Accounts at a Glance 2012– 13
Government of Gujarat

Major Head of Account	Description.	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March.	Percentage of 3/2013 with reference to total expenditure of 2012-13
		(₹ in crore)						
2505	Rural Employment.	7.32	98.8	29.18	191.15	326.45	185.97	57
2405	Fisheries.	7.49	11.41	13.08	63.24	95.22	53.48	56
2075	Miscellaneous General Services.	1.88	3.37	3.45	12.76	21.46	11.73	55
4575	Capital Outlay Other Special Area Programmes.	0.43	2.74	1.32	7.36	11.85	6.29	53
5452	Tourist Infrastructure.	60.12	60	60.25	180.13	360.5	180.13	50

www.agguj.cag.gov.in

Processed & Printed at Government Photo Litho Press, Ahmedabad