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Preface

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

Chapters 1 and 2 of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2011. Information has also been obtained from the Government of Rajasthan, wherever necessary. 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.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Revenue Receipts, Statutory Corporations, Boards and Government Companies are being presented separately.

Executive Summary

Background

Based on the audited accounts of the GoR for the year ending March 2011, this report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed based on the FRBM Act, Budget Documents, Economic Review 2010-11, Thirteenth Finance Commission (XIII-FC) Report and other financial data obtained from various Government departments and organisations. The report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of GoR's fiscal position as on 31 March 2011. It provides an insight into trends in committed expenditure, borrowing pattern, besides a brief account of Central funds transferred directly to the State Implementing Agencies through off-budget route.

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

Chapter 3 is an inventory of GoR's compliance with various reporting requirements and financial rules.

The report also has an ***Appendix I*** of additional data collected from several sources in support of the findings. ***Appendix 4.1*** at the end gives a glossary of selected terms related to State economy, as used in this report.

Audit findings and recommendations

The State Government has shown a return to fiscal consolidation by showing a healthy growth in both tax and non-tax revenue. The fiscal deficit was a healthy 1.4 per cent of Gross State Domestic Product (GSDP) as against the target of three per cent as prescribed by revised FRBM Act, 2011.

Budget Estimates: The actual revenue receipts and revenue expenditure increased by eight *per cent* and three *per cent* respectively as compared to the budget estimates for 2010-11. Resultantly, the estimated revenue deficit turned into revenue surplus. The estimated primary deficit also turned into primary surplus. The actual fiscal deficit declined from the budget estimate by ₹ 4,335 crore; deficit was 1.4 *per cent* of GSDP as against 3.5 *per cent* of budget estimates.

Inadequate Priority to Capital expenditure: The capital expenditure marginally increased by 1.5 *per cent* over the previous year and it was 29 *per cent* lower than that projected in Mid Term Fiscal Policy Statement (MTFPS) for 2010-11. The progressive capital expenditure at the end of March 2011 includes ₹ 7,142 crore (11.6 *per cent*) blocked on 152 incomplete projects. Government should give adequate priority to capital expenditure and should formulate guidelines for early completion of incomplete projects to avoid time and cost over runs with a view to take corrective action.

Review of Government investments: The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.2 to 0.5 *per cent* in the past three years while the Government paid an average interest of 7.7 *per cent* on this investment. It would be prudent to review the working of State Public Sector Undertakings which are incurring huge losses and work out either a revival strategy (for those which can be made viable) or close them down (if they are not likely to be viable given the current market conditions).

Prudent cash management: The State had a huge surplus cash balance of ₹ 6,088 crore. In 2010-11, the interest received on investment of cash balances in Treasury Bills and Auction Treasury Bills was only 5 *per cent* while the Government borrowed on an average at 7.7 *per cent*. Since, maintaining huge idle cash balance is not prudent cash management, appropriate steps should be taken for spending on capital projects for creation of assets.

Oversight of funds transferred directly from the GoI to the State Implementing Agencies: GoI directly transferred substantial amount of funds to the State Implementing Agencies, which is fraught with the risk of their improper utilisation by these agencies. There is no single agency monitoring its use and there is no readily available data on how much is actually spent in any particular year on major flagship schemes. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Principal Accountant General.

A review of release and utilization of grants recommended by XIII-FC by some department revealed that non-finalisation of action/work plan in Forest, Information Technology and Communication and Law and Legal Affairs Departments led to non-utilisation of grant of ₹ 62.20 crore against sanctioned amount of ₹ 78.23 crore.

Financial Management and Budgetary Control: During 2010-11, there was an overall saving of ₹ 5,399 crore over the total grants and appropriations indicating inaccurate budgeting. There was excess expenditure of ₹ 19.80 crore which requires regularisation under Article 205 of the Constitution of

India. In all 55 Grants/appropriations, 85 *per cent* of total savings was surrendered on the last working day of the financial year leaving no scope for utilising these funds for other development purposes. Rush of expenditure at the end of the year is another chronic feature, which indicates weak budgetary control.

Review of Contingency Fund revealed that ten sanctions for ₹ 191.86 crore were issued during 2010-11 for grant of advance from Contingency Fund of State out of which ₹ 11.14 crore were not for immediate requirement.

Review of some grants revealed that (i) in Public Health and Engineering Department ₹ 202.47 crore was surrendered in 17 schemes, (ii) in Co-operative Department provision of ₹ 30 crore was not made in Budget Estimates for assistance to co-operative institutions for payment of interest, despite announcement made by Chief Minister during Budget Speech, 2010-11, (iii) in Medical and Health Department the Finance Department allotted additional fund of ₹ 75 crore without any demand of the Department, (iv) in Tribal Area Development Department there were persistent savings ranging between ₹ 0.10 crore and ₹ 3.63 crore in five cases, (v) the Tourism Department irregularly credited recoveries of previous years of ₹ 19.08 crore and exhibited in its accounts as reduced expenditure and (vi) in 24 cases an expenditure of ₹ 28.80 crore was incurred on New Services without the approval by the Legislature.

Departments should submit more realistic budget estimates keeping in view the trends in expenditure and actual requirement of funds. Budgetary controls should be strictly observed. Anticipated savings should be surrendered well in time so that the funds are utilised for various development programmes. The Government should sanction advance from Contingency Fund only for expenditure of unforeseen and emergent nature.

Financial Reporting: State Government's compliance with various rules, procedures and directives was unsatisfactory as evident from delays in furnishing utilisation certificates against the loans and grants, from various grantee institutions. Annual Accounts in respect of 121 Autonomous Bodies/Authorities for the year 2009-10 have not been received upto 31 March 2011. There were instances of losses and misappropriations of Government money amounting to ₹ 42.25 crore as of 31 March 2011. Departmental enquiries in such cases should be expedited to bring the defaulters to book. Internal controls in all the organisations should be strengthened to prevent recurrence of such cases in future.

The Controlling Officers did not submit the Detailed Contingent Bills in respect of ₹ 104.55 crore against the advances drawn on 531 Abstract

Contingent Bills upto 31 March 2011. Besides, unspent balances of ₹ 2,083.53 crore was also lying in 1,697 Personal Deposit (PD) Accounts.

A rigorous monitoring mechanism should be put in place by the DDOs to adjust the abstract contingent bills in time and maintain the PD Accounts properly, as required under the extant rules.

Significant amounts of expenditure (₹ 5,762.83 crore) and receipts (₹ 1,829.73 crore) under Central and State schemes, booked under the Minor head 800-Other expenditure/other receipts were not depicted in the appropriate head of account in Finance Accounts of 2010-11, affecting the transparency in financial reporting. Amounts received and expended under various schemes should be depicted distinctly in the State Accounts instead of clubbing those under the Minor head'800'.

Chapter 1
Finances of the State Government

Profile of Rajasthan

Rajasthan is a desert State, comprising of about 11 *per cent* of India's geographical land mass. During the period (2001-11), its population has grown by 21.44 *per cent* against 17.56 *per cent* in General Category States and consequently the *per capita* income growth (10.53 *per cent*) in Rajasthan has also gone down as compared to General Category States (11.32 *per cent*) (***Appendix 1.1).*** In the last ten years, the density of population in the State has increased from 165 person per square km to 201 persons. However, Rajasthan still has lower density of population as compared to All India. Rajasthan's Gross State Domestic Product (GSDP) has grown at a lower rate (14.19 *per cent*) in the past decade, compared to the average GSDP growth of General Category States (14.68 *per cent*).

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Rajasthan (GoR) during 2010-11 and analyses the changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in ***Appendix 1.2 Part A*** and the layout of the Finance Accounts is depicted in ***Appendix 1.2 Part B***. In May 2005, Rajasthan Government responded to the Twelfth Finance Commission (TFC) recommendation by legislating its "Fiscal Responsibility and Budgetary Management (FRBM) Act" and as per the recommendations of Thirteenth Finance Commission (XIII-FC) the State Government amended the Act in March 2011. As prescribed in the Act, Government has laid in legislature (March 2010) the Medium Term Fiscal Policy Statement (MTFPS) for 2010-11.

A summary of the FRBM Act, 2005 and FRBM (Amendment) Act, 2011 of the State is given in ***Appendix 1.3.***

1.2 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2010-11) *vis-à-vis* the previous year while ***Appendix 1.5*** provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.1: Summary of fiscal operations

(₹ in crore)

Receipts			Disbursements				
	2009-10	2010-11		2009-10	2010-11		
Section A	*Total*	*Total*	*Section A*	*Total*	*Non-Plan*	*Plan*	*Total*
Revenue receipts	**35,385.01**	**45,928.20**	**Revenue expenditure**	**40,132.19**	**36,120.68**	**8,752.67**	**44,873.35**
Tax revenue	*16,414.27*	*20,758.13*	*General services*	*15,647.04*	*16,562.49*	*175.01*	*16,737.50*
Non-Tax Revenue	*4,558.22*	*6,294.12*	*Social services*	*16,494.30*	*13,966.39*	*3,928.85*	*17,895.24*
Share of Union Taxes/ Duties	*9,258.13*	*12,855.62*	*Economic services*	*7,972.00*	*5,570.79*	*4,648.81*	*10,219.60*
Grants from Government of India	*5,154.39*	*6,020.33*	*Grants-in-aid and Contributions*	*18.85*	*21.01*	-	*21.01*
Section-B			***Section B***				
Total Capital receipts	**8,917.36**	**8,309.17**	**Total Capital disbursements**	**8,617.62**	**-**	**-**	**8,829.97**
Miscellaneous Capital receipts	8.94	13.42	Capital Outlay	5,174.73	20.06	5,230.56	5,250.62
Recoveries of Loans and Advances	112.00	318.40	Loans and Advances disbursed	497.82	72.88	189.23	262.11
Public Debt receipts[1]	8,796.42	7,977.35	Repayment of Public Debt[1]	2,945.07	-	-	3,317.24
Contingency Fund	**-**	**-**	**Contingency Fund**	**-**	**-**	**-**	**-**
Public Account receipts	**1,09,357.35**	**1,19,489.98**	**Public Account disbursements**	**1,07,714.18**	**-**	**-**	**1,16,297.92**
Opening Cash Balance	**5,165.92**	**2,361.65**	**Closing Cash Balance**	**2,361.65**	**-**	**-**	**6,087.76**
Total	**1,58,825.64**	**1,76,089.00**	**Total**	**1,58,825.64**			**1,76,089.00**

Source: Finance Accounts

Detailed explanations of this statement are given in subsequent paragraphs.

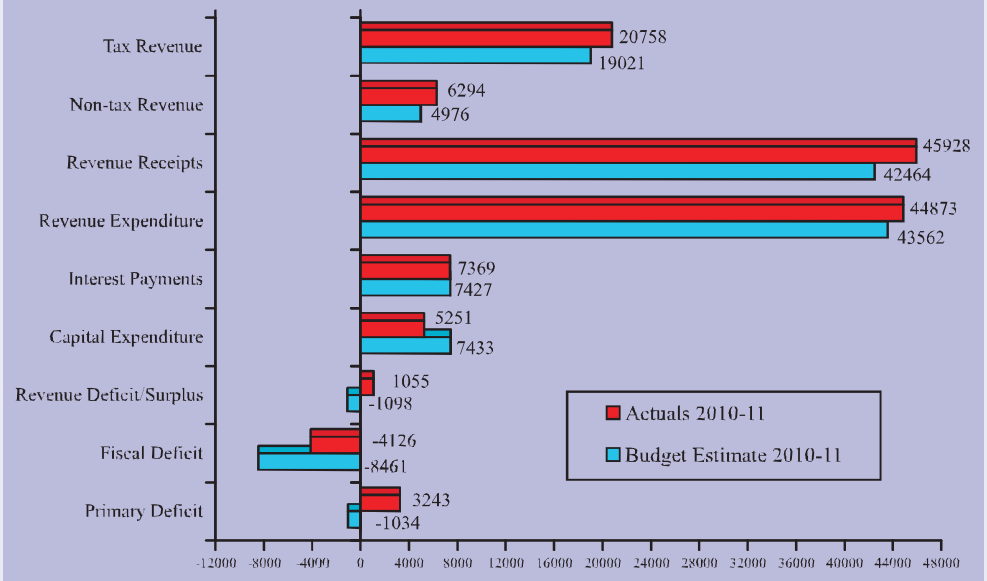
1.3 Budget estimates and actuals

As per the State Budget Manual (1995), the Finance Department is responsible for preparation of the annual budget for different departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of Departments and submitted to the Finance Department by the prescribed dates. The Finance Department then consolidates the estimates and prepares the Budget Estimates.

[1] Excluding net transactions under ways and means advances and overdraft.

Compared to the budget estimates for 2010-11, the actual revenue receipts and revenue expenditure increased by 8.2 *per cent* and three *per cent* respectively. Resultantly, the estimated revenue deficit turned into revenue surplus. The capital expenditure decreased by 29.4 *per cent* over the budget estimates. The budgeted and actual figures under revenue receipts and expenditure are shown in **Chart 1.1** and ***Appendix-1.7***.

Chart 1.1 Selected Fiscal Parameters: Budget Estimates *vis-a-vis* Actuals (₹ in crore)



Source: Finance Accounts and Budget Documents

As may be observed from **Chart 1.1** and ***Appendix 1.7*** there was considerable variation between budget estimates and actuals in the case of several key parameters. *During the year, revenue receipts had a positive variation (₹ 3,464 crore: 8.16 per cent) over budget estimates and almost all categories of revenue receipts (with the exception of Taxes on Immovable Property other than Agricultural land, Taxes on Goods and Passengers and Police) were higher than budget estimates.* Revenue expenditure showed a positive variation of three *per cent* over budget estimates, mainly because the expenditure in Administration of Justice, Pension and Other Retirement Benefits, Urban Development, Social Security and Welfare, Crop Husbandry, Other Rural Development Programmes, Power and Civil Supplies exceeded the budget estimates. *As a result, the targeted revenue deficit (₹ 1,098 crore) turned into revenue surplus (₹ 1,055 crore) and the fiscal deficit*[2] *decreased from the budget estimate of ₹ 8,461 crore to ₹ 4,126 crore. The estimated primary deficit also turned into primary surplus (₹ 3,243 crore).* Asset creation was not given as much priority as intended in the budget estimates as

[2] see glossary at page 143

there was a shortfall of 29.4 *per cent* in Capital expenditure over the budget estimates mainly under Capital Outlay on Water Supply and Sanitation, Capital Outlay on Urban Development, Capital Outlay on Other Fiscal Services, Capital Outlay on Power Projects and Capital outlay on Minor Irrigation.

1.4 Resources of the State

1.4.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the State Government's resource base. 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 (GoI). 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 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 in various components of the receipts of the State during 2005-11. **Chart 1.3** depicts the composition of resources of the State during the current year.

Chart 1.2 Trends in receipts
(₹ in crore)

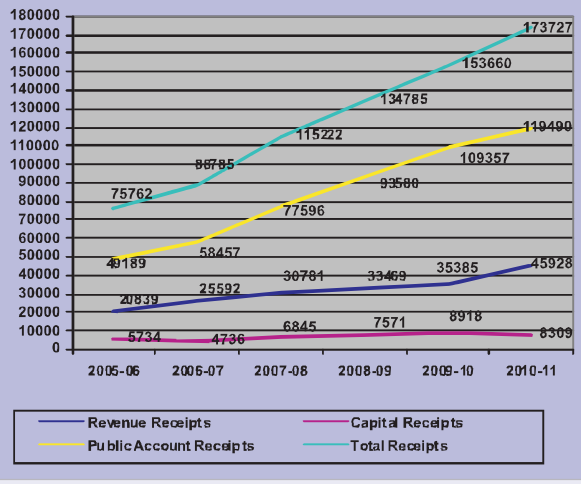
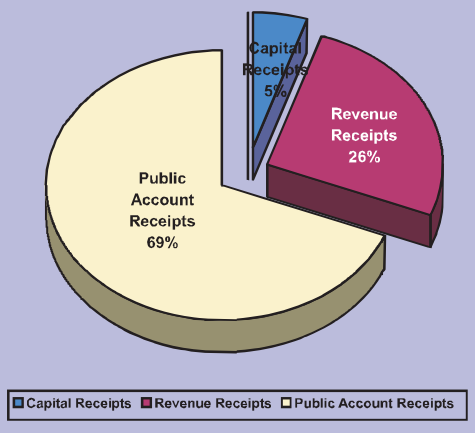


Chart 1.3 Composition of Receipts during 2010-11
(in *per cent*)



Source: Finance Accounts

Chart 1.2 shows that during 2010-11, the revenue receipts were 26 *per cent* of the total receipts. The balance came from capital receipts, borrowings and Public Account receipts. During 2006-11, the average revenue receipts were ₹ 31,999 crore, constituting 26 *per cent* of the average total receipts (₹ 1,23,657 crore).

The total receipts of the State increased by 129 *per cent* from 2005-06 to 2010-11. Public Debt receipts (₹ 7,977 crore) constitute nearly 96 *per cent* of the Capital receipts. Major share of the Public Debt (₹ 7,617 crore: 95 *per cent*) was from Internal Debt.

Deposits and Advances (₹ 1,07,666 crore) constitute about 90 *per cent* of the total receipts under Public Account. Major share of the Deposits and Advances (₹ 87,115 crore: 81 *per cent*) were in the form of working funds of five power companies[3] formed after the dismantling of Rajasthan State Electricity Board and channelised through the 'Minor Head 107–State Electricity Boards Working Funds'. Similarly, 87 *per cent* (₹ 5,079 crore) of the remittances (₹ 5,810 crore) have come from Public Works Remittances.

1.4.2 Funds transferred to State implementing agencies outside the State Budget

The GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies[4] for implementation of various schemes/ programmes in Social and Economic sectors recognized as critical for the development of Rajasthan. 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, State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are underestimated. To present a holistic picture on availability of aggregate resources, the implementing agencies/departments were requested to furnish the details of funds received by them directly from GoI. The information obtained is presented in ***Appendix 1.8***.

It was observed that the funds transferred directly to State implementing agencies (Central Share) decreased during the current year (₹ 8,674 crore) compared to the previous year (₹ 9,207 crore). The overall decrease of ₹ 533 crore (5.8 *per cent)* was the combined effect of decrease under Mahatama Gandhi National Rural Employment Guarantee Scheme (MNREGS) (₹ 1,527 crore), *Sarva Shiksha Abhiyaan* (₹ 490 crore) and Renovation of Co-operative Credit Structure (₹ 164 crore) set off by increase under Crop Compensatory Scheme (₹ 620 crore), *Pradhan Mantri Gram Sadak Yojana* (₹ 303 crore), Integrated Water Shed Management Programme (₹ 185 crore), Indira *Awas Yojana* (₹ 169 crore), Crop Insurance (₹ 140 crore), Model School (₹ 92 crore), Micro Irrigation Scheme (₹ 63 crore), National Secondary Education Campaign (₹ 53 crore) and National Rural Health Mission (₹ 43 crore).

---

[3] (i) Rajasthan *Rajya Vidyut Utpadan Nigam* Limited, (ii) Rajasthan *Rajya Vidyut Prasaran Nigam* Limited, (iii) Jaipur *Vidyut Vitran Nigam* Limited, (iv) Jodhpur *Vidyut Vitran Nigam* Limited and (v) Ajmer *Vidyut Vitran Nigam* Limited.

[4] State implementing agency may be any Organization/Institution including Non-Governmental Organization which is authorized by the State Government to receive the funds from the GoI for implementing specific programmes in the State, e.g. *Zila Parishad* (Rural Development Cell) for MNREGS and Rajasthan State Health Society Mission for NRHM etc .

The GoI directly transferred ₹ 8,674 crore (***Appendix 1.8***) to State implementing agencies during 2010-11, out of which ₹ 4,363 crore (50 *per cent*) transferred to the *Zila Parishad* (Rural Development Cell) and in which ₹ 3,423 crore was only for MNREGS. Further, GoI transferred ₹ 1,462 crore (17 *per cent*) for *Sarva Shiksha Abhiyaan;* ₹ 886 crore (10 *per cent*) for *Pradhan Mantri Gram Sadak Yojana;* ₹ 679 crore (eight *per cent*) for Crop Compensatory Scheme and ₹ 501 crore (six *per cent*) for National Rural Health Mission.

Direct transfers from the GoI to the State implementing agencies run the risk of poor oversight. Unless uniform accounting practices are followed by all these agencies and there is proper documentation and timely reporting of expenditure, it will be difficult to monitor the proper end use of these direct transfers.

1.5 Revenue Receipts

The revenue receipts consist of 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 2006-11 are presented in ***Appendix 1.4*** and also depicted in **Charts 1.4** and **1.5** respectively.

Chart 1.4 Trends in Revenue Receipts
(₹ in crore)

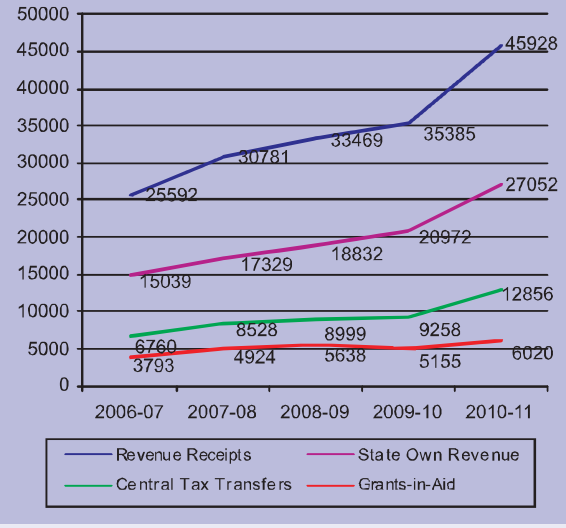
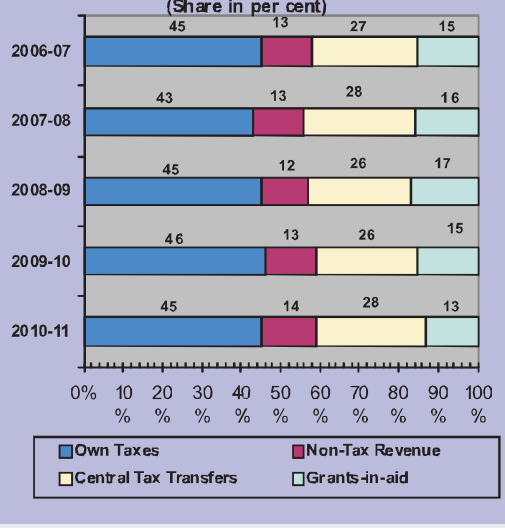


Chart 1.5 The Composition of Revenue Receipts during 2006-11
(Share in per cent)



Source: Finance Accounts

The revenue receipts have shown a progressive increase over the period 2006-11 with only marginal changes in its composition i.e. the share of own taxes, non-tax revenue and Central transfers in revenue exhibited relative stability during the period 2006-11 with marginal inter-year variations.

The trends in revenue receipts relative to Gross State Domestic Product (GSDP) are as follows:

Table 1.2: Trends in Revenue Receipts relative to GSDP

	2006-07	2007-08	2008-09	2009-10	2010-11
Revenue Receipts (RR) (₹ in crore)	**25,592**	**30,781**	**33,469**	**35,385**	**45,928**
Rate of growth[5] of RR (*per cent*)	22.8	20.3	8.7	5.7	29.8
RR/GSDP (*per cent*)	15.0	15.8	14.9	13.9	15.1
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.1	1.5	0.6	0.4	1.6
State's Own Tax Buoyancy w.r.t GSDP	0.9	1.0	0.8	0.7	1.4
Gross State Domestic Product (GSDP)[@] (₹ in crore)	**1,71,043**	**1,94,822**	**2,25,254[6]**	**2,55,295[7]**	**3,03,358[8]**
Rate of growth of GSDP	20.3	13.9	15.6	13.3	18.8

[@] **Source of GSDP: Directorate of Economic and Statistics, Government of Rajasthan.**

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As GSDP grows, the ability of the Government to mobilize own tax revenue should also increase. In 2008-10, the growth in Own Tax Resources as compared to growth in GSDP was lower than one but in the current year, the situation improved and revenue buoyancy was higher than one.

The increase of 29.8 *per cent* in revenue receipts during 2010-11 was on account of increase in State's own taxes (26.5 *per cent*), non-tax revenue (38.1 *per cent*), Central tax transfers (38.9 *per cent*) and Grant-in-aid (16.8 *per cent*). ***The revenue receipts were eight per cent higher than the assessment made by the State Government in the MTFPS (₹ 42,464 crore) for the year 2010-11.***

The Central tax transfers increased by ₹ 3,598 crore over the previous year and constituted 28 *per cent* of revenue receipts. The increase was under Corporation Tax (₹ 1,215 crore), Customs (₹ 952 crore), Union Excise Duties (₹ 592 crore), Taxes on Income other than Corporation Tax (₹ 533 crore), Service Tax (₹ 304 crore) and Taxes on Wealth (₹ two crore).

Grants-in-aid

The Grants-in-aid from GoI during 2010-11 increased by 17 *per cent* over the previous year. The increase was under Grants for State Plan Schemes (₹ 882 crore) which was counterbalanced by decrease in Grants for Central, Centrally Sponsored Plan Schemes and Special Plan Schemes (₹ 18 crore). Details of Grant-in-aid from GoI are given in **Table 1.3.**

[5] see glossary at page 143
[6] Provisional estimates
[7] Quick estimate
[8] Advance estimates

Table 1.3: Grants-in-aid from Government of India

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Grants for State Plan Schemes	1,128	1,768	2,077	1,606	2,488
Non-Plan Grants	1,209	1,051	1,272	1,715	1,716
Grants for Central, Centrally Sponsored Plan Schemes and Special Plan Schemes	1,456	2,105	2,289	1,834	1,816
Total	**3,793**	**4,924**	**5,638**	**5,155**	**6,020**
Percentage of increase/decrease over previous year	29.9	29.8	14.5	(-) 8.6	16.8

Source: Finance Accounts

As per recommendation of XIII-FC, the GoI released ₹ 855.19 crore during the current year under Non-Plan for Local Bodies: ₹ 481.46 crore, Capacity buildings: ₹ six crore, Primary Education: ₹ 287 crore, Environmental: ₹ 11.04 crore, Incentives to issue Unique Identity Card: ₹ 13.49 crore, Judicial Improvement: ₹ 53.70 crore and Database of Employees and Pensioners: ₹ 2.50 crore.

1.5.1 Under utilisation of grant-in-aid recommended by XIII-Finance Commission (FC)

As per recommendation of Thirteenth Finance Commission (XIII-FC) GoI allocated grant-in-aid of ₹ 5,297 crore[9] to GoR to be utilised during 2010-15. The GoR constituted (June 2010), a High Level Monitoring Committee (HLMC) headed by the Chief Secretary to ensure proper utilisation of grant-in-aid.

Test check (March, April and June 2011) of records of Forest, Information Technology and Communication and Law and Legal Affairs Department pertaining to utilisation of assistance received from GoI as per recommendations of XIII-FC revealed the following:

- In Forest Department, as per the recommendation of XIII-FC, GoI released (September 2010) grant of ₹ 11.04 crore for maintenance of Forests. The State Government (FD) released the same to Forest Department after five months in February 2011. Resultantly, Forest Department could not fully utilise the grants during the year and surrendered ₹ 3.83 crore due to non-completion of working plan.

  The matter was brought to the notice of Finance Department, GoR (July 2011), reply was awaited (October 2011).

- In Information Technology and Communication Department, as per the recommendation of XIII-FC, GoI released (July 2010) ₹ 13.49 crore towards incentive for issuing Unique Identification (UID) for BPL persons. State Government released (March 2011) after eight months

[9] Elementary Education: ₹ 1,766 crore, Maintenance of Forests: ₹ 88 crore, Improving delivery of Justice: ₹ 269 crore, Incentive Grant for issuing Unique Identification: ₹ 135 crore, District Innovation Fund: ₹ 33 crore, Improvement of Statistical System at State and District Level: ₹ 33 crore, Employee and Pension Data-base: ₹ 10 crore, Water Sector Management: ₹ 224 crore, Maintenance of Roads and Bridges: ₹ 1,509 crore, Capacity Building ₹ 30 crore and State Specife Grants: ₹ 1,200 crore.

grant of ₹ 13.49 crore and deposited the same into non-interest bearing Personal Deposit Account of the Department as it could not start the work of registration for UID.

- In Finance Department, GoI released (June 2010-January 2011) grants of ₹ 53.70 crore in two instalment of ₹ 26.85 crore each for improving delivery of Justice during 2010-11. The State Government released (February 2011) ₹ 16.12 crore to Law and legal Affairs Department. However, Department could utilise only ₹ 8.82 crore during 2010-11 due to late receipt of Action Plan from Hon'ble High Court and release of grant by State Government in February 2011.

Audit observed that the Departments have not finalised their action plan and were not prepared to use the assistance which led to non-utilisation of grant of ₹ 62.20 crore [10] (80 *per cent*) against ₹ 78.23 crore sanctioned.

The State Government should monitor the release and utilisation of grant recommended by XIII-FC more effectively to ensure that the grants are utilised in effective and timely manner.

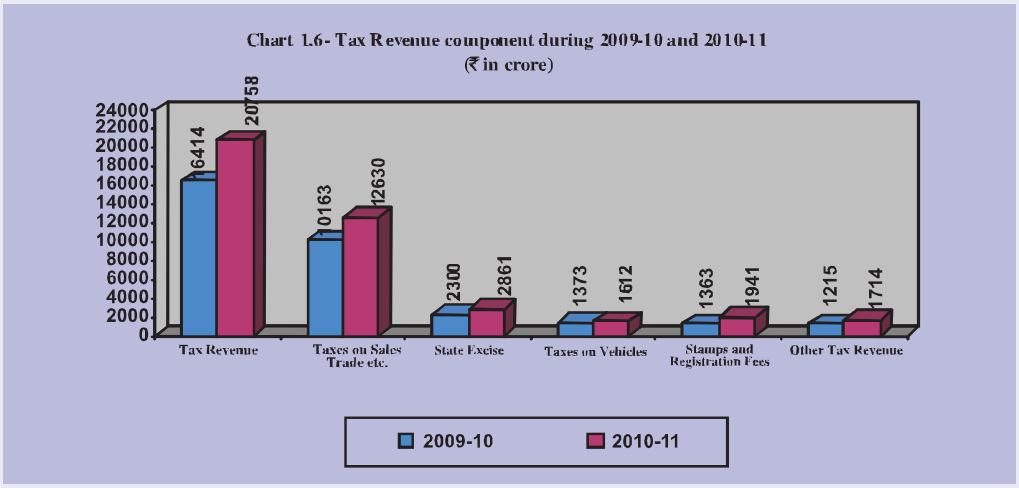
The matter was brought to the notice of Government (September 2011), reply was awaited (October 2011).

1.5.2 State's Own Resources

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 2006-07 to 2010-11 are presented in ***Appendix 1.4.***

Tax revenue

The components of tax revenue during the current year *vis-a-vis* previous year are given in **Chart 1.6**.



Source: Finance Accounts

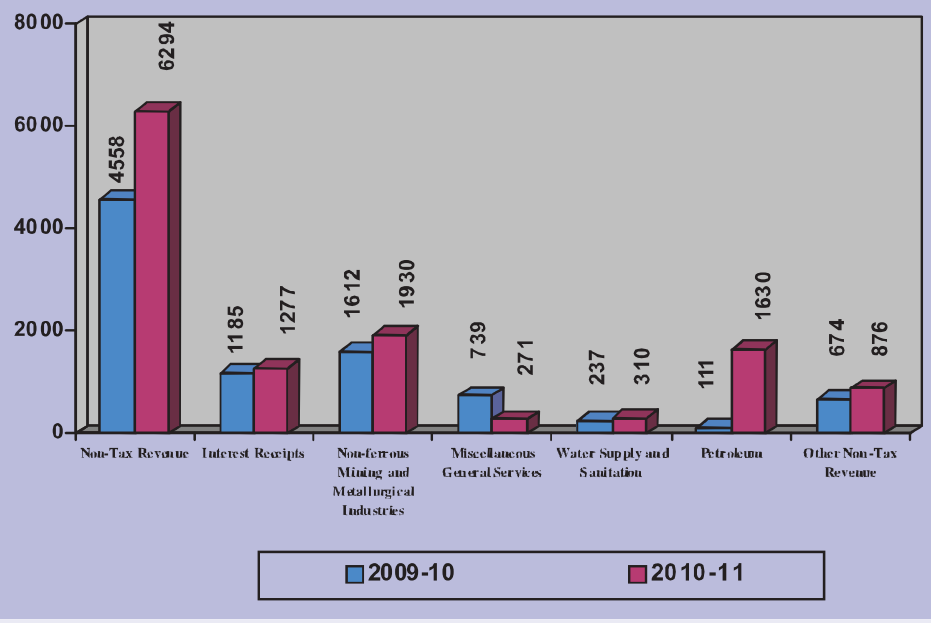
[10] Forest Department: ₹ 3.83 crore; Information Technology and Communication: ₹ 13.49 crore and Law and legal Affairs Department: ₹ 44.88 crore.

The tax revenue increased by 26 *per cent* during the year as compared to previous year. The revenue through Sales Tax not only contributed a major share of tax revenue (61 *per cent*) but also increased by 24 *per cent* over the previous year. The tax revenue increased mainly in State Excise, Taxes on Vehicles, Stamps and Registration Fees, Taxes and Duties on Electricity (other tax revenue) due to more receipt from sale of country spirits and foreign liquor and spirits, receipts under the State Motor Vehicles Taxation Acts, sale of Non-judicial stamps, fees for registering documents, court fees and revision in District Level Committee (DLC) rates, receipt of taxes on consumption and sale of electricity respectively.

Non-tax revenue

The components of non-tax revenue during the current year *vis-a-vis* previous year is given in **Chart 1.7**.

Chart 1.7- Non-tax Revenue component during 2009-10 and 2010-11
(₹ in crore)



Source: Finance Accounts

The non-tax revenue which constituted 14 *per cent* of total revenue receipts increased by 38 *per cent* over the previous year. Petroleum receipts increased by ₹ 1,519 crore due to more receipt of royalty. Interest Receipts were mainly due to book adjustment of interest received from departmentally managed Irrigation Projects and interest received on investment of cash balances.

Receipt of Miscellaneous General Services decreased mainly due to transfer of ₹ 850.96 crore by State Government from Rajasthan Development and Poverty Alleviation Fund (Major Head 8229-200) to Miscellaneous General Services after amendment made in the FRBM Act, 2005 during 2009-10.

The State's Own Resources (₹ 27,052 crore) constituted 50 *per cent* of the total receipts (₹ 54,237 crore) under Consolidated Fund of the State.

The actual receipts under State's tax and non-tax revenue *vis-à-vis* assessment made by XIII-FC and the State Government in MTFPS are as follows:

Table 1.4: Revenue receipts relative to XIII-FC and State's projections for 2010-11

(₹ in crore)

	Assessments made by XIII-FC	Assessments made by State Government in MTFPS	Actual
State's Tax Revenue	19,562	19,021	20,758
State's Own Non-Tax Revenue	3,940	4,976	6,294
GSDP	2,44,946	2,41,746	3,03,358

Source: Finance Accounts, Budget Documents and Report of XIII-FC.

The receipts under tax revenue and non-tax revenue during 2010-11 exceeded the normative assessment made by XIII-FC at 6.1 per cent and 59.7 per cent respectively and the targets fixed by the State Government in the MTFPS at 9.1 per cent and 26.5 per cent respectively.

The actual tax revenue as a percentage of GSDP (6.8 per cent) was lower than the normative assessment made by XIII-FC (eight per cent) and the assessment made by the State Government in the MTFPS (7.9 per cent) for the year 2010-11. This is because the GSDP was higher than estimated. The actual non-tax revenue as a percentage of GSDP (2.07 per cent) was however higher than the normative assessment made by XIII-FC (1.61 per cent) and the assessment made by the State Government in the MTFPS (2.06 per cent) for the year 2010-11.

1.5.3 Cost of collection

The gross collection of the major revenue receipts, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2008-09 to 2010-11 along with the relevant All India average percentage of expenditure on collection to gross collection for 2008-09 and 2009-10 are as follows:

Table 1.5: Cost of collection

(₹ in crore)

Heads of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentages for the year 2008-09 and 2009-10
Taxes on Sales, Trade etc.	2008-09	8,904	70	0.79	0.88
	2009-10	10,163	86	0.85	0.96
	2010-11	12,630	87	0.69	
State Excise	2008-09	2,170	64	2.95	3.66
	2009-10	2,300	86	3.74	3.64
	2010-11	2,861	88	3.08	
Taxes on Vehicles	2008-09	1,214	29	2.39	2.93
	2009-10	1,373	27	1.97	3.07
	2010-11	1,612	31	1.92	
Stamp Duty and Registration Fees	2008-09	1,357	29	2.14	2.77
	2009-10	1,363	31	2.27	2.47
	2010-11	1,941	34	1.75	

Source: Finance Accounts and Office of the Accountant General (C & RA).

During 2010-11 the percentage of expenditure on collection decreased in Taxes on Sales, Trade etc., State Excise, Taxes on Vehicles and Stamp Duty and Registration Fees over the previous year.

1.5.4 Revenue arrears

The revenue arrears as on 31 March 2011 in respect of following three heads of revenue as reported in Report of Comptroller and Auditor General of India (Revenue Receipts) amounted to ₹ 3,134 crore, of which ₹ 890 crore were outstanding for more than five years. The arrears increased from ₹ 2,244 crore in 2005-06 to ₹ 3,134 crore at the end of 2010-11. The outstanding arrears of revenue were as mentioned in **Table 1.6**:

Table 1.6: Arrears of revenue

(₹ in crore)

Heads of Revenue	Outstanding arrears of revenue as on 31 March 2011		
	Up to five years	More than five years	Total
Taxes on sales, trade etc.	2,162.43	857.26	3,019.69
Taxes on vehicles	20.15	19.32	39.47
Land revenue	61.30	13.91	75.21
Total	**2,243.88**	**890.49**	**3,134.37**

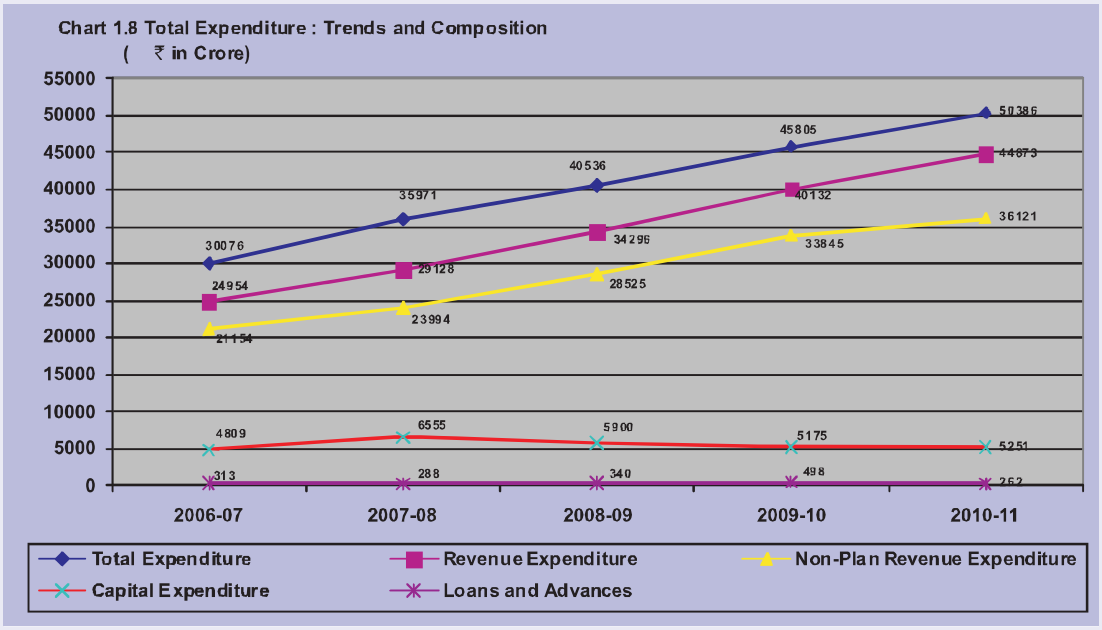
Thus, 96 *per cent* of the total outstanding arrears of revenue as on 31 March 2011 were under the revenue head "Taxes on sales, trade etc". ***If these arrears of revenue were collected by the State Government during the year, the revenue surplus and primary surplus would have increased to that extent and fiscal deficit reduced to that extent.***

1.6 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 done at the cost of expenditure, especially expenditure directed towards development and social sectors.

1.6.1 Growth and composition of expenditure

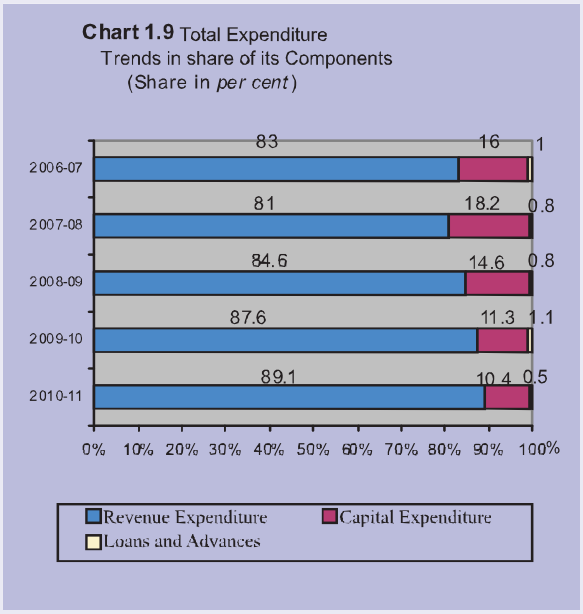
Chart 1.8 presents the trends in total expenditure over a period of five years (2006-11) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9 and 1.10** respectively.

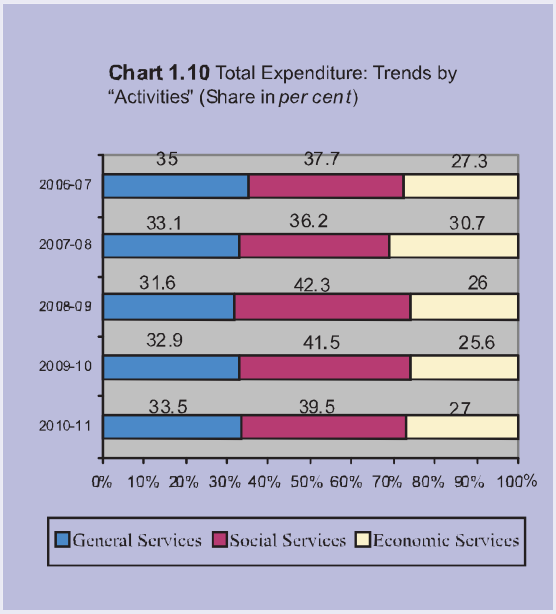


Source: Finance Accounts

Total expenditure

The total expenditure of the State has increased by 68 *per cent* from 2006-07 to 2010-11. It has increased by 10 *per cent* over the previous year. While the revenue expenditure increased by ₹ 4,741 crore (12 *per cent*) and capital expenditure increased by ₹ 76 crore (1.5 *per cent*) over the previous year, there was a decrease of ₹ 236 crore (47 *per cent*) in repayment of loans and advances during 2010-11 relative to the previous year.





The movement of relative share of these components of total expenditure indicated that while the share of general services and economic services together in total expenditure declined from 35 *per cent and 27.3 per cent* in 2006-07 to 33.5 *per cent and 27 per cent* respectively in 2010-11, the relative share of social services increased from 37.7 *per cent* in 2006-07 to 39.5 *per cent* in 2010-11. Expenditure considered as non-Development on general services, accounted for 33.5 *per cent* in 2010-11 as against 32.9 *per cent* in 2009-10, an increase of 0.6 percentage points over the previous year. On the other hand, Development expenditure i.e. expenditure on social and economic services together accounted for 66.5 *per cent* in 2010-11 as against 67.1 *per cent* in 2009-10, a decrease of 0.6 percentage points over the previous year. There was a fall in share of social service as capital expenditure in social sector decreases by 26.7 *per cent* over the previous year mainly due to savings of ₹ 818 crore under Water Supply and Sanitation.

Revenue expenditure

The revenue expenditure constituted 89 *per cent* of the total expenditure during 2010-11, while the Non-Plan Revenue Expenditure (NPRE) constituted 80 *per cent* of revenue expenditure and 72 *per cent* of total expenditure. The revenue expenditure exceeded the assessments made by the State Government in the MTFPS (₹ 43,562 crore) for the year 2010-11 by three *per cent*.

Similarly, NPRE increased by 6.7 *per cent* during the year relative to the projections of 4.3 *per cent* made by the State Government in MTFPS for 2010-11.

The Plan Revenue Expenditure (PRE) and NPRE have shown consistent increase over the period 2006-11. The PRE increased by 39.2 *per cent* over the previous year. The PRE was more than the projected increase of 12.9 *per cent* in MTFPS for 2010-11.

Plan revenue expenditure

The increase in PRE by ₹ 2,465 crore over previous year was mainly due to increased expenditure on *Sarva Shiksha Abhiyan* under Elementary education (₹ 1,186 crore), assistance to Gram Panchayats under Other Rural Development Programmes (₹ 321 crore), National Agriculture Development Project under Crop Husbandry (₹ 319 crore), Crop Compensation under Crop Husbandry (₹ 302 crore), Special Component plan for Scheduled Castes under Crop Husbandry (₹ 198 crore), Tribal Area Sub-plan under Crop Husbandry (₹ 162 crore), Special Nutrition Programmes under Nutrition (₹ 151 crore), Government Secondary School (₹ 132 crore), Crop Insurance under Crop Husbandry (₹ 75 crore), Transfer to Reserve Funds/ Deposits Accounts under Roads and Bridges (₹ 74 crore), Family Welfare (₹ 61 crore) and Medical and Public Health (₹ 50 crore) which was counterbalanced by decrease in Non-formal education (₹ 703 crore), assistance to Municipalities/Municipal Councils under Urban Development (₹ 123 crore) and National Rural Employment Guarantee Scheme under Rural Employment (₹ 117 crore).

Non-Plan revenue expenditure

The increase in NPRE by ₹ 2,276 crore during the current year was mainly due to Interest Payments (₹ 600 crore), Power (₹ 494 crore), Pensions and other Retirement Benefits (₹ 264 crore), Civil Supplies Schemes under Civil Supplies (₹ 235 crore), Pensions under Social Security Schemes (₹ 171 crore), Supply of fodder in Drought under Relief on account of Natural Calamities (₹ 161 crore), assistance to Municipal Corporations, Municipalities/Municipal Councils under Urban Development (₹ 204 crore), Medical and Public Health (₹ 91 crore) and Civil and Session Courts (₹ 90 crore) which was counterbalanced by decrease in expenditure for State Disaster Response Fund (₹ 320 crore) and Other expenditure in Drought under Relief on account of Natural Calamities (₹ 220 crore).

The actual NPRE and PRE *vis-à-vis* assessments made by the XIII-FC and by the State Government are given below:

Table 1.7 NPRE and PRE *vis-à-vis* assessments made by XIII-FC and MTFPS

(₹ in crore)

	Assessments made by XIII-FC	Assessments made by State Government in MTFPS	Actuals
Non-Plan Revenue Expenditure	27,491	35,810	36,121
Plan Revenue Expenditure	Not Applicable	7,752	8,752

Source: Finance Accounts, Budget Documents and Report of XIII-FC.

The actual NPRE exceeded the normative assessment made by XIII-FC by ₹ 8,630 crore (31 *per cent*) and the assessment made by the State Government in MTFPS for the year 2010-11 by ₹ 311 crore (one *per cent*). The actual PRE was more than the projections made in MTFPS by ₹ 1,000 crore (13 *per cent*).

Capital expenditure

The capital expenditure at ₹ 5,251 crore was lower than the assessment made by the State Government in MTFPS (₹ 7,433 crore) by 29 *per cent* for the year 2010-11. Capital expenditure increased by only 1.47 *per cent* over the previous year. The increase was mainly under Other Fiscal Services (₹ 688 crore), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Roads and Bridges but there was decrease in Water Supply and Sanitation (₹ 848 crore), Power Project (₹ 244 crore) and Major Irrigation (₹ 165 crore). During 2007-08, the State Government had transferred ₹ 900 crore from the Consolidated Fund of the State (Capital outlay on Other Fiscal Services) to Rajasthan State Investment Fund (Public Account of the State), whereas the State Government during 2008-09 and 2009-10 transferred ₹ 212 crore and ₹ 688 crore respectively from the Rajasthan State Investment Fund to Capital outlay on Other Fiscal Services (Consolidated Fund of the State) to meet the liabilities arising due to payment of arrears of Sixth Pay Commission. During 2010-11, no amount was transferred from the Rajasthan State Investment Fund to Capital outlay on Other Fiscal Services (Consolidated Fund of the State).

1.6.2 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 1.8** and **Chart 1.11** present the trends in the expenditure on these components during 2006-11.

Table 1.8: Components of committed expenditure

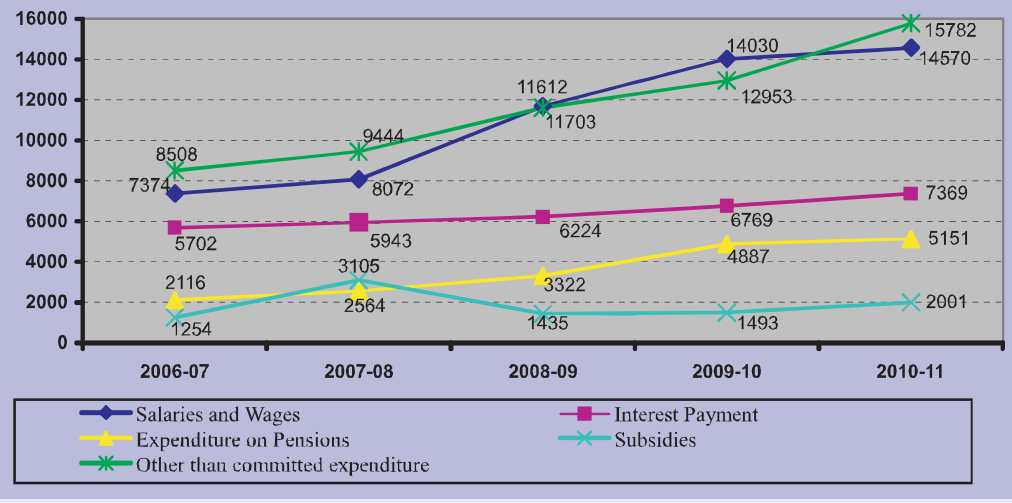
(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11	
					BE	Actuals
Salaries & Wages, *Of which*	7,374 (28.8)	8,072 (26.2)	11,703 (35.0)	14,030 (39.7)	14,989	14,570 (31.7)$
Non-Plan Head	6,863	7,579	11,053	13,348	14,989	13,730
Plan Head*	511	493	650	682		840
Interest Payments	5,702 (22.3)	5,943 (19.3)	6,224 (18.6)	6,769 (19.1)	7,427	7,369 (16.0)
Expenditure on Pensions	2,116 (8.3)	2,564 (8.3)	3,322 (9.9)	4,887 (13.8)	4,996	5,151 (11.2)
Subsidies	1,254 (4.9)	3,105 (10.1)	1,435 (4.3)	1,493 (4.2)		2,001 (4.4)
Total committed expenditure	16,446 (64.3)	19,684 (63.9)	22,684 (67.8)	27,179 (76.8)		29,091 (63.3)
Other Components, i.e. other than committed expenditure	8,508 (33.2)	9,444 (30.7)	11,612 (34.7)	12,953 (36.6)		15,782 (34.4)
Total Revenue Expenditure	**24,954**	**29,128**	**34,296**	**40,132**	**43,562**	**44,873**
Revenue Receipts	**25,592**	**30,781**	**33,469**	**35,385**	**42,464**	**45,928**

Note: Figures in the parentheses indicate percentage to Revenue Receipts
$ Salaries: ₹ 14,191 crore + Wages: ₹ 379 crore
*Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

Source: Finance Accounts

Chart 1.11 Trend of Committed expenditure during 2006-11
(₹ in crore)



Source: Finance Accounts

Salaries and wages

The expenditure on salaries and wages increased by 98 *per cent* from ₹ 7,374 crore in 2006-07 to ₹ 14,570 crore in 2010-11. Expenditure on salaries and wages increased by four *per cent* over the previous year. The salaries and

wages growth rate at four *per cent* was lower than six *per cent* as recommended by XIII-FC[11]. The salaries and wages expenditure was three *per cent* lower than the assessment made by the State Government in MTFPS (₹ 14,989 crore) for the year 2010-11.

Pension payments

The expenditure on pension payments increased by 143 *per cent* from ₹ 2,116 crore in 2006-07 to ₹ 5,151 crore in 2010-11 The pension payments recorded a growth of five *per cent* over the previous year which was lower than the projected growth of 10 *per cent* recommended by XIII-FC[12]. The increase in expenditure under pension was due to increase in total number of pensioners by 9,836[13] (three *per cent*). The comparative analysis of actual pension payments and the assessment/projection made by XIII-FC and the State Government shows that actual pension payment (₹ 5,151 crore) exceeded the normative assessment made by XIII-FC (₹ 3,615 crore) by 42 *per cent* and the assessment made by the State Government in MTFPS (₹ 4,996 crore) for the year 2010-11 by three *per cent*.

The expenditure on pension and other retirement benefits to State Government employees during the year was 11 *per cent* of total revenue expenditure. However, the State Government has switched over to the new pension scheme with effect from January 2004. An amount of ₹ 424.45 crore towards employee's contribution has been deposited under the head '8011-106(03) New Pensions Scheme for Government Employees' during the year. The State Government liability on this account was ₹ 1,098.86 crore at the end of March 2011.

Interest Payments

The components of Interest Payments during the current year *vis-a-vis* previous year are given in **Chart 1.12 and 1.13**.

Chart 1.12 Component of Interest Payments during 2009-10 in *Per cent* (₹ in crore)

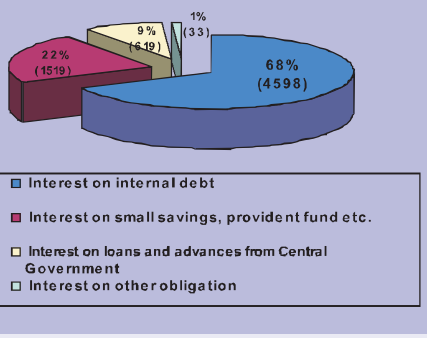
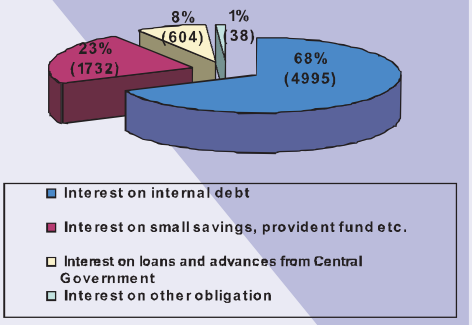


Chart 1.13 Component of Interest Payments during 2010-11 in *Per cent* (₹ in crore)



Note: Figures in brackets represent ₹ in crore.
Source: Finance Accounts.

11
12 XIII-FC Report Para No. 7.60.
13 XIII-FC Report Para No. 7.65.
Number of pensioners 2009-10: 3,05,787 and 2010-11: 3,15,623.

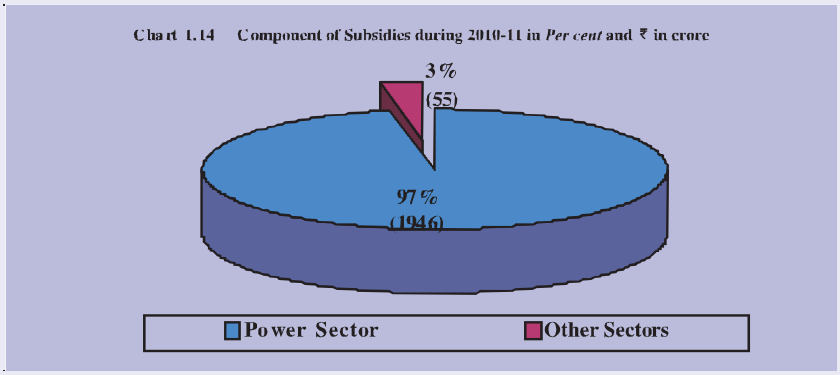
The interest payments increased by nine *per cent* over the previous year. It contributed a major share of interest on internal debt and interest on small savings, provident fund etc.

The interest on internal debt increased by nine *per cent* over the previous year mainly on account of increase in payment of interest on market loans by 22 *percent* over the previous year. The interest on small savings, provident fund etc. also increased by 14 *per cent* on account of increase in interest on State provident funds, interest on insurance and pension fund and interest on defined contribution pension scheme by 13 *per cent*, 12 *per cent* and 62 *per cent* respectively relative to previous year.

The interest payments made during the year remained lower than the projection made by State Government in MTFPS (₹ 7,427 crore) for the year 2010-11 but was equal to the projections made in XIII-FC (₹ 7,369 crore).

Subsidies

The components of Subsidies during the current year given in **Chart 1.14**.



Note: Figures in brackets represent ₹ in crore.
Source: Finance Accounts

The percentage of subsidies to revenue receipts decreased by 0.5 percentage point during 2010-11 in comparison to 2006-07. During the year, major subsidy paid to power sector for cash assistance under financial re-modification programme (₹ 400 crore), non-increase of rates (₹ 644 crore) and Grant for electricity duty (₹ 781 crore).

During the year, subsidy to power sector (₹ 1,946 crore) accounted for 97 *per cent* of the total subsidy (₹ 2,001 crore). Subsidy was paid to power sector mainly for cash assistance under financial re-modification programme (₹ 400 crore), non-increase of rates (₹ 644 crore), Grant for electricity duty (₹ 781 crore), Grant for interest (₹ 39 crore) and re-establishment of weaker industries (₹ 45 crore).

The ratio of committed expenditure (salaries and wages, interest payments, pensions and subsidies) to revenue receipts of the State during the current year was 63 *per cent* showing a decrease of 13.5 percentage points over the previous year. During 2010-11, the committed expenditure decreased by one percentage point in comparison to 2006-07.

1.6.3 Financial assistance to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2010-11 relative to the previous years is as follows:

Table 1.9: Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2006-07	2007-08	2008-09	2009-10	2010-11	
					BE	Actual
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	209.23	202.27	234.99	448.63	1,506.33	1,506.21
Municipal Corporations and Municipalities	720.21	793.82	932.41	1,047.23	1,130.10	1,130.04
Zila Parishads and Other *Panchayati Raj* Institutions	2,050.78	2,651.43	2,993.02	3,868.59	4,369.54	4,365.15
Development Agencies	48.41	49.72	52.96	376.36	354.41	354.18
Hospitals and Other Charitable Institutions	86.50	135.63	96.23	107.51	117.03	117.03
Other Institutions	2,738.66	1,402.86	2,178.99	2,195.49	2,776.09	2,743.03
Total	**5,853.79**	**5,235.73**	**6,488.60**	**8,043.81**	**10,253.50**	**10,215.64**
Revenue Expenditure (RE)	24,954	29,128	34,296	40,132	43,562	44,873
Assistance as per percentage of RE	23	18	19	20	24	23

Source: Finance Accounts and vouchers compiled by PAG (A & E).

Financial assistance to local bodies and other Institutions increased by ₹ 2,171.83 crore recording a growth rate of 27 *per cent* over the previous year and constituted 18 to 23 *per cent* of revenue expenditure during the years 2006-07 to 2010-11. During 2010-11, the financial assistance was given by the Government mainly to local bodies for Primary Education: ₹ 1,840 crore (18 *per cent*), Other Rural Development: ₹ 2,091.71 crore (20 *per cent*), *Sarva Shiksha Abhiyan*: ₹ 1,186.41 crore (12 *per cent*), Urban Development: ₹ 1,130.05 crore (11 *per cent*), Relief on account of Natural Calamities: ₹ 505.32 crore (five *per cent*) and Mahatma Gandhi National Rural Employment Guarantee Scheme: ₹ 284.93 crore (three *per cent*).

The funds are generally not being spent fully by the implementing agencies in the same financial year. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

1.7 Quality of expenditure

Availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. 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 the effectiveness (assessment of outlay-outcome relationships for select services).

1.7.1 Adequacy of public expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education and health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if it is below the respective National average. **Table 1.10** analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2010-11.

Table 1.10: Fiscal Priority of the State in 2007-08 and 2010-11

Fiscal Priority by the State*	AE/GSDP	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
General Category States Average (Ratio) 2007-08	16.85	64.28	32.54	16.14	14.64	3.98
Rajasthan's Average (Ratio) 2007-08	18.46	66.85	36.18	18.22	15.27	4.24
General Category Average (Ratio) 2010-11	16.65	64.42	36.75	13.27	17.42	4.35
Rajasthan Average (Ratio) 2010-11	16.61	66.43	39.51	10.42	20.32	5.08

* 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: Finance Accounts

Table 1.10 indicates the following:

1. Rajasthan is spending marginally more of its GSDP as Aggregate Expenditure compared to General Category States. However, compared to 2007-08, Rajasthan is spending a smaller proportion of its GSDP on Aggregate Expenditure.

2. Development expenditure as a proportion of Aggregate Expenditure in Rajasthan has also been higher than the General Category States' average. Development expenditure consists of both economic service expenditure and social sector expenditure. Social sector expenditure (as a proportion of Aggregate Expenditure) in Rajasthan has been much higher than that of the average of general category states. Significant improvement in priority to health and education has been observed by looking at the improvement in the proportion of expenditure spent on these two sectors in the current year.

3. Capital expenditure however, seems to have been given less priority in the current year not only when compared to other General Category States but also when compared to the priority given in 2007-08.

1.7.2 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 rationalisation measures and lay emphasis on provision of core public and merit goods[14]. Apart from improving the allocation towards development expenditure[15], the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprised revenue and capital expenditure including loans and advances on socio-economic services. **Table 1.11** and **Chart 1.15** present the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted for the year as well as actuals in the previous years.

Table 1.11: Development Expenditure

(₹ in crore)

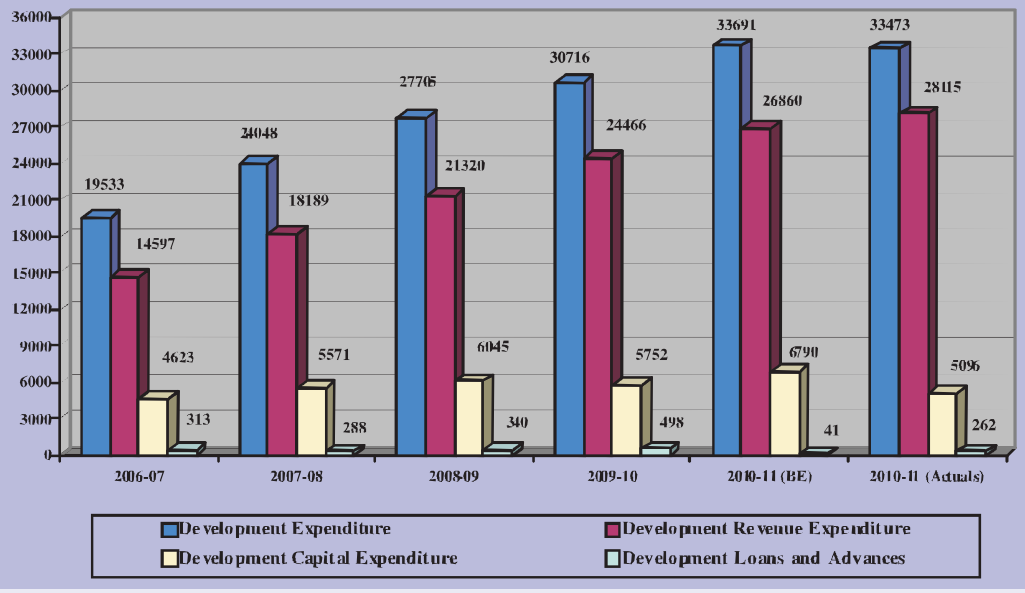
Components of Development Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	
					BE	Actuals
Development Expenditure (a to c)	**19,533 (64.9)**	**24,048 (66.9)**	**27,705 (68.3)**	**30,716 (67.1)**	**33.691**	**33,473 (66.4)**
a. Development Revenue Expenditure	14,597 (48.5)	18,189 (50.6)	21,320 (52.6)	24,466 (53.4)	26,860	28,115 (55.8)
b. Development Capital Expenditure	4,623 (15.4)	5,571 (15.5)	6,045 (14.9)	5,752 (12.6)	6,790	5,096 (10.1)
c. Development Loans and Advances	313 (1.0)	288 (0.8)	340 (0.8)	498 (1.1)	41	262 (0.5)
Figures in parentheses indicate percentage to aggregate expenditure						

Source: Finance Accounts and Budget Documents.

[14] *Core public goods* are 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 that goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and 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 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.

[15] The analysis of expenditure data is 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.

Chart 1.15 Development Expenditure for the year 2006-07 to 2009-10 and Budget Estimates *vis-a-vis* Actuals 2010-11 (₹ in crore)



Source: Finance Accounts and Budget Documents.

Table 1.12 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.12: Efficiency of Expenditure Use in Selected Social and Economic Services

(In *per cent*)

Social/Economic Infrastructure	2009-10			2010-11		
	Ratio of CE to TE	In RE, the share of S &W	In RE, the share of O&M *	Ratio of CE to TE	In RE, the share of S&W	In RE, the share of O &M*
Social Services (SS)						
General Education	0.13	65.70	Negligible	0.05	61.46	Negligible
Health and Family Welfare	1.19	83.05	0.14	1.41	80.84	0.10
Water Supply, Sanitation, Housing and Urban Development	46.59	33.38	1.78	36.13	33.31	1.92
Total (SS)	**13.19**	**55.56**	**0.31**	**9.31**	**53.12**	**0.30**
Economic Services (ES)						
Agriculture and Allied Activities	6.91	54.40	1.23	6.50	32.95	0.68
Irrigation and Flood Control	39.58	20.10	4.19	35.47	19.65	6.24
Power & Energy	49.45	0.06	-	38.51	-	-
Transport	31.65	9.98	12.52	39.14	11.05	15.33
Total (ES)	**28.94**	**17.62**	**2.36**	**24.18**	**14.15**	**2.30**
Total (SS+ES)	**19.04**	**43.20**	**0.98**	**15.34**	**38.95**	**1.03**

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance.
* As per Finance Accounts it represents actual expenditure booked under Detailed Head-21-Maintenance and Repairs.

Source: Finance Accounts.

Share of Capital expenditure should ideally show an increase in total expenditure since this indicates assets creation. The ratio of capital expenditure to the total expenditure for social and economic services

decreased from 19.04 in 2009-10 to 15.34 in 2010-11, indicating less improvement in the efficiency of expenditure. Due to lower priority given to capital expenditure, there was decrease in the share of capital expenditure as a ratio of total expenditure under Water Supply, Sanitation, Housing and Urban Development in the social service sector and under Agriculture and Allied Activities, Irrigation and Flood Control and Power in the economic service sector. However, the improvement was visible in the Transport sector

Ideally, the share of salary and wages should be controlled, which the State has managed to do. The share of salary and wage in revenue expenditure of social and economic services decreased by 4.25 percentage point from 43.20 *per cent* in 2009-10 to 38.95 *per cent* in 2010-11. The ratio of salary and wage to revenue expenditure under social services decreased by 2.44 percentage point from 55.56 *per cent* in 2009-10 to 53.12 *per cent* in 2010-11 mainly on account of decrease in the share of salaries and wage under General Education and Health and Family Welfare by 4.24 and 2.21 percentage point respectively over the previous year.

The ratio of salary and wage to revenue expenditure under economic services decreased by 3.47 percentage point from 17.62 *per cent* in 2009-10 to 14.15 *per cent* in 2010-11 mainly on account of decrease in the share of salaries and wage under Agriculture and Allied Activities by 21.45 percentage point over the previous year, however, it increased in Transport by 1.07 percentage point.

It is important to ensure that adequate funds are allocated to operations and maintenance since assets have to be maintained. Only one *per cent* of total revenue expenditure was allotted to operations and maintenance which was very low to preserve the assets created.

The share of operations and maintenance decreased in revenue expenditure on social services and economic services from 0.31 *per cent* and 2.36 *per cent* in 2009-10 to 0.30 *per cent* and 2.30 *per cent* respectively in 2010-11. The decrease was mainly under Health and Family Welfare and Agriculture and Allied Activities while the increase was under Water Supply, Sanitation, Housing and Urban Development, Irrigation and Flood Control and Transport. During 2010-11, as per Finance Accounts the State Government booked only ₹ 348 crore under Detailed Head-21-Maintenance and Repairs to maintain its public assets. The total corpus of assets, being maintained with ₹ 348 crore, was rather large and the limited allocation of funds may not suffice to keep assets in a good state of repair.

1.8 Analysis of Government Expenditure and Investment

In the post-FRBM framework, the State is expected to keep its fiscal deficit at low levels and 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 return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial

operations. This section presents an analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

1.8.1 Financial results of completed Irrigation Projects

The financial results of six major and 11 medium irrigation projects (***Appendix 1.9***) completed with a capital outlay of ₹ 4,857 crore at the end of March 2011 revealed that revenue realised (₹ 49 crore) from these projects during 2010-11 was only 1.01 *per cent* of the capital expenditure which was not sufficient to cover the direct working expenses. After meeting the working and maintenance expenditure (₹ 136 crore) and interest charges (₹ 470 crore), the projects suffered a net loss of ₹ 557 crore.

Indira Gandhi Nahar Project (IGNP) is the largest irrigation project under execution in Rajasthan and various stages of it have been completed over the years. At the end of March 2011, the capital expenditure on IGNP was ₹ 3,819 crore. During 2010-11 the revenue realised from IGNP was ₹ 15 crore comprising just 0.39 *per cent* of the capital expenditure. This revenue was negligible (3.46 *per cent*) even with reference to total working and maintenance expenditure (₹ 59 crore) incurred and the interest charges of ₹ 374 crore, the project suffered a net loss of ₹ 418 crore.

Gang Canal is the second largest irrigation project in the State. At the end of March 2011, the capital expenditure on Gang Canal was ₹ 428 crore. During 2010-11 the revenue realised from Gang Canal was ₹ 4.66 crore, which was not sufficient to cover the working and maintenance expenditure (₹ 15.54 crore) and interest charges (₹ 42.21 crore), the project suffered a net loss of ₹ 53 crore.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2011 is as follows:

Table 1.13: Department-wise profile of incomplete projects

(₹ in crore)

Department	Total no. of incomplete projects	Original sanctioned cost of all incomplete projects	Original estimated cost of 32 projects which were revised		Revised cost of 32 incomplete projects	Cost Over run of 32 projects which were revised	Cumulative actual exp. of all incomplete projects as on 31.3.2011
			No.	Amount			
Irrigation Works/Projects	32	1,201.58	18	867.03	3,260.47	2,393.44	2,383.33
Public Works Department/ Project	46	783.08	2	30.00	30.05	0.05	290.37
Public Health Engineering Department	74	8,361.43	12	1,168.50	2,271.25	1,102.75	4,468.31
Total	**152**	**10,346.09**	**32**	**2,065.53**	**5,561.77**	**3,496.24**	**7,142.01**

Source: Finance Accounts 2010-11.

According to information received from the State Government, as of 31 March 2011, there were 152 incomplete projects (cost more than ₹ 10 crore in each project) in which ₹ 7,142 crore were blocked. Of these, 113 projects involving ₹ 3,976 crore remained incomplete for less than five years, 39 projects involving ₹ 4,166 crore remained incomplete for periods ranging from five to 28 years. The revised cost of 32 incomplete projects increased by 169 *per cent* from ₹ 2,066 crore (initial budgeted cost) to ₹ 5,562 crore (total revised cost). Out of the total cost overrun of ₹ 3,496 crore, ₹ 2,393 crore pertained to Irrigation Works/Projects, of which *Narmada Jalore* Project alone increased by 431 *per cent* (₹ 2,013.96 crore) from ₹ 467.53 crore to ₹ 2,481.49 crore.

1.8.3 Investment and returns

As of 31 March 2011, Government had invested ₹ 11,112.16 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.14**). The average return on this investment was 0.2 to 0.5 *per cent* during the last three years while the Government paid an average interest rate of 7.7 *per cent* on its borrowings during 2008-2011. ***Continued use of borrowed funds for investments which does not yield sufficient financial return will lead to unsustainable financial position. The Government may ensure commensurate results by better monitoring.***

Table 1.14: Return on Investment

Investment/Return/Cost of Borrowings	2006-07	2007-08	2008-09	2009-10	2010-11
Investment at the end of the year (₹ in crore)	5,485.26	6,575.97	7,929.63	9,533.57	11,112.16
Return (₹ in crore)	9.62	12.67	43.39	37.26	20.76
Return *(per cent)*	0.2	0.2	0.5	0.4	0.2
Average rate[16] of interest on Govt. borrowing *(per cent)*	8.3	8.0	7.7	7.7	7.7
Difference between interest rate and return *(per cent)*	8.1	7.8	7.2	7.3	7.5

Source: Finance Accounts

During 2010-11, the State Government has invested ₹ 1,578.59 crore in Government Companies, Rural Banks and Co-operative Banks and Societies. The sectors/ companies where major investments were made during 2010-11 were (i) Co-operative Banks and Societies (₹ 22.04 crore), (ii) Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 400 crore), (iii) Rajasthan *Rajya Vidyut Utpadan Nigam* Limited (₹ 336 crore), (iv) Jodhpur *Vidyut Vitran Nigam* Limited (₹ 217.90 crore) (v) Jaipur Metro Rail Corporation, Jaipur (₹ 179 crore), (vi) Ajmer *Vidyut Vitran Nigam* Limited (₹ 173.90 crore), (vii) Jaipur *Vidyut Vitran Nigam* Limited (₹ 168.20 crore) and (viii) Rajasthan State Food and Civil Supply Corporation Limited, Jaipur (₹ 50 crore)

The investment of State Government included ₹ 10,323.35 crore in 36 Government Companies, of which only six companies declared dividend aggregating to ₹ 19.25 crore against an investment of ₹ 137.38 crore. As on 31 March 2011 of five power companies in which Government had invested

[16] see glossary at page 143 for method of calculation

₹ 9,659.09 crore (86.9 *per cent* of total investment) three companies showed nil Profit/Loss in their accounts upto 2008-09, two companies showed loss in their accounts upto 2009-10 and no dividend was paid to the Government. Accounts of the three companies' were prepared on no Profit/no Loss basis as per financial restructuring plan. These companies were not showing any accumulated losses in their accounts.

The State Government had invested ₹ 6,866.83 crore in two statutory corporations, one rural bank, 14 Government companies and six joint stock companies and their accumulated losses amounted to ₹ 4,503.48 crore as per the accounts furnished by these companies up to 2010-11.

1.8.4 Departmental Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investment made by the Government up to the year for which *pro forma* accounts are finalised, net profits/loss as well as return on capital invested in these undertakings are given in ***Appendices-1.10 and 3.4***. It is observed that:

- An amount of ₹ 9194.37 crore had been invested by the State Government in 12 undertakings at the end of financial year up to which their accounts were finalised. The accumulated losses of these departmental undertakings were ₹ 7161.52 crore as against the total investment of ₹ 9194.37 crore.

- Of the total 12 undertakings, only two undertakings[17] (16.67 *per cent*) could earn net profit during current year amounting to ₹ 26.23 crore and accumulated profit of ₹ 241.88 crore up to the year of accounts finalised against the capital invested[18]. Though two undertakings[19] incurred loss of ₹ 0.13 crore during the year, these have accumulated profit of ₹ 2.98 crore up to the year end.

- Of all the loss making undertakings, seven undertakings[20] were incurring losses continuously for more than five years.

Detailed analysis of *pro forma* accounts of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) for the year 2009-10 revealed the following:

- Despite repeatedly being pointed out in the Reports of the Comptroller and Auditor General of India (Civil) from the year ended 31 March

[17] Departmental Trading of Forest Coupes (₹ 16.09 crore) and Tendu Patta Scheme (₹ 10.14 crore)

[18] Capital investment of the Government is nil, as the remittances from the undertakings were more than the amount invested by the Government.

[19] Sodium Sulphate Works, Deedwana (₹ 0.06 crore) and Government Salt Works, Deedwana (₹ 0.07 crore).

[20] Jail Manufacture, Ajmer (₹ 1.45 crore), Alwar (₹ 0.47 crore), Bikaner (₹ 1.14 crore), Jaipur (₹ 2.07 crore), Jodhpur (₹ 1.53 crore), Kota (₹ 0.38 crore) and Rajasthan Water Supply and Sewerage Management Board, Jaipur (₹ 7,153.58 crore). Figures in bracket indicate the accumulated losses as on 31 March 2010

2007, RWSSMB, Jaipur did not maintain essential Ledgers/ Reports[21]. The year-wise break up of sundry debtors of ₹ 227.60 crore was also not available.

- The revenue of RWSSMB from sale of water (₹ 183.03 crore) was insufficient even to recover the cost of electricity charges (₹ 356.78 crore) for the year 2009-10. The accumulated loss in the undertaking has mounted to ₹ 7153.58 crore mainly due to very low uneconomical tariff for water charges fixed by the State Government without considering the actual cost of distribution. Besides, the other direct costs like salaries, repairs & maintenance, interest on loan, rent, rates and taxes etc. also remained unrecovered.

In view of the huge losses of some of the State-owned public sector undertakings, Government should review their working so as to reduce their losses, to make them economically viable or ensure their closure.

1.8.5 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/organisations. **Table 1.15** presents the outstanding loans and advances as on 31 March 2011, interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.15: Average interest received on loans advanced by Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2008-09	2009-10	2010-11	
			BE	Actual
Opening Balance	2,738	2,989	3,370	3,375
Amount advanced during the year	340	498	41	262
Amount repaid during the year	89	112	111	319
Closing Balance	**2,989**	**3,375**	**3,300**	**3,318**
Of which, outstanding balance for which terms and conditions have been settled	N.A.	N.A.	N.A.	N.A.
Net addition	251	386	(-) 70	(-) 57
Interest Receipts	124	151		144
Interest receipts as *per cent* to outstanding Loans and advances	4.3	4.7		4.3
Interest payments as *per cent* to outstanding fiscal liabilities of the State Government.	7.7	7.7		7.7
Difference between interest payments and interest receipts (*per cent*)	(-) 3.4	(-) 3.0		(-) 3.4

Source: Finance Accounts

Out of the total loans and advances of ₹ 3,318 crore as on 31 March 2011, the loans and advances of ₹ 2,363 crore (71.2 *per cent*) were given to Power Projects. The amount of loans and advances disbursed during the year decreased by ₹ 236 crore from ₹ 498 crore in 2009-10 to ₹ 262 crore in 2010-11. Out of the total amount of loans advanced during the year ₹ 179 crore were transferred to social services and ₹ 83 crore to economic services.

[21] Works Abstract, General Ledgers, Trial Balance, Journal Adjustment Book, Fixed Assets Registers and Works Registers.

During the current year major portion of loan was advanced for Integrated Development of Small and Medium Towns under Urban Development (₹ 160 crore), Rajasthan Pensioner Medical Fund for Indoor Medical Facility Scheme to Pensioners of State Government (₹ 10 crore), Agriculture Universities under Crop Husbandry (₹ 55 crore), Macro Co-operative Development Project (₹ 11 crore) and Spin fed/Cotton Complex (₹ 12 crore) under Co-operation.

During 2010-11, the recovery of loans and advances increased by ₹ 207 crore. During 2010-11 9.5 *per cent* (₹ 319 crore) loan was repaid by institutions/ organisations (Rajasthan State Co-operative Bank Limited under Co-operation: ₹ 155 crore. Rajasthan *Rajya Vidyut Prasaran Nigam* Limited: ₹ 43 crore, Rajasthan Agriculture Marking Board under Crop Husbandry: ₹ 24 crore, Spin fed/Cotton Complex under Co-operation: ₹ 18 crore and Jaipur *Vidyut Vitran Nigam* Limited: ₹ 16 crore). More than ₹ 87.52 crore of loans were not repaid by the institutions (***Appendix 1.11***) since last eight or more years.

Similarly, interest received against these loans decreased from 4.7 *per cent* in 2009-10 to 4.3 *per cent* in 2010-11. The interest received against these loans decreased by ₹ seven crore over the previous year. The decrease was mainly due to less interest receipts from Guaranteed Loans from Life Insurance Corporation (₹ 9.57 crore), *Panchayati Raj* Institutions for Rural Housing (₹ 6.29 crore), Power Projects (₹ 4.76 crore) and Rajasthan Financial Corporation (₹ 1.63 crore) over the previous year which was counterbalanced by increase in interest receipts on Loans for godown construction in rural areas under Food Storage and Warehousing (₹ 14.47 crore).

1.8.6 Cash balances and Investment of Cash balances

Table 1.16 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.16: Cash balances and Investment of Cash balances

(₹ in crore)

Particulars	As on 1 April 2010	As on 31 March 2011	Increase/ Decrease (-)
Cash in Treasuries	0.06	0.05	(-) 0.01
Deposits with Reserve Bank	(-) 573.41	(-) 23.43	549.98
Remittances in Transit-Local	0.07	(-) 2.93	(-) 3.00
Cash with the departmental Officers, Viz., Divisional Officers of the Public Works and Forest Departments	1.65	1.38	(-) 0.27
Permanent advance for contingent expenditure with departmental officers	7.90	5.43	(-) 2.47
Investments from Cash balances (a to d)	2,675.66	5,708.67	3,033.01
a. GoI Treasury Bills/Securities	2,675.50	5,708.51	3,033.01
b. Securities of the State Government	0.03	0.03	-
c. Sterling Securities	0.05	0.05	-
d. Short-term deposit with banks and other accounts	0.08	0.08	-
Funds-wise Break-up of Investment from Earmarked balances (a to c)	249.72	398.59	148.87
a. Guarantee Redemption Fund Investment account	-	148.87	148.87
b. Government of India Securities	172.08	172.08	-
c. Pay back of Rajasthan State Development Loans	77.64	77.64	-
Total Cash Balance	**2,361.65**	**6,087.76**	**3,726.11**
Interest realised	*130.83*	*180.44*	*49.61*

Source: Finance Accounts 2010-11.

The State Government's cash balances at the end of the current year amounted to ₹ 6,088 crore. It increased by ₹ 3,726 crore (158 *per cent*) over the previous year. It was observed that ₹ 5,709 crore were invested in Government of India Treasury Bills/Securities, which earned an interest of ₹ 180 crore during the year. Further, ₹ 399 crore was invested in earmarked funds. However, deposits with Reserve Bank of India were (-) ₹ 23.43 crore as on 31 March 2011. State Government maintained a minimum cash balance of ₹ 2.34 crore as per agreement with the Reserve Bank of India during the year.

Surplus cash balance was mainly due to market borrowings of ₹ 6,180 crore raised during 2010-11 on May (₹ 500 crore at 8.05 *per cent*), June (₹ 500 crore at 8.11 *per cent* and ₹ 500 crore at 8.09 *per cent*), July (₹ 500 crore at 8.15 *per cent* and ₹ 500 crore at 8.12 *per cent*), August (₹ 500 crore at 8.44 *per cent*), October (₹ 500 crore at 8.35 *per cent* and ₹ 500 crore at 8.51 *per cent*), November (₹ 500 crore at 8.39 *per cent*) and February (₹ 800 crore at 8.50 *per cent* and ₹ 880 crore at 8.52 *per cent*).

The entire loan amount was invested in fourteen days treasury bills of RBI with an interest rate of five *per cent* per annum as against an average rate of interest 7.7 *per cent* per annum at which the borrowings were made. Government of India Treasury Bills amounting to ₹ 65,469 crore were purchased and ₹ 62,436 crore rediscounted during 2010-11. Resultantly, investment from cash balance increased by ₹ 3,033 crore (113 *per cent*) over the previous year. ***In view of the comfortable position of cash balances, the open market borrowings could have been limited to meet the short term liabilities of the Government.***

1.9 Assets and Liabilities

1.9.1 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 1.6*** gives an abstract of such liabilities and the assets as on 31 March 2011, compared with the corresponding position on 31 March 2010. 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.

According to Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, 2005, the total liability means the explicit liabilities under Consolidated Fund of the State and the Public Account of the State including General Provident Fund.

1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities[22] of the State at the end of 2010-11 was ₹ 99,285 crore, which showed an annual growth of 9.9 *per cent* during 2006-11. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart 1.16** and **1.17.**

Chart 1.16 Composition of Outstanding Fiscal Liabilities as on 01.04.2010

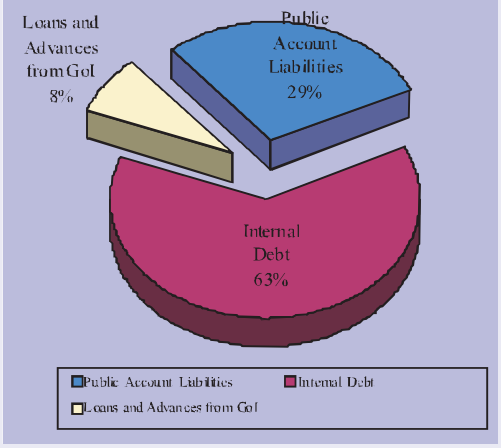
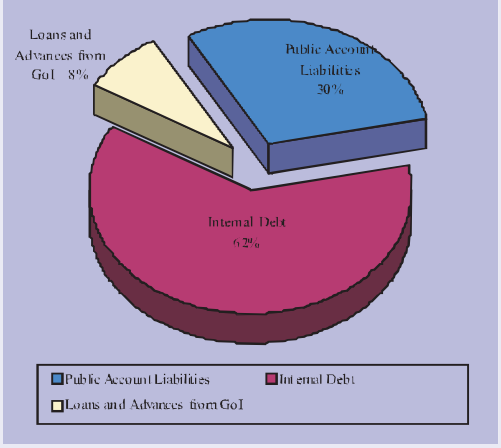


Chart 1.17 Composition of Outstanding Fiscal Liabilitiess as on 31.03.2011



Source: Finance Accounts

During 2010-11, the fiscal liabilities increased by eight *per cent* (₹ 7,752 crore) over the previous year. The Consolidated Fund Liability (₹ 69,278 crore) comprised of market loan (₹ 35,448 crore), loans from Government of India (₹ 7,381 crore) and other loans (₹ 26,449 crore). The Public Account liabilities (₹ 30,007 crore) comprise of Small Saving, Provident Fund (₹ 21,813 crore), interest bearing obligations (₹ 2,672 crore) and non-interest bearing obligations like deposits and other earmarked funds (₹ 5,522 crore). ***During 2010-11, the fiscal liabilities to GSDP ratio at 32.73 per cent was lower than the norm of 40.5 per cent[23] (for Rajasthan) recommended by the XIII-FC. These liabilities stood at 2.2 times the revenue receipts and 3.7 times the States own resources at the end of 2010-11.***

1.9.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. According to FRBM Act, State Government shall ensure that the total outstanding debt, excluding Public Account, and risk weighted outstanding guarantees in a year shall not exceed twice the estimated receipts in the Consolidated Fund of the State at the close of the Financial Year.

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 as follows:

[22] 2005-06: ₹ 66,407 crore, 2006-07: ₹ 71,146 crore, 2007-08: ₹ 77,138 crore, 2008-09: ₹ 84,023 crore, 2009-10: ₹ 91,533 crore and 2010-11: ₹ 99,285 crore,

[23] XIII-FC Report **Annexure 9.1.**

Table 1.17: Guarantees given by the Government of Rajasthan

(₹ in crore)

Guarantees	2008-09	2009-10	2010-11
Maximum amount guaranteed	46,080	63,621	88,112
Outstanding amount of guarantees	27,765	39,069	50,692
Percentage of maximum amount guaranteed to total revenue receipts	137.7	179.8	191.8

Source: Finance Accounts

The outstanding guarantees increased by 30 *per cent* from ₹ 39,069 crore in 2009-10 to ₹ 50,692 crore in 2010-11. The outstanding guarantees of ₹ 50,692 crore mainly pertained to five Power Companies (₹ 48,118 crore: 95 *per cent*), and eight Co-operative Banks/institutions (₹ 1684 crore: 3 *per cent*). The guarantees of Power Companies were given for repayment of loans/overdraft, amount raised by issue of bonds/debentures and payment of interest at stipulated rates. The outstanding guarantees were 110 *per cent* of the revenue receipts of the Government, which were well within the ceiling limit (twice of the estimated receipts) prescribed by the FRBM Act. No guarantee was invoked during the year 2010-11.

The State Government set up a Guarantee Redemption Fund in 1999-2000 and as on 31 March 2011 there was a balance of ₹ 194.67 crore (₹ 187.42 crore as Guarantee Fees and ₹ 7.25 crore interest received on investment of this Fund) under this Fund. During the year no amount has been reimbursed from this Fund. During 2010-11, Government received ₹ 46.55 crore as guarantee commission which was booked as Miscellaneous Receipts and was not transferred to Guarantee Redemption Fund. Hence, the revenue surplus was over stated by ₹ 46.55 crore.

It is pertinent to note that if the liabilities arising out of the outstanding guarantees are added to the fiscal liabilities of the State Government at the close of the current year, the ratio of total liabilities to GSDP would increase to 49.44 per cent from the existing 32.73 per cent.

1.9.4 Borrowings by the Public Sector Undertakings for fulfillment of State Plans

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the fiscal liabilities of the State, the State guaranteed loans are availed of by Government companies/corporations. These companies/ corporations borrow funds from the market/financial institutions for implementation of various State plan programmes projected outside the State budget. Although the State Government projects that funds for these programmes would be met out of the resources mobilised by these companies/corporations outside the State budget, in reality the borrowings of many of these concerns ultimately turn out to be the liabilities of the State Government termed as 'off-budget borrowings'. Off-budget borrowings are not permissible under Article 293 (3). As per information furnished by the concerned Departments of the State (May and June 2011) the State undertakings borrowed (guaranteed or not guaranteed by the State

Government) funds for implementation of the State Plans programmes, as shown below:

Table 1.18: Borrowings by the Public Sector Undertakings for fulfillment of State Plans

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Outstanding Balance as on 31.03.2011
Power Utilities (Rajasthan Rajya Vidyut Prasaran Nigam Limited)	605.12	877.26	3,796.94	4,244.09	5,501.74[24]	6,814.76[24]	18,991.96[25]
Rajasthan State Road Transport Corporation	95.43	68.98	59.83	141.59	161.33	330.57	453.48
Rajasthan State Road Development and Construction Corporation Limited	15.80	6.67	-	-	-	232.00	244.48
Rajasthan Housing Board	0.40	-	-	-	-	-	20.93
Total	**716.75**	**952.91**	**3,856.77**	**4,385.68**	**5,663.07**	**7,377.33**	**19,710.85**

Source: Concerned Department.

The Finance Department intimated (June 2011), that the Boards, Companies and Public Sector Undertakings raise loans as per their requirement. In case the guarantees are provided, the Government charges certain commission under the relevant rules. State Government does not use the borrowings of Public Sector Undertakings for meeting State's budgeted plan expenditure and also that its debt servicing is not made through Consolidated Fund of the State. Hence, the State Government treated these as the borrowings of Public Sector Undertaking only and not off-budget borrowings of the State Government.

Funds borrowed by Government companies could become a contingent liability for the Government if the companies are unable to repay. There is often a pressure on the State Government to step in even though there may be no legal requirement to do so. Hence, it is imperative that borrowings of State owned companies are managed prudently.

1.9.5 Reserve Funds

As on 31 March 2011, there was a closing balance of ₹ 529.95 crore in 34 Reserve Funds. Out of ₹ 529.95 crore, Government had invested ₹ 398.59 crore (Government of India Securities: ₹ 172.08 crore, Guarantee Redemption Fund Investment account: ₹ 148.87 crore and Pay back of Rajasthan State

[24] The figures are provisional as reported by the Department.

[25] Bifurcation of repayment made in respect of Renewable Energy Corporation (REC) loans under Plan and Non-Plan was not available with the Department, hence the total repayment figures have been taken into account.

Development Loans: ₹ 77.64 crore) at the end of the year. During the year an amount of ₹ 872.88 crore (net) was transferred as annual contribution in various Reserve Funds. The contribution was mainly under State Disaster Response Fund: ₹ 300.33 crore (share of GoI: ₹ 225.25 crore and share of State Government: ₹ 75.08 crore), National Rural Employment Guarantee Fund: ₹ 284.93 crore, State Road and Bridges Fund: ₹ 250 crore and Guarantee Redemption Fund: ₹ 36.94 crore. The Reserve Funds of the State decreased by ₹ 485.22 crore over the previous year, hence the fiscal liabilities of the State Government was reduced to that extent at the end of the year 2010-11.

1.9.6 Large number of adverse balances under DDR Heads

Adverse balances are negative balances appearing under those heads of accounts, where there should not be a negative balance. For example, against the accounting head of any loan or advance, a negative balance will indicate more repayments than the original amount advanced.

As of 31 March 2011, there were 53 cases in 6 Major Heads[26] amounting to ₹ 466.57 crore of adverse balances under Debt, Deposit and Remittances (DDR) heads. The adverse balances were mainly under State Disaster Response Fund due to non-receipt of II instalment of Central share (₹ 225.25 crore) and State share (₹ 75.08 crore) under 'General and Other Reserve Fund', Pension Funds of employees of Municipalities/Municipal councils (₹ 145.19 crore) under 'Insurance and Pension Fund, Remittance to Treasury (₹ 8.76 crore) under 'Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officers' and District Rural Development Authority (₹ 5.56 crore) under 'Deposits of Local Fund'.

1.10 Debt Sustainability

Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also indicates the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt. **Table 1.19** analyses the debt sustainability of the State according to these indicators for the period of three years beginning 2008-09.

[26] Loans to Government Servants (41 cases: ₹ 1.08 crore), Insurance and pension Funds (1 case: ₹ 145.19 crore), General and other Reserve Funds (2 cases: ₹ 300.33 crore), Deposits of Local Funds (2 cases: ₹ 7.24 crore), Suspense Accounts (2 cases: ₹ 1.18 crore) and Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officer (5 cases: ₹ 11.55 crore).

Table 1.19: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2008-09	2009-10	2010-11
Debt Stabilization (Quantum Spread + Primary Deficit)	5,344	1,175	13,403
Sufficiency of Non-debt Receipts (Resource Gap)	(-) 3,566	(-) 3,325	6,173
Net Availability of Borrowed Funds	661	741	383
Burden of Interest Payments (IP/RR *per cent*)	19	19	16

Debt Stabilisation

A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided 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), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

The sum of Quantum Spread and Primary deficit was positive during 2008-11 resulting in declining trend in debt-GSDP ratio. These trends indicate that the State is moving towards debt stabilization, which, if continued would eventually improve the debt sustainability position of the State.

Sufficiency of Non-Debt Receipts

For debt stability and its sustainability the incremental non-debt receipts of the State should be adequate to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

The persistent negative non-debt receipts (Resource Gap) indicate the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. The resource gap which was negative during 2008-10, turned positive in 2010-11. This meant that the State did not depend on borrowed funds for meeting current revenue and capital expenditure. During 2010-11, the non-debt receipts increased by ₹ 10,754 crore (30 *per cent*) while the total expenditure increased by ₹ 4,581 crore (10 *per cent*).

Net availability of borrowed funds

Net availability of borrowed funds is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption.

The net fund available from borrowing after providing for the interest and repayment decreased from ₹ 741 crore in 2009-10 to ₹ 383 crore in 2010-11.

During the current year the available borrowed fund increased by ₹ 9,685 crore while the Government repayment increased by ₹ 10,043 crore over the previous year. Total receipts and tota l repayments (including interest) of liabilities during 2010-11 were ₹ 1,21,613 crore and ₹ 1,21,230 crore respectively, hence ₹ 383 crore was available for current operations.

Interest burden

The ratio of interest payments to revenue determines the debt sustainability of the State. During the year, interest payments reduced by three percentage points over the previous year and constituted 16 *per cent* of Revenue Receipts of the State.

Maturity Profile of State Debt

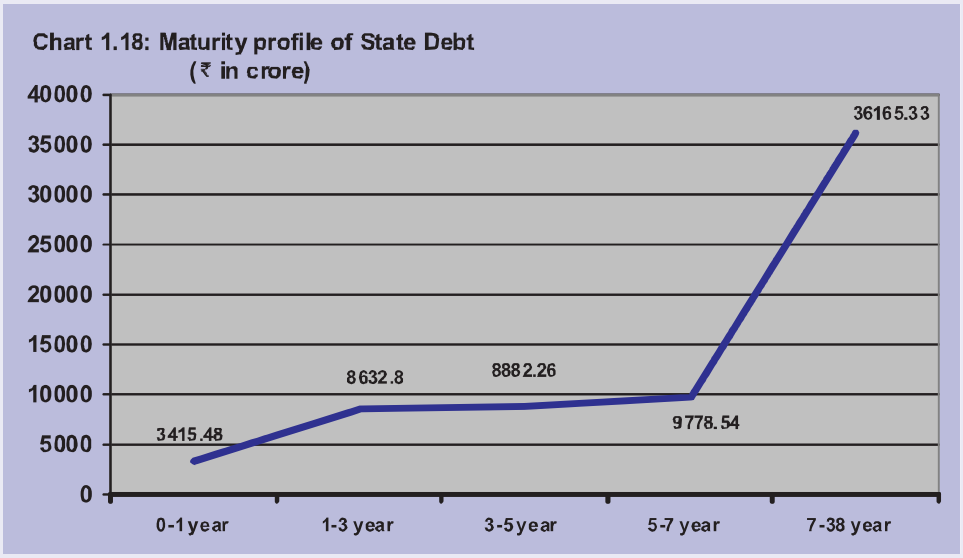
The Maturity Profile of State Debt as on 31 March 2011 is as follows:

Table 1.20: Maturity Profile of State Debt

(₹ in crore)

Maturity Profile	Amount	*Percent*
0-1 year	3,415.48	4.93
1-3 Years	8,632.80	12.46
3-5 Years	8,882.26	12.82
5-7 Years	9,778.54	14.12
7-38 Years	38,165.33	55.09
Information of maturity profile not furnished by the State Government	403.27	0.58
Total	**69,277.68**	**100.00**

Source: Finance Accounts



Source: Finance Accounts

As per data shown in **Table 1.20**, the maturity profile of ₹ 403.27 crore is not clearly defined. There will be a bunching of repayments in around 1-3 years

time (₹ 8,632.80 crore) and 3-5 years time (₹ 8,882.26 crore) as well as 5-7 years time (₹ 9,778.54 crore). A well thought out debt repayment strategy will ensure that no additional borrowings which mature in these critical years are undertaken.

1.11 Fiscal Imbalances

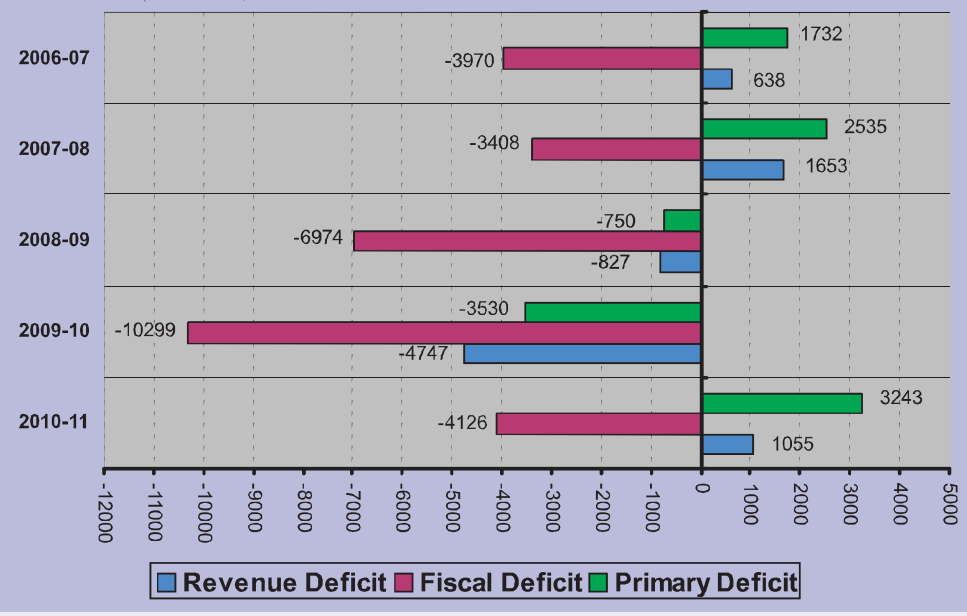
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the way in which the deficit is financed and the resources 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* targets set under FRBM Act/Rules for the financial year 2010-11.

1.11.1 Trends in Deficits

Charts 1.19 and **1.20** presents the trends in deficit indicators over the period 2006-11.

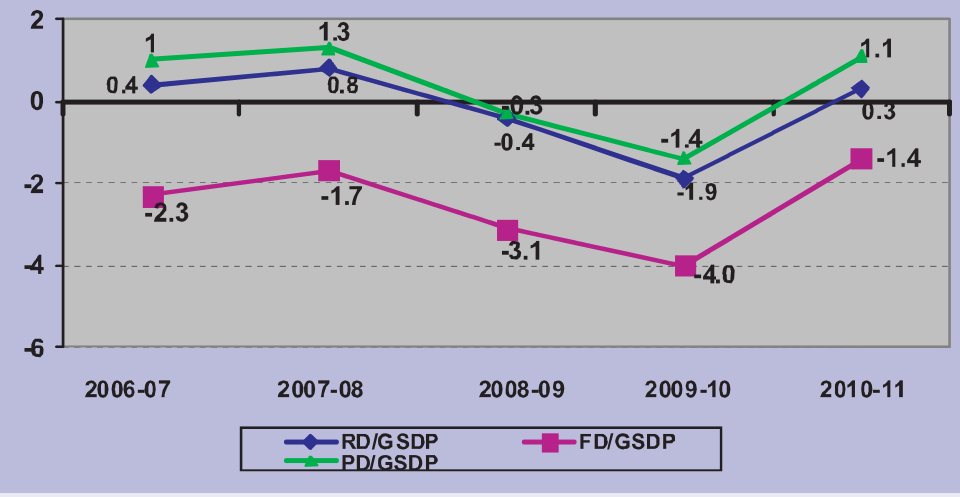
Chart 1.19: Trends in Deficit Indicators

(₹ in crore)



Source: Finance Accounts

Chart 1.20: Trends in Deficit Indicators Relative to GSDP
(In *per cent* to GSDP)



From a situation of revenue deficit in 2008-09 and 2009-10, the State turned into revenue surplus in 2010-11. During 2010-11, the revenue deficit was reduced sharply by ₹ 5,802 crore and turned into a revenue surplus of ₹ 1,055 crore. Consequently, the decrease in revenue deficit combined with increase in capital expenditure and decrease in net disbursement of loans and advances in 2010-11 resulted in a decrease in fiscal deficit by ₹ 6,173 crore (60 *per cent*) from ₹ 10,299 crore in 2009-10 to ₹ 4,126 crore in 2010-11. ***Fiscal deficit as a percentage of GSDP decreased from four per cent in 2009-10 to 1.4 per cent in 2010-11 which was within the target of achieving three per cent as prescribed by revised FRBM Act for 2011-12.*** The primary deficit of ₹ 3,530 crore in 2009-10 was also reduced sharply and turned into primary surplus of ₹ 3,243 crore in 2010-11.

1.11.2 Components of fiscal deficit and its item-wise financing pattern

Table 1.21 presents the each item-wise net of disbursements/outflows financing pattern of fiscal deficits of the state during 2005-06 to 2010-11 along with receipts and disbursements during the year.

Table 1.21: Components of fiscal deficit and its each item-wise financing of pattern

(₹ in crore)

		Net disbursements/outflows					2010-11		
		2005-06	2006-07	2007-08	2008-09	2009-10	Receipts	Disburse-ments	Net
Decomposition of Fiscal Deficit (1 to 3) (a)		**5,150**	**3,970**	**3,408**	**6,974**	**10,299**			**4,126**
1	Revenue Deficit/ Surplus (-)	660	(-) 638	(-) 1,653	827	4,747	45,928	44,873	(-) 1,055
2	Net Capital Expenditure	4,294	4,809	6,554	5,896	5,166	13	5,251	5,238
3	Net Loans and Advances	196	(-) 201	(-) 1,493	251	386	319	262	(-) 57

(₹ in crore)

		Net disbursements/outflows					2010-11		
		2005-06	2006-07	2007-08	2008-09	2009-10	Receipts	Disburse-ments	Net
Financing Pattern of Fiscal Deficit									
1	Market Borrowings	643	1,065	3,233	5,196	6,112	6,180	1,343	4,837
2	Loans from GoI	(-) 19,012[27]	(-) 295	46	(-) 66	(-) 142	360	454	(-) 94
3	Special Securities Issued to National Small Saving Funds	22,681	1,745	(-) 223	(-) 434	(-) 560	402	955	(-) 553
4	Ways and Means	-	59	(-) 59	-	-	-	-	-
5	Loans from Financial Institutions	191	(-) 132	220	350	442	1,035	565	470
6	Small Savings, Provident Fund etc	1,377	1,245	1,119	1,405	2,145	5,131	2,290	2,841
7	Deposits and Advances	429	592	557	347	1,274	1,07,666	1,06,781	885
8	Suspense and Miscellaneous	(-) 19	51	2	39	(-) 14	10	59	(-) 49
9	Remittances	(-) 13	(-)[28]	(-) 14	21	(-) 1	5,810	5,810	-
10	Reserve Fund	(-) 37	710	1,198	(-) 11	(-) 1,761	873	1,358	(-) 485
11	**Total (1 to 10) (b)**	**6,240**	**5,040**	**6,079**	**6,847**	**7,495**	**1,27,467**	**1,19,615**	**7,852**
12	Increase (-)/ Decrease (+) in Cash Balance (a-b)	(-) 1,090	(-) 1,070	(-) 2,671	127	2,804	-	-	(-) 3,726
13	Overall Deficit (11+12)	5,150 (3.6)	3,970 (2.3)	3,408 (1.7)	6,974 (3.1)	10,299 (4.0)	-	-	4,126 (1.4)

Figures in brackets indicate the *per cent* to GSDP.

Source : Finance Accounts.

Fiscal deficit is the total borrowing requirement of the State and is the excess of revenue expenditure and capital expenditure including loans and advances over revenue and non-debt receipts. Decomposition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above revenue and non-debt receipts.

During 2010-11, the revenue deficit (₹ 4,747 crore) of 2009-10 was turned into a revenue surplus of ₹ 1,055 crore there-by affecting the extent of fiscal deficit which could be financed by revenue surplus. The fiscal deficit of ₹ 4,126 crore in 2010-11 was met out from net borrowing of ₹ 7,852 crore resulting in increase in the cash balance by ₹ 3,726 crore.

[27] *minus* figure is due to tranfer of ₹ 19,029 crore from loans and advances from GoI to Special Securities to NSSF as per Twelfth Finance Commission recommendation.

[28] only ₹ 0.29 crore.

It can be seen from **Table 1.21** that the fiscal deficit in 2005-06 to 2010-11 was due to large net capital expenditure. Market borrowings by the State Government continued to finance a major portion of fiscal deficit but its share in financing fiscal deficit increased from 59 *per cent* in 2009-10 to 117 *per cent* in 2010-11. During 2010-11, the fiscal deficit of ₹ 4,126 crore was mainly met out from market borrowings (₹ 4,837 crore), Small Savings and Provident Fund etc. (₹ 2,841 crore) which was counterbalanced by increase in Cash Balance (₹ 3,726 crore). The market borrowings and the small saving, provident fund etc, increased by 16 *per cent* and 15 *per cent* respectively over the previous year; thus increasing the interest burden in future.

Cost of Borrowings

During the year 2010-11, the State Government raised market loans of ₹ 6,180 crore under Internal Debt. The cost of raising of this internal debt being ₹ 8.72 crore was 0.14 *per cent* of market loan taken by the State Government. This increased the Fiscal deficit to the extent of ₹ 8.72 crore.

1.11.3 Quality of Deficit/Surplus

The ratio of RD to FD and the composition 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 ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have adequate asset backup. The bifurcation of the primary deficit **(Table-1.22)** indicated the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

1.22: Primary deficit/surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts (NDR)	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	NDR *vis-à-vis* Primary Revenue Expenditure	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2006-07	26,106	19,252	4,809	313	24,374	(+) 6,854	(+) 1,732
2007-08	32,563	23,185	6,555	288	30,028	(+) 9,378	(+) 2,535
2008-09	33,562	28,072	5,900	340	34,312	(+) 5,490	(-) 750
2009-10	35,506	33,363	5,175	498	39,036	(+) 2,143	(-) 3,530
2010-11	46,260	37,504	5,251	262	43,017	(+) 8,756	(+) 3,243

Source: Finance Accounts

The share of Capital expenditure in primary expenditure was 20 *per cent* in 2006-07, which decreased to 12 *per cent* in 2010-11. The non-debt receipts increased by 30 *per cent* against an increase of 10 *per cent* in primary expenditure over the previous year. This resulted in turning primary deficit

(₹ 3,530 crore) into primary surplus (₹ 3,243 crore) during the year. The primary revenue expenditure and capital expenditure increased by 12 *per cent* and 1.5 *per cent* respectively over the previous year partly offset by a decline in disbursement of loans and advance by 47 *per cent*. During 2010-11, the non-debt receipt was higher than the primary expenditure resulting in a primary surplus.

1.12 Resource availability of the State under Public Private Partnerships

The concept of Public Private Partnership (PPP) has evolved for meeting rising demands of the people for adequate and qualitative infrastructure. The PPP cell established on 26 July 2007 in the Planning Department of the State Government is the nodal agency to coordinate all efforts of the State Government regarding development of infrastructure sectors involving PPP.

As per information furnished (May 2011) by the PPP Cell during 1995-11, 104 projects involving cost of ₹ 12,866.15 crore ***(Appendix 1.12-A and 1.12-B)*** have been taken up in the State in different sectors. Of this, 72 projects (₹ 2,774.82 crore) have been completed as of March 2011 and 32 projects (₹ 10,091.33 crore) relating to road construction and water sewerage were under progress at the end of 2010-11. Besides 64 projects involving cost of ₹ 26,177.87 crore ***(Appendix 1.13)*** relating to Road, Power, Education, Tourism and Jaipur Metro have been planned for future for completion by 2030. Sector-wise details of PPP Projects completed, ongoing and to be taken in future is given in the **Table 1.23**.

Table: 1.23: Sector wise Public Private Partnership Projects

(₹ in crore)

S. No.	Name of Project	Completed		On going		Planning for future	
		No.	Estimated cost	No	Estimated cost	No.	Estimated cost
1	Road Sector	61	2,455.62	16	2,934.59	48	9,689.58
2	Urban infrastructure	10	19.20	9	1,402.04	6	12,311.11
3.	Power sector	-	-	5	5,528.09	4	1,333.18
4.	I.T. sector	-	-	2	226.61	-	-
5.	Social sector	-	-	-	-	2	650.00
6.	Water sector	1	300.00	-	-	4	2,194.00
	Total	**72**	**2,774.82**	**32**	**10,091.33**	**64**	**26,177.87**

Source: Planning Department, Government of Rajasthan

In one project (Widening and Strengthening of Delhi-Ramgarh–Alwar Road) (estimated cost ₹ 25.28 crore) State Government has contributed ₹ 4.15 crore.

1.13 Conclusion and Recommendations

The State Government has shown a return to fiscal consolidation by showing a healthy growth in both tax and non-tax revenue and by containing expenditure on salaries. As a result the fiscal deficit was a healthy 1.4 per cent of GSDP as against the target of three per cent as prescribed by revised FRBM Act for 2011-12. Some concerns regarding the State's finances are as follows:

Budget estimates

The actual revenue receipts and revenue expenditure increased by eight *per cent* and three *per cent* respectively compared to the budget estimates for 2010-11. Resultantly, the estimated revenue deficit turned into revenue surplus. The capital expenditure decreased by 29.4 *per cent* over the budget estimates. The estimated primary deficit also turned into primary surplus. The actual fiscal deficit decreased from the budget estimate by ₹ 4,335 crore.

The Finance Department consolidates the estimates and prepares the Detailed Estimates and Grants. The estimates of expenditure should be as accurate as possible. The SBM was last published in 1995. However, after fifteen years, in July 2010, the State Government entrusted the work of revision of SBM to a Private Limited Company for completion by 1 November 2011.

The General Financial and Accounts Rules (GF&ARs) were last published in 1993. After a lapse of 18 years, the State Government has entrusted the work of revision of GF&ARs also to a Private Limited Company to update the State GF&ARs considering the provisions of revised General Financial Rules of GoI.

Inadequate Priority to Capital expenditure: The capital expenditure marginally increased by 1.5 *per cent* over the previous year and constituted 10 *per cent* of total expenditure against previous year 11 *per cent*. It was 29 *per cent* lower than that projected in MTFPS for 2010-11. The progressive capital expenditure at the end of March 2011 includes ₹ 7,142 crore (11.6 *per cent*) blocked on 152 incomplete projects. Government should give adequate priority to capital expenditure since the capital expenditure was lower than the projections of State Government in its MTFPS. The State Government should formulate guidelines for quick completion of incomplete projects to avoid time and cost over runs with a view to take corrective action. Increase in asset creation even if it involves an increase in fiscal deficit (within the bounds of three *per cent*) may be to the advantage of the state.

Financial Management

Review of Government investments: The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.2 to 0.5 *per cent* in the past three years while the Government paid an average interest of 7.7 *per cent* on this investment. As of 31 March 2011, investment of ₹ 6,867 crore (61.8 *per*

cent) was made in Statutory corporations, rural banks, Government companies and joint stock companies having accumulated loss of ₹ 4,503 crore.

It would be advisable for the State Government to ensure better value for money in investments, otherwise high cost borrowed funds will continue to be invested in projects with low financial return. Projects which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification on why high cost borrowings should be channeled there. It would also be prudent to review the working of state public sector undertakings which are incurring huge losses and work out either a revival strategy (for those which can be made viable) or closed down (if they are not likely to be viable given the current market conditions).

Prudent cash management: As on 31 March 2011, the State had a surplus cash balance of ₹ 6,088 crore. It increased by 158 *per cent* over the previous year. The cost of holding surplus cash balances is high. In 2010-11, the interest received on investment of cash balances in RBI Investment in Treasury Bills and Auction Treasury Bills was only five *per cent* while the Government borrowed on an average at 7.7 *per cent*. Since, maintaining huge idle cash balance is not prudent cash management, appropriate steps should be taken for spending on capital projects for creation of assets.

Transfer of funds to State implementing agencies

Oversight of funds transferred directly from the GoI to the State implementing agencies: During 2010-11, the GoI directly transferred ₹ 8,674 crore to the State Implementing Agencies compared to ₹ 9,207 crore during the previous year. It was seen that a major portion i.e ₹ 4,363 crore (50 *per cent*) went to *Zila Parishads* (Rural Development Cell). Direct transfer of funds from the GoI to the State Implementing Agencies runs the risk of improper utilisation of funds by these agencies.

As long as these funds remain outside the State budget, there is no single agency monitoring its use and there is no readily available data on how much is actually spent in any particular year on major flagship schemes and other important schemes which are being implemented by State implementing agencies but are funded directly by the GoI. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Principal Accountant General.

A review of release and utilisation of grants recommended by XIII-FC by some department revealed that non-finalisation of action/work plan in three departments led to non-utilisation of grant of ₹ 62.20 crore against sanctioned amount of ₹ 78.23 crore.

Chapter 2
Financial Management and Budgetary Control

2.1 Introduction

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 Act 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 Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

As per the State Budget Manual (SBM), the Finance Department is responsible for the preparation of the annual budget by obtaining from the various departments material on which to base its estimates. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of Departments and submitted to the Finance Department by the prescribed dates. The Finance Department then consolidates the estimates and prepares the Detailed Estimates and Grants. The estimates of expenditure should be as accurate as possible. An avoidable excess in an estimate is as much a financial irregularity as an excess in the actual expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. A saving in an estimate constitutes as much of a financial irregularity as an excess in it.

The SBM was last published in 1995. After fifteen years, in July 2010, the State Government entrusted the work of revision of SBM to a Private Limited Company for completion by 1 November 2011.

Deficiencies in management of budget and expenditure and violation of Budget manual noticed in audit have been discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2010-11 against 55 grants/appropriations was as given in **Table 2.1**:

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

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I Revenue	37,014.28	4,132.96	41,147.24	38,753.65	(-)2,393.59
	II Capital	8,450.47	638.31	9,088.78	5,997.57	(-)3,091.21
	III Loans and Advances	40.98	73.84	114.82	262.11	(+)147.29
Total Voted		**45,505.73**	**4,845.11**	**50,350.84**	**45,013.33**	**(-)5,337.51**
Charged	IV Revenue	*7,484.96*	*19.71*	*7,504.67*	*7,443.46*	*(-) 61.21*
	V Capital	-	*0.15*	*0.15*	*0.14*	*(-) 0.01*
	VI Public Debt-Repayment	*3,312.10*	*5.32*	*3,317.42*	*3,317.24*	*(-) 0.18*
Total Charged		***10,797.06***	***25.18***	***10,822.24***	***10,760.84***	***(-) 61.40***
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		**56,302.79**	**4,870.29**	**61,173.08**	**55,774.17**[1]	**(-)5,398.91**

Source: Appropriation Accounts.

The overall saving of ₹ 5,398.91 crore was the result of saving of ₹ 5,418.71 crore in 47 grants and 39 appropriations under Revenue Section, 32 grants and four appropriations under Capital Section, offset by excess of ₹ 19.80 crore in two grants and two appropriations under Revenue Section and two grants under Capital Section (Given in **Table 2.9**). The excess in Loans and Advances was mainly under '6217-03 Integrated Development of Small and Medium Towns' due to convers ion of capital expenditure (₹ 160.21 crore) into loan incurred for local bodies.

The saving/excess (Detailed Appropriation Accounts) was intimated (June 2011) to the Controlling Officers requesting them to explain the significant variations. Reminders were issued regularly to each department by the Principal Accountant General (Accounts and Entitlement) to furnish reasons for excesses/savings. Out of 691 sub-heads, explanations for variation in respect of 206 sub-heads (Saving: 138 sub-heads and Excess: 68 sub-heads) were not received (August 2011).

[1] The figure of actual expenditure exclude re coveries adjusted as reduction of expenditure under revenue (₹ 1,323.76 crore) and capital (₹ 747.09 crore).

2.3 Financial accountability and Budget management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 13 cases, savings exceeded ₹ ten crore in each case and also by more than 20 *per cent* of total provision (***Appendix 2.1***). Against the total savings of ₹ 5,398.91 crore, savings of ₹ 4,654.13 crore (86.2 *per cent*)[2] occurred in 16 cases relating to 13 grants and one appropriation as indicated in **Table 2.2.**

Table 2.2: List of Grants/Appropriation with savings of ₹ 50 crore and above

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue-Voted						
1.	8-Revenue	563.23	-	563.23	392.45	170.78
2.	9-Forest	417.14	67.74	484.88	418.85	66.03
3.	15-Pensions and other Retirement Benefits	4,995.34	352.00	5,347.34	5,158.99	188.35
4.	16-Police	2,086.46	31.69	2,118.15	2,047.93	70.22
5.	24-Education, Art and Culture	9,765.17	171.87	9,937.04	9,679.62	257.42
6.	26-Medical and Public Health and Sanitation	2,806.94	0.01	2,806.95	2,445.18	361.77
7.	29-Urban Plan and Regional Development	1,051.22	278.74	1,329.96	1,151.77	178.19
8.	33-Social Security and Welfare	1,594.79	160.08	1,754.87	1,591.98	162.89
9.	34-Relief from Natural Calamities	1,015.27	460.17	1,475.44	1,115.07	360.37
10.	35-Miscellaneous Community and Economic Services	140.06	0.01	140.07	44.07	96.00
Capital-Voted						
11.	27-Drinking Water Scheme	1,734.65	99.50	1,834.15	1,128.90	705.25
12.	29-Urban Plan and Regional Development	897.16	64.47	961.63	692.56	269.07
13.	35-Miscellaneous Community and Economic Services	553.22	Negligible Amount	553.22	55.12	498.10
14.	46-Irrigation	883.45	Negligible Amount	883.45	701.78	181.67
15.	48-Power	2,326.00	-	2,326.00	1,296.00	1,030.00
Revenue-Charged						
16.	Interest Payments	*7,427.02*	Negligible Amount	*7,427.02*	*7,369.00*	*58.02*
Total		**38,257.12**	**1,686.28**	**39,943.40**	**35,289.27**	**4,654.13**

Source: Appropriation Accounts

[2] Exceeding ₹ 50 crore in each case.

Savings exceeding ₹ 100 crore in each case are discussed as under:

- **Grant number 8–"Revenue"**

Savings (₹ 170.78 crore) under the grant occurred mainly in '2029-Land Revenue'. The savings under Land Records-District expenditure (₹ 42.46 crore) was mainly due to posts remaining vacant in various cadres. This was against the provisions contained in Para 53(7) (i) and (ii) of SBM. Besides, savings in Modernisation of Land Settlement Department (₹ 99.70 crore) were mainly due to non-posting of state level consultant in the department resulting in non-conducting of survey work under National Land Record Modernisation Programme.

- **Grant number 15–"Pensions and other Retirement Benefits"**

Savings (₹ 188.35 crore) under the grant occurred mainly in '2071-Pensions and Other Retirement Benefits-Superannuation and Retirement Allowances-Pensions to State employees' due to non-finalisation of pension cases received during the year because employees of the department were deputed in census work.

- **Grant number 24–"Education, Art and Culture"**

Savings (₹ 257.42 crore) under the grant occurred mainly in '2202-General Education-Secondary Education-Government Secondary Schools-Boys School' due to non-payment of arrears of Sixth Pay Commission and posts remaining vacant. This was against the provisions contained in Para 53(7) (i) and (ii) of SBM.

- **Grant number 26–"Medical and Public Health and Sanitation"**

Saving (₹ 361.77 crore) under the grant occurred mainly in '2210-Medical and Public Health'. The savings under General Hospital (₹ 85.91 crore), Primary Health Centres in rural areas (₹ 94.81 crore), Ayurveda-Hospital and Dispensaries (₹ 69.88 crore), Allopathy-Medical College Jaipur (₹ 13.77 crore), Medical College Bikaner (₹ 12.65 crore), Medical College Udaipur (₹ 11.15 crore), Medical College Jodhpur (₹ 12.03 crore) and Health Development Programme (State Level) of External Aided Scheme for prevention and control of diseases (₹ 16.66 crore) were mainly due to posts remaining vacant and reduction in plan ceiling. Besides, savings in Conventional Contraceptives (₹ 9.25 crore) under '2211-Family Welfare' was due to non-receipt of material in time from Government of India (GoI). Reasons for final savings were not intimated by the Government (August 2011).

- **Grant number 29–"Urban Plan and Regional Development"**

Savings (₹ 178.19 crore) under the grant occurred mainly in '2217-Urban Development-Assistance to Municipalities/Municipal Councils-Urban Integrated Development of Small and Medium Towns'. Reasons for savings were not intimated by the Government (August 2011).

- **Grant number 33–"Social Security and Welfare"**

Savings (₹ 162.89 crore) under the grant occurred mainly in '2236-Nutrition'. The savings occurred under Nutrition Crash Programme and Integrated Child Development Scheme due to non-receipt of funds from GoI in anticipation of which the GoR made the provision in the schemes. Detailed reasons for savings however were not intimated by the Government (August 2011).

- **Grant number 34–"Relief from Natural Calamities"**

Savings (₹ 360.37 crore) under the grant occurred mainly in '2245-Relief on Account of Natural Calamities-State Disaster Response Fund' due to making provision in anticipation of second instalment on account of State Disaster Response Fund from the GoI and State share which was not released.

- **Grant number 27–"Drinking Water Scheme" (Capital)**

Savings (₹ 705.25 crore) under the grant occurred mainly in '4215-Capital Outlay on Water Supply and Sanitation'. The savings under General Urban Water Supply Schemes (₹ 323.29 crore), Rural Water Supply (₹ 179.34 crore) and Suspense-Stock (₹ 287.03 crore) mainly due to slow progress of works. Reasons for final savings were not intimated by the Government (August 2011).

- **Grant number 29–"Urban Plan and Regional Development"(Capital)**

Savings (₹ 269.07 crore) under the grant occurred mainly in '4217-Capital Outlay on Urban Development-Integrated Development of Small and Medium Towns-Development work through Local Self Government Department'. Reasons for savings were not intimated by the Government (August 2011).

- **Grant number 35–"Miscellaneous Community and Economic Services" (Capital)**

Savings (₹ 498.10 crore) under the grant occurred mainly in '4047-Capital Outlay on Other Fiscal Services-Transfer to Rajasthan State Investment Fund ' were due to non-investment in Rajasthan State Investment Fund.

- **Grant number 46–"Irrigation" (Capital)**

Savings (₹ 181.67 crore) under the grant occurred mainly in '4700-Capital Outlay on Major Irrigation' in Narmada Project (Commercial)-Accelerated Irrigation Benefit Programme (₹ 84.03 crore) and General-Rajasthan Water Sector Restructuring Project (₹ 46 crore) due to less execution of major works. Besides, savings under 4702-Capital Outlay on Minor Irrigation-Restoration of Minor Irrigation Schemes (JICA) (₹ 59.41 crore) were also due to less execution of works.

- **Grant number 48–"Power" (Capital)**

Savings (₹ 1,030 crore) under the grant occurred mainly in '4801-Capital Outlay on Power Projects-Investment in *Rajasthan Rajya Vidyut Utpadan Nigam* Limited' were due to reduction in plan ceiling.

2.3.2 Persistent savings

In seven cases, there were persistent savings of more than ₹ one crore in each case and also by more than 10 *per cent* of the total grant (**Table 2.3**) during the last three years.

Table 2.3: List of Grants indicating persistent savings during 2008-11

(₹ in crore)

No. and Name of the Grant	Amount of savings		
	2008-09	2009-10	2010-11
Capital-Voted			
09-Forest	35.17	59.30	49.44
19-Public Works	17.15	47.82	22.33
23-Labour and Employment	1.68	1.28	3.83
33-Social Security and Welfare	79.81	10.93	7.95
35-Miscellaneous Community and Economic Services	236.82	708.14	498.10
37-Agriculture	41.03	92.15	36.38
46-Irrigation	230.19	185.79	181.67

Source: Appropriation Accounts

In Grant No. 09, the persistent savings ranged between ₹ 35.17 crore and ₹ 59.30 crore of the total budget during 2008-11. The main reasons for saving were reduction in plan ceiling under different projects for Forest/CAMPA and Development of *Kevladev* National Park during 2008-11.

In Grant No. 19, the persistent savings ranged between ₹ 17.15 crore and ₹ 47.82 crore of the total budget during 2008-11. The main reasons for saving were slow progress of works under various construction projects of Public Works Department.

In Grant No. 23, the persistent savings ranged between ₹ 1.28 crore and ₹ 3.83 crore of the total budget during 2008-11. The savings during 2008-09 and 2009-10 were mainly under Training and under High level Industrial Training Institute due to reduction in plan ceiling. Besides, in 2010-11 it was due to non-receipt of sufficient tenders, less receipt of material from the firms and some of the materials supplied by the firm were rejected due to technical reasons under Vocational Training Improvement Project.

In Grant No. 33, the persistent savings ranged between ₹ 7.95 crore and ₹ 79.81 crore of the total budget during 2008-11. The savings in 2008-09 was mainly due to reduction in plan ceiling and abolition of *Devnarain Yojana*. Besides, the savings in 2009-10 and 2010-11 were mainly due to reduction in plan ceiling.

In Grant No. 35, the persistent savings ranged between ₹ 236.82 crore and ₹ 708.14 crore of the total budget during 2008-11. The savings in 2008-09 and 2009-10 were mainly due to deposit of unutilised amount of "Rajasthan State Investment Fund" from Reserve Fund to Capital head. Besides, in 2010-11 the savings were due to non-investment in "Rajasthan State Investment Fund" (₹ 492.32 crore).

In Grant No. 37, the persistent savings ranged between ₹ 36.38 crore and ₹ 92.15 crore of the total budget during 2008-11. The main reasons for saving were reduction in plan ceiling.

In Grant No. 46, the persistent savings ranged between ₹ 181.67 crore and ₹ 230.19 crore of the total budget during 2008-11. The savings in 2008-10 were due to less execution of works under Indira Gandhi Nahar Project (Commercial), Narmada Project (Commercial), Rajasthan Water Sector Restructuring Project and Restoration of Minor Irrigation Schemes owing to reduction in annual plan outlay. Besides, in the year 2010-11 savings were due to less execution of works under *Narbada* Project (Commercial)-Accelerated Irrigation Benefit Programme, Rajasthan Water Sector Restructuring Project, *Gardada* Project (Commercial) and Restoration of Minor Irrigation Schemes (JICA).

2.3.2.1 A detailed review of persistent savings under Grants No. 26, 30 and 47 was undertaken. Major audit findings are discussed below:

Grant No. 26– Medical and Public Health and Sanitation

Medical and Health Department

During 2008-11, in three sub-heads, there were persistent savings ranging between ₹ 0.28 crore and ₹ 95 crore being four to 82 *per cent* of the Budget provision (Non-plan, Plan and Centrally Sponsored Schemes) as detailed in **Table 2.4**.

Table 2.4: List of Major heads indicating persistent savings during 2008-11

(₹ in crore)

S. No.	Head	Year	NP/P/ CSS	Budget Provision	Expen-diture	Savings	Percentage of Savings
1.	2210-Medical and Public Health 03-Rural Health Services-Allopathy 103-Primary Health Centers 01-Primary Health Centre	2008-09	NP	214.01'	206.93	7.08	
			Plan	10.18	8.00	2.18	
			Total	**224.19***	**214.93**	**9.26**	**4.1**
		2009-10	NP	279.48	243.16	36.32	
			Plan	15.53	11.30	4.23	
			Total	**295.01**	**254.46**	**40.55**	**13.7**
		2010-11	NP	345.77	252.24	93.53	
			Plan	13.56	12.28	1.28	
			Total	**359.33**	**264.52**	**94.81**	**26.4**
2.	2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 04-National TB Control Programme	2008-09	NP	1.25	0.88	0.37	
			Plan	0.25	0.17	0.08	
			CSS	0.25	--	0.25	
			Total	**1.75**	**1.05**	**0.70**	**40.0**
		2009-10	Plan	0.20	0.17	0.03	
			CSS	0.25	-	0.25	
			Total	**0.45**	**0.17**	**0.28**	**62.2**

S. No.	Head	Year	NP/P/ CSS	Budget Provision	Expen-diture	Savings	Percentage of Savings
		2010-11	Plan	0.18	0.12	0.06	
			CSS	0.25	-	0.25	
			Total	**0.43**	**0.12**	**0.31**	**72.1**
3.	2211-Family Welfare 200-Other Services and Supplies 01-Conventional Contraceptives	2008-09	CSS	14.00	4.20	9.80	
			Total	**14.00**	**4.20**	**9.80**	**70.0**
		2009-10	CSS	14.00	2.51	11.49	
			Total	**14.00**	**2.51**	**11.49**	**82.1**
		2010-11	CSS	14.00	4.75	9.25	
			Total	**14.00**	**4.75**	**9.25**	**66.1**

* Including supplementary provision of ₹ 29.30 crore.
Source: Detailed Appropriation Accounts

Analysis of the above position reveals that significant funds meant for different schemes were kept unutilised continuously during 2008-11 by the Departments which also did not reduce its demand in subsequent years with a view to avoid huge savings in future. Further, in 2010-11, under sub-head 2210-03-103-01 Primary Health Centre (Non-plan), against original provision (₹ 271 crore) approved by the Budget Finalisation Committee (BFC), the Finance Department allotted ₹ 346 crore (Non-plan) without any additional demand by the Department for ₹ 75 crore.

Grant No. 30–Tribal Area Development

Tribal Area Development Department

In five sub-heads (Plan), there were persistent savings ranging between ₹ 0.10 crore and ₹ 3.63 crore and by 18 *per cent* to 100 *per cent* of the original provision as detailed in **Table 2.5**.

Table 2.5: List of Major heads indicating persistent savings during 2008-11

(₹ in crore)

S. No.	Head of Account	Year	Original Provision	Expen -diture	Savings	Percen-tage of savings
1	2210- Medical and Public Health 01- Urban Health Services-Allopathy 796-Tribal Area Sub-Plan 09-Maharashtra pattern based schemes in Tribal Areas 04-Distribution of Iodine salt in Tribal Sub-plan Area	2008-09	1.59	0.68	0.91	57.2
		2009-10	1.14	0.75	0.39	34.2
		2010-11	1.39	0.08	1.31	94.2
2	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02-Welfare of Scheduled Tribes 796-Tribal Area Sub-Plan (Through the Commissioner, Tribal Area Development) (SCA) 09-Programme under Special Plan for Tribal Area Development (Maharashtra Pattern) 12-Assistance for SAHARIA Development	2008-09	5.77	3.46	2.31	40.0
		2009-10	4.54	3.31	1.23	27.1
		2010-11	7.30	5.29	2.01	27.5

S. No.	Head of Account	Year	Original Provision	Expen -diture	Savings	Percen-tage of savings
3	2230-Labour and Employment 03-Training 796-Tribal Area Sub-plan 05-Course for Tribal Youths (Maharashtra Pattern)	2008-09	0.36	0.25	0.11	30.6
		2009-10	0.35	0.25	0.10	28.6
		2010-11	1.43	0.26	1.17	81.8
4	2236-Nutrition 02-Distribution of Nutritious Food and Beverages 796-Tribal Area Sub-Plan 01- Though the Integrated Child Development Services Department 07- *Avyaska Balika Yojana*	2008-09	3.64	2.14	1.50	41.2
		2009-10	2.93	1.73	1.20	41.0
		2010-11	3.63	-	3.63	100.0
5	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services 796-Tribal Area Sub-Plan 01-Primary Health Centre 90-Construction Works	2008-09	1.59	1.01	0.58	36.5
		2009-10	0.64	0.52	0.12	18.8
		2010-11	1.04	0.27	0.77	74.0

Source: Detailed Appropriation Accounts

Scrutiny of the records of the Tribal Area Development Department revealed that the savings were due to non-receipt of food grains from GoI, non-purchase of iodine salt, drop out of students and non-starting of Industrial Training Institute, less demand of hostels and disputed land for hostels. This was indicative of lack of proper planning which led to persistent savings.

Grant No. 47–Tourism

Tourism Department

The position of estimation and expenditure during 2008-11 under the head 5452-80-800-01-'Development of Tourist Places' (Plan) of Grant No. 47-Tourism is given in **Table 2.6**.

Table 2.6: Position of estimates, expenditure and savings during 2008-11

(₹ in crore)

Year	Original provision	Expenditure		Saving	
		As per Appropriation Account	As per Department's record	As per Appropriation Account	As per Department's record
2008-09	2.51	2.32	2.50	0.19	0.01
2009- 10	5.96	2.98	3.88	2.98	2.07
2010-11	5.00	1.86	4.00	3.14	1.00

Source: Appropriation Accounts and Tourism Department, GoR.

Above table indicates that during 2008-11, the Department irregularly credited its recoveries of previous years[3] and exhibited reduced expenditure by ₹ 0.18 crore (2008-09), ₹ 0.90 crore (2009-10) and ₹ 2.14 crore (2010-11) in its accounts.

[3] 2006-08 (₹ 0.18 crore), 1997 to 2005 and 2007-08 (₹ 0.90 crore) and 1994-95, 1995-96, 2004-05 (₹ 2.14 crore).

2.3.3 Excess expenditure

In 11 cases, the programme delivery Departments exceeded the expenditure limits set by the Legislature through grants. Such excesses are irregular and they require retrospective Legislative sanction through appropriate vote. In these 11 cases, excess expenditure of ₹ 28.72 crore was more than ₹ one crore and also by more than 10 *per cent* of the total provisions in each case (***Appendix 2.2)***. In Grant number 27-"Drinking Water Scheme" overall excess expenditure[4] has been observed consistently for the last four years in the Revenue-Voted section. The excess expend iture occurred persistently mainly under the following heads of the grant **(Table 2.7).**

Table 2.7: List of Major heads indicating persistent excess expenditure during 2007-11

(₹ in crore)

S. No.	Head of Account	Amount of excess			
		2007-08	2008-09	2009-10	2010-11
	Revenue-Voted				
1.	2215-01-102-01-Other Rural Water Supply Schemes	8.62	58.54	24.64	18.75
2.	2215-01-101-12-Other Urban Water Supply Schemes	0.57	13.41	4.16	0.05

Source: Appropriation Accounts

Inadequate provision of funds and consequent excess expenditure indicates weak budgeting and expenditure controls. In response to Audit Paras in previous Audit Reports for the year 2007-08, 2008-09 and 2009-10 that excess expenditure was due to excess payment of electric charges and increased digging of tubewells/handpumps in urban and rural areas. The reasons for excess in 2010-11 were not intimated by the Government (August 2011).

2.3.4 Excess over provisions relating to previous years (2007-10) requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation 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 (PAC). However, the excess expenditure amounting to ₹ 499.25 crore for the years 2007-10 was yet to be regularised (31 August 2011). The year-wise amount of excess expenditure awaiting regularisation for grants/appropriations is summarized in **Table 2.8.** Grant/Appropriation-wise details of excess expenditure requiring regularisation are given in ***Appendix 2.3.***

[4] 2007-08: ₹ 8.72 crore, 2008-09: ₹ 91.35 crore, 2009-10: ₹ 33.96 crore, 2010-11: ₹ 15.70 crore

Table 2.8: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Appropriations and Grants	Amount of excess over provision	Status of Regularization
2007-08	8	19.50	Not regularized by the State Legislature.
2008-09	16	444.03	
2009-10	5	35.72	
Total	**29**	**499.25**	

Source: Appropriation Accounts

2.3.5 Excess over provisions during 2010-11 requiring regularisation

Table 2.9 depicts the summary of total excess in six grants amounting to ₹ 19.80 crore over authorization from the Consolidated Fund of State during 2010-11 and requires regularisation under Article 205 of the Constitution.

Table 2.9: Excess over provisions requiring regularisation during 2010-11

(₹ in crore)

S. No.	Number and name of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
Voted Grants –Revenue					
1.	27	Drinking Water Scheme	1,604.85	1,620.55	15.70
2.	28	Special Programmes for Rural Development	74.03	75.93	1.90
Voted Grants –Capital					
3.	20	Housing	6.73	8.89	2.16
4.	38	Minor Irrigation and Soil Conservation	19.89	19.90	0.01
Total Voted			**1,705.50**	**1,725.27**	**19.77**
Charged Grants- Revenue					
5.	13	Excise	*0.28*	*0.28*	-[5]
6.	15	Pensions and Other Retirement Benefits	*1.20*	*1.23*	*0.03*
Total Charged			***1.48***	***1.51***	***0.03***
Grand Total			**1,706.98**	**1,726.78**	**19.80**

Source: Appropriation Accounts

2.3.6 Unnecessary/Inadequate supplementary provision

Para 183 of SBM stipulates that if during the currency of a financial year, the amount provided for any purpose is found to be inadequate or a need arises for an expenditure on some object or service for which no provision has been made, a supplementary provision can be sanctioned by the Legislature. Supplementary provision aggregating to ₹ 557.73 crore obtained in 11 cases, amounting to ₹ one crore or more in each case, during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in ***Appendix 2.4.*** Important cases where supplementary provisions proved unnecessary/excessive are summarised below:

[5] Only ₹ 54,783.

In Grant No. 4-District Administration, supplementary provision of ₹ 8.92 crore was obtained in District Administration and Other Establishments mainly to meet expenditure on payment of arrears and dearness allowance at increased rate proved unnecessary in view of saving of ₹ 30.80 crore under the grant which was due to posts remaining vacant under various cadres. This was against the provisions contained in Para 53(7) (i) and (ii) of SBM.

In Grant No. 13-Excise, supplementary provision of ₹ 1.50 crore was obtained in other establishment mainly to meet expenditure on office expenses was unnecessary in view of anticipated saving of ₹ 1.37 crore reasons for which have not been intimated (August 2011).

In Grant No. 19-Public Works, supplementary provisions of ₹ 3.12 crore obtained in Execution to meet expenditure on salaries was unnecessary in view of anticipated saving of ₹ 12.88 crore. Besides, supplementary provisions of ₹ 3.39 crore obtained by the Department of Personnel for maintenance and repairs proved excessive in view of saving of ₹ 1.50 crore.

In Grant No. 33-Social Security and Welfare, supplementary provision of ₹ 23 crore obtained for implementation of new scheme as per announcement made in budget speech for post-metric scholarships for other backward classes was unnecessary in view of anticipated saving of ₹ 9.95 crore which was due to less receipt of application from beneficiaries. Besides, supplementary provision of ₹ 135.12 crore made for pension to old aged persons was excessive in view of saving of ₹ 28.35 crore due to non-sanction of pension to all beneficiaries.

In two grants, supplementary provision of ₹ 68.32 crore proved insufficient by more than ₹ one crore in each case leaving an aggregate uncovered excess expenditure of ₹ 17.60 crore as shown in **Table 2.10**.

Table 2.10: Grants where supplementary provisions was insufficient during 2010-11

(₹ in crore)

S. No.	Number and name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Excess
	Revenue-Voted					
1.	27-Drinking Water Scheme	1,563.12	41.73	1,604.85	1,620.55	15.70
2.	28-Special Programmes for Rural Development	47.44	26.59	74.03	75.93	1.90
	Total	**1,610.56**	**68.32**	**1,678.88**	**1,696.48**	**17.60**

Source: Appropriation Accounts

Important cases where supplementary provisions proved insufficient/ inadequate are summarised below:

In Grant No. 27-Drinking Water Scheme, though supplementary provision of ₹ 20 crore was obtained under minor head 2215-01-102-01 "Other Rural Water Supply Schemes", however, there was excess expenditure of ₹ 18.75 crore, reasons for which have not been intimated by the State Government (August 2011).

In Grant No. 28-Special Programmes for Rural Development, there was excess expenditure of ₹ 1.90 crore under 2515-800-03-01 "Headquarters under District Rural Development Agency Administration" during 2010-11, reasons for which have not been intimated (August 2011).

Thus, supplementary provisions were made without assessing the actual requirements under the sub-heads.

2.3.7 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. Injudicious re-appropriation proved excessive, unnecessary or insufficient resulting in excess of ₹ 53.27 crore in 114 sub-heads and savings of ₹ 517.49 crore in 245 sub-heads. The re-appropriation and final excess/saving was more than ₹ one crore in 51 sub-heads as detailed in ***Appendix 2.5***. Out of these cases, there was excessive re-appropriation in 26 heads of account, insufficient re-appropriation in 19 heads of account and unnecessary re-appropriation in six heads of account. It indicates that the estimates were not properly assessed, as even after the withdrawal/augmentation of funds through re-appropriation there were final savings/excesses in the grants.

2.3.8 Unexplained re-appropriations

According to Paragraph 189 of State Budget Manual, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vague expressions such as 'based on actual requirements', 'based on trend of expenditure', etc., should be avoided. However, a scrutiny of re-appropriation orders issued by the Finance Department revealed that out of 1999 sub-heads, the explanations have been received in respect of 868 sub-heads for additional provision/withdrawal of provision, in which 135 sub-heads explanations were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'. ***Besides, in 1131 sub-heads no specific explanation was given. This also goes against the principle of transparency stipulated in Section 4 of Fiscal Responsibility and Budget Management Act.***

2.3.9 Anticipated savings not surrendered

As per paragraph 138 of State Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated.

During 2010-11, out of total saving of ₹ 5,418.71 crore an amount of ₹ 4,628.13 crore (85.4 *per cent*) was surrendered on the last working day of financial year indicating lack of realistic financial planning and weak financial control which resulted in deprivation of funds for other development purposes.

Out of total savings of ₹ 2,608.28 crore under 17 grants (savings of ₹ one crore and above) amount aggregating to ₹ 792.40 crore (30.4 *per cent* of total

savings) were not surrendered, details are given in ***Appendix 2.6.*** Besides, in 29 cases, (surrender of funds in excess of ₹ 20 crore in each case), ₹ 3,922.88 crore were surrendered on the last working day of March 2011 (***Appendix 2.7***). Departments did not furnish (August 2011) any reason/explanation regarding surrender of savings in excess of ₹ 20 crore on the last working day of financial year.

2.3.10 Surrender in excess of actual savings

In two grants, the amount surrendered (₹ 50 lakh or more in each grant) was in excess of actual savings indicating lack of inadequate budgetary control in these departments. As against savings of ₹ 278.86 crore, the amount surrendered was ₹ 281.43 crore resulting in excess surrender of ₹ 2.57 crore[6]. Departments did not furnish any reasons/explanations regarding surrender in excess of actual savings (August 2011).

2.3.11 Rush of expenditure

According to paragraph 139 of State Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. During 2010-11, 16 *per cent* of total expenditure was incurred in the month of March. However, in respect of 48 sub-heads listed in ***Appendix 2.8***, expenditure (exceeding ₹ ten crore and also more than 50 *per cent* of the total expenditure in each case) of ₹ 2,586.23 crore was incurred in last quarter of the financial year, which was 80 *per cent* of total expenditure. Of this ₹ 2,373.56 crore (73 *per cent*) was spent in March 2011.

The matter was brought to the notice of Government (October 2011), reply was awaited.

2.4 Advances from Contingency Fund

The Contingency Fund of the State has been established under the Act in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the Fund are permissible only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. Advances from Rajasthan Contingency Fund may be given for meeting expenditure in the circumstances where (i) provision could not be made in annual/supplementary budget, (ii) expenditure could not be foreseen and (iii) the expenditure cannot be postponed till vote of Legislature is obtained. The fund is in the nature of an imprest and has a corpus of ₹ 200 crore.

State Budget Manual envisaged that advance from Contingency Fund should not be applied for unless and until all the preliminaries such as administrative approval, technical sanction, selection of site, etc. are completed and there is a reasonable prospect of the advance asked for being fully utilised before its recoupment through supplementary grant and that all applications for advance

[6] Grant No.13: ₹ 0.59 crore and Grant No.24: ₹ 1.98 crore.

from the fund shall be made to the Secretary to the Government of Rajasthan (GoR), Finance Department in Form GA-31 giving *interalia* the details with brief particulars of the additional expenditure involved, circumstances in which provision could not be included in the Budget and why its postponement is not possible etc.

During 2010-11, 10 sanctions aggregating to ₹ 191.86 crore were issued under nine Major heads by the State Government for grant of advance from the Contingency Fund. Of this, one sanction issued by the Finance Department GoR in February 2011 (₹ 3.30 crore) to the Department of Panchayati Raj for preparation of Master Plan of villages was cancelled on 3 March 2011 and two sanctions issued by the Finance Department to (i) Department of Law and Legal (Judiciary) for ₹ 16.12 crore for scheme under XIII-FC in February 2011 and (ii) Department of Forest for ₹ 11.04 crore for New Services in February 2011, remained partly operated to the extent of ₹ 7.31 crore and ₹ 3.83 crore respectively.

Scrutiny of the sanctions revealed that:

(i) Departments did not give any information/certificate regarding completion of preliminaries with the application form as envisaged in the SBM. However, Finance Department sanctioned the advances without ensuring the fulfillment of this requirement by obtaining a certificate in this regard or otherwise. As a result in following two cases either amount advanced remained unutilised or sanction of advance subsequently cancelled:

- An advance of ₹ 0.50 crore was sanctioned (January 2011) to Administrative Reforms Department. The amount was transferred to Personal Deposit Account of Rajasthan State Road Development and Construction Corporation Limited (RSRDC) as advance for civil works of Rajasthan Information Center building. It was observed that estimate of the building was still to be finalised (May 2011).

- An amount of ₹ 3.30 crore was sanctioned (February 2011) to Panchayati Raj Department for preparation of Master Plan of villages by the Town Planning Department. However, the sanction was subsequently cancelled (3 March 2011) for want of sanction of the Finance Department which was required as the estimated cost of the work was beyond delegated financial powers of the Town Planning Department.

(ii) An advance of ₹ 1.50 crore was sanctioned (October 2010) to the Rajasthan Small Industries Corporation Limited (RSIC) for raising its share capital considering it as new service item. Audit observed that RSIC initially submitted (October 2009) proposals to Industries Department for raising its share capital. There upon, RSIC was directed to submit the proposals at the time of revised budget estimate 2009-10. However, RSIC instead of demanding funds through revised budget proposals 2009-10 or budget estimates 2010-11 again submitted proposals in August 2010 on which the above advance was sanctioned. This indicates that the expenditure was not of urgent/unforeseen nature.

(iii) Advances of ₹ 27.16 crore from Contingency Fund for various schemes under recommendations of XIII-FC for Law and Legal Department (₹ 16.12 crore) and Forest Department (₹ 11.04 crore) were sanctioned on 03 and 11 February 2011 respectively. It was, however, observed that an expenditure of ₹ 16.02 crore (Law and Legal Department: ₹ 8.81 crore and Forest Department: ₹ 7.21 crore) only was incurred upto March 2011 indicating that the advances from Contingency Fund were sanctioned without urgent requirement.

The matter was brought to the notice of Government (September 2011), reply was awaited (October 2011).

2.5 Outcome of review of selected grants

A review of receipts and expenditure of Grant No. 27-Drinking Water Scheme for the period 2007-11 was undertaken. Major irregularities noticed are summarised below:

Public Health Engineering Department

- The status of original budget estimates approved by the Budget Finalisation Committee (BFC), supplementary provision, final allotment and actual expenditure there against for the years 2007-11 is given in **Table 2.11.**

Table 2.11: Summarised position of actual expenditure *vis-à-vis* original/supplementary provision during 2007-11.

(₹ in crore)

Head of Account	Year	Original Provision	Supple-mentary	Total Provision	Expenditure	Excess (+)/ Saving (-)	Percentage of Excess/Saving	Surrender
2215-Water Supply and Sanitation	2007-08	1,099.89	33.41	1,133.30	1,142.02	(+) 8.72	0.77	3.21
	2008-09	1,189.84	125.34	1,315.18	1,406.53	(+) 91.35	6.95	0.50
	2009-10	1,506.26	36.97	1,543.23	1,577.19	(+) 33.96	2.20	-
	2010-11	1,563.12	41.73	1,604.85	1,620.55	(+) 15.70	0.98	-
TOTAL		**5,359.11**	**237.45**	**5,596.56**	**5,746.29**	**(+) 149.73**	-	**3.71**
4215-Capital outlay on Water Supply and Sanitation	2007-08	2,010.86	624.13	2,634.99	2,284.14	(-) 350.85	13.31	350.45
	2008-09	2,651.88	69.00	2,720.88	2,498.05	(-)222.83	8.19	170.34
	2009-10	3,126.31	Negligible Amount	3,126.31	2,054.87	(-) 1,071.44	34.27	900.48
	2010-11	1,734.65	99.50	1,834.15	1,128.90	(-) 705.25	38.45	424.01
TOTAL		**9,523.70**	**792.63**	**10,316.33**	**7,965.96**	**(-) 2,350.37**	-	**1,845.28**

Source: Appropriation Accounts

- The actual expenditure was less than the original provision under Capital heads during 2008-11. Hence, obtaining supplementary provision was not justified. Under Revenue head there was excess expenditure during all the four years (2007-11), which indicates that estimation even at the supplementary stage was inadequate.

- During 2007-11, total allotment of ₹ 210 crore in 17 schemes was surrendered (₹ 202.47 crore) and remaining amount (₹ 7.53 crore) lapsed ***(Appendix 2.9)*** due to delay in finalisation of tender, delay in submission of final bills and non-commencement of work due to public opposition during 2007-10. No reasons were furnished for the year 2010-11.

- In five sub-heads[7] during last three years (2008-09 to 2010-11) there was persistent savings of more than ₹ one crore in each case and also 15 *per cent* or more of total provision which ranged between ₹ 2.25 crore and ₹ 287.03 crore ***(Appendix 2.10)*** due to delay in finalisation of tender, booking of expenditure on material (pipe) directly to the schemes instead of Suspense-Stock and release of funds by the GoI directly in the bank accounts of the department, non-receipt of Utilisation Certificate from district councils, non-requirement of funds for Bisalpur Jaipur and Kalikhar-Jhalawar Water Supply Schemes during 2008-10. No reasons were furnished for the year 2010-11.

The Ministry of Rural Development, Government of India released (March 2008) Central grant of ₹ 18.20 crore to State Sanitation and Water Mission (SSWM) for tackling fluoride effected habitations under Revised Sub-Mission Programme (Quality) of National Drinking Water Mission. The grant was to be utilised by March 2010, but remained unutilised and was irregularly deposited in the Receipt Head 0215-02-800-other receipt.

The matter was brought to the notice of Government (September 2011), reply was awaited (October 2011).

2.6 Budget Formulation and Budgetary Control

A review of budget formulation and budgetary control in respect of Grant No. 36 "Co-operation" was undertaken. Major audit findings are discussed below:

Co-operative Department

In three sub-heads, the Department exceeded the original budget provision by 84 to 103 *per cent* as details given in **Table 2.12**.

[7] (i) 4215-01-101-01-12 Water Supply to Jaipur from Bisalpur Project (JBIC).
(ii) 4215-01-102-01-29 Kalikhar-Jhalawar Water Supply Scheme.
(iii) 4215-01-102-01-30 Kolayat (Nokha) Water Supply Scheme.
(iv) 4215-01-799-01 Stock.
(v) 4215-02-106-02 Complete Cleaning Expedition.

Table 2.12: List of Major heads indicating persistent excess during 2009-11

(₹ in crore)

S. No	Head	Year	Original Provision	Actual Expenditure	Excess Expenditure	Percentage of excess
1.	2425-107-20 Assistance to Co-operative institutions for interest payments	2010-11	-[8]	29.82	29.82	100
2.	2425-107-21 Assistance to Primary Co-operative Credit Institutions for re-construction	2009-10 2010-11	5.00 5.88	10.16 10.85	5.16 4.97	103 84
3.	4425-108-09 Investment in Spin Fed	2009-10 2010-11	-[9] -[9]	10.13 17.43	10.13 17.43	100 100

Source: Detailed Appropriation Accounts

Audit observed that though the Chief Minister (CM) announced (March 2010) in his Budget speech, 2010-11, a provision of ₹ 30 crore for assistance to cooperative institutions for interest payment, token provision was made in the budget. Besides, in two sub-heads (Sl. No. 2 and 3 of table) adequate provision in original budget during 2010-11 was not kept considering actual expenditure of 2009-10.

- Similarly the CM announced (March 2010) extension of Integrated Co-operative Development Project (CSS) in 11 districts in his budget speech according to which a total provision of ₹ 16.80 crore was to be made under head 2425-108-07-Assistance for Macro Co-operative Development. However, as the Department sent proposals to GoI only in December 2010 for approval, a sum of ₹ 7.91 crore had to be surrendered for want of the requisite approval from GoI.

Besides, in two heads (4425-108-07-Investment for Integrated Co-operative Development and 6425-108-04-Loans for planning Macro Co-operative Societies), entire supplementary provisions of ₹ 14.50 crore and ₹ 7.90 crore were surrendered during 2010-11 due to delay in sending proposals of the scheme to GoI.

- In sub-head 6425-107-03-02-Debenture of special scheme of ARC there were persistent savings ranging between seven and 58 *per cent* during 2008-11. The Department did not revise the budget provisions as per the actuals pertaining to these years.

The matter was brought to the notice of Government (September 2011), reply was awaited (October 2011).

[8] only ₹ 1000.
[9] only ₹ 2000.

2.7 Expenditure on New Services without approval of the Legislature

The expression "New Service" occurs in Article 115(1)(a) and 205(1)(a) of Constitution of India. Item No. 21 of Para 16 of SBM defines New Service as a new policy decision (not brought to the Legislature's notice earlier) including a new activity of form of investment. Further, large expenditure exceeding ₹ five lakh or 20 *per cent* of the existing budget provision under sub-head or, where there is no sub-head under a Minor head, whichever is more, arising out of extension of an existing activity shall also be treated as New Service. Expenditure on 'New Service' shall be met from the Contingency Fund during the course of the financial year.

In nine grants (24 cases) an expenditure of ₹ 28.80 crore was incurred during 2010-11 on New Services i. e. the expenditure was more than 20 *per cent* of the budget provision and exceeded ₹ five lakh in each case (***Appendix 2.11***). In all these cases expenditure on New Services was not met from the Contingency Fund and was incurred without the approval of Legislature.

The matter was brought to the notice of Government (September 2011), reply was awaited (October 2011).

2.8 Conclusion and Recommendations

During 2010-11, there was an overall saving of ₹ 5,398.91 crore against the total grants and appropriations of ₹ 61,173.08 crore. The overall savings were the net result of savings of ₹ 5,418.71 crore offset by excess of ₹ 19.80 crore, which requires regularization under Article 205 of the Constitution of India. Large savings indicated deficient budget estimates. The departments surrendered ₹ 4,628 crore (85 *per cent*) and the entire surrender was made on the last working day of the financial year leaving no scope for utilising these funds for other development purposes. In two cases, ₹ 2.57 crore was surrendered in excess of savings.

Rush of expenditure at the end of the year is another chronic feature noticed in the overall financial management, which indicates lack of budgetary control. Review of Contingency Fund revealed that during 2010-11, 10 sanctions aggregating to ₹ 191.86 crore were issued under nine Major heads by the State Government for grant of advance from the Contingency Fund, of which ₹ 11.14 crore was not immediately required.

Review of some grants also revealed that (i) in Public Health and Engineering Department, total allotment of ₹ 210 crore in 17 schemes was surrendered (₹ 202.47 crore) and lapsed to Government (₹ 7.53 crore) during 2007-11, (ii) in Co-operative Department, a provision of ₹ 30 crore for assistance to Co-operative institutions for interest payment as announced by the CM, was not made in the budget estimates, (iii) in Medical and Health Department, the Finance Department allotted additional fund of ₹ 75 crore (Non-plan) without

any demand of the Department, (iv) in five cases, there were persistent savings ranging between ₹ 0.10 crore and ₹ 3.63 crore and by 10 *per cent* or more of the total grant in Tribal Area Development Department, (v) the Tourism Department irregularly credited recoveries of previous years of ₹ 19.08 crore and exhibited in its accounts reduced expenditure by ₹ 0.18 crore (2008-09), ₹ 0.90 crore (2009-10) and ₹ 2.14 crore (2010-11) and (vi) in 24 cases the expenditure of ₹ 28.80 crore was incurred on New Services without the approval of the Legislature during 2010-11.

Recommendations

- Efforts should be made by all the departments to submit realistic budget estimates keeping in view the trends of expenditure and actual requirement of both plan and non-plan funds, in order to avoid large scale savings/excess, re-appropriations and surrenders at the end of the year. Savings should be surrendered as and when they were noticed.

- Expenditure against allocations should be spaced out and closely monitored in order to achieve the desired goals; else budgeting will remain an exercise on paper.

- The Contingency Fund should be used scrupulously only for meeting expenditure of an unforeseen and emergent nature and any expenditure on New Service met from Contingency Fund should bear approval of the Legislature.

Chapter 3
Financial Reporting

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 Delay in furnishing Utilisation Certificates

General Financial and Accounts Rules provide that for the grants provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Principal Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. However, of 15,517 UCs due in respect of grants and loans aggregating to ₹ 2,923.44 crore paid during 1995-96 to 2009-10, 520 UCs (3.35 *per cent*) for an aggregate amount of ₹ 19.87 crore were in arrears. The department-wise break-up of outstanding UCs is given in ***Appendix 3.1***. The age-wise position of delays in submission of UCs is summarised in the following table:

Table 3.1 Age-wise arrears of Utilisation Certificates

(₹ in crore)

Range of Delay in Number of Years	Total grants paid		Utilisation Certificates Outstanding as on 30 June 2011	
	Number	Amount	Number	Amount
0-1	107	07.00	76	6.08
1-3	523	78.37	243	11.35
3-5	1,474	85.74	101	0.77
5-7	1,424	84.50	65	1.28
7-9	1,919	117.04	20	0.19
9 and above	10,070	2,550.79	15	0.20
Total	**15,517**	**2,923.44**	**520**	**19.87**

Source: Finance Accounts and vouchers compiled by PAG (A & E).

Pendency of UCs mainly pertained to Social Welfare Department (257 UCs: ₹ 5.43 crore), Science and Technology Department (253 UCs: ₹ 1.36 crore) and Family Welfare Department (three UCs: ₹ 12.36 crore).

3.2 Non-submission/delay in submission of accounts

Out of 189 accounts received during the year 2009-10, the accounts of 64 bodies/authorities attracted audit by CAG of India. Of these, accounts of 47 bodies/authorities were audited upto May 2011. The details of the pendency in receipt of accounts in respect of the bodies and authorities who receive grants

from various Government departments are given in ***Appendix 3.2*** and their age-wise pendency is as follows:

Table 3.2 Age-wise arrears of Annual Accounts due from Bodies/Authorities

Delays in number of years	Number of the Bodies/Authorities	Grants received during preceding year (₹ in crore)
0-1 year	59	130.55
1-3 years	12	132.05
3-5 years	28	101.85
5-10 Years	20	15.60
More than 10 years	02	0.26
Total	**121**	**380.31**

Source: Information received from the Departments

It would be seen that delay in submission of the accounts of 48 (40 *per cent*) Bodies/authorities ranged between three and ten years.

In order to identify the institutions which attract audit under Section 14 of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. It was, however, observed that list of bodies/authorities receiving grant and loan during the year 2009-10 has not been received from the sanctioning authorities except Commissioner, Higher Education, Rajasthan, Jaipur. As of March 2011, 330 annual accounts in respect of 121 autonomous bodies/authorities due upto 2009-10 had not been received by the Principal Accountant General (Civil Audit), Rajasthan.

3.3 Delay in submission of Accounts/Audit Reports of Autonomous Bodies

Three[1] autonomous bodies have been set up by the State Government in the field of legal aid, human rights and development of *khadi* respectively. These bodies are audited by the CAG. The audit of accounts of Rajasthan Khadi and Village Industries Board (RKVIB) in the State has been entrusted to the Comptroller and Auditor General of India under Section 20(i) of the Act while the audit of other two bodies have been entrusted to the CAG as per provision in their Acts. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report and its placement in the legislature are indicated in ***Appendix 3.3***. The accounts of Rajasthan State Human Rights Commission and Rajasthan State Legal Services Authority have not been received for the years 2007-08 to 2010-11 and 2009-10 to 2010-11 respectively.

3.4 Departmentally managed commercial undertakings

The departmental undertakings of certain Government departments performing activities of quasi commercial nature are required to prepare *pro*

[1] Rajasthan State Legal Services Authority, Jaipur; Rajasthan State Human Right Commission, Jaipur and Rajasthan *Khadi* and Village Industries Board, Jaipur.

forma accounts in the prescribed format annually showing the working results of financial operations so that the Government can assess their working. The finalised accounts of departmentally managed commercial and quasi-commercial undertakings reflect their overall financial health and efficiency in conducting their business. In absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay in all likelihood may also expose the system to risk of fraud and leakage of public money.

The Heads of Department in the Government are to ensure that the undertakings prepare such accounts and submit the same to Accountant General for audit within a specified time frame. As of 2010-11, all the 12 such undertakings have prepared the accounts up to 2009-10. The department-wise position as on 31 May 2011of preparation of *pro forma* accounts and investment made by the Government are given in ***Appendix 3.4.***

3.5 Misappropriations, losses, defalcations etc.

Rule 20 of General Financial and Accounts Rules Part-I provides that any loss of public money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent drawal/payment or otherwise discovered in a treasury, any other office/department shall be reported immediately by the officer concerned to the next higher authority as well as to the Principal Accountant General.

State Government reported 991 cases of various Departments regarding misappropriation (343) and the theft/loss (648) of the Government money amounting to ₹ 42.25 crore upto 31 March 2011 on which final action was pending at the end of June 2011. The department-wise break up of pending cases and age-wise analysis is given in ***Appendix 3.5*** and nature of these cases is given in ***Appendix 3.6***. The age-profile of pending cases and the number of cases pending in each category theft/loss and misappropriation as emerged from these appendices are summarised in the **Table 3.4**:

Table 3.4: Profile of Misappropriation, 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 of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	301	2,036.00	Theft/loss of material	**648**	**865.63**
5-10	239	788.20	Misappropriation/Embezzlement	**343**	**3,359.88**
10-15	182	813.82			
15-20	141	293.00			
20-25	82	216.44	**Total**	**991**	**4,225.51**
25 and above	46	78.05	Cases of losses written off during the year	86	125.40
Total	**991**	**4,225.51**	**Total pending cases**	**991**	**4,225.51**

Source: Information received from the Departments

Further analysis indicates that the reasons for outstanding cases could be classified in the categories listed in the following table:

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)
Departmental action initiated but not finalised	186	862.13
Awaiting orders for recovery/ write off	701	2,821.17
Pending in the courts of law	104	542.21
Total	**991**	**4,225.51**

Source: Information received from the Departments

3.6 Irregularities in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

- ***Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills***

As per rule 219 of General Financial and Accounts Rules (GF&ARs), every drawing officer has to certify in each Abstract Contingent (AC) bill that the 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 Principal Accountant General (A&E). Out of ₹ 3,106.65 crore drawn on AC bills up to 31 March 2011, total amount of Detailed Countersigned Contingent (DCC) bills received up to 31 August 2011 was ₹ 3,002.10 crore resulting in an outstanding balance of ₹ 104.55 crore. Year wise de tails are given in **Table 3.6.**

Table 3.6: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

(₹ in crore)

Year	AC bills		DCC bills		DCC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
Upto 2005-06	15,288	987.42	15,204	985.37	99.8	84	2.05
2006-07	6,068	456.78	6,062	455.63	99.7	6	1.15
2007-08	3,679	236.62	3.664	230.51	97.4	15	6.11
2008-09	3,102	297.18	3,074	295.11	99.3	28	2.07
2009-10	3,669	708.79	3,608	691.79	97.6	61	17.00
2010-11	2,460	419.86	2,123	343.69	81.9	337	76.17
Total	**34,266**	**3,106.65**	**33,735**	**3,002.10**	**96.6**	**531**	**104.55**

Source: Finance Accounts

The outstanding AC bills were in General Administration (₹ 12.34 crore), Revenue (₹ 11.54 crore) and Relief (₹ 58.83 crore) Departments. Delay in submission of DCC bills is fraught with the risk of serious financial indiscipline/ misappropriation. The department-wise pendancy of DCC bills for the period up to August 2011 is detailed in ***Appendix 3.7.*** During 2010-11, utilisation of ₹ 76.17 crore was not verifiable in the absence of detailed bills, though the amount was shown as expended in the State accounts. Due to long pendency in adjusting the bills, possibility of misuse of Government funds and misappropriation thereof could not be eliminated.

- ***Without assessing the requirement ₹ 29.82 crore was drawn and deposited back in Treasuries.***

Rule 8 (ii) of General Financial & Accounts Rules prescribes that funds shall be withdrawn only if required for immediate payment.

Scrutiny of records of Collectors of Relief and Deputy Register (Land Record), Revenue Board, Ajmer revealed that of ₹ 79.16 crore drawn on AC bills, ₹ 29.82 crore were not utilised and refunded after a delay of one to 15 months. Thus, funds were drawn on AC bills without assessing the actual requirement as given in **Table 3.7**:

Table 3.7: Drawal of Abstract Contingent Bills without actual requirement

(₹ in lakh)

S. No.	Name of Office	Month of A.C. Bill	Amount	Date of refund	Amount	Delay in submission of DCC Bills/ depositing amount in treasury
1	Deputy Registrar Land Record Ajmer	March 2007	40.50	11-07-08	40.50	15
2	Collector Relief, Ajmer	March 2009	49.50	6-04-09 14-05-09	33.00 3.75	2
	---do--	March 2009 February 2009	27.00 1.10	21-04-09	13.23	1
	---do--	March 2009	58.80	12-08-09 01-07-09	49.28 0.01	4
3	Collector Relief, Bundi	February 2010	1,600.00	29-03-10 & 25.09.10	660.00 3.47	1 7
4	Collector Relief, Alwar	February 2010	4,260.00	31-03-10 21-04-10	1,200.00 73.95	1 2
5	Collector Relief, Sriganganagar	April 2008 -do- -do-	850.00 700.00 170.00	28-08-08 07-08-08 29-09-08	205.46 43.37 300.67	4 4 5
6	Collector Relief, Jodhpur	February 2009 March 2009	112.00 46.72	25-06-09	355.36	5 3
	Total		**7,915.62**		**2,982.05**	

Source: Inspection Reports of Concerned Departments

3.7 Personal Deposit Accounts

The State Government is authorised to open a Personal Deposit (PD) Accounts in order to deposit money by transferring funds from the Consolidated Fund for discharging liabilities of the Government arising out of special enactments. Transfer of funds to PD Accounts is booked as expenditure in the Consolidated Fund (Service Major Heads) of the State. During 2010-11, ₹ 7,614.67 crore have been transferred to PD Account, of which ₹ 1,749.36 crore (23 *per cent*) was transferred in March 2011 alone. As of 31 March 2011, there was unspent balance of ₹ 2,083.53 crore in 1,697 PD Accounts. Of these, 32 PD Accounts involving ₹ 5.27 crore remained inoperative for the last five years (2006-11) which did not yield any interest, out of which mainly two PD Accounts pertain to Project Director, DRDA, Churu and Rajasthan State Beverages Corporation Limited, Jaipur involving an amount of ₹ 3.84 crore and ₹ one crore respectively. DDO-wise details of inoperative PD Accounts are given in ***Appendix 3.8.***

The details of unspent balances in the accounts of the administrators which also include receipts from other sources other than the Consolidated Fund of State was not readily ascertainable.

3.8 Booking under Minor Head 800–"Other Expenditure" and "Other Receipts"

One crucial component of a transparent system of accounting is that the forms of account in which the receipts and expenditure of the Government are reported to the legislature, are constantly reviewed and updated so that they truly reflect receipt and expenditure on all major activities of the Government in a transparent manner for meeting the basic information needs of all the important stakeholders.

Scrutiny of State Government Finance Accounts 2010-11 disclosed that ₹ 5,762.83 crore under 51 Major Head of accounts (representing function of the Government) was classified under the Minor Head '800- Other expenditure' in the accounts constituting more than 11.50 *per cent* of the total expenditure (Revenue and Capital) recorded under respective Major Heads. The major schemes such as "Grants-in-aid/subsidies given to various Power Companies: ₹ 2,068.12 crore, Interest on Major/Medium Irrigation projects: ₹ 921.95 crore, National Agriculture Development Project: ₹ 479.84 crore, Crop Compensation: ₹ 357.69 crore, Road Upgradation project under Capital Outlay on Roads and Bridges: ₹ 346.54 crore, Agriculture input grant except for small and marginal farmers under Relief on account of Natural Calamities: ₹ 197.82 crore, National Rural Health Mission: ₹ 146.50 crore and Integrated House, slum Development Plan Under Capital outlay on Urban Development: ₹ 115.09 crore, Rajasthan Investment Promotion Policy: ₹ 71.93 crore" etc. are not depicted distinctly in the Finance Accounts but are rolled up under the Minor Head 800 "Other expenditure", though the details of these expenditure are depicted at the sub-head (Scheme) level or below in the Detailed Demands for Grants and corresponding headwise Appropriation Accounts forming part of the State Government accounts.

Similarly, ₹ 1,829.73 crore under 42 Major Heads of accounts (representing functions of the Government) were classified under the Minor Head '800-Other Receipts' in the accounts constituting about 3.98 *per cent* of the total receipts recorded under the respective Major Heads.

Large amounts booked under the Minor head '800' affects the transparency in financial reporting. This shows that the existing structure of the Government Accounts does not truly reflect the current activities of the Government in these Ministries/Departments.

3.9 Book Adjustment

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below:

(i) Creation of Funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. State Disaster Response Fund, Reserve Funds etc.

(ii) Crediting of deposit heads of acc ounts in Public Account by debit to Consolidated Fund.

(iii) Annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest Payments and crediting 8009-State Provident Funds.

During 2010-11, there were 37 items[2] of Book adjustment involving ₹ 5,090.32 crore, which were transferred from Consolidated Fund to Public Account and vice versa. The Book adjustment were mainly under Interest on balance of State Provident Fund: ₹ 1,027.14 crore, Interest on capital expenditure on Irrigation Projects: ₹ 921.95 crore, Expenditure on drought and flood etc met from Calamity Relief Fund: ₹ 804.03 crore and Interest on balance of Life Insurance Fund: ₹ 454.87 crore. Actual utilisation of the amounts for the intended purposes could not be verified in audit.

3.10 Extra expenditure on payment of interest

The State Government has been raising loans for the purpose of development, repayment of old loans and payment of interest thereon taken from Government of India, Financial Institutions and from the Public. A total of ₹ 24,022.76 crore was raised from the public at an average rate of interest of 8.20 *per cent* during 2007-11. The entire loan amount could not be utilised in any of the years. The State Government invested the unutilised amount in 14 days Treasury Bills and in 91, 181 and 364 days auctioned Treasury Bills. The State Government earned ₹ 698.42 crore as interest from investment in Treasury Bills during 2007-11 whereas paid ₹ 998.25 crore as interest on the amounts which were invested in these Treasury Bills by raising loans from the public. Thus, the Government incurred ₹ 299.83 crore extra expenditure on payment of interest of unutilised market loans as detailed in **Table 3.8**:

Table 3.8: Extra expenditure on payment of interest

(₹ in crore)

Year	Market Loan	Repayment of Market Loan	Interest on current Market loan upto 2011	Average monthly investment in Treasury Bills	Interest payment on amount invested in Treasury Bills	Interest earned on Treasury Bills	Extra expenditure on interest payment
2007-08	3,986.96	753.90	610.48	3,143.41	257.76	177.24	80.52
2008-09	6,355.80	1,160.16	735.91	3,688.09	303.53	209.91	93.62
2009-10	7,500.00	1,388.59	1,184.44	2,654.58	214.49	130.83	83.66
2010-11	6,180.00	1,342.79	450.60	2,683.62	222.47	180.44	42.03
Total	**24,022.76**	**4,645.44**	**2,981.43**	**12,169.70**	**998.25**	**698.42**	**299.83**

Source: Finance Accounts

[2] Details of the items are given in the Finance Accounts (Volume-I) Government of Rajasthan-2010-11

3.11 Reconciliation of Receipt and Expenditure

As per the provisions of financial code, all controlling officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted for by the Principal Accountant General (Accounts and Entitlements). ***During 2010-11, 100 per cent reconciliation of the total expenditure of ₹ 53,703.32 crore (net) has been done by all 373 controlling officers.***

Similarly, out of 131 controlling officers, 121 have reconciled State Government receipts to the extent of ₹ 44,285.60 crore (96.4 per cent) against the total receipts (including Miscellaneous Capital Receipt) of ₹ 45,941.62 crore.

3.12 Outstanding balance under major Suspense accounts

According to list of major and minor heads of accounts, certain intermediary/adjusting heads of accounts known as "Suspense heads" are operated in Government accounts to reflect transaction of receipts and payments which cannot be booked to a final head of account, due to lack of information as to their nature or for other reasons. These heads of accounts are finally cleared by minus debit or minus credit when the amount under them is booked to their respective final heads of accounts. If these amounts remain uncleared, the balances under the suspense heads would accumulate and would not reflect Government's receipts and expenditure accurately.

The ledger of suspense balances is to be maintained by Pay and Accounts Office (PAOs) sub/detailed head-wise, as may be necessary.

The aggregate net balance under the Major Heads "8658-Suspense Accounts" in the Finance Accounts of the Government of Rajasthan was ₹ 4.30 crore (Dr) as on 31 March 2011. The Finance Accounts reflect the net balances under Suspense accounts and, therefore, the real magnitude of outstanding under these heads does not get reported in the annual accounts of the Government presented to the State Legislature. The correct balances under these heads can be worked out only by aggregating the debit and credit balances separately under various Suspense Heads, Netting of debit/credit balances leads to significant understatement of Suspense balances in the Finance Accounts. This understatement takes place both at the minor head as well as major head level. The position of suspense balances under 8658-major suspense account for the last three years are given in ***Appendix 3.9.***

The aggregate net balance of Suspense Accounts was reduced by ₹ 51.57 crore (Cr), leaving a balance of ₹ 4.30 crore (Dr) in 2010-11 from ₹ 47.27 crore (Cr) in 2008-09. The reduction was mainly under Tax Deducted at Source (TDS) Suspense (₹ 29.43 crore (Cr)) sub-head. It would be seen that net debit balances under Suspense Account, Pay and Accounts Office- Suspense has increased in 2010-11 over the previous year. Similarly, net credit balances under All India Service Officers' Group Insurance Scheme have also increased in 2009-10 over the previous year.

3.12.1 Pay and Accounts Office– Suspense

This minor head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and the Accountants General. Transactions under this minor head represent either recoveries effected or payments made by an Accounts Officer on behalf of another Accounts Officer against whom the minor head "PAO Suspense" has been operated. Credit under the head is cleared by 'minus credit' when cheque is issued by the Accounts Officer in whose books initial recovery was accounted for. Debit under 'PAO Suspense' is cleared by 'minus debit' on receipt and realisation of cheque from the Accounts Officer on whose behalf payment was made. Outstanding debit balance under this head would mean that payments have been made by the PAO on behalf of other PAO, which are yet to be recovered. Outstanding credit balance would mean that payments have been received by the PAO on behalf of other PAO, which are yet to be paid.

In March 2011, the outstanding debit balance under this head was ₹ 29.31 crore and the credit balance was ₹ 1.65 crore. The outstanding balances were mainly in respect of PAO (National Highways) Ministry of Road, Transport and Highway, Jaipur: ₹ 28.40 crore (Dr) and ₹ 1.21 crore (Cr), PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi: ₹ 0.47 crore (Dr), PAO Electoral Office Ministry of Law and Justice, New Delhi: ₹ 0.27 crore (Cr) and PAO (Legal Affairs) Ministry of Law and Justice and Supreme Court of India, New Delhi: ₹ 0.37 crore (Dr) and ₹ 0.13 crore (Cr), indicating the payments made (Dr) or received (Cr) by these departments/ministries on behalf of other PAOs which were yet to be recovered/paid by them as on 31 March 2011. The debit and credit balance under PAO suspense and their continuous accumulation indicated significant control deficiencies.

As per Finance Account 2010-11, ₹ 0.47 crore (Dr) pertaining to Central Government securities and interest thereon were pending since 1999-2000 with PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi. Debit amount ₹ 0.37 crore pertaining to provident fund is pending from 1997-98 with PAO (Legal Affairs), Ministry of Law and Justice and Supreme Court of India, New Delhi.

3.12.2 Suspense Account (Civil)

This transitory minor head is operated for accounting of the transaction, which for want of certain information/documents viz., vouchers, challans etc., cannot be taken to the final head of expenditure or receipt. This minor head is credited for recording receipts and debited for expenditure incurred. On receipt of the requisite information/documents etc., the minor head is cleared by 'minus' debit or 'minus' credit by contra debit or credit to the concerned major/sub-major/minor heads of accounts. Outstanding debit balance under this head would mean payments made which could not be debited to final expenditure head for want of details like vouchers etc. Outstanding credit balance would mean accounts received which could not be credited to the final receipt head for want of details.

The Outstanding balance under this minor head as on 31 March 2011 was ₹ 3.97 crore (Dr) and ₹ 5.44 crore (Cr) indicating that receipts and expenditure of ₹ 9.41 crore, which were required to be handled individually for settlement, had not been booked to their final heads of accounts. The Major balances outstanding under Accounts of Defence pertained to CDA (Pension) Allahabad: ₹ 2.90 crore (Dr), CDA (SC) Pune: ₹ 0.34 crore (Dr), House Building Advance Suspense under Director, Postal Accounts, Kolkata: ₹ 0.70 crore (Dr) and unclassified suspense: ₹ 5.44 crore (Cr).

As per Finance Account, Accounts with Defence, balance of ₹ 3.24 crore (Dr) and ₹ 0.02 crore (Cr) were outstanding for the period from 1977-78 to 2010-11 and balance of ₹ 0.70 crore (Dr) outstanding for House Building Advance Suspense with Postal Accounts, Kolkata from 1996-97.

3.12.3 Material Purchase Settlement Suspense Account

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this minor head shall be cleared by credit to revenue.

The Outstanding balance was '*minus*' ₹ 1.15 crore (Cr) as on 31 March 2011 under this minor head which was pending prior to 1994 for want of adjustment of Store Purchase in Accounts. The uncleared '*minus*' credit balance under this minor head indicates lack of significant control of the Government.

3.13 Non-revision of General Financial and Accounts Rules

The General Financial and Accounts Rules (GF&ARs) were last published in 1993. After a lapse of 18 years, the State Government has entrusted the work of revision of GF&ARs to a Private Limited Company to update the State GF&ARs considering the provisions of revised General Financial Rules of Government of India.

3.14 Conclusion and Recommendations

Eight departmental officers did not submit Utilisation Certificates in respect of the grants (₹ 19.87 crore) given for specific purposes to the Principal Accountant General (A&E), Rajasthan till June 2011. In the absence of the certificates it could not be ascertained whether the recipients had utilised the grants for the intended purposes. Annual Accounts (330 numbers) in respect of 121 autonomous bodies/authorities due upto 2009-10 had not been received by the Principal Accountant General (Civil Audit) as of 31 March 2011. As such the institutions which attract audit by CAG could not be identified.

Out of 991 outstanding cases of misappropriation, theft and losses of Government money amounting to ₹ 42.25 crore during last more than 25 years, departmental proceedings and criminal investigation were not initiated in 186 cases involving ₹ 8.62 crore, indicating lack of initiative on the part of the Government to fix accountability.

The Controlling Officers did not submit (August 2011) the Detailed Contingent Bills in respect of ₹ 104.55 crore drawn on Abstract Contingent Bills upto 31 March 2011. An unspent balance of ₹ 2,083.53 crore was lying in 1,697 PD Accounts at the end of 2010-11. Significant amounts of expenditure and receipts under Central and State schemes, booked under the Minor head '800-Other expenditure' and '800-Other receipts' were not distinctly depicted in the State Finance Accounts of 2010-11, affecting the transparency in financial reporting. ***The Controlling Officers reconciled the Government expenditure and receipts with the Principal Accountant General (A&E) to the extent of 100 per cent and 96 per cent respectively.***

Recommendations

- The Departments should ensure timely submission of utilisation certificates in respect of the grants released for specific purposes and the annual accounts in respect of the autonomous bodies.
- Departmental enquiries in all fraud and misappropriation cases should be expedited to bring the defaulters to book. The internal controls in all the organisations should be strengthened to prevent recurrence of such cases.
- A rigorous monitoring mechanism should be put in place in the Departments to adjust the advances drawn in Abstract Contingent bills within the stipulated period, as required under the extant rules.
- In order to ensure greater transparency in financial reporting, large amounts received or expended under various schemes should be depicted in Accounts distinctly, instead of clubbing the same under the Minor head '800-Other expenditure' and '800-Other receipts'.

JAIPUR

(SUMAN SAXENA)
Principal Accountant General (Civil Audit), Rajasthan

Countersigned

NEW DELHI

(VINOD RAI)
Comptroller and Auditor General of India

Appendix 1.1

State Profile
(Refer Profiles of Rajasthan, Page 1)

A. General Data

S.No.	Particulars			Figures
1	Area			3,42,239 Sq. km.
2	Population			
	a.	As per 2001 Census		5.65 crore
	b.	2010-11		6.86 crore
3	a.	Density of Population 2001 (All India Density = 325 persons per Sq. Km.)		165 person per Sq. km.
	b.	Density of Population 2011 (All India Density = 382 persons per Sq. Km.)		201 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 *per cent*)			*22.1 per cent*
5	a.	Literacy (2001) (All India Average = 64.8 *per cent*)		60.4 *per cent*
	b.	Literacy (2011) (All India Average = 74.0 *per cent*)		67.6 *per cent*
6	Infant mortality** (per 1000 live births) (All India Average = 50 per 1000 live births)			59
7	Life Expectancy at birth*** (All India Average = 63.5 years)			62 years
8	Gini Coefficient****			
	a.	Rural (All India = 0.30)		0.25
	b.	Urban (All India = 0.37)		0.37
9	Gross State Domestic Product (GSDP) 2010-11 at current price			₹ 3,03,358 crore
10	GSDP CAGR (2001-02 to 2010-11)		Rajasthan	14.19 *per cent*
			General Category States	14.68 *per cent*
11	Per capita GSDP CAGR (2001-02 to 2010-11)		Rajasthan	10.53 *per cent*
			General Category States	11.32 *per cent*
12	GSDP CAGR (2001-02 to 2009-10)		Rajasthan	11.53 *per cent*
			General Category States	13.57 *per cent*
13	Population Growth (2001 to 2011)		Rajasthan	21.44 *per cent*
			General Category States	17.56 *per cent*

B. Financial Data[$]

S.No.	Particulars				
1	CAGR		2001-02 to 2009-10		2001-02 to 2010-11
			General Category States	Rajasthan	Rajasthan
			(In *per cent*)		
	a.	of Revenue Receipts	15.20	14.29	15.90
	b.	of Own Tax Revenue	14.53	14.21	15.49
	c.	of Non Tax Revenue	13.87	14.83	17.19
	d.	of Total Expenditure	13.53	12.41	12.12
	e.	of Capital Expenditure	22.61	13.97	12.49
	f.	of Revenue Expenditure on Education	12.73	13.14	12.83
	g.	of Revenue Expenditure on Health	11.97	11.50	11.17
	h.	of Salary and Wages	11.45	13.44	12.32
	i.	of Pension	14.09	14.24	13.21

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round).
** Infant Mortality rate (SRS Bulletin January 2011).
*** Life Expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11.
****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).
[$] *Financial data is based on Finance Accounts of the States Government.*
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; closure to one inequality is higher.

Appendix 1.2

Part-A
Structure and Form of Government Accounts
(Refer Paragraph 1.1 : Page 1)

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.

Source: Government Accounting Rules, 1990

Appendix 1.2

Part-B
Layout of Finance Accounts
(Refer Paragraph 1.1 : Page 1)

Statement No.	Layout
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2010-11
2	Summary of all receipts and disbursements of the State during the year in the consolidated fund, contingency fund and public account of the State.
3	Summary of revenue and capital receipts and receipts from borrowings of the Government consisting of loans from Government of India (GoI) and market loans raised by the Government.
4	Summary of revenue and capital expenditure and repayment loans raised by the State by function and objects of expenditure.
5	Summarized statement of capital outlay showing progressive expenditure to the end of 2010-11 by function.
6	Summary of debt position of the State which includes borrowing from internal debt, GoI, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
8	Statement of Grants in aid given by the State Government, organised by grantee institutions group wise.
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
10	Distribution between the charged and voted expenditure incurred during the year.
11	Detailed account of revenue and capital receipts by minor heads.
12	Accounts of revenue expenditure by minor heads under non–plan and plan separately and a comparison with the figures for the previous year.
13	Accounts of capital expenditure by minor heads under non–plan and plan separately and a comparison with the figures for the previous year. Cumulative capital expenditure upto the end of the year is also depicted.
14	Detailed account of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2010-11.
15	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
16	Detailed account of loans and advances given by the State Government, the amount of loan repaid during the year, the balance as on 31 March 2011.
17	Detailed account of sources and applications of funds for expenditure other than revenue account.
18	Detailed account of Contingency Fund and other Public Account transaction.
19	Details of earmarked balances of reserve funds.

Source: Finance Accounts

Appendix 1.3

Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and FRBM (Ammendment) Act, 2011 (Refer Paragraph 1.1: Page 1)

The State Government has enacted the Rajasthan Fiscal Responsibility and Budget Management Act, 2005 and 2011 (FRBM) to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. To give effect to the fiscal management principles as laid down in the Act, and/or the rules framed thereunder prescribed the following fiscal targets for the State Government:

- achieve zero revenue deficit target from financial year 2011-12 and thereafter maintain it or attain revenue surplus;
- achieve fiscal deficit of three *per cent* of Gross State Domestic Product (GSDP) by financial year 2011-12 and thereafter maintain the said ratio or reduce it;
- ensure that total outstanding debt, excluding public account and risk weighted outstanding guarantees in a year shall not exceed twice the estimated receipts in the Consolidated Fund of the State at the close of the financial year;
- require to bring out annual statement giving prospects for the State economy and related fiscal strategy.

Appendix 1.4

Time series data on the State Government finances (Refer Paragraphs 1.5 and 1.5.2; Page 6 and 9)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	**25,592**	**30,781**	**33,469**	**35,385**	**45,928**
(i) Tax Revenue	11,608(45)	13,275(43)	14,943(45)	16,414(46)	20,758(45)
Taxes on Agricultural Income	-[1]	-[1]	-[1]	-[1]	-[1]
Taxes on Sales, Trade, etc	6,721(58)	7,751(58)	8,904(60)	10,163(62)	12,630(61)
State Excise	1,591(14)	1,805(14)	2,170(14)	2,300(14)	2,861(14)
Taxes on Vehicles	1,024(9)	1,164(9)	1,214(8)	1,373(8)	1,612(8)
Stamps and Registration fees	1,294(11)	1,544(12)	1,357(9)	1,363(8)	1,941(9)
Land Revenue	117(1)	155(1)	163(1)	148(1)	222(1)
Taxes on Goods and Passengers	247(2)	161(1)	190(1)	176(1)	231(1)
Other Taxes	614(5)	695(5)	945(7)	891(6)	1,261(6)
(ii) Non Tax Revenue	3,431(13)	4,054(13)	3,889(12)	4,558(13)	6,294(14)
(iii) State's share of Union taxes and duties	6,760(27)	8,528(28)	8,999(26)	9,258(26)	12,856(28)
(iv) Grants in aid from Government of India	3,793(15)	4,924(16)	5,638(17)	5,155(15)	6,020(13)
2. Miscellaneous Capital Receipts	**-**	**1**	**4**	**9**	**13**
3. Recoveries of Loans and Advances	**514**	**1,781**	**89**	**112**	**319**
4. Total Revenue and Non debt capital receipts (1+2+3)	**26,106**	**32,563**	**33,562**	**35,506**	**46,260**
5. Public Debt Receipts	**4,222**	**5,063**	**7,478**	**8,797**	**7,977**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,822(91)	4,635(92)	7,152(96)	8,539(97)	7,617(95)
Net transactions under Ways and Means Advances and Overdrafts	59(1)	-	-	-	-
Loans and Advances from Government of India	341(8)	428(8)	326(4)	258(3)	360(5)
6. Total Receipts in the Consolidated Fund (4+5)	**30,328**	**37,626**	**41,040**	**44,303**	**54,237**
7. Contingency Fund Receipts	**-**	**-**	**165**	**-**	**-**
8. Public Account Receipts	**58,457**	**77,596**	**93,580**	**1,09,357**	**1,19,490**
9. Total Receipts of the State (6+7+8)	**88,785**	**1,15,222**	**1,34,785**	**1,53,660**	**1,73,727**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**24,954**	**29,128**	**34,296**	**40,132**	**44,873**
Plan	3,800(15)	5,134(18)	5,771(17)	6,287(16)	8,752(20)
Non Plan	21,154(85)	23,994(82)	28,525(83)	33,845(84)	36,121(80)
General Services (including interest payments)	10,349(41)	10,922(37)	12,950(38)	15,647(39)	16,737(37)
Social Services	8,934(36)	10,200(35)	14,053(41)	16,494(41)	17,895(40)
Economic Services	5,663(23)	7,989(28)	7,267(21)	7,972(20)	10,220(23)
Grants-in-aid and contributions	8(-)	17(-)	26(-)	19(-)	21(-)
11. Capital Expenditure	**4,809**	**6,555**	**5,900**	**5,175**	**5,251**
Plan	4,667(97)	5,611(86)	6,096	5,820	5,231(99)
Non Plan	142(3)	944(14)	(-)196	(-) 645	20(1)
General Services	186(4)	984(15)	(-) 145	(-)577	155(3)
Social Services	2,379(49)	2,800(43)	3,088	2,506	1,836(35)
Economic Services	2,244(47)	2,771(42)	2,957	3,246	3,260(62)
12. Disbursement of Loans and Advances	**313**	**288**	**340**	**498**	**262**
13. Total (10+11+12)	**30,076**	**35,971**	**40,536**	**45,805**	**50,386**
14. Repayments of Public Debt	**1,780**	**1,846**	**2,433**	**2,945**	**3,317**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,144(64)	1,406(76)	2,041(84)	2,545(86)	2,863(86)
Net transactions under Ways and Means Advances and Overdraft	-	59(3)	-	-	-
Loans and Advances from Government of India	636(36)	381(21)	392(16)	400(14)	454(14)
15. Appropriation to Contingency Fund	**-**	**-**	**165**	**-**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**31,856**	**37,817**	**43,134**	**48,750**	**53,703**
17. Contingency Fund disbursements	**-**	**-**	**-**	**-**	**-**
18. Public Account disbursements	**55,859**	**74,735**	**91,779**	**1,07,714**	**1,16,298**
19. Total disbursement by the State (16+17+18)	**87,715**	**1,12,552**	**1,34,913**	**1,56,464**	**1,70,001**
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(+) 638**	**(+) 1,653**	**(-) 827**	**(-) 4,747**	**(+) 1,055**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-)3,970**	**(-) 3,408**	**(-) 6,974**	**(-) 10,299**	**(-) 4,126**

[1] 2006-07 : ₹ 0.13 lakh, 2007-08 : ₹ 0.72 lakh, 2008-09 : ₹ 0.06 lakh, 2009-10 : ₹ 0.07 lakh and 2010-11 : ₹ 0.01 lakh.

Appendix 1.4

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
22. Primary Deficit (21+23)	**(+)1,732**	**(+) 2,535**	**(-) 750**	**(-) 3,530**	**(+) 3,243**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	5,702	5,943	6,224	6,769	7,369
24. Financial Assistance to local bodies etc.,	**5,854**	**5,236**	**6,489**	**8,044**	**10,216**
25. Ways and Means Advances/Overdraft availed (days)	**1**	**-**	**-**	**-**	**-**
Ways and Means Advances availed (days)	1	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	**-**	**-**	**-**	**-**	**-**
27 Gross State Domestic Product (GSDP)@	**1,71,043**	**1,94,822**	**2,25,254***	**2,55,295≈**	**3,03,358v**
28 Outstanding Fiscal liabilities (year end)	**71,146**	**77,138**	**84,023**	**91,533**	**99,285**
29. Outstanding guarantees (year end) (including interest)	**14,709**	**19,770**	**27,765**	**39,069**	**50,692**
30. Maximum amount guaranteed (year end)	**27,402**	**37,029**	**46,080**	**63,621**	**88,112**
31. Number of incomplete projects$	**445**	**616**	**579**	**144**	**152**
32. Capital blocked in incomplete projects	**2,777**	**3,276**	**4,759**	**6,271**	**7,142**
33. Arrears of revenues	**3,323(22)**	**4,024(23)**	**4,752(25)**	**2,898#**	**3,134Σ**
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.8	6.8	6.6	6.4	6.8
Own Non-Tax Revenue/GSDP	2.0	2.1	1.7	1.8	2.1
Central Transfers/GSDP	6.2	6.9	6.5	5.6	6.2
II Expenditure Management					
Total Expenditure/GSDP	17.6	18.5	18.0	17.9	16.6
Total Expenditure/Revenue Receipts	117.5	116.9	121.1	129.4	109.7
Revenue Expenditure/Total Expenditure	**83.0**	**81.0**	**84.6**	**87.6**	**89.1**
Revenue Expenditure on Social Services/Total Expenditure	**29.7**	**28.4**	**34.7**	**36.0**	**35.5**
Revenue Expenditure on Economic Services/Total Expenditure	**18.8**	**22.2**	**17.9**	**17.4**	**20.3**
Capital Expenditure/Total Expenditure	**16.0**	**18.2**	**14.6**	**11.3**	**10.4**
Capital Expenditure on Social and Economic Services/Total Expenditure.	**15.4**	**15.5**	**14.9**	**12.6**	**10.1**
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.4	0.8	(-) 0.4	(-) 1.9	0.3
Fiscal deficit/GSDP	(-) 2.3	(-) 1.7	(-) 3.1	(-) 4.0	(-) 1.4
Primary Deficit (surplus) /GSDP	1.0	1.3	(-) 0.3	(-) 1.4	1.1
Revenue Deficit/Fiscal Deficit	-	-	11.9	46.1	-
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**41.6**	**39.6**	**37.3**	**35.9**	**32.7**
Fiscal Liabilities/RR	**278.0**	**250.6**	**251.0**	**258.7**	**216.2**
Primary deficit vis-à-vis quantum spread	**9,701**	**6,733**	**5,344**	**1,175**	**13,403**
Debt Redemption (Principal +Interest)/ Debt Receipts	**101.7**	**99.9**	**99.3**	**99.3**	**99.7**
V Other Fiscal Health Indicators					
Return on Investment	**0.2**	**0.2**	**0.5**	**0.4**	**0.2**
Balance from Current Revenue (₹ in crore)	**2,204**	**2,914**	**578**	**(-) 1,900**	**5,503**
Financial Assets/Liabilities	**0.64**	**0.69**	**0.70**	**0.67**	**0.71**

Source: Finance Accounts

Note: Figures in brackets represent percentages (rounded) to total of each sub-heading
@ Source: Directorate of Economics and Statistics, Government of Rajasthan.

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* Provisional estimates

≈ Quick estimate

v Advance estimates

$ Upto 2006-07 to 2008-09, the projects commented which cost more than ₹ one crore each and after 2008-09, projects costing more than ₹ 10 crore each have been commented.

This includes arrears of four heads of revenue viz. Taxes on sales, trade etc; State excise; Stamp duty and Registration fee and Non-ferrous mining and metallurgical Industries.

Σ This includes arrears of three heads of revenue viz. Taxes on sales, trade etc., Taxes on vehicles and Land revenue.

Appendix1.5

Abstract of Receipts and Disbursements in 2010-11 (Refer Paragraph 1.2; Page 1)

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements	Non-Plan	Plan	Total	2010-11
Section-A: Revenue									
35,385.01	**I. Revenues receipts**		**45,928.20**		**I. Revenue Expenditure**				
16,414.27	Tax revenue	20,758.13		**15,647.04**	**General Services**	**16,562.49**	**175.01**	**16,737.50**	
				16,494.30	**Social Services**	**13,966.39**	**3,928.85**	**17,895.24**	
4,558.22	Non-tax revenue	6,294.12		9,212.19	Education, Sports, Art and Culture	8,538.13	1,643.57	10,181.70	
				2,324.42	Health and Family Welfare	1,795.57	729.90	2,525.47	
9,258.13	State's share of Union Taxes and Duties	12,855.62		2,621.25	Water Supply, Sanitation, Housing and Urban Development	2,541.29	134.11	2,675.40	
				24.44	Information and Broadcasting	36.75	0.06	36.81	
1,714.97	Non-Plan grants	1,716.14		422.22	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	81.18	430.99	512.17	
1,605.89	Grants for State Plan Schemes	2,488.02		105.77	Labour and Labour Welfare	86.01	15.89	101.90	
				1,760.19	Social Welfare and Nutrition	863.26	974.33	1,837.59	
				23.82	Others	24.20	-	24.20	
1,833.53	Grants for Central and Cent-rally Sponsored Plan Schemes	1,816.17		**7,972.00**	**Economic Services**	**5,570.79**	**4,648.81**	**10,219.60**	
				1,603.44	Agriculture and Allied Activities	1,051.80	1,721.86	2,773.66	
				2,369.69	Rural Development	696.17	1,948.94	2,645.11	
				0.23	Special Areas Programmes	-	0.14	0.14	
				1,229.09	Irrigation and Flood Control	1,270.77	37.47	1,308.24	
				1,574.04	Energy	1,666.12	403.19	2,069.31	
				129.26	Industry and Minerals	116.91	32.18	149.09	
				921.81	Transport	442.10	417.54	859.64	
				9.46	Science, Technology and Environment	4.40	16.94	21.34	
				134.98	General Economic Services	322.52	70.55	393.07	
				18.85	**Grants-in-aid and Contributions**	**21.01**	**-**	**21.01**	
				40,132.19	**Total**	**36,120.68**	**8,752.67**	**44,873.35**	**44,873.35**

Appendix 1.5

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements	Non-Plan	Plan	Total	2010-11
4,747.18	II. Revenue deficit carried over to Section-B		-	II. Revenue Surplus Carried over to Section-B	-	-	1,054.85	1,054.85
40,132.19	Total	45,928.20	40,132.19	Total			45,928.20	45,928.20
Section – B : Others								
5,165.92	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	2,361.65	-	III Opening Overdraft from Reserve Bank of India			-	-
8.94	IV. Miscellaneous Capital Receipts	13.42		IV Capital Outlay				
			(-) 577.24	General Services	6.06	148.73	154.79	
			2505.73	Social Services	14.00	1,821.61	1,835.61	
			66.55	Education, Sports, Art and Culture	-	54.53	54.53	
			27.73	Health and Family Welfare	-	36.14	36.14	
			2,286.10	Water Supply, Sanitation, Housing and Urban Development	14.00	1,498.61	1,512.61	
			0.38	Information and Broadcasting	-	0.02	0.02	
			94.92	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	214.67	214.67	
			20.99	Social Welfare and Nutrition	-	5.00	5.00	
			9.06	Others	-	12.64	12.64	
			3,246.24	Economic Services	-[2]	3,260.22	3,260.22	
			119.00	Agriculture and Allied Activities	-	192.97	192.97	
			182.37	Rural Development	-	232.94	232.94	
			101.98	Special Areas Programmes	-	100.84	100.84	
			805.05	Irrigation and Flood Control	-	719.00	719.00	
			1,540.00	Energy	-	1,296.00	1,296.00	
			19.34	Industry and Minerals	-	29.38	29.38	
			426.81	Transport	-	553.19	553.19	
			1.00	Science, Technology and Environment	-	1.33	1.33	
			50.69	General Economic Services	-[2]	134.57	134.57	
			5,174.73	Total	20.06	5,230.56	5,250.62	5,250.62

[2] Only ₹ 0.14 lakh.

Appendix 1.5

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements	Non-Plan	Plan	Total	2010-11
112.00	**V. Recoveries of Loans and Advances**		**318.40**	**497.82**	**V. Loans and Advances disbursed**	-	-	**262.11**	**262.11**
81.16	From Power Projects	84.91		170.00	For Power projects	-	-	-	
1.07	From Government Servants	1.02		-[3]	To Government Servants	-	-	-	
29.77	From Others	232.47		327.82	To Others			262.11	
-	**VI. Revenue surplus brought down**		**1,054.85**	**4,747.18**	**VI Revenue deficit brought down**	-	-	**-**	**-**
8,796.42	**VII. Public Debt Receipts**	**-**	**7,977.35**	**2,945.07**	**VII Repayment of Public Debt**	-	-	**-**	**3,317.24**
-	External debt	-		-	External debt	-	-	-	
8,538.53	Internal debt other than Ways and Means Advances and Overdraft	7,617.62		2,544.91	Internal debt other than Ways and Means Advances and Overdraft	-	-	2,863.42	
-	Net transaction under Ways and Means Advances	-		-	Net transaction under Ways and Means Advances	-	-	-	
-	Net transactions under overdraft	-		-	Net transactions under overdraft	-	-	-	
257.89	Loans and Advances from GoI	359.73		400.16	Repayment of Loans and Advances to GoI	-	-	453.82	
-	**VIII. Appropriation to Contingency Fund**		**-**	**-**	**VIII Appropriation to Contingency Fund**	-	-	**-**	**-**
-	**IX. Amount Transferred to Contingency Fund**		**-**	**-**	**IX Expenditure from Contingency Fund**	-	-	**-**	**-**
1,09,357.35	**X. Public Account Receipts**		**1,19,489.98**	**1,07,714.18**	**X. Public Account disbursements**	-	-	**-**	**1,16,297.92**
3,975.47	Small Savings, Provident Funds etc.	5,130.29		1,830.25	Small Savings, Provident Funds etc.			2,289.30	
(-) 266.81	Reserve Funds	872.88		1,494.21	Reserve Funds			1,358.10	
75.38	Suspense and Miscellaneous	10.34		89.38	Suspense and Miscellaneous			58.90	
6,127.63	Remittances	5,810.27		6,128.70	Remittances			5,810.07	

[3] Only ₹ 0.11 lakh.

Appendix 1.5

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements	Non-Plan	Plan	Total	2010-11
99,445.68	Deposits and Advances	1,07,666.20		98,171.64	Deposits and Advances			1,06,781.55	
-	**XI Closing Overdraft from Reserve Bank of India**	-	-	**2,361.65**	**IX Cash Balance at end**	-	-	-	**6,087.76**
				0.13	Cash in Treasuries and Local Remittances			(-) 2.88	
				(-) 573.41	Deposits with Reserve Bank			(-) 23.43	
				9.55	Departmental Cash Balance including permanent Advances			6.81	
				2,675.66	Cash Balance Investment			5,708.67	
				249.72	Earmarked Investment Funds			398.59	
1,23,440.63	**Total**		**1,31,215.65**	**1,23,440.63**	**Total**				**1,31,215.65**

Source: Finance Accounts

Appendix 1.6

Summarised financial position of Government of Rajasthan as on 31 March 2011 (Refer Paragraph 1.9.1 ; Page 29)

(₹ in crore)

As on 31.03.2010	Liabilities		As on 31.03.2011
57,143.08	**Internal Debt -**		**61,897.28**
30,610.39	Market Loans bearing interest	35,447.53	
0.59	Market Loans not bearing interest	0.66	
243.48	Loans from Life Insurance Corporation of India	58.48	
23,209.46	Special Securities issued to National Small Saving Fund of the Central Government	22,656.16	
3,079.16	Loans from other Institutions	3,734.45	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,474.49	**Loans and Advances from Central Government -**		**7,380.40**
5.40	Pre 1984-85 Loans	5.40	
72.81	Non-Plan Loans	66.55	
7,236.55	Loans for State Plan Schemes	7,162.81	
0.72	Loans for Central Plan Schemes	0.70	
159.01	Loans for Centrally Sponsored Plan Schemes	144.94	
200.00	**Contingency Fund**		**200.00**
18,972.45	**Small Savings, Provident Funds, etc.**		**21,813.44**
7,177.46	**Deposits**		**8,062.53**
1,015.17	**Reserve Funds**		**529.95**
5.11	**Suspense and Miscellaneous Balances**		**-**
91,987.76	**Total**		**99,883.60**
As on 31.03.2010	**Assets**		**As on 31.03.2011**
56,212.61	**Gross Capital Outlay on Fixed Assets -**		**61,449.81**[4]
9,533.57	Investments in shares of Companies, Corporations, etc.	11,112.16	
46,679.04	Other Capital Outlay	50,337.65	
3,374.57	**Loans and Advances -**		**3,318.28**
2,447.96	Loans for Power Projects	2,363.05[5]	
925.70	Other Development Loans	955.34	
0.91	Loans to Government servants and Miscellaneous loans	(-) 0.11[6]	
249.72	**Reserve Fund Investments**		**398.59**
2.25	**Advances**		**2.67**
21.34	**Remittance Balances**		**21.14**
-	**Suspense and Miscellaneous Balances**		**43.45**
2,111.93	**Cash -**		**5,689.17**
0.13	Cash in Treasuries and Local Remittances	(-) 2.88	
(-) 573.41	Deposits with Reserve Bank	(-) 23.43	
1.65	Departmental Cash Balance	1.38	
7.90	Permanent Advances	5.43	
2,675.66	Cash Balance Investments	5,708.67	
30,015.34	**Deficit on Government Account -**		**28,960.49**
4,747.18	(i) Revenue Deficit of the Current Year	-	
-	(ii) Appropriation to the Contingency Fund	-	
25,268.16	(iii) Accumulated deficit at the beginning of the year	30,015.34	
-	Less Revenue Surplus of the current year	1,054.85	
-	Miscellaneous Deficit	-	
91,987.76	**Total**		**99,883.60**

Explanatory Notes for Appendices 1.5 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.6, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 0.32 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The entire difference has been reconciled and cleared (June 2011).

[4] Capital receipts of current year has been shown as "Nil" due to proforma reduction of ₹ 13.42 crore (Capital disinvestments) from Gross Capital Expenditure to end of the year.

[5] Includes ₹ 0.04 crore booked under major head 6853 (Industry and Minerals Sector).

[6] Minus balance is under investigation.

Appendix 1.7

Actuals vis-a-vis Budget Estimates 2010-11
(Refer Paragraph 1.3 ; Page 3)

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
Revenue Receipts	**42,464**	**45,928**	**3,464**	**8.16**
(a) Tax Revenue	**19,021**	**20,758**	**1,737**	**9.13**
Taxes on Sales, Trade etc.	11,730	12,630	900	7.67
State Excise	2,450	2,861	411	16.78
Taxes on Immovable Property other than Agricultural land	450	291	(-) 159	(-) 35.33
Taxes on vehicles	1,450	1,612	162	11.17
Stamps and Registration Fees	1,650	1,941	291	17.64
Taxes on Goods and Passengers	252	231	(-) 21	(-) 8.33
Land Revenue	185	222	37	20.00
Taxes and Duties on Electricity	779	906	127	16.30
Other Tax Revenue	75	64	(-) 11	(-) 14.67
(b) Non-Tax Revenue	**4,976**	**6,294**	**1,318**	**26.49**
Interest Receipts	1,129	1,277	148	13.11
Miscellaneous General Services	216	271	55	25.46
Water Supply and Sanitation	275	310	35	12.73
Petroleum	831	1,630	799	96.15
Non-ferrous Mining and Metallurgical Industries	1,760	1,930	170	9.66
Police	200	134	(-) 66	(-) 33.00
Other Non-Tax Revenue	565	742	177	31.32
(c) State's share of Union Taxes and Duties	**12,252**	**12,856**	**604**	**4.93**
(d) Grants-in-aid from GoI	**6,215**	**6,020**	**(-) 195**	**(-) 3.14**
Revenue Expenditure	**43,562**	**44,873**	**1,311**	**3.01**
(a) General Services	**16,690**	**16,737**	**47**	**0.28**
Administration of Justice	340	454	114	33.53
Land Revenue	545	377	(-) 168	(-) 30.83
State Excise	111	92	(-) 19	(-) 17.12
Taxes on Sales, Trade etc	130	224	94	72.31
Interest Payments	7,427	7,369	(-) 58	(-) 0.78
Secretariat- General Services	117	97	(-) 20	(-) 17.09
District Administration	287	265	(-) 22	(-) 7.67
Police	2,042	1,988	(-) 54	(-) 2.64
Public Works	174	146	(-) 28	(-) 16.09
Other Administrative Services	132	153	21	15.91
Pension and Other Retirement Benefits	4,996	5,151	155	3.10
Others	389	421	32	8.23
(b) Social Services	**18494**	**17,895**	**(-) 599**	**(-) 3.24**
General Education	10,172	10,025	(-) 147	(-) 1.45
Medical and Public Health	2,406	2,047	(-) 359	(-) 14.92

Appendix 1.7

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
Family Welfare	488	478	(-) 10	(-) 2.05
Water Supply and Sanitation	1,500	1,481	(-) 19	(-) 1.27
Urban Development	1,051	1,152	101	9.61
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	487	512	25	5.13
Social Security and Welfare	611	754	143	23.40
Nutrition	925	773	(-) 152	(-) 16.43
Relief on account of Natural Calamities	510	311	(-) 199	(-) 39.02
Others	344	362	18	5.23
(c) Economic Services	**8,366**	**10,220**	**1,854**	**22.16**
Crop Husbandry	1,320	1,765	445	33.71
Animal Husbandry	313	312	(-) 1	(-) 0.32
Forestry and Wild Life	421	425	4	0.95
Rural Employment	462	430	(-) 32	(-) 6.93
Other Rural Development Programmes	1,380	2,119	739	53.55
Major Irrigation	958	982	24	2.51
Medium Irrigation	192	186	(-) 6	(-) 3.13
Minor Irrigation	132	123	(-) 9	(-) 6.82
Power	1,682	2,068	386	22.95
Roads and Bridges	728	810	82	11.26
Census Surveys and Statistics	135	40	(-) 95	(-) 70.37
Civil Supplies	56	284	228	407.14
Others	587	676	89	15.16
(d) Grants-in-aid and contributions	**12**	**21**	**9**	**75.00**
Capital expenditure	**7,433**	**5,251**	**(-) 2,182**	**(-) 29.36**
Capital Outlay on Other Fiscal Services	492	-	(-) 492	(-) 100.00
Capital Outlay on Water Supply and Sanitation	1,248	972	(-) 276	(-) 22.12
Capital Outlay on Urban Development	897	532	(-) 365	(-) 40.69
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	186	215	29	15.59
Capital Outlay on other Rural Development Programmes	169	233	64	37.87
	102	101	(-) 1	0.98
Capital Outlay on other Special Areas Programmes	466	358	(-) 108	(-) 23.18
Capital Outlay on Major Irrigation	232	121	(-) 111	(-) 47.84
Capital Outlay on Minor Irrigation	130	116	(-) 14	(-) 10.77
Capital Outlay on Command Area Development	2,326	1,296	(-) 1,030	(-) 44.28
Capital Outlay on Power Projects	558	553	(-) 5	(-) 0.90
Capital Outlay on Roads and Bridges	627	754	127	20.25
Others Capital Outlay				
Revenue surplus (+)/ deficits (-)	**(-) 1,098**	**(+) 1,055**	**2,153**	
Fiscal Deficits (-)	**(-) 8,461**	**(-) 4,126**	**4,335**	
Primary surplus (+)/ deficits (-)	**(-) 1,034**	**(+) 3,243**	**4,277**	

Source: Finance Accounts and Budget Documents.

Appendix 1.8

Statement of Funds transferred by Government of India directly to State implementing agencies (Refer Paragraph 1.4.2; Page 5)

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2009-10	2010-11
Members of Parliament Local Area Development Scheme (MPLAD) (100 *per cent*)	Zila Parishad (Rural Development Cell)	52.00	50.00
Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) (90:10)	Zila Parishad (Rural Development Cell)	4,949.63	3,422.67
Indira Awas Yojana (IAY) (75:25)	Zila Parishad (Rural Development Cell)	205.71	374.22
Swarnjayanti Gram Swarojgar Yojana (SGSY) (75:25)	Zila Parishad (Rural Development Cell)	65.81	71.83
Desert Development Programme (DDP) (75:25)	Zila Parishad (Rural Development Cell)	52.91	50.92
DDP (Comb.)	Zila Parishad (Rural Development Cell)	48.48	67.12
Drought Prone Area Development Programme (75:25)	Zila Parishad (Rural Development Cell)	18.71	21.93
Integrated Waste Land Development Programme (91.67: 8.33)	Zila Parishad (Rural Development Cell)	22.53	7.92
District Rural Development Agency (DRDA) Administration (75:25)	Zila Parishad (Rural Development Cell)	26.05	26.52
Integrated Water Shed Management Programme (100 *per cent*)	Zila Parishad (Rural Development Cell)	69.92	254.61
Swarn Jayanti Shahari Rojgar Yojana	Zila Parishad (Rural Development Cell)	1.88	14.66
Gramin Haat	Zila Parishad (Rural Development Cell)	-	0.17
Rastriya Gram Swaraj Yojana (CSS)	Zila Parishad (Rural Development Cell)	3.00	-
Panchayati Yuva Krida and Khel Abhiyaan (100 *per cent*)	Sports Council	7.42	-
Sarva Shiksha Abhiyaan (SSA) (65:35)	Director Sarva Shiksha Abhiyaan	1,952.04	1,461.82
Upgradation of Industrial Training Institution (100 *per cent*)	Directorate of Technical Education	55.00	60.00
National Secondary Education Campaign	N.A.	-	52.96
Sakshar Bharat Mission	Director, Literacy and Continuous Education	37.42	6.68
Model School	N.A.	-	91.71
Pradhan Mantri Gram Sarak Yojana (PMGSY) (100 *per cent*)	Transport Department	583.41	886.22
National Food Security Mission (100 *per cent*)	Government Agriculture Management Institution	39.16	43.25
Agriculture Technology Management Agency Projects (ATMAP) (90:10)	Government Agriculture Management Institution	11.87	10.58

Appendix 1.8

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2009-10	2010-11
National Horticulture Mission (NHM) (85:15)	Rajasthan Horticulture Development Samiti	25.00	40.00
Micro Irrigation Scheme (MIS) (80:20)	Rajasthan Horticulture Development Samiti	56.93	120.00
National Bamboos Mission (100 *per cent*)	Rajasthan Horticulture Development Samiti	3.50	1.88
National Mission on Medicinal Plants (100 *per cent*)	Rajasthan Horticulture Development Samiti	1.90	1.24
Crop Compensatory Scheme (50:50)	National Agriculture Insurance Company	59.28	679.22
Crop Insurance (50:50)	National Agriculture Insurance Company	38.40	178.15
Renovation of Co-operative Credit Structure	Co-operative Department	240.81	77.21
National Agriculture Development Scheme (100 *per cent*)	Agriculture Department	31.67	-
Accelerated Pulse Production Programme (100 *per cent*)	Agriculture Department	-	32.80
Miscellaneous Schemes	S.R.S.A. Jodhpur	0.33	5.09
Miscellaneous Schemes	State Council for Science and Technology	0.15	1.02
National Rural Health Mission (NRHM) (85:15)	Project Director NRHM	458.10	500.74
National Programme for Control of Blindness (100 *per cent*)	Director Medical and Health Services	8.74	8.63
Integrated Diseases Surveillance Programme (60:40)	Director Medical and Health Services	1.77	2.27
National TB Control Programme	Director Medical and Health Services	10.46	10.81
National Leprosy Eradication Programme (100 *per cent*)	Director Medical and Health Services	1.64	1.60
Various Schemes (Ayurved) (100 *per cent*)	Ayurved Department, Ajmer	9.24	NA
National Lake Conservation Scheme (70:30)	Local Self Department	6.20	6.28
National River Conservation Scheme (70:30)	Local Self Department	20.00	NA
Strengthening Scheme of Regional and Local Museum (75:25)	Archaeology and Museum	9.00	NA
University Level Granth Nirman Yojana in Indian Languages	Rajasthan Hindi Granth Academy	0.15	0.08
Police Modernisation Scheme	R.S.R.D.C.C	13.78	19.41
Arms	O.F.B.	-	3.18
Remote Village Electrification Programme and Solar Photovoltaic Power Plant	Rajasthan Renewal Energy Corporation Limited	6.89	NA
RVE Programme	Rajasthan Renewal Energy Corporation Limited	NA	8.15
Total		**9,206.89**	**8,673.55**

N.A.: Not Available

Source: Finance Accounts

Appendix 1.9

Financial Results of Major and Medium Irrigation Works during 2010-11 (Refer Paragraph 1.8.1; Page 24)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay upto 31 March 2011	Revenue Received	Working and Maintenance expenditure	Net Loss after Working and Maintenance expenditure	Interest on direct capital outlay	Net Loss after meeting interest
1	2	3	4	5	4-5= 6	7	6-7=8
	Major Irrigation Projects						
1	Bhakra Nagal Project (Irrigation Branch Portion)	2,849.30	1,762.00	3,130.17	1,368.17	268.30	1,636.47
2	Chambal Project (Irrigation Branch Portion)	30,151.10	1,116.87	1,800.80	683.93	2301.51	2,985.44
3	Indira Gandhi Nahar Project	3,81,918.57	1,498.86	5,921.83	4,422.97	37,411.65	41,834.62
4	Gurgaon Canal	3,313.68	1.71	140.76	139.05	330.41	469.46
5	Jakham Project	11,150.36	19.01	220.40	201.39	1,112.78	1,314.17
6	Gang Canal	42,844.15	466.12	1,554.56	1,088.44	4,220.76	5,309.20
	Medium Irrigation Projects						
7	Jawai River Project (Sei- Diversion Scheme)	709.57	2.45	106.50	104.05	69.74	173.79
8	Meja Project	4,056.90	0.04	165.42	165.38	405.21	570.59
9	Parbati Project (Dholpur)	6,466.95	9.48	194.62	185.14	641.69	826.83
10	Gudha Project	163.49	0.72	77.13	76.41	16.33	92.74
11	Morel Project	235.83	2.15	82.36	80.21	23.55	103.76
12	Alnia Project	195.97	0.01	118.12	118.11	19.51	137.62
13	West Banas Project	67.03	5.15	17.73	12.58	6.70	19.28
14	Vallabh Nagar Project	86.37	-	21.64	21.64	8.64	30.28
15	Badagaon Pal Project	76.02	-	14.55	14.55	7.60	22.15
16	Orai Irrigation Project	63.42	0.85	20.16	19.31	6.34	25.65
17	Wagon Diversion Scheme	1,397.26	-	57.05	57.05	139.66	196.71
	Total	**4,85,745.97**	**4,885.42**	**13,643.80**	**8,758.38**	**46,990.38**	**55,748.76**

Source: Finance Accounts

Appendix 1.10

Summarized Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings (Refer Paragraph 1.8.4; Page 26)

(₹ in lakh)

Name of the Undertaking	Period of accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the year	Turn over	Net profit (+)/ loss (-)	Interest on capital	Total return (7+8)	Percentage return on capital[7]
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2009-10	3.07	1.89	0.21	6.02	-10.31	0.60	-9.71	(-) 145.36
Jail Manufacture, Alwar	2009-10	0.16	0.09	0.002	5.75	-4.62	0.19	-4.43	(-) 212.98
Jail Manufacture, Bikaner	2009-10	8.88	4.16	0.46	3.08	-12.05	0.97	-11.08	(-) 113.99
Jail Manufacture, Jaipur	2009-10	7.56	6.33	0.67	10.34	-27.85	16.80	-11.05	(-) 5.80
Jail Manufacture, Jodhpur	2009-10	8.86	3.79	0.41	7.53	-14.55	2.23	-12.32	(-) 49.72
Jail Manufacture, Kota	2009-10	1.49	0.62	0.06	2.30	-5.17	0.13	-5.04	(-) 338.26
Jail Manufacture, Udaipur	2009-10	9.97	3.43	0.38	14.06	-13.63	1.78	-11.85	(-) 60.03
Departmental Trading of Forest Coupes	2009-10	114.26	34.45	4.5	2413.12	1608.89	10.25	1619.14	(+)1396.89
Patta Tendu Scheme	2009-10	5508.41	6.77	0.20	1210.89	1013.94	-	1013.94	[8]
Sodium sulphate Works, Deedwana	2009-10	10.61	4.43	0.23	Nil	-6.03	-	-6.03	[8]
Government Salt Works, Deedwana	2009-10	66.75	16.82	0.84	9.76	-6.92	-	-6.92	[8]
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2009-10	853161.90	189208.06	6721.72	18302.54	-92235.40	19060.12	-73175.28	(-) 20.96
Total		**858901.92**	**189290.84**	**6729.682**	**21985.39**	**-89713.70**	**19093.07**	**-70620.63**	

[7] The capital has been considered on which the interest on capital has been worked out.

[8] Capital investment of the Government is Nil, as the remittances from the undertakings were more than the amount invested by the Government.

Appendix 1.11

Statement showing the details of loans not repaid by the Institutions/Organisations (Refer Paragraph 1.8.5; Page 28)

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-11	Repaid during 2003-11	Closing Balance as on 31.03.2011
1	6215-01-192 (01)	Loans to Municipalities- Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/ Municipal Council	2.53	-	-	2.53
4	6216-03-800(01)	Industrial Housing Scheme	2.26	-	-	2.26
5	6217-60-800 (02)	Loans to Urban Improvement Trust	0.10	200.00	-	200.10
6	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
7	6235-02-800 (02)	Loans and Advances to Political Sufferers of Rajasthan	0.03	-	-	0.03
8	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.52	-	-	1.52
9	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
10	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarankars	49.79	-	-	49.79
11	6245-01-800 (04)	Loans to Gosewa Sangh for fodder etc. Through the agency of Animal Husbandry Department	11.82	-	-	11.82
12	6245-01-800 (05)	Loans to Municipalities/ Urban Improvement Trusts	4.04	-	-	4.04
13	6250-60-800 (02)	Loan to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
14	6250-60-800(03)	Loan to Bharat Sewak Samaj	1.40	-	-	1.40
15	6250-60-800 (04)	Loan to Rajasthan Board of Muslim Waqfs	2.32	-	-	2.32
16	6250-60-800 (05)	Loans to Forest Labour Co-operative Societies Through the Chief Conservator of Forests	0.42	-	-	0.42
17	6401-103 (02)	Loan to Rajasthan State Agro Industries Corporation Limited	1,587.53	58.22	-	1,645.75
18	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
19	6401-107 (01)	Loan for aerial spraying operations	15.72	-	-	15.72
20	6401-107 (02)	Agriculture Engineering	6.00	-	-	6.00
21	6401-119(02) [01]	Fruit Department	2.94	-	-	2.94
22	6401-195 (03)	Loan to Farming Co-operative Societies located in other areas	0.29	-	-	0.29
23	6402-102 (02) [03]	Ravine Reclamation	1.03	-	-	1.03
24	6403-102 (02)	Intensive Cattle Development Scheme	4.07	-	(-) 3.60	7.67
25	6403-103	Poultry Development	0.01	-	-	0.01

Appendix 1.11

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-11	Repaid during 2003-11	Closing Balance as on 31.03.2011
26	6403-104 (01)	Loan to Sheep Farmers	0.02	-	-	0.02
27	6403-107 (01)	Loan to Rajasthan Water Resources Development Corporation for Fodder Development through the Ground Water Department	9.35	-	3.60	5.75
28	6403-800 (01)	Loan to Panchayati Raj Institution	3.09	-	-	3.09
29	6404-190(01)	Loan to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71
30	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18
31	6404-190(03)	Loan to Rajasthan Dairy Development Corporation	11.30	-	-	11.30
32	6405-800(01)	Loan to Fish Farmers Development Agency Through the Director, Animal Husbandry Department	0.33	-	-	0.33
33	6408-02-800(01)	Loan to Rajasthan Rajya Sahari Kraya Vikraya Sangh Ltd.	156.32	-	-	156.32
34	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
35	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
36	6425-107(07)	Loan for establishment of Rajasthan State Co-operative Enforcement Fund	161.18	-	-	161.18
37	6515-103(03)	Loan to Panchayati Raj Institutions for shadow and pre-extensions blocks	36.73	-	-	36.73
38	6515-103(04)	Loan to Panchayati Raj Institutions- Pilot Projects for rural man-power	40.43	-	-	40.43
39	6705-800(01)	Soil Conservation	9.47	-	-	9.47
40	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
41	6705-800(03)	Rajasthan Land Development Corporation	1,453.93	-	-	1,453.93
42	6851-103(01)	Loan for Development of Hand-loom Industries Through the Director, Industries Department	0.01	-	-	0.01
43	6851-103(02)	Loan to small fabricators for modernising their equipments	0.05	-	-	0.05
44	6851-103(03)	Loan to Rajasthan Handloom Project Board for Margin Money	10.62	-	-	10.62
45	6851-103(05)	Loan for Margin Money to Rajasthan Handloom Development Corporation under Advance Plan Scheme	6.45	-	-	6.45

Appendix 1.11

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-11	Repaid during 2003-11	Closing Balance as on 31.03.2011
46	6851-103(06)	Loan for Margin Money to Rajasthan State Weaving Co-operative Union under Advance Plan Scheme	4.32	-	-	4.32
47	6851-200(01)	Loan for Development of Village Industries Through Development Department	0.02	-	(-) 0.01	0.03
48	6851-200(04)	Interest free loan in lieu of Sales Tax	0.35	-	-	0.35
49	6853-60-190 (02)	Loan to Rajasthan State Electricity Board	4.06	-	-	4.06
50	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 20.52	562.68
51	6860-60(02) [01]	Loan to M/s Hi-Tech Precision Glass Company Limited, Dholpur	11.08	-	-	11.08
52	6885-60-800-(01) [01]	Through Secretary, Industries Department	134.42	-	-	134.42
53	7075-01-800 (01)	Loan to Contractors to Strategic Roads	0.82	-	-	0.82
54	7475-103(01)	Loan to Consumer Co-operative Stores	0.98	-	(-) 1.02	2.00
55	7475-103(05)	Loan to College and University Co-operative Stores	0.07	-	-	0.07
56	7615-200	Miscellaneous Loans	32.48	-	-	32.48
Grand Total			**8,752.34**	**371.89**	**(-) 21.66**	**9,145.89**

Source: Finance Accounts

Appendix 1.12(A)

Status of Public Private Partnership (PPPs) Projects in Infrastructure (As on March 31, 2011) - Completed projects (Refer Paragraph 1.12; Page 40)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
A.	**Road Sector**		
1.	Karaunti bridge, Pali district	2.95	25.02.1997
2.	Strengthening & improvement of Mangalwar-Nimbhaheda-Neemuch Road (Km.40/0 to 50/0	6.35	01.04.2000
3.	Widening, Strengthening and improvement of Kekri –Nasirabad Road (SH-26) Km. 0/0 to 25/0	4.00	10.02.1999
4.	Improvement & Strengthening of Sirohi-Anadra-Rewdar Mandar Road upto State border (Km. 197/0 to 214/0) Km .0/0 at Beawar	7.29	01.04.2002
5.	Improvement of Sirohi-Mandar-Dessa Road SH-27 upto State border (Km 214/0 to 268/400)	26.01	17.05.2003
6.	Construction of submersible bridge by providing RCC Hume Pipe on existing cause way at Luni River on Jodhpur Balotra Guda Road SH-289	4.00	10.06.2003
7.	Improvement & Strengthening of Hanumangarh-Suratgarh Road Via Peelibanga (Km. 0/0 to 26/0)	10.24	26.03.2001
8.	Upgradation by Strengthening & renewal of Kherwara-Dungarpur Road SH-10 (Km 0/0 to 20/0)Km 0/0 Start from Malai Chouraha	3.69	18.02.2001
9.	Strengthening, Widening & Improvement of road and reconstruction of narrow & weak culverts on Nathdwara Mavali Roads MDR-36(Km 0/0 to 26/700km. 0/0)	4.50	06.03.2002
10.	Bharatpur Bye pass	13.25	12.04.2000
11.	Construction of Udaipur by-Pass Phase –II	23.99	-
12.	Improvement of Alwar - Bhiwadi Road SH-25Km. 146/0 to 225/0	18.62	09.06.2004
13.	Sikar By-Pass	13.75	15.01.2000
14.	Improvement of Banswara - Udaipur Road SH-32 (Km 91/500 to 165/0)	11.50	05.02.2002
15.	Strengthening of Banswara - Dahod Road (Km. 396/0 to 411/0 SH-4)	2.65	04.11.2001
16.	Widening & Strengthening of Challa- Neem-ka-thana - Kotputli Road SH- 13 &MDR- 25 (Km.60/800 to 125/0)	64.20	29.04.2005
17.	Bondu Nallah	1.58	16.04.2009
18.	Beedach Bridge	4.43	25.08.1996
19.	Jojri River Bridge	1.26	-
20.	Bhilwara Bypass	17.97	05.07.2001
21.	D' Zone Bypass	5.17	-
22.	Kherli Bridge	0.18	01.04.1995
23.	Khatoli Bridge	1.84	24.07.1997
24.	Sri Madhopur Bypass (SH)	0.63	03.11.1999
25.	Kankroli Bypass (SH)	4.74	10.08.1998
26.	Badgaon- Jaitpura Bridge (SH)	1.72	01.04.1997
27.	Gangapur City Bypass (SH)	5.68	27.10.1999
28.	Bikaner Bypass	8.73	15.12.1999
29.	Morel Bridge (SH)	12.09	16.09.2002
30.	Palighat Bridge (SH)	9.42	01.04.1995
31.	Kharer- Banmi Bridge (SH)	1.97	01.04.1996
32.	Jindoli Ghati Tunnel (SH)	12.45	16.05.2001
33.	Kali Sindh Bridge (NH)	16.99	05.11.1997
34.	Parvati Bridge (NH)	8.04	-

Appendix 1.12(A)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
35.	Pali Bye-Pass (Beawar - Bar - Pali - Sirohi NH-14 Km. 106/0 to 112/0)	10.25	05.12.1998
36.	Widening & Improvement of Dantiwara-Pipar City – Merta City road (Km 0/0 to 26/500)	5.47	11.02.2002
37.	Construction of Four lane road with Median Strip of 1.2 mtr wide on Bar-Bilara-Jodhpur Road SH-5 (Km.90/0 to 105/0)	8.93	24.07.2002
38.	Widening & Strengthening & Improvement of Mangalwar - Nimbahera Road (Km 0/0 to 40/0).	10.26	01.03.2002
39.	Construction of H.L. Bridge on River Massi (Km.48/200 of Sanganer – Malpura - Kekri Road) SH-12.	1.94	08.04.2002
40.	Improvement of Manglana - Makrana Road (Km 400/0 to 415/0) and Makrana - Bidiyad Road (Km 0/0 to 6/0).	6.54	21.04.2002
41.	Upgradation (Strengthening & Renewal) of SH-32 Udaipur - Salumber-Banswara Road Km. 5/0 to 72/0	13.57	02.06.2004
42.	Widening & Strengthening of Sri Ganganagar - Hanumangarh Road SH -36 Km. 1/500 to 56/0	16.03	18.02.2005
43.	Improvement of Jhalawar - Indore road SH-1A (Strengthening & Widening Km.9/700 to 29/900), 6.0 Km away from Patan to State border.	7.15	-
44.	Construction of Nimbahera by - pass on NH-79 (Ajmer Bhilwara - Chittorgarh – Nimbahera – Ratlam – Indore Road) (km. 209/087 to 217/400)	31.48	18.05.2005
45.	Widening & Strengthening of Sikar – Jhunjhunu – Loharu Road SH-8 Km. 0/0 to 119/700	49.78	21.07.2004
46.	Construction of Pali by-pass on Jodhpur Sumerpur Road NH-65 Km. 0/0 to 11/500 (0 at km. 366/0)	30.00	04.05.2006
47.	Construction of Kelwa - Amet Road 0/0 to 18/0	5.70	05.05.2006
48.	Widening, Strengthening and Improvement of Nasirabad- Kekri - Deoli Road SH-26 Km. 25/0 to 56/500	21.40	15.12.2006
49.	Widening and Strengthening of Delhi- Ramgarh – Alwar Road (SH-13) Km. 125/400 to 160/300	25.28	19.04.2008
50.	Strengthening and Improvement of Riding Quality of Existing Bikaner By- Pass Road Km. 0/0 to 28/0	12.02	09.05.2008
51.	Widening & Improvement of Kama-Nand Goan – Kosi Road 56/200 to 64/200 and Kama By-Pass (SH-44) Kama Jurehera Punhana Road (MDR-72) Km. 0/0 to 20/0 & Kama Pahari Road (ODR-16) Km. 0/0 to 22/0	35.66	05.08.2009
52.	Widening and Strengthening of Nasirabad to Magliawas Road km. 0/0 to 24/200 (MDR-39)	21.52	02.04.2009
53.	Strengthening widening & improvement of riding quality of Sirohi - Reodar - Mandar - Deesa Road (upto Gujarat Border) SH-27 Km. 197/0 to 268/400.	133.79	-
54.	Hanumangarh - Suratgarh Road including ROB at Hanumangarh (LC-71A)	39.90	01.07.2006
55.	Chomu- Ajitgarh- Shahpura (Km. 0/0 to 50/500)	38.38	01.04.2007
56.	Bikaner Bypass connecting NH-15 (BK-JSL) to NH-15 (BK- SGR) Km. 0/0 to 26/0)	41.69	31.12.2009
57.	Phalodi to Ramji ki Gol	386.30	17.01.2006
58.	Hanumangarh to Kishangarh	627.20	18.01.2006
59.	Alwar to Sikandra	128.10	17.01.2006
60.	Baran to Jhalawar	111.70	18.01.2006
61.	Lalsot to Kota	303.70	02.08.2006
	Sub Total (A)	**2,455.62**	
B.	**Urban Infrastructure**		
1.	Common Bio-Medical Waste Treatment Facility, Ajmer	0.40	21.02.2005
2.	Common Bio-Medical Waste Treatment Facility, Jodhpur	0.40	21.02.2005

Appendix 1.12(A)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
3.	Common Bio-Medical Waste Treatment Facility, Hanumangarh	0.40	21.02.2005
4.	Common Bio-Medical Waste Treatment Facility, Bikaner	0.40	21.02.2005
5.	Common Bio-Medical Waste Treatment Facility, Sawaimadhopur	0.40	21.02.2005
6.	Common Bio-Medical Waste Treatment Facility, Alwar	0.40	21.02.2005
7.	Common Bio-Medical Waste Treatment Facility, Jaipur.	0.60	21.02.2005
8.	Common Bio- Medical Waste Treatment Facility, Jhalawar	0.60	December,2008
9.	Common Bio- Medical Waste Treatment Facility, Kota	0.60	28.08.2010
10.	Useful Conversion of Solid Waste Project, Jaipur	15.00	April , 2007
	Sub Total (B)	**19.20**	
C.	**Water Sector**		
1.	Desalination Plant, Matasukh (Nagaur)	300.00	22.05.2010
	Sub – Total (C)	**300.00**	
	Grand Total (A+C)	**2,774.82**	

Source: Planning Department, GoR.

Appendix 1.12(B)

Status of Public Private Partnership (PPPs) Projects in Infrastructure (As on March 31, 2011) - Projects under Implementation (Refer Paragraph 1.12; Page 40)

S. No	Project name	Estimated cost (₹ in crore)	Date of Award	Likely date of Completion
(A)	**Road Sector**			
	PPP State Highways			
1.	Jaipur to Bhilwara (SH-12)	220.00	16.03.2010	December, 2012
2.	Chomu to Mahala via Renwal Jobner (SH -19 & 2C)	134.20	22.02.2011	June, 2013
3.	Bharatpur - Alwar Behror - Narnaul Road (SH-14)	131.92	22.02.2011	June, 2013
4.	Suratgarh - Hanumangarh	255.84	07.09.2010	13.05.2011
5.	Chittorgarh – Kapasan - Mavli- Dabok	425.96	14.10.2010	19.05.2011
6.	Pali – Nadol – Narlai – Gomti Choraya	193.95	May, 2010	11/2011
7.	Merta – Lambiya - Ras- Mangliawas	294.83	02.09.2010	27.04.2011
8.	Khandel – Ralimagra - Dariba- Fatehnagar	25.00	16.02.2010	30.04.2011
9.	Mahuwa – Hindaun - Karauli	168.03	19.01.2011	15.11.2011
10.	Jodhpur – Osiya - Phalodi	208.74	03.02.2011	15.11.2011
11.	Salumber - Keer ki Chowki	163.50	03.02.2011	15.11.2011
12.	Gotan – Pundulu - Borunda- Ransigaon-Sojat	167.45	02.02.2011	15.11.2011
13.	Alwar to Bhiwadi (4-Lane)	330.11	01.09.2010	3/2012
14.	Arjunsar to Pallu	83.93	06.04.2011	6/2012
15.	Jhalawar to Jhalawar Road	79.73	05.01.2011	5/2012
16.	Hanumangarh to Sangaria	51.40	08.02.2011	2/2012
	Sub - Total (A)	**2,934.59**		
(B)	**Urban Infrastructure**			
1	Common Bio- Medical Waste Treatment Facility, Sikar	0.60	21.02.2005	-
2	Common Bio- Medical Waste Treatment Facility, Udaipur	0.60	16.09.2008	-
3	Common Bio- Medical Waste Treatment Facility, Jalore	0.60	16.09.2008	-
4	Construction of Foot Over Bridge at Collectorate Circle, Jaipur	2.50		2038
5	Amusement Park with Snow Theme at Jawahar Circle, Jaipur	33.50		2025
6	Rope Way from Manikya Lal Verma Park to Karni Mata Temple, Udaipur	3.00		2025
7	Special Economic Zone (SEZ),	1,109.00		
8	Jal Mahal Tourism Project , Jaipur	102.24	22 November 2005	Phase -I June, 2011 and Phase - II June, 2014

Appendix 1.12(B)

S. No	Project name	Estimated cost (₹ in crore)	Date of Award	Likely date of Completion
9	Alternate route to Ghat Ki Guni by construction of tunnel through Jhalana hills to connect NH-11, Agra Road	150.00	13.10.2009	31.12.2011
	Sub – Total (B)	**1,402.04**		
(C)	**Power Sector**			
1.	Lignite based Power Plant, Bhadresh (Barmer)	5,000.00	29.05.2006	2011-12
2.	400 KV S/C Bikaner- Didwana – Ajmer Line with 400 kV/220 kV GSS at Didwana	285.00	15.02.2011	2012-13
3.	220KV D/C Sujangarh – Didwana line	18.49		2012-13
4.	400 KV S/C Hindaun-Alwar Line with 400/220 KV GSS at Alwar	188.32	19.01.2011	2012-13
5.	220 KV S/C Sikar – Nawalgarh – Jhunjhunu Line with 220/132 KV GSS at Nawalgarh	36.28	23.02.2011	2012-13
	Sub – Total (C)	**5,528.09**		
(D)	**IT Sector**			
1.	Rajasthan State Wide Area Network (RajSWAN) Project	120.21	15.04.2011	2015
2.	Common Service Centres Project.	106.40		2014
	Sub – Total (D)	**226.61**		
	Grand Total (A to D)	**10,091.33**		

Source: Planning Department, GoR.

Appendix 1.13

Status of Public Private Partnership(PPPs) Projects in Infrastructure (As on March 31, 2011) Projects under Planning/Pipeline

(Refer Paragraph 1.12; Page 40)

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Completion
(A)	**Road Sector**		
	(a) PPP State Highways		
1.	Bhilwara to Bundi via Mandal Garh (SH- 29)	111.00	-
2.	2 Suket to Bhawani – Mandi via Ramganj Mandi (SH - 9A & 19)	96.00	-
3.	Bharatpur to Sawaimadhopur via Gangapurcity (SH-1A)	350.00	-
4.	Jaipur to Nagaur via Jobner (SH-2 & 7)	342.00	August 2013
5.	Dausa Chaksu Dudu (SH-2)	165.00	-
6.	Dudu Sambhar (SH-2)	40.00	-
7.	Kotputali to Kuchaman and Daulatpura via Neem-Ka- Thana (SH-37B &7)	357.75	October 2013
8.	Rawatsar-Nohar-Bhadra upto Haryana Border (Km. 30/400 to Km. 148/00) (GREF-Road)	291.56	October 2013
9.	Baitu-Sindari PWD	16.64	April 2012
10.	Pathena-Khedli-Nagar-Pahari- upto Distt Border	34.00	May 2012
11.	NH-11 Halena-Nadwai- Kumher-Sonkh upto Border	42.25	May 2012
12.	Dungargarh-Kalu-Loonkarsar	39.79	August 2012
13.	Rohat-Jalore	80.55	September 2012
14.	Jalore-Ramsingh-Revdar	91.60	September 2012
15.	Stamau-Gengdhar-Dug-Agar	32.24	August 2012
16.	Sanchore-Makhupura State Border	15.70	January 2012
17.	Chirawa-Singhana-Pacheri upto Haryana Border	26.07	May 2012
18.	Fatehpur-Jhunjhunu-Malsisar- Rajgarh Road	26.86	May 2012
19.	Kota-Jharel-ke-Balaji-via Tather-Sultanpur Ganesh Ganj Itawa	63.04	June 2012
20.	Bali-Sewaro-Pinwara	28.32	August 2012
21.	Laxmangarh-Salasar	17.38	January 2012
22.	Sriganganagar-Padampur- Raisinghnagar-Anupgarh	23.45	May 2012
23.	Salumbar-Banswara	55.08	September 2012
24.	Gotan-Pundulu-Borunda- Ransigaon-Sojat	167.45	-
25.	Banswara-Ratlam (Upto M.P.Border)	117.03	-
26.	Mangalwar Nimbahera	86.73	-
27.	Alwar (94.300)-Deeg- Bharatpur (2.700)	135.69	-
28.	Jahajpur-Mandalgarh	197.37	-
29.	Bhilwara - Ladpura	75.18	-
30.	Rishabhdeo - Salumber	90.00	-

Appendix 1.13

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Completion
31.	Bharatpur – Roopwas - Dholpur & Keria Mod-Bokoli Mod -Fetehpur Sikri	209.00	-
32.	Dungarpur - Banswara	165.00	-
33.	Dhabadeh - Ramaganj Mandi	69.63	-
34.	Khushkhera to Kasola Chowk	34.50	9 months
35.	Kapren to Mangrol	121.69	9 months
36.	Jhalawar to Ujjain (upto Raj. Border)	75.88	12 months
	Sub Total (a)	**3,891.43**	
	(b) PPP-National Highways		
37.	Suratgarh- Sri Ganganagar (NH-15)	224.03	December 2013
38.	Nagaur-Jodhpur(NH- 65)	443.53	December 2013
39.	Sikar-Bikaner (NH-11)	621.00	July 2014
40.	Bikaner-Suratgarh (NH-15)	501.08	May 2014
41.	Fatehpur- Nagaur (NH-65)	428.00	-
42.	Ajmer-Nagaur (NH- 89)	377.15	December 2013
43.	Nagaur- Bikaner (NH- 89)	343.15	June 2014
44.	Chittorgarh – Neemuch (MP Boarder) (38 KM) and Nimbahera – Pratapgarh (80 KM) (NH- 79 & 113)	511.21	May 2014
45.	Tonk – Sawaimadhopur (NH- 116)	198.00	-
46.	Jodhpur- Pali (NH-65)	356.00	February 2014
47.	Gomti ka Choraha – Udaipur (NH-8)	905.00	August 2015
	Sub Total (b)	**4,908.15**	
	(c) Others Roads		
1.	Ring Road around Jaipur City	890.00	16.05.2011
	Sub Total (c)	**890.00**	
	Sub – Total (A)	**9,689.58**	
(B)	**Urban Infrastructure**		
1.	Exhibition cum Convention Centre at Sitapura Industrial Area , Jaipur	216.65	-
2.	International Convention Centre, Pratap Nagar, Jaipur	1026.00	-
3.	Jalore Area Development Programme – Drinking Water Supply & Sanitation Project	962.00	-
4.	Convention Centre, Kota UIT,	81.46	-
5.	Ram Lila Maidan Parking Project, Jaipur	25.00	-
6.	Jaipur Metro Rail Project	10,000.00	-
	Sub - Total (B)	**12,311.11**	
(C)	**Water Sector**		
1.	Tonk Uniyara Wa ter Supply Project	385.00	-
2.	Water Supply & Sewerage System for Udaipur town	1,000.00	-
3.	Water Supply & Sewerage System for Ajmer and Pushkar	800.00	-

Appendix 1.13

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Completion
4.	Rehabilitation & O&M of Raw Water Pumping Stations for Jaisamand	9.00	-
	Sub – Total (C)	**2,194.00**	
(D)	**Power Sector**		
1.	400 kV D/C Babai –Jaipur (North) (Twin Moose) line along with 400/220 kV GSS at Jaipur (North)	221.80	2013-14
2.	400 kV D/C Jodhpur (New)- Udaipur (Twin Moose) Line along with 400/220 kV GSS at Udaipur	379.53	2013-14
3.	400 Bikaner – Sikar D/C line (Twin Moose) – 210 Km	219.58	2013-14
4.	400 kV AKAL – Jodhpur (New) D/C line (Quad Moose) -240 Km	512.27	2013-14
	Sub – Total (D)	**1,333.18**	
(E)	**Social Sector**		
1.	New Senior Secondary Schools project – Five schools per district; 165 schools in total	600.00	2030
2.	Manas Arogya Heart – Care Hospital & Research Institute in Jaipur	50.00	-
	Sub - Total (E)	**650.00**	
	Grand Total	**26,177.87**	

Source: Planning Department, GoR.

Appendix 2.1

Statement of various grants/appropriations where saving was more than ₹ 10 crore each or more than 20 per cent of the total provision (Refer paragraph 2.3.1 ; page 45)

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1.	3	Secretariat	154.24	42.32	27.4
2.	8	Revenue	563.23	170.78	30.3
3.	34	Relief from Natural Calamities	1,475.44	360.37	24.4
4.	35	Miscellaneous Community and Economic Services	140.07	96.00	68.5
5.	38	Minor Irrigation and Soil Conservation	112.00	22.64	20.2
Capital-Voted					
6.	3	Secretariat	15.00	15.00	100.0
7.	9	Forest	72.69	49.44	68.0
8.	27	Drinking Water Scheme	1,834.15	705.25	38.5
9.	29	Urban Plan and Regional Development	961.63	269.07	28.0
10.	35	Miscellaneous Community and Economic Services	553.22	498.10	90.0
11.	36	Co-operation	87.83	26.69	30.4
12.	46	Irrigation	883.45	181.67	20.6
13.	48	Power	2,326.00	1,030.00	44.3
		Total	**9,178.95**	**3,467.33**	**37.8**

Source: Appropriation Accounts

Appendix 2.2

Statement of various grants/appropriations where excess expenditure was more than ₹ 1 crore each and also by more than 10 *per cent* of the total provision (Refer paragraph 2.3.3; page 52)

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue-Voted							
1	26	Medical and Public Health and Sanitation	2211-Family Welfare 200-Other Services and Supplies 01-Conventional Contraceptives	3.59	4.75	1.16	32.3
2	28	Special Programmes for Rural Development	2515-Other Rural Development Programmes 800-Other expenditure 03-District Rural Development Agency Administration 01-Headquarters	3.03	4.93	1.90	62.7
3	33	Social Security and Welfare	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 800-Other expenditure 04-Through the Minority Affairs Department 01-Administration	0.94	2.35	1.41	150.0
4	46	Irrigation	2700-Major Irrigation 01-Bhakra Nangal Project (Commercial) 001-Direction and Administration 01-Engineer and related staff	3.94	6.25	2.31	58.6
5	46	Irrigation	2700-Major Irrigation 01-Bhakra Nangal Project (Commercial) 001-Direction and Administration 03-Expenditure through Bhakra Beas Management Board	8.19	11.26	3.07	37.5
6	46	Irrigation	2700-Major Irrigation 01-Bhakra Nangal Project (Commercial) 799-Suspense 02-Bhakra Beas Management Board	-	1.63	1.63	100.0

Appendix 2.2

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Capital-Voted							
7	20	Housing	4216-Capital outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 01-General Residential Buildings 90-Construction Work (Through the Chief Engineer, Public Works Department)	4.59	6.79	2.20	47.9
8	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 08-Restoration of Water Supply Schemes against Depreciation Reserve Fund	25.00	28.37	3.37	13.5
9	27	Drinking Water Scheme	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 22-Jhalarapatan Water Supply Scheme-Chapi to Jhalawar	0.11	3.10	2.99	2719.1
10	27	Drinking Water Scheme	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 31-Kolayat Tehsil Water Supply Scheme	-	1.53	1.53	100.0
11	27	Drinking Water Scheme	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 02-Rural Water Supply Schemes through pipelines 03-Percentage Charges (Prorata) transferred from M. H. 2215-Water Supply and Sanitation 02-001(09)	10.15	17.30	7.15	70.4
Total				**59.54**	**88.26**	**28.72**	

Source: Appropriation Accounts

Appendix 2.3

Excess over provision of previous years requiring regularisation (Refer paragraph 2.3.4; page 52)

Year	Number of grants/ appropriations	Number and name of Grant	Grant/ appropriation	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC) (As on 31 August 2011)
2007-08	4	17-Jails	Revenue-Voted	0.19	Examined by PAC
		22-Area Development	Revenue-Voted	0.02	Examined by PAC
		27-Drinking Water Scheme	Revenue-Voted	8.72	Examined by PAC
		33-Social Security and Welfare	Revenue-Voted	10.34	Examined by PAC
	4	13-Excise	Revenue-Charged	0.01	Examined by PAC
		21-Roads and Bridges	Revenue-Charged	0.12	Examined by PAC
		38-Minor Irrigation and Soil conservation	Revenue-Charged	0.06	Examined by PAC
		46-Irrigation	Revenue-Charged	0.01	Examined by PAC
		46-Irrigation	Capital-Charged	0.03	Examined by PAC
2008-09	10	9-Forest	Revenue-Voted	5.83	Examined by PAC
		16-Police	Revenue-Voted	36.42	Examined by PAC
		19-Public Works	Revenue-Voted	9.47	Examined by PAC
		20-Housing	Revenue-Voted	0.15	Examined by PAC
		21-Roads and Bridges	Revenue-Voted	1,05.57	Examined by PAC
		24-Education, Art and culture	Revenue-Voted	1,71.65	Not examined by PAC
		26-Medical and Public Health and Sanitation	Revenue-Voted	8.75	Examined by PAC
		27-Drinking Water Scheme	Revenue-Voted	91.35	Not examined by PAC
		11-Miscellaneous Social Services	Capital-Voted	1.04	Not examined by PAC
		21-Roads and Bridges	Capital-Voted	13.69	Examined by PAC
		45-Loans to Government Servants	Capital-Voted	0.01	Examined by PAC
	6	16-Police	Revenue-Charged	0.06	Examined by PAC
		21-Roads and Bridges	Revenue-Charged	[A]	Examined by PAC
		23-Labour and Employment	Revenue-Charged	0.01	Examined by PAC
		27-Drinking Water Scheme	Revenue-Charged	0.03	Not examined by PAC

Appendix 2.3

Year	Number of grants/ appropriations	Number and name of Grant	Grant/ appropriation	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC) (As on 31 August 2011)
		37-Agriculture	Revenue-Charged	[B]	Not examined by PAC
		43-Minerals	Revenue-Charged	[C]	Examined by PAC
2009-10	3	27-Drinking Water Scheme	Revenue-Voted	33.96	Not examined by PAC
		28-Special Programmes for Rural Development	Revenue-Voted	1.75	Not examined by PAC
		45-Loans to Government Servants	Capital-Voted	[D]	Not examined by PAC
	2	26-Medical and Public Health and Sanitation	Revenue-Charged	0.01	Not examined by PAC
		29-Urban Plan and Regional Development	Revenue-Charged	[E]	Not examined by PAC
Total	**29**			**499.25**	

[A] Only ₹ 184
[B] Only ₹ 597
[C] Only ₹ 384
[D] Only ₹ 2,010
[E] Only ₹ 15,360

Appendix 2.4

Cases where supplementary provision (₹ 1 crore or more in each case) proved unnecessary (Refer paragraph 2.3.6; page 53)

(₹ in crore)

S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
A. Revenue (Voted)					
1	4-District Administration	287.20	265.32	21.88	8.92
2	13-Excise	110.75	92.15	18.60	2.84
3	16-Police	2,086.46	2,047.93	38.53	31.69
4	19-Public Works	315.03	286.14	28.89	8.55
5	24-Education, Art and Culture	9,765.17	9,679.62	85.55	171.87
6	25-Treasury and Accounts Administration	102.58	100.31	2.27	1.14
7	33-Social Security and Welfare	1,594.79	1,591.98	2.81	160.08
8	39-Animal Husbandry and Medical	302.60	301.85	0.75	4.11
B. Capital (Voted)					
9	27-Drinking Water Scheme	1,734.65	1,128.90	605.75	99.50
10	29-Urban Plan and Regional Development	897.16	692.56	204.60	64.47
11	33-Social Security and Welfare	44.31	40.92	3.39	4.56
Total		**17,240.70**	**16,227.68**	**1,013.02**	**557.73**

Source: Appropriation Accounts

Appendix 2.5

Excess/Unnecessary/Insufficient re-appropriation of funds (where re-appropriation and final excess/saving were more than ₹ 1 crore) (Refer: paragraph 2.3.7; page 55)

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
Insufficient re-appropriation of funds					
1.	15	Pensions and other Retirement Benefits	2071-01-101-01 Pensions to State employees	(-) 164.13	(-) 111.30
2.	19	Public Works	2059-80-001-01-03 Execution	(-) 12.88	(-) 2.50
3.	20	Housing	2216-05-053-01-11 Proportionate expenditure relating to Major head 2059-Establishment	(-) 5.87	(-) 1.61
4.	21	Roads and Bridges	5054-02-337-03 Through Border Road Development Board	(-) 98.48	(-) 33.87
5.	26	Medical and Public Health and Sanitation	2210-03-103-01 Primary Health Centre	(-) 93.48	(-) 1.33
6.	27	Drinking Water Scheme	4215-01-102-03-05 Maintenance Percentage Charges (O & M) for Rural Schemes transferred from Major head 2215-Water Supply and Sanitation-01-102	(-) 2.75	(-) 8.58
7.	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (EAP) Construction Work	(-) 13.34	(-) 1.96
8.	32	Civil Supplies	3456-102-01-02 Distribution	(-) 14.79	(-) 1.79
9	33	Social Security and Welfare	2235-60-102-01-01 Pensions to old aged persons	(-) 25.04	(-) 3.32
10.	37	Agriculture	4401-800-03-06 Through the University and Higher Education Department	(-) 1.00	(-) 1.00
11.	46	Irrigation	2702-01-800-01-02 Proportionate expenditure transferred from sub head "2701-80-General"	(-) 1.73	(-) 2.73

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
12.	46	Irrigation	4700-24-001-03-01 Construction Works in Rajasthan	(-) 82.65	(-) 1.38
13.	46	Irrigation	4702-101-02-04 Proportionate expenditure transferred from Major head 2701-Establishment	(-) 3.31	(-) 5.81
14.	46	Irrigation	4702-101-03-02 Proportionate expenditure transferred from Major head 2701	(-) 1.76	(-) 1.11
15	46	Irrigation	4702-101-04-02 Proportionate expenditure transferred from Major head 2701	(-) 6.41	(-) 2.06
16.	46	Irrigation	4702-800-06-02 Proportionate expenditure transferred from Major head 2701	(-) 13.24	(-) 10.96
17.	20	Housing	4216-01-106-01-90 Construction Work (through the Chief Engineer, Public Works Department)	(+) 2.71	(+) 2.20
18.	27	Drinking Water Scheme	2215-01-102-01 Other Rural Water Supply Schemes	(+) 21.65	(+) 18.75
19.	27	Drinking Water Scheme	4215-01-102-08 Summer Season Contingency	(+) 7.25	(+) 2.32
Unnecessary re-appropriation of funds					
20.	15	Pensions and Other Retirement Benefits	2071-01-102 Commuted value of Pensions	(+) 4.38	(-) 18.12
21.	29	Urban Plan and Regional Development	4217-60-050-02 Development of six main cities (EAP) works through the Rajasthan Urban Infrastructure Development Project (RUIDP)	(+) 14.76	(-) 163.18
22.	34	Relief from Natural Calamities	2245-01-800-01-18 Agriculture input grant except for small and marginal farmers	(+) 8.34	(-) 15.51
23.	37	Agriculture	2401-108-17 Integrated Scheme of Oil Seed, Pulses, Oil palm and Maize (25% State Share: 75% Central Share)	(+) 2.52	(-) 3.67
24.	21	Roads and Bridges	3054-02-337-01-01 Maintenance and Restoration	(-) 35.70	(+) 8.80

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
25.	27	Drinking Water Scheme	4215-01-102-02-03 Percentage Charges (Prorata) transferred from Major head 2215-Water Supply and Sanitation 02-001(09)	(-) 6.39	(+) 7.15
Excessive re-appropriation of funds					
26.	15	Pensions and Other Retirement Benefits	2071-01-104-01 Gratuity to State Employees	(+) 53.32	(-) 22.59
27.	15	Pensions and Other Retirement Benefits	2071-01-105 Family Pensions	(+) 53.63	(-) 25.48
28.	15	Pensions and Other Retirement Benefits	2071-01-115 Leave Encashment Benefits	(+) 43.47	(-) 7.24
29.	21	Roads and Bridges	3054-80-001-01-01 Establishment	(+) 16.45	(-) 3.57
30.	26	Medical and Public Health and Sanitation	2210-03-104-01 Community Health Centre	(+) 6.13	(-) 1.44
31.	27	Drinking Water Scheme	2215-01-197-01 Grants to Panchayat Samitis (for maintenance of hand pumps)	(+) 1.17	(-) 1.00
32.	27	Drinking Water Scheme	4215-01-101-07 Summer Contingency	(+) 3.50	(-) 1.55
33.	33	Social Security and Welfare	2235-60-102-01-05 Widow Pension	(+) 10.46	(-) 2.44
34.	33	Social Security and Welfare	2235-60-800-04-04 Post-metric Scholarship to Minorities Communities Students	(+) 5.12	(-) 1.09
35.	34	Relief from Natural Calamities	2245-01-102-10 Water Supply through the Public Health and Engineering Department	(+) 12.06	(-) 1.73
36.	34	Relief from Natural Calamities	2245-01-104-02 Transport	(+) 70.84	(-) 1.61
37.	34	Relief from Natural Calamities	2245-01-800-01-17 Agriculture input grant except for small and marginal farmers for Agriculture Crops, Horticulture Crops and Annual lease Crops	(+) 72.54	(-) 11.57
38.	46	Irrigation	2700-02-800-03 Other expenditure	(+) 2.26	(-) 2.25
39.	46	Irrigation	2701-71-800-01 Other expenditure	(+) 2.37	(-) 1.97

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
40.	46	Irrigation	4701-66-001-02 Proportionate expenditure transferred from Major head' 2701	(+) 8.11	(-) 1.99
41.	46	Irrigation	4701-71-001-01-02 Proportionate expenditure transferred from Major head 2701	(+) 4.94	(-) 4.25
42.	46	Irrigation	4701-72-001-01-02 Proportionate expenditure transferred from Major head 2701	(+) 7.75	(-) 4.25
43.	46	Irrigation	4702-800-05-02 Proportionate expenditure transferred from Major head 2701	(+) 6.14	(-) 5.50
44.	24	Education, Art and Culture	2202-01-101-01 Upper Primary Schools for Boys	(-) 147.18	(+) 2.08
45.	26	Medical and Public Health and Sanitation	2211-200-01 Conventional Contraceptives	(-) 10.41	(+) 1.16
46.	27	Drinking Water Scheme	4215-01-101-01-02 Other Urban Water Supply Schemes	(-) 96.95	(+) 2.06
47.	27	Drinking Water Scheme	4215-01-101-01-12 Water Supply to Jaipur from Bisalpur Project (JBIC)	(-) 12.99	(+) 1.88
48.	27	Drinking Water Scheme	4215-01-101-08 Restoration of Water Supply Schemes against Depreciation Reserve Fund	(-) 82.64	(+) 3.37
49.	27	Drinking Water Scheme	4215-01-102-01-31 Kolayat Tehsil Water Supply Scheme	(-) 2.50	(+) 1.53
50.	33	Social Security and Welfare	2236-02-101-01-02 Integrated Child Development Scheme	(-) 46.31	(+) 1.01
51.	46	Irrigation	4702-800-06-04 Execution	(-) 60.43	(+) 1.02
Total					**(+) 53.33 (-) 493.31**

Source: Appropriation Accounts

Abstract	No. of cases	Amount (₹ in crore)
Excess expenditure after re-appropriation	13	53.33
Savings after re-appropriation	38	493.31
Total	**51**	**546.64**

Appendix 2.6

Details of saving of ₹ 1 crore and above not surrendered (Refer paragraph 2.3.9; page 56)

(₹ in crore)

S. No.	Number and Name of Grants	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue- Voted			
1	6-Administration of Justice	11.57	9.52	2.05
2	12-Other Taxes	21.67	19.07	2.60
3	15-Pensions and other Retirement Benefits	188.35	3.48	184.87
4	16-Police	70.22	68.71	1.51
5	19-Public Works	37.44	34.39	3.05
6	20-Housing	8.75	7.08	1.67
7	26-Medical and Public Health and Sanitation	361.77	357.68	4.09
8	32-Civil Supplies	22.29	20.50	1.79
9	33-Social Security and Welfare	162.89	154.65	8.24
10	34-Relief from Natural Calamities	360.37	327.12	33.25
11	37-Agriculture	37.83	33.81	4.02
12	41-Community Development	7.29	5.90	1.39
13	46-Irrigation	46.83	27.42	19.41
14	51-Special Organisational Scheme for Welfare of Scheduled Castes	16.59	14.99	1.60
	Capital- Voted			
15	19-Public Works	22.33	19.93	2.40
16	21-Roads and Bridges	39.72	5.79	33.93
17	27-Drinking Water Scheme	705.25	424.01	281.24
18	29-Urban Plan and Regional Development	269.07	103.86	165.21
19	37-Agriculture	36.38	35.21	1.17
20	46-Irrigation	181.67	142.76	38.91
	Total	**2,608.28**	**1,815.88**	**792.40**

Source: Appropriation Accounts

Appendix 2.7

Cases of surrender of funds in excess of ₹ 20 crore on 31 March 2011 (Refer paragraph 2.3.9; page 56)

(₹ in crore)

Sr. No.	Grant No/ Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	Interest Payments	2049	*7,427.02*	*58.37*
2.	3	2052, 2251, 3451	154.24	41.66
3.	4	2053	296.12	30.80
4.	8	2029, 2052	563.23	170.17
5.	9	2406	484.88	66.32
6.		4406	72.69	49.79
7.	13	2039	113.59	22.03
8.	16	2055, 2070	2,118.15	68.71
9.	19	2059	323.58	34.39
10.	21	3054	879.65	48.21
11.	22	4575, 4705	243.04	22.68
12.	24	2202, 2203, 2205	9,937.04	259.40
13.	26	2210, 2211	2,806.95	357.68
14.	27	4215	1,834.15	424.01
15.	29	2217	1,329.96	178.16
16.		4217, 6217	961.63	103.86
17.	30	2202, 2210, 2236	1,533.34	43.33
18.	32	3456	306.74	20.50
19.	33	2225, 2230, 2235, 2236	1,754.87	154.65
20.	34	2245	1,475.44	327.12
21.	35	2047, 3454, 3475	140.07	95.96
22.	36	4408, 4425, 6408, 6425	87.83	26.69
23.	37	2401, 2415, 2435	1,474.97	33.81
24.		4401	199.50	35.21
25.	38	2402, 2702	112.00	22.64
26.	46	2700, 2701, 2702,	1,336.61	27.42
27.		4700, 4701, 4702, 4711	883.45	142.76
28.	48	4801, 6801	2,326.00	1,030.00
29.	50	2505, 2515	294.65	26.55
	Total		**41,471.39**	**3,922.88**

Source: Appropriation Accounts

Appendix 2.8

Rush of Expenditure
(Refer paragraph 2.3.11; page 56)

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of expenditure incurred during	
						January-March 2011	March 2011
1.	10-Miscellaneous General Services	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption Fund	36.94	36.94	36.94	100.0	100.0
2.	19-Public Works	4059-80-051-03 General Building (Administration of Justice)	35.06	32.21	45.85	76.5	70.2
3	21-Roads and Bridges	5054-03-337-07 Roads financed by State Road Development Fund	100.82	92.30	166.71	60.5	55.4
4		5054-80-190-02 Rajasthan State Road Development and Construction Corporation Limited	10.00	10.00	10.00	100.0	100.0
5	23-Labour and Employment	3475-108-01 *Swarn Jayanti Shahri Rozgar Yojana*	18.75	18.51	19.39	96.7	95.5
6	26-Medical and Public Health and Sanitation	2210-06-101-14 External Aided Schemes	48.96	47.71	75.24	65.1	63.4
7		4210-03-105-07 Other expenditure	16.18	14.68	17.97	90.0	81.7
8	28-Special Programmes for Rural Development	2501-05-196-02 For Integrated Catchment Development	19.92	19.92	19.86	100.3	100.3
9	29-Urban Plan and Regional Development	2217-80-191-14 Grants under the recommendations of State Finance Commission	40.42	28.61	40.42	100.0	70.8
10		2217-80-192-14 Grants under the recommendation of State Finance Commission	92.16	62.90	91.70	100.5	68.6
11		4217-03-800-02 Urban Roads and Drainage etc.	18.20	18.20	18.16	100.2	100.2
12		4217-03-800-03 Jawahar Lal Nehru National Urban Renewal Mission	77.87	39.21	77.99	99.8	50.3
13		4217-04-800-01 Integrated House and Slum Development Plan (IHSDP)	114.19	100.86	115.09	99.2	87.6
14		4217-60-190-01-01 Jaipur Metro Rail Project Corporation Limited	94.00	94.00	179.00	52.5	52.5

Appendix 2.8

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of expenditure incurred during	
						January-March 2011	March 2011
15	30-Tribal Area Development	2401-796-28 Crop Insurance	15.00	15.00	28.50	52.6	52.6
16		2505-01-196-01 Indira Awas Yojana	20.10	18.01	15.76	127.5	114.2
17	30-Tribal Area Development	2515-198-03-03 Operational/Activities	43.73	43.73	43.73	100.0	100.0
18		4225-02-796-09 Various construction work in sub-plan area for irrigation facility (SCA)	16.64	16.64	16.64	100.0	100.0
19	32-Civil Supplies	5475-190-03 Investment in Rajasthan State Civil Supply Corporation Limited	50.00	40.00	50.00	100.0	80.0
20	33-Social Security and Welfare	2225-01-793-01 Scheduled Castes Sub-plan	25.28	25.18	42.63	59.3	59.1
21		2225-02-277-01-01 Through the Commissioner, Social Justice and Empowerment Department	37.55	34.87	67.36	55.8	51.8
22		2225-03-277-02 Maintenance of Hostels	18.93	18.16	20.54	92.1	88.4
23	35-Miscellaneous Community and Economic Services	3454-02-203-01 Through the Director, Information Technology and Communication Department	16.95	15.79	21.72	78.0	72.7
24	37-Agriculture	2401-119-28 Drip Irrigation State Scheme	15.78	15.78	22.51	70.1	70.1
25		2401-800-27 National Agriculture Development Project (SCA)	314.61	269.85	479.84	65.6	56.2
26		4401-800-03 National Agriculture Development Project (SCA)	80.77	61.21	102.82	78.6	59.5
27		6401-800-06 Loan to Agriculture Universities	54.79	54.79	54.79	100.0	100.0
28	40-State Enterprises	4860-04-190-01 Investment in Rajasthan Rajya Ganganagar Sugar Mills Limited	15.00	15.00	15.00	100.0	100.0
29	41-Community Development	2515-197-05 Grants-in-aid to Panchayat Samitis under the recommendations of State Finance Commission	34.74	34.74	34.74	100.0	100.0
30		2515-198-03-02 Functional/Activities	246.12	246.12	246.09	100.0	100.0

Appendix 2.8

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of expenditure incurred during	
						January-March 2011	March 2011
31	46-Irrigation	4701-66-001-01 Direction and Administration	31.60	31.60	33.00	95.8	95.8
32		4701-67-001-01 Direction and Administration	16.98	14.64	17.08	99.4	85.7
33		4701-72-001-01 Direction and Administration	20.46	20.58	28.05	72.9	73.4
34		4702-800-05 Water Harvesting Structure	23.60	22.91	30.19	78.2	75.9
35	48-Power	2801-80-800-08 Grant to Rajasthan Rajya Vidyut Prasaran Nigam Limited	36.88	36.88	36.88	100.0	100.0
36		2801-80-800-12 Grant for interest to Rajasthan Vidyut Utpadan Nigam Limited	18.99	18.99	18.99	100.0	100.0
37		2801-80-800-23 Grant for non-increase of rates to Jaipur Vidyut Vitran Nigam Limited	103.28	95.20	176.00	58.7	54.1
38		2801-80-800-24 Grant for non-increase of rates to Jodhur Vidyut Vitran Nigam Limited	201.51	193.90	270.00	74.6	71.8
39		2801-80-800-31 Grant for re-establishment of weaker Industries	45.13	45.13	45.13	100.0	100.0
40	49-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	3604-198-01 Share of Panchayats in royalty under the recommendations of State Finance Commission	13.58	13.58	13.67	99.4	99.4
41	51-Special Organisational Scheme for Welfare of Scheduled Castes	2225-01-789-01 Scholarship and Stipend	68.33	62.80	107.25	63.7	58.6
42		2225-01-789-22 Pradhanmantri Adarsh Gram Yojana	22.65	22.65	22.65	100.0	100.0
43		2515-198-03-04 Operational/Activities	60.04	60.04	60.04	100.0	100.0
44	Interest Payments	2049-03-104-02 Interest on Contributory Provident Funds	*71.81*	*71.81*	*71.76*	*100.1*	*100.1*
45		2049-03-117-01 For Government Employees	*62.97*	*62.97*	*64.56*	*97.5*	*97.5*
46		2049-60-101-04 Interest on deposits of State Industrial and Mineral Development Corporation Limited	*13.42*	*13.42*	*13.42*	*100.0*	*100.0*

Appendix 2.8

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of expenditure incurred during	
						January-March 2011	March 2011
47	Public Debt	6003-106-02 Special Bonds (Power Bonds)	*18.44*	*18.44*	*36.88*	*50.0*	*50.0*
48		6003-108 Loans from National Co-operative Development Corporation	*27.10*	*27.10*	*27.10*	*100.0*	*100.0*
Total			**2,586.23**	**2,373.56**	**3,249.64**		

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

Appendix 2.9

No expenditure against provision
(Refer paragraph 2.5; page 59)

(₹ in crore)

S. No.	Head	Original	Supplementary	Total	Gross Exp	Saving	Surrender	Net
	2007-08							
1	4215-01-101-01-27 Jawai-Pali-Jalore Water Supply Scheme (Jawai-Jodhpur Pipe Line Project)	5.00	-	5.00	-	5.00	5.00	Nil
2	4215-01-101-01-43 Jhalarapatan Water Supply Scheme-Chhapi to Jhalawar	5.00	-	5.00	-	5.00	5.00	Nil
3	4215-01-102-37 Projects based on XII Finance Commission	17.50	-	17.50	-	17.50	17.50	Nil
4	4215-01-102-40 Deeg Water Supply Scheme	5.00	-	5.00	-	5.00	5.00	Nil
5	4215-01-102-20 Churu-Jhunjhunu Water Supply Scheme	60.00	-	60.00	-	60.00	60.00	Nil
	2008-09							
6	4215-01-102-28 Fluoride Control Project, Kekri-Sarwar Phase II	2.50	-	2.50	-	2.50	2.50	Nil

Appendix 2.9

(₹ in crore)

S. No.	Head	Original	Supplementary	Total	Gross Exp	Saving	Surrender	Net
7	4215-01-102-01-32 Other Rural Water Supply Scheme (Quality Submission)	3.00	-	3.00	-	3.00	3.00	Nil
8	4215-01-102-19 Chambal-Baler-Sawai Madhopur Water Supply Scheme	8.00	-	8.00	-	8.00	8.00	Nil
	2009-10							
9	4215-01-101-01-54 Urban Infrastructure for Small and Medium Town and other agencies based schemes	4.00	-	4.00	-	4.00	4.00	Nil
10	4215-01-101-01-61 Urban Water Supply Scheme, Jodhpur	60.00	-	60.00	-	60.00	54.00	6.00
11	4215-01-102-01-30 Kolayat (Nokha) Water Supply Scheme	10.00	-	10.00	-	10.00	10.00	Nil
12	4215-01-102-01-31 Kolayat Tehsil Water Supply Scheme	10.00	-	10.00	-	10.00	10.00	Nil
13	4215-01-102-22 Water Supply in Rural Areas due to Famine	5.00	-	5.00	-	5.00	5.00	Nil

Appendix 2.9

(₹ in crore)

S. No.	Head	Original	Supplementary	Total	Gross Exp	Saving	Surrender	Net
14	4215-01-102-35 For purchase of Rings and re- utilisation	2.50	-	2.50	-	2.50	2.50	Nil
	2010-11							
15	4215-01-101-01-55 Water Supply Scheme to Special Economic Zone (SEZ), Jaipur	5.00	-	5.00	-	5.00	5.00	Nil
16	4215-01-102-01-30 Kolayat (Nokha) Water Supply Scheme	2.50	-	2.50	-	2.50	0.97	1.53
17	4215-01-102-04-01 Project Management Cell, Churu	5.00	-	5.00	-	5.00	5.00	Nil
	Total			**210.00**		**210.00**	**202.47**	**7.53**

Source: Appropriation Accounts

Appendix 2.10

Persistent Savings
(Refer paragraph 2.5; page 59)

(₹ in crore)

S. No.	Head	Year	Original Provision	Gross Exp	Saving	Percentage of saving to total provision
1	4215-01-101-01-12 Water Supply to Jaipur from Bisalpur Project (JBIC)	2008-09	225.00	158.38	66.62	29.6
		2009-10	165.00	97.10	67.90	41.2
		2010-11	50.00	38.89	11.11	22.2
2	4215-01-102-01-29 Kalikhar-Jhalawar Water Supply Scheme	2008-09	15.00	7.94	7.06	47.1
		2009-10	27.00	22.00	5.00	18.5
		2010-11	15.00	12.75	2.25	15.0
3	4215-01-102-01-30 Kolayat (Nokha) Water Supply Scheme	2008-09	3.00	0.23	2.77	92.3
		2009-10	10.00	-	10.00	100.0
		2010-11	2.50	-	2.50	100.0
4	4215-01-799-01 Stock	2008-09	390.00	325.52	64.48	16.5
		2009-10	390.00	234.85	155.15	39.8
		2010-11	390.00	102.97	287.03	73.6
5	4215-02-106-02 Complete cleaning Expedition	2008-09	15.00	6.18	8.82	58.8
		2009-10	15.00	9.01	5.99	39.9
		2010-11	15.00	7.69	7.31	48.7

Source: Appropriation Accounts

Appendix 2.11

Cases of New Services
(Refer paragraph 2.7; page 61)

(₹ in lakh)

Sl. No.	Grant	Head of Account		Total Budget Provision	Expenditure	Excess	Percentage Excess over provision
1	3-Secretariat	2052	Secretariat-General Services	-	16.20	16.20	100.0
		090	Secretariat				
		02	Department of Personnel				
		04	Establishment of Funds for delivering services Through the Administrative Reforms Department				
2	9-Forest	4406	Capital Outlay on Forestry and Wild Life	29.46	77.48	48.02	163.0
		01	Forestry				
		800	Other expenditure				
		02	Different Projects for Forest/CAMPA				
3	19-Public Works	2059	Public Works	23.08	85.53	62.45	270.6
		80	General				
		053	Maintenance and Repairs				
		18	Registrar, Rajasthan High Court, Jodhpur				
4	20-Housing	4216	Capital outlay on Housing	458.89	678.75	219.86	47.9
		01	Government Residential Buildings				
		106	General Pool Accommodation				
		01	General Residential Buildings				
		90	Construction Work (through the Chief Engineer, Public Works Department)				
5	26-Medical and Public Health and Sanitation	2211	Family Welfare	359.11	474.84	115.73	32.2
		200	Other Services and Supplies				
		01	Conventional Contraceptives				
6	27-Drinking Water Scheme	4215	Capital Outlay on Water Supply and Sanitation	3.00	24.91	21.91	730.3
		01	Water Supply				
		101	Urban Water Supply				
		01	General Urban Water Supply Schemes				
		42	Scheme for re-utilisation of Polluted Water				
		4215	Capital Outlay on Water Supply and Sanitation	1,015.00	1,729.90	714.90	70.4
		01	Water Supply				
		102	Rural Water Supply				
		02	Rural Water Supply Schemes through Pipe Lines				
		03	Percentage charges (Prorata) transferred from Major Head 2215 Water Supply and Sanitation 02-001(09)				
		4215	Capital Outlay on Water Supply and Sanitation	11.00	310.10	299.10	2719.1
		01	Water Supply				
		102	Rural Water Supply				
		01	Accelerated Rural Water Supply Schemes				
		22	Jhalrapatan Water Supply Scheme-Chapi to Jhalawar				

Appendix 2.11

(₹ in lakh)

Sl. No.	Grant	Head of Account		Total Budget Provision	Expenditure	Excess	Percentage Excess over provision
		4215	Capital Outlay on Water Supply and Sanitation	-	152.66	152.66	100.0
		01	Water supply				
		102	Rural water supply				
		01	Accelerated Rural Water Supply Schemes				
		31	Kolayat Tehsil Water Supply Scheme				
		4215	Capital Outlay on Water Supply and Sanitation	42.00	56.87	14.87	35.4
		01	Water Supply				
		102	Rural Water Supply				
		03	Other Rural Water Supply Programmes				
		03	D-fluoridation Project				
		4215	Capital Outlay on Water Supply and Sanitation	25.91	31.58	5.67	21.9
		01	Water Supply				
		102	Rural Water Supply				
		11	Churu-Bisau Water Supply Scheme (through the Chief Engineer, Project Management Cell, Churu)				
		4215	Capital Outlay on Water Supply and Sanitation	117.44	152.86	35.42	30.2
		01	Water Supply				
		102	Rural Water Supply				
		43	National Rural Drinking Water Quality Control and Watching Programme				
7	28-Special Programmes for Rural Development	2515	Other Rural Development Programmes	302.55	492.66	190.11	62.8
		800	Other expenditure				
		03	District Rural Development Agency Administration				
		01	Head Quarters				
8	33-Social Security and Welfare	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	30.74	44.91	14.17	46.1
		03	Welfare of Backward Classes				
		800	Other expenditure				
		02	Devnarain Yojana (Through the P.H.E.D.)				
		01	Assistance for Public Health				
		4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	198.70	240.40	41.70	21.0
		03	Welfare of Backward Classes				
		800	Other expenditure				
		05	Devnarain Yojana (Through the Women and Child Development Department)				
		01	Construction of Aanganbari Building				
9	46-Irrigation	2700	Major Irrigation	394.63	625.36	230.73	58.5
		01	Bhakra Nangal Project (commercial)				
		001	Direction and Administration				
		01	Engineer and related staff				

Appendix 2.11

(₹ in lakh)

Sl. No.	Grant	Head of Account		Total Budget Provision	Expenditure	Excess	Percentage Excess over provision
		2700	Major Irrigation	818.86	1,126.05	307.19	37.5
		01	Bhakra Nangal Project (commercial)				
		001	Direction and Administration				
		03	Expenditure through Bhakra Beas Management Board				
		2700	Major Irrigation	-	162.58	162.58	100.0
		01	Bhakra Nangal Project (commercial)				
		799	Suspense				
		02	Bhakra Beas Management Board				
		2700	Major Irrigation	68.00	81.77	13.77	20.3
		04	Indira Gandhi Nahar Project (commercial)				
		101	Maintenance and Repairs				
		02	Expenditure on enforcement and maintenance of Loonkarnsar Lift Scheme (Kanwarsen Lift)(through Chief Engineer I.G.N.P. Bikaner)				
		01	Other maintenance expenditure				
		2700	Major Irrigation	2.52	12.56	10.04	398.4
		31	Gang Canal (Commercial) Through the Irrigation (North) Department				
		799	Suspense				
		01	Suspense				
		2701	Medium Irrigation	14.29	29.08	14.79	103.5
		80	General				
		799	Suspense				
		01	Through the Chief Engineer, Water Resources Department				
		4700	Capital Outlay on Major Irrigation	-	74.43	74.43	100.0
		03	Beas Project (Commercial)				
		001	Direction and Administration				
		02	Beas Dam (Expenditure through the Beas Construction Board)				
		02	Through the Chief Engineer, Water Resources Department				
		4701	Capital Outlay on Medium Irrigation	-	24.65	24.65	100.0
		23	Panchana Project (Commercial)				
		799	Suspense				
		01	Suspense				
		4701	Capital Outlay on Medium Irrigation	258.76	347.48	88.72	34.3
		67	Lahasi Project (Commercial)				
		001	Direction and Administration				
		02	Proportionate expenditure transferred from Major head 2701				
		GRAND TOTAL		**4,173.94**	**7,053.61**	**2,879.67**	

Source: Appropriation Accounts

Appendix 3.1

Utilisation Certificates outstanding as on 30 June 2011

(Refer paragraph: 3.1 page 63)

(₹ in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1.	Environment (3435)	1997-98	30	27.56	29	27.24	1	0.32
		1998-99	25	26.20	22	25.50	3	0.70
		Total	**55**	**53.76**	**51**	**52.74**	**4**	**1.02**
2.	Science and Technology (3425)	2002-03	83	25.78	72	22.29	11	3.49
		2003-04	31	11.69	21	9.23	10	2.46
		2004-05	48	4.80	35	3.21	13	1.59
		2005-06	117	31.40	57	17.85	60	13.55
		2006-07	49	18.01	35	13.56	14	4.45
		2007-08	105	120.34	50	96.73	55	23.61
		2008-09	67	16.08	21	3.96	46	12.12
		2009-10	55	84.65	11	9.99	44	74.66
		Total	**555**	**312.75**	**302**	**176.82**	**253**	**135.93**
.	Animal Husbandry (2403)	2003-04	17	167.31	16	146.25	1	21.06
		Total	**17**	**167.31**	**16**	**146.25**	**1**	**21.06**
4.	Industries (2851)	2005-06	25	2,413.21	24	2,373.23	1	39.98
		Total	**25**	**2,413.21**	**24**	**2,373.23**	**1**	**39.98**
5.	Industries (2852)	2004-05	14	696.07	13	686.07	1	10.00
		Total	**14**	**696.07**	**13**	**686.07**	**1**	**10.00**
6.	Social Welfare (2235)	1995-96	47	30.41	44	23.10	3	7.31
		1996-97	140	103.81	139	99.79	1	4.02
		1997-98	232	89.94	231	88.42	1	1.52
		1999-2000	256	220.23	255	218.28	1	1.95
		2000-01	260	208.46	255	204.36	5	4.10
		2001-02	361	439.98	358	439.54	3	0.44
		2002-03	335	368.88	329	354.09	6	14.79
		2003-04	276	391.83	269	350.58	7	41.25
		2004-05	316	328.87	285	288.62	31	40.25
		2005-06	225	215.11	203	196.46	22	18.65
		2006-07	101	99.54	97	98.60	4	0.94
		2008-09	71	189.93	47	161.81	24	28.12
		2009-10	32	44.52	01	0.38	31	44.14
		Total	**2652**	**2,731.51**	**2513**	**2,524.03**	**139**	**207.48**

Appendix 3.1

(₹ in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
7.	Social Welfare (2225)	2004-05	308	235.46	306	223.44	2	12.02
		2007-08	76	113.31	75	112.56	1	0.75
		2008-09	115	322.27	0	0	115	322.27
		Total	**499**	**671.04**	**381**	**336.00**	**118**	**335.04**
8.	Family Welfare (2211)	2007-08	1	486.00	0	176.30	1	309.70
		2008-09	1	489.00	0	51.28	1	437.72
		2009-10	5	508.97	4	19.97	1	489.00
		Total	**7**	**1,483.97**	**4**	**247.55**	**3**	**1,236.42**
		Grand Total	**3,824**	**8,529.62**	**3,304**	**6,542.69**	**520**	**1,986.93**

Appendix-3.2

Statement showing names of bodies and authorities the accounts of which had not been received (Refer paragraph 3.2; page 64)

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
1.	**Higher Education**			
1	Sofia Girls College, Ajmer	1	2009-10	44.76
2	Adarsh Degree College, Ajmer	4	2006-07, 2007-08 2008-09, 2009-10	17.04
3	Arya Vidhya Peeth Kanya Mahavidhyalaya, Bharatpur	1	2009-10	27.04
4	M.G.S. University, Bikaner	1	2009-10	70.00
5	Rajasthan Agriculture University, Bikaner	2	2008-09 2009-10	5,775.72
6	M.D. Girls College, Sriganganagar	1	2009-10	24.29
7	Sharda Sadan Kanodia College, Mukundgarh, Jhunjhunu	1	2009-10	30.33
8	Rajasthan University, Jaipur	1	2009-10	4,089.60
9	Vedik Girls P.G. College, Jaipur	1	2009-10	72.00
10	Lal Bahadur Shashtri College, Jaipur	1	2009-10	65.53
11	Shri Khandelwal Vaishya Girls P.G. College, Jaipur	4	2006-07, 2007-08 2008-09,2009-10	46.18
12	Rajasthan Ayurved University, Jodhpur	2	2008-09 2009-10	270.00
13	Mahesh Shikshan Sansthan, Jodhpur	4	2006-07, 2007-08 2008-09,2009-10	136.60
14	Lachoo Memorial College of Science, Jodhpur	4	2006-07, 2007-08 2008-09,2009-10	38.00
15	Mahila Mahavidhyalaya, Jodhpur	1	2009-10	63.75
16	Institute of Hotel Management, Jodhpur	1	2009-10	10.00
17	Vardhman Mahavir Open University, Kota	1	2009-10	676.70
18	Kota University, Kota	5	2005-06, 2006-07 2007-08,2008-09, 2009-10	150.00
19	Seth Ram Kishan Dhanak Girls College Fatehpur Shekhawati, Sikar	1	2009-10	10.85
20	Mohan Lal Sukhadiya University, Udaipur	1	2009-10	1,215.00
21	M.L. Verma Sharmjivi College, Udaipur	1	2009-10	72.49

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
22	M.D.S. University, Ajmer	3	2007-08, 2008-09, 2009-10	375.53
23	Bhopal Nobles College, Udaipur	1	2009-10	101.25
24	Shri Jain P.G. College, Bikaner	1	2009-10	48.03
25	S.S.G. Pareek College, Jaipur	1	2009-10	42.66
26	S.S.G. Pareek Kanya College, Jaipur	1	2009-10	32.90
27	Sant Jayacharya College, Jaipur	1	2009-10	35.09
28	M.K. Saboo College of Commerce Pilani, Jhunjhunu	1	2009-10	25.71
29	Omkarmal Somani College of Commerce, Jodhpur	1	2009-10	32.78
	Total	**49**		**13,599.83**
2.	**Secondary Education**			
1	DAV Sr. Sec. School, Ajmer	1	2009-10	43.43
2	Adarsh Sr. Sec. School, Ajmer	1	2009-10	38.03
3	K.D. Jain Sr. Sec. School, Madanganj, Ajmer	1	2009-10	57.14
4	Saini Sr. Sec. School, Alwar	1	2009-10	19.27
5	M. L. Verma Women Asaram Sr. Sec. School, Bhilwara	4	2006-07, 2007-08 2008-09,2009-10	69.80
6	Raghunath Sr. Sec. School, Churu	1	2009-10	30.76
7	Shri Jamanadas Mahavir Sr. Sec. School, Dungarpur	1	2009-10	36.55
8	G.L. Bihari Sr. Sec. School, Sriganganagar	17	1993-94,1994-95 1995-96, 1996-97 1997-98, 1998-99 1999-2000 2000-01, 2001-02 2002-03, 2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
9	Gyan Jyoti Sr. Sec. School, Shrikaranpur, Sriganganagar	5	2005-06, 2006-07, 2007-08, 2008-09, 2009-10	40.00
10	Maheshwari Sr. Sec. School, Jaipur	3	2007-08, 2008-09, 2009-10	49.72
11	Seth P.R. Saharia Sr. Sec. School, Kalendra, Jaipur	1	2009-10	57.90
12	Vedik Balika Sr. Sec. School, Jaipur	2	2008-09, 2009-10	33.23
13	Shri Veer Balika Sr. Sec. School, Jaipur	1	2009-10	41.74

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
14	S.S. Jain Subodh Sr. Sec. School, Jaipur	3	2007-08, 2008-09, 2009-10	52.58
15	Adarsh Vidhya Mandir Sr. Sec. School, Jaipur	1	2009-10	47.08
16	Shri Hanuwant Sr. Sec. School, Jodhpur	2	2008-09 2009-10	28.33
17	Sardar Sr. Sec. School, Jodhpur	1	2009-10	52.54
18	Sir pratap Sr. Sec. School, Jodhpur	1	2009-10	52.68
19	Ishaqiya Sr. Sec School, Jodhpur	1	2009-10	43.78
20	Bal School, Kota	1	2009-10	29.41
21	Marudhar Girls Vidhyapeeth Sr. Sec. School, Khiwal, Pali	1	2009-10	54.11
22	Shri Bagdiya Bal Vidhyaniketan Sr. Sec. School, Laxmangarh, Sikar	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	27.05
23	Nav Bharat Sr. Sec. School, Udaipur	4	2006-07, 2007-08 2008-09, 2009-10	33.05
24	Mahila Mandal Sr. Sec. School, Udaipur	4	2006-07, 2007-08 2008-09, 2009-10	34.35
25	Shri Mannarayan Sr. Sec School, Udaipur	1	2009-10	31.23
26	Bhopal Nobles Sansthan, Udaipur	5	2005-06 2006-07, 2007-08 2008-09, 2009-10	101.07
27	Vidhya Bhawan Sr. Sec. School, Udaipur	9	2001-02 2002-03, 2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	31.46
28	Bhopal Nobles Sr. Sec. School, Udaipur	10	2000-01, 2001-02 2002-03, 2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	25.43
	Total	**89**		**1,161.72**
3.	**Technical Education**			
1	Engineering College, Ajmer	1	2009-10	103.00
2	Engineering College, Bikaner	1	2009-10	0.01
3	Birla Institute of Technology, Pilani, Jhunjhunu	5	2005-06 2006-07, 2007-08 2008-09, 2009-10	307.40
4	L.N.M. Institute of Information Technology, Kanota, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	500.00

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
5	Rajasthan Technical University, Kota	1	2009-10	573.75
6	Maharana Pratap Agriculture & Technology University, Udaipur	1	2009-10	2,968.03
7	Irrigation Management and Training Institute, Kota	1	2009-10	210.00
	Total	**14**		**4,662.19**
4.	**Primary Education**			
1	Happy Primary School, Alwar	1	2009-10	31.12
2	Primary Education Council, Jaipur	1	2009-10	1.70
	Total	**2**		**32.82**
5.	**Education Department**			
1	Rajasthan Shiksha Karmi Board, Jaipur	2	2008-09, 2009-10	6,228.75
2	Rajasthan Shikshak Prashikshan Vidhyapeeth Samiti, Jaipur	3	2007-08, 2008-09, 2009-10	3.30
	Total	**5**		**6,232.05**
6.	**Industries**			
1	Kishangarh Marble Udhyog Vikas Samiti, Kishangarh, Ajmer	1	2009-10	123.00
2	M.L. Verma Textile Institute, Bhilwara	2	2008-09, 2009-10	127.00
3	Entrepreneurship and Management development Institute, Jaipur	1	2009-10	694.01
	Total	**4**		**944.01**
7.	**Adult Education**			
1	Zila Sampurna Saksharta Samiti, Barmer	2	2008-09, 2009-10	66.44
2	Zila Saksharta Samiti, Bharatpur	2	2008-09, 2009-10	161.86
3	Zila Saksharta Samiti, Bikaner	2	2008-09, 2009-10	84.22
4	Zila Saksharta Samiti, Dungarpur	1	2009-10	NA
5	Jan Shikshan Sansthan, Jaipur	1	2009-10	28.25
6	Rajasthan Praud Shiksha Samiti, Jaipur	1	2009-10	77.59
7	Zila Saksharta Samiti, Sirohi	1	2009-10	NA
8	Zila Saksharta Samiti, Udaipur	1	2009-10	NA
9	Zila Saksharta Avam Satat Shikshan Adhikari, Karauli	1	2009-10	NA
	Total	**12**		**418.36**
8.	**Health**			
1	Bhagwan Mahavir Viklang Sansthan, Jaipur	3	2007-08 2008-09, 2009-10	5,015.00

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
2	Rajasthan State Malaria Control Society, Jaipur	2	2008-09, 2009-10	406.76
3	Opium de-addiction Treatment & Training Research Trust, Jodhpur	5	2005-06 2006-07, 2007-08 2008-09, 2009-10	106.30
4	Rajasthan State T.B. Society, Jaipur	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	281.81
	Total	**16**		**5,809.87**
9. Sports				
1	Rajasthan State Sports Council, Jaipur	3	2007-08 2008-09, 2009-10	650.49
2	Badminton Association of India, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	271.94
3	Gymnastic Federation of India, Jodhpur	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	18.98
	Total	**13**		**941.41**
10. Environment				
1	Swachha Jal Avam Samudayik Swasthya Pariyojana, Udaipur	8	2002-03, 2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	362.90
2	Rajasthan Pollution Control Board, Jaipur	2	2008-09, 2009-10	NA
	Total	**10**		**362.90**
11. Animal Husbandry				
1	Fern Farmers Development Agency, Bhilwara	3	2007-08 2008-09, 2009-10	0.05
2	Rajasthan Gau Seva Sangh, Jaipur	2	2008-09, 2009-10	23.66
	Total	**5**		**23.71**
12. Cooperative				
1	Rajasthan Rajya Sahakari Upbhogta Sangh, Jaipur	1	2009-10	532.52
2	Rajasthan Minority Finance & Development Cooperation, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	181.00
	Total	**5**		**713.52**
13. Women Development				
1	Janjati Mahila Sansthan, Sawaimadhopur	1	2009-10	31.74
	Total	**1**		**31.74**

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
14.	**Social Welfare**			
1	Rajasthan Rajya Samaj Kalyan Board, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	163.52
	Total	**4**		**163.52**
15.	**Air Line**			
1	Rajasthan Rajya Uddayan Vidhyalaya Air Port, Jaipur	1	2009-10	25.00
	Total	**1**		**25.00**
16.	**Agriculture**			
1	Rajasthan Horticulture Development Society, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	2,259.57
2	Rajasthan Udhyan Avam Nursary Udhyan Society, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	NA
	Note: Constituted vide Govt. order dated 04-02-06			
3	Rajasthan Krishi Sevanivrat Adhikari Society, Jaipur	5	2005-06 2006-07, 2007-08 2008-09, 2009-10	88.28
	Total	**13**		**2,347.85**
17.	**Art & Culture**			
1	Rajasthan Brij Bhasha Academy, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	6.90
2	Rajasthan Lalit Kala Academy, Jaipur	1	2009-10	65.89
3	Ravindra Manch, Jaipur	1	2009-10	52.85
4	Rajasthan Sanskrit Academy, Jaipur	4	2006-07, 2007-08 2008-09, 2009-10	26.45
5	Pratap Shodh Pratishthan, Udaipur	1	2009-10	17.21
6	Indian Institute of Craft & Design, Jaipur	3	2006-07, 2007-08 2008-09	100.00
7	Rajasthan Kathak Kendra, Jaipur	1	2009-10	53.80
	Total	**15**		**323.10**
18.	**Child Development**			
1	Child Labour Project, Alwar	1	2009-10	38.95
2	Child Labour Project, Barmer (working since 2003-04)	7	2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
3	Child Labour Project, Bhilwara (working since 2003-04)	7	2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA

Appendix 3.2

S. No.	Department	No. of accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
4	Child labour Project, Bikaner (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
5	Child labour Project, Banswara (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
6	Child labour Project, Baran (working since 2007-08)	3	2007-08 2008-09, 2009-10	NA
7	Child labour Project, Churu (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
8	Child labour Project, Chittorgarh (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
9	Child labour Project, Dholpur (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
10	Child labour Project, Karauli (working since 2007-08)	3	2007-08 2008-09, 2009-10	NA
11	Child labour Project, Kota (working since 2007-08)	3	2007-08 2008-09, 2009-10	NA
12	Child labour Project, Jodhpur	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	45.15
13	Child labour Project, Pali (working since 2004-05)	6	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10	NA
14	Child labour Project, Sawaimadhopur (working since 2007-08)	3	2007-08 2008-09, 2009-10	NA
15	Child labour Project, Udaipur	3	2007-08 2008-09, 2009-10	153.45
	Total	**72**		**237.55**
	Grant Total	**330**		**38,031.15**

Appendix-3.3

Statement showing performance of the Autonomous Bodies (Refer paragraph 3.3; page 64)

S. No.	Name of Body	Period of Entrustment	Year up to which accounts were received	Period up to which separate audit report issued	Placement of SAR in Legislature	Delay in Submission of accounts	Period of delay up to 30-09-2011 (In months)
1	Rajasthan Khadi & Village Industries Board, Jaipur	2007-08 to 2011-12	2009-10	2006-07	Not available	2010-11	03
2	Rajasthan State Human Rights Commission, Jaipur	Regular audit	2006-07	2006-07	--do--	2007-08 2008-09 2009-10 2010-11	39 27 15 03
3	Rajasthan State Legal Services Authority, Jaipur	Regular audit	2008-09	2008-09	--do--	2009-10 2010-11	15 03

Appendix 3.4

Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial Undertakings (Refer paragraph 1.8.4 and 3.4; page 26 and 65)

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment as per the last accounts[9] finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2009-10	1.47	1.45
2	Jail Manufacture, Alwar	2009-10	0.45	0.47
3	Jail Manufacture, Bikaner	2009-10	1.13	1.14
4	Jail Manufacture, Jaipur	2009-10	2.15	2.07
5	Jail Manufacture, Jodhpur	2009-10	1.61	1.53
6	Jail Manufacture, Kota	2009-10	0.39	0.38
7	Jail Manufacture, Udaipur	2009-10	1.00	0.90
8	Departmental Trading of Forest Coupes	2009-10	Nil[10]	
9	Tendu Patta Scheme	2009-10	Nil[10]	
10	Sodium Sulphate Works, Deedwana	2009-10	Nil[10]	
11	Government Salt Works, Deedwana	2009-10	Nil[10]	
12	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2009-10	9,186.17	7,153.58
	Total		**9,194.37**	**7,161.52**

[9]Investment represents balance of fixed capital account and current account of the Government on the last day of the financial year up to which accounts had been finalised.

[10]Capital investment of the Government is Nil as the remittance from the undertaking was more than the amount invested by the Government.

Appendix 3.5

Department/age-wise break-up of the pending cases of misappropriation, theft/losses, etc.
(cases where final action was pending at the end of June 2011)
(Refer paragraph 3.5; page 65)

(No. of cases)

S.No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and above	Total number of cases
1.	Revenue	21	21	16	6	3	4	71
2.	Education	97	29	23	26	11	9	195
3.	Medical	27	17	14	11	5	3	77
4.	Public Works	0	4	6	19	6	5	40
5.	Irrigation	7	3	6	3	0	2	21
6.	Ground Water	10	8	5	5	1	1	30
7.	CAD, IGNP	1	0	7	1	1	0	10
8.	IGNP	9	9	5	2	2	1	28
9.	Forest	6	1	6	3	0	0	16
10.	PHED	41	105	68	47	47	8	316
11.	Others	82	42	26	18	6	13	187
	Total	**301**	**239**	**182**	**141**	**82**	**46**	**991**

Appendix 3.6

Department/category-wise details in respect of loss to Government due to theft, misappropriation/loss of Government material
(Refer paragraph 3.5; page 65)

(₹ in lakh)

S.No	Name of Department	Theft/loss cases		Misappropriation/Embezzlement		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Revenue	29	86.92	42	837.07	71	923.99
2.	Education	122	127.92	73	270.45	195	398.37
3.	Medical	33	40.07	44	372.09	77	412.16
4.	Public Works	10	5.90	30	210.66	40	216.56
5.	Irrigation	10	6.81	11	92.86	21	99.67
6.	Ground Water	28	36.32	02	3.52	30	39.84
7.	CAD, IGNP	09	10.48	01	0.80	10	11.28
8.	IGNP	23	95.09	05	69.73	28	164.82
9.	Forest	13	38.69	03	78.22	16	116.91
10.	PHED	293	227.49	23	174.60	316	402.09
11	Others	78	189.94	109	1249.88	187	1439.82
	Total	**648**	**865.63**	**343**	**3359.88**	**991**	**4225.51**

Appendix 3.7

Pending Detailed Contingent Bills for the year upto 2010-11 (Refer paragraph 3.6; page 66)

(₹ in lakh)

S.No.	Department	Major Head	Number of AC bills	Amount
1	Agriculture	2401	1	0.50
2	Animal Husbandry	2403	16	7.54
3	Ayurved	2210	4	282.04
4	Divisional Commissioner	2053	3	3.09
5	Food and Civil Supplies	3456	2	4.28
6	Forest	2406	2	2.00
7	Ground Water	2702	1	6.83
8	HCM RIPA	2070	1	0.23
9	Industries	2851	1	12.68
10	Irrigation	2702	1	0.30
11	Jail	2056	3	3.85
12	Medical and Health Services	2210	4	1.80
13	Medical College	4210	21	387.71
14	Mines and Geology	2853	1	0.60
15	National Cadet Corp	2204	15	30.93
16	Rajasthan State Motor Garrage	2070	5	15.67
17	Registration and Stamps	2030	2	1.53
18	Science and Technology	3425	36	8.48
19	Tourism	3452	2	1.49
20	Tribal Area Development	2202	1	4.14
21	DOP (KHA-3)	2013	1	0.25
22	ESI Hospital	2210	1	0.04
23	Economic and Statistics	3454	2	4.57
24	Election	2015	24	33.25
		2217	5	4.03
		2515	1	0.50
		Total	***30***	***37.78***
25	General Administration Department	2052	1	6.20
		2059	12	15.26
		2245	8	1,212.84
		Total	***21***	***1,234.30***
26	Public Health Engineering	2215	4	0.66
		2245	1	133.80
		Total	***5***	***134.46***

Appendix 3.7

(₹ in lakh)

S.No.	Department	Major Head	Number of AC bills	Amount
27	Public Works Department	2059	3	6.72
		5054	1	10.40
		Total	***4***	***17.12***
28	Police	2055	16	680.27
		2059	38	9.70
		Total	***54***	***689.97***
29	Primary and Secondary Education	2202	54	29.57
		2245	1	0.96
		Total	***55***	***30.53***
30	Relief	2245	61	5,848.76
		4202	1	0.30
		5054	2	34.50
		Total	***64***	***5,883.56***
31	Revenue	2015	1	1.72
		2029	12	7.32
		2052	1	10.00
		2053	2	0.29
		2059	58	21.42
		2245	65	1,071.38
		2515	1	11.29
		2702	5	10.72
		4202	3	15.00
		4702	6	4.91
		Total	***154***	***1,154.05***
32	Revenue Board	2015	1	4.01
		2029	8	466.04
		2052	4	8.24
		2053	1	6.00
		2245	1	7.00
		2401	1	1.56
		4202	2	0.54
		Total	***18***	***493.39***
	Total		**531**	**10,455.71**

Source: Office of the Principal Accountant General (A & E), Rajasthan.

Appendix 3.8

Statement showing the details of non-operation of PD Accounts during 2006-11 (Refer paragraph 3.7; page 67)

(₹ in lakh)

S. No.	Name of Drawing and Disbursing Officer	Balance as on 31.03.2006	During 2006-11		Balance as on 31.03.2011
			Receipt	Payment	
1.	DRDA, Ajmer	1.49	Nil	Nil	1.49
2.	District Excise Officer, Ajmer	0.01	Nil	Nil	0.01
3.	Chairman, District Reproduction and Child Health Society, Ajmer	0.83	Nil	Nil	0.83
4.	Additional Collector DRDA, Alwar	0.30	Nil	Nil	0.30
5.	District Collector DRDA, Alwar	0.78	Nil	Nil	0.78
6.	Deputy CMHO, Alwar	0.73	Nil	Nil	0.73
7.	Project Director, DRDA, Banswara	5.06	Nil	Nil	5.06
8.	Chairman, Thekriya Sichai Jal Project Samiti, Baran	-0.07	Nil	Nil	-0.07
9.	Chief Executive Officer, DRDA, Baran	1.48	Nil	Nil	1.48
10.	Executive Engineer, PWD, Barmer	18.10	Nil	Nil	18.10
11.	Project Director, DRDA, Churu	384.28	Nil	Nil	384.28
12.	Executive Engineer, Zila Parishad, Churu	-0.06	Nil	Nil	-0.06
13.	Deputy Conservation of Forest, Sriganganagar	2.08	Nil	Nil	2.08
14.	Inspector General, ACD, Jaipur	10.54	Nil	Nil	10.54
15.	Rajasthan State Beverages Corporation, Jaipur	100.00	Nil	Nil	100.00
16.	CMHO, Alwar	-3.89	Nil	Nil	-3.89
17.	Co-operative Registrar, Jalore	0.08	Nil	Nil	0.08
18.	District Reproduction and Child Health Officer, Jhunjhunu	1.30	Nil	Nil	1.30
19.	Supdt. (Garden) PWD, Jodhpur (city)	0.03	Nil	Nil	0.03
20.	Asstt. Engineer Soil Conservation, Siker	2.74	Nil	Nil	2.74
21	CMHO, Sikar	0.77	Nil	Nil	0.77
22	Asstt. Director, Horticulture, Ajmer	0.01	Nil	Nil	0.01
23	CEO, PMSCDC, Chittorgarh	0.71	Nil	Nil	0.71
24	Principal, Govt. Sr. Sec. School, Chaura Rasta, Jaipur	0.09	Nil	Nil	0.09
25	Others[11]	0.01	Nil	Nil	0.01
	TOTAL	**527.40**	**Nil**	**Nil**	**527.40**

Source: Office of the Principal Accountant General (A & E), Rajasthan.

[11] (i) Distt. Environment Pollution Officer, Pollution Control Board, Alwar (₹ 101)
(ii) Gas Authority of India Ltd. Baran (₹ 0.32)
(iii) Sr. Hydrologist, GWD, Barmer (₹ 0.35)
(iv) Dy. Director, Agriculture Extension, Barmer (₹ 0.55)
(v) Dy. Director, Agriculture Extension, Bharatpur (₹ -0.19)
(vi) Recovery of MCA from Govt. Employees, Oriental Bank, Bundi (₹ 442)
(vii) Principal, Govt Sr. Maharaja School, Jaipur City (₹ 0.75)
(viii) DRDA, Jaipur City (₹ 0.03)

Appendix 3.9

Outstanding balances under Major head "8658-Suspense Accounts (Refer paragraph 3.12; page 70)

(₹ in lakh)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	886.14	92.11	1,306.45	100.44	2,931.36	164.67
Net	**(Dr) 794.03**		**(Dr) 1,206.01**		**(Dr) 2,766.69**	
102- Suspense Account (Civil)	725.90	1.66	464.82	(-) 0.33	396.93	543.61
Net	**(Dr) 724.24**		**(Dr) 465.15**		**(Cr) 146.68**	
106- Telecommunication Accounts Office Suspense	0.01	-	0.01	-	0.01	-
Net	**(Dr) 0.01**		**(Dr) 0.01**		**(Dr) 0.01**	
107- Cash Settlement Suspense Account	216.02	35.38	179.44	-	0.02	-
Net	**(Dr) 180.64**		**(Dr) 179.44**		**(Dr) 0.02**	
110 Reserve Bank Suspense-Central Accounts Office	(-) 1.56	(-) 1.56	(-) 1.56	(-) 1.56	-	-
Net	**Nil**		**Nil**		**Nil**	
112- Tax Deducted at Source (TDS) Suspense	-	5,235.24	-	5,158.64	-	2,292.00
Net	**(Cr) 5,235.24**		**(Cr) 5,158.64**		**(Cr) 2,292.00**	
123- All India Service Officers' Group Insurance Scheme	15.14	24.08	-	11.15	-	13.19
Net	**(Cr) 8.94**		**(Cr) 11.15**		**(Cr) 13.19**	
129- Material Purchase Settlement Suspense Account	32,695.10	33,876.66	-	202.00	-	(-)115.28
Net	**(Cr) 1,181.56**		**(Cr) 202.00**		**(Cr) (-) 115.28**	
Net Total	**(Cr) 4,726.82**		**(Cr) 3,521.18**		**(Dr) 430.13**	

Source: Finance Accounts

Appendix 4.1 Glossary of terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Average interest received on investment of cash balances	Interest realised on investment of cash balances/[(Opening balance + Closing balance of cash balances investment account)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Terms	**Description**
Balance from Current Revenue (BCR)	Revenue Receipts **minus** all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation *vis-à-vis* the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.

Appendix 4.1

Terms	Basis of calculation
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsides on which the present executive has limited control.
State implementing agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for *Sarva Shiksha Abhiyan* and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.

Appendix 4.1

Terms	Basis of calculation
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.

Appendix 4.2 Acronyms and Abbreviations

AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DE	Development Expenditure
GoI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005 and 2011
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
NCCF	National Calamity Contingency Fund
NPRE	Non-Plan Revenue Expenditure
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PD	Personal Deposit
PRE	Plan Revenue Expenditure
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SBM	State Budget Manual
SSE	Social Sector Expenditure
TE	Total Expenditure
XIII-FC	Thirteenth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax