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# **Report of the Comptroller and Auditor General of India**

## **No. 1 - STATE FINANCES**

### **for the year ended 31 March 2010**



**GOVERNMENT OF GUJARAT**



**REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL  
OF INDIA**

**ON  
STATE FINANCES**

**FOR THE YEAR ENDED 31 MARCH 2010**

**No. 1  
GOVERNMENT OF GUJARAT**

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# Preface

This Report has been prepared for submission to the Governor under Article 151 of the Constitution.

Chapters 1 and 2 of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2010. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.



# Executive Summary

## Background

In response to the Twelfth Finance Commission's recommendations, the Gujarat Government enacted its Fiscal Responsibilities and Budget Management (FRBM) Act, entitled the Gujarat Fiscal Responsibility Act, 2005 with a view 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's commitment to carry forward these reforms is largely reflected in the policy initiatives announced in its subsequent budgets. The benefits of FRBM legislation have been realised to a great extent already, in terms of reduction in major deficit indicators.

The State Government has done well in establishing an institutional mechanism on fiscal transparency and accountability as evident from the year-on-year presentation of outcome budgets. These outcome indicators tend to serve the limited purpose of measuring the department-wise performances against the targets. They do not, however, give the big picture of the status of financial management including debt position, off-budget liabilities, cash management etc. for the benefit of the State Legislature and other stakeholders.

## The Report

Based on the audited accounts of the Government of Gujarat for the year ending March 2010, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as at 31 March 2010. It provides an insight into trends of committed expenditure and borrowing pattern, besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter 2 is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter 3 is an inventory of the Government's compliance with various reporting requirements and financial rules. The Report also has additional data collated from several sources in support of the findings.

### **Audit findings and recommendations**

**Fiscal discipline:** The Government's early gains in achieving revenue surplus and fiscal deficit targets, suffered a setback in 2008-09 due to the slump in the economy, impacting its revenue receipts and resulting in revenue deficit. The revenue deficit increased substantially during the current year, mainly due to the high increase in Social Service expenditure.

**Need to compress Non-Plan expenditure:** The revenue expenditure was 85.16 *per cent* of the total expenditure, of which 70.54 *per cent* was under Non-Plan. Non-Plan expenditure increased by 24.06 *per cent*. Moreover, salary expenditure, pension liabilities, interest payments and subsidies constituted 65.63 *per cent* of Non-Plan revenue expenditure during 2009-10.

### **Review of Government investments:**

The average return on the Government's investments in statutory corporations, rural banks, joint stock companies and co-operatives was 0.22 *per cent* in the last three years while the Government paid an average 7.85 *per cent* as interest on its borrowings during 2007-08 to 2009-10. This was obviously an unsustainable proposition. The Government should, therefore, hasten to seek better value for money in its investments. Otherwise, high-cost borrowed funds invested in projects with low financial returns will continue to strain the economy.

Increasing fiscal liabilities accompanied by negligible rates of return on Government investments and inadequate interest cost recovery on loans and advances might lead to a situation of unsustainable debt in the medium to long run unless suitable measures are initiated to compress the Non-Plan revenue expenditure and mobilize additional resources, both through tax and non-tax sources.

**Delays in completion of projects:** Inordinate delays in completion of projects, particularly irrigation projects in the State, resulted in blocking of capital. Therefore, adequate priority should be given for the project planning and implementation mechanism so as to overcoming inadequacies and avoid further time and cost overruns.

**Financial management and budgetary control:** During 2009-10, there were overall savings of ₹2,221.58 crore, which were a result of the total savings of ₹3,232.44 crore being offset by the excess of ₹1,010.86 crore.

This excess requires regularization under Article 205 of the Constitution of India. Cases were noticed where the amounts surrendered were in excess of the actual savings, indicating lack of or inadequate budgetary control. As against savings of ₹ 185.18 crore, the amount surrendered was ₹ 438.38 crore, resulting in excess surrender of ₹253.20 crore. There were 17 grants/appropriations in which savings of ₹7.26 crore occurred but the amounts had not been surrendered by the concerned departments. Similarly, out of the total savings of ₹801.87 crore under 11 other grants/appropriations, ₹102.21 crore was not surrendered. Under 19 grants out of the total provision of ₹2,796.68 crore, ₹2,494.88 crore (89.21 *per cent*) were surrendered in respect of 19 sub-heads. Budgetary controls should be strengthened to avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.

**Financial reporting:** The State Government's compliance with various rules, procedures and directives was unsatisfactory, which was evident from the delays in furnishing utilization certificates against the loans and grants received from various grantee institutions. Submission of Annual Accounts was delayed by 22 out of 25 autonomous bodies. There were delays in placement of Separate Audit Reports in the Legislature in respect of seven autonomous bodies which were required to do so. In respect of one autonomous body, there was a delay of over four years. The Government reported 177 cases of misappropriation, defalcation, etc., involving Government money amounting to ₹8.61 crore up to March 2010, on which final action was pending. Departmental enquiries in respect of all misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all the departments should be strengthened to prevent such cases in future.



# MAIN REPORT

# Chapter 1 Finances of the State Government

Gujarat, comprising about six *per cent* of India's geographical mass, is its seventh largest State. It is situated on the west coast of India, bounded by the Arabian Sea in the west, Rajasthan in the north, Madhya Pradesh in the east and Maharashtra in the south. The State also shares an international border with Pakistan at the north western fringe. It has a coast line of about 1600 kilometres, which is one third of India's mainland coastline. It is one of the most prosperous states of the country owing to its booming economy and industry. As per the 2001 census, it had a population of 5.07 crore, of which the tribal population was 14.75 *per cent*. The population has been growing at a compound annual growth rate (1.49 *per cent*) which is comparable with that of other General Category States (1.48 *per cent*). The literacy rate was higher than the national average. The infant mortality rate was lower than the all India average. The Gross State Domestic Product (GSDP) of Gujarat has been growing at a higher compound growth rate (14.67 *per cent*) as compared to other General Category States (12.5 *per cent*). As far as population below the poverty line is concerned, Gujarat was far below the national average and also fared better than other General Category States. Gujarat has lower levels of rural and urban inequalities compared to the all-India average. (**Appendix 1.1 Part A**)

This chapter provides a broad perspective of the finances of the Government of Gujarat during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of the Finance Accounts are shown in **Appendix 1.1 Part B and Part C**. The methodology adopted for the assessment of the fiscal position of the State is given in **Appendix 1.2**.

## ➤ 1.1 Summary of Current Year's Fiscal Transactions

**Table 1.1** presents the summary of the State Government's fiscal transactions during the current year (2009-10) vis-à-vis the previous year while **Appendix 1.3** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

**Table 1.1 Summary of Fiscal Operations**

(₹ in crore)

| Receipts                  |                                  |                    | Disbursements      |                                 |           |           |                    |
|---------------------------|----------------------------------|--------------------|--------------------|---------------------------------|-----------|-----------|--------------------|
| 2008-09                   |                                  | 2009-10            | 2008-09            |                                 | 2009-10   |           |                    |
|                           |                                  |                    |                    |                                 | Non-Plan  | Plan      | Total              |
| <b>Section-A: Revenue</b> |                                  |                    |                    |                                 |           |           |                    |
| 38,675.71                 | Revenue receipts                 | 41,672.36          | 38,741.46          | Revenue expenditure             | 34,307.42 | 14,330.85 | 48,638.27          |
| 23,557.03                 | Tax revenue                      | 26,740.23          | 13,385.32          | General services                | 16,429.58 | 504.58    | 16,934.16          |
| 5,099.32                  | Non-tax revenue                  | 5,451.71           | 14,932.14          | Social services                 | 11,744.45 | 7,860.85  | 19,605.30          |
| 5,725.86                  | Share of Union taxes/ duties     | 5,890.92           | 10,256.47          | Economic services               | 6,027.42  | 5,965.42  | 11,992.84          |
| 4,293.50                  | Grants from Government of India  | 3,589.50           | 167.53             | Grants-in-aid and Contributions | 105.97    | -         | 105.97             |
| <b>Section-B: Capital</b> |                                  |                    |                    |                                 |           |           |                    |
| 20.60                     | Misc. Capital receipts           | 136.30             | 10,219.76          | Capital Outlay                  | 20.54     | 8,026.19  | 8,046.73           |
| 181.11                    | Recoveries of Loans and Advances | 150.67             | 353.75             | Loans and Advances disbursed    | 77.23     | 350.38    | 427.61             |
| 10,306.11                 | Public Debt receipts*            | 14,244.69          | 2,604.91           | Repayment of Public Debt*       | **        | **        | 3,245.07           |
| 9.94                      | Contingency Fund                 | 33.97              | 33.97              | Contingency Fund                | **        | **        | 47.12              |
| 49,626.36                 | Public Account receipts          | 58,659.95          | 47,284.61          | Public Account disbursements    | **        | **        | 56,087.85          |
| 13,537.65                 | Opening Cash Balance             | 13,119.02          | 13,119.02          | Closing Cash Balance            | -         | -         | 11,524.31          |
| <b>1,12,357.48</b>        | <b>Total</b>                     | <b>1,28,016.96</b> | <b>1,12,357.48</b> | <b>Total</b>                    |           |           | <b>1,28,016.96</b> |

(Source: Finance Accounts for the years 2008-09 and 2009-10)

\* Excluding net transactions under ways and means advances and overdrafts.

\*\* Bifurcation of Plan and Non-Plan not available.

The following are the significant changes during 2009-10 over the previous years:

- Revenue receipts grew by 7.75 per cent (₹2,997 crore) over the previous year. The increase was due to increase in the State's own tax revenue (₹3,183 crore), increase in non-tax revenue (₹352 crore), State's share of Union taxes and duties (₹165 crore), offset by a decrease in grants from the Government of India (GOI) (₹704 crore).
- Revenue expenditure increased by ₹ 9,897 crore (25.55 per cent) mainly due to increase in expenditure on Social Services by ₹4,673 crore and on General Services by ₹3,549 crore.
- Capital expenditure decreased by ₹ 2,173 crore (21.26 per cent) whereas the disbursement of loans and advances increased by ₹74 crore (20.88 per cent).
- Receipts under Public Debt increased by ₹ 3,939 crore (38.22 per cent) against an increase of ₹ 640 crore in payments (24.58 per cent).
- Public Account receipts and payments increased by ₹ 9,034 crore (18.20 per cent) and ₹8803 crore (18.62 per cent) respectively.
- The cash balance at the end of the year decreased by ₹ 1,595 crore.

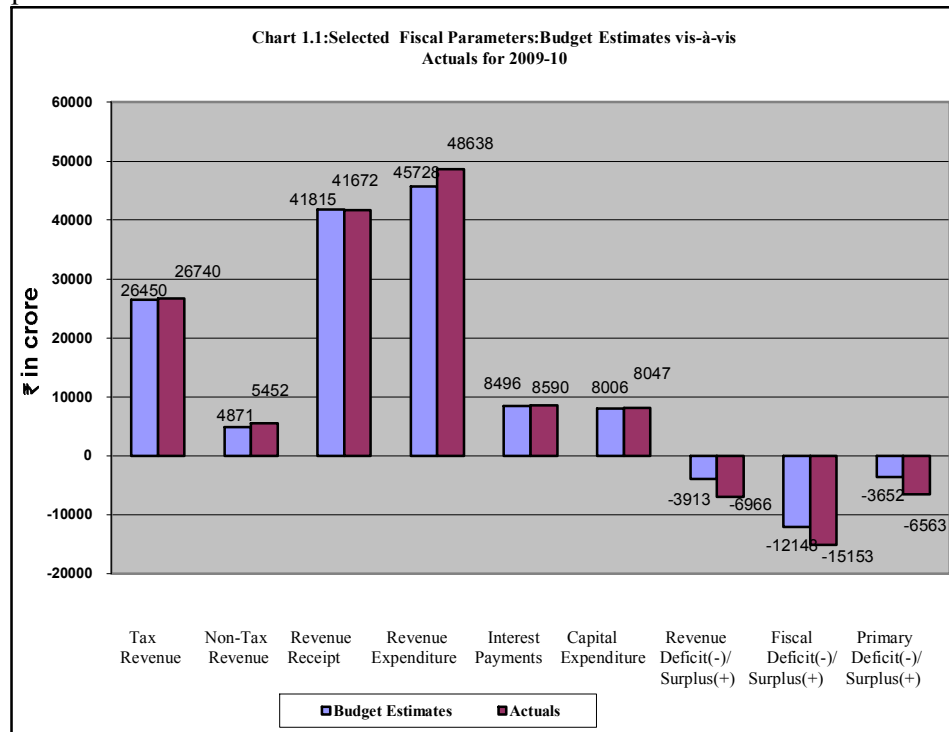
**Review of fiscal situation**

As per the Gujarat Fiscal Responsibility Act, 2005 (FRBM Act), in line with the recommendations of the Twelfth Finance Commission, the State Government had agreed for elimination of revenue deficit by the end of 2007-08 and reduction of fiscal deficit to not more than three *per cent* of the Gross State Domestic Product (GSDP) by 31 March 2009. Similarly, the target of the ratio of Public Debt to GSDP was 30 *per cent*. Total outstanding guarantees were to be capped at ₹16,000 crore by 2007-08. In the wake of the global financial crisis, the fiscal deficit targets for 2008-09 and 2009-10 were relaxed by 0.5 *per cent* and one *per cent* of GSDP respectively. The requirement of maintaining revenue deficit at zero was also relaxed for 2008-09 and 2009-10. Though the State had achieved the above targets by 2006-07, during 2008-09, the State had a revenue deficit of ₹ 66 crore (0.02 *per cent* of GSDP), which further increased to ₹6,966 crore (1.83 *per cent* of GSDP) in 2009-10. The ratio of public debt to GSDP at 25.72 *per cent* during the current year remained, however, within the limit of 30 *per cent* prescribed under the Act. The fiscal deficit during 2009-10 was 3.98 *per cent* of GSDP (just within the relaxed limit of four *per cent*).

**Budget Analysis**

Budget papers presented by the State Government provide a description of the projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the budget estimates are indicative of non-attainment and non-optimization of the desired fiscal objectives, due to a variety of causes, some within the control of Government and some outside.

**Chart 1.1** Presents the budget estimates and actuals of some important fiscal parameters.



During 2009-10, compared to the budget estimates, the tax revenue increased by ₹290 crore though there was a decrease in revenue receipts by ₹143 crore. Against an estimated revenue deficit of ₹3,913 crore, the financial year ended with a revenue deficit of ₹6,966 crore. The primary deficit was ₹6,563 crore against the estimate of ₹3,652 crore.

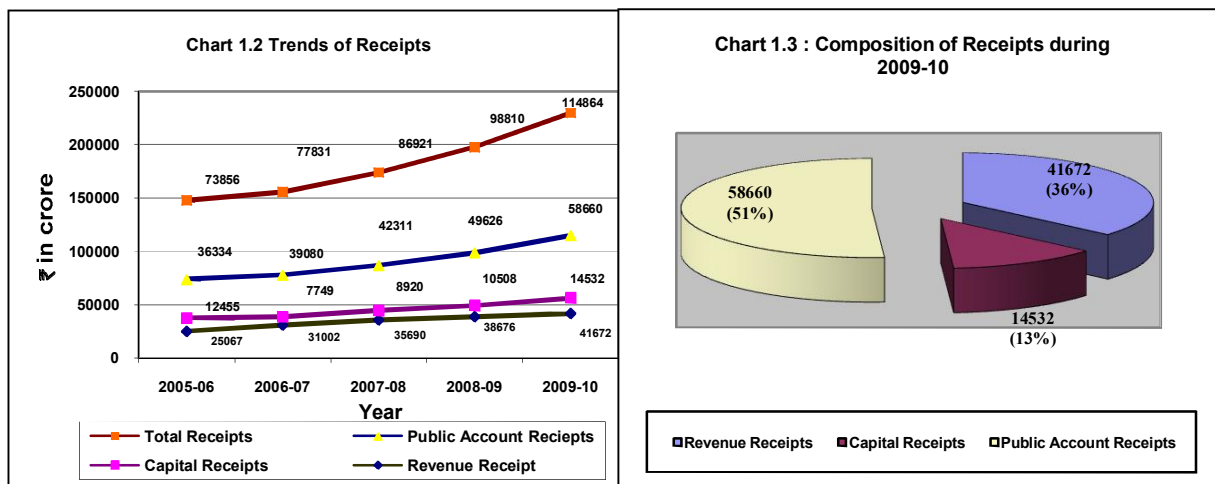
For the welfare of building and other construction workers who are the most vulnerable segment of the unorganized labour sector, the State Government constituted (December 2004) the Building and Other Construction Workers' Welfare Board (Board) under the Buildings and Other Construction Workers' Welfare Cess Act, 1996. Under this Act, the State Government collected labour cess of ₹234.77 crore (₹ 0.15 crore in 2005-06; ₹22.10 crore in 2006-07; ₹30.77 crore in 2007-08; ₹49.44 crore in 2008-09 and ₹132.31 crore in 2009-10), but no part of the receipts was transferred to the Welfare Board for spending on social security schemes meant for building and other construction workers.

The revenue expenditure reflected a variation of 6.36 per cent over the budget estimates due to increase in expenditure under General and Social Services. As a result, the revenue deficit increased to ₹6,966 crore against ₹3,913 crore projected in the budget estimates. Capital expenditure of ₹8,047 crore showed a significant decrease (21.26 per cent) over the previous year.

## ➤ 1.2 Resources of the State

### 1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends of various components of the receipts of the State during 2005-10. **Chart 1.3** depicts the composition of resources of the State during the current year.



The relative share of revenue receipts and Public Account receipts which stood at 34 per cent and 49 per cent of the total receipts in 2005-06 increased to 36 per cent and 51 per cent in 2009-10; while that of capital receipts, declined from 17 per cent in 2005-06 to 13 per cent in 2009-10. During the period, the State's tax revenue increased from ₹15,698 crore in 2005-06 to ₹26,740 crore in 2009-10, but the percentage of tax receipts to revenue receipts remained the same at 64 per cent.

### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to State implementing agencies<sup>1</sup> for the implementation of various schemes/programmes in social and economic sectors, which are recognized as critical. As these funds are not routed through the State Budget/State Treasury System, the Annual Finance Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are underestimated. During 2009-10, ₹3,553 crore was transferred to State implementing agencies; which was an increase of 130 per cent over the previous year. The funds directly transferred to State implementing agencies are presented in **Table 1.2**

**Table-1.2: Funds transferred directly to State implementing agencies**

| Programme/Scheme  | Implementing Agency in the State                                 | ₹ in crore)                 |                 |
|---|--|-----------------------------|-----------------|
|   |  | 2008-09                     | 2009-10         |
| Integrated Watershed Management Program<br>DPAP DDP IWDP DLR                    | DRDA   | 33.30                       | 258.66          |
| National Rural Employment Guarantee Scheme                                      | DRDA   | 59.69                       | 781.93          |
| Swaranajayanti Gram Rozgar Yojana   | DRDA   | 21.96                       | 39.81           |
| Accelerated Rural Water Supply Scheme   | Gujarat Water Supply and Sewerage Board                          | 223.28                      | 488.91          |
| Rural Housing (Indira Awas Yojana)  | DRDA   | 124.26                      | 372.41          |
| Sarva Shiksha Abhiyan   | Gujarat Council of Primary Education                             | 254.32                      | 200.32          |
| National Rural Health Mission   | State Health Society Gujarat                                     | 154.30                      | 372.31          |
| Pradhan Mantri Gram Sadak Yojana  | Gujarat State Rural Roads Development Agency                     | 112.01                      | 117.80          |
| MPs Local Area Development Scheme   | District Collectors  | 68.00                       | 74.00           |
| Scheme for Integrated Textile Park  | R.J.D. Integrated Textile Park                                   | 52.95                       | 85.58           |
| Upgradation of Government it is   | IMC Society of ITIs  | 0.02                        | 62.50           |
| Micro Irrigation  | Gujarat Green Revolution Company Limited                         | 48.99                       | 44.69           |
| Adult Education and Skill Development Scheme                                    | State Literary Mission Authority                                 | 0.65                        | 23.99           |
| National Aids Control Programme   | Gujarat State Aids Control Society                               | 29.77                       | 36.95           |
| Assistance to States for Developing Export Infrastructure and Allied Activities | Gujarat Industrial Development Corporation                       | 38.93                       | 35.57           |
| Central Rural Sanitation Scheme   | DRDA   | 0.27                        | 30.37           |
| Project Based Support to Autonomous Institutes                                  | National Institute of Design                                     | 0.00                        | 28.00           |
| National Horticulture Mission   | Gujarat Horticulture Mission                                     | 35.32                       | 25.21           |
| National Afforestation Programme  | Forest Department  | 23.66                       | 24.44           |
| Rashtriya Swasthya Bima Yojana  | State Health Society   | 8.77                        | 22.57           |
| Others (55 schemes)   | NGOs and other institutions (each receiving less than ₹20 crore) | 257.54                      | 427.44          |
| <b>Total</b>  |  | <b>1,547.99<sup>2</sup></b> | <b>3,553.46</b> |

(Source: Finance Accounts of the State.)

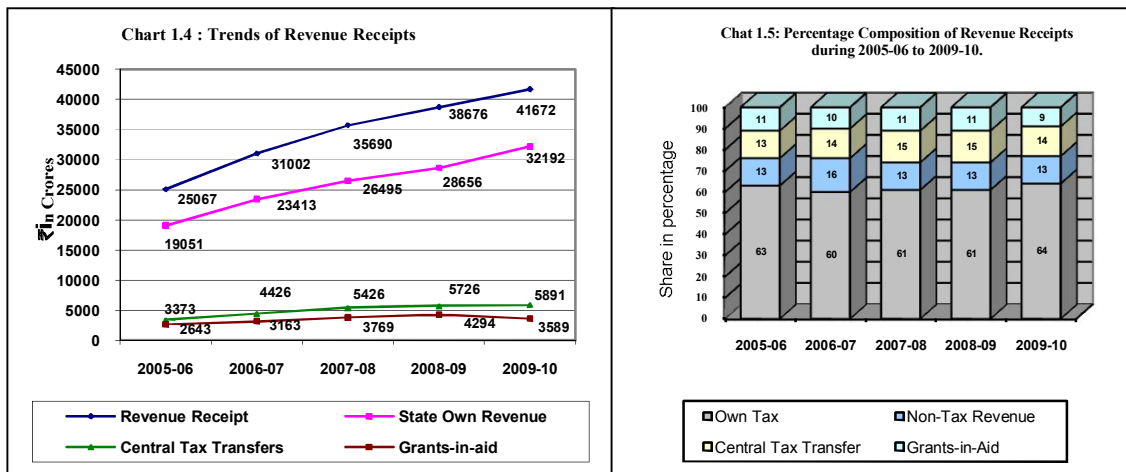
<sup>1</sup> State implementing agencies includes any organizations/institutions including non-Governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA, State Health Mission for NRHM etc.

<sup>2</sup> Figures differ from last year's report due to correction.

Direct transfer of funds from the Union to the State implementing agencies ran the risk of improper utilization of funds by these agencies. Unless uniform accounting practices are followed by all these agencies with proper documentation and timely reporting of expenditure, it would be difficult to monitor the end use of these direct transfers.

➤ **1.3 Revenue Receipts**

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State’s own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2005-06 to 2009-10 are presented in **Appendix 1.4** and also depicted in **Charts 1.4** and **1.5** respectively.



During the award period (2005-06 to 2009-10), the State’s own tax revenue and non-tax revenue registered a compound annual growth rate of 14.26 *per cent* and 13.07 *per cent* respectively. The growth rates in Central tax transfers and grants- in- aid were 14.96 *per cent* and 7.95 *per cent* respectively. During 2009-10, the State achieved a growth rate of 13.51 *per cent* in its own tax revenue collection over the previous year. However, the grants-in-aid from the Central Government decreased by 16.42 *per cent*. During the year 2009-10, the growth rate was 6.92 *per cent* in respect of non- tax revenue. As regards Central tax transfers, the increase was 2.88 *per cent* over the previous year.

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As the GSDP grows, the ability of the State’s own tax revenue should increase. In 2008-09, the growth rate in own tax revenue as compared to the growth rate in GSDP was lower than the previous year, but in the current year the situation had improved. The trends of revenue receipts relative to GSDP are presented in **Table 1.3** below:

**Table 1.3: Trends of Revenue Receipts relative to GSDP**

|   | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|---|---------|---------|---------|---------|---------|
| Revenue Receipts (RR) (₹ in crore)        | 25,067  | 31,002  | 35,690  | 38,676  | 41,672  |
| Rate of growth of RR (per cent)           | 23.70   | 23.68   | 15.12   | 8.37    | 7.75    |
| R R/GSDP (per cent <sup>©</sup> )         | 11.05   | 11.80   | 11.75   | 11.47   | 10.94   |
| <b>Buoyancy Ratios</b>                    |         |         |         |         |         |
| Revenue Buoyancy w.r.t. GSDP <sup>©</sup> | 1.19    | 1.50    | 0.97    | 0.76    | 0.60    |
| State's Own Tax Buoyancy w.r.t. GSDP.     | 1.06    | 1.12    | 1.10    | 0.43    | 1.04    |

(Source: Finance Accounts for the years 2005-06 to 2009-10)

The GSDP at current prices was estimated to increase from ₹ 3,37,217 crore in 2008-09 to ₹3,81,028 crore in 2009-10, representing an increase of 12.99 per cent. However, the rate of growth of revenue receipts showed a declining trend despite the increase in GSDP, indicating that the State's aim to widen the tax base and to augment its revenues could not be achieved. Revenue buoyancy widely fluctuated during the period with reference to the growth rate of GSDP. In 2006-07, the growth rate of revenue receipts was 1.5 times the GSDP growth rate. However, in the next three years, the low growth rate of revenue receipts relative to GSDP pushed the revenue buoyancy ratio down. The revenue buoyancy ratio was low, i.e. 0.60, in 2009-10.

### 1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of Central tax receipts, Central assistance for Plan schemes etc., the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts, the expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the years from 2007-08 to 2009-10 along with the respective all-India average are presented in **Appendix 1.5**.

During 2008-09, in respect of the main components of taxes and duties, the collection charges were below the all-India average except for State excise. The main components of revenue raised by the State during 2005-06 to 2009-10 are given in **Table 1.4**.

**Table 1.4 Main components of revenue**

| Sr. No.            | Head of revenue                                     | 2005-06          | 2006-07          | 2007-08          | 2008-09          | 2009-10          |                  | Percentage increase(+) or decrease(-) with reference to BE |
|--------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--|
|                    |   |                  |                  |                  |                  | Budget Estimates | Actuals          |  |
| <b>Tax Revenue</b> |   |                  |                  |                  |                  |                  |                  |  |
| 1                  | Sales tax/Vat                                       | 10,561.34        | 12,817.46        | 15,104.54        | 16,810.65        | 18,215.00        | 18,199.79        | (-0.08   |
| 2                  | State excise  | 48.06            | 41.94            | 47.20            | 48.71            | 50.00            | 65.94            | (+31.88  |
| 3                  | Stamp duty and Registration fees                    | 1,153.16         | 1,425.03         | 2,018.43         | 1,728.50         | 1,750.00         | 2,556.72         | (+46.10  |
| 4                  | Taxes and duties on Electricity                     | 1,899.68         | 2,087.77         | 2,046.52         | 2,369.91         | 2,445.00         | 2,643.65         | (+8.12   |
| 5                  | Taxes on vehicles and taxes on goods and passengers | 1,310.27         | 1,197.11         | 1,461.29         | 1,551.01         | 1,715.00         | 1,549.55         | (-9.65   |
| 6                  | Others  | 725.60           | 895.32           | 1,207.17         | 1,048.25         | 1,275.00         | 1,724.58         | (+35.26  |
| <b>Total</b>       |   | <b>15,698.11</b> | <b>18,464.63</b> | <b>21,885.57</b> | <b>23,557.03</b> | <b>25,450.00</b> | <b>26,740.23</b> | <b>(+5.07</b>  |

<sup>©</sup>Figures differ from last years report due to change in GSDP figures of 2007-08 and 2008-09.



## Finances of the State Government

| Non-Tax Revenue |   |                  |                  |                  |                  |                  |                  |                 |
|-----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 1               | Interest Receipts                               | 130.91           | 283.07           | 329.88           | 567.81           | 550.00           | 419.44           | (-)23.74        |
| 2               | Non-ferrous Mining and Metallurgical Industries | 1,880.18         | 2,173.76         | 2,082.14         | 1,559.82         | 1,400.00         | 2,138.98         | (+)52.78        |
| 3               | Major and Medium Irrigation Projects            | 248.62           | 330.61           | 452.82           | 455.77           | 500.00           | 504.61           | (+)0.09         |
| 4               | Medical and Public Health                       | 53.83            | 66.68            | 66.25            | 126.50           | 130.30           | 62.40            | (-)52.11        |
| 5               | Police  | 71.28            | 90.66            | 86.24            | 77.44            | 79.76            | 101.45           | (+)27.19        |
| 6               | Others  | 968.55           | 2,004            | 1,591.98         | 2,311.98         | 2,210.94         | 2,224.83         | (+)0.63         |
|                 | <b>Total</b>                                    | <b>3,353.37</b>  | <b>4,948.78</b>  | <b>4,609.31</b>  | <b>5,099.32</b>  | <b>4,871.00</b>  | <b>5,451.71</b>  | <b>(+)11.92</b> |
|                 | <b>Grand Total</b>                              | <b>19,051.48</b> | <b>23,413.41</b> | <b>26,494.88</b> | <b>28,656.35</b> | <b>30,321.00</b> | <b>32,191.94</b> | <b>(+)6.17</b>  |

(Source: Finance Accounts and Annual Financial Statements (Budget) of State Government)

The sales tax revenue during the year increased by ₹1,404 crore over the previous year. Taxes and duties on electricity showed an increase of ₹273.74 crore during the year and was 8.12 *per cent* more than the budget estimates. Similarly, stamp duty and registration fees showed an increase of ₹828.22 crore, which was 46.10 *per cent* over the budget estimates. The State excise revenue showed an increase of ₹17.23 crore, representing an increase of 31.88 *per cent* over the budget estimates. In Medical and Public Health, there was a decrease in revenue receipts by ₹64.10 crore, indicating reduction of 50.67 *per cent* over the previous year's revenue and 52.11 *per cent* over the budget estimates. There was an increase of ₹ 828.22 (47.91 *per cent*) crore in stamp duty and registration fees over the previous year. However, interest receipts declined by ₹148.37 crore (26.13 *per cent*) over the previous year. As regards revenue from non-ferrous mining and metallurgical industries, the increase was of ₹579.16 crore. Receipts under this component were more by 52.78 *per cent* compared to the budget estimates.

### 1.3.2 Loss of Revenue due to Evasion of Taxes.

Details of cases of evasion of tax detected by the departments and the additional demands raised by them are given in **Table 1.5**.

**Table 1.5: Cases of evasion of tax detected and additional demands raised**

| Sr. No. | Nature of duty | No. of cases pending as on 31 March 2009 | No. of cases detected during 2009-10 | No. of cases in which assessments completed and additional demands raised |                     | No. of cases pending finalization as on 31 March 2010 |
|---------|----------------|--|--------------------------------------|---|---------------------|---|
|         |                |  |                                      | No. of cases  | Amount (₹ in crore) |   |
| 1       | Sales tax/VAT  | 718                                      | 394                                  | 262   | 101.79              | 850   |

(Source: Office of the Principal Accountant General (C&RA), Ahmedabad)

Effective steps need to be taken to clear the backlog in assessments so as to avoid loss of revenue.

### 1.3.3 Revenue Arrears

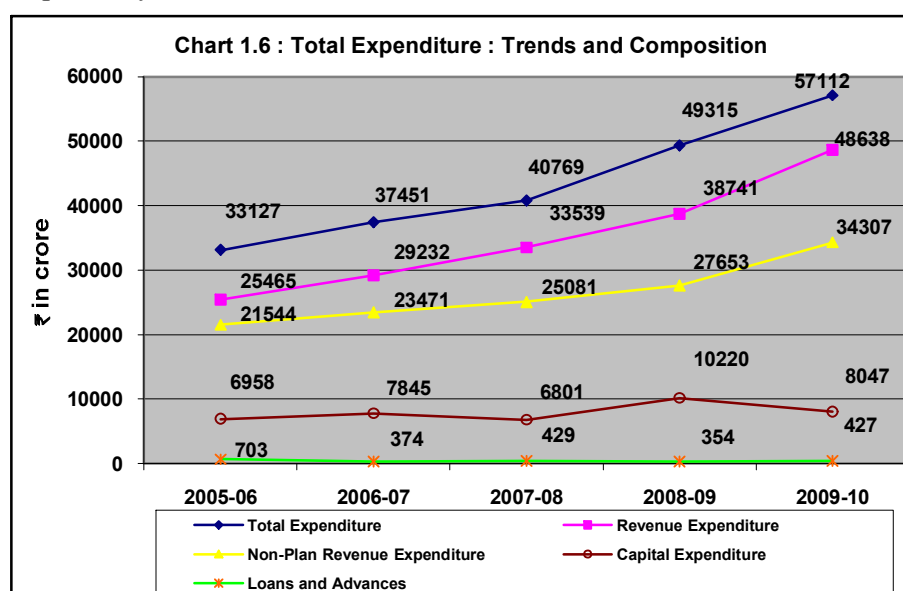
As on 31 March 2010, revenue arrears amounted to ₹12,677.42 crore (sales tax: ₹11,197.53 crore- of which ₹4,178.08 crore was outstanding for more than five years; electricity duty: ₹1,479.89 crore). Recovery proceedings for ₹4,372.97 crore (sales tax: ₹3,648.48 crore; electricity duty: ₹724.49 crore) were stayed by judicial and executive authorities.

## ➤ 1.4 Application of resources

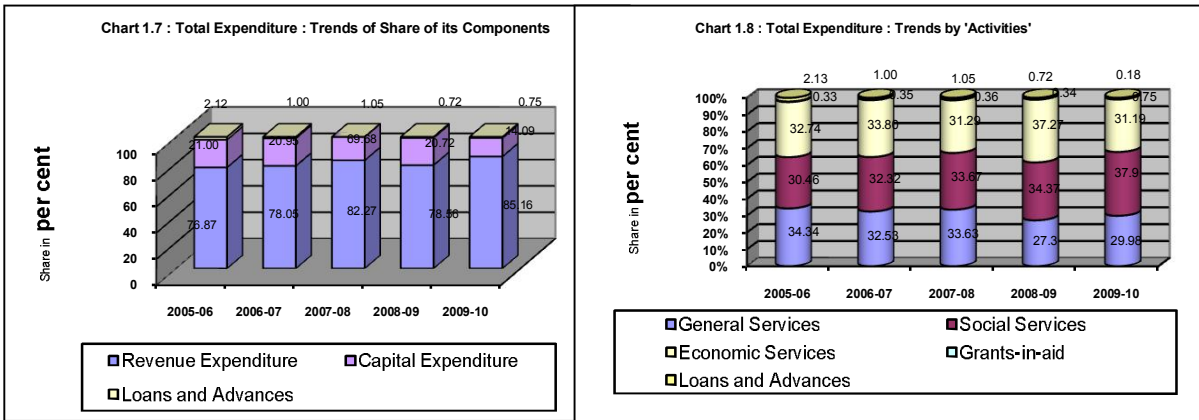
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

### 1.4.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of five years (2005-06 to 2009-10) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in Charts 1.7 and 1.8 respectively.



The total expenditure during 2009-10 increased by 15.81 per cent over the previous year. The increase in revenue expenditure by 25.55 per cent was offset by decrease in capital expenditure by 21.26 per cent. The decrease in capital expenditure was mainly due to decrease in expenditure on irrigation and flood control by 43.44 per cent over the previous year. The capital expenditure included ₹2,193 crore invested in Sardar Sarovar Narmada Nigam Limited. The revenue expenditure was 85.16 per cent of the total expenditure, of which 70.53 per cent was the Non-Plan component. The Non-Plan expenditure (including loans and advances) increased by 24.02 per cent over the previous year. The relative share of expenditure under General Services and Economic Services declined from 34 per cent and 33 per cent in 2005-06 to 30 per cent and 31 per cent in 2009-10 respectively. The expenditure under Social Services increased from 30 per cent to 38 per cent.



### 1.4.2 Committed Expenditure

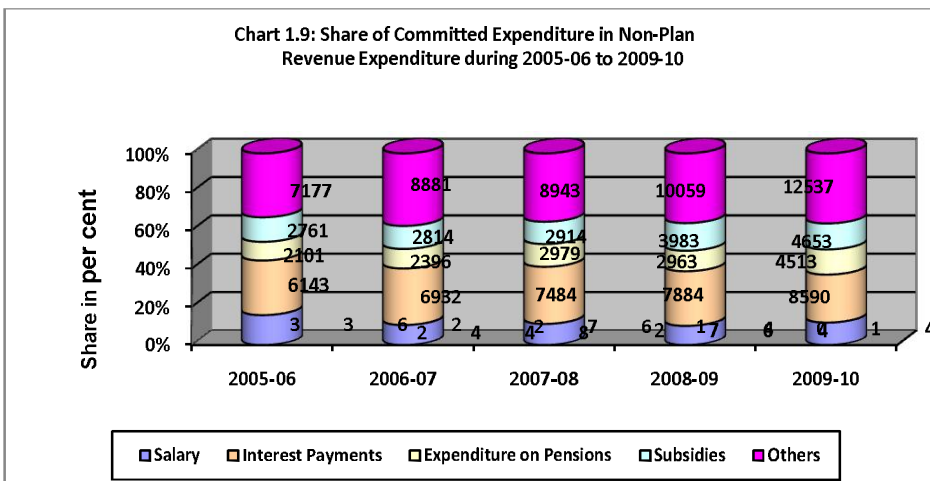
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.6** and **Chart 1.9** present the trends in the expenditure on these components during 2005-06 to 2009-10.

**Table-1.6: Components of Committed Expenditure**

|   | (₹ in crore)      |                   |                  |                   |                   |
|---|-------------------|-------------------|------------------|-------------------|-------------------|
|   | 2005-06           | 2006-07           | 2007-08          | 2008-09           | 2009-10           |
| Salaries, <i>Of which</i>                               | 3,624<br>(14.5)   | 2,669<br>(8.6)    | 3,119<br>(8.7)   | 3,189<br>(8.24)   | 4,760<br>(11.42)  |
| Non-Plan Head   | 3,362             | 2,448             | 2,761            | 2,764             | 4,014             |
| Plan Head*  | 262               | 221               | 358              | 425               | 746               |
| Interest Payments                                       | 6,143<br>(24.5)   | 6,932<br>(22.4)   | 7,484<br>(21)    | 7,884<br>(20.4)   | 8,590<br>(20.61)  |
| Expenditure on Pensions                                 | 2,101<br>(8.4)    | 2,396<br>(7.7)    | 2,979<br>(8.3)   | 2,963<br>(7.7)    | 4,513<br>(10.83)  |
| Subsidies   | 2,761<br>(11)     | 2,814<br>(9.1)    | 2,914<br>(8.2)   | 3,983<br>(10.3)   | 4,653<br>(11.17)  |
| Total committed expenditure                             | 14,629<br>(58.36) | 14,811<br>(47.77) | 16,49<br>(46.22) | 18,019<br>(46.59) | 22,516<br>(54.03) |
| Other components, i.e. other than committed expenditure | 10,836<br>(43.2)  | 14,421<br>(46.5)  | 17,043<br>(47.8) | 20,722<br>(53.6)  | 26,122<br>(62.68) |
| <b>Total Revenue Expenditure</b>                        | <b>25,465</b>     | <b>29,232</b>     | <b>33,539</b>    | <b>38,741</b>     | <b>48,638</b>     |

\*Plan head includes Salaries and Wages under Centrally Sponsored Schemes. Figures in parentheses indicate per centage of Revenue Receipts.

(Source: Finance Accounts for the years 2005-06 to 2009-10 of the State)



The expenditure on salaries under the Non-Plan head increased from ₹3,362 crore in 2005-06 to ₹4,014 crore in 2009-10, mainly due to implementation of the recommendations of the Sixth Pay Commission. As a percentage of the revenue receipts, the expenditure on salaries increased from 8.24 *per cent* in 2008-09 to 11.42 *per cent* in 2009-10. It was also 13.39 *per cent* of the revenue expenditure (net of pensions and interest payments) and within the limit of 35 *per cent* as recommended by the Twelfth Finance Commission (TFC). The amount spent on subsidies increased from ₹2,761 crore in 2005-06 to ₹4,653 crore in 2009-10, mainly due to increase in subsidy to the energy sector (subsidy in fuel prices and power purchase adjustment charges). Expenditure on pensions increased from ₹2,963 crore in 2008-09 to ₹4,513 crore in 2009-10. The State implemented a new Pension Scheme for its employees, to contain its revenue expenditure. As a percentage of revenue receipts, the expenditure on pensions which was 8.4 *per cent* in 2005-06 came down gradually to 7.7 *per cent* in 2008-09, but increased to 10.83 *per cent* in 2009-10.

Interest payments as a percentage of revenue receipts as well as revenue expenditure declined from 24.5 *per cent* and 24.12 *per cent* in 2005-06 to 20.61 *per cent* and 17.66 *per cent* in 2009-10 respectively. The interest payments, however, increased by 8.95 *per cent* over the previous year. The increase was mainly due to more payment of interest on market loans (₹652 crore) than that of the previous year. The State Government envisaged increasing the share of market borrowings through the auction route. The State had been availing of loans from NABARD under the Rural Infrastructure Development Fund (RIDF) to contain the interest payments on borrowings. The average rate of interest on borrowings progressively declined from 8.06 *per cent* in 2005-06 to 7.64 *per cent* in 2009-10. The percentage of interest payments to revenue receipts was 20.61 *per cent* during 2009-10, which was higher than the recommendations of TFC (15 *per cent*).

### 1.4.3 Financial Assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table 1.7**.

**Table 1.7: Financial Assistance to Local Bodies etc**

|  | (₹ in crore) |              |              |              |               |
|--|--------------|--------------|--------------|--------------|---------------|
| Financial Assistance to Institutions   | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10       |
| Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.) | 92           | 367          | 4,793        | 5,028        | 4,195         |
| Municipal Corporations and Municipalities                                    | 263          | 621          | 1,094        | 334          | 1,127         |
| Zilla Parishads and Other Panchayati Raj Institutions                        | 2,026        | 2,668        | 518          | 528          | 532           |
| Other Institutions   | 1,100        | 2,112        | 1,025        | 2,574        | 6,425         |
| <b>Total</b>   | <b>3,481</b> | <b>5,768</b> | <b>7,430</b> | <b>8,464</b> | <b>12,279</b> |
| <b>Assistance as per percentage of RE</b>                                    | <b>13.67</b> | <b>19.73</b> | <b>20.38</b> | <b>21.85</b> | <b>25.25</b>  |

(Source: Office of the Accountant General (A&E), Rajkot)

Financial assistance to local bodies and other institutions increased from ₹3,481 crore in 2005-06 to ₹12,279 crore in 2009-10, which included payment of grants-in-aid to Municipal Corporations/Municipalities on account of abolition of octroi in November 2006. As a percentage of the revenue

expenditure, the increase was from 13.67 to 25.25. Assistance to educational institutions showed a quantum jump from ₹92 crore in 2005-06 to ₹4,195 crore in 2009-10. As a percentage of the revenue expenditure, the increase was from 0.36 to 8.62.

## ➤ 1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services); efficiency of expenditure use and its effectiveness.

### 1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.8** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2009-10.

**Table 1.8: Fiscal priority of the State in 2005-06 and 2009-10**

| Fiscal Priority of the State                     | AE/GSDP | DE/AE | SSE/AE | CE/AE | Education/AE | Health/AE |
|--|---------|-------|--------|-------|--------------|-----------|
| General Category State's Average*(Ratio) 2005-06 | 17.58   | 61.39 | 30.91  | 13.92 | 15.02        | 4.06      |
| Gujarat's Average(Ratio) 2005-06                 | 14.60   | 65.10 | 30.75  | 21.00 | 13.01        | 3.23      |
| General Category State's Average (Ratio) 2009-10 | 18.18   | 66.11 | 35.76  | 14.85 | 16.18        | 4.29      |
| Gujarat's Average* (Ratio) 2009-10               | 14.99   | 69.70 | 37.93  | 14.09 | 14.56        | 4.00      |

\*As per cent to GSDP

AE: Aggregate Expenditure DE: Development Expenditure

SSE: Social Sector Expenditure CE: Capital Expenditure

Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

Source: For GSDP—budget publication no.30 of 2010-11.

Fiscal priority refers to the priority given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2005-06 (first year of the award period of TFC) and the current year, 2009-10 (terminal year of the award period of TFC) with that of the General Category States.

- AE as a ratio of GSDP in both 2005-06 and 2009-10(14.60 per cent and 14.99 percent) was lower as compared to General Category States (17.58 per cent and 18.18 per cent).
- The Government had given adequate fiscal priority to DE as its ratio to AE was higher than the average ratio of General Category States in both the years.

- Though the ratio of SSE to AE was marginally lower than the General Category States' average ratio in 2005-06, it was higher in 2009-10.
- The CE to AE ratio was higher than the General Category States' average ratio in 2005-06, but the same was marginally lower in 2009-10.
- Gujarat had a higher literacy rate and life expectancy at birth compared to the All-India Average (refer Appendix 1.1 Part A).

### 1.5.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods<sup>3</sup>. Apart from improving the allocation towards development expenditure<sup>4</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.9** and **Chart 1.9(A)** present the trends in development expenditure relative to the aggregate expenditure vis-à-vis budget estimates during the current year, i.e. 2009-10 and development expenditure relative to the aggregate expenditure in previous years, **Table 1.10** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

**Table-1.9: Development Expenditure**

(₹ in crore)

| Components of Development Expenditure   | 2005-06                 | 2006-07               | 2007-08                 | 2008-09                 | 2009-10                  |                         |
|---|-------------------------|-----------------------|-------------------------|-------------------------|--------------------------|-------------------------|
|   |                         |                       |                         |                         | BE                       | Actuals                 |
| <b>Development Expenditure (a to c)</b> | <b>21,567</b><br>(65.1) | <b>25,091</b><br>(67) | <b>26,866</b><br>(65.9) | <b>35,612</b><br>(72.2) | <b>36,859</b><br>(68.01) | <b>39,806</b><br>(69.7) |
| a. Development Revenue Expenditure      | 14,069<br>(42.5)        | 16,979<br>(45.3)      | 19,738<br>(48.4)        | 25,188<br>(51.1)        | <b>28,768</b><br>(53.08) | <b>31,598</b><br>(55.3) |
| b. Development Capital Expenditure      | 6,870<br>(20.7)         | 7,783<br>(20.8)       | 6,746<br>(16.6)         | 10,140<br>(20.6)        | <b>7,729</b><br>(14.26)  | <b>7,858</b><br>(13.8)  |
| c. Development Loans and Advances       | 628<br>(1.9)            | 329<br>(0.9)          | 382<br>(0.9)            | 284<br>(0.6)            | <b>362</b><br>(0.67)     | <b>350</b><br>(0.6)     |

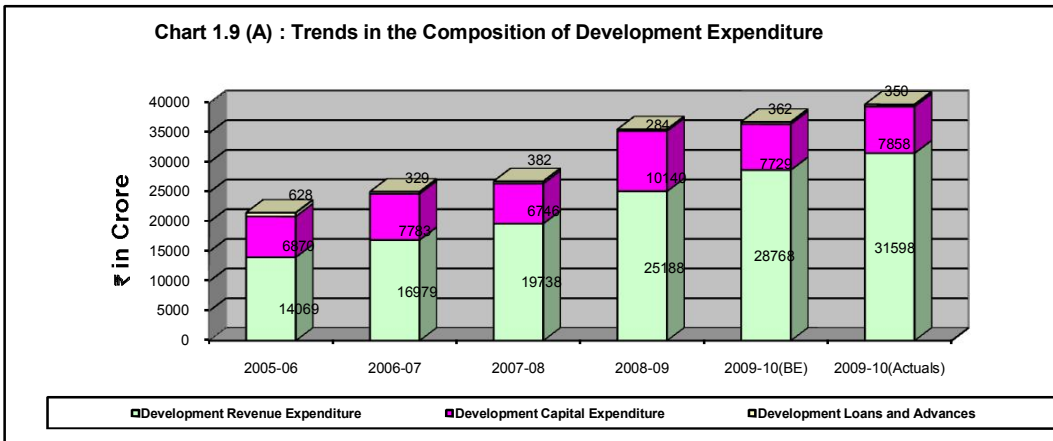
Figures in parentheses indicate percentage of aggregate expenditure.

(Source : Finance Accounts and Annual Financial Statement (Budget) of the State Government)

<sup>3</sup> Core public goods are 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* are 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.

<sup>4</sup> The analysis of expenditure data disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.



Development expenditure of the State comprised revenue and capital expenditure including loans and advances on socio-economic services. The development expenditure increased from ₹21,567 crore in 2005-06 to ₹39,806 crore in 2009-10. As a percentage of the total expenditure, the total development expenditure of the State increased from 65 in 2005-06 to 70 in 2009-10. The capital expenditure component increased from ₹6,958 crore in 2005-06 to ₹8,047 crore in 2009-10, showing an average yearly increase of 5.44 per cent. The percentage of development capital expenditure to the aggregate expenditure during the current year, i.e. 2009-10 was 13.76 per cent whereas it accounted for 55.3 per cent under the revenue expenditure component.

Table 1.10 –Efficiency of Expenditure under selected Social and Economic Services

(In per cent)

| Social/Economic Infrastructure                            | 2008-09           |                              | 2009-10           |                              |
|---|-------------------|------------------------------|-------------------|------------------------------|
|   | Share of CE to TE | In RE, the share of Salaries | Share of CE to TE | In RE, the share of Salaries |
| <b>Social Services (SS)</b>                               |                   |                              |                   |                              |
| General Education   | 4.10              | 4.24                         | 4.35              | 4.59                         |
| Health and Family Welfare                                 | 10.77             | 34.67                        | 12.67             | 38.36                        |
| Water Supply, Sanitation, & Housing and Urban Development | 20.02             | 0.52                         | 13.25             | 0.57                         |
| <b>Total (SS)</b>   | <b>11.88</b>      | <b>6.77</b>                  | <b>9.41</b>       | <b>7.85</b>                  |
| <b>Economic Services (ES)</b>                             |                   |                              |                   |                              |
| Agriculture & Allied Activities                           | 12.39             | 14.27                        | 11.06             | 16.99                        |
| Irrigation and Flood Control                              | 89.54             | 26.39                        | 80.64             | 31.47                        |
| Power & Energy  | 10.01             | -                            | 11.87             | -                            |
| Transport   | 30.75             | 1.58                         | 30.57             | 1.55                         |
| <b>Total (ES)</b>   | <b>43.57</b>      | <b>6.08</b>                  | <b>32.08</b>      | <b>7.44</b>                  |
| <b>Total (SS+ES)</b>                                      | <b>28.47</b>      | <b>6.49</b>                  | <b>19.74</b>      | <b>7.69</b>                  |

TE: Total Expenditure in the concerned subject; CE: Capital Expenditure; RE: Revenue Expenditure; Salaries; : (Source : Finance Accounts of the State)

The percentage of capital expenditure to the total expenditure for Social and Economic Services decreased from 28.47 in 2008-09 to 19.74 in 2009-10, indicating decline in the efficiency of expenditure. This was evident in the irrigation and flood control sector. In the Social Service sector, due to lower priority to capital expenditure, there were decreases in the share of capital

expenditure as a percentage of total expenditure under Water Supply, Sanitation and Housing and Urban Development.

### **Expenditure on Social Services**

Capital expenditure on Social Services increased in absolute terms from ₹2,016.96 crore in 2008-09 to ₹2,038.21 crore in 2009-10 (1.05 *per cent*). However, there was a decrease in the share of capital expenditure to the total expenditure under Social Services from 11.88 *per cent* to 9.41 *per cent*.

It was observed that lower priority to capital expenditure was mainly under water supply, sanitation and housing and urban development where capital expenditure as a percentage of the total expenditure reduced from 20.02 *per cent* to 13.25 *per cent*.

The share of salaries in revenue expenditure under Social Services increased from 6.77 *per cent* in 2008-09 to 7.85 *per cent* in 2009-10, mainly on account of increase in the share of salaries under Health & Family Welfare from 34.67 *per cent* to 38.36 *per cent*.

### **Expenditure on Economic Services**

Capital expenditure on Economic Services decreased from ₹8,122.61 crore in 2008-09 to ₹ 5,819.94 crore in 2009-10, registering a negative growth of 28.35 *per cent*. The percentage of capital expenditure to total expenditure decreased from 20.72 to 14.09. This was mainly due to decrease in capital expenditure under irrigation and flood control from 89.54 *per cent* in 2008-09 to 80.64 *per cent* in 2009-10.

The share of salaries in revenue expenditure under Economic Services increased from 6.08 *per cent* to 7.44 *per cent*, mainly on account of increase in the share of salaries under irrigation and flood control from 26.39 *per cent* to 31.47 *per cent*.

## **➤ 1.6 Financial Analysis of Government Expenditure and Investments**

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market-based resources, the State Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year vis-à-vis the previous years.

### **1.6.1 Financial Results of Irrigation Works**

At the end of March 2010, ₹1,656.45 crore was spent on 33 Major and Medium Irrigation Projects which were treated as completed. The revenue realized during the year was ₹237.09 crore, against which the maintenance expenditure



was ₹80.14 crore, indicating a revenue surplus of ₹156.95 crore. When compared with the investment, the return was 9.48 *per cent*.

### 1.6.2 Incomplete projects

At the end of March 2010, there were 56 incomplete capital works involving ₹506 crore. The department-wise details of incomplete works, each costing ₹ five crore or more, are given in **Table 1.11**.

**Table 1.11: Department-wise Profile of Incomplete Works**

| Department  | No. of Incomplete Works | Initial Budgeted Cost | (₹ in Crore)                          |
|---|-------------------------|-----------------------|---------------------------------------|
|   |                         |                       | Cumulative Actual exp as on 31.3.2010 |
| Roads & Buildings                                 | 19                      | 154.01                | 132.80                                |
| Narmada Water Resources, Water Supply and Kalpsar | 37                      | 297.41                | 373.23                                |
| <b>Total</b>                                      | <b>56</b>               | <b>451.42</b>         | <b>506.03</b>                         |

(Source: Finance Accounts of the State)

The main reasons for the delays in completing the works were (i) changes/revisions in design, (ii) non-availability of land, (iii) contractors abandoning the works, (iv) non-receipt of approval for extra items of work, (v) flood damages, and (vi) delays in providing power supply.

### 1.6.3 Investment and returns

As of 31 March 2010, Government had invested ₹31,051.17 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.12**). The average return on these investments was 0.22 *per cent* in the last three years while the Government paid an average 7.85 *per cent* as interest on its borrowings during 2007-08 to 2009-10. Continued use of borrowed funds to fund investments which do not have sufficient returns will lead to an unsustainable financial position. The Government may ensure proper justification for investment of high cost funds.

**Table-1.12: Return on Investment**

| Investment/Return/Cost of Borrowings                                    | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|---|---------|---------|---------|---------|---------|
| Investment at the end of the year (₹ in crore)                          | 15,199  | 18,515  | 21,117  | 26,542  | 31,051  |
| Return (₹ in crore)   | 139.58  | 354.79  | 47.57   | 49.40   | 76.72   |
| Return ( <i>per cent</i> )  | 0.92    | 1.92    | 0.23    | 0.19    | 0.25    |
| Average rate of interest on Government borrowings ( <i>per cent</i> )   | 8.06    | 8.19    | 8.12    | 7.80    | 7.64    |
| Difference between interest rate and rate of return ( <i>per cent</i> ) | 7.14    | 6.27    | 7.89    | 7.61    | 7.39    |

(Source: Finance Accounts of the State)

Out of ₹4,509 crore invested during 2009-10, ₹ 2,193 crore was invested in the Sardar Sarovar Narmada Nigam Limited, a State-owned Government Company, executing the multi-purpose Narmada Project.

There are 71 Government Companies and Statutory Corporations whose paid-up capital aggregated ₹36,662 crore. Equity participation by the State

Government in these Companies and Corporations was to the tune of ₹31,688.80 crore (Working Companies/ Corporations: ₹30,949.55 crore; Non-working Companies/ Corporations: ₹649.15 crore). During the current year, the State Government paid ₹ 5,726.30 crore as subsidy/ loans (subsidy: ₹ 5437.52 crore: loans: ₹ 288.78 crore) to the working Companies/ Corporations. At the end of 2009-10, ₹ 664.81 crore was outstanding to be paid back to the State Government by the non-working Companies/ Corporations. Based on the latest accounts finalized, the return on investment was ₹ 4,622.25 crore, representing 14.59 *per cent* on the paid up capital. Considering that the capital employed was ₹88,223.04 crore, the return was a mere 5.24 *per cent*.

### 1.6.4 Loans and advances by State Government

In addition to investments in co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/ organizations. **Table 1.13** presents the outstanding loans and advances as on 31 March 2010 and interest receipts vis-à-vis interest payments during the last three years.

**Table-1.13: Average Interest Received on Loans Advanced by the State Government**

(₹ in crore)

| Quantum of Loans/Interest Receipts/ Cost of Borrowings                                     | 2007-08      | 2008-09      | 2009-10     |
|--|--------------|--------------|-------------|
| Opening Balance  | 4,241        | 4,456        | 4629        |
| Amount advanced during the year  | 429          | 354          | 427         |
| Amount repaid during the year  | 214          | 181          | 151         |
| <b>Closing Balance</b>   | <b>4,456</b> | <b>4,629</b> | <b>4905</b> |
| <i>Of which</i> Outstanding balance for which terms and conditions have been settled       |              |              |             |
| Net addition   | 214          | 173          | 276         |
| Interest Receipts  | 66           | 180          | 98          |
| Interest receipts as percentage of outstanding Loans and Advances                          | 1.56         | 3.89         | 2.00        |
| Interest payments as percentage of outstanding fiscal liabilities of the State Government. | 8.12         | 7.46         | 7.21        |
| Difference between interest payments and interest receipts ( <i>per cent</i> )             | (-)6.56      | (-)3.57      | (-)5.21     |

(Source: Finance Accounts of the State)

The quantum of loans advanced during the year had increased from ₹354 crore in 2008-09 to ₹427 crore in 2009-10, an increase of 20.62 *per cent*. Repayments declined from ₹181 crore in 2008-09 to ₹151 crore in 2009-10 (16.57 *per cent*), resulting in increase in the outstanding balance from ₹4,629 crore in 2008-09 to ₹4,905 crore in 2009-10. The difference between interest payments and interest receipts decreased from 6.56 *per cent* in 2007-08 to 5.21 *per cent* in 2009-10. The major recipients of loans and advances were (i) Social Sector–Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes (₹21.43 crore), (ii) Economic Sector- Power Projects (₹69.75 crore); Industrial Finance Institutions (₹20 crore) and Transport Sector ₹235.70 crore, out of which ₹185.50 crore were given to PSUs in the road transport sector.

### 1.6.5 Cash Balances and Investment of Cash balances

Details of cash balances and investments made by the State Government during the year are shown in **Table 1.14**.

**Table-1.14: Cash Balances and Investment of Cash balances**

(₹ in crore)

| Particulars  | As on 1 <sup>st</sup> April 2009 | As on 31 <sup>st</sup> March 2010 | Increase/ Decrease |
|--|----------------------------------|-----------------------------------|--------------------|
| Cash Balances  | 13,119.02                        | 11,524.31                         | (-)1,594.71        |
| Investments from Cash Balances (a to b)                            |                                  |                                   |                    |
| a. GOI Treasury bills  | 8,465.87                         | 6,597.83                          | (-)1,868.04        |
| b. GOI Securities  | 4,527.49                         | 5,027.49                          | (+)500.00          |
| Funds-wise Break-up of Investment from Earmarked balances (a to d) |                                  |                                   |                    |
| a. Sinking Fund  | 3,466.27                         | 3,966.27                          | (+)500.00          |
| b. Development and Welfare Fund                                    | 3.38                             | 3.38                              | -nil-              |
| c. General and other Reserve Funds                                 | 1,057.50                         | 1,057.50                          | -nil-              |
| d. Investment in Misc. Deposits                                    | 0.34                             | 0.34                              | -nil-              |
| <i>Interest Realized</i>   | <i>387.31</i>                    | <i>320.35</i>                     | <i>(-)66.96</i>    |

(Source: Finance Accounts of the State)

During 2009-10, the State Government did not avail of any Ways and Means Advance for maintenance of its minimum cash balance.

As seen from the above table, the interest amount realised from investment in GOI treasury bills was lower by ₹66.96 crore during the year as compared to the previous year.

## ➤ 1.7 Assets and Liabilities

### 1.7.1 Growth and composition of Assets and Liabilities

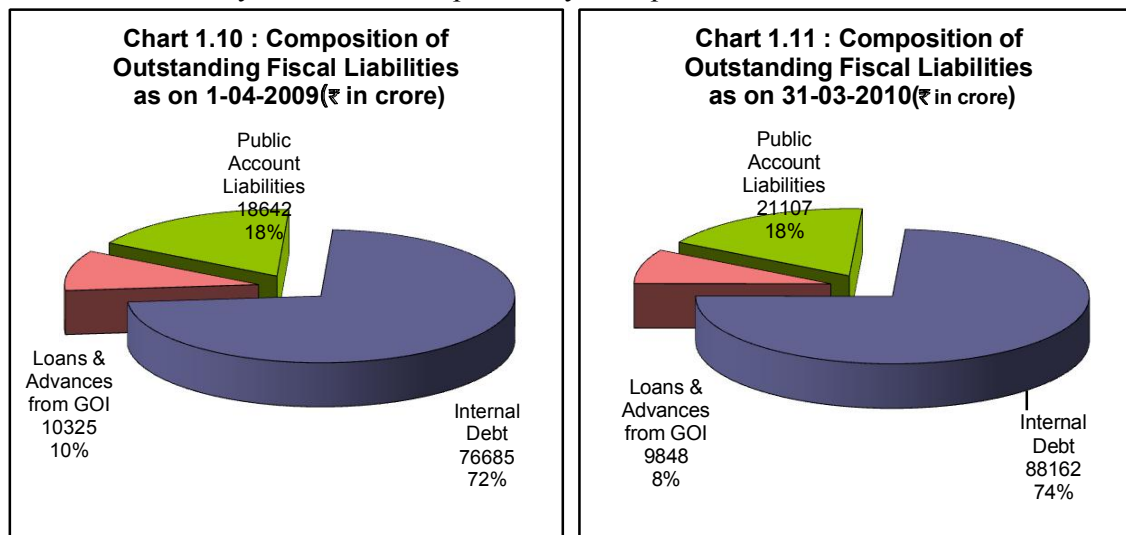
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.3** gives an abstract of such liabilities and the assets as on 31 March 2010, compared with the corresponding position on 31 March 2009. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

As per the Statement under the Gujarat Fiscal Responsibility Act, 2005 the State Government liabilities comprise the following components –

(i) Special Securities issued to the National Small Savings Fund, (ii) Loans and Advances from Central Government, (iii) Market Loans, (iv) Loans from Financial Institutions/Banks, (v) Ways and Means Advances/Overdraft from RBI, (vi) Small Savings, Provident Fund of Government Employees etc., (vii) Pension Liabilities, (viii) Reserve Fund/Deposits & Provident Fund of other employees, (ix) Other Liabilities.

### 1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. However, the composition of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Charts 1.10** and **1.11**.



The outstanding fiscal liabilities have shown a steady increase over the years from ₹71,083 crore at the end of 2004-05 to ₹1,19,117 crore as at the end of 2009-10. The composition of fiscal liabilities at the end of March 2010 remained more or less the same as that of the previous year with Internal Debt accounting for 74 per cent, Public Account Liabilities for 18 per cent and Loans and Advances from Government of India for 8 per cent. The fiscal liabilities represented 325 per cent of the revenue receipts at the end of 2004-05, which was reduced to 286 per cent at the end of 2009-10. During 2009-10, the fiscal liabilities to GSDP ratio at 31 per cent was slightly higher than the norm of 30 per cent recommended by the TFC for the terminal year 2009-10.

### 1.7.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is given in **Table 1.15**.

**Table-1.15: Guarantees given by the Government of Gujarat.**

| Guarantees  | (₹ in crore) |         |         |
|---|--------------|---------|---------|
|   | 2007-08      | 2008-09 | 2009-10 |
| Maximum amount guaranteed   | 11,843       | 10,562  | 10,202  |
| Outstanding amount of guarantees  | 11,308       | 10,027  | 9,667   |
| Percentage of maximum amount guaranteed to total revenue receipts               | 33           | 27      | 24      |
| Ceiling limit on Government guarantees under Gujarat State Guarantees Act 1963. | 20,000       | 20,000  | 20,000  |

(Source: Finance Accounts of the State)

The Gujarat Fiscal Responsibility Act, 2005 prescribed limitation of outstanding guarantees within the limit (₹20,000 crore) prescribed in the Gujarat State Guarantees Act, 1963. The outstanding guarantees of ₹9,666.80 crore comprised (i) guarantees given for raising of working capital by a Corporation (₹432.99 crore) and (ii) loans and advances raised by State

Corporations (Power) (₹2,257.41 crore); Roads and Transport (₹202.15 crore); Boards/Corporations under Urban Development and Urban Housing Department (₹117.94 crore); Sardar Sarovar Narmada Nigam Ltd. (₹5,163.73 crore); Municipalities / Local Bodies (₹473.52 crore) and Others (₹1,019.06 crore). The outstanding guarantees (₹9,667 crore) accounted for 23 per cent of the revenue receipts (₹41,672 crore) of the State Government and were within the ceiling limit prescribed under the Fiscal Responsibility Act. The Gujarat State Guarantees Redemption Fund set up in February 2006 to take care of any contingent liabilities arising out of State Government Guarantees, had a balance of ₹761.19 crore at the end of 2009-10. During the year, the Government received ₹75.07 crore as guarantee fees which were not transferred to the Guarantee Redemption Fund. Hence, the revenue deficit was understated by ₹75.07 crore.

## ➤ 1.8 Debt Sustainability

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability<sup>5</sup> of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization<sup>6</sup>; sufficiency of non-debt receipts<sup>7</sup>; net availability of borrowed funds<sup>8</sup>; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.16** analyzes the debt sustainability of the State according to these indicators for the period from 2005-06 to 2009-10.

**Table 1.16: Debt Sustainability: Indicators and Trends**

| (₹ in crore)   |          |         |               |               |               |
|--|----------|---------|---------------|---------------|---------------|
| Indicators of Debt Sustainability                                  | 2005-06  | 2006-07 | 2007-08       | 2008-09       | 2009-10       |
| Debt Stabilization<br>(Quantum Spread +/- Primary Deficit/Surplus) | 8,348    | 7,468   | 10,332        | 7,226         | (-911)        |
| Sufficiency of Non-debt Receipts (Resource Gap)                    | (+)2,423 | (+)620  | (+)878        | (-)5,667      | (-)4,716      |
| Net Availability of Borrowed Funds                                 | 4,141    | (-)327  | 996           | 1,317         | 4,874         |
| Burden of Interest Payments<br>(IP/RR Ratio)                       | 0.25     | 0.22    | 0.21          | 0.20          | 0.21          |
| Maturity Profile of State Debt                                     |          |         |               |               |               |
| Year   | Amount   |         |               |               |               |
| 0-1  |          |         | 2,896         | 5,253         | 5,923         |
| 1-3  |          |         | 7,031         | 8,600         | 10,831        |
| 3-5  |          |         | 10,831        | 11,875        | 10,516        |
| 5-7  |          |         | 10,516        | 9,430         | 8,279         |
| 7 and above  |          |         | 48,035        | 51,852        | 62,461        |
| <b>Total</b>   |          |         | <b>79,309</b> | <b>87,010</b> | <b>98,010</b> |

(Source: Finance Accounts of the State)

<sup>5</sup> Debt sustainability 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.

<sup>6</sup> 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.

<sup>7</sup> Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and 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.

<sup>8</sup> 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.

In view of the above, to maintain debt sustainability, the Government should avoid further borrowings.

As per the recommendations of the Reserve Bank of India as well as the TFC, the State Government constituted a Debt Management Office (DMO) in the Finance Department in April 2007, mainly to estimate temporary liquidity mismatches based on the repayment profile and accordingly raise resources so as to obviate the need for recourse to Ways and Means Advances; to monitor adherence to the Fiscal Responsibility Act and effective and efficient management of public debt with an aim to attain debt sustainability. The State could maintain financial discipline by not taking recourse to Ways and Means Advances, and to maintain debt sustainability.

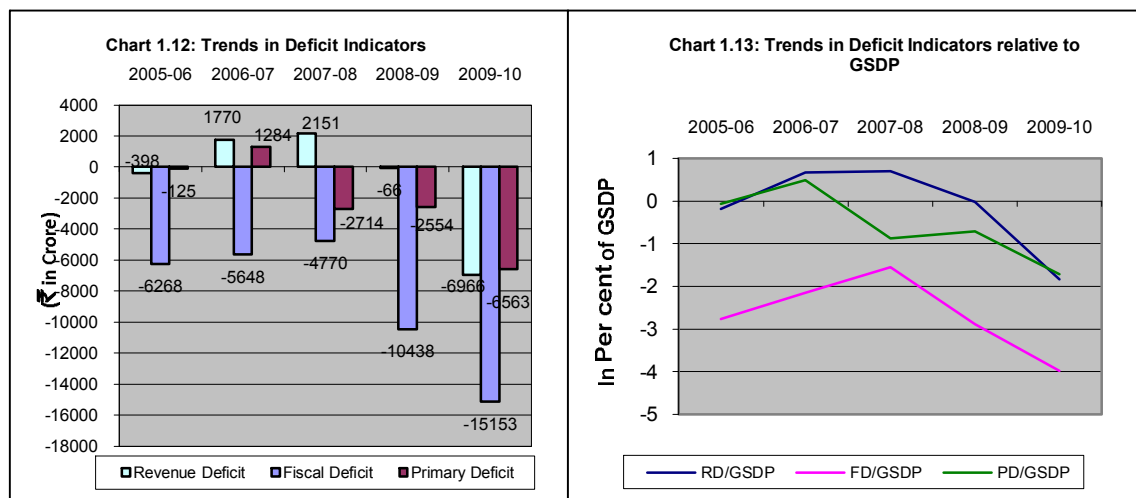
The quantum spread together with primary deficit have been positive from 2005-06 to 2008-09 which is indicative that the debt was sustainable. However, the quantum spread together with primary deficit turned into negative during 2009-10. The trend of net availability of borrowed funds is also in favourable condition. As regards repayment of debts, large amounts of repayments to the extent of 28 per cent of State debt would be taking place in the next five years.

### ➤ 1.9 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficits are financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis the targets set under the FRBM Act/Rules for the financial year 2009-10.

#### 1.9.1 Trends in Deficits.

Charts 1.12 and 1.13 present the trends in deficit indicators over the period 2005-06 to 2009-10.



- The State had a revenue surplus of ₹1,770 crore and ₹2,151 crore during 2006-07 and 2007-08. However, it turned into a revenue deficit of ₹ 66 crore in 2008-09, which increased to ₹6,966 crore during 2009-10, though the Medium Term Fiscal Policy statement (MTFPS) targeted a revenue surplus of ₹52 crore during 2008-09 and estimated a revenue deficit of ₹3,913 crore during 2009-10.
- The fiscal deficit increased from ₹5,648 crore in 2006-07 to ₹15,153 crore in 2009-10 against ₹12,148 crore projected in the MTFPS (24.74 per cent increase).
- Revenue receipts increased by 7.75 per cent but revenue expenditure increased by 25.55 per cent, resulting in a revenue deficit.
- Despite the increase in revenue receipts for the year 2009-10, due to a much higher increase in expenditure (mainly on account of increase in General Services: 26.51 per cent and Social Services: 31.3 per cent), there was a revenue deficit during the current year.

### 1.9.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the **Table 1. 17**.

**Table 1.17: Components of Fiscal Deficit and its Financing Pattern**

|   |  | (₹ in crore)  |              |              |               |               |
|---|--|---------------|--------------|--------------|---------------|---------------|
|   | Particulars                                | 2005-06       | 2006-07      | 2007-08      | 2008-09       | 2009-10       |
| <b>Decomposition of Fiscal Deficit</b>      |  | <b>6,268</b>  | <b>5,648</b> | <b>4,770</b> | <b>10,438</b> | <b>15,153</b> |
| 1   | Revenue Deficit/<br>Surplus(-/+)           | (-)398        | (+)1,770     | (+)2,151     | (-)66         | (-)6,966      |
| 2   | Net Capital Expenditure                    | 6,950         | 7,842        | 6,706        | 10,199        | 7,910         |
| 3   | Net Loans and Advances                     | (-)1,080@     | (-)424       | 215          | 173           | 277           |
| <b>Financing Pattern of Fiscal Deficit*</b> |  |               |              |              |               |               |
| 1   | Market Borrowings                          | 353           | (-)446       | 6,137        | 7,618         | 8,404         |
| 2   | Loans from GOI                             | 136           | (-)564       | (-)345       | (-)332        | (-)478        |
| 3   | Special Securities Issued to<br>NSSF       | 8,459         | 5,473        | 424          | (-)74         | 3,099         |
| 4   | Loans from Financial<br>Institutions       | 587           | 715          | 460          | 490           | (-)26         |
| 5   | Small Savings, PF etc                      | 258           | 285          | 436          | 320           | 1,018         |
| 6   | Deposits and Advances                      | 459           | 830          | 1,353        | 798           | 1,178         |
| 7   | Suspense and Miscellaneous                 | (-)760        | 451          | (-)428@      | 663           | (-)582        |
| 8   | Remittances                                | 9             | (-)223       | 3            | (-)22         | 190           |
| 9   | Reserve Fund                               | 1,539         | 1145         | 915          | 582           | 768           |
| 10  | Contingency Fund                           | (-)69         | 74           | (-)7         | (-)24         | (-)13         |
|   | <b>Total</b>                               | <b>10,971</b> | <b>7,740</b> | <b>8,948</b> | <b>10,019</b> | <b>13,558</b> |
|   | Increase(+)/Decrease(-) in<br>Cash Balance | (+)4,703      | (+)2,092     | (+)4,178     | (-)419        | (-)1,595      |

\*All these figures are net of disbursements/outflows during the year  
(Source : Finance Accounts of the State) @ Figures differ due to correction.

A redeeming feature of the fiscal deficit is that the Government primarily borrows to finance capital expenditure. With a view to bringing down the cost of borrowings as envisaged in the Fiscal Policy Strategy Statement (FPSS), the fiscal deficit was mainly financed by increased market borrowings (₹786

crore) rather than taking loans from the National Small Saving Fund (NSSF) which carried a higher rate of interest. However, NSSF loans comprised a major portion of the Public Debt during the current year. To compensate the higher inflow of NSSF loans, the Government had to curtail its relatively cheaper market borrowing. As on 31 March 2010, the NSSF loans comprised 49 *per cent* of the Public Debt while market borrowings comprised 37 *per cent* of the Public Debt.

### 1.9.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratios of revenue deficit to fiscal deficit indicate the extent to which borrowed funds were used for current consumption. Further, persistently high ratios of revenue deficit to fiscal deficit also indicate that the asset base of the State was continuously shrinking and a part of the borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (**Table 1.18**) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

**Table 1.18: Primary deficit/Surplus – Bifurcation of factors**

(₹ in crore)

| Year           | Non-debt Receipts | Primary Revenue Expenditure | Capital Expenditure | Loans and Advances | Primary Expenditure | Primary Revenue Deficit(-) /surplus (+) | Primary Deficit (-) /Surplus (+) |
|----------------|-------------------|-----------------------------|---------------------|--------------------|---------------------|---|----------------------------------|
| 1              | 2                 | 3                           | 4                   | 5                  | 6 (3+4+5)           | 7 (2-3)                                 | 8 (2-6)                          |
| 2005-06        | 26,859            | 19,322                      | 6,958               | 704                | 26,984              | (+)7,537                                | (-)125                           |
| 2006-07        | 31,803            | 22,300                      | 7,845               | 374                | 30,519              | (+)9,503                                | (+)1,284                         |
| 2007-08        | 35,999            | 26,055                      | 6,801               | 429                | 33,285              | (+)9,944                                | (+)2,714                         |
| 2008-09        | 38,877            | 30,857                      | 10,220              | 354                | 41,431              | (+)8,020                                | (-)2,554                         |
| <b>2009-10</b> | <b>41,959</b>     | <b>40,048</b>               | <b>8,047</b>        | <b>427</b>         | <b>48,522</b>       | <b>(+)1,911</b>                         | <b>(-)6,563</b>                  |

(Source: Finance Accounts of the State)

During the period 2005-06 to 2009-10, primary expenditure increased from ₹26,984 crore to ₹48,522 crore (increase of 79.82 *per cent*) against the increase of non-debt receipt from ₹26,859 crore to ₹41,959 crore (increase of 56.22 *per cent*). During the years 2006-07 and 2007-08, the non-debt receipts covered the primary expenditure, resulting in surpluses. In the year 2008-09, there was a primary deficit of ₹2,554 crore due to an increase of 50.27 *per cent* in capital expenditure, without a commensurate increase in non-debt receipts. In the current year, there is a primary deficit of ₹6,563 crore, mainly due to less receipt of grants-in-aid from the Central Government (₹704 crore) and increase in expenditure under Social Services (₹4673 crore).

### 1.9.4 Recommendations of Twelfth Finance Commission

As per the TFC award, the State was entitled to receive ₹25,608.75 crore from GOI during the award period towards share of Central taxes and duties (₹ 21,900.47 crore); maintenance of roads and bridges (₹895.20 crore) based on the road lengths; maintenance of public buildings(₹203.61 crore) based on the plinth areas; maintenance of forests (₹20 crore) based on the forest areas; heritage conservation (₹25 crore); tackling the salinity ingress problem (₹200 crore);local bodies (₹1,345 crore) and calamity relief (₹1,019.47 crore),



subject to fulfillment of conditions attached to each category. The amounts awarded and the amounts received thereagainst are given in **Table 1.19** below:

**Table-1.19: Details of amounts awarded and received**

(₹ in crore)

| Sr. No. | Category                          | Amount awarded   | Amount received  | Difference         |
|---------|-----------------------------------|------------------|------------------|--------------------|
| 1       | Share in Central taxes and duties | 21,900.47        | 24,842.49        | (+)2,942.02        |
| 2       | Maintenance of roads and bridges  | 895.20           | 895.20           | -                  |
| 3       | Maintenance of buildings          | 203.61           | 101.81           | (-)101.80          |
| 4       | Maintenance of forests            | 20.00            | 20.00            | -                  |
| 5       | Heritage conservation             | 25.00            | 25.00            | -                  |
| 6       | State specific needs              | 200.00           | 196.18           | (-)3.82            |
| 7       | Local bodies                      | 1,345.00         | 1,345.00         | -                  |
| 8       | Calamity Relief                   | 1,019.47         | 1,019.47         | -                  |
|         | <b>Total transfers</b>            | <b>25,608.75</b> | <b>28,445.15</b> | <b>(+)2,836.40</b> |

Scrutiny (June 2010) in audit revealed that the main reason for the shortfall in receipt of grants under the category of maintenance of buildings was due to non-completion of the works selected under this category, including that of renovation work of the first, second and third floors of Block No.7 of the New Sachivalaya Complex, involving ₹42.56 lakh.

As per paragraph 8.53 of the TFC recommendations, State Governments should not take more than 15 days in transferring the grants to local bodies after these are released by the Central Government. The State Government delayed the transfer of funds to local bodies by six days in 2005-06 and five days in 2008-09 and paid ₹7.66 lakh and ₹4.09 lakh (Total: ₹11.75 lakh) as interest to the local bodies.

In addition, a debt write-off scheme (Debt Consolidation and Relief Facility-DCRF) linked to the reduction of revenue deficit was introduced, in which the repayments due on Central loans from 2005-06 to 2009-10 were eligible for write-off. The quantum of write-off was linked to the absolute amount by which the revenue deficit was reduced in each successive year. If the revenue deficit was brought to zero, the entire repayment during the period would be written off. The State achieved a revenue surplus of ₹1,770 crore in 2006-07 and sustained the same in 2007-08 also. During the award period, the State received a debt waiver of ₹2,200.03 crore under the scheme.

## ➤ **1.10 Conclusion and Recommendations**

The ratio of the State's own tax revenue to GSDP increased from 6.92 per cent in 2005-06 to 7.21 per cent in 2007-08, but decreased to 7.02 per cent in 2009-10. Likewise, the ratio of non-tax revenue to GSDP increased from 1.48 per cent in 2005-06 to 1.88 per cent in 2006-07, but declined to 1.43 per cent in 2009-10. This calls for further improvement in the tax management structure.

Revenue expenditure constituted 77 per cent of the total expenditure in 2005-06, which increased steadily to 85 per cent in 2009-10. However, the percentage of Social Service expenditure to total expenditure increased from 31 per cent in 2005-06 to 38 per cent in 2009-10.

Though the State achieved the target laid down in the FRBM Act to reduce the revenue deficit to zero by 31 March 2008, there was a revenue deficit of ₹66 crore during the year 2008-09, which increased to ₹ 6,966 during the current year. During the award period, the ratio of revenue deficit to GSDP increased from 0.18 *per cent* in 2005-06 to 1.83 *percent* in 2009-10.

The Medium Term Fiscal Policy Statement envisaged a 10 *per cent* increase per year in the capital expenditure. Against this, the State registered a significant increase of 50.27 *per cent* in the year 2008-09, but during the current year, it decreased by 21.26 *per cent*.

Government of India transferred ₹3,553 crore to State Implementing Agencies during the year against ₹1,548 crore transferred during the previous year. Direct transfer of funds from the Union to the State Implementing Agencies ran the risk of poor oversight of utilization of funds by these agencies.

The outstanding fiscal liabilities have shown a steady increase over the years, from ₹71,083 crore at the beginning of 2005-06 to ₹1,19,117 crore as at the end of 2009-10. The composition of fiscal liabilities at the end of March 2010 remained more or less the same as that of the previous year with Internal Debt accounting for 74 *per cent*, Public Account Liabilities for 18 *per cent* and Loans and Advances from Government of India for 8 *per cent*. As a percentage, fiscal liabilities to revenue receipts decreased from 325 in 2005-06 to 286 in 2009-10.

# Chapter 2 Financial Management and Budgetary Control

## ➤ 2.1 Introduction

**2.1.1** Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Acts in respect of both charged and voted items of budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore, complementary to the Finance Accounts.

**2.1.2** This chapter outlines the Gujarat Government's financial accountability and budgetary practices through audit of Appropriations Accounts. Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure incurred is in conformity with the law, relevant rules, regulations and instructions.

## ➤ 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2009-10 against 106 grants/appropriations was as given in **Table 2.1**:

**Table 2.1: Summarized Position of Actual Expenditure *vis-à-vis* Original/Supplementary provisions**

|                      |                          | (₹ in crore)                     |  |                  |                       |                           |
|----------------------|--------------------------|----------------------------------|--|------------------|-----------------------|---------------------------|
|                      | Nature of expenditure    | Original grant/<br>Appropriation | Supplementary<br>grant/<br>appropriation | Total            | Actual<br>expenditure | Saving (-)/<br>Excess (+) |
| Voted                | I Revenue                | 37,745.19                        | 43,44.61                                 | 42,089.80        | 40,360.62             | (-)1,729.18               |
|                      | II Capital               | 8,102.60                         | 454.27                                   | 8,556.87         | 8,109.30              | (-)447.57                 |
|                      | III Loans and Advances   | 459.52                           | 5.24                                     | 464.76           | 427.60                | (-)37.16                  |
| <b>Total Voted</b>   |                          | <b>46,307.31</b>                 | <b>48,04.12</b>                          | <b>51,111.43</b> | <b>48,897.52</b>      | <b>(-)2,213.91</b>        |
| Charged              | IV Revenue               | 8,575.36                         | 107.42                                   | 8,682.78         | 8,676.75              | (-)6.03                   |
|                      | V Capital                | 0.72                             | 5.77                                     | 6.49             | 6.45                  | (-)0.04                   |
|                      | VI Public Debt-Repayment | 3,246.68                         | 0.00                                     | 3,246.68         | 3,245.08              | (-)1.60                   |
| <b>Total Charged</b> |                          | <b>11,822.76</b>                 | <b>113.19</b>                            | <b>11,935.95</b> | <b>11,928.28</b>      | <b>(-)7.67</b>            |
| <b>Grand Total</b>   |                          | <b>58,130.07</b>                 | <b>4917.31</b>                           | <b>63,047.38</b> | <b>60,825.80</b>      | <b>(-)2,221.58</b>        |

(Source : Appropriation Accounts of the State Government)

The overall savings of ₹2,221.58 crore was the result of savings of ₹3,232.44 crore in 55 grants and 18 appropriations under the Revenue Section, 30 grants and four appropriations under the Capital Section and 33 appropriations (Public Debt-Repayments) under the Loan Section, offset by excess of ₹1,010.86 crore in 36 grants and five appropriations under the Revenue Section and two grants and two appropriations under the Capital Section.

The savings/excesses were intimated (July 2010) to the Controlling Officers, requesting them to explain the reasons for significant variations but no explanations were received (September 2010) from them.

## ➤ 2.3 Financial Accountability and Budget Management

### 2.3.1 Appropriation *vis-à-vis* Allocative Priorities

The outcome of appropriation audit revealed that in 56 cases, savings exceeded ₹10 crore in each case or by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹3,033.13 crore, savings of ₹2,928.65 crore (96.55 *per cent*) occurred in 16 cases relating to 16 grants as indicated in **Table 2.2**.

Table 2.2: List of Grants with Savings of ₹ 25 crore and above

| (₹ in crore)          |  |          |               |          |                    |          |
|-----------------------|--|----------|---------------|----------|--------------------|----------|
| Sr. No.               | No. and Name of the Grant  | Original | Supplementary | Total    | Actual Expenditure | Savings  |
| <b>Revenue- Voted</b> |  |          |               |          |                    |          |
| 1                     | 2.Agriculture  | 1,049.26 | 163.23        | 1,212.49 | 1,141.68           | 70.81    |
| 2                     | 13.Energy Projects   | 2,848.34 | 64.16         | 2,912.50 | 2,885.98           | 26.52    |
| 3                     | 19.Other Expenditure pertaining to Finance department                      | 2,093.81 | -             | 2,093.81 | 602.32             | 1,491.49 |
| 4                     | 22.Civil Supplies  | 235.58   | -             | 235.58   | 187.24             | 48.34    |
| 5                     | 40.Family Welfare  | 228.88   | 156.17        | 385.05   | 317.87             | 67.18    |
| 6                     | 42.Home Department   | 47.50    | 0.37          | 47.87    | 16.37              | 31.50    |
| 7                     | 70.Community Development   | 711.61   | 11.86         | 723.47   | 544.18             | 179.29   |
| 8                     | 71.Rural Housing and Rural Development                                     | 547.09   | 226.53        | 773.62   | 744.14             | 29.48    |
| 9                     | 74.Transport   | 453.27   | 151.31        | 604.58   | 560.52             | 44.06    |
| 10                    | 79.Relief On Account of Natural Calamities                                 | 659.44   | -             | 659.44   | 387.38             | 272.06   |
| 11                    | 95.Scheduled Castes Sub-Plan   | 1,340.23 | 5.24          | 1,345.47 | 1,197.37           | 148.10   |
| 12                    | 98.Youth Services and Cultural Activities                                  | 134.33   | -             | 134.33   | 96.80              | 37.53    |
| 13                    | 106.Other Expenditure Pertaining to Women and Child Development Department | 569.38   | 40.74         | 610.12   | 493.11             | 117.01   |

| Sr. No.               | No. and Name of the Grant    | Original         | Supplementary | Total            | Actual Expenditure | Savings         |
|-----------------------|------------------------------|------------------|---------------|------------------|--------------------|-----------------|
| <b>Capital- Voted</b> |                              |                  |               |                  |                    |                 |
| 1                     | 84.Non-Residential Buildings | 545.48           | -             | 545.48           | 296.15             | 249.33          |
| 2                     | 96.Tribal Area Sub-Plan      | 1,309.43         | -             | 1,309.43         | 1,223.48           | 85.95           |
| 3                     | 102.Urban Development        | 30.00            | -             | 30.00            | -                  | 30.00           |
| <b>Total</b>          |                              | <b>12,803.63</b> | <b>819.61</b> | <b>13,623.24</b> | <b>10,694.59</b>   | <b>2,928.65</b> |

(Source : Appropriation Accounts of the State Government)

Reasons for excessive savings are detailed below:

- Grant No. 2. - Out of the total savings of ₹70.81crore, savings of ₹60.22 crore under Supplementation/Complements to State's efforts through work plan (90 per cent CSS) (₹52.67 crore) and Integrated Development of Vegetable Crops (85 per cent CSS) (₹7.55 crore) were due to less receipt of matching share from Government of India.
- Grant No. 19- Out of the total savings of ₹1,491.49 crore, savings of ₹60 crore were due to availability of sufficient balance in the Guarantee Redemption Fund to meet the contingent liabilities, if any, during the year and shifting of provision on account of increase in the rate of dearness allowance (₹3.50 crore) and payment of arrears on account of implementation of the Sixth Pay Commission report (₹1,150 crore) to the respective departments in the revised estimates.
- Grant No.22- Out of the total savings of ₹48.34 crore, savings of ₹10.50 crore were due to less purchase of edible oil because of stable prices in open market. Further savings of ₹31 crore were mainly due to allotment of coarse grain instead of wheat to BPL cardholders and comparatively lower rate of subsidy on coarse grain.
- Grant No.40-Out of the total savings of ₹67.18 crore, savings of ₹60 crore were due to non-receipt of approval for the Urban Health Project from the Government of India.
- Grant No.42- The savings of ₹33.46 crore were due to non-floating of tenders to procure hardware/software for an IT project by Gujarat Informatics Limited.
- Grant No. 70- Out of the total savings of ₹179.29 crore, savings under Infrastructure Development and Employment Opportunities Plan schemes were due mainly to transfer of ₹114.48 crore and ₹48.75 crore respectively to the Sardar Patel Awas Yojana for golden goal for Swarnim Jayanti.
- Grant No.74-Out of the total savings of ₹44.06 crore, savings of ₹40.64 crore were due to non-receipt of administrative approval for up-gradation of check posts, creation of new transport offices and road safety measures.
- Grant No.79-Savings of ₹272.06 crore were due to non-occurrence of any natural calamity during the year.

9. Grant No.84-Out of the total savings of ₹249.33 crore, savings of ₹116.17 crore were due mainly to slow progress of work, non-receipt of administrative approval, decision to carry out some works under the public private partnership mode, etc.
10. Grant No.95-Out of the total savings of ₹148.10 crore, savings of ₹43.43 crore were due mainly to lesser number of beneficiaries of free text books (₹16.42 crore), non-filling of vacant posts(₹9.67 crore), non-receipt of administrative approval(₹14.49 crore), etc.
11. Grant No.96- Out of the total savings of ₹85.95 crore , savings of ₹43.43 crore were due mainly to non-receipt of administrative approval, delay in commencement of work, transfer of some works under public private partnership mode, slow progress of work, etc.,
12. Grant No.102-Savings of ₹30 crore were due mainly to non-finalization of the mode of implementing a project.

### 2.3.2 Persistent Savings

In three cases during the last five years, there were persistent savings of more than ₹ 10 crore in each case. The details are given in (Table 2.3) below.

Table 2.3: List of grants indicating persistent savings during 2005-10

(₹ in crore)

| Sr. No.               | No. and Name of the grant                              | Amount of savings |         |         |          |          |
|-----------------------|--|-------------------|---------|---------|----------|----------|
|                       |  | 2005-06           | 2006-07 | 2007-08 | 2008-09  | 2009-10  |
| <b>Revenue- Voted</b> |  |                   |         |         |          |          |
| 1                     | 19- Other Expenditure pertaining to Finance Department | 365.01            | 292.60  | 629.71  | 1,988.87 | 1,491.49 |
| 2                     | 49-Industries  | 65.66             | -       | 75.51   | 83.89    | 13.77    |
| <b>Capital- Voted</b> |  |                   |         |         |          |          |
| 1                     | 84-Non-Residential Buildings                           | 18.33             | -       | 136.19  | 252.61   | 249.33   |

(Source : Appropriation Accounts of the State Government)

Persistent savings during last five years indicated that the budgeting was not proper.

### 2.3.3 Excess Expenditure

In 10 cases, expenditure exceeded the approved provisions by ₹10 crore or more in each case or by more than 20 per cent of the total provisions. Details are given in **Appendix 2.2**. Of these, excess expenditure of more than 20 per cent was observed in the following grant consistently for the last five years as detailed in Table 2.4.

**Table 2.4: List of grants indicating persistent excess expenditure during 2005-06 to 2009-10.**

(₹ in crore)

| Sr. No.              | No. and Name of the grant   | Amount of Excess Expenditure |                  |                  |                  |                   |
|----------------------|---|------------------------------|------------------|------------------|------------------|-------------------|
|                      |   | 2005-06                      | 2006-07          | 2007-08          | 2008-09          | 2009-10           |
| <b>Revenue-Voted</b> |   |                              |                  |                  |                  |                   |
| Voted                |   |                              |                  |                  |                  |                   |
| 1                    | 73- Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development – | 31.26<br>(25.12)             | 33.06<br>(26.89) | 71.96<br>(56.25) | 78.33<br>(51.72) | 211.16<br>(56.97) |

Figures in parentheses represent percentage.

(Source : Appropriation Accounts of the State Government)

The excess expenditure during 2009-10 was under the head Superannuation and Retirement Allowances to Panchayat employees due mainly to the implementation of the Sixth Pay Commission's Report and increase in the number of pensioners.

### 2.3.4 Expenditure without Provision

As per Para 125(5) of the Gujarat Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹4.98 crore was incurred in one case as given in **Table 2.5** without any provision in the original estimates/supplementary demand and without any re-appropriation orders to this effect. Despite expenditure of ₹3.32 crore being incurred during 2008-09 under the same grant/head as shown above without provision of funds, the department continued to incur irregular expenditure without provision in 2009-10.

**Table 2.5: Expenditure incurred without provision during 2009-10**

(₹ in crore)

| Number and Name of Grant  | Amount of Expenditure without provision |
|---|---|
| 86- Roads and Bridges :3054 (80)(001)(05) Expenditure transferred on Pro rata basis from Major Head 2059 (Plan) | 4.98                                    |

(Source : Appropriation Accounts of the State Government)

Reasons for incurring expenditure without provision of funds were called for from the Government, but no reply was received. (September 2010).

### 2.3.5 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, the regularization of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. However, excess expenditure amounting to

₹14,525.28 crore for the years 1993-94 to 2008-09 was yet to be regularized as detailed in **Appendix 2.3**.

Non-regularization of the excess over grant/appropriation over the years is breach of legislative control over grants/appropriations.

### 2.3.6 Excess over provisions during 2009-10 requiring regularization

**Table 2.6** contains the summary of total excess over provision of funds in 44 grants amounting to ₹1,010.86 crore during 2009-10 requiring regularization under Article 205 of the Constitution.

**Table 2.6: Excess over provisions requiring regularization during 2009-10**

(₹in crore)

| Sr. No | Number and Title of Voted Grants  | Total grant | Expenditure | Excess |
|--------|---|-------------|-------------|--------|
| 1      | 1 Agriculture and Co-operation Department-Revenue   | 16.72       | 17.24       | 0.52   |
| 2      | 3 Minor Irrigation, Soil Conservation and Development –Revenue Area                             | 200.92      | 201.45      | 0.53   |
| 3      | 5 Co-operation- Revenue   | 124.82      | 132.45      | 7.63   |
| 4      | 9 Education –Revenue  | 8,241.71    | 8,552.55    | 310.84 |
| 5      | 10 Other Expenditure pertaining to Education Department –Revenue                                | 1.71        | 1.77        | 0.06   |
| 6      | 12 Tax Collection Charges(Energy and Petrochemicals Department)-Revenue                         | 9.80        | 10.48       | 0.68   |
| 7      | 17 Treasury and Accounts Administration - Revenue   | 72.13       | 74.13       | 2.00   |
| 8      | 18 Pensions and Other Retirement Benefits – Revenue   | 3,248.33    | 3,376.48    | 128.15 |
| 9      | 20 Repayment of debt pertaining to Finance Department and its Servicing- Revenue <i>charged</i> | 8,140.15    | 8,142.86    | 2.71   |
| 10     | 21 Food, Civil Supplies and Consumer Affairs Department – Revenue                               | 20.90       | 21.75       | 0.85   |
| 11     | 23 Food –Revenue  | 78.38       | 79.77       | 1.39   |
| 12     | 26 Forests-Revenue  | 212.18      | 214.06      | 1.88   |
| 13     | 32 Public Service Commission-Revenue  | 4.76        | 4.77        | 0.01   |
| 14     | 39 Medical and Public Health – Revenue  | 1,317.69    | 1,441.77    | 124.08 |
| 15     | 41 Other Expenditure pertaining to Health and Family Welfare Department –Revenue                | 0.28        | 0.34        | 0.06   |
| 16     | 43 Police-Revenue   | 1,544.51    | 1,612.70    | 68.19  |
| 17     | 43 Police-Revenue <i>charged</i>  | 0.04        | 0.06        | 0.02   |
| 18     | 45 State Excise –Revenue  | 9.18        | 9.26        | 0.08   |
| 19     | 46 Other Expenditure pertaining to Home Department -Revenue                                     | 47.62       | 50.43       | 2.81   |
| 20     | 48 Stationery and Printing-Revenue  | 48.10       | 49.88       | 1.78   |
| 21     | 55 Other Expenditure pertaining to Information and Broadcasting Department-Revenue              | 7.62        | 7.68        | 0.06   |
| 22     | 57 Labour and Employment  | 214.36      | 235.19      | 20.83  |



| Sr. No | Number and Title of Voted Grants |  | Total grant      | Expenditure      | Excess          |
|--------|----------------------------------|--|------------------|------------------|-----------------|
|        |                                  | Department –Revenue  |                  |                  |                 |
| 23     | 61                               | Other Expenditure pertaining to Legal Department- Revenue  | 60.80            | 64.85            | 4.05            |
| 24     | 62                               | Legislative and Parliamentary Affairs Department -Revenue  | 3.29             | 3.70             | 0.41            |
| 25     | 64                               | Narmada, Water Resources, Water Supply and Kalpsar Department-Revenue  | 9.30             | 11.41            | 2.11            |
| 26     | 65                               | Narmada Development Scheme – Capital   | 1,950.00         | 1,950.06         | 0.06            |
| 27     | 66                               | Irrigation and soil Conservation – Revenue   | 702.65           | 785.27           | 82.62           |
| 28     | 68                               | Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department-Revenue <i>charged</i> | 14.51            | 14.65            | 0.14            |
| 29     | 69                               | Panchayats, Rural Housing and Rural Development Department- Revenue  | 5.47             | 5.77             | 0.30            |
| 30     | 73                               | Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department- Revenue                  | 159.50           | 370.66           | 211.16          |
| 31     | 75                               | Other Expenditure pertaining to Ports and Transport Department – Revenue   | 52.79            | 52.89            | 0.10            |
| 32     | 80                               | Dangs District-Revenue   | 26.98            | 27.14            | 0.16            |
| 33     | 81                               | Compensation and assignments- Capital <i>charged</i>   | 0.02             | 0.05             | 0.03            |
| 34     | 84                               | Non-Residential Buildings – Revenue  | 460.51           | 463.15           | 2.64            |
| 35     | 84                               | Non-Residential Buildings – Revenue <i>charged</i>   | 0.35             | 0.39             | 0.04            |
| 36     | 86                               | Roads and Bridges –Revenue   | 1,772.43         | 1,796.00         | 23.57           |
| 37     | 86                               | Roads and Bridges –Capital <i>charged</i>  | 0.96             | 0.98             | 0.02            |
| 38     | 87                               | Gujarat Capital Construction Scheme –Revenue   | 9.96             | 12.47            | 2.51            |
| 39     | 88                               | Other Expenditure pertaining to Roads and Buildings Department- Revenue  | 12.19            | 13.82            | 1.63            |
| 40     | 93                               | Welfare of Scheduled Tribes – Capital  | 5.20             | 5.78             | 0.58            |
| 41     | 96                               | Tribal Area Sub –Plan-Revenue  | 2,692.34         | 2,695.86         | 3.52            |
| 42     | 97                               | Sports, Youth and Cultural Activities Department-Revenue   | 4.61             | 4.63             | 0.02            |
| 43     | 101                              | Urban Housing-Revenue  | 0.08             | 0.09             | 0.01            |
| 44     | 102                              | Urban Development-Revenue  | 4,539.35         | 4539.37          | 0.02            |
|        |                                  | <b>Total</b>   | <b>36,042.83</b> | <b>37,053.63</b> | <b>1,010.86</b> |

(Source : Appropriation Accounts of the State Government)

The reasons for excess over provision called for from the State Government were awaited (September 2010).

### 2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provisions aggregating ₹72.62 crore obtained in 13 cases of ₹50 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the levels of the original provision as detailed in **Appendix 2.4**. In 21 cases, supplementary provisions of ₹3,320.15 crore proved insufficient by more than ₹ one crore in each case, leaving an aggregate uncovered excess expenditure of ₹1,006.10 crore (**Appendix 2.5**).

Important cases where supplementary provisions proved unnecessary are discussed below:-

Under Grant No. 8, a supplementary provision of ₹0.89 crore was obtained, but ₹4.40 crore was surrendered due to less number of training programmes conducted during the year. The supplementary provision could have been restricted to a token amount. Under Grant No. 11, a supplementary provision of ₹1.11 crore was obtained for payment of retirement benefits to the officers of Revenue cadre, but ₹0.38 crore was surrendered mainly due to making of the payments to the officers by the concerned Boards/Corporation. Similarly, under Grant No. 59, ₹1.11 crore was surrendered due to non-filling up of vacant posts. The supplementary provision of ₹0.83 crore obtained in March 2010 could have been restricted to a token amount.

The supplementary provision of ₹1.71 crore obtained under Grant No. 76 could have been restricted to a token amount as under Information Technology, ₹4.20 crore was surrendered due to non-receipt of administrative approval for purchase of hardware items. Under Grant No. 95, ₹17.85 crore was surrendered from subsidy to Gujarat Electricity Board for electrification of basties due to non-availability of Scheduled Caste beneficiaries. The supplementary demand of ₹5.24 crore obtained in March 2010 could have been restricted to a token amount.

### 2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Re-appropriation of funds proved injudicious in view of final excesses and savings over the grants. Cases where excesses/savings totalling ₹868.95 crore in 97 sub-heads were noticed are detailed in **Appendix 2.6**.

### 2.3.9 Substantial surrenders

Substantial surrenders (where more than 50 *per cent* of the total provision was surrendered) were made in respect of 152 sub-heads on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹2,796.68 crore in these sub-heads, ₹2,494.86 crore (89 *per cent*) was surrendered, which included cent *per cent* surrender in 43 cases (₹1,472.08 crore). The details of selected cases verified by Audit are given in **Appendix 2.7**. Some important cases are discussed in **Table 2.7**.

**Table 2.7 : Details of cases of substantial surrenders**

(₹ in lakh)

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)  | Provision   | Amount Surrendered (₹ in lakh) | Reasons  |
|---------|-----------|---|-------------|--------------------------------|--|
| 1       | 9         | 2203.112.1.TED 5 Development of Government Engineering Colleges   | 6,169.54    | 2,519.55                       | Vacant posts and less purchase of equipments.  |
| 2       | 13        | 2801.80.28.Assistance to GEDA for Gobar Gas Plant under Climate Change  | 1,935.00    | 1,935.00                       | Non-finalization of the technology for implementing the project.   |
| 3       | 19        | 2075.00.800.01.Liability on account of increase in the rates of Dearness Allowance                                    | 35,000.00   | 34,058.85                      | Initially the provision was made to indicate the liability as a whole and in the revised estimates; provisions were made under the respective departments. |
| 4       | 19        | 2075.00.800.02. Liability on account of payment arising from implementation of recommendations of New Pay Commission. | 1,15,000.00 | 1,15,000.00                    | Initially the provision was made to indicate the liability as a whole and in the revised estimates; provisions were made under the respective departments. |
| 5       | 40        | 2211.00.102.03.Urban Health project   | 6,000.00    | 6,000.00                       | Non-approval of Urban Health Project by Government of India.   |
| 6       | 42        | 2052.00.800.1.Information Technology  | 4,000.00    | 3,346.48                       | Tenders were not floated for the purchase of hardware ,software, etc.  |
| 7       | 51        | 5452.190.02.TRS 3 Capital Contribution to Tourism Corporation of Gujarat Ltd.   | 2,500.00    | 2,100.00                       | Reduction in annual plan for tourism sector.   |
| 8       | 74        | 2041.00.102.01Inspection of Motor Vehicles  | 5,157.90    | 4,064.40                       | Administrative reasons .   |
| 9       | 79        | 2245.01.102.01.Water Supply Arrangements  | 2,000.00    | 2,000.00                       | There was no drought during the year.  |
| 10      | 79        | 2245.02.122. 02.Irrigation and Flood Control Works  | 4,000.00    | 4,000.00                       | There was heavy rain only in some part of the state.   |
| 11      | 79        | 2245.02.282.01Cleaning of mud and debris  | 8,000.00    | 7,414.28                       | There was heavy rain only in some part of the state.   |
| 12      | 79        | 2245.02.800.02.Repairs/Restoration to other public properties   | 7,500.00    | 7,500.00                       | There was heavy rain only in some part of the state.   |
| 13      | 84        | 4202.01.203.42.Buildings  | 3,358.00    | 2,270.88                       | Late receipt of administrative approval  |
| 14      | 84        | 4202.02.104.42.Buildings  | 4,278.50    | 3,154.27                       | Administrative reasons and problems associated with land acquisition.  |

| Sr. No.      | Grant No. | Name of the Scheme (Head of Account)                                   | Provision          | Amount Surrendered (₹in lakh) | Reasons  |
|--------------|-----------|--|--------------------|-------------------------------|--|
| 15           | 84        | 4202.02.105.42Buildings  | 12,058.80          | 8,119.61                      | Administrative reasons and problems associated with land acquisition.  |
| 16           | 84        | 4059.051.3. Administration of Justice -Buildings (50per cent C.S.S.)   | 2,726.09           | 2,469.88                      | Administrative reasons   |
| 17           | 96        | 4059.60.796.102. Construction  | 4,225.68           | 2,622.13                      | Land for some works could not be finalised; administrative approval for some works not received, etc.        |
| 18           | 98        | 2205.800.09.Celebration of golden jubilee year of formation of Gujarat | 5,000.00           | 2,595.00                      | Shortage of skilled staff to execute specialised job of conservation and restoration of protected monuments. |
| 19           | 102       | 6217.60.800.03.UDP 9 Loans to Local Bodies from World Bank             | 3,000.00           | 3,000.00                      | Less programmes held during the year.  |
| <b>Total</b> |           |  | <b>2,31,909.51</b> | <b>2,14,170.33</b>            |  |

### 2.3.10 Surrenders in excess of actual saving

In 24 cases, the amounts surrendered (₹50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹185.18 crore, the amount surrendered was ₹438.38 crore, resulting in excess surrender of ₹253.20 crore. Details are given in **Appendix 2.8**.

In Grant No.9, ₹9.28 crore were surrendered from Information Technology due to less demand and ₹43.59 crore(Gujarat Technological University: ₹5.63 crore; Development of Government Polytechnics and Girls Polytechnics: ₹12.76 crore and Development of Government Engineering Colleges: ₹25.20 crore) due to non-filling up of vacant posts. The year, however, ended with an excess of ₹1.25 crore under Government Secondary Schools, ₹1.95 crore under Government Higher Secondary Schools and ₹288.64crore under Provision of Educational Facilities- Maintenance Grant. The excess expenditure could have been avoided by restricting the amount surrendered in March 2010.

### 2.3.11 Anticipated savings not surrendered

As per Para 103 of the Gujarat Budget Manual, spending departments are required to surrender grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated. Sums surrendered by administrative departments after the 15<sup>th</sup> of March are not to be accepted, except in the case of Supplementary grants obtained after 15<sup>th</sup> March. At the close of the year 2009-10, there were, however, 17grants/appropriations under which savings had occurred but no part of the same had been surrendered by

the concerned departments. The total amount involved in these cases was ₹7.26 crore (Appendix 2.9).

Similarly, out of the total savings of ₹801.87 crore under 11 grants/appropriations (savings of rupees one crore and above were indicated in each grant/appropriation), grants aggregating ₹102.21 crore were not surrendered, details of which are given in Appendix 2.10.

### 2.3.12 Rush of expenditure

According to para 109 of the Gujarat Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, more than 50 per cent of the total expenditure for the year was incurred in March 2010 or during the last quarter, in respect of Major Heads listed in Appendix 2.11. Table 2.8 represents 25 Major Heads where expenditure exceeded ₹10 crore and where more than 50 per cent expenditure was incurred either during the last quarter or during the last month of the financial year.

Table 2.8: Cases of Rush of Expenditure towards the end of the financial year 2009-10  
(₹ in crore)

| Sl. No.      | Major Head | Total expenditure during the year | Expenditure during last quarter of 2010 |                                 | Expenditure during March 2010 |                                 |
|--------------|------------|-----------------------------------|---|---------------------------------|-------------------------------|---------------------------------|
|              |            |                                   | Amount                                  | Percentage of Total Expenditure | Amount                        | Percentage of Total Expenditure |
| 1            | 2205       | 67.95                             | 44.06                                   | 64.84                           | 23.82                         | 35.06                           |
| 2            | 2211       | 339.25                            | 183.04                                  | 53.95                           | 106.35                        | 31.35                           |
| 3            | 2216       | 784.20                            | 453.92                                  | 57.88                           | 264.92                        | 33.78                           |
| 4            | 2236       | 924.62                            | 463.06                                  | 50.08                           | 370.50                        | 40.07                           |
| 5            | 2403       | 196.43                            | 115.80                                  | 58.96                           | 71.47                         | 36.38                           |
| 6            | 2404       | 22.08                             | 14.83                                   | 67.14                           | 7.10                          | 32.16                           |
| 7            | 2405       | 75.47                             | 39.48                                   | 52.31                           | 33.89                         | 44.91                           |
| 8            | 2408       | 87.36                             | 70.75                                   | 80.99                           | 55.35                         | 63.36                           |
| 9            | 2515       | 920.72                            | 515.93                                  | 56.04                           | 318.16                        | 34.56                           |
| 10           | 2702       | 399.02                            | 212.81                                  | 53.33                           | 98.17                         | 24.60                           |
| 11           | 2711       | 44.53                             | 31.64                                   | 71.06                           | 27.62                         | 62.03                           |
| 12           | 2852       | 386.78                            | 290.80                                  | 75.19                           | 257.74                        | 66.64                           |
| 13           | 2853       | 52.37                             | 26.64                                   | 50.88                           | 15.11                         | 28.86                           |
| 14           | 3051       | 51.08                             | 26.85                                   | 52.57                           | 13.51                         | 26.45                           |
| 15           | 4055       | 17.60                             | 14.26                                   | 81.02                           | 12.70                         | 72.16                           |
| 16           | 4216       | 157.78                            | 83.87                                   | 53.16                           | 61.52                         | 38.99                           |
| 17           | 4217       | 90.02                             | 47.35                                   | 52.60                           | 26.79                         | 29.76                           |
| 18           | 4225       | 56.57                             | 31.02                                   | 54.83                           | 18.45                         | 32.61                           |
| 19           | 4702       | 728.52                            | 374.22                                  | 51.37                           | 278.07                        | 38.17                           |
| 20           | 4856       | 28.42                             | 28.42                                   | 100.00                          | 28.42                         | 100.00                          |
| 21           | 5054       | 1304.89                           | 681.11                                  | 52.20                           | 352.35                        | 27.00                           |
| 22           | 6004       | 563.81                            | 502.50                                  | 89.12                           | 482.51                        | 85.58                           |
| 23           | 6801       | 69.75                             | 51.95                                   | 74.48                           | 51.95                         | 74.48                           |
| 24           | 6885       | 20.00                             | 15.06                                   | 75.30                           | 0.00                          | 0.00                            |
| 25           | 7055       | 235.70                            | 235.70                                  | 100.00                          | 22.20                         | 9.42                            |
| <b>Total</b> |            | <b>7,624.92</b>                   | <b>4,555.07</b>                         | <b>59.74</b>                    | <b>2,998.67</b>               | <b>39.33</b>                    |

Appropriate action needs to be taken to regulate and systematize the procedure to avoid heavy expenditure during the last quarter of the financial year.

## ➤ 2.4 Audit of Abstract and Detailed Contingent Bills

### 2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Rule 302 of the Gujarat Financial Rules, 1971, read with the Government Resolution dated 5 February 1976, every drawing officer has to certify in each abstract contingent bill that detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective controlling officers for countersignature and transmission to the Accountant General.

Between 2004 and 2010, 12,115 AC bills amounting to ₹337.46 crore, were drawn by 20 departments for which DC bills were not furnished (September 2010). Year-wise details are given in **Table 2.9**.

**Table 2.9: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills**

| (₹ in crore) |                    |                      |
|--------------|--------------------|----------------------|
| Year         | Amount of AC bills | Outstanding AC bills |
| 2004-05      | 62.39              | 3,979                |
| 2005-06      | 15.18              | 757                  |
| 2006-07      | 15.03              | 912                  |
| 2007-08      | 20.30              | 949                  |
| 2008-09      | 25.96              | 1178                 |
| 2009-10      | 198.60             | 4340                 |
| <b>Total</b> | <b>337.46</b>      | <b>12,115</b>        |

Department-wise details of pending DC bills for the years up to 2009-10 are given in **Appendix 2.12**.

## ➤ 2.5 Advances from Contingency Fund

The Contingency Fund of the State has been constituted under the Gujarat Contingency Fund Act, 1960 in terms of the provisions of Articles 267(2) and 283(2) of the Constitution of India. The fund is in the nature of an imprest and its corpus is ₹200 crore. During the year, ₹47.12 crore was spent out of the Contingency Fund which was not recouped during the year.

## ➤ 2.6 Personal Deposit Accounts

Personal Deposit (PD) accounts are created for parking of funds and are required to be closed at the end of each financial year. There were 47 PD accounts in District Treasuries in operation. These PD accounts were not closed as of March 2010 and the balance of ₹61.22 crore in these accounts was not transferred back to the respective service heads. Of these accounts, 13 accounts involving ₹13.51 crore were found to be inoperative.

## ➤ **2.7 Review of Budget Control Mechanism**

The authority administering a grant is responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned grant or appropriation. The duties and responsibilities of the authorities to keep the estimates as close and accurate as possible and also to ensure that the grant placed at their disposal is spent only on the objects for which it has been provided and to surrender savings if no longer required, etc are provided in the Gujarat Budget Manual.

With a view to ascertaining how far the authorities were adhering to these instructions, records of the administrative department /controlling officers (CO)/Drawing and Disbursing Officers (DDO) relating to two Grants were test-checked in audit and the results thereof are given below:

### **1. Grant No. 84-Non-Residential Buildings (Roads and Buildings Department)**

i) In respect of three works each under Superintending Engineer, R&B circle I and II Ahmedabad, ₹48.70 crore was provided in the budget against the estimated requirement of ₹34.18 crore. At the end of the year, ₹25.01 crore was surrendered.

ii) In respect of the Construction of Sports Complex at Gandhinagar, a provision of ₹2.61crore was made in the budget though no proposals were received from the Controlling Officer, resulting in surrendering of the entire amount.

iii) In respect of construction of buildings for Engineering Colleges at Mehsana and Palanpur, the CO enhanced the DDOs' proposals (₹six crore) by ₹four crore. However, out of ₹9.03 crore provided in the budget, ₹8.46 crore was surrendered at the end of the year.

iv) As per para 80 of the Gujarat Budget Manual Vol.-I, all proposals in respect of a scheme, works, etc. constituting new services are required to be administratively cleared in consultation with the Finance Department before forwarding the proposals for inclusion in the budget. Further, as per para 44 of the Manual *ibid*, where land acquisition proceedings may delay the actual execution, provision should be restricted to the amount actually required and not on a whole year's basis. In respect of three works (two works under Superintending Engineer, Capital Project Circle, Gandhinagar; one work under Superintending Engineer, R&B City Circle Ahmedabad), the above requirements were not followed with the result that out of ₹7.27 crore provided in the budget, ₹7.26crore were surrendered.

### **2) Grant No.95- Scheduled Castes Sub-Plan (Social Justice and Empowerment Department)**

i) Rupees 15 crore was provided in the budget under the scheme of providing financial assistance to individual artisans through nationalized banks (Major Head 2851.00.800.01.IND33). Rupees 9.50 crore was surrendered mainly due to non-submission of necessary proposals. However, it is seen from the

statement of surrender of grant by the Under Secretary, Industries & Mines Department Gandhinagar that the amount was surrendered on the ground that there were no proposals from that department to implement the scheme.

ii) Scrutiny of records of the Director of Agriculture revealed that out of ₹44.67 crore provided in the budget ₹20 crore was surrendered from Major Head 2401-Crop Husbandry 103 Seed, 01-AGR 16 Scheduled Castes Sub-Plan for distribution of seeds and fertilizer input kits at subsidized rates to Scheduled Castes cultivators. As per Finance Department guidelines, it is mandatory to have the list of individual beneficiaries for the payment of the claims. However, as per the Crop Insurance Scheme, the taluka is considered as the unit area. Therefore, SC beneficiaries were not identified and the amount was surrendered.

## ➤ **2.8 Conclusion and Recommendations**

### **Conclusion**

During 2009-10, expenditure of ₹60,825.80 crore was incurred against total grants and appropriations of ₹63,047.38 crore resulting in savings of ₹2,221.58 crore. The overall savings of ₹2,221.58 crore was the result of savings of ₹ 3,232.44 crore, offset by excess of ₹1,010.86 crore. This excess requires regularization under Article 205 of the Constitution of India. In 24 cases, the amounts surrendered (₹50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹185.18 crore, the amount surrendered was ₹438.38 crore, resulting in excess surrender of ₹253.20 crore. There were 17 grants/appropriations under which savings had occurred but the same had not been surrendered by the concerned departments. The total amount involved in these cases was ₹7.26 crore. Similarly, out of total savings of ₹801.87 crore under 11 grants/appropriations (savings of rupees one crore and above were indicated in each grant/appropriation), grants aggregating ₹102.21 crore were not surrendered.

### **Recommendations**

Budgetary controls should be strengthened in all the Government departments, especially in those departments where savings/excesses have been observed for the last five years regularly. Last minute fund releases and issuance of re-appropriation/surrender orders at the end of the year should be avoided.



# Chapter 3 Financial Reporting

**S**ound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting on the status of such compliances are also attributes of good governance. Reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

## ➤ 3.1 Delays in furnishing Utilization Certificates

Financial Rules provide that for the grants provided for specific purposes, Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General by the end of the subsequent financial year, unless specified otherwise. However, of the 8,273 utilization certificates (UC) due in respect of grants and loans aggregating ₹8,280 crore paid up to 2009-10, 5,322 UCs (64 per cent) for an aggregate amount of ₹5,824 crore were in arrears. The department-wise break-up of outstanding UCs is given in **Appendix 3.1** and the age-wise position of delays in submission of UCs is summarized in **Table 3.1**.

**Table 3.1: Age-wise arrears of Utilization Certificates**

| Sl. No. | Range of Delay in Number of Years | ₹ in Lakh         |                    |                                      |                    |
|---------|-----------------------------------|-------------------|--------------------|--------------------------------------|--------------------|
|         |                                   | Total grants paid |                    | Utilization Certificates Outstanding |                    |
|         |                                   | Number            | Amount             | Number                               | Amount             |
| 1.      | 0 – 1                             | 976               | 2,56,924.42        | 966                                  | 2,56,311.19        |
| 2.      | 1 – 3                             | 2545              | 2,28,430.12        | 1357                                 | 2,22,780.60        |
| 3.      | 3 – 5                             | 4651              | 3,41,306.78        | 2898                                 | 1,02,027.37        |
| 4.      | 5 – 7                             | 101               | 1,297.69           | 101                                  | 1,297.69           |
|         | <b>Total</b>                      | <b>8273</b>       | <b>8,27,959.01</b> | <b>5322</b>                          | <b>5,82,416.85</b> |

Out of grants amounting to ₹ 5,824 crore for which UCs were due, ₹ 0.41 crore pertained to the Urban Development and Urban Housing Department for the years 2004-05 to 2005-06. It was further seen that in the case of the Health & Family Welfare Department, 120 UCs involving grants of ₹ 16.86 crore were outstanding for the years 2003-04 to 2005-06.

### ➤ 3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Head of Department is required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes for which assistance was given, and the total expenditure of the institutions. The accounts of 73 Autonomous Bodies/Authorities received for the year 2009-10 attracted audit by the Comptroller and Auditor General of India. The bodies/authorities, audit of which was due, were audited during 2009-10.

A total of 391 annual accounts of 139 autonomous bodies/ authorities due up to 2009-10 were not received as of 01 October 2010 by the Accountant General (Audit). The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**

**Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies**

| Sl. No.      | Delay in Number of Years | No. of the Bodies/ Authorities |
|--------------|--------------------------|--------------------------------|
| 1            | 0 – 1                    | 16                             |
| 2            | 1 – 3                    | 69                             |
| 3            | 3 – 5                    | 39                             |
| 4            | 5 – 7                    | 13                             |
| 5            | 7 – 9                    | 1                              |
| 6            | 9 & above                | 1                              |
| <b>Total</b> |                          | <b>139</b>                     |

It can be seen from the above table that in respect of 15 Autonomous Bodies/Authorities, accounts were in arrears for more than five years. Of these, the accounts of Gujarat University were in arrears since 1999-2000 and the accounts of Gujarat Tribal Development Corporation since 2002-03.

### ➤ 3.3 Delays in Submission of Accounts/Audit Reports of Autonomous Bodies

Several autonomous bodies have been set up by the State Government in the various field of area development, housing etc. A large number of these bodies are audited by the CAG by verification of their transactions, operational

activities and accounts; conducting of regulatory compliance audit of transactions, review of internal management and financial control; review of systems and procedures etc. The audit of accounts of Autonomous Bodies in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in **Appendix 3.3**. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit and placement of SARs in the Legislature after the entrustment of Audit to CAG is summarized in **Table 3.3**.

**Table 3.3: Delays in Submission of Accounts and tabling of Separate Audit Reports**

| Delays in submission of Accounts (In Months) | Number of Autonomous Bodies | Delays in submission of SARs in Legislature (in Years) | Number of Autonomous Bodies |
|--|-----------------------------|--|-----------------------------|
| 0 – 6  | 10                          | 0 – 1  | 8                           |
| 6 – 12                                       | 5                           | 1-2  | 3                           |
| 12 – 18                                      | -                           | 2-3  | -                           |
| 18 – 24                                      | 4                           | 3-4  | -                           |
| 24 & above                                   | 3                           | 4-5  | 1                           |
| <b>Total</b>                                 | <b>22</b>                   |  | <b>12</b>                   |

Out of 25 Autonomous Bodies, SARs were not required to be placed before the Legislature in respect of 17 Authorities (Refer Appendix 3.3- under Section 20(1)). Only three rendered their accounts in time. For the remaining 22, the periods of delay are given in **Appendix 3.3**. With respect to submission of SARs to the Legislature, the periods of delay are given in **Table 3.3**.

### ➤ **3.4 Misappropriations, losses, defalcations, etc.**

The State Government reported 182 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹877.43 lakh of which five cases involving ₹16.49 lakh had been closed during the year, resulting in a balance of 177 cases with money value of ₹860.94 lakh as on 31 March, 2010, on which final action was pending. Two cases involving ₹3.72 lakh had been written off, the details of which are given in **Appendix 3.6**. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices are summarized in **Table 3.4**.

**Table 3.4: Profile of Misappropriations, Losses, Defalcations, etc.**

| Age-Profile of the Pending Cases |                 |                             | Nature of the Pending Cases           |                 |                             |
|----------------------------------|-----------------|-----------------------------|---------------------------------------|-----------------|-----------------------------|
| Range in Years                   | Number of Cases | Amount Involved (₹ in lakh) | Nature/Characteristics of the Cases   | Number of Cases | Amount Involved (₹ in lakh) |
| 0 – 5                            | 26              | 98.45                       | Theft                                 | 44              | 29.75                       |
| 5 – 10                           | 34              | 666.66                      |                                       |                 |                             |
| 10 – 15                          | 22              | 24.33                       |                                       |                 |                             |
| 15 – 20                          | 28              | 35.12                       |                                       |                 |                             |
| 20 – 25                          | 11              | 3.92                        |                                       |                 |                             |
| 25 & above                       | 56              | 32.46                       | Misappropriation/<br>Loss of material | 133             | 831.19                      |
| <b>Total</b>                     | <b>177</b>      | <b>860.94</b>               | <b>Total</b>                          | <b>177</b>      | <b>860.94</b>               |

Reasons for which these cases are outstanding are given in **Table 3.5**.

**Table 3.5: Reasons for Outstanding Cases of Misappropriations, Losses, Defalcations, etc**

| Reasons for the Delay/Outstanding Pending Cases |  | Number of Cases | Amount (₹ in lakh) |
|---|--|-----------------|--------------------|
| i)  | Awaiting departmental and criminal investigation   | 35              | 342.35             |
| ii)   | Departmental action initiated but not finalised  | 42              | 29.15              |
| iii)  | Criminal proceedings finalised but execution of certificate cases for the recovery of the amount pending | 16              | 4.37               |
| iv)   | Awaiting orders for recovery or write off  | 23              | 14.21              |
| v)  | Pending in the courts of law   | 60              | 467.48             |
| vi)   | Others   | 1               | 3.38               |
| <b>Total</b>                                    |  | <b>177</b>      | <b>860.94</b>      |

Out of the total 177 cases involving ₹ 860.94 lakh outstanding, 35 cases amounting to ₹ 342.35 lakh were awaiting departmental action/ criminal investigation which needed to be speeded up. Sixty cases involving ₹467.48 lakh were pending with the courts of law, including a case of ₹3.43 crore pertaining to the Roads and Buildings Department.

### ➤ **3.5 Conclusion and Recommendations**

#### **Conclusion**

Of the 8273 utilization certificates (UCs) due in respect of grants and loans aggregating ₹8,280 crore paid up to 2009-10, 5,322 UCs (64 per cent) for an aggregate amount of ₹5,824 crore were in arrears. In respect of 139 Government Bodies/Authorities, 391 annual accounts were due upto 2009-10. Out of the above, one body's accounts were in arrears since 1999-2000 and that of another, since 2002-03. There were delays in submission of accounts of 22 out of 25 Autonomous Bodies. There were delays in placement of Separate Audit Reports in the Legislature in respect of the seven Autonomous Bodies which were required to do so. In respect of two Autonomous Bodies; the

delays were over four years. The State Government reported 177 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹8.61 crore up to the period March 2010 on which final action was pending.

### **Recommendation**

Departmental enquiries in all misappropriation cases should be expedited to bring the defaulters to book. The internal controls in all the departments should be strengthened to prevent such cases in future. The Government should also ensure timely receipt of utilization certificates against the financial assistance provided to grantee institutions.

**Rajkot  
The**

**(DHIREN MATHUR)  
Accountant General (Civil Audit) Gujarat**

**Countersigned**

**New Delhi  
The**

**(VINOD RAI)  
Comptroller and Auditor General of India**

# Appendix

## 1.1

(Reference: Paragraph 1.1; Page 1)

| Part-A State Profile                 |  |                                      |                               |                         |
|--------------------------------------|--|--------------------------------------|-------------------------------|-------------------------|
| A. General Data                      |  |                                      |                               |                         |
| Sr. No.                              | Particulars  |                                      |                               | Figures                 |
| 1                                    | Area   |                                      |                               | 1,96,024 sq km          |
| <b>Population</b>                    |  |                                      |                               |                         |
| 2                                    | a.   | As per 2001 Census.                  |                               | 5.07 crore              |
|                                      | b.   | 2009-2010                            |                               | 5.78 crore              |
| 3                                    | Population Density (2001 census).<br>(All India Density = 325 persons per sq. km ) |                                      |                               | 258 persons per sq. km. |
| 4                                    | Population below poverty line (2001 census) ( All India Average = 27.5 %)          |                                      |                               | 16.8 per cent           |
| 5                                    | Literacy rate (2001 census) (All India Average = 64.8% )                           |                                      |                               | 69.14 per cent          |
| 6                                    | Infant mortality (2001 census) (All India Average = 53 per 1000 live births )      |                                      |                               | 50 per 1000 live births |
| 7                                    | Life Expectancy at birth (2001 census) (All India Average =63.5 years)             |                                      |                               | 64.1 years              |
| <b>Gini -Coefficient<sup>1</sup></b> |  |                                      |                               |                         |
| 8                                    | a.   | Rural. ( All India = 0.30 )          |                               | 0.27                    |
|                                      | b.   | Urban. ( All India = 0.37)           |                               | 0.31                    |
| 9                                    | Gross State Domestic Product (GSDP) 2009-2010 at current prices                    |                                      |                               | ₹ 3,81,028 crore        |
| 10                                   | GSDP CAGR <sup>2</sup> (2000-01 to 2009-10)  |                                      |                               | 14.67 per cent          |
| 11                                   | Per capita GSDP CAGR (2000-01 to 2009-10)  |                                      |                               | 13.00 per cent          |
| 12                                   | GSDP CAGR ( 2000-01 to 2008-2009)  |                                      | Gujarat                       | 14.88 per cent          |
|                                      |  |                                      | Other General Category States | 12.54 per cent          |
| 13                                   | Population Growth Rate (2000- 2001 to 2009-2010)                                   |                                      | Gujarat                       | 14.07 per cent          |
|                                      |  |                                      | Other General Category States | 13.42 per cent          |
| B. Financial Data                    |  |                                      |                               |                         |
| Sr.No.                               | Particulars  |                                      | Figures (in per cent)         |                         |
| I                                    | CAGR   |                                      | 2000-01 to 2008-09            | 2000-01 to 2009-10      |
|                                      |  |                                      | General Category States       | GUJARAT                 |
|                                      | a.   | of Revenue Receipts.                 | 14.40                         | 11.89                   |
|                                      | b.   | of Own Tax Revenue.                  | 13.59                         | 12.71                   |
|                                      | c.   | of Non Tax Revenue.                  | 12.08                         | 5.40                    |
|                                      | d.   | of Total Expenditure.                | 12.38                         | 8.36                    |
|                                      | e.   | of Capital Expenditure.              | 21.41                         | 16.58                   |
|                                      | f.   | of Revenue Expenditure on Education. | 9.33                          | 5.93                    |
|                                      | g.   | of Revenue Expenditure on Health.    | 8.95                          | 6.04                    |
|                                      | h.   | of Salary and Wages <sup>3</sup> .   | 9.37                          | (-0.64)                 |
|                                      | i.   | of Pension.                          | 12.03                         | 9.45                    |

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round), Gini-Coefficient ( Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10 , Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

<sup>1</sup> Gini- coefficient 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.

<sup>2</sup> GSDP= Gross State Domestic Product.  
CAGR= Compound Annual Growth Rate

<sup>3</sup> This is for the period 2001-02 to 2008-09 or 2009-10 as the case may be .

## Appendix 1.1

### 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  | Statements 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  | Statements 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): 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 given by the Government.   |
| Statement No.8  | Statements of Grants-in-Aid given by the State 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 Voted and Charged expenditure.   |
| Statement No.11 | Detailed Statement of Revenue and Capital Receipts by minor heads.  |
| Statement No.12 | Detailed Statement of Revenue Expenditure by minor heads  |
| Statement No.13 | Detailed Statement of Capital Expenditure by minor heads: cumulative capital expenditure upto the end of the year is given.   |
| Statement No.14 | Detailed Statement of Investments of the Government   |
| Statement No.15 | Detailed Statement of Borrowings and other Liabilities  |
| Statement No.16 | Detailed Statement on Loans and Advances by Government.   |
| Statement No.17 | Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account.  |
| Statement No.18 | Detailed Statement on Contingency Fund and Other Public Account transactions.   |
| Statement No.19 | Statement showing details of earmarked balances: Shows the details of investment out of reserve funds in Public Account.  |

## Appendix 1.1

(₹ in crore)

| PART D: Fiscal Priority of the States (General Category States) |                |              |              |              |              |              |              |              |              |               |             |                |             |               |                |              |              |             |             |
|---|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-------------|----------------|-------------|---------------|----------------|--------------|--------------|-------------|-------------|
| Sl. No.   | States         | AE / GSDP    |              | DE / AE      |              | SSE / AE     |              | CE / AE      |              | Per Capita DE |             | Per Capita SSE |             | Per Capita CE |                | Education/AE |              | Health/ AE  |             |
|   |                | 2005-06      | 2009-10      | 2005-06      | 2009-10      | 2005-06      | 2009-10      | 2005-06      | 2009-10      | 2005-06       | 2009-10     | 2005-06        | 2009-10     | 2005-06       | 2009-10        | 2005-06      | 2009-10      | 2005-06     | 2009-10     |
| 1   | Uttar Pradesh  | 20.22        | 23.49        | 57.67        | 61.14        | 30.33        | 32.02        | 15.55        | 21.74        | 1779          | 3609        | 935            | 1890        | 479.68        | 1283.43        | 16.28        | 14.48        | 5.48        | 5.24        |
| 2   | Rajasthan      | 20.39        | 20.84        | 65.93        | 67.06        | 37.14        | 41.53        | 16.38        | 11.30        | 2802          | 4640        | 1579           | 2874        | 696.11        | 781.72         | 17.90        | 20.26        | 4.58        | 5.13        |
| 3   | West Bengal    | 16.37        | 16.94        | 50.79        | 56.76        | 30.26        | 40.44        | 4.87         | 4.84         | 2036          | 4002        | 1213           | 2852        | 195.16        | 341.00         | 16.38        | 19.40        | 4.66        | 5.20        |
| 4   | Gujarat        | 14.60        | 14.99        | 65.10        | 69.70        | 30.75        | 37.93        | 21.00        | 14.09        | 3950          | 6887        | 1866           | 3748        | 1274.48       | 1392.17        | 13.01        | 14.56        | 3.23        | 4.00        |
| 5   | Maharashtra    | 15.18        | 13.66        | 65.30        | 69.85        | 32.14        | 37.80        | 15.13        | 15.34        | 4183          | 7194        | 2059           | 3893        | 969.08        | 1580.11        | 16.17        | 19.70        | 3.32        | 3.44        |
| 6   | Andhra Pradesh | 18.08        | 19.16        | 68.15        | 72.53        | 29.70        | 35.28        | 16.94        | 17.50        | 3678          | 6840        | 1602           | 3327        | 914.07        | 1649.88        | 12.40        | 10.76        | 3.89        | 4.33        |
| 7   | Karnataka      | 18.59        | 20.32        | 66.64        | 74.06        | 29.68        | 37.22        | 17.04        | 20.01        | 4060          | 7679        | 1814           | 3859        | 1041.50       | 2074.70        | 14.34        | 14.50        | 3.37        | 3.71        |
| 8   | Tamil Nadu     | 15.80        | 18.51        | 59.45        | 64.50        | 34.36        | 36.62        | 10.93        | 12.21        | 3399          | 6782        | 1964           | 3850        | 624.65        | 1283.38        | 14.22        | 15.76        | 4.42        | 4.94        |
| 9   | Haryana        | 13.56        | 14.94        | 64.97        | 73.80        | 30.73        | 36.38        | 11.17        | 16.67        | 4058          | 9316        | 1920           | 4593        | 697.97        | 2104.23        | 13.81        | 16.99        | 3.24        | 3.50        |
| 10  | Chattisgarh    | 18.22        | 19.39        | 72.37        | 76.52        | 35.06        | 42.44        | 16.11        | 13.13        | 3002          | 6723        | 1454           | 3729        | 668.26        | 1153.33        | 14.22        | 16.04        | 3.57        | 3.78        |
| 11  | Kerala         | 15.55        | 15.88        | 54.78        | 51.43        | 31.42        | 33.02        | 4.18         | 6.04         | 3232          | 5124        | 1854           | 3289        | 246.81        | 602.16         | 17.91        | 17.70        | 5.12        | 5.04        |
| 12  | Madhya Pradesh | 23.83        | 24.50        | 66.72        | 69.08        | 26.28        | 30.10        | 23.64        | 16.63        | 2841          | 4668        | 1119           | 2034        | 1006.58       | 1124.10        | 10.39        | 13.65        | 3.53        | 3.49        |
| 13  | Punjab         | 18.18        | 15.39        | 44.35        | 45.52        | 20.03        | 23.36        | 7.68         | 7.32         | 3383          | 4955        | 1528           | 2543        | 585.67        | 796.47         | 11.68        | 12.91        | 3.54        | 3.35        |
| 14  | Bihar          | 26.93        | 26.32        | 60.15        | 69.15        | 33.31        | 35.06        | 9.65         | 17.96        | 1443          | 2949        | 799            | 1495        | 231.56        | 766.14         | 20.49        | 18.99        | 4.70        | 3.70        |
| 15  | Orrisa         | 18.75        | 19.25        | 51.90        | 65.95        | 32.65        | 35.97        | 7.06         | 12.56        | 1973          | 4766        | 1241           | 2599        | 268.23        | 907.43         | 15.73        | 19.12        | 3.18        | 4.03        |
| 16  | Jharkhand      | -            | -            | -            | -            | -            | -            | -            | -            | -             | -           | -              | -           | -             | -              | -            | -            | -           | -           |
|   | <b>Total</b>   | <b>17.58</b> | <b>18.18</b> | <b>61.39</b> | <b>66.11</b> | <b>30.91</b> | <b>35.76</b> | <b>13.92</b> | <b>14.85</b> | <b>2767</b>   | <b>5153</b> | <b>1393</b>    | <b>2787</b> | <b>627.49</b> | <b>1157.60</b> | <b>15.02</b> | <b>16.18</b> | <b>4.06</b> | <b>4.29</b> |



**Part A: Methodology adopted for the assessment of Fiscal Position**

The norms/Ceilings prescribed by the TFC 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 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 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 GSDP.

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

**Trends in Gross State Domestic Product (GSDP)**

|   | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|---|---------|---------|---------|---------|---------|
| Gross State Domestic Product (₹ in crore) | 226897  | 262723  | 303734  | 337217  | 381028  |
| Growth rate of GSDP (per cent)            | 19.98%  | 15.79%  | 15.61%  | 11.02%  | 12.99%  |

*Source: Gujarat Fiscal Responsibility Act, 2005 and Budget Publication NO 30 of 2010-11*

The 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  |
| 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 – Average Interest Rate  |
| Quantum spread  | Debt stock * Interest spread   |
| Interest received as per cent to Loans Outstanding                | $\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$   |
| 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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt |

## Appendix 1.2

### PART B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

#### 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. To give effect to the fiscal management principles as laid down in the Act and/or the rules framed there under, the Government prescribed the following fiscal management targets:

- Reduce the revenue deficit in each of financial year commencing from the 1<sup>st</sup> April 2005 so as to eliminate it by 31<sup>st</sup> March 2008 and maintain it at that level or generate revenue surplus thereafter.
- Reduce fiscal deficit in each of financial year commencing from the 1<sup>st</sup> April 2005 so as to bring it down to not more than three *per cent* of GSDP by 31<sup>st</sup> March 2009.
- Cap within a period of three years commencing from the 1<sup>st</sup> April 2005 and ending on 31<sup>st</sup> March 2008, the total public debt of the State Government at thirty *per cent* of estimated GSDP for that year.
- Cap outstanding guarantees within the limit provided in the Gujarat State Guarantees Act, 1963.

Keeping in view the fiscal targets laid down in the Fiscal Responsibility and Budget Management Act and and/or the rules made there under and the anticipated annual rate of reduction of fiscal deficit of the States worked out by the Government of India for the Twelfth Finance Commission (TFC) 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 2006-07 to 2009-10 as given below

#### Fiscal indicators of medium term fiscal statement

| Sr. No. | Item   | Previous year |              | Current Year |              | Ensuing             | Targets for next two years |                     |
|---------|--|---------------|--------------|--------------|--------------|---------------------|----------------------------|---------------------|
|         |  | Actuals       |              | BE           | RE           | Year                | 2010-11                    | 2011-12             |
|         |  | Y-3           | Y-2          | BE           | RE           | BE                  |                            |                     |
|         |  | 2006-07       | 2007-08      | 2008-09      | 2008-09      | 2009-10             |                            |                     |
| 1       | 2  | 3             | 4            | 5            | 6            | 7                   | 8                          | 9                   |
| 1       | Revenue Deficit (-) Surplus (+) (Rs in crore)  | (+)1,770      | (+)2,150     | (+)52        | (+)269       | (-) 3,913           | -2478                      | -1150               |
| 2       | Fiscal Deficit(-) /Surplus(+) (Rs in crore)    | -5,649        | -4771        | -7,767       | -10,360      | -12,148             | -12,744                    | -1,4857             |
| 3       | Public Debt                                    | 72,632        | 79,309       | 86,605       | 87,085       | 98,031              | 1,10,829                   | 1,25,686            |
| 4       | GSDP   | 2,62,723 (P)  | 3,06,813 (Q) | 3,36,619     | 3,61,846 (A) | 4,06,498            | 4,63,407                   | 5,30,602            |
| 5       | Fiscal Deficit as percentage of GSDP           | 2.15          | 1.56         | 2.31         | 2.86         | 2.99                | 2.75                       | 2.80                |
| 6       | Public Debt as percentage of GSDP              | 27.65         | 25.85        | 25.73        | 24.07        | 24.11               | 23.92                      | 28.69               |
| 7       | Government guarantee outstanding (Rs in crore) | 12,701        | 11,561       | 10,340       | 10,340       | 16,000 <sup>▼</sup> | 16,000 <sup>▼</sup>        | 16,000 <sup>▼</sup> |

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:

- The Medium Term Fiscal Policy Statement (MTFPS),
- The Fiscal Policy Strategy statement

<sup>▼</sup> New guarantees will be given subject to vacation of guarantees and will be kept below ₹ 16,000 crore.

# Appendix

## 1.3

(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 18)

| Part A: Abstract of Receipts and Disbursements for the year 2009-10 |    |  |           |                  |                  |    |   |           |           |           |                  |
|---|----|--|-----------|------------------|------------------|----|---|-----------|-----------|-----------|------------------|
| 2008-09   |    | Receipts   |           | 2009-10          | 2008-09          |    | Disbursements   | Non-Plan  | Plan      | Total     | 2009-10          |
| 38,675.71   | I  | <b>Revenue receipts-</b>                                 |           | 41,672.36        | 38,741.46        | I  | <b>Revenue expenditure-</b>   | 34,307.42 | 14,330.85 | 48,638.27 | 48,638.27        |
| 23,557.03   |    | -Tax revenue   | 26,740.23 |                  | 13,385.32        |    | General services  | 16,429.58 | 504.58    | 16,934.16 |                  |
|   |    |  |           |                  | 14,932.14        |    | Social Services-  | 11,744.45 | 7,860.85  | 19,605.30 |                  |
| 5,099.32  |    | -Non-tax revenue   | 5,451.71  |                  | 5,820.73         |    | -Education, Sports, Art and Culture                                       | 7,036.12  | 917.47    | 7,953.59  |                  |
|   |    |  |           |                  | 1,428.86         |    | -Health and Family Welfare  | 965.27    | 1,030.19  | 1,995.46  |                  |
| 5,725.86  |    | -State's share of Union Taxes                            | 5,890.92  |                  | 5,070.15         |    | -Water Supply, Sanitation, Housing and Urban Development                  | 2,435.14  | 3,957.93  | 6,393.07  |                  |
|   |    |  |           |                  | 50.04            |    | -Information and Broadcasting   | 35.25     | 16.72     | 51.97     |                  |
| 1,338.32  |    | -Non-Plan grants   | 837.39    |                  | 916.49           |    | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 181.72    | 871.78    | 1,053.50  |                  |
| 2,070.82  |    | -Grants for State Schemes                                | 1,801.22  |                  | 238.31           |    | -Labour and Labour Welfare  | 172.10    | 121.11    | 293.21    |                  |
|   |    |  |           |                  | 1,371.55         |    | -Social Welfare and Nutrition   | 875.62    | 936.85    | 1,812.47  |                  |
| 884.36  |    | -Grants for Central and Centrally sponsored Plan Schemes | 950.89    |                  | 36.01            |    | -Others   | 43.23     | 8.80      | 52.03     |                  |
|   |    |  |           |                  | 10,256.47        |    | Economic Services-  | 6,027.42  | 5,965.42  | 11,992.84 |                  |
|   |    |  |           |                  | 1,849.36         |    | -Agriculture and Allied Activities  | 669.81    | 1,670.90  | 2,340.71  |                  |
|   |    |  |           |                  | 1,146.91         |    | -Rural Development  | 272.68    | 1,109.52  | 1,382.20  |                  |
|   |    |  |           |                  | 35.83            |    | -Special Areas Programmes   | 30.80     | 7.90      | 38.70     |                  |
|   |    |  |           |                  | 761.52           |    | -Irrigation and Flood control   | 471.18    | 414.26    | 885.44    |                  |
|   |    |  |           |                  | 3,527.81         |    | -Energy   | 2,702.45  | 510.88    | 3,213.33  |                  |
|   |    |  |           |                  | 606.24           |    | -Industry and Minerals  | 69.29     | 720.51    | 789.80    |                  |
|   |    |  |           |                  | 1,952.88         |    | -Transport  | 1,570.00  | 1,273.47  | 2,843.47  |                  |
|   |    |  |           |                  | 19.47            |    | -Science, Technology and Environment                                      | 0.80      | 20.88     | 21.68     |                  |
|   |    |  |           |                  | 356.45           |    | -General Economic Services  | 240.41    | 237.10    | 477.51    |                  |
|   |    |  |           |                  | 167.53           |    | Grants-in-aid and Contributions-  | 105.97    | -         | 105.97    |                  |
| 65.75   | II | Revenue deficit carried over to Section B                |           | 6,965.91         | -                | II | Revenue Surplus carried over to Section B                                 | -         | -         | -         | -                |
| <b>38,741.46</b>  |    | <b>Total</b>   |           | <b>48,638.27</b> | <b>38,741.46</b> |    | <b>Total</b>  |           |           |           | <b>48,638.27</b> |

## Appendix 1.3

| 2008-09                   |     | Receipts  |       | 2009-10   | 2008-09            |     | Disbursements   | Non-Plan | Plan     | Total    | 2009-10  |
|---------------------------|-----|---|-------|-----------|--------------------|-----|---|----------|----------|----------|----------|
| <b>Section-B : Others</b> |     |   |       |           |                    |     |   |          |          |          |          |
| 13,537.65                 | III | Opening Cash balance including Permanent Advances and Cash Balance Investment |       | 13,119.02 | -                  | III | Opening Overdraft from Reserve Bank of India                              | -        | -        | -        | -        |
| 20.60                     | IV  | Miscellaneous Capital receipts  |       | 136.30    | 10,219.76          | IV  | Capital Outlay-   | 20.54    | 8,026.19 | 8,046.73 | 8,046.73 |
|                           |     |   |       |           | 80.19              |     | General Services-   | 4.75     | 183.84   | 188.59   |          |
|                           |     |   |       |           | 2,016.96           |     | Social Services-  | 15.64    | 2,022.57 | 2,038.21 |          |
|                           |     |   |       |           | 248.93             |     | -Education, Sports, Art and Culture                                       | -        | 361.90   | 361.90   |          |
|                           |     |   |       |           | 172.59             |     | -Health and Family Welfare  | -        | 289.60   | 289.60   |          |
|                           |     |   |       |           | 1,269.17           |     | -Water Supply, Sanitation, and Housing Urban Development                  | 16.00    | 960.80   | 976.80   |          |
|                           |     |   |       |           | 0.78               |     | -Information and Broadcasting   | -        | 0.58     | 0.58     |          |
|                           |     |   |       |           | 36.30              |     | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | -        | 56.57    | 56.57    |          |
|                           |     |   |       |           | 63.60              |     | -Social Welfare and Nutrition   | (-)0.36  | 116.45   | 116.09   |          |
|                           |     |   |       |           | 225.59             |     | -Others   | -        | 236.67   | 236.67   |          |
|                           |     |   |       |           | 8,122.61           |     | Economic Services-  | 0.15     | 5,819.78 | 5,819.93 |          |
|                           |     |   |       |           | 262.33             |     | -Agriculture and Allied Activities  | 0.17     | 290.93   | 291.10   |          |
|                           |     |   |       |           | -                  |     | -Rural Development  | -        | -        | -        |          |
|                           |     |   |       |           | 0.14               |     | -Special Areas Programmes   | -        | -        | -        |          |
|                           |     |   |       |           | 6,519.86           |     | -Irrigation and Flood Control   | (-)0.02  | 3,687.88 | 3,687.86 |          |
|                           |     |   |       |           | 392.70             |     | -Energy   | -        | 441.97   | 441.97   |          |
|                           |     |   |       |           | 1.62               |     | -Industry and Minerals  | -        | 34.56    | 34.56    |          |
|                           |     |   |       |           | 931.86             |     | -Transport  | -        | 1,355.94 | 1,355.94 |          |
|                           |     |   |       |           | 14.10 <sup>Ω</sup> |     | -General Economic Services  | -        | 8.50     | 8.50     |          |
|                           |     |   |       |           |                    |     | Total   |          |          |          |          |
| 181.11                    | V   | Recoveries of Loans and Advances-   |       | 150.67    | 353.75             | V   | Loans and Advances disbursed-   | 77.23    | 350.38   | 427.61   | 427.61   |
| 42.45                     |     | -From Power Projects  | 54.84 |           | -                  |     | -For Power Projects   | -        | 69.75    | 69.75    |          |
| 60.88                     |     | -From Government Servants   | 34.62 |           | 34.69              |     | -To Government Servants   | 32.97    | -        | 32.97    |          |
| 77.78                     |     | -From Others  | 61.21 |           | 319.06             |     | -To Others  | 44.26    | 280.63   | 324.89   |          |
| -                         | VI  | Revenue Surplus brought down  | -     | -         | 65.75              | VI  | Revenue Deficit brought down  |          |          | 6,965.91 | 6,965.91 |

<sup>Ω</sup> Includes ₹ 4 crore under Science, Technology and Environment.

## Appendix 1.3

| 2008-09     |      | Receipts   | 2009-10   | 2008-09          |                    | Disbursements  | Non-Plan                      | Plan | Total     | 2009-10          |           |
|-------------|------|--|-----------|------------------|--------------------|--|-------------------------------|------|-----------|------------------|-----------|
|             |      |  |           | 2,604.91         | VII                | Repayment of Public debt-  | -                             | -    | 3,245.07  | 3,245.07         |           |
| 10,306.11   | VII  | Public debt receipts-  | 14,244.69 | -                |                    | -External debt   | -                             | -    | -         |                  |           |
|             |      | -External debt   | -         | 2,045.86         |                    | -Internal debt other than Ways and Means Advances and overdrafts | -                             | -    | 2,681.26  |                  |           |
| 10,079.33   |      | -Internal debt other than Ways and Means Advances and overdrafts | 14,158.44 |                  |                    | -Net transactions under Ways and Means Advances                  | -                             | -    | -         |                  |           |
|             |      | -Net transactions under Ways and Means Advances                  | -         | 559.05           |                    | -Repayment of Loans and Advances to Central Government           | -                             | -    | 563.81    |                  |           |
|             |      | -Net transactions under overdraft                                | -         | -                | VIII               | Appropriation to Contingency Fund                                | -                             | -    | -         | -                |           |
| 226.78      |      | -Loans and Advances from Central Government                      | 86.25     | 33.97            | IX                 | Expenditure from Contingency Fund                                | -                             | -    | 47.12     | 47.12            |           |
| -           | VIII | Appropriation to Contingency Fund                                | -         | -                | 47,284.61          | X  | Public Account disbursements- | -    | -         | 56,087.85        | 56,087.85 |
| 9.94        | IX   | Amount transferred to Contingency Fund                           | -         | 33.97            | 812.09             | -Small Savings and Provident Funds                               | -                             | -    | 882.20    |                  |           |
| 49,626.36   | X    | Public Account receipts-   |           | 58,659.95        | 260.02             | -Reserve Funds   | -                             | -    | 189.03    |                  |           |
| 1,132.34    |      | -Small Savings and Provident Funds                               | 1,900.67  |                  | 22,662.92          | -Suspense and Miscellaneous                                      | -                             | -    | 29,567.71 |                  |           |
| 841.59      |      | -Reserve Funds   | 956.82    |                  | 10,265.58          | -Remittances   | -                             | -    | 8,593.88  |                  |           |
| 23,327.35   |      | -Suspense and Miscellaneous                                      | 28,984.66 |                  | 13,284.00          | -Deposits and Advances   | -                             | -    | 16,855.03 |                  |           |
| 10,243.37   |      | -Remittance  | 8,784.34  |                  | 13,119.02          | XI   | Cash Balance at end-          | -    | -         | 11,654.80        | 11,654.80 |
| 14,081.71   |      | -Deposits and Advances   | 18,033.46 |                  | 17.11              | -Cash in Treasuries and Local Remittances                        | -                             | -    | 4.19      |                  |           |
| -           | XI   | Closing Overdraft from Reserve Bank of India                     |           | 130.49           | 81.69              | -Deposits with Reserve Bank                                      | -                             | -    | -         |                  |           |
|             |      |  |           |                  | 4,554.35           | -Departmental Cash Balance including permanent Advances          | -                             | -    | 5,052.78  |                  |           |
|             |      |  |           |                  | 8,465.87           | -Cash Balance Investment   | -                             | -    | 6,597.83  |                  |           |
| 1,12,423.23 |      | <b>Total</b>   |           | <b>86,475.09</b> | <b>1,12,423.23</b> | <b>Total</b>   |                               |      |           | <b>86,475.09</b> |           |

## Appendix 1.3

| <b>Part B : Summarized financial position of the Government of Gujarat as on 31 March 2010</b> |   |             |                         |
|--|---|-------------|-------------------------|
| <b>As on 31.03.2009</b>  | <b>Liabilities</b>  |             | <b>As on 31.03.2010</b> |
| <b>76,684.83</b>   | <b>Internal Debt -</b>  |             | <b>88,162.00</b>        |
| 28,018.56  | Market Loans bearing interest                                     | 35,926.07   |                         |
| 1.48   | Market Loans not bearing interest                                 | 1.67        |                         |
| -  | Loans from Life Insurance Corporation of India                    | -           |                         |
| 48,664.79  | Loans from other Institutions                                     | 52,234.26   |                         |
| -  | Ways and Means Advances   | -           |                         |
| -  | Overdrafts from Reserve Bank of India                             |             | <b>9,847.99</b>         |
| <b>10,325.56</b>   | <b>Loans and Advances from Central Government -</b>               |             |                         |
| (-)2.48  | Pre 1984-85 Loans   | 2.54        |                         |
| 66.27  | Non-Plan Loans  | 62.47       |                         |
| 10,157.35  | Loans for State Plan Schemes                                      | 9,687.67    |                         |
| 34.93  | Loans for Central Plan Schemes                                    | 30.56       |                         |
| 69.49  | Loans for Centrally Sponsored Plan Schemes                        | 64.75       |                         |
| <b>166.03</b>  | <b>Contingency Fund</b>   |             | <b>152.88</b>           |
| <b>5,171.20</b>  | <b>Small Savings, Provident Funds, etc.</b>                       |             | <b>6,189.68</b>         |
| <b>12,025.70</b>   | <b>Deposits</b>   |             | <b>13,204.15</b>        |
| <b>5,972.65</b>  | <b>Reserve Funds</b>  |             | <b>6,740.45</b>         |
| <b>210.52</b>  | <b>Suspense and Miscellaneous Balances</b>                        |             | <b>-</b>                |
| <b>155.86</b>  | <b>Remittance Balances</b>  |             | <b>346.32</b>           |
| <b>1,10,712.35</b>   | <b>Total</b>  |             | <b>1,24,643.47</b>      |
| <b>As on 31.03.2009</b>  | <b>Assets</b>   |             | <b>As on 31.03.2010</b> |
| <b>64,344.02</b>   | <b>Gross Capital Outlay on Fixed Assets -</b>                     |             | <b>72,390.76</b>        |
| 26,542.37  | Investments in shares of Companies, Corporations, etc.            | 31,051.17   |                         |
| 37,801.65  | Other Capital Outlay  | 41,339.59   |                         |
| <b>4,628.54</b>  | <b>Loans and Advances -</b>                                       |             | <b>4,905.48</b>         |
| 842.69   | Loans for Power Projects  | 875.60      |                         |
| 3,543.86   | Other Development Loans   | 3,775.59    |                         |
| 241.99   | Loans to Government servants and Miscellaneous loans              | 254.29      |                         |
| <b>4,527.49</b>  | <b>Reserve Fund Investments</b>                                   |             | <b>5,027.49</b>         |
| <b>0.76</b>  | <b>Advances</b>   |             | <b>0.78</b>             |
|  | <b>Suspense and Miscellaneous Balances</b>                        |             | <b>372.52</b>           |
| <b>8,591.53</b>  | <b>Cash -</b>   |             | <b>6,496.82</b>         |
| 17.11  | Cash in Treasuries and Local Remittances                          | 4.19        |                         |
| 81.69  | Deposits with Reserve Bank  | (-)130.49   |                         |
|  | Departmental Cash Balance including                               | 25.29       |                         |
| 26.86  | Permanent Advances  |             |                         |
| 8,465.87   | Cash Balance Investments  | 6,597.83    |                         |
| <b>28,620.01</b>   | <b>Deficit on Government Account -</b>                            |             | <b>35,449.62</b>        |
| (+)65.75   | (i) Less Revenue Surplus /Add Revenue deficit of the current year | (+)6,965.91 |                         |
| (-)20.60   | (ii) Miscellaneous Deficit  | (-)136.30   |                         |
| 28,574.86  | Accumulated deficit at the beginning of the year                  | 28,620.01   |                         |
| <b>1,10,712.35</b>   | <b>Total</b>  |             | <b>1,24,643.47</b>      |

# Appendix 1.4 Time series data on the State Government finances

(Reference: Paragraph 1.3 and 1.7.2; Page 6 and 19)

(₹ in crore)

|  | 2004-2005     | 2005-2006     | 2006-2007     | 2007-2008     | 2008-09       | 2009-10         |
|--|---------------|---------------|---------------|---------------|---------------|-----------------|
| <b>Part A- Receipts</b>  |               |               |               |               |               |                 |
| <b>1. Revenue Receipts</b>                                       | <b>20,265</b> | <b>25,067</b> | <b>31,002</b> | <b>35,690</b> | <b>38,676</b> | <b>41,672</b>   |
| <b>(i) Tax Revenue</b>   | <b>12,958</b> | <b>15,698</b> | <b>18,464</b> | <b>21,886</b> | <b>23,557</b> | <b>26,740</b>   |
| Taxes on Agricultural Income                                     | -             | -             | -             | -             | -             | -               |
| Taxes on Sales, Trade, etc                                       | 8,309         | 10,561        | 12,818        | 15,105        | 16,811        | 18,200          |
| State Excise   | 47            | 48            | 42            | 47            | 49            | 66              |
| Taxes on Vehicles  | 1,061         | 1,154         | 1,191         | 1,310         | 1,382         | 1,543           |
| Stamps and Registration fees                                     | 963           | 1,153         | 1,425         | 2,018         | 1,728         | 2,557           |
| Land Revenue   | 235           | 380           | 499           | 683           | 544           | 1,161           |
| Taxes on Goods and Passengers                                    | 160           | 156           | 6             | 152           | 169           | 7               |
| Other Taxes  | 2,183         | 2246          | 2483          | 2571          | 2875          | 3206            |
| <b>(ii) Non Tax Revenue</b>                                      | <b>3,090</b>  | <b>3,353</b>  | <b>4,949</b>  | <b>4,609</b>  | <b>5,099</b>  | <b>5,452</b>    |
| <b>(iii) State's share of Union taxes and duties</b>             | <b>2,219</b>  | <b>3,373</b>  | <b>4,426</b>  | <b>5,426</b>  | <b>5,726</b>  | <b>5,891</b>    |
| <b>(iv) Grants in aid from Government of India</b>               | <b>1,997</b>  | <b>2,643</b>  | <b>3,163</b>  | <b>3,769</b>  | <b>4,294</b>  | <b>3,589</b>    |
| <b>2. Miscellaneous Capital Receipts</b>                         | <b>6</b>      | <b>8</b>      | <b>3</b>      | <b>95</b>     | <b>21</b>     | <b>136</b>      |
| <b>3. Recoveries of Loans and Advances</b>                       | <b>180</b>    | <b>1784</b>   | <b>798</b>    | <b>214</b>    | <b>181</b>    | <b>151</b>      |
| <b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>    | <b>20,271</b> | <b>25,075</b> | <b>31,005</b> | <b>35,785</b> | <b>38,877</b> | <b>41,959</b>   |
| <b>5. Public Debt Receipts</b>                                   | <b>13,328</b> | <b>10,663</b> | <b>6,948</b>  | <b>8,611</b>  | <b>10,306</b> | <b>14,245</b>   |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 11,510        | 9,941         | 6,653         | 8,402         | 10,079        | 14,159          |
| Net transactions under Ways and Means Advances and Overdrafts    | ..            | ..            | ..            | ..            | --            | -               |
| Loans and Advances from Government of India                      | 1,818         | 722           | 295           | 209           | 227           | 86              |
| <b>6. Total Receipts in the Consolidated Fund (4+5)</b>          | <b>33,779</b> | <b>37,522</b> | <b>38,751</b> | <b>44,610</b> | <b>49,184</b> | <b>56,204</b>   |
| <b>7. Contingency Fund Receipts</b>                              | <b>93</b>     | <b>7</b>      | <b>76</b>     | <b>3</b>      | <b>10</b>     | <b>34</b>       |
| <b>8. Public Account Receipts</b>                                | <b>32,788</b> | <b>36,334</b> | <b>39,080</b> | <b>42,311</b> | <b>49,626</b> | <b>58,660</b>   |
| <b>9. Total Receipts of the State (6+7+8)</b>                    | <b>66,660</b> | <b>73,863</b> | <b>77,907</b> | <b>86,924</b> | <b>98,820</b> | <b>1,14,898</b> |
| <b>Part B- Expenditure/Disbursement</b>                          |               |               |               |               |               |                 |
| <b>10. Revenue Expenditure</b>                                   | <b>24,302</b> | <b>25,465</b> | <b>29,232</b> | <b>33,539</b> | <b>38,741</b> | <b>48,638</b>   |
| Plan   | 4,246         | 3,921         | 5,761         | 8,458         | 11,088        | 14,331          |
| Non Plan   | 20,056        | 21,544        | 23,471        | 25,081        | 27,653        | 34,307          |
| General Services (including interest payments)                   | 10,025        | 11,288        | 12,121        | 13,654        | 13,385        | 16,934          |
| Social Services  | 7,851         | 8,273         | 10,514        | 11,801        | 14,932        | 19,605          |
| Economic Services  | 6,283         | 5,796         | 6,465         | 7,937         | 10,256        | 11,993          |
| Grants-in-aid and contributions                                  | 143           | 108           | 132           | 147           | 168           | 106             |
| <b>11. Capital Expenditure</b>                                   | <b>4,100</b>  | <b>6,958</b>  | <b>7,845</b>  | <b>6,801</b>  | <b>10,220</b> | <b>8,047</b>    |
| Plan   | 3,911         | 6,794         | 7,654         | 6,780         | 10,200        | 8,026           |
| Non Plan   | 189           | 164           | 191           | 21            | 20            | 21              |
| General Services   | 84            | 89            | 63            | 55            | 80            | 189             |
| Social Services  | 1,450         | 1819          | 1589          | 1927          | 2017          | 2038            |
| Economic Services  | 2,566         | 5051          | 6194          | 4819          | 8123          | 5820            |

## Appendix 1.4

(₹ in crore)

|  | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 | 2008-09   | 2009-10   |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Part B- Expenditure/Disbursement</b>                          |           |           |           |           |           |           |
| 12. Disbursement of Loans and Advances                           | 740       | 704       | 374       | 429       | 354       | 427       |
| 13. Total (10+11+12)   | 29,142    | 33,127    | 37,451    | 40,769    | 49,315    | 57,112    |
| 14. Repayments of Public Debt                                    | 5,815     | 1,128     | 1,771     | 1,934     | 2,605     | 3,245     |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 1,178     | 542       | 912       | 1,380     | 2,046     | 2,681     |
| Net transactions under Ways and Means Advances and Overdraft     | 42        | -         | -         | -         | -         | -         |
| Loans and Advances from Government of India                      | 4,595     | 586       | 859       | 554       | 559       | 564       |
| 15. Appropriation to Contingency Fund                            | -         | -         | -         | -         | -         | -         |
| 16. Total disbursement out of Consolidated Fund (13+14+15)       | 34,597    | 34,255    | 39,222    | 42,703    | 51,920    | 60,357    |
| 17. Contingency Fund disbursements                               | 7         | 76        | 2         | 10        | 34        | 47        |
| 18. Public Account disbursements                                 | 31,019    | 34,827    | 36,590    | 40,032    | 47,285    | 56,088    |
| 19. Total disbursement by the State (16+17+18)                   | 65,983    | 69,158    | 75,814    | 82,745    | 99,238    | 1,16,492  |
| <b>Part C- Deficits</b>  |           |           |           |           |           |           |
| 20. Revenue Deficit(-) / Revenue Surplus (+) (1-10)              | (-)4,037  | (-)398    | +1,770    | +2,151    | (-)66     | (-)6,966  |
| 21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)                 | (-)8,691  | (-)6,268  | (-)5,648  | (-)4,770  | (-)10,438 | (-)15,153 |
| 22. Primary Deficit (21+23)                                      | 2,612     | 125       | 1,284     | 2,714     | 2,554     | 6,563     |
| <b>Part D- Other data</b>  |           |           |           |           |           |           |
| 23. Interest Payments (included in revenue expenditure)          | 6,079     | 6,143     | 6,932     | 7,484     | 7,884     | 8,590     |
| 24. Financial Assistance to local bodies etc.,                   | 3,204     | 3,481     | 5768      | 6,837     | 8,464     | 12,279    |
| 25. Ways and Means Advances/Overdraft availed (days)             |           |           |           |           |           | -         |
| Ways and Means Advances availed (days)                           | 127       | -         | -         | -         | -         | -         |
| Overdraft availed (days)   | -         | -         | -         | -         | -         | -         |
| 26. Interest on Ways and Means Advances/Overdraft                | 3.47      | 0.26      | -         | -         | -         | -         |
| 27 Gross State Domestic Product (GSDP) <sup>@</sup>              | 1,89,118  | 2,26,897  | 2,62,723  | 3,03,734  | 3,37,217  | 3,81,028  |
| 28 Outstanding Fiscal liabilities (year end)                     | 71,083    | 81,367    | 87,971    | 96,452    | 1,05,652  | 1,19,117  |
| 29. Outstanding guarantees (year end) (including interest)       | 15,587    | 13,430    | 12,448    | 11,308    | 10,027    | 9,667     |
| 30. Maximum amount guaranteed (year end)                         | 16,122    | 13,965    | 12,983    | 11,843    | 10,562    | 10,202    |
| 31. Number of incomplete projects                                | 89        | 179       | 261       | 251       | 266       | 56        |
| 32. Capital blocked in incomplete projects                       | 219       | 929       | 1,598     | 1,769     | 2,178     | 506       |
| <b>Part E- Fiscal Health Indicators</b>                          |           |           |           |           |           |           |
| <b>I. Resource Mobilization</b>                                  |           |           |           |           |           |           |
| Own Tax revenue/GSDP (per cent)                                  | 6.85      | 6.92      | 7.03      | 7.21      | 6.99      | 7.02      |
| Own Non-Tax Revenue/GSDP (per cent)                              | 1.63      | 1.48      | 1.88      | 1.52      | 1.51      | 1.43      |
| Central Transfers/GSDP (per cent)                                | 2.23      | 2.65      | 2.89      | 3.03      | 2.97      | 2.49      |
| <b>II. Expenditure Management</b>                                |           |           |           |           |           |           |
| Total Expenditure/GSDP (per cent)                                | 15.41     | 14.60     | 14.25     | 13.42     | 14.62     | 14.99     |
| Total Expenditure/Revenue Receipts                               | 1.44      | 1.32      | 1.21      | 1.14      | 1.27      | 1.37      |
| Revenue Expenditure/Total Expenditure                            | 0.83      | 0.77      | 0.78      | 0.88      | 0.79      | 0.85      |
| Expenditure on Social Services/Total Expenditure                 | 0.32      | 0.31      | 0.32      | 0.34      | 0.34      | 0.38      |
| Expenditure on Economic Services/Total Expenditure               | 0.33      | 0.34      | 0.35      | 0.32      | 0.38      | 0.32      |
| Capital Expenditure/Total Expenditure                            | 0.14      | 0.21      | 0.21      | 0.17      | 0.21      | 0.14      |



## Appendix 1.4

| <b>Part E- Fiscal Health Indicators</b>                                |           |         |          |          |          |         |
|--|-----------|---------|----------|----------|----------|---------|
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 0.14      | 0.21    | 0.21     | 0.16     | 0.20     | 0.14    |
| <b>III. Management of Fiscal Imbalances</b>                            |           |         |          |          |          |         |
| Revenue deficit or surplus/GSDP ( <i>per cent</i> )                    | (-)2.13   | (-)0.18 | (+)0.67  | (+)0.71  | (-)0.02  | (-)1.83 |
| Fiscal deficit/GSDP ( <i>per cent</i> )                                | (-)4.60   | (-)2.76 | (-)2.15  | (-)1.57  | (-)3.09  | (-)3.98 |
| Primary Deficit (surplus) /GSDP ( <i>per cent</i> )                    | (-)1.38   | (-)0.06 | (-)0.49  | (-)0.89  | (-)0.76  | (-)1.72 |
| Revenue Deficit/Fiscal Deficit   | (+)0.46   | (+)0.06 | (-)0.31  | (-)0.45  | (+)0.006 | (-)0.46 |
| Primary Revenue Balance/GSDP ( <i>per cent</i> )                       | (-)1.08   | (-)2.53 | (+)3.31  | (+)3.17  | (-)2.32  | (-)0.43 |
| <b>IV. Management of Fiscal Liabilities</b>                            |           |         |          |          |          |         |
| Fiscal Liabilities/GSDP  | 0.38      | 0.36    | 0.33     | 0.32     | 0.31     | 0.31    |
| Fiscal Liabilities/RR ( <i>per cent</i> )                              | 351       | 325     | 284      | 270      | 273      | 286     |
| Primary deficit vis-à-vis quantum spread ( <i>per cent</i> )           | (-)120.76 | (-)1.48 | (+)20.76 | (-)35.63 | (-)26.11 | 116     |
| Debt Redemption (Principal +Interest) / Total Debt Receipts            | 0.93      | 0.80    | 1.37     | 1.20     | 1.04     | 0.87    |
| <b>V. Other Fiscal Health Indicators</b>                               |           |         |          |          |          |         |
| Return on Investment   | 0.28      | 0.92    | 1.92     | 0.23     | 0.19     | 0.25    |
| Balance from Current Revenue (₹ in crore)                              | (-)977    | 2,833   | 6,461    | 8,685    | 30,408   | 5,173   |
| Financial Assets/Liabilities   | 0.56      | 0.61    | 0.66     | 0.72     | 0.75     | 0.72    |

@ GSDP figures as communicated by the Government are adopted.

# Appendix 1.5 Comparison of main components of Tax Revenue during 2007-10

(Reference Paragraph 1.3.1, page 7)

(₹ 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                   | 2007-08 | 15,104.54         | 98.43                                | 0.65                                    | 0.83   |
|  | 2008-09 | 16,810.65         | 99.51                                | 0.59                                    | 0.88   |
|  | 2009-10 | 18,199.79         | 117.47                               | 0.65                                    | N.A.   |
| Taxes on vehicles and goods and passengers | 2007-08 | 1,461.71          | 38.57                                | 2.64                                    | 2.58   |
|  | 2008-09 | 1,551.01          | 43.43                                | 2.80                                    | 2.93   |
|  | 2009-10 | 1,549.55          | 54.80                                | 3.54                                    | N.A.   |
| Stamp duty and Registration fees           | 2007-08 | 2,018.44          | 36.23                                | 1.79                                    | 2.09   |
|  | 2008-09 | 1,728.50          | 42.16                                | 2.44                                    | 2.77   |
|  | 2009-10 | 2,556.72          | 53.38                                | 2.09                                    | N.A.   |
| State Excise                               | 2007-08 | 47.20             | 7.65                                 | 16.21                                   | 3.27   |
|  | 2008-09 | 48.71             | 6.88                                 | 14.12                                   | 3.66   |
|  | 2009-10 | 65.94             | 9.26                                 | 14.04                                   | N.A.   |

# Appendix 2.1

Statement of various grants/appropriations where savings were more than ₹ 10 crore each or more than 20 per cent of the total provision  
(Reference Paragraph 2.3.1, page 28 )

(₹In crore)

| Sr. No. | Grant No. | Name of the Grant/Appropriation  | Total Grant/Appropriation | Saving   | Percentage |
|---------|-----------|--|---------------------------|----------|------------|
| 1       | 2         | Agriculture Revenue-Voted  | 1,212.49                  | 70.81    | 5.84       |
| 2       | 5         | Co-operation Revenue-Voted   | 0.42                      | 0.17     | 40.48      |
| 3       | 6         | Fisheries Revenue-Voted  | 81.26                     | 16.90    | 20.80      |
| 4       | 6         | Fisheries Capital-Voted  | 15.00                     | 6.68     | 44.53      |
| 5       | 8         | Education Department Revenue-Voted   | 10.80                     | 4.54     | 42.04      |
| 6       | 11        | Energy & Petro-Chemicals Deptt. Revenue-Voted  | 4.07                      | 1.60     | 39.31      |
| 7       | 13        | Energy Projects Revenue-Voted  | 2,912.50                  | 26.52    | 0.91       |
| 8       | 14        | Other Expenditure pertaining to Energy and Petro-Chemicals Department Revenue-Voted                | 0.67                      | 0.43     | 64.18      |
| 9       | 16        | Tax Collection Charges Revenue-Charged   | 0.07                      | 0.07     | 100.00     |
| 10      | 19        | Other Expenditure pertaining to Finance Department Revenue-Voted                                   | 2,093.81                  | 1,491.49 | 71.23      |
| 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                                   | 1.96                      | 0.73     | 37.25      |
| 13      | 22        | Civil Supplies Revenue-Voted   | 235.57                    | 48.34    | 20.52      |
| 14      | 23        | Food Capital-Voted   | 0.22                      | 0.05     | 22.73      |
| 15      | 24        | Other Expenditure pertaining to Food ,Civil Supplies and Consumer Affairs Department Capital-Voted | 0.11                      | 0.11     | 100.00     |
| 16      | 28        | Other expenditure pertaining to Forests and Environment Department                                 | 0.59                      | 0.18     | 30.51      |
| 17      | 35        | Other Expenditure pertaining to General Administration Department Revenue Charged                  | 0.27                      | 0.07     | 25.93      |
| 18      | 35        | Other Expenditure pertaining to General Administration Department Capital Charged                  | 1.97                      | 0.84     | 42.64      |
| 19      | 36        | State Legislature Revenue-Charged  | 0.21                      | 0.11     | 52.38      |
| 20      | 40        | Family Welfare revenue-Voted   | 385.05                    | 67.18    | 17.45      |
| 21      | 41        | Other expenditure pertaining to Health and Family welfare Department Capital-Voted                 | 1.70                      | 0.46     | 27.06      |
| 22      | 42        | Home Department Revenue-Voted  | 47.87                     | 31.50    | 65.81      |
| 23      | 46        | Other Expenditure pertaining to Home Department Capital-Voted                                      | 172.18                    | 19.45    | 11.30      |

## Appendix 2.1

| Sr. No. | Grant No. | Name of the Grant/Appropriation  | Total Grant/Appropriation | Saving | Percentage |
|---------|-----------|--|---------------------------|--------|------------|
| 24      | 49        | Industries Revenue-Voted   | 659.83                    | 13.77  | 2.09       |
| 25      | 50        | Mines and Minerals Capital-Voted   | 5.89                      | 1.50   | 25.47      |
| 26      | 51        | Tourism Revenue-Voted  | 148.03                    | 24.01  | 16.22      |
| 27      | 51        | Tourism Capital-Voted  | 25.00                     | 21.00  | 84.00      |
| 28      | 52        | Other Expenditure pertaining to Industries and Mines Department Revenue-Voted              | 18.36                     | 3.98   | 21.68      |
| 29      | 52        | Other Expenditure pertaining to Industries and Mines Department Capital-Voted              | 1.00                      | 0.33   | 33.00      |
| 30      | 55        | Other Expenditure pertaining to Information and Broadcasting Department Capital-Voted      | 0.33                      | 0.11   | 33.33      |
| 31      | 58        | Other Expenditure pertaining to Labour and Employment Department Capital-Voted             | 0.81                      | 0.43   | 53.09      |
| 32      | 60        | Administration of Justice Revenue-Voted  | 301.19                    | 18.80  | 6.24       |
| 33      | 61        | Other Expenditure pertaining to Legal Department Capital-Voted                             | 1.70                      | 0.87   | 51.18      |
| 34      | 66        | Irrigation and Soil Conservation Revenue-Charged   | 0.37                      | 0.16   | 43.24      |
| 35      | 70        | Community Development Revenue-Voted  | 723.47                    | 179.29 | 24.78      |
| 36      | 71        | Rural Housing and Rural Development Revenue-Voted  | 773.62                    | 29.48  | 3.81       |
| 37      | 73        | Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department | 13.53                     | 8.87   | 65.56      |
| 38      | 74        | Transport Revenue-Voted  | 604.58                    | 44.06  | 7.29       |
| 39      | 76        | Revenue Department-Revenue-Voted   | 18.57                     | 4.11   | 22.13      |
| 40      | 79        | Relief on account of Natural Calamities Revenue-Voted                                      | 659.44                    | 272.06 | 41.26      |
| 41      | 81        | Compensation and Assignments Revenue-Charged   | 0.09                      | 0.02   | 22.22      |
| 42      | 81        | Compensation and Assignments Capital-Voted   | 0.18                      | 0.18   | 100.00     |
| 43      | 82        | Other Expenditure pertaining to Capital-Voted  | 0.71                      | 0.18   | 25.35      |
| 44      | 84        | Non-Residential Buildings Capital-Voted  | 545.48                    | 249.33 | 45.71      |
| 45      | 85        | Residential Buildings Revenue-Voted  | 147.06                    | 24.77  | 16.84      |
| 46      | 85        | Residential Buildings Capital-Voted  | 32.20                     | 6.57   | 20.40      |
| 47      | 86        | Roads and Bridges revenue-Charged  | 0.84                      | 0.76   | 90.48      |
| 48      | 90        | Other Expenditure pertaining to Science & Technology Department Revenue-Voted              | 19.71                     | 5.63   | 28.51      |

## Appendix 2.1

| Sr. No.      | Grant No. | Name of the Grant/Appropriation  | Total Grant/Appropriation | Saving          | Percentage   |
|--------------|-----------|--|---------------------------|-----------------|--------------|
| 49           | 91        | Social Justice and Empowerment Department Revenue-Voted  | 6.12                      | 1.59            | 25.98        |
| 50           | 94        | Other expenditure pertaining to Social Justice and Empowerment Department Capital-Voted        | 0.37                      | 0.19            | 51.35        |
| 51           | 95        | Scheduled Castes Sub-Plan Revenue-Voted  | 1,345.47                  | 148.10          | 11.01        |
| 52           | 98        | Youth services and Cultural Activities Department Revenue-Voted                                | 134.33                    | 37.53           | 27.94        |
| 53           | 99        | Other Expenditure pertaining to Sports, Youth and Cultural Activities Department Capital-Voted | 0.13                      | 0.05            | 38.46        |
| 54           | 102       | Urban Development Capital-Voted  | 30.00                     | 30.00           | 100.00       |
| 55           | 104       | Other Expenditure pertaining to Urban Development and Urban Housing Department Capital Voted   | 0.30                      | 0.19            | 63.33        |
| 56           | 106       | Other Expenditure pertaining to Women and Child development Department -Revenue Voted          | 610.12                    | 117.01          | 19.18        |
| <b>Total</b> |           |  | <b>14,007.62</b>          | <b>3,033.13</b> | <b>21.65</b> |

# Appendix 2.2

Statement of various Grants and Appropriations where expenditure was more than ₹ 10 crore each or more than 20 per cent of the total provision (Reference Paragraph 2.3.3, page 30 )

(₹ in crore)

| Sr. No.      | Grant No. | Name of the Grant/ Appropriation   | Total Grant/ Appropriation | Expenditure      | Excess        | Percentage of Excess Expenditure |
|--------------|-----------|--|----------------------------|------------------|---------------|----------------------------------|
| 1            | 9         | Education -Revenue voted   | 8,241.71                   | 8,552.55         | 310.84        | 3.77                             |
| 2            | 18        | Pensions and Other Retirement Benefits- Revenue Voted  | 3,248.33                   | 3,376.48         | 128.15        | 3.95                             |
| 3            | 39        | Medical and Public Health -Revenue Voted   | 1,317.69                   | 1,441.77         | 124.08        | 9.42                             |
| 4            | 43        | Police -Revenue Voted  | 1,544.51                   | 1,612.70         | 68.19         | 4.41                             |
| 5            | 43        | Police-Revenue Charged   | 0.04                       | 0.06             | 0.02          | 50.00                            |
| 6            | 57        | Labour and Employment-Revenue Voted  | 214.36                     | 235.19           | 20.83         | 9.72                             |
| 7            | 64        | Narmada, Water Resources, Water Supply and Kalpsar-Revenue Voted                               | 9.30                       | 11.41            | 2.11          | 22.69                            |
| 8            | 66        | Irrigation and Soil Conservation -Revenue Voted  | 702.65                     | 785.27           | 82.62         | 11.76                            |
| 9            | 73        | Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development -Revenue Voted | 159.49                     | 370.66           | 211.17        | 132.40                           |
| 10           | 86        | Roads and Bridges- Revenue Voted   | 1,772.43                   | 796.00           | 23.57         | 1.33                             |
| <b>Total</b> |           |  | <b>17,210.51</b>           | <b>18,182.09</b> | <b>971.58</b> | <b>5.65</b>                      |

# Appendix 2.4 Cases where supplementary provision (₹50 lakh or more in each case) proved unnecessary (Reference: Paragraph 2.3.7 ; Page 34)

(₹ in crore)

| Year         | Number of grants/ appropriations | Grant/ Appropriation numbers   | Amount of excess | Stage of consideration by Public Accounts Committee (PAC) |
|--------------|----------------------------------|--|------------------|---|
| 1993-94      | 27                               | 4,6,9,13,18,20,31,32,39,43,44,45,47,52,61,,65,66,71,80,81,82,84,85,86,97,98,100  | 574.79           | Submitted   |
| 1994-95      | 38                               | 4,6,10,13,15,19,21,24,26,30,39,42,43,45,46,49,50,52,53,57,61,63,65,67,68,73,77,78,79,82,83,84,86,87,92,94,95,98  | 372.75           | Submitted   |
| 1995-96      | 45                               | 1,3,4,5,8,9,10,12,20,22,24,37,38,40,42,43,44,47,48,49,55,56,58,59,60,61,64,65,67,72,73,78,80,81,83,84,85,86,87,88,89,90,91,101,102   | 564.16           | Submitted   |
| 1996-97      | 40                               | 4,5,6,8,10,14,17,19,23,25,29,38,42,43,44,46,48,55,56,59,60,64,66,68,72,74,79,81,83,84,85,86,87,89,90,92,94,95,100,102  | 534.27           | Not Submitted (127.24)                                    |
| 1997-98      | 38                               | 4,5,7,8,9,10,15,17,22,23,24,25,28,29,34,37,40,47,52,55,59,60,64,66,68,69,72,76,82,83,84,85,86,87,88,91,98,102  | 733.90           | Not Submitted (731.27)                                    |
| 1998-99      | 21                               | 7,8,10,12,19,24,25,35,44,47,51,55,66,73,74,80,82,83,84,86,88   | 981.27           | Not Submitted   |
| 1999-00      | 31                               | 4,7,8,9,10,17,18,19,22,23,42,51,55,56,60,66,67,68,74,77,78,79,80,81,82,84,86,87,88,90,94   | 1,295.41         | Not Submitted   |
| 2000-01      | 21                               | 6,7,8,9,12,21,23,25,35,38,42,46,66,67,74,77,80,81,86,88,94   | 379.62           | Not Submitted   |
| 2001-02      | 13                               | 7,8,12,19,34,36,61,66,73,75,82,86,102  | 2,640.36         | Not Submitted   |
| 2002-03      | 17                               | 30,35,40,42,46,60,61,68,69,73,78,80,84,86,88,104 (Revenue-Voted and Charged)   | 114.18           | Not Submitted   |
| 2003-04      | 26                               | 4,8,9,12,17,19,22,40,41,42,49,55,59,60,64,66,67,68,69,73,78,80,84,86,91,105  | 401.26           | Not Submitted   |
| 2004-05      | 29                               | 2,5,8,12(Revenue-voted and charged; Capital charged), 17,19,22,36,38,40,43,55,61,63,66,68,73 (Revenue voted and Capital charged),80,81(Revenue and Capital charged), 86,88,91,96,100,104   | 1,787.26         | Not Submitted   |
| 2005-06      | 44                               | 3,7,8(Revenue voted and charged),11,12,17,20,22,25,37,38,40,42,43,45,46,52(Revenue voted and charged),55,64,66 (Revenue voted and charged),69,73,75,77,78,79,84,86,(Revenue voted and Capital voted),88(Revenue voted and charged),90,91,92,96,100,102,(Revenue voted and Capital voted),103,104 | 2,159.83         | Not Submitted   |
| 2006-07      | 41                               | 3,5,8,9,12,15,18(Revenue voted and charged),21,23,25,26 (Revenue and Capital voted),32,37,38,39,41, (Revenue voted and Capital voted),43,44,55,57,61,64,66,68,73,74(Revenue and Capital voted),77,78,80,81,84,86,87,88,91,100,104  | 583.79           | Not Submitted   |
| 2007-08      | 43                               | 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 charged),86,87,88,95  | 1,055.38         | Not Submitted   |
| 2008-09      | 26                               | 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           | Not Submitted   |
| <b>Total</b> | <b>500</b>                       |  | <b>14,525.28</b> |   |

(₹ in lakh)

| Sr. No. | Number and Name of the Grant/Appropriation   | Original Provision | Actual Expenditure | Savings out of Original Provision | Supplementary Provision |
|---------|--|--------------------|--------------------|-----------------------------------|-------------------------|
| 1       | 8-Education Department -Revenue voted  | 991.10             | 625.87             | 365.23                            | 88.90                   |
| 2       | 9-Education-Revenue charged  | 16,850.00          | 16,850.01          | 0.00                              | 112.00                  |
| 3       | 11-Energy and Petrochemicals Department -Revenue voted                                   | 296.60             | 247.19             | 49.41                             | 110.63                  |
| 4       | 26-Forests-Capital voted   | 15,846.23          | 15,839.85          | 6.38                              | 104.00                  |
| 5       | 31-Elections-Revenue voted   | 12,795.39          | 12,426.09          | 369.30                            | 156.68                  |
| 6       | 34-Economic Advice and Statistics-Revenue voted  | 1,204.60           | 1,204.50           | 0.10                              | 126.15                  |
| 7       | 54-Information and Publicity-Revenue voted   | 4,994.45           | 4,886.59           | 107.86                            | 392.70                  |
| 8       | 59-Legal Department-Revenue voted  | 549.24             | 547.22             | 2.02                              | 82.81                   |
| 9       | 70-Community Development-Revenue voted   | 71,161.08          | 54,418.07          | 16,743.01                         | 1185.74                 |
| 10      | 76-Revenue Department-Revenue voted  | 1,685.38           | 1,445.34           | 240.04                            | 171.31                  |
| 11      | 83-Roads and Buildings Department-Revenue voted  | 991.80             | 923.80             | 68.00                             | 133.20                  |
| 12      | 95-Scheduled Castes Sub-plan-Revenue voted   | 1,34,022.96        | 1,19,736.91        | 14,286.05                         | 523.64                  |
| 13      | 106-Other Expenditure pertaining to Women and Child Development Department-Revenue voted | 56,937.53          | 49,311.46          | 7,626.07                          | 4074.51                 |
|         | <b>TOTAL</b>   | <b>3,18,326.36</b> | <b>2,78,462.90</b> | <b>39,863.47</b>                  | <b>7,262.27</b>         |



# Appendix 2.5

Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ one crore each (Reference : Paragraph 2.3.7 ; Page 34)

(₹ in crore)

| Sr. No. | Grant No. | Name of the Grant / Appropriation  | Original Provision | Supplementary Provision | Total    | Expenditure | Excess |
|---------|-----------|--|--------------------|-------------------------|----------|-------------|--------|
| 1       | 5         | Co-operation - Revenue voted   | 121.11             | 3.71                    | 124.82   | 132.45      | 7.63   |
| 2       | 9         | Education-Revenue voted  | 6,411.64           | 1,830.07                | 8,241.71 | 8,552.55    | 310.84 |
| 3       | 17        | Treasury and Accounts Administration - Revenue voted   | 62.10              | 10.03                   | 72.13    | 74.13       | 2.00   |
| 4       | 18        | Pensions and other retirement Benefits - Revenue voted   | 2,720.20           | 528.13                  | 3,248.33 | 3,376.48    | 128.15 |
| 5       | 20        | Repayment of Debt pertaining to Finance Department- Revenue charged  | 8,083.83           | 56.32                   | 8,140.15 | 8,142.86    | 2.71   |
| 6       | 23        | Food- Revenue voted  | 33.51              | 44.87                   | 78.38    | 79.77       | 1.39   |
| 7       | 26        | Forests- Revenue voted   | 199.87             | 12.31                   | 212.18   | 214.06      | 1.88   |
| 8       | 39        | Medical and Public Health-Revenue voted  | 1,197.62           | 120.07                  | 1,317.69 | 1,441.77    | 124.08 |
| 9       | 43        | Police-Revenue voted   | 1,418.34           | 126.17                  | 1,544.51 | 1,612.70    | 68.19  |
| 10      | 46        | Other Expenditure pertaining to Home Department- Revenue voted   | 34.75              | 12.87                   | 47.62    | 50.43       | 2.81   |
| 11      | 48        | Stationery and Printing-Revenue voted  | 46.16              | 1.94                    | 48.10    | 49.88       | 1.78   |
| 12      | 57        | Labour and Employment- Revenue voted   | 203.33             | 11.03                   | 214.36   | 235.19      | 20.83  |
| 13      | 61        | Other Expenditure pertaining to Home Department- Revenue voted   | 58.72              | 2.08                    | 60.80    | 64.85       | 4.05   |
| 14      | 64        | Narmada, Water Resources, Water Supply and Kalpsar Department- Revenue voted                               | 8.80               | 0.50                    | 9.30     | 11.41       | 2.11   |
| 15      | 66        | Irrigation and Soil Conservation - Revenue voted   | 689.17             | 13.48                   | 702.65   | 785.27      | 82.62  |
| 16      | 73        | Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department - Revenue voted | 143.95             | 15.54                   | 159.49   | 370.66      | 211.17 |

## Appendix 2.5

| Sr. No. | Grant No. | Name of the Grant / Appropriation   | Original Provision | Supplementary Provision | Total            | Expenditure      | Excess          |
|---------|-----------|---|--------------------|-------------------------|------------------|------------------|-----------------|
| 17      | 84        | Non Residential; Buildings -Revenue voted                                     | 381.34             | 79.17                   | 460.51           | 463.14           | 2.63            |
| 18      | 86        | Roads and Bridges- Revenue voted  | 1,537.38           | 235.05                  | 1,772.43         | 1,796.00         | 23.57           |
| 19      | 87        | Gujarat Capital Construction Scheme -Revenue voted                            | 9.23               | 0.73                    | 9.96             | 12.47            | 2.51            |
| 20      | 88        | Other Expenditure pertaining to Road and Buildings Department - Revenue voted | 10.32              | 1.87                    | 12.19            | 13.82            | 1.63            |
| 21      | 96        | Tribal Area Sub Plan -Revenue voted   | 2,478.13           | 214.21                  | 2,692.34         | 2,695.86         | 3.52            |
|         |           | <b>Total</b>  | <b>25,849.50</b>   | <b>3,320.15</b>         | <b>29,169.65</b> | <b>30,175.75</b> | <b>1,006.10</b> |

# Appendix 2.6 Excess/Unnecessary/Insufficient re-appropriation of Funds

(Reference: Paragraph 2.3.8; Page 34)

(₹ in lakh)

| Sr. No. | Grant No. | Description   | Head of Account | Reappropriation | Final excess(+) | Final saving(-) |
|---------|-----------|---|-----------------|-----------------|-----------------|-----------------|
| 1       | 2         | (ii)00.105.29.AGR2 Agriculture Support Programme for other that Scheduled Castes/Scheduled Tribes farmers promoting organic fertilizers(Plan) | 2401            | (-)800.00       | 0.00            | (-)182.34       |
| 2       | 5         | (xi)00.101.01.Audit of co-operatives  | 2425            | (-)114.66       | (+)223.35       | 0.00            |
| 3       | 5         | (i)00.001.04.Statistical Cell   | 2425            | (-)1.15         | 0.00            | (-)113.85       |
| 4       | 8         | (i)00.800.01.EDN 128 Training (Plan)  | 2251            | (-)440.41       | 0.00            | (-)59.56        |
| 5       | 9         | (vii)01.106.06.Maintenance Grant for Primary Education  | 2202            | (+)7,138.60     | 0.00            | (-)5,087.82     |
| 6       | 9         | (xvi).02.109.01.EDN 19 Government Secondary Schools   | 2202            | (+)1,115.12     | (+)125.87       | 0.00            |
| 7       | 9         | (xvii)02.109.02.EDN 99 Government Higher Secondary Schools (Plan)   | 2202            | (+)149.12       | 0.00            | (-)133.03       |
| 8       | 9         | (xviii)02.109.02.EDN 99 Government Higher Secondary Schools 2202  | 2201            | (+)168.84       | (+)195.68       | 0.00            |
| 9       | 9         | (xxi)02.110.05.Provision for Educational Facilities- Maintenance Grant  | 2202            | (+)2,500.00     | (+)28,846.01    | 0.00            |
| 10      | 9         | (xxii)02.110.07.Higher Secondary Schools  | 2202            | (+)10,303.82    | (+)6,890.59     | 0.00            |
| 11      | 9         | (xxiii)02.110.08.Special Grants   | 2202            | (+)3.10         | (+)62.90        | 0.00            |
| 12      | 9         | (xxiv) 02.191.02.Maintenance Grant  | 2202            | (+)237.44       | (+)1,572.07     | 0.00            |
| 13      | 9         | (xxxi).05.103.01.EDN 94 Development of Sanskrit Pathshalas  | 2202            | (+)48.82        | (+)35.82        | 0.00            |
| 14      | 9         | (xlvi)00.103.02.TED 16.Technical High Schools   | 2203            | (+)188.90       | (+)93.82        | 0.00            |
| 15      | 9         | (v)02.109.01.EDN 19 Government Secondary Schools(Plan)  | 2202            | (-)1,555.52     | 0.00            | (-)683.75       |
| 16      | 9         | (vii)02.110.01.EDN 18 Regulated Growth of Non -Government Secondary Schools(Plan)   | 2202            | (-)2,823.76     | 0.00            | (-)417.88       |
| 17      | 9         | (ix) 02.110.13.Computer Literacy and Studies in Schools(CLASS)  | 2202            | (-)7,300.00     | 0.00            | (-)2,100.00     |
| 18      | 9         | (x) 02.800.04.Vocational Education  | 2202            | (-)114.78       | 0.00            | (-)91.97        |
| 19      | 9         | (xxi)00.105.01.TED 3 Development of Government Polytechnics and Girls Polytechnics(Plan)  | 2203            | (-)1,275.89     | 0.00            | (-)199.22       |
| 20      | 9         | (xxiii)00.112.01.TED5 Development of Government Engineering Colleges(Plan)  | 2203            | (-)2,519.55     | 0.00            | (-)144.00       |
| 21      | 9         | (xxiv).02.102.01.MDM 1 Mid Day Meal Scheme for children in Public Primary schools   | 2236            | (-)14,651.37    | 0.00            | (-)1,758.86     |
| 22      | 17        | (i)00.097.01.Treasuries   | 2054            | (+)30.09        | (+)122.79       | 0.00            |
| 23      | 18        | (ii)01.102.01.Commuted Value of Pensions  | 2071            | (+)438.75       | (+)11,457.67    | 0.00            |
| 24      | 18        | (iv) 01.105.01.Family Pension   | 2071            | (+)1,586.91     | 0.00            | (-)1,273.13     |

## Appendix 2.6

| Sr. No. | Grant No. | Description   | Head of Account | Reappropriation | Final excess(+) | Final saving(-) |
|---------|-----------|---|-----------------|-----------------|-----------------|-----------------|
| 25      | 20        | (xvii)03.104.02.Interest on General Provident Fund of ClassIV Employees                               | 2049            | (+)280.00       | (+)196.09       | 0.00            |
| 26      | 20        | (xix)03.104.07.Interest on Provident Fund of Rojamdard Employees                                      | 2049            | (+)40.00        | (+)56.02        | 0.00            |
| 27      | 22        | (vii)00.800.05.Construction of Grahak Bhavan at Ahmedabad   | 3456            | (-)49.00        | 0.00            | (-)58.25        |
| 28      | 22        | (ii)00.001.02.Implementation of Price Control Order   | 3456            | (+)56.93        | (+)58.56        | 0.00            |
| 29      | 22        | (iii)00.001.04.Consumers Disputes Redressal Commission(Plan)  | 3456            | (-)26.75        | (+)64.62        | 0.00            |
| 30      | 26        | (i)01.001.02.Divisional Offices   | 2406            | (+)1,144.17     | (+)457.67       | 0.00            |
| 31      | 26        | (v)02.110.02.FST 20 Management and Development of National Parks and Sanctuaries                      | 2406            | (+)42.99        | (+)70.78        | 0.00            |
| 32      | 26        | (ii)02.110.22.FST16 Integrated Development of Wildlife Habitats (CSS)                                 | 2406            | (-)925.00       | 0.00            | (-)117.98       |
| 33      | 36        | (ii)02.103.01.Legislative Secretariat   | 2011            | (-)120.00       | 0.00            | (-)72.41        |
| 34      | 38        | 00.090.02.Family Welfare Unit at Sachivalaya  | 2251            | (-)1.96         | 0.00            | (-)156.15       |
| 35      | 39        | (vi) 01.110.01.01.HLT 2 Civil Hospital Administration (Plan)  | 2210            | (+)781.30       | (+)665.58       | 0.00            |
| 36      | 39        | (Xvi)01.110.12.HLT7 Medical College and Hospital, Ahmedabad(Plan)                                     | 2210            | (+)182.00       | (+)60.03        | 0.00            |
| 37      | 39        | (xviii)01.110.13.HLT54 SSG Hospital, Vadodara (Plan)  | 2210            | (+)200.00       | (+)134.91       | 0.00            |
| 38      | 39        | (xxi) 01.110.14.HLT55 GG Hospital, Jamnagar   | 2210            | (-)3.48         | (+)225.17       | 0.00            |
| 39      | 39        | (xxii)01.110.15.HLT56 New Civil Hospital, Surat(Plan)   | 2210            | (+)106.00       | (+)46.47        | 0.00            |
| 40      | 39        | (xxiii)01.110.15.HLT56 New Civil Hospital, Surat  | 2210            | (+)3.48         | (+)428.57       | 0.00            |
| 41      | 39        | (xxxiv) 02.101.02.Medical Relief-Hospitals and Dispensaries   | 2210            | (+)2.15         | (+)190.17       | 0.00            |
| 42      | 39        | (xxxvii)02.101.04.HLT 21 Medical Relief- New Ayurvedic Hospitals and Extension of Ayurvedic Hospitals | 2210            | (+)9.13         | (+)202.00       | 0.00            |
| 43      | 39        | (xlii)04.101.01.HLT22 Medical Relief- Ayurved Dispensaries in Rural Areas(Plan)                       | 2210            | (+)203.68       | (+)171.38       | 0.00            |
| 44      | 39        | (xlvi) 05.102.01.HLT55 Education-Homeopathy College   | 2210            | (+)52.63        | (+)92.93        | 0.00            |
| 45      | 39        | (l)05.105.03.HLT8 Medical College, Vadodara(Plan)   | 2210            | (+)248.00       | (+)98.55        | 0.00            |
| 46      | 39        | (liii)05.105.04.HLT63 BJ Medical College, Ahmedabad(Plan)   | 2210            | (+)547.50       | (+)257.92       | 0.00            |
| 47      | 39        | (liv)05.105.05.HLT10 Medical College,Surat(Plan)  | 2210            | (+)247.90       | (+)95.88        | 0.00            |
| 48      | 39        | (lxiii).05.105.13.HLT15Medical College, Bhavnagar(Plan)   | 2210            | (+)609.50       | (+)299.18       | 0.00            |
| 49      | 39        | (lxv)05.105.14.HLT14 Medical College, Rajkot (Plan)   | 2210            | (+)546.38       | (+)276.56       | 0.00            |

## Appendix 2.6

| Sr. No. | Grant No. | Description   | Head of Account | Reappropriation | Final excess(+) | Final saving(-) |
|---------|-----------|---|-----------------|-----------------|-----------------|-----------------|
| 50      | 42        | 00.800.01.MEP8 Information Technology(Plan)   | 2052            | (-)3,346.48     | (+)83.88        | 0.00            |
| 51      | 43        | (viii)00.109.02.MEP 7 State Reserve Police Force                                      | 2055            | (+)21.50        | (+)2675.88      | 0.00            |
| 52      | 43        | (v) 00.115.01.MEP 2 Police Proper-PCSS(Plan)  | 2055            | (-)210.01       | 0.00            | (-)1206.22      |
| 53      | 57        | (v)01.103.02.LBR 14 Protection of Unorganised Rural Labourers as per Satem Commission | 2230            | (-)23.75        | (+)117.38       | 0.00            |
| 54      | 57        | (vii).03.003.05.EMP2 Industrial Training Centres(Plan)                                | 2230            | (+)20.09        | (+)117.35       | 0.00            |
| 55      | 60        | (iii)00.105.02.Civil Judges   | 2014            | (-)2,691.03     | (+)992.43       | 0.00            |
| 56      | 60        | (v).00.105.06.Family Courts(Plan)   | 2014            | (+)30.88        | 0.00            | (-)99.08        |
| 57      | 60        | (viii)00.114.01.Law Officers (Plan)   | 2014            | (-)14.26        | 0.00            | (-)135.74       |
| 58      | 60        | (vii)00.105.07.Fast Track Courts  | 2014            | (-)1,032.23     | 0.00            | (-)394.74       |
| 59      | 60        | (i)00.105.03.Process Serving Establishment  | 2014            | (+)431.07       | 0.00            | (-)54.77        |
| 60      | 60        | (ii)00.105.04.Ahmedabad City Civil and sessions Court                                 | 2014            | (+)466.73       | (+)75.73        | 0.00            |
| 61      | 60        | (iii)00.105.05.Magistrates Courts for Ahmedabad City                                  | 2014            | (+)155.95       | (+)322.87       | 0.00            |
| 62      | 60        | (iv)00.105.06.Family Courts   | 2014            | (-)26.00        | (+)85.79        | 0.00            |
| 63      | 60        | (v)00.106.01.Small Cause Courts   | 2014            | (+)130.40       | (+)104.02       | 0.00            |
| 64      | 60        | (vi)00.108.01.Judicial Magistrates  | 2014            | (+)384.02       | (+)294.58       | 0.00            |
| 65      | 60        | (vii)00.114.01.Law Officers   | 2014            | (+)567.87       | (+)442.39       | 0.00            |
| 66      | 60        | (i)00.102.01.Judges (Charged)   | 2014            | (-)40.06        | 0.00            | (-)55.59        |
| 67      | 60        | (ii)00.102.02.Registrar(Plan)(Charged)  | 2014            | (-)419.11       | 0.00            | (-)179.59       |
| 68      | 66        | (xix).01.103.13.Minor Irrigation Works (Plan)   | 2702            | (+)881.71       | 0.00            | (-)60.63        |
| 69      | 70        | (vii)00.800.14.CDP15 Nirmal Gujarat-Incentivize the efforts of the PRIS(Plan)         | 2515            | (-)2,252.40     | (+)199.08       | 0.00            |
| 70      | 70        | (iv)00.800.050CDP2 Survey and Studies (Plan)  | 2515            | (+)2,393.58     | 0.00            | (-)177.16       |
| 71      | 74        | 00.102.01. Inspection of Motor Vehicles (Plan)  | 2041            | (-)4,064.40     | 0.00            | (-)377.12       |
| 72      | 84        | (i)01.0523.010Work Charged Establishment (Repairs to Non residential Buildings)       | 2059            | (+)702.12       | 0.00            | (-)158.23       |
| 73      | 84        | (ii)80.001.01.Direction   | 2059            | (+)328.05       | (+)266.54       | 0.00            |
| 74      | 84        | (iii)80.001.02.Administration   | 2059            | (-)74.27        | (+)992.88       | 0.00            |
| 75      | 84        | (vii)03.103.42.Buildings (Plan)   | 2210            | (+)62.62        | 0.00            | (-)35.63        |
| 76      | 84        | (ii)01.051.01.Minor Original Works  | 2059            | (-)121.65       | 0.00            | (-)152.66       |
| 77      | 84        | (iii)01.053.02.Other Maintenance Expenditure  | 2059            | (-)1,175.74     | 0.00            | (-)541.39       |
| 78      | 84        | (i) 01.051.42.Buildings (Plan)  | 4059            | (-)2,668.68     | (+)853.61       | 0.00            |

## Appendix 2.6

| Sr. No.      | Grant No. | Description   | Head of Account | Reappropriation              | Final excess(+) | Final saving(-) |
|--------------|-----------|---|-----------------|------------------------------|-----------------|-----------------|
| 79           | 84        | (iv)01.051.42.Buildings(Plan)   | 4059            | (-)1,489.83                  | 0.00            | (-)974.73       |
| 80           | 84        | Xiii)04.104.42.EDN 103 Buildings(Plan)  | 4202            | (+)200.65                    | 0.00            | (-)235.49       |
| 81           | 84        | (xviii)03.277.42.Buildings (Plan)   | 4225            | (-)549.79                    | 0.00            | (-)144.84       |
| 82           | 84        | (xix) 03.277.42.Buildings (Plan )PCSS   | 4225            | (-)277.68                    | (+)122.83       | 0.00            |
| 83           | 86        | (i)04.337.12.NABARD (Plan)  | 3054            | (+)6,211.17                  | 0.00            | (-)479.62       |
| 84           | 86        | (ii)04.337..14 Kisan Path (plan)  | 3054            | (-)3,584.49                  | (+)313.69       | 0.00            |
| 85           | 95        | (iv)02.110.01.EDN 18 Regulated Growth of Non Government Secondary Schools(Plan)   | 2202            | (-)200.40                    | 0.00            | (-)1248.71      |
| 86           | 95        | (xiv)03.800.03.HSG 50 State Government Supplement to Indira Awas Yojana(Plan)   | 2216            | (-)523.74                    | 0.00            | (-)918.12       |
| 87           | 95        | (xi)01.793.01.BCK 31 Scheduled Castes Sub-Plan - Financial Assistance for Cottage Industries and Self Employment for Bankable Schemes | 2225            | (+)127.94                    | (+)117.06       | 0.00            |
| 88           | 95        | (x)00.800.01.MNR 251 Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation (Plan)                                       | 4702            | (-)1,047.47                  | (+)97.47        | 0.00            |
| 89           | 96        | (xlii)02.796.48.BCK177.Residential Schools(Plan)  | 2225            | (+)583.29                    | 0.00            | (-)68.08        |
| 90           | 96        | (xc)04.796.11.Roads and Bridges (Plan)  | 3054            | (+)2,500.00                  | (+)123.24       | 0.00            |
| 91           | 96        | (xxix)02.796.03.MDM 1 Mid Day Meal for children in Public Schools (Plan)  | 2236            | (-)1,527.23                  | 0.00            | (-)143.52       |
| 92           | 96        | (xlv)80.796.10.MNR250Special Provision for Minor Irrigation under Tribal Sub-Plan (Plan)  | 2702            | (-)740.70                    | 0.00            | (-)144.19       |
| 93           | 96        | (xv)00.796.25.MNR251.Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation (Plan)                                       | 4702            | (-)5,500.00                  | (+)300.00       | 0.00            |
| 94           | 96        | (viii)80.796.02.Administration (Plan)   | 4700            | (+)1,394.72                  | (+)292.30       | 0.00            |
| 95           | 96        | (x)00.796.02.Minor Irrigation (Plan)  | 4702            | (-)1,420.34                  | (+)2954.67      | 0.00            |
| 96           | 98        | (ii)00.104.06.EDN54 Expansion of Activities of Sports under Sports Authority Of Gujarat   | 2204            | (-)1,726.85                  | (+)589.77       | 0.00            |
| 97           | 98        | (vii)00.800.09.EDN 112 Celebration of Golden Jubilee Year of Formation of Gujarat (Plan)  | 2205            | (-)2,595.00                  | (+)129.74       | 0.00            |
| <b>Total</b> |           |   |                 | (-)72,066.87<br>(+)46,807.61 | (+)66,440.79    | (-)20,453.71    |

# Appendix 2.7

Results of review of substantial surrenders made during the year Surrender more than ₹100 lakh or more than 50 per cent (Reference: Paragraph 2.3.9; Page 34 )

(₹ in lakh)

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision | Amount Surrendered | Percentage of surrender | Reasons   |
|---------|-----------|--|-----------|--------------------|-------------------------|---|
| 1       | 2         | 2401.00.800.19.Establishment of Information and Communication Technology Centre at SAMETI-Grant- in -Aid to Others       | 100.50    | 100.50             | 100.00%                 | Delay in approving the scheme.  |
| 2       | 2         | 2401.00.119.11.Integrated Development of Vegetable crops (C.S.S.)  | 1,200.00  | 755.00             | 62.92%                  | Work under seed spices could not be done as the scheme was to be implemented in non-traditional areas . |
| 3       | 4         | 2403.00.102.14.Establishment of new Integrated Livestock Development Centres   | 53.00     | 53.00              | 100.00%                 | Scheme was dropped by Government.   |
| 4       | 5         | 2425.00.101.4.supervision and Audit Committee  | 19.00     | 18.41              | 96.89%                  | Vacant posts.   |
| 5       | 6         | 2405.00.800.02.FSH 13 Financial Assistance towards welfare scheme for the fishermen co-operative societies.(50 % C.S.S.) | 75.00     | 75.00              | 100.00%                 | Beneficiaries are not coming forward to avail of subsidy.   |
| 6       | 6         | 2405.00.102.02.FSH 5 Establishment of Coastal Aquaculture Units (Partly C.S.S.)  | 30.00     | 23.87              | 79.57%                  | Beneficiaries were not coming forward to avail of subsidy for shrimp farming.                           |
| 7       | 7         | 7610.00.202Advances for purchase of Motor Conveyance   | 10.00     | 9.40               | 94.00%                  | Less demand from employees.   |
| 8       | 8         | 2251.00.800.EDN 128 training   | 500.00    | 440.41             | 88.08%                  | Less number of training programmes.   |
| 9       | 9         | 2202.01.106.17.EDN 129Distance Mode Education Programme  | 600.00    | 500.00             | 83.33%                  | Delay in implementing the scheme.   |
| 10      | 9         | 2202.02.110.12.EDN 25 Teaching courses through computers   | 1,183.12  | 1,183.12           | 100.00%                 | For want of administrative approval .   |
| 11      | 9         | 2202.04.200.1.EDN 13 State Adult Education Programme.  | 317.00    | 317.00             | 100.00%                 | Programme in the districts closed on 31 March 2009.   |
| 12      | 9         | 2202.04.800.3.EDN 87 Functional Literacy Awards  | 25.00     | 25.00              | 100.00%                 | Non receipt of applications according to the norms.   |
| 13      | 9         | 2202.80.800.14.EDN 48 Information and Technology   | 1,735.00  | 928.50             | 53.52%                  | Reasons were awaited.   |
| 14      | 9         | 2203.001.5.TED 25 Gujarat Technological University.  | 906.01    | 563.38             | 62.18%                  | Vacant posts.   |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision   | Amount Surrendered | Percentage of surrender | Reasons  |
|---------|-----------|--|-------------|--------------------|-------------------------|--|
| 15      | 9         | 2203.003.1.TED 7 TRAINING OF Teachers and Instructors for Technical Institutions                                     | 30.00       | 28.00              | 93.33%                  | Training programmes not conducted.   |
| 16      | 9         | 2203.103.1.TED 2 Technical High Schools  | 19.30       | 12.05              | 62.44%                  | Vacant posts .   |
| 18      | 9         | 2203.105.7.TED 10 Grant -in Aid to Non government Pharmacy Institutions  | 95.00       | 59.78              | 62.93%                  | Reasons were awaited.  |
| 19      | 9         | 2203.112.1.TED 5 Development of Government Engineering Colleges  | 6,169.54    | 2,519.55           | 40.84%                  | Vacant posts and less purchase of equipments.  |
| 20      | 9         | 2204.102.03.National Cadet Corps Training .  | 20.14       | 11.27              | 55.96%                  | Less training programmes conducted during second semester..  |
| 21      | 11        | 3451.00.800.01.PWR 17 Information Technology   | 100.00      | 96.33              | 96.33%                  | For want of administrative approval .  |
| 22      | 11        | 3451.00.02.PWR 40 Expenditure for Training   | 25.00       | 25.00              | 100.00%                 | For want of administrative approval .  |
| 23      | 13        | 2801.80.27.Assistance to GEDA for Renewable Energy Conservation Projects under Climate Change                        | 500.00      | 328.60             | 65.72%                  | Delay in administrative approval.  |
| 24      | 13        | 2801.80.28.Assistance to GEDA for Gobar Gas Plant under Climate Change   | 1,935.00    | 1,935.00           | 100.00%                 | Non finalisation of the technology for implementing the project.   |
| 25      | 14        | 2852.04.090.01.Director of Hydrocarbon   | 67.02       | 42.02              | 62.70%                  | Vacant posts and delay in administrative approval.   |
| 26      | 19        | 2075.00.800.01.Liability on account of increase in the rates of Dearness Allowance                                   | 35,000.00   | 34,058.85          | 97.31%                  | Initially the provision was made to indicate the liability as a whole and in the revised estimates, provisions were made under the respective departments. |
| 27      | 19        | 2075.00.800.02.Liability on account of payment arising from implementation of recommendations of New Pay Commission. | 1,15,000.00 | 1,15,000.00        | 100.00%                 | Initially the provision was made to indicate the liability as a whole and in the revised estimates, provisions were made under the respective departments. |
| 28      | 20        | 6003.00.101.05Expired loans  | 50.00       | 45.26              | 90.52%                  | Less receipt of claims from investors for old matured loans.   |
| 29      | 22        | 3456.00.190.04.Antyodaya Anna Yojana   | 1,000.00    | 1,000.00           | 100.00%                 | Late sanction of central assistance.   |



## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision | Amount Surrendered | Percentage of surrender | Reasons   |
|---------|-----------|--|-----------|--------------------|-------------------------|---|
| 30      | 22        | 3456.00.190.09.Distribution of iodised salt to BPL and AAY.                            | 470.00    | 330.00             | 70.21%                  | Scheme in the non - tribal areas could not be implemented fully.  |
| 31      | 25        | 3451.00.800.02TDP 20 Expenditure pertaining to Training                                | 6.00      | 4.39               | 73.17%                  | Less number of training programmes.   |
| 32      | 33        | 2052.00.090.02.General Administration Department                                       | 100.00    | 97.66              | 97.66%                  | Delay in completing the renovation work of Block No 7 in Sachivalaya Complex.                           |
| 33      | 34        | 3454.02.800.12Compilation of Satellite Accounts in respect of Non -Profit Institutions | 49.92     | 42.74              | 85.62%                  | Delay in the work.  |
| 34      | 35        | 7610.00.201.House Building Advance   | 80.00     | 42.50              | 53.13%                  | Less demand from employees  |
| 35      | 35        | 2070.00.003.Training TDP -2 Sardar Patel Institute of Training in administration       | 550.00    | 394.00             | 71.64%                  | Construction of new office building has been dropped and late finalisation of annual training calendar. |
| 36      | 40        | 2211.00.102.03.Urban Health project  | 6,000.00  | 6,000.00           | 100.00%                 | Non approval of Urban Health Project by Government of India.  |
| 37      | 41        | 7610.00.202Advance for purchase of motor car   | 20.00     | 14.40              | 72.00%                  | Less demand from employees  |
| 38      | 42        | 2052.00.800.1.Information Technology   | 4,000.00  | 3,346.48           | 83.66%                  | Tenders were not floated for the purchase of hardware, software, etc.                                   |
| 39      | 43        | 2055.003.1.Police Training Schools   | 47.50     | 32.50              | 68.42%                  | Vacant posts  |
| 40      | 43        | 2055.101.1Crime Investigation Department   | 25.00     | 25.00              | 100.00%                 | Vacant posts  |
| 41      | 43        | 2055.109.8.Police supplied to other parties  | 342.35    | 342.35             | 100.00%                 | Scheme was not implemented  |
| 42      | 43        | 2055.111.1Railway Police   | 42.70     | 42.70              | 100.00%                 | Vacant posts  |
| 43      | 44        | 2056.001.Office of the Inspector of Prisons  | 298.55    | 224.79             | 75.29%                  | Administrative delay in purchasing video surveillance system.   |
| 44      | 44        | 2056.101.1.Central Jails   | 190.70    | 147.87             | 77.54%                  | Vacant posts  |
| 45      | 46        | 2070.00.107.1 Home Guard   | 26.40     | 26.40              | 100.00%                 | Vacant posts  |
| 46      | 46        | 4216.01.700.80Jazil Buildings (C.S.S.)   | 942.90    | 942.90             | 100.00%                 | Scheme was discontinued by Government of India.   |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision | Amount Surrendered | Percentage of surrender | Reasons   |
|---------|-----------|--|-----------|--------------------|-------------------------|---|
| 47      | 49        | 2851.80.102.06.Subsidy to banks for providing loans to affected persons during riots | 5.00      | 3.00               | 60.00%                  | Less number of claims.  |
| 48      | 49        | 2852.80.800.17Relief to small and medium and large sector affected by earthquake     | 5.00      | 5.00               | 100.00%                 | No claims.  |
| 49      | 49        | 4853.004.01.IND 43 Commissioner of Geology and Mining                                | 200.00    | 150.00             | 75.00%                  | Work was being carried out by an external agency on turn-key basis. |
| 50      | 51        | 5452.190.1.TRS 3 Capital Contribution to Tourism Corporation of Gujarat Ltd.         | 2,500.00  | 2,100.00           | 84.00%                  | Reduction in annual plan for tourism sector.                        |
| 51      | 52        | 2070.00.001.01.Director of Civil Aviation  | 560.00    | 400.00             | 71.43%                  | Pending decision to open Gujarat Infrastructure Co. Ltd.            |
| 53      | 57        | 2230.01.102..04.LBR 13 Establishment under Chief Inspector of Steam Boilers          | 62.50     | 36.76              | 58.82%                  | Vacant posts.   |
| 54      | 59        | 2052.00.090.01.Legal Department  | 111.05    | 111.05             | 100.00%                 | Administrative approval to fill up the vacant posts not given.      |
| 55      | 60        | 2014.00.105.01.District and Sessions Judges  | 1,077.03  | 1,031.15           | 95.74%                  | Administrative approval to fill up the vacant posts not given.      |
| 56      | 60        | 2014.00.105.02.Civil Judges  | 700.27    | 405.77             | 57.94%                  | Administrative approval to fill up the vacant posts not given.      |
| 57      | 60        | 2014.00.105.04.Ahmedabad City Civil and Sessions Courts                              | 19.18     | 19.18              | 100.00%                 | Administrative approval to fill up the vacant posts not given.      |
| 58      | 60        | 2014.00.105.05.MagistrateCourts for Ahmedabad City                                   | 147.81    | 147.81             | 100.00%                 | Administrative approval to fill up the vacant posts not given.      |
| 59      | 60        | 2014.00.105.07.Fast Track Courts   | 36.24     | 36.24              | 100.00%                 | Administrative approval to fill up the vacant posts not given.      |
| 60      | 60        | 2014.00.106.01Small Cause Courts   | 22.93     | 22.93              | 100.00%                 | Administrative approval to fill up the vacant posts not given.      |
| 61      | 60        | 2014.00.102.02.Registrar (Charged)   | 663.58    | 419.11             | 63.16%                  | Administrative approval to fill up the vacant posts not given.      |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)  | Provision | Amount Surrendered | Percentage of surrender | Reasons  |
|---------|-----------|---|-----------|--------------------|-------------------------|--|
| 62      | 60        | 2014.00.800.01 Grant -in- Aid to institutions on account of Revenue From Fines Credited to Government                           | 18.00     | 18.00              | 100.00%                 | Late receipt of proposals.   |
| 63      | 61        | 7610.00.201.01.House Building Advance   | 150.00    | 75.86              | 50.57%                  | Less applications received from employees  |
| 64      | 64        | 3451.00.800.03.Expenditure on Training  | 30.00     | 27.55              | 91.83%                  | Administrative reasons   |
| 65      | 70        | 2515.00.03.02Training Programme for Elected Representatives of Panchayati Raj Institutions                                      | 12.70     | 12.70              | 100.00%                 | Non receipt of utilisation certificates for the year 2005-06.  |
| 66      | 71        | 2216.03.102.06 HSG 4 Assistance to the construction of houses on the house sites allotted under Sardar Patel Awas Yojana        | 10.00     | 10.00              | 100.00%                 | Reasons were awaited   |
| 67      | 73        | 7615.200.02.Advances to Panchayat Servants for purchase of Motor Conveyance   | 50.00     | 40.11              | 80.22%                  | Less demand from employees   |
| 68      | 73        | 7615.200.04.Advances to Panchayat Servants for Festival   | 360.00    | 312.22             | 86.73%                  | Less demand from employees   |
| 69      | 73        | 7615.200.05.Advances to Panchayat Servants for purchase of Food Grains  | 600.00    | 504.02             | 84.00%                  | Less demand from employees   |
| 70      | 74        | 2041.00.102.01 Inspection of Motor Vehicles   | 5,157.90  | 4,064.40           | 78.80%                  | Administrative reasons .   |
| 71      | 76        | 2052.00.800.01.LND 17 Information Technology  | 659.00    | 420.36             | 63.79%                  | Non finalisation of tender for purchase of software and hardware, non receipt of administrative approval, etc. |
| 72      | 77        | 2029.00.103.03 LND 3 Strengthening of revenue Administration and updating of land records (50 % C.S.S.)                         | 770.00    | 465.56             | 60.46%                  | Delay in finalising tenders, etc.  |
| 73      | 77        | 2030.02.001.02.LND 13 Valuation Organisation for assessing market value.  | 426.00    | 375.00             | 88.03%                  | For want of administrative approval and lower price of hardware and software than estimated.                   |
| 74      | 77        | 2217.05.800.01.UDP 1 Introduction of city survey in important towns and cities in the state                                     | 400.00    | 358.46             | 89.62%                  | Vacant posts; only one scheme was approved against 12 submitted, etc.  |
| 75      | 78        | 2053.00.94.01 LND 24 Sub - Divisional Establishm,ent(Including Talatis and Kotvals and Circle Inspectors ), Prant Officers,etc. | 270.00    | 270.00             | 100.00%                 | Non filling up of vacant posts.  |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)  | Provision | Amount Surrendered | Percentage of surrender | Reasons  |
|---------|-----------|---|-----------|--------------------|-------------------------|--|
| 76      | 79        | 2245.01.101.01.Cash Doles to Disabled   | 10.00     | 10.00              | 100.00%                 | There was no drought during the year.  |
| 77      | 79        | 2245.01.102.01.Water Supply Arrangements  | 2,000.00  | 2,000.00           | 100.00%                 | There was no drought during the year.  |
| 78      | 79        | 2245.02.101.01..Gratuitous Relief Doles to Disabled   | 100.00    | 100.00             | 100.00%                 | There was heavy rain only in some part of the state.   |
| 79      | 79        | 2245.02.102.02.Emergency Supply of Drinking Water.  | 200.00    | 200.00             | 100.00%                 | There was heavy rain only in some part of the state.   |
| 80      | 79        | 2245.02.112.01.Transport charges on account of rescue operation   | 400.00    | 400.00             | 100.00%                 | There was heavy rain only in some part of the state.   |
| 81      | 79        | 2245.02.122. 02.Irrigation and Flood Control Works  | 4,000.00  | 4,000.00           | 100.00%                 | There was heavy rain only in some part of the state.   |
| 82      | 79        | 2245.02.282.01.Supply of medicines, drugs, disinfectants  | 1,000.00  | 1,000.00           | 100.00%                 | There was heavy rain only in some part of the state.   |
| 83      | 79        | 2245.02.282.01.Cleaning of mud and debris   | 8,000.00  | 7,414.28           | 92.68%                  | There was heavy rain only in some part of the state.   |
| 84      | 79        | 2245.02.282.03.Provision of medicines, disinfectants insecticides for prevention of outbreak of epidemics | 100.00    | 100.00             | 100.00%                 | There was heavy rain only in some part of the state.   |
| 85      | 79        | 2245.02.800.02.Repairs/Restoration to other public properties   | 7,500.00  | 7,500.00           | 100.00%                 | There was heavy rain only in some part of the state.   |
| 86      | 83        | 3451.00090.03.Training  | 100.00    | 79.00              | 79.00%                  | Administrative reasons   |
| 87      | 84        | 4059.01.051.42.Administration of Justice Buildings  | 2,431.91  | 1,329.05           | 54.65%                  | Non availability of land for some works and non receipt of administrative approval for some works. |
| 88      | 84        | 4059.01.051.42. Administration of Justice Buildings (50% C.S.S.)  | 2,726.09  | 1,489.83           | 54.65%                  | Administrative reasons   |
| 89      | 84        | 4202.01.201.42.Buildings  | 540.10    | 346.65             | 64.18%                  | Late receipt of administrative approval  |
| 90      | 84        | 4202.01.203.42.Buildings  | 3,358.00  | 2,270.88           | 67.63%                  | Late receipt of administrative approval  |
| 91      | 84        | 4202.02.104.42.Buildings  | 4,278.50  | 3,154.27           | 73.68%                  | Administrative reasons and problems associated with land acquisition.                              |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision | Amount Surrendered | Percentage of surrender | Reasons   |
|---------|-----------|--|-----------|--------------------|-------------------------|---|
| 92      | 84        | 4202.02.105.42Buildings  | 12,058.80 | 8,119.61           | 67.33%                  | Administrative reasons and problems associated with land acquisition. |
| 93      | 84        | 4225.03.277.42.Buildings   | 990.00    | 549.79             | 55.53%                  | Late receipt or non receipt of administrative approval.               |
| 94      | 84        | 4225.03.277.42.Buildings (50% C.S.S.)  | 500.00    | 277.68             | 55.54%                  | Late receipt or non receipt of administrative approval.               |
| 95      | 84        | 4401.800.42Buildings   | 1,880.53  | 1,757.66           | 93.47%                  | Late receipt or non receipt of administrative approval.               |
| 96      | 84        | 4059.051.3. Administration of Justice_Buildings (100% C.S.S.)  | 85.02     | 77.03              | 90.60%                  | Late receipt or non receipt of administrative approval.               |
| 97      | 84        | 4059.051.3. Administration of Justice_Buildings (50% C.S.S.)   | 2,726.09  | 2,469.88           | 90.60%                  | Administrative reasons  |
| 98      | 84        | 4202.04.106.42.Buildings (C.S.S.50%)   | 32.70     | 32.70              | 100.00%                 | Late receipt or non receipt of administrative approval.               |
| 99      | 84        | 4225.03.277.42. Buildings (50% C.S.S.)   | 500.00    | 300.24             | 60.05%                  | Tenders received were below the estimated cost.                       |
| 100     | 85        | 4216.01.106.02.Construction - General Services   | 628.09    | 420.56             | 66.96%                  | Administrative reasons  |
| 101     | 85        | 4216.01.700.02.Construction - Education  | 248.00    | 201.50             | 81.25%                  | Administrative reasons  |
| 102     | 86        | 3054.80.107.01.Raiway Safety Works (C.S.S.)  | 492.00    | 451.86             | 91.84%                  | Pending administrative approval.                                      |
| 103     | 87        | 4217.01.799.01.stock   | 3.00      | 3.00               | 100.00%                 | As old stock was available  |
| 104     | 90        | 7610.201.01.House Building Advance   | 10.00     | 10.00              | 100.00%                 | No demand from employees  |
| 105     | 90        | 3425.60.004.01.Development of Biotechnology  | 960.00    | 562.64             | 58.61%                  | Projects were not finalised   |
| 106     | 91        | 2251.00.090.01.Social Justice and Empowerment  | 15.28     | 13.21              | 86.45%                  | Vacant posts  |
| 107     | 91        | 2251.00.800.01.Information Technology  | 246.22    | 203.96             | 82.84%                  | Delay in supply of hardware and software.                             |
| 108     | 92        | 4225.03.190 BCK 109 Share Capital Contribution to Gujarat Minority Finance and Development Corporation | 325.00    | 165.00             | 50.77%                  | Contribution was restricted to the authorised share capital.          |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)  | Provision | Amount Surrendered | Percentage of surrender | Reasons   |
|---------|-----------|---|-----------|--------------------|-------------------------|---|
| 109     | 95        | 6225.01.193.BCK 272.Loan Assistance to Dr.P.G.Solanki Law and Medical graduates   | 15.30     | 10.50              | 68.63%                  | Less number of eligible beneficiaries                             |
| 110     | 95        | 6225.01.193 BCK 14 Loan Assistance to Scheduled Castes Commercial Training for Pilots                                   | 280.00    | 210.00             | 75.00%                  | Less number of eligible beneficiaries                             |
| 111     | 95        | 6225.01.193`BCK 273 Financial assistance to MS/MD Students  | 25.00     | 17.00              | 68.00%                  | Less number of eligible beneficiaries                             |
| 112     | 95        | 2225.01.277.12.BCK 19.Education Grant-in- Aid to Subedar Ramji Ambedkar Backward Class Hostels                          | 350.00    | 188.15             | 53.76%                  | 25 hostels were not started as planned.                           |
| 113     | 95        | 2235.02.101.169.Financial Assistance to persons with disability   | 80.61     | 50.27              | 62.36%                  | Less applications received from BPL beneficiaries.                |
| 114     | 95        | 2225.01.102.065.BCK 44. Financial Assistance to Backward Class farmers for purchasing of agricultural land              | 23.00     | 18.00              | 78.26%                  | Less number of eligible beneficiaries                             |
| 115     | 95        | 2225.01.102.12.BCK Exemption in Electricity connection charges to most backward and valmiki communities                 | 10.00     | 10.00              | 100.00%                 | Modalities of the scheme was not finalised.                       |
| 116     | 95        | 2225.01.190Becharswami Most Backward Community Board  | 66.00     | 56.00              | 84.85%                  | Agency for survey was not finalised.                              |
| 117     | 95        | 2225.01.277.079.BCK 13 State Scholarship for Technical and Professional Courses.  | 265.00    | 143.08             | 53.99%                  | Increase in the amount of assistance not finalised by Government. |
| 118     | 95        | 2225.00.800.019.BCK 67. Information and Technology  | 145.00    | 122.05             | 84.17%                  | Non supply of hardware by the suppliers.                          |
| 119     | 95        | 2225.01.800.301.BCK 60 A. Contingency plan for implementation of the SC/ST (Prevention of Atrocities Act, 1989)(C.S.S.) | 150.00    | 135.23             | 90.15%                  | Non -finalisation of the plan.                                    |
| 120     | 95        | 2225.01.800.332.BCK 49A Maintenance and Development of Dr.Ambedkar Bhavan.  | 175.00    | 143.21             | 81.83%                  | Requirement of new staff not approved by Government.              |
| 121     | 95        | 4225.01.277.BCK 25 Buildings  | 390.00    | 340.00             | 87.18%                  | Administrative approval was not received                          |
| 122     | 95        | 4225.01.277.BCK 26.Buildings  | 240.00    | 236.54             | 98.56%                  | Administrative approval was not received                          |
| 123     | 95        | 4225.03.277.BCK271 Buildings  | 100.00    | 96.75              | 96.75%                  | Administrative approval was not received                          |
| 124     | 95        | 4225.03.800.BCK. <b>49 Buildings</b>  | 217.00    | 182.00             | 83.87%                  | Administrative approval was not received                          |

## Appendix 2.7

| Sr. No. | Grant No. | Name of the Scheme (Head of Account)   | Provision | Amount Surrendered | Percentage of surrender | Reasons  |
|---------|-----------|--|-----------|--------------------|-------------------------|--|
| 125     | 95        | 4225.03.800 BCK 277 Buildings  | 200.00    | 192.00             | 96.00%                  | Administrative approval was not received   |
| 126     | 95        | 4225.01.277.BCK 25 Buildings (Non plan )   | 200.00    | 170.00             | 85.00%                  | Administrative approval was not received   |
| 127     | 95        | 4225.01.277.BCK 26.Buildings (Non plan )   | 24.00     | 24.00              | 100.00%                 | Administrative approval was not received   |
| 128     | 95        | 4250.203.Employment  | 40.00     | 35.00              | 87.50%                  | Administrative approval was not received   |
| 129     | 95        | 2515.00.800.07.CDP 15 Nirmal Gujarat   | 632.00    | 105.45             | 16.69%                  | Scheme was transferred to another department   |
| 130     | 95        | 2515.00.800.04.LBR 23 Gram Mitra   | 596.00    | 596.00             | 100.00%                 | Amount transferred to Sardar Patel Awas Yojana.  |
| 131     | 95        | 4702.800.01.Contribution to Gujarat Green Revolution Co Ltd for Drip Irrigation                                    | 1,050.00  | 1,047.47           | 99.76%                  | Non availability of Scheduled Castes beneficiaries.  |
| 132     | 95        | 2014.00.105.01.Atrocity Courts   | 12.15     | 10.13              | 83.37%                  | Vacant posts   |
| 133     | 95        | 2851.800.01.IND 33.Financial Assistance to Individual Artisans through nationalised banks.                         | 1,,500.00 | 950.00             | 63.33%                  | Reasons were awaited.  |
| 134     | 95        | 2425.793.03.IND 12 Financial Assistance to Co-operative package scheme   | 100.00    | 89.84              | 89.84%                  | Scheme was dropped   |
| 135     | 95        | 2851.103.10.IND 12.Integrated Handloom Development Scheme- Financial Assistance to S.C.                            | 361.00    | 249.99             | 69.25%                  | Claims not sanctioned.   |
| 136     | 95        | 2220.01.001.01.SCP-Utilisation of Public Media   | 167.00    | 125.90             | 75.39%                  | Expenditure on some of the advertisements issued were borne by the respective departments. |
| 137     | 95        | 2225.01.800.11.Training to children of S.C. for appearing in competitive examinations                              | 15.00     | 13.00              | 86.67%                  | Less number of eligible beneficiaries  |
| 138     | 95        | 2801.80.800.01.PWR 11 Subsidy to Gujarat Electricity Board for electrification of S.C. basties under S.C.Sub-plan. | 2,500.00  | 1,784.65           | 71.39%                  | Non availability of beneficiaries.   |
| 139     | 95        | 2403.102.02.Establishment of intensive Livestock Development Centres   | 371.60    | 371.60             | 100.00%                 | Scheme was dropped by the Government .   |
| 140     | 95        | 2404.001.02.Livestock Insurance Scheme   | 50.00     | 33.34              | 66.68%                  | Sanction not received.   |
| 141     | 96        | 2235.02.796.15.SCW 13 Financial Assistance to Persons with disability  | 80.18     | 66.96              | 83.51%                  | Changes in the rules of the scheme and decrease in the first installment                   |

## Appendix 2.7

| Sr. No.      | Grant No. | Name of the Scheme (Head of Account)  | Provision          | Amount Surrendered | Percentage of surrender | Reasons   |
|--------------|-----------|---|--------------------|--------------------|-------------------------|---|
| 142          | 96        | 4059.60.796.102.Construction  | 4,225.68           | 2,622.13           | 62.05%                  | Land for some works could not be finalised; administrative approval for some works not received, etc.             |
| 143          | 96        | 4210.02.796.01.HLT 72.Buildings   | 280.10             | 167.15             | 59.68%                  | Due to land problem   |
| 144          | 96        | 4235.02.796.01.RBD 104 Buildings  | 493.00             | 443.00             | 89.86%                  | Revised administrative approval awaited.  |
| 145          | 96        | 4250.00.796.01.EMP 1 Buildings  | 370.00             | 301.96             | 81.61%                  | Administrative approval awaited .   |
| 146          | 96        | 4403.00.796.01.Buildings  | 35.00              | 35.00              | 100.00%                 | Administrative approval awaited .   |
| 147          | 96        | 2425.00.796.39.COP 5 Financial Assistance to Agricultural Co-operative Societies                  | 111.00             | 58.32              | 52.54%                  | Provision of Rs 100.00 crore included in this subhead was made in another Scheme (COP34) also.                    |
| 148          | 97        | 2251.00.090.03.Training   | 12.00              | 11.00              | 91.67%                  | Administrative reasons  |
| 149          | 98        | 2204.104.06.EDN 54 Expansion of Activities of Sports under Sports Authority of Gujarat (PCSS)     | 2,203.90           | 1,321.91           | 59.98%                  | Administrative reasons  |
| 150          | 98        | 2205.800.09.Celebration of golden jubilee year of formation of Gujarat                            | 5,000.00           | 2,595.00           | 51.90%                  | Shortage of skilled staff to execute specialised job of conservation and restoration of protected monuments.      |
| 151          | 102       | 6217.60.800.03.UDP 9 Loans to Local Bodies from World Bank  | 3,000.00           | 3,000.00           | 100.00%                 | Less programmes held during the year.   |
| 152          | 106       | 2235.00.103.01.SCW 24 Expansion and Development of the institution under moral and social hygiene | 80.00              | 44.94              | 56.18%                  | Negotiation to commute Gujarat Urban Development Project in regular project of World Bank could not be finalised. |
| <b>Total</b> |           |   | <b>2,79,667.69</b> | <b>2,49,488.02</b> |                         |   |



# Appendix 2.8

## Surrenders in excess of actual savings ( ₹50 lakh or more) (Reference: Paragraph 2.3.10; Page 36)

(₹ in crore)

| Sr.No. | Number and Name of the Grant or Appropriation                          | Total Grant/ Appropriation | Savings | Amount surrendered | Amount surrendered in excess |
|--------|--|----------------------------|---------|--------------------|------------------------------|
| 1      | 4.Animal Husbandry and Dairy Development- Revenue voted                | 168.13                     | 2.44    | 6.11               | 3.67                         |
| 2      | 9.Education Revenue voted  | 8,241.71                   | 0.00    | 139.47             | 139.47                       |
| 3      | 20.Repayment of Debt pertaining to Finance Department -Revenue charged | 8,140.15                   | 0.00    | 2.69               | 2.69                         |
| 4      | 23.Food Revenue voted  | 78.38                      | 0.00    | 0.59               | 0.59                         |
| 5      | 40.Family Welfare- Revenue voted                                       | 385.05                     | 67.18   | 70.00              | 2.82                         |
| 6      | 42.Home Department- Revenue voted                                      | 47.87                      | 31.50   | 33.46              | 1.96                         |
| 7      | 43.Police-Revenue voted  | 1,544.51                   | 0.00    | 24.25              | 24.25                        |
| 8      | 44.Jails Revenue voted   | 47.26                      | 1.36    | 3.73               | 2.37                         |
| 9      | 46.Other Expenditure pertaining to Home Department-Revenue voted       | 47.62                      | 0.00    | 0.57               | 0.57                         |
| 10     | 50.Mines and Minerals- Revenue voted                                   | 57.23                      | 4.84    | 5.70               | 0.86                         |
| 11     | 57.Labour and Employment -Revenue voted                                | 214.36                     | 0.00    | 3.52               | 3.52                         |
| 12     | 60.Administration of Justice-Revenue voted                             | 282.39                     | 18.80   | 44.74              | 25.94                        |
| 13     | 66.Irrigation and Soil Conservation Revenue voted                      | 702.65                     | 0.00    | 1.40               | 1.40                         |
| 14     | 77.Tax Collection Charges-Revenue Department-Revenue voted             | 122.82                     | 3.14    | 14.10              | 10.96                        |
| 15     | 78.District Administration- Revenue voted                              | 187.35                     | 3.33    | 11.40              | 8.07                         |
| 16     | 82.Other Expenditure pertaining to Revenue Department-Revenue voted    | 216.90                     | 0.41    | 1.07               | 0.66                         |
| 17     | 84.Non-Residential Buildings-Revenue voted                             | 460.51                     | 0.00    | 1.58               | 1.58                         |

## Appendix 2.8

| Sr.No. | Number and Name of the Grant or Appropriation                                      | Total Grant/ Appropriation | Savings       | Amount surrendered | Amount surrendered in excess |
|--------|--|----------------------------|---------------|--------------------|------------------------------|
| 18     | 86.Roads and Bridges- Revenue voted  | 1,772.43                   | 0.00          | 4.52               | 4.52                         |
| 19     | 86.Roads and Bridges- Capital Voted  | 1,160.32                   | 2.89          | 4.68               | 1.79                         |
| 20     | 90.Other Expenditure pertaining to Science and Technology Department Revenue voted | 19.71                      | 5.63          | 6.24               | 0.61                         |
| 21     | 91.Social Justice and Empowerment Department Revenue voted                         | 6.12                       | 1.59          | 2.17               | 0.58                         |
| 22     | 92.Social Security and Welfare Revenue voted                                       | 430.24                     | 1.02          | 2.61               | 1.59                         |
| 23     | 96.Tribal Area Sub-Plan Revenue voted  | 2,692.34                   | 3.52          | 8.68               | 5.16                         |
| 24     | 98.Youth Services and Cultural Activities Revenue Voted                            | 134.33                     | 37.53         | 45.10              | 7.57                         |
|        | <b>Total</b>   | <b>27,160.38</b>           | <b>185.18</b> | <b>438.38</b>      | <b>253.20</b>                |

# Appendix 2.9

## Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered (Reference: Paragraph 2.3.11; Page 37)

(₹ in crore)

| Sr. No.      | Grant no. | Name of Grant/Appropriation  | Saving      |
|--------------|-----------|--|-------------|
| 1            | 9         | Education-Revenue charged  | 1.12        |
| 2            | 9         | Education- Capital voted   | 0.02        |
| 3            | 10        | Other Expenditure pertaining to Education Department -Capital voted                          | 0.36        |
| 4            | 26        | Forests-Revenue charged  | 0.02        |
| 5            | 26        | Forests-Capital voted  | 1.1         |
| 6            | 39        | Medical and Public Health-Capital voted  | 2.58        |
| 7            | 46        | Other Expenditure pertaining to Home Department-Revenue charged                              | 0.02        |
| 8            | 47        | Industries and Mines Department -Revenue voted   | 0.03        |
| 9            | 52        | Other Expenditure pertaining to Industries and Mines Department Capital voted                | 0.33        |
| 10           | 66        | Irrigation and Soil Conservation Revenue charged   | 0.16        |
| 11           | 71        | Rural Housing and Rural Development Revenue charged  | 0.03        |
| 12           | 72        | Compensation and Assignment Revenue voted  | 0.21        |
| 13           | 86        | Roads and Bridges-Revenue charged  | 0.76        |
| 14           | 88        | Other Expenditure pertaining to Roads and Buildings Department Revenue charged               | 0.4         |
| 15           | 93        | Welfare of Scheduled Tribes Revenue voted  | 0.03        |
| 16           | 96        | Tribal Area Sub-Plan Revenue charged   | 0.05        |
| 17           | 104       | Other Expenditure pertaining to Urban Development and Urban Housing Department-Revenue voted | 0.04        |
| <b>Total</b> |           |  | <b>7.26</b> |

# Appendix 2.10

## Details of Savings of ₹ one crore and above not surrendered (Reference: Paragraph 2.3.11; Page 37)

(₹ in crore)

| Sr.No.       | Number and Name of the Grant/Appropriation               | Saving        | Surrender     | Saving which remained to be surrendered |
|--------------|--|---------------|---------------|---|
| 1            | 9.Education Revenue Charged                              | 1.12          | 0.00          | 1.12                                    |
| 2            | 26.Forests-Capital Voted                                 | 1.10          | 0.00          | 1.10                                    |
| 3            | 31.Elections Revenue voted                               | 5.26          | 3.90          | 1.36                                    |
| 4            | 39.Medical and Public Health Capital Voted               | 2.58          | 0.00          | 2.58                                    |
| 5            | 51.Tourism Revenue voted                                 | 24.01         | 0.00          | 24.01                                   |
| 6            | 71.Rural Housing and Rural Development Revenue Voted     | 29.48         | 11.43         | 18.05                                   |
| 7            | 74.Transport Revenue voted                               | 44.06         | 40.64         | 3.42                                    |
| 8            | 79.Relief on Account of Natural Calamities Revenue voted | 272.06        | 270.97        | 1.09                                    |
| 9            | 84.Non-Residential Buildings Capital voted               | 249.33        | 246.55        | 2.78                                    |
| 10           | 85.Residential Buildings Revenue voted                   | 24.77         | 8.84          | 15.93                                   |
| 11           | 95.Scheduled Castes Sub Plan                             | 148.10        | 117.33        | 30.77                                   |
| <b>Total</b> |  | <b>801.87</b> | <b>699.66</b> | <b>102.21</b>                           |

# Appendix Rush of Expenditure

## 2.11

(Reference: Paragraph 2.3.12; Page 37)

(₹ in crore)

| Sr. No.      | Head of Account Scheme/ Service | Expenditure incurred during Jan-Mar2010 | Expenditure incurred during Mar2010 | Total Expenditure | Percentage of total expenditure incurred during |              |
|--------------|---------------------------------|---|-------------------------------------|-------------------|---|--------------|
|              |                                 |   |                                     |                   | Jan-Mar 2010                                    | March 2010   |
| 1            | 2075                            | 8.45                                    | 7.02                                | 10.25             | 82.44   | 68.49        |
| 2            | 2205                            | 44.06                                   | 23.82                               | 67.95             | 64.84   | 35.06        |
| 3            | 2211                            | 183.04                                  | 106.35                              | 339.25            | 53.95   | 31.35        |
| 4            | 2216                            | 453.92                                  | 264.92                              | 784.20            | 57.88   | 33.78        |
| 5            | 2236                            | 463.06                                  | 370.50                              | 924.62            | 50.08   | 40.07        |
| 6            | 2403                            | 115.80                                  | 71.47                               | 196.43            | 58.96   | 36.38        |
| 7            | 2404                            | 14.83                                   | 7.10                                | 22.08             | 67.14   | 32.16        |
| 8            | 2405                            | 39.48                                   | 33.89                               | 75.47             | 52.31   | 44.91        |
| 9            | 2408                            | 70.75                                   | 55.35                               | 87.36             | 80.99   | 63.36        |
| 10           | 2515                            | 515.93                                  | 318.16                              | 920.72            | 56.04   | 34.56        |
| 11           | 2702                            | 212.81                                  | 98.17                               | 399.02            | 53.33   | 24.60        |
| 12           | 2711                            | 31.64                                   | 27.62                               | 44.53             | 71.06   | 62.03        |
| 13           | 2852                            | 290.80                                  | 257.74                              | 386.78            | 75.19   | 66.64        |
| 14           | 2853                            | 26.64                                   | 15.11                               | 52.37             | 50.88   | 28.86        |
| 15           | 3051                            | 26.85                                   | 13.51                               | 51.08             | 52.57   | 26.45        |
| 16           | 4055                            | 14.26                                   | 12.70                               | 17.60             | 81.02   | 72.16        |
| 17           | 4216                            | 83.87                                   | 61.52                               | 157.78            | 53.16   | 38.99        |
| 18           | 4217                            | 47.35                                   | 26.79                               | 90.02             | 52.60   | 29.76        |
| 19           | 4220                            | 0.36                                    | 0.32                                | 0.58              | 62.42   | 54.65        |
| 20           | 4225                            | 31.02                                   | 18.45                               | 56.57             | 54.83   | 32.61        |
| 21           | 4401                            | 1.73                                    | 1.14                                | 1.83              | 94.39   | 62.42        |
| 22           | 4403                            | 0.14                                    | 0.08                                | 0.24              | 59.64   | 32.32        |
| 23           | 4408                            | 1.94                                    | 0.07                                | 1.99              | 97.63   | 3.54         |
| 24           | 4702                            | 374.22                                  | 278.07                              | 728.52            | 51.37   | 38.17        |
| 25           | 4853                            | 4.39                                    | 4.39                                | 4.39              | 100.00  | 100.00       |
| 26           | 4856                            | 28.42                                   | 28.42                               | 28.42             | 100.00  | 100.00       |
| 27           | 5051                            | 8.23                                    | 8.13                                | 8.32              | 98.99   | 97.77        |
| 28           | 5054                            | 681.11                                  | 352.35                              | 1304.89           | 52.20   | 27.00        |
| 29           | 5425                            | 4.50                                    | 4.00                                | 4.50              | 100.00  | 88.89        |
| 30           | 5452                            | 4.00                                    | 4.00                                | 4.00              | 100.00  | 100.00       |
| 31           | 6004                            | 502.50                                  | 482.51                              | 563.81            | 89.12   | 85.58        |
| 32           | 6801                            | 51.95                                   | 51.95                               | 69.75             | 74.48   | 74.48        |
| 33           | 6858                            | 3.50                                    | 3.50                                | 3.50              | 100.00  | 100.00       |
| 34           | 6885                            | 15.06                                   | 0.00                                | 20.00             | 75.30   | 0.00         |
| 35           | 7055                            | 235.70                                  | 22.20                               | 235.70            | 100.00  | 9.42         |
| <b>Total</b> |                                 | <b>4,592.31</b>                         | <b>3,031.32</b>                     | <b>7,664.52</b>   | <b>59.92</b>                                    | <b>39.55</b> |

# Appendix 2.12 Pending DC bills for the years up to 2009-10 (Reference: Paragraph 2.4.1; Page 38)

(₹ in crore)

| Department  | Number of AC bills | Amount        |
|---|--------------------|---------------|
| Agriculture and Co-operation                      | 35                 | 0.06          |
| Education   | 2,643              | 45.98         |
| Food, Civil Supplies and Consumer Affairs         | 77                 | 0.17          |
| Finance   | 28                 | 0.20          |
| General Administration                            | 725                | 16.51         |
| Gujarat Legislature Secretariat                   | 1                  | *             |
| Health and Family Welfare                         | 677                | 41.45         |
| Home  | 3,800              | 145.90        |
| Industries and Mines                              | 56                 | 4.11          |
| Information and Broadcasting                      | 13                 | 0.07          |
| Labour and Employment                             | 18                 | 0.03          |
| Legal   | 222                | 4.80          |
| Narmada Water Resources, Water Supply and Kalpsar | 10                 | 0.15          |
| Ports and Transport                               | 12                 | 0.07          |
| Panchayats, Rural Housing and Rural Development   | 1,119              | 11.78         |
| Revenue   | 553                | 42.28         |
| Roads and Buildings                               | 5                  | @             |
| Social Justice and Empowerment                    | 632                | 11.28         |
| Sports, Youth and Cultural Activities             | 862                | 6.60          |
| Women and Child development                       | 11                 | 0.02          |
| Others  | 616                | 6.00#         |
| <b>Total</b>                                      | <b>12,115</b>      | <b>337.46</b> |

\* ₹23,000 only

@ ₹45,556 only

# Details not available

# Appendix 3.1 Utilization Certificates outstanding as on 31 March 2010

(Reference: Paragraph 3.1; Page 41)

(₹ in lakh)

| Sr. No.   | Department   | Year of Payment of grant | Total grants paid |           | Utilization Certificates |        |             |           |
|-----------|--|--------------------------|-------------------|-----------|--------------------------|--------|-------------|-----------|
|           |  |                          |                   |           | Received                 |        | Outstanding |           |
|           |  |                          | Number            | Amount    | Number                   | Amount | Number      | Amount    |
| (1)       | (2)  | (3)                      | (4)               | (5)       | (6)                      | (7)    | (8)         | (9)       |
| <b>1.</b> | <b>General Administration</b>                          |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 27                | 313.14    | 04                       | 13.50  | 23          | 299.64    |
| <b>2.</b> | <b>Education</b>                                       |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 11                | 149.00    | 05                       | 68     | 06          | 81.00     |
|           |  | 2008-09                  | 02                | 872.97    | -                        | -      | 02          | 872.97    |
|           |  | 2009-10                  | 15                | 3172.37   | 06                       | 594.77 | 09          | 2577.60   |
| <b>3.</b> | <b>Agriculture &amp; Co-operation</b>                  |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 355               | 3,999.24  | 03                       | 1.48   | 352         | 3,997.76  |
|           |  | 2007-08                  | 163               | 3,291.71  | 01                       | 0.21   | 162         | 3,291.50  |
|           |  | 2008-09                  | 66                | 11,563.71 | -                        | -      | 66          | 11,563.71 |
|           |  | 2009-10                  | 79                | 56,748.78 | -                        | -      | 79          | 56,748.78 |
| <b>4.</b> | <b>Social Justice &amp; Empowerment</b>                |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 444               | 8,936.25  | -                        | -      | 444         | 8,936.25  |
|           |  | 2007-08                  | 033               | 406.00    | -                        | -      | 033         | 406.00    |
|           |  | 2008-09                  | 037               | 2,917.70  | -                        | -      | 037         | 2,917.70  |
|           |  | 2009-10                  | 145               | 11,759.94 | 04                       | 18.46  | 141         | 11,741.48 |
| <b>5.</b> | <b>Animal Husbandry</b>                                |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 243               | 919.99    | -                        | -      | 243         | 919.99    |
|           |  | 2007-08                  | 147               | 5,594.00  | -                        | -      | 147         | 5,594.00  |
|           |  | 2008-09                  | 096               | 4,472.85  | -                        | -      | 96          | 4,472.85  |
|           |  | 2009-10                  | 27                | 6,355.65  | -                        | -      | 27          | 6,355.65  |
| <b>6.</b> | <b>Panchayats, Rural Housing and Rural Development</b> |                          |                   |           |                          |        |             |           |
|           |  | 2006-07                  | 583               | 32,403.81 | 17                       | 168.10 | 566         | 32,235.71 |
|           |  | 2007-08                  | 167               | 2,381.00  | -                        | -      | 167         | 2,381.00  |
|           |  | 2008-09                  | 029               | 127.71    | -                        | -      | 029         | 127.71    |
|           |  | 2009-10                  | 542               | 43,655.65 | -                        | -      | 542         | 43,655.65 |
| <b>7.</b> | <b>Industries &amp; Mines</b>                          |                          |                   |           |                          |        |             |           |
|           |  | 2007-08                  | 28                | 164.37    | 02                       | 3.68   | 26          | 160.69    |
|           |  |                          |                   |           |                          |        |             |           |
| <b>8.</b> | <b>Roads &amp; Buildings</b>                           |                          |                   |           |                          |        |             |           |
|           |  | 2007-08                  | 02                | 2,251.47  | -                        | -      | 02          | 2,251.47  |

## Appendix 3.1

| Sr. No.    | Department   | Year of Payment of grant | Total grants paid |             | Utilization Certificates |             |             |             |
|------------|--|--------------------------|-------------------|-------------|--------------------------|-------------|-------------|-------------|
|            |  |                          |                   |             | Received                 |             | Outstanding |             |
|            |  |                          | Number            | Amount      | Number                   | Amount      | Number      | Amount      |
| (1)        | (2)  | (3)                      | (4)               | (5)         | (6)                      | (7)         | (8)         | (9)         |
| <b>9.</b>  | <b>Urban Development &amp; Urban Housing</b>             |                          |                   |             |                          |             |             |             |
|            |  | 2004-05                  | 05                | 21.13       | -                        | -           | 05          | 21.13       |
|            |  | 2005-06                  | 08                | 58.11       | 02                       | 38.39       | 06          | 19.72       |
|            |  | 2006-07                  | 20                | 20,687.43   | 05                       | 338.04      | 15          | 20,349.39   |
|            |  | 2007-08                  | 05                | 43.24       | -                        | -           | 05          | 43.24       |
|            |  | 2008-09                  | 29                | 1,00,198.20 | -                        | -           | 29          | 1,00,198.20 |
|            |  | 2009-10                  | 26                | 99,372.89   | -                        | -           | 26          | 99,372.89   |
| <b>10.</b> | <b>Food &amp; Civil Supplies</b>                         |                          |                   |             |                          |             |             |             |
|            |  | 2006-07                  | 33                | 882.86      | 30                       | 878.86      | 03          | 4.00        |
|            |  | 2009-10                  | 11                | 483.91      | -                        | -           | 11          | 483.91      |
| <b>11.</b> | <b>Labour &amp; Empowerment</b>                          |                          |                   |             |                          |             |             |             |
|            |  | 2006-07                  | 122               | 390.80      | 08                       | 35.34       | 114         | 355.46      |
|            |  | 2007-08                  | 06                | 16.06       | 01                       | 0.84        | 05          | 15.22       |
|            |  | 2008-09                  | 27                | 104.54      | 03                       | 15.40       | 24          | 89.14       |
|            |  | 2009-10                  | 04                | 6.97        | -                        | -           | 04          | 6.97        |
| <b>12.</b> | <b>Narmada Water Resources, Water Supply and Kalpsar</b> |                          |                   |             |                          |             |             |             |
|            |  | 2006-07                  | 1,866             | 2,22,011.67 | 1572                     | 2,20,871.09 | 294         | 1,140.58    |
|            |  | 2007-08                  | 31                | 26,670.53   | 06                       | 4,348.82    | 25          | 22,321.71   |
|            |  | 2008-09                  | 65                | 32,314.31   | 02                       | 98.52       | 63          | 32,215.79   |
| <b>13.</b> | <b>Women &amp; Family Welfare</b>                        |                          |                   |             |                          |             |             |             |
|            |  | 2006-07                  | 802               | 8,062.37    | 91                       | 4,475.10    | 711         | 3,587.27    |
|            |  | 2007-08                  | 04                | 42.08       | -                        | -           | 04          | 42.08       |
|            |  | 2008-09                  | 151               | 1,990.01    | -                        | -           | 151         | 1,990.01    |
|            |  | 2009-10                  | 01                | 8.84        | -                        | -           | 01          | 8.84        |
| <b>14.</b> | <b>Health &amp; Family Welfare</b>                       |                          |                   |             |                          |             |             |             |
|            |  | 2003-04                  | 77                | 887.16      | -                        | -           | 77          | 887.16      |
|            |  | 2004-05                  | 19                | 389.40      | -                        | -           | 19          | 389.40      |
|            |  | 2005-06                  | 24                | 409.37      | -                        | -           | 24          | 409.37      |
|            |  | 2006-07                  | 70                | 1,338.85    | 01                       | 4.51        | 69          | 1,334.34    |
|            |  | 2007-08                  | 149               | 9,395.01    | 01                       | 10          | 148         | 9,385.01    |
|            |  | 2008-09                  | 1290              | 10,055.08   | 1,171                    | 1,155.38    | 119         | 8,899.70    |
|            |  | 2009-10                  | 90                | 5,494.90    | -                        | -           | 90          | 5,494.90    |



## Appendix 3.1

| Sr. No.    | Department                                      | Year of Payment of grant | Total grants paid |                    | Utilization Certificates |                    |              |                    |
|------------|---|--------------------------|-------------------|--------------------|--------------------------|--------------------|--------------|--------------------|
|            |   |                          |                   |                    | Received                 |                    | Outstanding  |                    |
|            |   |                          | Number            | Amount             | Number                   | Amount             | Number       | Amount             |
| (1)        | (2)   | (3)                      | (4)               | (5)                | (6)                      | (7)                | (8)          | (9)                |
| <b>15.</b> | <b>Ports, Transport &amp; Fisheries</b>         |                          |                   |                    |                          |                    |              |                    |
|            |   | 2006-07                  | 09                | 38,900.00          | 02                       | 12,320.00          | 07           | 26,580.00          |
|            |   | 2007-08                  | 03                | 750.00             | -                        | -                  | 03           | 750.00             |
|            |   | 2008-09                  | 02                | 12,320.00          | -                        | -                  | 02           | 12,320.00          |
|            |   | 2009-10                  | 03                | 28,662.00          | -                        | -                  | 03           | 28,662.00          |
| <b>16.</b> | <b>Youth Services &amp; Cultural Activities</b> |                          |                   |                    |                          |                    |              |                    |
|            |   | 2006-07                  | 04                | 121.89             | -                        | -                  | 04           | 121.89             |
|            |   | 2007-08                  | 05                | 283.43             | -                        | -                  | 05           | 283.43             |
|            |   | 2008-09                  | 03                | 37.48              | -                        | -                  | 03           | 37.48              |
|            |   | 2009-10                  | 03                | 43.98              | -                        | -                  | 03           | 43.98              |
| <b>17.</b> | <b>Information &amp; Publicity</b>              |                          |                   |                    |                          |                    |              |                    |
|            |   | 2006-07                  | 16                | 73.50              | 13                       | 67.00              | 03           | 6.50               |
| <b>18.</b> | <b>Revenue</b>                                  |                          |                   |                    |                          |                    |              |                    |
|            |   | 2006-07                  | 14                | 1,648.50           | -                        | -                  | 14           | 1,648.50           |
| <b>19.</b> | <b>Home</b>                                     |                          |                   |                    |                          |                    |              |                    |
|            |   | 2008-09                  | 03                | 133.33             | -                        | -                  | 03           | 133.33             |
|            |   | 2009-10                  | 27                | 832.69             | -                        | -                  | 27           | 832.69             |
| <b>20.</b> | <b>Forest &amp; Environment</b>                 |                          |                   |                    |                          |                    |              |                    |
|            |   | 2007-08                  | 02                | 33.33              | 01                       | 16.67              | 01           | 16.66              |
| <b>21.</b> | <b>Science and Technology</b>                   |                          |                   |                    |                          |                    |              |                    |
|            |   | 2009-10                  | 03                | 325.85             | -                        | -                  | 03           | 325.85             |
|            | <b>Total</b>                                    |                          | <b>8,273</b>      | <b>8,27,959.01</b> | <b>2,951</b>             | <b>2,45,542.16</b> | <b>5,322</b> | <b>5,82,416.85</b> |

# Appendix 3.2 Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2; Page 42)

| Sr. No. | Name of the Bodies/Authorities   | Year for which accounts had not been received | Number of bodies/ authorities | Grants received (₹in lakh) |
|---------|--|---|-------------------------------|----------------------------|
| 1.      | Gujarat University, Ahmedabad  | 1999-00                                       | 1                             | N.A.                       |
| 2.      | Gujarat Tribal Development Corporation, Gandhinagar;   | 2002-03                                       | 1                             | N.A.                       |
| 3.      | Dr.V.H.Dave Homeo.Med.college/Hospital, Anand; Gujarat Ecology Commission, Vadodara;Electrical Research and Development Association,Vadodara;  | 2004-05                                       | 3                             | N.A.                       |
| 4.      | Akshar Purushottam Arogya Mandir,Goraj; Arya Kanya Siddha Ayurveda Mahavidyalaya,Vadodara;C.U.Shah T.B. Hospital, Surendranagar; Electronics & Quality Development Centre, Gandhinagar; Gujarat Energy Development Agency, Vadodara; Forest Development Agency, Chhota Udepur; K.J.Mehta T.B.Hospital, Songadh; L.M.College of Pharmacy, Ahmedabad; Agricultural University, Navsari; Sheth V.S.Hospital, Ahmedabad;   | 2005-06                                       | 10                            | N.A.                       |
| 5       | Gujarat Backward Class .Development Corp.Gandhinagar; Gujarat Rural Workers Welfare Board G'nagar; Gujarat Sahitya Akademi G'nagar; Gujarat Vidyapeeth(Higher Education Department,Ahmedabad); Gujarat Institute of Educational Technology,Ahmedabad; Gujarat Homeopathic Medical College, Savli; Gandhi-Lincoln Hospital; Gujarat State Tribal Development Residential Educational Institution Society,Gandhinagar; Gujarat State Social Welfare Board,Ahmedabad; G.K. General Hospital,Bhuj;GIA Industrial Training Centre Morva-Rena, Panchmahals;Gujarat Live Stock Development Board,Gandhinagar;Forest Development Agency, Bhavnagar; Forest Development Agency,Palanpur; Forest Development Agency,Junagadh; Forest Development Agency,Kachchh; Kachchh Bhuj Jilla Vankvikas Agency, Kachchh; Forest Development Agency,Godhra,; Forest Development Agency,Rajpipla; Forest Development Agency,Surendranagar; Forest Development Agency,Himatnagar; Forest Development Agency,Valsad; Forest Development Agency,Valsad South; Indo German Tool Room, Ahmedabad; J.S. Ayurved Mahavidyalaya & P.T. Patel Ayurved Hosiptal, Nadiad; O.H. Nazar Ayurved Collge and Hosiptal, Surat; School of Planning (CEPT) University, Ahmedabad; School of Interior Design (CEPT) University, Ahmedabad;Sardar Patel institute of Economic and Social Research, Ahmedabad; Self Employed Women's Association, Ahmedabad; Veer Narmad South Gujarat University, Surat; Water and Sanitation Management Organisation, Gandhinagar; B.M. Institute of Mental Health, Ahmedabad; | 2006-07                                       | 33                            | N.A.                       |
| 6       | Blind Men's People Association A' bad; Bhavnagar University Bhavnagar; Gau Sewa Aayog,Gandhinagar; Rural Technology Institute, Gandhinagar; Smt. B.H. Shah I.T.I. Surat; Veraval People's Co-op. Bank Ltd. Veraval;  | 2007-08                                       | 6                             | N.A.                       |

## Appendix 3.2

| Sr. No. | Name of the Bodies/Authorities  | Year for which accounts had not been received | Number of bodies/ authorities | Grants received (₹in lakh) |
|---------|---|---|-------------------------------|----------------------------|
| 7       | <p>Ahmedabad Textile Industries Research Association, Ahmedabad; A.V.Jasani T.B. Hosiptal, Rajkot; A.R. College of Pharmacy and G.H. Patel Institute of Pharmacy, V.V.Nagar; Anand Homoeopathic Medical College &amp; Research Institute, Anand; B.V. M engineering College,, V.V.Nagar; B.B.Institute of Technology;V.V.Nagar; Baroda Citizens Council , Vadodara; B.S. Nathwani T.B. Hosiptal; Junagadh; Bala Hanumany Ayurved Mahavidyalaya, Mansa; Bhavan's Shri C.T. Sutaria III, Dakore, CIPET, Ahmedabade; Cambay General Hosiptal, Khambhat; D.D. I.T. Nadiad; Gujarat Cancer &amp; Research Institute, Ahmedabad; Gujarat Landless Labourers &amp; Halpati Housing Board, Gandhinagar; Gujarat State Social Welfare Advisory Board, Ahmedabad; Gujarat Ayurved University, Jamnagar; Gujarat Agricultural university, Dantiwada; Gujarat Water Supply and Sewerage Board, Gandhinagar; Gujarat Industrial Research &amp; Development Agency, Vadodara; GEER Foundation, Gandhinagar; Gujarat Institute of Development Research, Ahmedabad; Gujarat State Non-Resident Gujarati's Foundation, Gandhinagar; Gujarat Council of Science City, Ahmedabad; Gurjreshwar Kumarpal Jain Sarvodaya Tech. Institute, Dabhoi; Gujarat Council of Primary education, Gandhinagar; Gujarat Horticulture Mission, Gandhinagar; Gujarat Lions Conservation Society, Junagadh; Forest Development Agency, Devgad Baria; Forest Development Agency, Jamnagar, Forest Development Agency, Himatnagar-South; Forest Development Agency, Rajkot; Forest Development Agency, Dangs; Finney Methodist Technical Institute, Vadodara; International Centre for entrepreneurship and Career Development, Ahmedabad; Institute of Hotel management, Gandhinagar; Industrial extension Burea, Gandhinagar; Janak Smarak Hosiptal, Vyara; Kacheria Mojilal Gordhandas General hospital, Balasinor; K.V.Patel ITI Chansama; Lions Cancer Detection Centre, Surat; Mahatma Gandhi Labour Institute, Ahedabad; Man Made Textile research Association, Surat; M.S.University, Vadodara; Mahila Samakhya-Gujarat, Ahmedabad; M.N. College of Pharmacy, Anand; Mandvi Taluka Kshay Nivaran Sangh, Mandvi (Kutch); Narayan Eye Hosiptal, R.K. technical Instiute, Petlad; Ravishanker Maharaj Eye Hosiptal, Anand; R.K. Patel Technical Institute, Nadiad; Sardar Smarak hospital , Bardoli; Saurashtra Uni ersity, Rajkot; State Examination Board, Gandhinagar; S.K. Patel ITI, Mehsana; Sanjeevani Hospital, Chalthan; Society for Education Welfare and Action-Rural, Jhagadia; Sarvjanik Hospital and Maternity Home, Mehsana; Shrimant Fatehsinh Rao Gaekwad General Hospital, Watrak; Sheth Chimanlal Nagindas Technical Centre, Ahmedabad; State Literacy Mission Authority Gandhinagar; Shivanand Mission, Virnagar, Rajkot; Shrimati A.J.Savla Homeopathic Medical College, Mehsana; School for Deafs-Mutes Society, Ahmedabad; Sheth J.B.Upadhyay Deaf-Dumb School, Talod; Tolalni Foundation-Gandhidham Polytechnic, Adipur; U.N.Mehta Institute of Cardiology and Research Centre, Ahmedabad; Vitthalbhai Patel and Rajratan Patel Science College, V.V.Nagar, Anand; ITI College Lunawada.</p> | 2008-09                                       | 69                            | N.A.                       |

## Appendix 3.2

| Sr. No. | Name of the Bodies/Authorities   | Year for which accounts had not been received | Number of bodies/ authorities | Grants received (₹in lakh) |
|---------|--|---|-------------------------------|----------------------------|
| 8       | Agriculture University Anand; Bhagubhai Mafatlal Hospital, Bharuch; Centre for Social Studies, Vir Narmad South Gujarat University Campus, Surat; Chikhli Education Societes ITC; Gujarat Infrastructure Development Board Gandhinagar; Gujarat National Law University Gandhinagar; Gujarat Information Commission Gandhinagar; Institute for Post Graduate Teaching and Research, Jamnagar; Junagarh Agriculture University; Mani Ben Pithawala ITI, Surat; NID Ahmedabad; School of Architecture (CEPT) Ahmedabad; SK. Nagar Dantiwara University; Trimurti Hospital, Bavla, Ahmedabad; Tribal Research Institute Ahmedabad; WALMI Anand; | 2009-10                                       | 16                            | N.A.                       |

# Appendix 3.3

## Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3; Page 43)

| Sr. No.                    | Name of body  | Period of entrustment | Year up to which accounts were rendered | Period up to which Separate Audit Report is issued | Placement of SAR in the Legislature | Delay in submission of accounts | Period of delay      |
|----------------------------|---|-----------------------|---|--|-------------------------------------|---------------------------------|----------------------|
| (1)                        | (2)   | (3)                   | (4)                                     | (5)  | (6)                                 | (7)                             | (8)                  |
| <b>Under Section 19(2)</b> |   |                       |   |  |                                     |                                 |                      |
| 1.                         | Gujarat State Human Rights Commission, Gandhinagar        | Not required          | 2006-07                                 | 2006-07  | Yes                                 | Yes                             | 2 Years and 8 months |
| 2.                         | Gujarat State Legal Authority, Ahmedabad                  | Not required          | 2005-06                                 | -  | Yes                                 | Yes                             | 4 Years              |
| 3.                         | District Legal Service Authority, Navsari                 | Not required          | 2008-09                                 | 2008-09  | Yes                                 | Yes                             | Less than six months |
| <b>Under Section 19(3)</b> |   |                       |   |  |                                     |                                 |                      |
| 1                          | Gujarat Rural Housing Board, Ahmedabad                    | 2008-2013             | 2008-09                                 | 2008-09  | Up to 2008-09                       | No                              | -                    |
| 2                          | Gujarat Housing Board                                     | 2008-2013             | 2008-09                                 | 2008-09  | Up to 2006-07                       | Yes                             | Less than six months |
| 3.                         | Gujarat Slum Clearance Board                              | 2008-2013             | 2005-06                                 | 2004-05  | Up to 2003-04                       | Yes                             | 4 Years              |
| <b>Under Section 20(1)</b> |   |                       |   |  |                                     |                                 |                      |
| 1                          | Water and Sanitation Management Organization, Gandhinagar | 2012-13               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 1 year     |
| 2                          | Gujarat Maritime Board                                    | 2004-2012             | 2008-09                                 | 2008-09  | Upto 2006-07                        | Yes                             | Less than 6 Months   |
| 3                          | Gujarat Municipal Finance Board                           | 2008-09               | 2008-09                                 | 2008-09  | Upto 2006-07                        | Yes                             | Less than 1 Month    |
| 4                          | Ahmedabad Urban Development Authority, Ahmedabad          | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 1 month    |
| 5                          | Anjar Area Development Authority, Anjar                   | 2007-12               | 2008-09                                 | 2007-08  | No                                  | Yes                             | Less than 1 Year     |
| 6                          | Bhachau Area Development Authority, Bhachau               | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 6 Months   |
| 7                          | Bhavnagar Area Development Authority, Bhavnagar           | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 6 Months   |

## Appendix 3.3

| Sr. No. | Name of body  | Period of entrustment | Year up to which accounts were rendered | Period up to which Separate Audit Report is issued | Placement of SAR in the Legislature | Delay in submission of accounts | Period of delay    |
|---------|---|-----------------------|---|--|-------------------------------------|---------------------------------|--------------------|
| (1)     | (2)   | (3)                   | (4)                                     | (5)  | (6)                                 | (7)                             | (8)                |
| 8       | Bhuj Area Development Authority, Bhuj               | 2007-12               | 2008-09                                 | 2007-08  | No                                  | Yes                             | Less than 1 Year   |
| 9       | Gandhinagar Area Development Authority, Gandhinagar | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 1 Year   |
| 10      | Jamnagar Area Development Authority, Jamnagar       | 2007-12               | 2008-09                                 | 2006-07  | No                                  | Yes                             | 1 year             |
| 11      | Rajkot Urban Development Authority, Rajkot          | 2007-12               | 2008-09                                 | 2008-09  | No                                  | --                              | --                 |
| 12      | Rapar Area Development Authority, Rapar             | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 1 Year   |
| 13      | Surat Urban Development Authority, Surat            | 2007-12               | 2008-09                                 | 2008-09  | No                                  | Yes                             | Less than 6 Months |
| 14      | Vadinar Area Development Authority, Vadinar         | 2007-12               | 2008-09                                 | 2006-07  | No                                  | Yes                             | Over 1 year        |
| 15      | Vadodara Area Development Authority, Vadodara       | 2007-12               | 2008-09                                 | 2008-09  | No                                  | --                              | --                 |
| 16      | Junagadh Area Development Authority, Junagadh       | 2007-12               | -                                       | -  |                                     | Yes                             | 2 years            |
| 17      | Ambaji Area Development Authority, Ambaji           | 2007-12               | -                                       | -  |                                     | Yes                             | 2 years            |
| 18      | Alang Area Development Authority, Bhavnagar         | 2007-12               | -                                       | -  |                                     | Yes                             | 2 years            |
| 19      | Kevadia Area Development Authority, Ahmedabad       | 2007-12               | -                                       | -  |                                     | Yes                             | 2 years            |

# Appendix 3.4

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Reference: Paragraph 3.4; Page 43)

| Sr. 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        | -             | 1             | 2              | -              | -              | 1                | 4                   |
| 2            | Agriculture, Co-op. & R.D.D.        | -             | 1             | 2              | 2              | -              | 1                | 6                   |
| 3            | Information & Publicity             | -             | -             | -              | -              | -              | -                | -                   |
| 4            | Legal (A.J)                         | -             | 2             | 3              | -              | 1              | -                | 6                   |
| 5            | Labour & Employment                 | 1             | -             | -              | -              | -              | -                | 1                   |
| 6            | Education                           | 6             | 4             | 3              | -              | -              | -                | 13                  |
| 7            | Industries, Mines & Power           | -             | 3             | 1              | -              | -              | -                | 4                   |
| 8            | Health & Family Welfare             | 2             | 3             | 3              | 3              | -              | 6                | 17                  |
| 9            | Home                                | 2             | 3             | 2              | 5              | -              | -                | 12                  |
| 10           | Forest & Environment                | 13            | 3             | -              | 3              | -              | 2                | 21                  |
| 11           | Irrigation                          | -             | -             | -              | -              | -              | 1                | 1                   |
| 12           | Food & Civil Supply                 | 1             | 1             | -              | -              | -              | -                | 2                   |
| 13           | Finance                             | -             | -             | -              | 1              | -              | 1                | 2                   |
| 14           | Revenue                             | -             | 2             | -              | 2              | -              | 7                | 11                  |
| 15           | Sports, Culture & Youth Services    | -             | 1             | 1              | -              | -              | -                | 2                   |
| 16           | Tribal Development                  | -             | 1             | -              | -              | -              | -                | 1                   |
| 17           | Gujarat Maritime Board              | 1             | -             | -              | -              | -              | -                | 1                   |
| 18           | Narmada Development                 | -             | 1             | -              | -              | 2              | -                | 3                   |
| 19           | Roads and Buildings                 | -             | 1             | 1              | 5              | 1              | 1                | 9                   |
| 20           | Irrigation                          | -             | 3             | -              | 6              | 3              | 18               | 30                  |
| 21           | Urban Development and Urban Housing | -             | 2             | -              | -              | -              | -                | 2                   |
| 22           | Land Revenue                        | -             | 2             | 4              | 1              | 4              | 18               | 29                  |
| <b>Total</b> |                                     | <b>26</b>     | <b>34</b>     | <b>22</b>      | <b>28</b>      | <b>11</b>      | <b>56</b>        | <b>177</b>          |

# 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 3.4; Page 43)

| Name of Department                              | Theft Cases        |                       | Misappropriation/<br>Loss of Government<br>Material |                       | Total              |                       |
|---|--------------------|-----------------------|---|-----------------------|--------------------|-----------------------|
|   | Number<br>of Cases | Amount<br>(₹ in lakh) | Number<br>of Cases                                  | Amount<br>(₹ in lakh) | Number<br>of Cases | Amount<br>(₹ in lakh) |
| Ports, Fisheries and Transport                  | 2                  | 3.53                  | 2   | 6.84                  | 4                  | 10.37                 |
| Agriculture, Co-operation and Rural Development | -                  | -                     | 6   | 33.73                 | 6                  | 33.73                 |
| Legal   | 1                  | 0.05                  | 5   | 20.02                 | 6                  | 20.07                 |
| Labour and Employment                           | 1                  | 0.31                  | -   | -                     | 1                  | 0.31                  |
| Education                                       | 9                  | 8.21                  | 4   | 23.98                 | 13                 | 32.19                 |
| Industries, Mines and Power                     | 2                  | 0.53                  | 2   | 77.62                 | 4                  | 78.15                 |
| Health and Family Welfare                       | 3                  | 4.47                  | 14  | 15.35                 | 17                 | 19.82                 |
| Home  | -                  | -                     | 12  | 80.34                 | 12                 | 80.34                 |
| Forests and Environment                         | 7                  | 1.56                  | 14  | 12.15                 | 21                 | 13.71                 |
| Irrigation                                      | -                  | -                     | 1   | 3.67                  | 1                  | 3.67                  |
| .Food and Civil Supply                          | 1                  | 3.50                  | 1   | 0.49                  | 2                  | 3.99                  |
| Finance   | -                  | -                     | 2   | 5.47                  | 2                  | 5.47                  |
| Revenue   | -                  | -                     | 11  | 14.10                 | 11                 | 14.10                 |
| Sports and Culture Youth Services               | -                  | -                     | 2   | 5.76                  | 2                  | 5.76                  |
| Tribal Development                              | -                  | -                     | 1   | 147.19                | 1                  | 147.19                |
| Roads and Buildings                             | 3                  | 1.57                  | 6   | 351.88                | 9                  | 353.45                |
| Narmada, Water Resources and Water Supply       | 15                 | 6.02                  | 18  | 16.23                 | 33                 | 22.25                 |
| Urban Development and Urban Housing             | -                  | -                     | 2   | 9.13                  | 2                  | 9.13                  |
| Land Revenue                                    | -                  | -                     | 29  | 4.02                  | 29                 | 4.02                  |
| Gujarat Maritime Board                          | -                  | -                     | 1   | 3.22                  | 1                  | 3.22                  |
| <b>Total</b>                                    | <b>44</b>          | <b>29.75</b>          | <b>133</b>  | <b>831.19</b>         | <b>177</b>         | <b>860.94</b>         |



# Appendix 3.6

## Department wise details of cases of Write offs for 2009-10 (Reference: Paragraph 3.4; Page 43)

|              | Department                   | Authority Sanctioning write off      | Brief Particulars             | No. of Cases | Amount (in ₹)   |
|--------------|------------------------------|--------------------------------------|-------------------------------|--------------|-----------------|
| 1            | Agriculture and Co-operation | Director of Agriculture, Gandhinagar | Theft of vehicle              | 1            | 1,20,950        |
| 2            | Information and Publicity    | Assistant Director, Information      | Theft of vehicle, camera, etc | 1            | 2,50,704        |
| <b>Total</b> |                              |                                      |                               | <b>2</b>     | <b>3,71,654</b> |