

Appendix 1.1: State Profile
(Reference: Paragraph 1.1)

Sr. No.	Particulars	Unit	India	Gujarat
1.	Area	Sq. Km.	32,87,263	1,96,024
2.	Population (2011)	in crore	122.02	6.10
	Population projections (2021)	in crore	137.03	7.03
3.	Density of Population (2011)	Persons per Sq. Km.	382	308
4.	Population below poverty line (2011-12)	<i>per cent</i>	21.9	16.6
5.	Literacy (2011)	<i>per cent</i>	73.0	78.0
6.	Infant Mortality Rate (2019)	Per 1000 live births	30.0	25.0
7.	Life Expectancy at Birth (2014-18)	year	69.4	69.9
8.	Population Growth (2011 to 2021)	<i>per cent</i>	12.30	15.25
9.	GDP and GSDP (2020-21) at Current Prices (2011-12 Series)	(₹ in crore)	1,97,45,670	16,58,865

Source:

1. Census of India 2011; Report of the Technical Group on Population projection for India and States (2011-2036), Registrar General of India;
2. Office of Registrar General and Census commissioner
3. SRS Bulletin, October 2021;
4. SRS Based Abridged Life Tables 2014-18 (September 2020);
5. Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation; and GSDP of Gujarat-Budget Publication No. 30 of Gujarat Fiscal Responsibility Act, 2005 (2021-22)

APPENDIX 2.1
Time series data on the State Government finances
(Reference: Paragraph 2.2)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
PART A- Receipts					
1. Revenue receipts	1,09,842	1,23,291	1,36,002	1,42,844	1,28,156
(i) Tax revenue	64,443	71,549	80,103	79,008	70,266
State Goods and Service Tax (SGST)	-	21,251	34,889	34,107	29,459
Taxes on agricultural income	-	-	-	-	-
Taxes on sales, trade, etc.(VAT/Sales Tax)	46,314	29,639	22,414	21,072	18,800
State excise	152	85	131	138	134
Taxes on vehicles	3,213	3,885	4,119	3,847	2,981
Stamps and registration fees	5,783	7,255	7,781	7,701	7,390
Land revenue	1,999	1,859	2,408	2,359	2,134
Taxes on goods and passengers	66	131	117	48	104
Other taxes	6,916	7,444	8,244	9,736	9,264
(ii) Non tax revenue	13,346	15,074	13,417	18,104	10,493
(iii) State's share of Union taxes and duties	18,835	20,782	23,489	20,232	20,219
(iv) Grants in aid from Government of India	13,218	15,886	18,993	25,500	27,178
2. Miscellaneous capital receipts	240	0	65	106	9,968
3. Recoveries of loans and advances	166	346	151	330	155
General Services	-	-	-	-	-
Social Services	7	7	12	16	17
Economic Services	101	291	89	271	83
Loans to Government Servants and Miscellaneous Loans	58	48	50	43	56
4. Total revenue and non-debt capital receipts (1+2+3)	1,10,248	1,23,637	136,218	1,43,280	1,38,280
5. Public debt receipts	27,668	26,953	43,146	43,491	58,857
Internal debt (excluding ways and means advances and overdrafts)	27,477	26,863	40,950	42,694	47,508
Net transactions under ways and means advances and overdrafts	-	-	-	-	-
Loans and advances from Government of India	191	90	2,196	797	11,349
6. Total receipts in the Consolidated Fund (4+5)	1,37,916	1,50,590	179,364	1,86,771	1,97,137
7. Contingency fund receipts	4	0	0	0.25	0
8. Public account receipts (Gross)	58,959	89,133	105,720	1,04,862	1,00,214
9. Total receipts of the State (6+7+8)	1,96,879	2,39,723	285,084	2,91,633	2,97,351

	2016-17	2017-18	2018-19	2019-20	2020-21
PART B-Expenditure/Disbursement					
10. Revenue Expenditure	1,03,895	1,18,060	132,790	1,40,899	1,50,704
Plan	36,709	-	-	-	-
Non plan	67,186	-	-	-	-
State Fund Expenditure	-	1,03,047	1,17,424	1,21,874	1,30,334
Central assistance including CSS/CS	-	15,013	15,366	19,025	20,370
General services (including interest payments)	35,804	41,402	47,564	49,172	52,074
Social services	44,926	49,039	53,285	59,197	60,816
Economic services	22,749	27,145	31,576	32,115	37,424
Grants-in-aid and contributions	416	474	365	415	390
11. Capital expenditure	22,355	26,313	28,062	25,650	26,781
Plan	22,302	-	-	-	-
Non plan	53	-	-	-	-
State Fund Expenditure	-	20,305	23,087	20,539	22,322
Central assistance including CSS/CS	-	6,008	4,975	5,111	4,459
General services	623	871	875	691	485
Social services	6,215	6,813	7,696	6,175	7,040
Economic services	15,517	18,630	19,491	18,784	19,256
12. Disbursement of loans and advances	478	631	1,731	1,312	1,233
General Services	-	-	-	-	-
Social Services	217	265	924	884	708
Economic Services	198	311	756	379	477
Loans to Government Servants and Miscellaneous Loans	63	55	51	49	48
13. Total expenditure (10+11+12)	1,26,728	1,45,004	1,62,583	1,67,861	1,78,718
14. Repayments of public debt	9,073	13,700	15,432	16,702	17,922
Internal debt (excluding Ways and Means Advances and Overdrafts)	8,386	12,991	14,719	15,908	17,139
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and advances from Government of India	687	709	713	794	783
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,35,801	1,58,704	1,78,015	1,84,563	1,96,640
17. Contingency fund disbursements	-	-	0.25	-	-
18. Public account disbursements	56,388	87,738	1,03,998	1,02,635	1,07,893
19. Total disbursement by the State (16+17+18)	1,92,189	2,46,442	2,82,013	2,87,198	3,04,533

	2016-17	2017-18	2018-19	2019-20	2020-21
Part C- Deficits					
20. Revenue deficit(-) / revenue surplus (+) (1-10)	(+)5,947	(+)5,232	(+)3,212	(+)1,945	(-)22,548
21. Fiscal deficit (-)/fiscal surplus (+) (4-13)	(-)16,480	(-)21,366	(-)26,365	(-)24,581	(-)40,438
22. Primary deficit(-)/primary surplus(+) (21+23)	(+)1,317	(-)2,412	(-)6,182	(-)2,133	(-)16,235
Part D- Other data					
23. Interest payments (included in revenue expenditure)	17,797	18,954	20,183	22,449	24,203
24. Financial assistance to local bodies etc.	48,055	54,807	59,611	64,262	64,637
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means advances/ overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) ^Φ	11,67,156	13,29,095	15,02,899 (P)	16,49,505 (Q)	16,58,865 (A)
28. Outstanding fiscal liabilities (year-end)	2,43,146	2,56,366	2,85,844	3,15,456	3,57,893
29. Outstanding guarantees (year-end)	4,804	4,834	4,699	4,462	3,656
30. Maximum amount guaranteed (during the year)	11,333	11,796	11,796	11,747	11,751
31. Number of Incomplete Projects	65	96	118	123	158
32. Capital blocked in Incomplete Projects	6,060	4,278	2,207	5,811	6,929
Part E- Fiscal Health Indicators					
Own tax revenue/GSDP (per cent)	5.52	5.38	5.33	4.79	4.24
Own non-tax revenue/GSDP (per cent)	1.14	1.13	0.89	1.10	0.63
Central transfers/GSDP (per cent)	2.75	2.76	2.83	2.77	2.86
II. Expenditure Management					
Total expenditure/GSDP (per cent)	10.86	10.91	10.82	10.18	10.77
Total expenditure/revenue receipts	1.15	1.18	1.20	1.18	1.39
Revenue expenditure/total expenditure	0.82	0.81	0.82	0.84	0.84
Expenditure on social services/total expenditure	0.40	0.39	0.38	0.39	0.38
Expenditure on economic services/total expenditure	0.30	0.32	0.31	0.30	0.32

	2016-17	2017-18	2018-19	2019-20	2020-21
Capital expenditure/total expenditure	0.18	0.18	0.17	0.15	0.15
Capital expenditure on social and economic services/total expenditure	0.17	0.18	0.17	0.15	0.15
III. Management of fiscal imbalances					
Revenue deficit or surplus/GSDP (<i>per cent</i>)	0.51	0.39	0.21	0.12	(-1.36)
Fiscal deficit/GSDP (<i>per cent</i>)	(-1.41)	(-1.61)	(-1.75)	(-1.49)	(-2.44)
Primary deficit (-) or surplus(+)/GSDP (<i>per cent</i>)	0.11	(-0.18)	(-0.41)	(-0.13)	(-0.98)
Revenue deficit/fiscal deficit	(-0.36)	(-0.24)	(-0.12)	(-0.08)	0.56
Primary revenue balance/GSDP (<i>per cent</i>)	2.03	1.82	1.56	1.48	0.10
IV. Management of fiscal liabilities					
Fiscal liabilities/GSDP	0.21	0.19	0.19	0.19	0.21 ¹
Fiscal liabilities/RR (<i>per cent</i>)	221.36	207.94	210.18	220.84	279.26
Primary deficit <i>vis-à-vis</i> quantum spread (<i>per cent</i>)	10.35	(-15.79)	(-42.81)	(-32.60)	77.73
Debt redemption (principal + interest) / total debt receipts	0.94	1.07	0.91	0.93	0.85
V. Other Fiscal Health Indicators					
Return on investment	0.14	0.11	0.13	0.09	0.12
Financial assets/liabilities	0.91	0.94	0.96	0.99	0.93

Source: Statement under Gujarat Fiscal Responsibility Act, 2005 (Budget Publication No.30 of 2021-22)

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

¹ As per Department of Expenditure, GoI, the borrowings under the special window will not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, etc. Hence the back to back loans in lieu of shortfall of GST compensation of ₹ 9,222 crore has not been considered as public debt here.

Appendix 3.1: Glossary of important Budget related terms

(Reference: Paragraph 3.1)

1. **'Accounts' or 'Actuals' of a year.** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work.** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. **'Appropriation'** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of India/ State-** All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (budget)'**- means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.

12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
- a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
20. **'Sub-Head'** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **'Major Work'** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

22. ***'Minor Work'*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. ***'Modified Grant or Appropriation'*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. ***'Supplementary or Additional Grant or Appropriation'*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. ***'Schedule of New Expenditure'*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. ***'Token demand'*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2: Unnecessary Re-appropriation
(Reference: Paragraph 3.3.3)

Sl. No.	Grant No.	Major Head	Minor Head	Sub-Head	Nomenclature	Provisions			Actual Expenditure	Final Savings	
						Original	Supplementary	Reappropriation			
1	0004	2403	001	01	ANH-1 Directorate of Animal Husbandry and its expansion	3009.49	0	1737.33	3009.49	2094.90	914.59
2	0009	2202	109	07	EDN-142 Implementation of Rashtriya Madhyamik Shiksha Abhiyan Scheme	10145.06	0	1.88	10145.06	10102.97	42.09
3	0020	2049	109	01	Interest on State Plan Loans consolidated in terms of recommendations of the Finance Commission	15270.00	0	3539.35	15270.00	15216.77	53.23
4	0039	2210	110	13	HLT-54 S.S.G Hospital, Vadodara	12222.18	0	52.09	12222.18	12015.45	206.73
5	0039	2210	110	23	HLT-62 Civil Hospital, Rajkot	8566.19	0	110.94	8566.19	8512.28	53.91
6	0039	2210	105	03	HLT-5 Medical college baroda	13019.62	0	7.99	13019.62	12468.68	550.94
7	0039	2210	105	04	Medical College Ahmedabad	15574.81	0	197.47	15574.81	15495.86	78.95
8	0040	2211	101	01	HLT-117 Rural Family Planning Welfare Sub-Centres	46602.03	0	2951.62	46602.03	40871.17	5730.86
9	0084	2059	053	02	Other maintenance expenditure (material and others) (repairs to non-residential buildings)	20800.00	0	393.72	20800.00	19885.59	914.41
10	0084	2059	103	42	Buildings	250.00	0	46.70	250.00	239.81	10.19
11	0084	2075	800	01	Expenditure incurred on account of visit of VIP and VVIP	3000.00	0	15.93	3000.00	2859.90	140.10
12	0085	2216	53	02	Expenditure on out-sourcing and up-keeping of Government Residential Building and Campuses.	1000.00	232.89	132.58	1232.89	1140.69	92.20

(₹ in lakh)

Sl. No.	Grant No.	Major Head	Minor Head	Sub-Head	Nomenclature	Provisions			Actual Expenditure	Final Savings
						Original	Supplementary	Reappropriation		
13	0086	5054	337	11	RBD-2(a) Original Works	220224.49	123170.00	1971.82	342433.57	960.92
14	0096	2210	796	02	HLT-42 Establishment of Aryurvedic Collection centres	21.94	0	0.17	9.35	12.59
Total						369705.81	123402.89	11159.59	483346.99	9761.71

Source: Appropriation Accounts 2020-21

Appendix 3.3: Statement showing Grants/Appropriations with Savings of ₹ 50 crore and above
(Reference: Paragraph 3.3.4.1)

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Nature	Total Grant	Actual Expenditure	Savings
1	0002	Agriculture	Revenue Voted	3,808.89	3,228.77	580.12
2	0002	Agriculture	Capital Voted	100.00	33.00	67.00
3	0004	Animal Husbandry	Revenue Voted	885.44	725.46	159.98
4	0005	Co-operation	Capital Voted	163.48	86.19	77.29
5	0006	Fisheries	Revenue Voted	418.79	301.73	117.06
6	0006	Fisheries	Capital Voted	150.00	8.93	141.07
7	0009	Education	Capital Voted	552.78	301.40	251.38
8	0013	Power Projects	Capital Voted	3,117.85	3,036.28	81.57
9	0016	Tax Collection Charges (Finance Department)	Revenue Voted	349.12	258.72	90.40
10	0018	Pension and Other Retirement Benefits	Revenue Voted	12,034.71	10,987.38	1,047.33
11	0019	Other expenditure pertaining to Finance Department	Revenue Voted	9,594.23	76.67	9,517.56
12	0020	Repayment of Debt Pertaining to Finance Department and its servicing	Revenue Charged	23,039.44	22,831.67	207.77
13	0022	Civil Supplies	Revenue Voted	1,188.83	1,050.92	137.91
14	0026	Forests	Revenue Voted	827.55	616.08	211.47
15	0026	Forests	Capital Voted	555.04	418.71	136.33
16	0034	Economic advise and statistics	Revenue Voted	111.19	51.78	59.41
17	0035	Other expenditure pertaining to GAD	Capital Voted	1,069.36	697.62	371.74
18	0039	Medical and Public Health	Revenue Voted	6,845.58	6,760.05	85.53
19	0039	Medical and Public Health	Capital Voted	850.48	684.00	166.48
20	0040	Family Welfare	Revenue Voted	2,339.66	1,945.56	394.10
21	0043	Police	Revenue Voted	5,833.40	5,079.84	753.56
22	0046	Other Expenditure Pertaining to Home Department	Capital Voted	832.09	517.00	315.09
23	0049	Industries	Capital Voted	883.16	259.35	623.81
24	0050	Mines and Minerals	Revenue Voted	249.70	177.32	72.38
25	0051	Tourism	Capital Voted	438.00	291.20	146.80
26	0057	Labour and Employment	Revenue Voted	996.51	760.82	235.69
27	0057	Labour and Employment	Capital Voted	72.00	6.56	65.44
28	0060	Administration of Justice	Revenue Voted	995.47	854.44	141.03
29	0065	Narmada Development Scheme	Capital Voted	4,600.00	2,253.09	2,346.91
30	0066	Irrigation and Soil Conservation	Revenue Voted	1,343.52	1,145.27	198.25
31	0066	Irrigation and Soil Conservation	Capital Voted	4,317.20	2,857.11	1,460.09
32	0067	Water Supply	Capital Voted	3,190.00	2,967.34	222.66
33	0070	Community Development	Revenue Voted	3,672.13	3,606.66	65.47
34	0071	Rural Housing and Rural	Revenue Voted	2,484.66	1,228.15	1,256.51

Sl No.	Grant No.	Name of the Grant/ Appropriation	Nature	Total Grant	Actual Expenditure	Savings
		Development				
35	0072	Compensation and Assignments	Revenue Voted	140.78	81.61	59.17
36	0074	Transport	Revenue Voted	633.19	539.02	94.17
37	0074	Transport	Capital Voted	524.26	470.66	53.60
38	0077	Tax Collection Charges Revenue Department	Revenue Voted	327.80	229.44	98.36
39	0078	District Administration	Revenue Voted	599.35	482.00	117.35
40	0079	Relief on Account of Natural Calamities	Revenue Voted	4,237.82	4,137.51	100.31
41	0084	Non Residential Buildings	Revenue Voted	715.94	649.22	66.72
42	0084	Non Residential Buildings	Capital Voted	1,372.21	462.19	910.02
43	0085	Residential Buildings	Revenue Voted	261.88	189.91	71.97
44	0085	Residential Buildings	Capital Voted	207.98	88.07	119.91
45	0086	Roads and Bridges	Revenue Voted	3,532.87	3,343.65	189.22
46	0087	Gujarat Capital Construction Scheme	Capital Voted	304.33	175.63	128.70
47	0092	Social Security and Welfare	Revenue Voted	2,280.26	2,028.00	252.26
48	0092	Social Security and Welfare	Capital Voted	618.56	524.21	94.35
49	0093	Welfare of Schedule Tribes	Revenue Voted	553.39	472.86	80.53
50	0093	Welfare of Schedule Tribes	Capital Voted	61.82	3.74	58.08
51	0095	Scheduled Castes Sub Plan	Revenue Voted	4,517.03	3,846.59	670.44
52	0095	Scheduled Castes Sub Plan	Capital Voted	876.09	663.01	213.08
53	0096	Tribal Area Sub Plan	Revenue Voted	9,110.46	7,601.75	1,508.71
54	0096	Tribal Area Sub Plan	Capital Voted	4,375.51	3,788.06	587.45
55	0098	Youth Services and Cultural Activities	Revenue Voted	411.75	260.44	151.31
56	0102	Urban Development	Revenue Voted	9,666.11	8,018.99	1,647.12
57	0106	Other Expenditure Pertaining to Women and Child Housing Department	Revenue Voted	3,227.40	3,154.59	72.81
58	0106	Other Expenditure Pertaining to Women and Child Housing Department	Capital Voted	93.06	9.42	83.64
59	0108	Other Expenditure Pertaining to Climate Change Department	Revenue Voted	951.82	607.19	344.63
Total				1,47,511.93	1,17,932.83	29,579.10

Source: Appropriation Accounts of 2020-21

Appendix-3.4: Excess expenditure of previous years requiring regularisation

(Reference: Paragraph 3.3.5.3)

(₹ in crore)				
Year	Number of Grants/ Appropriations	Grant No./Appropriation No.	Amount of excess	Status of discussion by Public Accounts Committee
2007-08	40-Grants 3-Appropriations	Revenue Voted-3, 5, 8, 9, 11, 12, 13, 15, 18, 21, 22, 23, 25, 26, 31, 38, 39, 40, 41, 44, 50, 51, 53, 55, 57, 61, 62, 64, 66, 73, 74, 75, 78, 80, 82, 84, 86, 87, 88, 95 Revenue Charged-32, 84 Capital Charged-81	1,055.38	Yet to be regularised.
2008-09	21-Grants 5-Appropriations	Revenue Voted-5, 8, 9, 13, 21, 22, 23, 26, 38, 39, 41, 43, 44, 62, 66, 73, 79, 80, 86, 87, 104 Revenue Charged-106 Capital Charged-55, 58, 81, 86	347.05	Yet to be regularised.
2009-10	38-Grants 7-Appropriations	Revenue Voted – 1, 3, 5, 9, 10, 12, 17, 18, 21, 23, 26, 32, 39, 41, 43, 45, 46, 48, 55, 57, 61, 62, 64, 66, 69, 73, 75, 80, 84, 86, 87, 88, 96, 97, 101, 102 Capital Voted –65, 93 Revenue Charged – 20, 32, 43, 68, 84 Capital Charged – 81, 86	1,010.86	Yet to be regularised.
2010-11	13-Grant 2-Appropriations	Revenue Voted – 10, 41, 51, 62, 66, 72, 73, 82, 86, 87, 88, 105 Capital Voted- 13 Revenue Charged- 71 Capital Charged- 81	120.25	Yet to be regularised.
2011-12	6-Grants 4-Appropriations	Revenue Voted-10, 18, 51, 82, 86 Capital Voted- 87 Revenue Charged – 26, 96 Capital Charged – 20, 81, 96	660.62	Yet to be regularised.
2013-14	5-Grants 3-Appropriations	Revenue Voted – 9, 73, 88 Capital Voted – 26, 87 Revenue Charged – 26, 68 Capital Charged – 66	1,026.35	Yet to be regularised.
2014-15	4-Grants 3-Appropriation	Revenue Voted – 73, 85, 88 Capital Voted – 26 Revenue Charged –19, 43, 81	144.45	Yet to be regularised.
2015-16	1 Grants 3 Appropriations	Revenue Voted – 73 Revenue Charged – 26, 39 Capital Charged – 20	299.09	Yet to be regularised.
2016-17	6 Grants 4 Appropriations	Revenue Voted – 9, 67, 73, 83 Capital Voted – 10, 41 Revenue Charged – 74, 96, 106 Capital Charged - 96	278.11	Yet to be regularised.
2017-18	2 Grants 1 Appropriation	Revenue Voted – 73 Capital Voted – 3 Revenue Charged - 18	333.99	Yet to be regularised.
2018-19	4 Grants 1 Appropriation	Revenue Voted – 9, 13, 73, 86 Revenue Charged - 18	2,394.24	Yet to be regularised.
2019-20	3 Grants 1 Appropriation	Revenue Voted-9, 73, 86 Capital Charged- 20,	1,466.84	Yet to be regularised
Total			9,137.23	

Source: Appropriation Accounts of respective years

Appendix 3.5: Limits set by the State PAC in October 1994

(Reference: Paragraph 3.5.1.2)

Saving	<ol style="list-style-type: none"> 1. If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation. 2. Even in case; where the overall saving is 5 per cent or more under a grant / appropriation <ol style="list-style-type: none"> A. No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ; B. Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :- <ol style="list-style-type: none"> i. if the total provision under 'Revenue Voted' below a grant is ; <ol style="list-style-type: none"> 1. more than ₹ 30 crores and the saving/excess under sub-head is less than ₹ 30 lakhs; 2. between ₹ 10 crores and ₹ 30 crores and the saving/excess under a sub-head is less than ₹ 20 lakhs; 3. less than ₹ 10 crores and savings/excess under a sub-head is less than ₹ 10 lakhs. ii. if the total provision under 'Capital Voted' below grant is <ol style="list-style-type: none"> 1. more than ₹ 20 crores and the savings/excess under a sub-head is less than ₹ 25 lakhs; 2. between ₹ 10 crores and ₹ 20 crores and the saving/excess under sub-head is less than ₹ 20 lakhs; 3. less than ₹ 10 crores and he saving/excess under a sub -head is less than ₹ 10 lakhs. iii. In respect of 'Revenue Charged' and 'Capital Charged' if the saving/excesses under a sub-head is less than ₹ 5 lakhs.
Excess	<p>If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.</p> <p>However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;</p> <ol style="list-style-type: none"> 1. Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ₹ 5 lakhs. <p>In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-</p> <ol style="list-style-type: none"> A. If the total provision under 'Revenue Voted' below a grant is :- <ol style="list-style-type: none"> i. More than ₹ 30 crores and excess under a sub-heads is more than ₹ 30 lakhs; ii. Between ₹ 10 crores and ₹ 30 crores and the excess under a sub-head is more than ₹ 20 lakhs iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs; B. If the total provision under 'Capital Voted' below a grants is :- <ol style="list-style-type: none"> i. More than ₹ 20 crores and excess under a sub-heads is more than ₹ 25 lakhs ii. Between ₹ 10 crores and ₹ 20 crores and excess under a sub head is more than ₹ 15 lakhs. iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs C. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a subhead is more than ₹ 5 lakhs; <ol style="list-style-type: none"> 2. Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.

Appendix 3.6:
Sub-Heads with variations beyond PAC specified limits and status of explanation
(Reference: Paragraph 3.5.1.2)

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
01 Agriculture and Co-Operation Department	2	2	2
02 Agriculture	76	46	44
03 Minor Irrigation, Soil Conservation and Area Develop	9	2	2
04 Animal Husbandry	24	18	18
05 Co-operation	37	2	2
06 Fisheries	15	9	9
07 Other Expenditure Pertaining to Agriculture an Co-operation Department	2	0	0
08 Education Department	2	1	1
09 Education	111	73	69
10 Other Expenditure Pertaining to Education Department	8	0	0
11 Energy and Petro-Chemicals Department	3	2	2
12 Tax Collection Charges (Energy and Petro-Chemicals Department)	1	0	0
13 Power Projects	39	0	0
14 Other Expenditure Pertaining to Energy and Petro-Chemicals Department	5	1	1
15 Finance Department	2	1	1
16 Tax Collection Charges (Finance Department)	6	5	5
17 Treasury and Accounts Administration	6	5	5
18 Pension and Other Retirement Benefits	11	7	7
19 Other Expenditure Pertaining to Finance Department	17	9	8
20 Repayment of Debt Pertaining to Finance Department	67	8	2
21 Food, Civil Supplies and Consumer Affairs Department	4	3	3
22 Civil Supplies	22	13	13
23 Food	11	2	2
24 Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department	2	0	0
25 Forests and Environment Department	2	2	2
26 Forests	35	32	32
27 Environment	5	3	3
28 Other Expenditure Pertaining to Forest and Environment Department	2	1	1
29 Governor	14	2	2
30 Council of Ministers	1	1	1
31 Elections	9	1	1
32 Public Service Commission	2	2	2
33 General Administration Department	14	8	8
34 Economic Advice and Statistics	7	3	3
35 Other Expenditure Pertaining to General Administration Department	17	9	8
36 State Legislature	4	3	3
37 Loans and Advances to Government Servants in Gujarat Legislature Secretariat	2	1	1
38 Health and Family Welfare Department	3	1	1
39 Medical and Public Health	133	13	11
40 Family Welfare	21	13	11
41 Other expenditure pertaining to Health and Family Welfare Department	3	0	0
42 Home Department	5	3	3
43 Police	39	25	25
44 Jails	6	3	3

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
45 State Excise	4	0	0
46 Other expenditure Pertaining to Home Department	37	17	17
47 Industries and Mines Department	2	2	2
48 Stationery and Printing	8	4	4
49 Industries	59	6	6
50 Mines and Minerals	6	4	4
51 Tourism	11	9	9
52 Other Expenditure Pertaining to Industries and Mines Department	13	2	1
53 Information and Broadcasting Department	2	1	1
54 Information and Publicity	7	0	0
55 Other expenditure pertaining to Information and Broadcasting Department	2	1	1
56 Labour and Employment Department	1	1	1
57 Labour and Employment	33	19	19
58 Other expenditure Pertaining to Labour and Employment Department	2	0	0
59 Legal Department	2	1	1
60 Administration of Justice	19	13	12
61 Other expenditure Pertaining to Legal Department	12	1	1
62 Legislative and Parliamentary Affairs Department	3	3	3
63 Other expenditure Pertaining to Legislative and Parliamentary Affairs Department	2	0	0
64 Narmada, Water Resources, Water Supply and Kalpsar Department	2	1	1
65 Narmada Development Scheme	6	2	2
66 Irrigation and Soil Conservation	136	82	82
67 Water Supply	16	3	3
68 Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	3	1	1
69 Panchayats, Rural Housing and Rural Development	3	1	1
70 Community Development	29	0	0
71 Rural Housing and Rural Development	24	9	9
72 Compensation and Assignments	12	5	5
73 Other expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department	14	8	5
74 Transport	9	4	4
75 Other Expenditure Pertaining to Ports and Transports Department	6	4	4
76 Revenue Department	6	5	5
77 Tax Collection Charges (Revenue Department)	39	17	17
78 District Administration	10	8	8
79 Relief On Account of Natural Calamities	90	1	1
80 Dang District	37	4	4
81 Compensation and Assignment	15	0	0
82 Other Expenditure Pertaining to Revenue Department	6	4	4
83 Roads and Building Department	4	2	2
84 Non-Residential building	57	44	44
85 Residential Building	16	9	9
86 Roads and Bridges	31	11	11
87 Gujarat Capital Construction Scheme	8	5	5
88 Other Expenditure Pertaining to Roads and Building Department	9	6	6
89 Science and Technology Department	8	0	0

Grant	Total Sub-Heads	Sub-Heads requiring explanation	Sub-Heads where explanations were given
90 Other expenditure pertaining to Science and Technology Department	20	9	9
91 Social Justice and Empowerment	3	3	3
92 Social Security and Welfare	78	33	33
94 Other Expenditure Pertaining to Social Justice and Empowerment Department	2	1	1
95 Scheduled Castes Sub-Plan	239	151	145
93 Welfare of Scheduled Tribes	52	17	17
96 Tribal Area Sub-Plan	401	199	190
97 Sports Youth and Cultural Activities Department	4	3	3
98 Youth Services and Cultural Activities	38	17	16
99 Other Expenditure Pertaining to Sports, Youth and cultural Activities Department	3	0	0
100 Urban Development and Urban Housing Department	1	1	1
101 Urban Housing	28	0	0
102 Urban Development	57	28	28
103 Compensation Assignment and Tax Collection Charges	4	0	0
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department	3	1	1
105 Women and Child Development Department	2	2	2
106 Other Expenditure Pertaining to Women and Child Development Department	51	4	4
107 Climate Change Department	1	1	1
108 Other Expenditure Pertaining to Climate Change Department	5	5	3
Total	2,619	1,130	1,089

Appendix 3.7: Budget and Opportunity cost
(Reference: Paragraph 3.5.2)

Sl. No.	Grant No.	Account	Scheme	Original allocation	Actual expenditure	Unutilized funds	Unutilized funds (Percentage)	
							Unutilized funds	(Percentage)
Capital (Voted)								
1	2	4401-00-103-01	Construction Activity under RIDF Scheme	100.00	33.00	67.00	67.00	67.00
2	6	5051-02-200-01	FSH-6 Construction of docks, berths and Jetties (75:25 PCSS)	100.00	0.00	100.00	100.00	100.00
3	9	4202-01-201-06	EDN-113 Samagra Shiksha Abhiyaan (60:40 PCSS)	282.59	99.21	183.38	64.89	64.89
4	35	4515-00-102-04	DDP-2 Community Works of Local Importance MLA Fund	273.00	0.007	272.99	100.00	100.00
5	35	4515-00-102-06	DDP-4 Celebration of National Festival i.e Independence Day Republic day	60.00	0.05	59.95	99.92	99.92
6	46	4055-00-800-05	Information Technology	177.50	71.48	106.02	59.73	59.73
7	49	4875-60-800-01	Expenditure for Mandal Becharaji Special Investment Region Plan	130.92	4.92	126.00	96.24	96.24
8	49	4875-60-800-05	Capital Support for Gujarat Common Effluent Treatment Plant CETP Deep sea pipeline and Allied infrastructure	500.00	0.00	500.00	100.00	100.00
9	57	4250-00-800-01	EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	72.00	6.56	65.44	90.89	90.89
10	65	4700-33-190-01	IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited (49:51 PCSS)	3,128.37	1,078.77	2,049.60	65.52	65.52
11	66	4700-11-800-43	Canals and Branches	132.65	47.85	84.80	63.93	63.93
12	66	4700-11-800-46	Distributaries and Water Courses	52.00	10.77	41.23	79.29	79.29
13	66	4701-74-800-80	Other Expenditure	100.00	2.53	97.47	97.47	97.47
14	84	4059-01-051-42	Roads and building Department office Building	74.75	20.31	54.44	72.83	72.83
15	84	4059-01-051-45	Collector office Buildings for Revenue Department	56.07	6.06	50.01	89.19	89.19

Sl. No.	Grant	Account	Scheme	Original allocation	Actual expenditure	Unutilized funds	Unutilized funds (Percentage)
16	84	4059-01-051-51	Administration of justice Buildings for Legal Department partly centrally sponsored Scheme	302.75	105.50	197.25	65.15
17	84	4202-01-203-42	EDN-29 Buildings	86.46	14.30	72.16	83.46
18	84	4202-02-105-42	TED-23 Buildings	196.77	19.02	177.75	90.33
19	85	4216-01-106-02	Construction of Residential Building for R and B Department	125.78	50.94	74.84	59.50
20	87	4217-01-51-01	UDP-26 Residential Buildings	220.70	90.81	129.89	58.85
21	95	4202-01-201-04	EDN-113 Facilities should be provided for infrastructure of all the primary school in state (60:40 PCSS)	97.29	3.41	93.88	96.50
22	95	4225-01-277-02	Construction of Govt hostel for Boys (100% CSS)	58.82	8.68	50.14	85.24
23	96	4202-01-796-42	EDN-21 Building	69.18	18.35	50.83	73.47
24	96	4215-01-796-09	Rural Water Supply Programme	600.00	250.00	350.00	58.33
25	106	4236-02-800-01	NTR-5 Construction of Anganwadi (60:40 PCSS)	75.00	0.00	75.00	100.00
Total				7,072.60	1,942.53	5,130.07	--

Source: Appropriation Accounts of 2020-21

APPENDIX 3.8: Sub-Heads where 100 per cent expenditure (₹ 10 crore and above) was incurred in March 2021
(Reference: Paragraph 3.5.4)

Sr. No.	Grant No.	Head of Account (Up to Sub-Head)	100% expenditure incurred during March (₹ in Crore)
1	0005	2425-00-108-37- Assistance to Co-operative milk unions for export.	49.67
2	0039	2210-06-104-06- Strengthening of state drugs regulatory Authority (60:40 PCSS)	14.60
3	0039	4210-01-110-44-Provision for Furniture, Motor Vehicle (60-40 Partially Centrally Sponsored Scheme)	242.10
4	0039	4210-04-200-43-Strengthening Drugs Enforcement Infrastructure facilities (60:40 PCSS)	17.75
5	0070	2515-00-101-12-CDP-19 Rastriya gram swaraj abhiyan (60:40 PCSS)	10.36
6	0072	3604-00-101-01-Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	15.67
7	0077	2029-00-103-03-LND-3-Strengthening of Revenue Administration and Updating of Land Records, (50 % Centrally Sponsored Scheme)	19.68
8	0079	2245-02-800-02-Repairs/Restoration to other public properties	49.69
9	0089	2052-00-090-09-S.T.P.-11 Allocation of fund for Integrated Financial Management System (IFMS)	15.83
10	0092	2225-04-800-01-MNT-11 Multi Sectoral Development programme for Minorities (60:40 PCSS)	22.16
11	0092	6225-03-800-08-OBC-24 Loans to Gujarat Backward class development	77.00
12	0095	6225-01-190-04-SCW-36 Loan to corporations for economic upliftment Guj. S.C. Development Corporation Guj. Safai Kamdar Vikas Nigam Guj. S.C. Most Backward Caste development Corporation	21.00
13	0096	2236-02-796-08-MDM-2 Food grains to parents of tribal daughters student	68.00
14	0102	2217-03-191-46-UDP-5 Nirmal urban	23.74
15	0102	2217-03-192-04-UDP-86 Nirmal urban	13.83
16	0102	4217-60-190-03-UDP-Share capital for diamond research merchant	35.00

Source: Appropriation Accounts of 2020-21

Appendix 3.9: Statement showing details of Departments registering more than 25 per cent expenditure in March 2021.
(Reference: Paragraph 3.5.4.1)

Sr. No	Name of Department	(₹ in crore)												Total
		April-20	May-20	June-20	July-20	August-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	March-21	
1	GAD	9.57	39.40	23.41	25.11	69.34	63.18	85.35	62.98	110.07	57.80	48.60	461.93	1,056.74
2	Industries and Mines	10.39	159.75	1,354.93	248.79	598.91	73.60	541.72	334.71	548.44	129.28	538.57	2,179.34	6,718.43
3	Panchayats, rural Housing and Rural Development	235.90	149.91	935.98	806.81	276.08	331.48	188.19	358.84	266.99	225.88	789.95	2,163.04	6,729.05
4	Ports and Transport	5.81	72.02	137.92	112.24	129.44	81.03	32.82	15.12	10.26	9.71	13.23	428.77	1,048.37
5	Roads and Buildings	33.85	281.14	455.76	531.44	411.59	299.49	711.67	951.88	459.15	501.79	1,613.55	3,482.21	9,733.52
6	Science and Technology	0.76	0.76	0.81	26.21	36.59	0.93	31.79	91.32	122.62	0.20	1.43	198.26	511.68
7	Social Justice and Empowerment	198.17	342.30	361.89	559.47	474.75	304.17	648.34	455.69	700.72	422.39	668.86	1,919.52	7,056.27
8	Sports, Youth and cultural Activities	22.25	26.77	12.02	6.10	47.63	6.17	7.83	9.10	88.90	17.35	6.15	116.12	366.39
9	Urban Development and Urban Housing	4.04	625.52	497.31	930.66	620.51	388.26	987.20	642.33	1,517.08	630.37	699.56	2,525.14	10,067.98
10	Energy and Petrochemicals	1.97	2.14	1,477.57	416.82	1,627.89	1,146.45	1,591.65	449.14	248.31	2,271.22	163.55	4,466.68	13,863.39
11	Tribal Development	163.87	470.42	774.44	967.71	775.45	317.96	774.36	906.84	828.38	712.96	1,317.23	3,850.72	11,860.34

Appendix 3.10:
Details of parking of funds with Gujarat State Financial Services (GSFS)
(Reference: Paragraph 3.6.1.10)

(₹ in crore)

Sr. No.	Scheme Name	Nodal Agency	Grant Amount	Grant receipt year	Balance with GSFS at the end of the year
1	Tablet Scheme 2020-21	GKS	200.00	2020-21	163.00
2	Samagra Shiksha-Elementary Education	Gujarat Council of School Education	447.00	2018-19	447.00
3	Samagra Shiksha-Secondary Education	Gujarat Council of School Education	221.10	2016-17	221.10
4	Mukhyamantri Yuva Swawlamban Yojna	KCG	282.00	2020-21	75.73
5	Chief Minister Scholarship Scheme	KCG	101.00	2015-17	56.45
6	World class University	KCG	36.02	2011-17	32.54
7	New Course	KCG	6.46	2013-16	2.64
8	Classroom and library revamping	KCG	0.60	2014-16	0.52
9	Knowledge Management Program for faculty	KCG	10.59	2009-16	11.73
10	KCG activity including Hostel block	KCG	11.19	2016-21	10.84
11	Mukhyamantri Kanya Kelavani Nidhi	KCG	50.00	2020-21	14.62
12	ICAI and vibrant Gujarat Summit	KCG	4.31	2016-21	3.82
13	Career Counseling/ finishing schools	KCG	5.00	2020-21	0.60
14	Saptdhara Activity	KCG	1.00	2020-21	0.83
15	Udhisha activity (placement project)	KCG	6.96	2019-21	4.96
16	CCTV	KCG	5.00	2019-20	5.14
17	Study in Gujarat	KCG	2.00	2020-21	2.00
18	Scheme of developing High Quality Research	KCG	40.00	2019-21	25.98
19	Vocationalization education	KCG	15.58	2019-21	15.02
20	Gujarat State higher Education Council	KCG	0.10	2019-21	0.10
21	Global Career and admission counseling centre	KCG	0.16	2018-21	0.11
22	Council of Industries Academia	KCG	0.16	2018-21	0.11
23	Digital Education Development Fund	KCG	120.00	2017-21	98.38
24	Library building	Shree Somnath Sanskrit University, Veraval	7.20	2018-19	03.50
25	Guesthouse Building		5.40	2018-19	4.00
26	B. Ed Building		1.56	2019-20	0.70
27	Boys hostel Building		0.00	2019-20	0.80
28	Yoga Bhawan& Girls Hostel building		11.90	2017-18	4.80
29	Ground Development		00.80	2019-20	0.50
30	Renovation grant		01.73	2018-19	0.50
31	Boys Hostel Shed		0.22	2019-20	0.20
			Total	1,595.04	

Appendix 4.1
Department-wise break-up of outstanding UCs for GIA
paid up to 2019-20
(Reference: Paragraph 4.4)

(₹ in crore)

Sr. No.	Name of Department	No. of pending UCs	Amount
1.	Agriculture, Farmer's welfare and cooperation	202	2,714.70
2.	Climate Change	5	138.80
3.	Women and Child Development	191	102.27
4.	Education Department	289	1,059.65
5.	Energy & Petrochemicals	23	2,008.67
6.	Food & Civil Supplies	35	7.6
7.	Forest & Environment	8	0.88
8.	Gujarat Legislature	3	0.07
9.	Health and Family Welfare	622	1,790.38
10.	Home Department	37	126.21
11.	Industries & Mines	157	434.03
12.	Labour & Employment	24	3.39
13.	Legal Department	11	0.23
14.	Narmada, Water resources, water supply and Kalpsar	11	163.11
15.	Panchayat Rural Housing and Rural Development	190	419.81
16.	Revenue Department	2	0.43
17.	Roads and Buildings	1	0.45
18.	Social justice and Empowerment	1,257	582.78
19.	Science and Technology	9	48.43
20.	Sports, Youth and Cultural Activities	129	15.74
21.	Urban Development and Urban Housing	107	566.52
22.	Tribal Development Department	1,298	2,252.88
Total		4,611	12,437.03

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

Appendix 4.2

Department-wise details of pending DC bills as on 31 March 2021

(Reference: Paragraph 4.5)

Sr. No.	Name of Department	No. of pending DC bills	Amount (₹ in crore)
1.	Agriculture farmer's welfare and cooperation	7	0.07
2.	Women and Child Development	31	386.66
3.	Education Department	1,025	22.87
4.	Food & civil Supplies	4	0.06
5.	Finance	28	0.06
6.	General Administration	119	22.90
7.	Gujarat Legislature secretariat	1	0.00*
8.	Health and Family Welfare	102	0.69
9.	Home Department	806	63.96
10.	Industries & Mines	18	16.92
11.	Information Broadcasting and Tourism	7	0.02
12.	Labour and Employment	5	0.06
13.	Legal Department	176	0.41
14.	Narmada, Water resources, Water Supply and Kalpsar	2	0.00*
15.	Narmada, Water resources, Water Supply	2	0.10
16.	Panchayat Rural Housing and Rural Development	888	21.97
17.	Road and Building	2	0.00*
18.	Revenue Department	83	6.75
19.	Social Justice and Empowerment	153	2.02
20.	Sports, Youth and Cultural Activities	116	5.48
21.	Tribal Development Department	72	2.11
22.	Science and Technology	1	0.00*
23.	Forest and Environment Department	1	0.00*
24.	Energy and Petrochemical Department	1	0.00*
Total		3,650	553.11

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

* Amount is less than ₹ 50,000; hence rounded off to zero

Appendix 4.3

Year-wise details of pending DC bills as on 31 March 2021

(Reference: Paragraph 4.5)

Year	No. of pending DC bills	Amount (₹ in crore)
2000-01	107	1.20
2001-02	145	2.48
2002-03	172	1.11
2003-04	205	0.88
2004-05	88	0.86
2005-06	100	1.38
2006-07	146	1.20
2007-08	84	1.23
2008-09	78	0.76
2009-10	58	1.17
2010-11	126	3.45
2011-12	83	2.13
2012-13	46	1.76
2013-14	53	1.19
2014-15	26	0.94
2015-16	75	2.39
2016-17	63	4.25
2017-18	119	45.61
2018-19	145	28.56
2019-20	347	12.92
2020-21	1,390	437.69
Total	3,650	553.16

Source: Information provided by O/o the Principal Accountant General (A&E), Gujarat

APPENDIX 4.4
Statement showing pendency of Accounts and delay in placement of Separate Audit Reports (SARs) in State Legislature
as on 30 June 2021

(Reference: Paragraph 4.12)

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
Legal Department									
1.	Gujarat State Legal Service Authority, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes	06.02.2019	Date awaited	4
2.	District Legal Services Authority, Navsari	Not required	19 (2)	2015-16	2015-16	Yes	21.11.2017	Date awaited	5
3.	District Legal Services Authority, Valsad	Not required	19 (2)	2017-18	2017-18	Yes	06.02.2019	Date awaited	3
4.	District Legal Services Authority, Rajkot	Not required	19 (2)	2020-21	2019-20	Yes	17.05.2021	Date awaited	No Delay
5.	District Legal Services Authority, Patan	Not required	19 (2)	2019-20	2019-20	Yes	27.08.2021	Date awaited	1
6.	District Legal Services Authority, Jamnagar	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	3
7.	District Legal Services Authority, Mehsana	Not required	19 (2)	2019-20	2019-20	Yes	24.12.2020	Date awaited	1
8.	District Legal Services Authority, Palanpur	Not required	19 (2)	2015-16	2015-16	Yes	19.04.2018	Date awaited	5
9.	District Legal Services Authority, Bharuch	Not required	19 (2)	2015-16	2015-16	Yes	06.12.2016	Date awaited	5

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
10.	District Legal Services Authority, Junagadh	Not required	19 (2)	2019-20	2019-20	Yes	21.10.2021	Date awaited	1
11.	District Legal Services Authority, Tapi Vyara	Not required	19 (2)	2018-19	2018-19	Yes	23.10.2020	Date awaited	2
12.	District Legal Services Authority, Anand	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	3
13.	District Legal Services Authority, Kheda Nadiad	Not required	19 (2)	2015-16	2015-16	Yes	01-02-2017	Date awaited	5
14.	District Legal Services Authority, Gandhinagar	Not required	19 (2)	2020-21	2019-20	Yes	02.06.2021	Date awaited	No delay
15.	District Legal Services Authority, Surat	Not required	19 (2)	2019-20	2019-20	Yes	16.08.2021	Date awaited	1
16.	District Legal Services Authority, Himmatnagar	Not required	19 (2)	2017-18	2017-18	Yes	10.01.2019	Date awaited	3
17.	District Legal Services Authority, Dahod	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	3
18.	District Legal Services Authority, Amreli	Not required	19 (2)	2018-19	2018-19	Yes	23.10.2020	Date awaited	2
19.	District Legal Services Authority, Kutch, Bhuj	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	3
20.	District Legal Services Authority, Bhavnagar	Not required	19 (2)	2015-16	2015-16	Yes	04.06.2018	Date awaited	5
21.	District Legal Services Authority, Vadodara	Not required	19 (2)	2014-15	2014-15	Yes	19.06.2017	Date awaited	6
22.	District Legal Services Authority, Godhra	Not required	19 (2)	2019-20	2019-20	Yes	08.09.2021	Date awaited	1

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
23.	District Legal Services Authority, Surendranagar	Not required	19 (2)	2017-18	2017-18	Yes	23.10.2020	Date awaited	3
24.	District Legal Services Authority, Ahmedabad Rural	Not required	19 (2)	2019-20	2019-20	Yes	06.08.2021	Date awaited	1
25.	District Legal Services Authority, Rajpipla	Not required	19 (2)	2015-16	2015-16	Yes	24.11.2017	Date awaited	5
26.	District Legal Services Authority, Porbandar	Not required	19 (2)	2017-18	2017-18	Yes	23-10-2020	Date awaited	3
27.	District Legal Services Authority, Jamkhabhaliya	Not required	19 (2)	2018-19	2017-18	Yes	21.10.2021	Date awaited	2
28.	District Legal Services Authority, Aravali	Not required	19 (2)	No Accounts received till date		Yes			5
29.	District Legal Services Authority, Girsonmath	Not required	19 (2)	No Accounts received till date		Yes			5
30.	District Legal Services Authority, Mahisagar	Not required	19 (2)	No Accounts received till date		Yes			4
31.	District Legal Services Authority, Morbi	Not required	19 (2)	No Accounts received till date		Yes			5
32.	District Legal Services Authority, Chhotaudepur	Not required	19 (2)	No Accounts received till date		Yes			5
33.	District Legal Services Authority, Botad	Not required	19 (2)	No Accounts received till date		Yes			3
Home Department									
34.	Gujarat State Human Rights Commission, Gandhinagar	Not required	19 (2)	2006-07	2006-07	Yes	10.02.2010	Date awaited	14

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
Energy and Petro-chemicals Department									
35.	Gujarat Electricity Regulatory Commission	Not required	19 (2)	2020-21	2019-20	Yes	24.09.2020	Date awaited	No delay
Ports and Transport Department									
36.	Gujarat Maritime Board	2021-22	20 (1)	2019-20	2019-20	Yes	11.10.2021	Date awaited	1
Labour and Employment Department									
37.	Gujarat Building and other Construction Workers' Welfare Board, Ahmedabad	Not required	19 (2)	2016-17	2016-17	Yes	27/10/2020	31/03/2021	4
38.	Gujarat State Fund for person with disabilities, Gandhinagar	Not required	19 (2)	Newly added. No Accounts received till date from 2019-20		Yes	-	-	2
Urban Development and Urban Housing Department									
39.	Gujarat Rural Housing Board, Gandhinagar	2022-23	19 (3)	2018-19	2018-19	Yes	26.02.2020	05.03.2021	2
40.	Gujarat Housing Board, Ahmedabad	2026-27	19 (3)	2019-20	2018-19	Yes	28.04.2020	25.09.2020	1
41.	Gujarat Slum Clearance cell	2026-27	19 (3)	2018-19	2018-19	Yes	16.12.2020	Date awaited	2
42.	Gujarat Municipal Finance Board, Gandhinagar	2023-24	20 (1)	2020-21	2019-20	Yes	06.11.2020	Date awaited	No delay
43.	Water and Sanitation Management Organisation, Gandhinagar	2020-21	20 (1)	2019-20	2019-20	No	07.07.2021	Not required	1
44.	Ahmedabad Urban Development Authority	2021-22	20 (1)	2019-20	2019-20	No	25.06.2021	Not required	1

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
45.	Vadodara Urban Development Authority	2021-22	20 (1)	2019-20	2019-20	No	25.06.2021	Not required	1
46.	Rajkot Urban Development Authority	2021-22	20 (1)	2019-20	2019-20	No	10.06.2021	Not Required	1
47.	Surat Urban Development Authority	2021-22	20 (1)	2019-20	2019-20	No	25.06.2021	Not required	1
48.	Jamnagar Area Development Authority	2021-22	20 (1)	2019-20	2018-19	No	03.12.2020	Not required	1
49.	Bhavnagar Area Development Authority	2021-22	20 (1)	2018-19	2018-19	No	19.07.2021	Not required	2
50.	Bhuj Area Development Authority	2021-22	20 (1)	2018-19	2018-19	No	25.06.2021	Not required	2
51.	Rapar Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	25.06.2021	Not required	1
52.	Gandhinagar Urban Development Authority	2021-22	20 (1)	2019-20	2019-20	No	15.06.2021	Not required	1
53.	Anjar Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	15.06.2021	Not required	1
54.	Bhachau Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	16.06.2021	Not required	1
55.	Junagadh Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	16/06/2021	Not required	1
56.	Ambaji Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	16.06.2021	Not required	1
57.	Alang Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	16.06.2021	Not required	1

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
58.	Bharuch / Ankleshwar Urban Area Development Authority.	2021-22	20 (1)	2019-20	2017-18	No	03.12.2020	Not required	1
59.	Morbi / Vankner Urban Area Development Authority	2021-22	20 (1)	2016-17	2016-17	No	11.07.2018	Not required	4
60.	Anand /Vallabh Vidyannagar / Karamsad Urban Area Development Authority.	2021-22	20 (1)	2017-18	2017-18	No	25.06.2021	Not required	3
61.	Surendranagar / Dudhrej / Wadhavan Urban Area Development Authority.	2021-22	20 (1)	2018-19	2018-19	No	25.06.2021	Not required	2
62.	Himatnagar Urban Area Development Authority	2021-22	20 (1)	2017-18	2017-18	No	22.06.2021	Not required	3*
63.	G.I.F.T. Urban Area Development Authority	2021-22	20 (1)	2019-20	2019-20	No	25.03.2021	Not required	1
64.	Shamlaji Urban Area Development Authority	2021-22	20 (1)	2019-20	--	No	-	Not required	1**
65.	Khambhalia Urban Area Development Authority	2021-22	20 (1)	2018-19	2018-19	No	25.06.2021	Not required	2
66.	Navsari Area Development Authority, Navsari	2021-22	20 (1)	2018-19	2018-19	No	19.07.2021	Not required	2
67.	Bardoli Area Development Authority, Bardoli	2021-22	20 (1)	2019-20	2019-20	No	19.07.2021	Not required	1
68.	Khajod Area Development Authority, Khajod	2021-22	20 (1)	2017-18	--	No	-	Not required	3***
69.	Gujarat Real Estate Regularity Authority, Gandhinagar	Not required	19 (2)	2020-21	2019-20	Yes	23.02.2020	Date Awaited	No delay

Sr. No.	Name of Body	Period of entrustment (up to)	Audited under Section	Year up to which Accounts submitted to Audit	Period up to which SAR issued to the State Government	Whether SAR required to be placed in the Legislature	Date of issue of SAR by Audit to State Government	Date of placement of SAR	Number of accounts pending
70.	Gandhidham Development Authority, Gandhidham	2024-25	20(1)	Newly entrusted from 2020-21	No			1	
Forests and Environment Department									
71.	Gujarat State CAMPA	Audit is conducted based on the supreme court judgement (2010)	20(1)	2013-14	2013-14	Yes	15.11.2019	No information	7

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II)

Accounts of a financial year are to be submitted latest by 30 June every year

*Sr. No. 62: Himatnagar Urban Area Development Authority Accounts for the year 2013-14 to 2017-18 were received in July 2019. However, Accounts for the year 2012-13 was still pending.

**Sr. No. 64: Shamlaji Urban Area Development Authority Accounts for the year 2012-13 and 2013-14 have not been prepared but information of Nil expenditure has been submitted. Accounts for the years 2014-15 to 2019-20 have been submitted in July 2021.

***Sr. No. 68: Khajod Area Development Authority has submitted Nil expenditure for 2017-18.

Appendix 4.5

**Statement showing arrears of financial statements and investment made by State Government during the year in SPSUs
whose financial statements were in arrears as on 30 September 2021**
(Reference: Paragraph 4.13.5 and 4.13.6)

Sr. No.	Name of the Company	GCC/ GCOC	Last finalised FS	Paid-up Capital#	FSs in arrears	No. of FSs in arrears
1	2	3	4	5	6	7
A	Active Government Companies					
1	Gujarat Agro Industries Corporation Limited (Standalone)	GCC	2017-18	8.08	2018-19 to 2020-21	3
	Gujarat Agro Industries Corporation Limited (Consolidated) ¹	GCC	2017-18		2018-19 to 2020-21	
2	Gujarat State Land Development Corporation Limited	GCC	2016-17	5.88	2017-18 to 2020-21	4
3	Gujarat Sheep and Wool Development Corporation Limited	GCC	2019-20	4.31	2020-21	1
4	Gujarat State Handloom and Handicrafts Development Corporation Limited	GCC	2017-18	12.06	2018-19 to 2020-21	3
5	Gujarat Women Economic Development Corporation Limited	GCC	2017-18	7.02	2018-19 to 2020-21	3
6	Gujarat Minorities Finance and Development Corporation Limited	GCC	2018-19	20.00	2019-20 to 2020-21	2
7	Gujarat Safai Kamdar Vikas Nigam Limited	GCC	2017-18	14.09	2018-19 to 2020-21	3
8	Gujarat Thakor and Koli Vikas Nigam Limited	GCC	2018-19	14.11	2019-20 to 2020-21	2

¹ The Standalone and Consolidated Financial Statements are submitted simultaneously, hence it is counted as single for purpose of Table 4.17

Sr. No.	Name of the Company	GCC/ GCOC	Last finalised FS	Paid-up Capital#	FSs in arrears	No. of FSs in arrears
1	2	3	4	5	6	7
9	Gujarat Livelihood Promotion Company Limited	GCC	2018-19	0.05	2019-20 to 2020-21	2
10	Dr. Ambedkar Antyodaya Development Corporation	GCC	2018-19	5.00	2019-20 to 2020-21	2
11	Gujarat Water Resources Development Corporation Limited	GCC	2017-18	31.49	2018-19 to 2020-21	3
12	Gujarat State Forest Development Corporation Limited	GCC	2019-20	6.32	2020-21	1
13	Gujarat State Civil Supplies Corporation Limited	GCC	2018-19	70.00	2019-20 to 2020-21	2
14	Gujarat Medical Services Corporation Limited (Standalone)	GCC	2018-19	2.50	2019-20 to 2020-21	2
	Gujarat Medical Services Corporation Limited (Consolidated)	GCC	2018-19		2019-20 to 2020-21	
15	Sarigam Clean Initiative	GCOC	2019-20	50.80	2020-21	1
16	Gujarat Unreserved Education & Economical Development Corporation	GCC	-	-	2018-19 to 2020-21	3
17	Gujarat Student Startup and Innovation Hub	GCC	2019-20	0.01	2020-21	1
18	Gujarat Industrial Investment Corporation Limited (Standalone)	GCC	2019-20	256.98	2020-21	1
	Gujarat Industrial Investment Corporation Limited (Consolidated)	GCC	2019-20		2020-21	
19	Tourism Corporation of Gujarat Limited	GCC	2019-20	20.00	2020-21	1
20	Gujarat Informatics Limited (Standalone)	GCC	2018-19	18.51	2019-20 to 2020-21	2
	Gujarat Informatics Limited (Consolidated)	GCC	2018-19		2019-20 to 2020-21	
21	Guj-Tour Development Company Limited	GCC	2019-20	18.40	2020-21	1
22	Gujarat Fibre Grid Network Limited	GCC	2019-20	0.10	2020-21	1

Sr. No.	Name of the Company	GCC/ GCOC	Last finalised FS	Paid-up Capital#	FSs in arrears	No. of FSs in arrears
1	2	3	4	5	6	7
23	Gujarat ISP Services Limited	GCC	2019-20	0.10	2020-21	1
24	Sardar Sarovar Narmada Nigam Limited	GCC	2019-20	63,990.11	2020-21	1
25	Gujarat State Police Housing Corporation Limited	GCC	2019-20	50.00	2020-21	1
26	Gujarat Urban Development Company Limited (Standalone)	GCC	2019-20	26.00	2020-21	1
	Gujarat Urban Development Company Limited (Consolidated)	GCC	2019-20		2020-21	
27	Gujarat Water Infrastructure Limited	GCC	2019-20	155.02	2020-21	1
28	Gujarat State Aviation Infrastructure Company Limited	GCC	2018-19	0.05	2019-20 to 2020-21	2
29	Gujarat Power Corporation Limited	GCC	2019-20	505.03	2020-21	1
30	Gujarat State Handicapped (Divyang) Finance and Development Corporation	GCC	-	-	2020-21	1
	Total A (Active Government Companies)			65,292.02		53
B	Inactive Government Companies					
1	Gujarat Fisheries Development Corporation Limited	GCC	1998-99	1.94	1999-00 to 2020-21	22
2	Gujarat Dairy Development Corporation Limited	GCC	2019-20	10.46	2020-21	1
3	Gujarat Small Industries Corporation Limited (under liquidation)	GCC	2006-07	4.00	2007-08 to 2020-21	14
4	Gujarat State Rural Development Corporation Limited	GCC	2016-17	0.58	2017-18 to 2020-21	4
5	Gujarat Foundation for Mental Health and Allied Sciences	GCC	2010-11	0.02	2011-12 to 2020-21	10
6	BISAG Satellite Communication	GCC	2014-15	39.08	2015-16 to 2020-21	6
7	Infrastructure Finance Company Gujarat Limited	GCOC	2010-11	2.50	2011-12 to 2020-21	10
8	Gujarat Leather Industries Limited (under liquidation)	GCC	2001-02	1.50	2002-03 to 2020-21	19
9	Gujarat State Construction Corporation Limited (under liquidation)	GCC	2019-20	5.00	2020-21	1

Sr. No.	Name of the Company	GCC/ GCOC	Last finalised FS	Paid-up Capital#	FSS in arrears	No. of FSS in arrears
1	2	3	4	5	6	7
10	Gujarat State Textile Corporation Limited (under liquidation)	GCC	1996-97	46.46	1997-98 to 2020-21	24
11	Gujarat Communications and Electronics Limited (under liquidation)	GCC	2000-01	12.45	2001-02 to 2020-21	20
12	Gujarat Trans-Receiver Limited	GCOC	2018-19	0.29	2019-20 to 2020-21	2
13	Naini Coal Company Limited	GCOC	2011-12	0.05	2012-13 to 2020-21	9
14	Alcock Ashdown (Gujarat) Limited (under liquidation)	GCC	2019-20	51.00	2020-21	1
15	Gujarat Industrial Corridor Corporation Limited	GCC	2019-20	10.00	2020-21	1
	Total B (Arrears Inactive Government Companies)			185.33		144
C	Active Statutory Corporations					
1	Gujarat State Warehousing Corporation	GCC	2014-15	4.00	2015-16 to 2020-21	6
2	Gujarat Industrial Development Corporation	GCC	2019-20	0.00	2020-21	1
3	Gujarat State Road Transport Corporation	GCC	2017-18	3,209.74	2018-19 to 2020-21	3
	Total C (Active Statutory Corporations)			3,213.74		10
	Grand Total (A+B+C)			68,691.09		207

Source: The Appendix has been prepared on the basis of financial statements submitted by the SPSUs.

FSS= Financial Statements

Paid-up capital includes share application money pending allotment.

Appendix 4.6
Statement showing details of pendency in finalisation of Accounts by
various Bodies and Authorities
(Reference: Paragraph 4.14)

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
2004-05 onwards		
1	Akshar Purushottam Arogya Mandir, Vadodara	Health and Family Welfare
2005-06 onwards		
1	K J Mehta TB Hospital, Bhavnagar	Health and Family Welfare
2006-07 onwards		
1	Forest Development Agency, S.K. Himatnagar (North)	Forests and Environment
2	Forest Development Agency, Surendranagar	Forests and Environment
3	G.K. General Hospital, Kutch	Health and Family Welfare
4	Gujarat Council of Education Research & Technology, Gandhinagar	Education
5	Gujarat Sahitya Academy, Gandhinagar	Sports, Youth and Cultural Activities
2007-08 onwards		
1	Gujarat State Sangeet Natak Academy, Gandhinagar	Sports, Youth and Cultural Activities
2008-09 onwards		
1	Forest Development Agency, Jamnagar;	Forests and Environment
2	Forest Development Agency, Rajkot	Forests and Environment
3	Forest Development Agency, S.K. Himatnagar (South)	Forests and Environment
4	Narayan Eye Hospital (Arogya Dham Sanchalit) Halol Panchmahal	Health and Family Welfare
5	Sports Authority of Gujarat, Gandhinagar	Sports, Youth and Cultural Activities
6	Sureksha Setu Society, Bhavnagar	Home
2009-10 onwards		
1	Mandvi Taluka Kshaya Nivaran Sangh, Kutch	Health and Family Welfare
2010-11 onwards		
1	Bhavan's Shri C T Sutaria ITI, Kheda	Labour and Employment
2011-12 onwards		
1	Gujarat State Lalit Kala Academy, Ahmedabad	Sports, Youth and Cultural Activities
2	Navsari Agriculture University, Navsari	Agriculture, Farmer's Welfare and Co-operation
2012-13 onwards		
1	Bhavan's Shri Swaminarayan Technical Institute, Kheda	Education
2	Forest Development Agency, Gandhinagar	Forests and Environment
3	Forest Development Agency, Vyara	Forests and Environment
4	Forest Development Agency, Patan	Forests and Environment
5	Forest Development Agency, Kheda	Forests and Environment;

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
6	Forest Development Agency, Gir (East)	Forests and Environment
7	Forest Development Agency, Gir (West)	Forests and Environment
8	Forest Development Agency, Valsad South	Forests and Environment
2013-14 onwards		
1	Bala Hanuman Ayurved Mahavidyalaya, Mansa, Gandhinagar	Education
2	Gujarat Landless Laborers & Halpati Housing Board, Gandhinagar	Panchayats, Rural Housing and Rural Development
3	Gujarat Medicinal Plants Board, Gandhinagar	Health and Family Welfare
4	Gujarat Scheduled Castes Development Corporation, Gandhinagar	Social Justice and Empowerment
5	ITI College (Swaminarayan Sanchalit), Panchmahal Lunawada	Labour and Employment
6	Rogi Kalyan Samiti, Civil Hospital Asarwa Ahmedabad	Health and Family Welfare
7	Rogi Kalyan Samiti Guru Gobindsinh, Jamnagar	Health and Family Welfare;
8	Rogi Kalyan Samiti, New Civil Hospital, Surat	Health and Family Welfare
9	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar	Health and Family Welfare
10	Sardar Vallabhbhai Patel Memorial Society Ahmedabad	Sports, Youth and Cultural Activities
11	School of Architecture, CEPT University, Ahmedabad	Education
12	School of Building Science & Technology, CEPT University, Ahmedabad	Education
13	School of Interior Design, CEPT University, Ahmedabad	Education
14	School of Planning CEPT University Ahmedabad	Education
15	Sentinel Surveillance Unit, Surat	Health and Family Welfare
16	State Health Society, Commissionerate of Health, Medical Services and Medical Education, Gandhinagar	Health and Family Welfare
17	Sureksha Setu Society, Narmada	Home
18	Sureksha Setu Society State level, Gandhinagar	Home
19	Veraval People's Cooperative Bank Silver Jubilee Industrial Training Centre, Veraval	Labour and Employment
20	Non Resident Gujarati Foundation, Gandhinagar	General Administration
2014-15 onwards		
1	Anand Agriculture University, Anand	Agriculture, Farmer's Welfare and Co-operation
2	Forest Development Agency, Chhota Udepur	Forests and Environment
3	Forest Development Agency, Kutch (East)	Forests and Environment
4	Forest Development Agency, Kutch (West)	Forests and Environment
5	Gujarat University, Ahmedabad	Education
6	Sureksha Setu Society, Kheda	Home
7	Sureksha Setu Society, Vadodara	Home
8	Gujarat Rajya Khadi Gramodhyog Board	Industries and mines
9	Junagadh Agricultural University, Junagadh	Agriculture, Farmer's Welfare and Co-operation

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
2015-16 onwards		
1	Apang Manav Mandal, Ahmedabad	Social Justice and Empowerment
2	Forest Development Agency, Godhra	Forests and Environment
3	Forest Development Agency, Surat	Forests and Environment
4	Gujarat State Social Welfare Board, Ahmedabad	Social Justice and Empowerment
5	Gujarat State Tribal Development Residential Educational Institutions Society, Gandhinagar	Tribal Development
6	Krantiguru Shyamji Krishna Verma Kutch University, Kachchh	Education
7	Gujarat Secondary and Higher Secondary Education Examination Board, Gandhinagar	Education
8	Gujarat State Biodiversity Board	Forests and Environment
2016-17 onwards		
1	Bhagwat Vidyapith Ashok ITI, Ahmedabad	Labour and Employment
2	Dr. V.H. Dave Homoeopathic Medical College & Hospital, Anand	Education
3	Forest Development Agency, Ahwa (Dang South)	Forests and Environment
4	Forest Development Agency, Dang North	Forests and Environment
5	Forest Development Agency, (Devgadhbaria) Dahod	Forests and Environment
6	Forest Development Agency, Junagadh	Forests and Environment
7	Forest Development Agency, Narmada	Forests and Environment
8	Forest Development Agency, Valsad (North)	Forests and Environment
9	Gandhi Lincoln Hospital, Deesa, Palanpur	Health and Family Welfare
10	Gau Sewa & Gaucher Development Board	Agriculture, Farmer's Welfare and Co-operation
11	Gujarat Mineral Research & Development Society	Industries and Mines
12	Gujarat State Biotechnology Mission	Science & Technology
13	Medical College Development Society, Vadodara	Health and Family Welfare
14	Methodist Technical Institute, Vadodara	Education
15	P.D. Malviya College of Commerce, Rajkot	Education
16	Gujarat Council of Science & Technology, Gandhinagar	Science & Technology
17	Gujarat State Watershed Management Agency (GSWMA), Gandhinagar	Panchayats, Rural Housing and Rural Development
18	Gurjareshwar Kumarpal Jain Sarvoday Technical Institute, Vadodara	Labour and Employment
19	K.V. Patel I.T.I, Chansama, Patan	Labour and Employment
20	S.K. Patel Industrial Training Institute, Mehsana	Labour and Employment
21	Sabarmati Ashram Preservation & Memorial Trust Gandhi Smarak, Ahmedabad	Sports, Youth and Cultural Activities
22	Sanjivani Hospital, Surat	Health and Family Welfare
23	Seth J.B. Upadhyay Deaf – Mute School, Sabarkantha	Social Justice and Empowerment
24	Smt. A.J. Savla Homeopathic Medical College, Mehsana	Health and Family Welfare
25	Society for Education Welfare & Action (Rural), Bharuch	Social Justice and Empowerment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
26	Gujarat Rural Welfare Board Gandhinagar	Labour and Emploment
27	Unorganised Labour Welfare Board Gandhinagar	Labour and Emploment
28	Gujarat Pavitra Yatra Dham Board (pending 2016-17 to 2018-19, 2020-21)	Industries and Mines
29	INDEXT C	Industries and Mines
30	Gujarat State Haj Committee, Gandhinagar	General Administration
31	Gandhinagar Gymkhana	General Administration
32	Gujarat State Social Security Board, Gandhinagar	Labour & Employment
2017-18 onwards		
1	Gujarat Forensic Sciences University, Gandhinagar	Home
2	Gujarat Medical Education and Research Society (GMERS), Gandhinagar	Health and Family Welfare
3	Gujarat Livestock Development Board, Gandhinagar	Agriculture, Farmer's Welfare and Co-operation
4	Gujarat Pollution Control Board, Gandhinagar	Forests and Environment
5	Development support Agency of Gujarat, Tribal Development Department, Gandhinagar	Tribal Development
6	Electronic Quality Development Centre, Ahmedabad	Industries and Mines
7	Forest Development Agency, Banaskantha	Forests and Environment
8	Forest Development Agency, Bhavnagar	Forests and Environment
9	Institute of Kidney Diseases & Research Centre, Ahmedabad	Health and Family Welfare
2018-19		
1	Gujarat Council of Science City, Ahmedabad	Science and Technology
2	Institute for Post Graduate Teaching & Research in Ayurveda (IPGTRA), Jamnagar	Education
3	Indian Institute of Teachers Education, Gandhinagar	Education
4	State Literacy Mission Authority, Gandhinagar	Education
5	Gujarat Council of Vocational Training, Gandhinagar	Education
2019-20		
1	Adult Training Centre (Trust) for the Blind, Ahmedabad	Social Justice and Empowerment
2	Andh Kanya Prakash Gruh, Ahmedabad	Social Justice and Empowerment
3	B.S. Nathwani T.B. Hospital, Keshod, Junagadh	Health and Family Welfare
4	B.V. Patel Pharmaceutical Education Research Development (PERD) Centre, Ahmedabad	Education
5	Blind Men's/Peoples Association, Ahmedabad	Social Justice and Empowerment
6	Employment Extension Bureau, Gandhinagar	Labour and Employment
7	Gujarat Backward Classes Development Corporation, Gandhinagar	Social Justice and Empowerment
8	Gujarat State AIDS Control Society, Ahmedabad	Health and Family Welfare
9	Gujarat State Council for Blood Transfusion, New Mental Hospital Complex, Ahmedabad	Health and Family Welfare
10	Gujarat Horticulture Mission, Gandhinagar	Agriculture, Farmer's Welfare and Co-operation

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
11	Maharaja Sayajirao University, Fatehgunj, Vadodara	Education
12	Mahatma Gandhi Labour Institute, Ahmedabad	Labour & Employment Department
13	Maniben Pithawala I.T.I Navyug College, Surat	Labour and Employment
14	Ravishankar Maharaj Eye Hospital, Gujarat Blind Relief & Health Association, Anand	Health and Family Welfare
15	Sardar Patel University, Vallabh Vidyanagar, Anand	Education
16	Shree Kathiawar Nirashrit Balashram, Rajkot	Social Justice and Empowerment
17	Saurashtra University, University Road, Rajkot	Education
18	Tribal Research & Training Institute Gujarat Vidyapith, Ahmedabad	Tribal Development
19	Veer Narmad South Gujarat University, Surat	Education
20	Vitthalbhai Patel & Rajratna P.T. Patel Science College, Anand	Education
21	Knowledge Consortium of Gujarat, Ahmedabad	Education Department
22	R.K. Patel Technical (ITI), Anand	Labour and Employment
23	Gujarat School Quality Accreditation Council Gandhinagar	Education
24	Gujarat State Board Text book Gandhinagar	Education
25	Rajesh Mehta Technical School for Blind, C/o Blind People's Association, Ahmedabad	Social Justice and Empowerment
26	Gujarat Technological University Ahmedabad	Education
27	Sarvajanic Hospital & Maternity Home, Mehsana	Health and Family Welfare
28	Shivanand Mission, Saurashtra Central Hospital, Rajkot	Health and Family Welfare
29	Gujarat Water Supply and Sewerage Board, Gandhinagar	Narmada, Water Resources, Water Supply & Kalpsar
30	Bhagubhai mafatlal hospital(sevashram), Bharuch	Health and Family Welfare
31	International Centre for Entrepreneurship and Career Development, Ahmedabad	Education
32	Rogi Kalyan Samiti, Pandit Deen Dayal Upadhya Hospital, Rajkot	Health and Family Welfare
33	Gujarat Homoeopathic Medical College, Vadodara.	Education
34	Gujarat Institute of Educational Technology, Ahmedabad.	Education
35	Gujarat Knowledge Society, Directorate of Technical Education, Gandhinagar	Education
36	Hemchandracharya North Gujarat University, Patan	Education
37	Shri Pragna Chakshu Mahila Sevakunj, Surendranagar	Health & Family Welfare
38	Shrimant Fatehsinh Rao Gaekwad General Hospital, Sabarkantha	Health & Family Welfare
39	Gujarat Social Infrastructure Development Society (GSIDS), Gandhinagar	General Administration
40	Gujarat Information Commission, Gandhinagar	General Administration
41	Gujarat State Disaster Management Agency GSDMA	Revenue
42	Gujarat Press Academy, Gandhinagar	Information and Broadcasting
43	Seth Vadilal Sarabhai General Hospital & Seth Chinai Maternity Hospital, Ahmedabad	Health & Family Welfare

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
2020-21		
1	Gujarat Tribal Development Corporation Gandhinagar	Tribal Development
2	Gujarat Energy Development Agency Gandhinagar	Climate Change
3	GEER Gandhinagar	Forests and Environment
4	Institute of Seismological Research	Science and Technology
5	Gujarat Environment Management institute	Forests and Environment
6	Water & land management institute Anand	Narmada, Water Resources, Water Supply & Kalpsar
7	Center for Entrepreneurship Development Gandhinagar	Industries and Mines
8	Electrical Research & Dev. Association (ERDA)Vadodara	Industries and Mines
9	Gujarat Industrial Research & Development Agency, Vadodara	Industries and Mines
10	Gujarat Infrastructure Development Board	Industries and Mines
11	Gujarat Matikam Kalakari & Rural Technology institute Gandhinagar	Industries and Mines
12	INDEXT B	Industries and Mines
13	Gujarat National law university, Gandhinagar	Legal
14	A. R. College of Pharmacy & G. H. Patel Institute of Pharmacy, Anand	Education
15	Anand Homoeopathic Medical College & Research Institute, Anand	Health & Family Welfare
16	Andh Apang Kalyan Kendra, Ahmedabad	Social Justice & Empowerment
17	B. M. Institute of Mental Health, Ahmedabad	Social Justice & Empowerment
18	Bhailalbhai & Bhikhabhai Institute of Technology, Anand	Education
19	Bhavnagar University, Sardar Vallabhbhai Patel Campus, Bhavnagar	Education
20	Birla Vishwakarma Mahavidalaya Engineering College, Anand	Education
21	Blind Welfare Council, Dahod	Social Justice & Empowerment
22	C. L. Patel Technical Institute, Kheda	Education
23	C. U. Shah T. B. Hospital, Surendranagar	Health & Family Welfare
24	Cambay General Hospital, Khambhat	Health & Family Welfare
25	Centre for Social Studies, Veer Narmad South Gujarat University, Surat	Education
26	Chikhli Education Society, Chikhali	Labour & Employment
27	Children's University, Gandhinagar	Education
28	Chimanlal Nagindas Technical Centre, Ahmedabad	Education
29	D. S. Patel Technical Institute, Sunav, Taluka,Anand	Education
30	Dharmsinh Desai Institute of Technology, , Nadiad	Education
31	Disable Welfare Trust of India, Unara, Surat	Social Justice & Empowerment
32	Dr. Dayaram Patel Pharmacy College, Surat	Education
33	Dr. Rasiklal Shah Sarvajanic Hospital, Sabarkantha	Health & Family Welfare
34	Gujarat Ayurved University, Jamnagar	Education

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
35	Gujarat Cancer & Research Centre, Ahmedabad	Health & Family Welfare
36	Gujarat Social Infrastructure Development Society (GSIDS), Gandhinagar	Urban Development & Urban Housing
37	Gujarat State Child Protection Society, Gandhinagar.	Social Justice & Empowerment
38	Gujarat Urban Development Mission, Gandhinagar	Urban Development & Urban Housing
39	Jan Shikshan Sansthan, Rander, Surat	Education
40	Janak Smarak Hospital, Vyara, Tapi	Health & Family Welfare
41	Kacheria Mojilal Gordhandas General Hospital, Kheda	Health & Family Welfare
42	L. M. College of Pharmacy, Ahmedabad.	Education
43	Lions Cancer Detection Centre Trust, Surat	Health & Family Welfare
44	M. N. College of Pharmacy, Anand	Education
45	Medical College Development Committee, Government, Surat	Health & Family Welfare
46	O. H. Nazar Ayurved Mahavidalaya and Ayurved Hospital, Surat	Health & Family Welfare
47	R. B. Patel Technical Institute, Navsari	Education
48	R. K. Patel Technical Institute, Kheda	Education
49	Revabai General Hospital, Sardhav, Gandhinagar	Health & Family Welfare
50	Rogi Kalyan Samiti, Government Spine Institute & Physiotherapy College, New Civil Hospital, Ahmedabad	Health & Family Welfare
51	Sardar Patel Institute of Economic & Social Research, Thaltej Road, , Ahmedabad	Education
52	Sardar Smarak Hospital, Bardoli, Surat	Health & Family Welfare
53	School for Deaf - Mutes Society, Ashram Road, Ahmedabad	Social Justice & Empowerment
54	Shamlaji Hospital, CHC Shamlaji, Taluka Bhiloda, Dist Arvalli	Health & Family Welfare
55	Shanti Lal Shah College of Pharmacy, Bhavnagar	Education
56	Sharda School for the Mentally Retarded Children, Ashram Road, Ahmedabad	Social Justice & Empowerment
57	Smt. B. H. Shah (Karjanwala) Industrial Training Institute, Kamrej Char Rasta, Surat	Labour & Employment
58	Tolani Foundation Gandhidham Polytechnic, Adipur, Kutch	Education
59	Trimurti Hospital, Bavla, Ahmedabad	Health & Family Welfare
60	U. N. Mehta Institute of Cardiology and Research Centre, Ahmedabad	Health & Family Welfare
61	Water and Land Management Institute, (Gujarat Irrigation Management Society), Anand	Narmada, Water Resources, Water Supply & Kalpsar
62	Xavier Technical Institute, Sevasi, Vadodara	Education
63	Junagadh Agriculture University, Junagadh, Gujarat	Agriculture, Farmer's Welfare and Co-operation
64	Sardar Krushinagar Agriculture University, NH 8, Sardarkrushinagar, Dantiwada	Agriculture, Farmer's Welfare and Co-operation
65	Gujarat Skill Development Society, Gandhinagar	Labour & Employment

Sr. No.	Name of AB and year from which Accounts have not been received up to 2020-21	Grants-in-aid releasing Department
66	Society for creation of Opportunity through Proficiency in English (SCOPE), Ahmedabad	Education

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II)

APPENDIX 4.7

Department-wise/category-wise details of losses due to theft, misappropriation/loss of Government material and fire/accidents as on 30 June 2021

(Reference: Paragraph 4.16)

Name of Department	Theft cases		Misappropriation/ Loss of Government material		Fire/Accident cases		Total	
	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)
Agriculture, Farmer's Welfare and Co-operation	1	3.21	1	1.41	0	0	2	4.62
Education	8	4.75	9	478.98	0	0	17	483.73
Food, Civil Supplies and Consumer Affairs	1	0.11	1	61.65	0	0	2	61.76
Forests & Environment	8	3.47	8	188.92	20	196.36	36	388.75
Health and Family Welfare	6	2.93	6	147.38	0	0	12	150.31
Home	0	0	13	128.34	0	0	13	128.34
Industries and Mines	1	0.46	2	77.62	0	0	3	78.08
Labour Employment	1	5.13	1	4.00	0	0	2	9.13
Legal	1	11.68	5	3.53	1	8	7	23.21
Narmada, Water Resources, Water Supply and Kalpsar	11	6.46	17	37.70	0	0	28	44.16
Ports and Transport	1	3.21	4	69.08	0	0	5	72.29
Roads and Buildings	3	1.57	4	347.38	0	0	7	348.95
Revenue	0	0	26	14.46	0	0	26	14.46
Panchayats, Rural Housing and Rural Development	0	0	6	68.62	0	0	6	68.62
Social Justice and Empowerment	0	0	1	14.87	0	0	1	14.87
Tribal Development	0	0	1	147.19	0	0	1	147.19
Urban Development and Urban Housing	0	0	2	24.4	0	0	2	24.40
Total	42	42.98	107	1,815.53	21	204.36	170	2,062.87

Source: Information compiled by Offices of the Principal Accountant General (Audit-I) and Principal Accountant General (Audit-II) from data furnished by concerned Departments.

