

## Appendix 1.1 State Profile (Refer Profile of Rajasthan; page 1)

### A. General Data

S. No.	Particulars	Figures
1	Area	3,42,239 sqkm
2	Population	
	a. As per 2001 Census	5.65 crore
	b. As per 2011 Census	6.85 crore
3	Density of Population 2001 (All India Density = 325 persons per sqkm)	165 persons per sqkm
	Density of Population 2011 (All India Density = 382 persons per sqkm)	200 persons per sqkm
4	*Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)	21.7 per cent
5	a. Total Literacy (2001) (All India Average = 65.4 per cent) <sup>@</sup>	60.4 per cent
	b. Total Literacy (2011) (All India Average = 73.0 per cent) <sup>@</sup>	66.1 per cent
6	Infant mortality **(per 1000 live births) (All India Average = 39 per 1000 live births)	46
7	Life Expectancy at birth*** (All India Average = 67.5 years)	67.2 years
8	Gini Coefficient****	
	a. Rural (All India = 0.29)	0.23
	b. Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2015-16 at current price	₹ 6,74,137 crore
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2006-07 to 2015-16	Rajasthan 14.64 per cent General Category States 14.27 per cent
11	GSDP CAGR (2006-07 to 2015-16)	Rajasthan 16.46 per cent General Category States 15.75 per cent
12	Population Growth# (2006 to 2015)	Rajasthan 15.27 per cent General Category States 12.24 per cent

### B. Financial Data<sup>\$</sup>

Particulars	CAGR 2006-07 to 2014-15		CAGR 2011-12 to 2014-15		Annual Growth 2014-15 to 2015-16	
	General Category States	Rajasthan	General Category States	Rajasthan	General Category States	Rajasthan
	(In per cent)					
a. of Revenue Receipts	14.74	17.24	13.40	16.99	15.00	9.81
b. of Own Tax Revenue	15.08	16.23	12.55	15.06	13.28	10.45
c. of Non Tax Revenue	10.20	18.38	13.09	12.96	6.00	(-) 17.39
d. of Total Expenditure	16.71	17.78	15.52	21.61	16.42	48.03
e. of Capital Expenditure	13.21	16.31	16.78	31.23	25.80	36.53
f. of Revenue Expenditure on Education	17.08	18.71	12.98	18.65	12.17	8.96
g. of Revenue Expenditure on Health	18.70	21.64	18.42	22.21	13.44	20.22
h. of Salary and Wages	15.49 <sup>@</sup>	15.59	10.61 <sup>@</sup>	14.02	9.95 <sup>@</sup>	10.10
i. of Pension	18.59 <sup>@</sup>	20.85	12.67 <sup>@</sup>	17.58	11.79 <sup>@</sup>	12.83

\* Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), Page 66. A latest figures available for 2011-12 has been adopted.

\*\* SRS Bulletin of September 2014, Volume 50, No. 1, July 2016.

\*\*\* Life Expectancy of birth (Economic Survey 2015-16, Table 9.1, Page A 129).

\*\*\*\*Gini-coefficient [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa. (latest figures available for 2009-10 has been adopted).

# Population Projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population Projections constituted by the National Commission on Population Table -14.

\$ Financial data are based on Finance Accounts of the State Government.

@ CensusInfo India 2011 Final Population Totals.

<sup>φ</sup> Exclude Delhi.

**Appendix 1.2 Part- A Structure and Form of Government Accounts  
(Refer Paragraph 1.1; page 2)**

**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 2)

The Finance Accounts have been divided into two volumes. Volume I represents the financial statements of the Government in a summarised form while Volume II represents detailed financial statements.

Statement No.	Layout
<b>Volume I</b> contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below, Notes to Accounts including accounting policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2015-16.
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 of loans raised by the State by functions and objects of expenditure.
5	Summarised statement of capital outlay showing progressive expenditure to the end of 2015-16 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	Summary of Investment of State Government in the equity capital.
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, Local Bodies and other Institutions.
10	Statement of Grants-in-aid given by the State Government, organised by grantee institutions group wise.
11	Distribution between the charged and voted expenditure incurred during the year.
12	Summary account of sources and applications of funds for expenditure other than revenue account.
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account.
<b>Volume II Part I:</b> This part contains nine statements presenting details of transaction by minor heads corresponding to statements in Volume I:	
14	Detailed account of revenue and capital receipts by minor heads.
15	Accounts of revenue expenditure by minor heads under non-plan and plan separately and a comparison with the figures for the previous year.
16	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 up to the end of the year is also depicted.
17	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
18	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 2016.
19	Detailed account of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Banks and Societies etc up to the end of 2015-16.
20	Detailed entity wise Guarantees given by the State Government.
21	Detailed account of Contingency Fund and other Public Account transactions.
22	Details of investments of earmarked balances of reserve funds in Public Account.
<b>Volume II Part II:</b> Part II of Finance Accounts contains 12 Appendices giving the details on salaries, subsidies, grants-in-aid scheme-wise and institution-wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.	

**Source:** Finance Accounts

### Appendix 1.3 Time series data on the State Government Finances (Refer Paragraph 1.4; page 13)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>57,011</b>	<b>66,913</b>	<b>74,471</b>	<b>91,327</b>	<b>1,00,285</b>
<b>(i) Tax Revenue</b>	25,377(45)	30,503(46)	33,478(45)	38,673(42)	42,713(42)
Taxes on Agricultural Income	- <sup>1</sup>				
Taxes on Sales, Trade, etc	15,767(62)	18,575(61)	21,216(63)	24,170 (63)	26,345(62)
State Excise	3,287(13)	3,988(13)	4,982(15)	5,586(14)	6,713(16)
Taxes on Vehicles	1,927(8)	2,283(7)	2,499(8)	2,830(7)	3,199(7)
Stamps and Registration Fees	2,651(10)	3,335(11)	3,125(9)	3,189(8)	3,234(7)
Land Revenue	209(1)	304(1)	338(1)	289(1)	272(1)
Taxes on Goods and Passengers	220(1)	249(1)	288(1)	956(3)	848(2)
Other Taxes	1,316(5)	1,769(6)	1,030(3)	1,653(4)	2,102(5)
<b>(ii) Non Tax Revenue</b>	9,175(16)	12,133(18)	13,575(18)	13,229(15)	10,928(11)
<b>(iii) State's share of Union taxes and duties</b>	14,977(26)	17,103(25)	18,673(25)	19,817(22)	27,916(28)
<b>(iv) Grants- in-aid from Government of India</b>	7,482(13)	7,174(11)	8,745(12)	19,608(21)	18,728(19)
<b>2. Miscellaneous Capital Receipts</b>	<b>16</b>	<b>8</b>	<b>10</b>	<b>15</b>	<b>25</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1,229</b>	<b>1,102</b>	<b>316</b>	<b>1,004</b>	<b>1,447</b>
<b>4. Total Revenue and Non debt Capital Receipts (1+2+3)</b>	<b>58,256</b>	<b>68,023</b>	<b>74,797</b>	<b>92,346</b>	<b>1,01,757</b>
<b>5. Public Debt Receipts</b>	<b>5,918</b>	<b>9,955</b>	<b>14,491</b>	<b>18,141</b>	<b>60,998</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,581(94)	9,755(98)	14,232(98)	17,346(96)	59,249(97)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	337(6)	200 (2)	259(2)	795(4)	1,749(3)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>64,174</b>	<b>77,978</b>	<b>89,288</b>	<b>1,10,487</b>	<b>1,62,755</b>
<b>7. Contingency Fund Receipts</b>	-	-	-	<b>300</b>	-
<b>8. Public Account Receipts</b>	<b>1,27,215</b>	<b>1,56,563</b>	<b>1,07,978</b>	<b>1,26,382</b>	<b>1,46,910</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1,91,389</b>	<b>2,34,541</b>	<b>1,97,266</b>	<b>2,37,169</b>	<b>3,09,665</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>53,654</b>	<b>63,462</b>	<b>75,510</b>	<b>94,542</b>	<b>1,06,239</b>
Plan	12,416(23)	14,235(22)	17,364(23)	27,444(29)	31,638(30)
Non-Plan	41,238(77)	49,227(78)	58,146(77)	67,098(71)	74,601(70)
General Services (including interest payments)	18,709(35)	20,496(32)	23,340(31)	27,868(30)	31,016(29)
Social Services	21,928(41)	25,293(40)	31,486(42)	37,754(40)	43,349(41)
Economic Services	12,744(24)	17,408(27)	20,435(27)	28,920(30)	31,874(30)
Grants-in-aid and contributions	273(-)	265(1)	249(-)	- <sup>2</sup>	- <sup>2</sup>
<b>11. Capital Expenditure</b>	<b>7,119</b>	<b>10,683</b>	<b>13,664</b>	<b>16,103</b>	<b>21,986</b>
Plan	7,103(99)	10,682(100)	13,676(100)	16,087(100)	21,995
Non-Plan	16(1)	1	(-) 12	16	(-) 9
General Services	204(3)	249(2)	334(3)	534(3)	441(2)
Social Services	1,997(28)	2,840(27)	4,551(33)	5,838(36)	5,996(27)
Economic Services	4,918(69)	7,594(71)	8,779(64)	9,731(61)	15,549(71)
<b>12. Disbursement of Loans and Advances</b>	<b>1,109</b>	<b>2,412</b>	<b>812</b>	<b>701</b>	<b>36,602</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>61,882</b>	<b>76,557</b>	<b>89,986</b>	<b>1,11,346</b>	<b>1,64,827</b>
<b>14. Repayments of Public Debt</b>	<b>3,490</b>	<b>4,707</b>	<b>4,115</b>	<b>4,960</b>	<b>4,959</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	3,022(87)	4,239(90)	3,624(88)	4,451(90)	4,434(89)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	468(13)	468(10)	491(12)	509(10)	525(11)
<b>15. Appropriation to Contingency Fund</b>	-	-	-	<b>300</b>	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>65,372</b>	<b>81,264</b>	<b>94,101</b>	<b>1,16,606</b>	<b>1,69,786</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>1,22,320</b>	<b>1,50,175</b>	<b>1,05,605</b>	<b>1,22,060</b>	<b>1,40,431</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,87,692</b>	<b>2,31,439</b>	<b>1,99,706</b>	<b>2,38,666</b>	<b>3,10,217</b>

<sup>1</sup> 2011-12 : ₹ 0.01 lakh, 2012-13 : ₹ 0.01 lakh, 2013-14: only ₹ 24, 2014-15: ₹ 0.01 lakh and 2015-16: ₹ 0.01 lakh.

<sup>2</sup> 2014-15: ₹ 0.09 crore and 2015-16: ₹ 0.10 crore.

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 3,357	(+) 3,451	(-) 1,039	(-) 3,215	(-)5,954
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3,626	(-) 8,534	(-) 15,189	(-) 19,000	(-) 63,070
22. Primary Deficit (21+23)	(+) 4,266	(-) 194	(-) 6,126	(-) 8,537	(-) 51,062
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	7,892	8,340	9,063	10,463	12,008
24. Financial Assistance to local bodies etc.,	12,337	16,218	18,763	28,329	31,725
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
27 Gross State Domestic Product (GSDP) <sup>®</sup>	4,36,465	4,94,004	5,49,701	6,12,194	6,74,137 <sup>∇</sup>
28 Outstanding Fiscal liabilities (year end)	1,06,560	1,17,809	1,29,910	1,47,609	2,09,386
29. Outstanding Guarantees (year end) (including interest)	60,711	75,546	85,911	94,578	53,620
30. Maximum amount guaranteed (year end)	97,566	1,13,340	1,40,526	1,61,918	1,61,236
31. Number of incomplete projects	160	166	219	199	169
32. Capital blocked in incomplete projects	7,993	8,659	8,393	11,167	13,072
<b>Part E: Fiscal Health Indicators (In percentage)</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	5.8	6.2	6.1	6.3	6.3
Own Non-Tax Revenue/GSDP	2.1	2.5	2.5	2.2	1.6
Central Transfers/GSDP	5.1	4.9	5.0	6.4	6.9
<b>II Expenditure Management (In percentage)</b>					
Total Expenditure/GSDP	14.2	15.5	16.4	18.2	24.4
Total Expenditure/Revenue Receipts	108.5	114.4	120.8	121.9	164.4
Revenue Expenditure/Total Expenditure	86.7	82.9	83.9	84.9	64.5
Revenue Expenditure on Social Services/Total Expenditure	35.4	33.0	35.0	33.9	26.3
Revenue Expenditure on Economic Services/Total Expenditure	20.6	22.7	22.7	26.0	19.3
Capital Expenditure/Total Expenditure	11.5	14.0	15.2	14.5	13.3
Capital Expenditure on Social and Economic Services/Total Expenditure.	11.2	13.6	14.8	14.0	13.1
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus +)/GSDP	(+) 0.8	(+) 0.7	(-) 0.2	(-) 0.5	(-) 0.9
Fiscal Deficit/GSDP	(-) 0.8	(-) 1.7	(-) 2.8	(-) 3.1	(-) 9.4
Primary Deficit (surplus +) /GSDP	(+) 1.0	0.0	(-) 1.1	(-) 1.4	(-) 7.6
Revenue Deficit/Fiscal Deficit	-	-	6.8	16.9	9.4
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	24.4	23.8	23.6	24.1	31.1
Fiscal Liabilities/RR	186.9	176.1	174.4	161.6	208.8
Primary Deficit vis-à-vis quantum spread (₹ in crore)	-	(-) 5,986	(-) 1,414	(-) 3471	(-) 46,043
Debt Redemption (Principal +Interest)/ Debt Receipts	100.5	98.2	97.3	94.6	75.0
<b>V Other Fiscal Health Indicators</b>					
Returns on Investment	0.4	0.3	0.1	0.2	0.3
Balance from Current Revenue (₹ in crore)	11,192	13,187	11,131	9,148	12,197
Financial Assets/Liabilities	0.76	0.81	0.82	0.82	0.85

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

<sup>∇</sup> Advance estimates

**Appendix 1.4 Abstract of Receipts and Disbursements in 2015-16  
(Refer Paragraph 1.2 and 1.7.2; page 2 and 24)**

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>I. Revenues Receipts</b>	<b>91,326.91</b>	<b>1,00,285.12</b>	<b>I. Revenue Expenditure</b>	<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>
Tax Revenue	38672.94	42,712.92	<b>General Services</b>	<b>27,868.15</b>	<b>30,280.91</b>	<b>735.36</b>	<b>31,016.27</b>
			<b>Social Services</b>	<b>37,753.39</b>	<b>27,665.29</b>	<b>15,683.20</b>	<b>43,348.49</b>
Non-tax Revenue	13,229.50	10,927.87	Education, Sports, Art and Culture	19,362.93	13,189.13	7,907.82	21,096.95
			Health and Family Welfare	5,973.40	3,195.72	3,986.51	7,182.23
State's share of Union Taxes and Duties	19,816.97	27,915.93	Water Supply, Sanitation, Housing and Urban Development	4,679.03	4,568.63	1,129.76	5,698.39
			Information and Broadcasting	49.93	57.67	-	57.67
Non-Plan grants	4,527.04	5,240.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	965.24	154.76	863.15	1,017.91
Grants for State Plan Schemes	14,885.16	12,957.47	Labour and Labour Welfare	451.54	409.87	67.40	477.27
			Social Welfare and Nutrition	6,225.90	6,053.75	1,713.63	7,767.38
			Others	45.42	35.76	14.93	50.69
Grants for Central and Centrally Sponsored Plan Schemes	195.30	529.96	<b>Economic Services</b>	<b>28,920.34</b>	<b>16,655.06</b>	<b>15,219.32</b>	<b>31,874.38</b>
			Agriculture and Allied Activities	3,988.77	1,531.63	2,489.05	4,020.68
			Rural Development	10,404.63	2,078.43	10,119.31	12,197.74
			Special Areas Programmes	0.51	-	0.71	0.71
			Irrigation and Flood Control	1,719.30	1,726.92	85.69	1,812.61
			Energy	9,118.04	10,147.38	871.20	11,018.58
			Industry and Minerals	241.84	268.35	56.88	325.23
			Transport	1,844.38	789.56	716.69	1,506.25
			Science, Technology and Environment	45.78	5.48	32.38	37.86
			General Economic Services	1,557.09	107.31	847.41	954.72
			<b>Grants-in-aid and Contributions</b>	<b>0.09</b>	<b>0.10</b>	<b>-</b>	<b>0.10</b>
<b>Total</b>	<b>91,326.91</b>	<b>1,00,285.12</b>	<b>Total</b>	<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>
<b>II. Revenue deficit carried over to Section-B</b>	<b>3,215.06</b>	<b>5,954.12</b>	<b>II. Revenue Surplus Carried over to Section-B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>94,541.97</b>	<b>1,06,239.24</b>		<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	10,446.44	8,949.28	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	14.57	24.34	IV. Capital Outlay	16,102.69	(-) 9.75	21,995.01	21,985.26
			General Services	533.73	(-) 8.64 <sup>φ</sup>	449.14	440.50
			Social Services	5,838.13	(-) 1.51	5,997.14	5,995.63
			Education, Sports, Art and Culture	56.41	-	155.02	155.02
			Health and Family Welfare	484.32	-	575.57	575.57
			Water Supply, Sanitation, Housing and Urban Development	5,020.84	(-) 1.51 <sup>Σ</sup>	4,857.61	4,856.10
			Information and Broadcasting	2.85	-	1.46	1.46
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	194.03	-	269.03	269.03
			Social Welfare and Nutrition	24.58	-	66.97	66.97
			Others	55.10	-	71.48	71.48
			<b>Economic Services</b>	<b>9,730.83</b>	<b>0.40</b>	<b>15,548.73</b>	<b>15,549.13</b>
			Agriculture and Allied Activities	549.05	0.40	416.33	416.73
			Rural Development	455.84	-	504.45	504.45
			Special Areas Programmes	262.08	-	268.50	268.50
			Irrigation and Flood Control	1,270.60	-	1,307.76	1,307.76
			Energy	4,244.21	-	9,433.90	9,433.90
			Industry and Minerals	(-) 30.82	-	78.89	78.89
			Transport	2,786.33	-	3,034.22	3,034.22
			Science, Technology and Environment	0.11	-	2.14	2.14
			General Economic Services	193.43	-*	502.54	502.54
			<b>Total</b>	<b>16,102.69</b>	<b>(-) 9.75</b>	<b>21,995.01</b>	<b>21,985.26</b>

<sup>φ</sup> Minus figure is due to deposit of amount pertaining to Rajasthan State Investment Fund lying under head "8235"

<sup>Σ</sup> Minus figure is due to deposit of unspent amount of Naru Eradication Project.

\* ₹ 0.42 lakh.

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>V. Recoveries of Loans and Advances</b>	<b>1,004.44</b>	<b>1,447.33</b>	<b>V. Loans and Advances disbursed</b>	<b>700.78</b>	7.73	36,594.52	<b>36,602.25</b>
From Power Projects	786.01	1,359.08	For Power Projects	241.40	-	36,147.61	36,147.61
From Government Servants	0.08	0.02	To Government Servants	-	-	-	-
From Others	218.35	88.23	To Others	459.38	7.73	446.91	454.64
<b>VI. Revenue surplus brought down</b>	<b>-</b>	<b>-</b>	<b>VI. Revenue deficit brought down</b>	<b>3,215.06</b>	-	-	<b>5,954.12</b>
<b>VII. Public Debt Receipts</b>	<b>18,140.82</b>	<b>60,998.17</b>	<b>VII. Repayment of Public Debt</b>	<b>4,960.04</b>	-	-	<b>4,959.04</b>
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	17,346.47	59,249.28	Internal debt other than Ways and Means Advances and Overdraft	4,450.96	-	-	4,433.98
Net transaction under Ways and Means Advances	-	-	Net transaction under Ways and Means Advances	-	-	-	-
Net transactions under Overdraft	-	-	Net transactions under Overdraft	-	-	-	-
Loans and Advances from GoI	794.35	1,748.89	Repayment of Loans and Advances to GoI	509.08	-	-	525.06
<b>VIII. Appropriation to Contingency Fund</b>	<b>300.00</b>	<b>-</b>	<b>VIII. Appropriation to Contingency Fund</b>	<b>300.00</b>	-	-	<b>-</b>
<b>IX. Amount Transferred to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>IX. Expenditure from Contingency Fund</b>	<b>-</b>	-	-	<b>-</b>
<b>X. Public Account Receipts</b>	<b>1,26,382.20</b>	<b>1,46,910.29</b>	<b>X. Public Account Disbursements</b>	<b>1,22,060.62</b>	-	-	<b>1,40,431.47</b>
Small Savings, Provident Funds etc.	7,081.84	7,966.82	Small Savings, Provident Funds etc.	4,100.09	-	-	4,699.79
Reserve Funds	1,724.13	3,677.76	Reserve Funds	1,752.17	-	-	2,759.92
Suspense and Miscellaneous	21.79	77.87	Suspense and Miscellaneous	61.78	-	-	18.37
Remittances	10,487.63	9,617.17	Remittances	10,488.05	-	-	9,637.74
Deposits and Advances	1,07,066.81	1,25,570.67	Deposits and Advances	1,05,658.53	-	-	1,23,315.65

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>XI. Closing Overdraft from Reserve Bank of India</b>	-	-	<b>XI. Cash Balance at end</b>	<b>8,949.28</b>	-	-	<b>8,397.27</b>
			Cash in Treasuries and Local Remittances	1.85	-	-	0.29
			Deposits with Reserve Bank	29.41	-	-	488.99
			Departmental Cash Balance including Permanent Advances	4.26	-	-	4.22
			Cash Balance Investment	7,628.58	-	-	5,915.95
			Earmarked Investment Funds	1,285.18	-	-	1,987.82
	<b>Total</b>	<b>1,56,288.47</b>	<b>2,18,329.41</b>	<b>Total</b>	<b>1,56,288.47</b>	-	-

Source: Finance Accounts

## Appendix 1.5 Summarised financial position of Government of Rajasthan as on 31 March 2016 (Refer Paragraph 1.10.1; page 46 )

(₹ in crore)

Liabilities	As on 31.03.2015	As on 31.03.2016
<b>Internal Debt -</b>	<b>93,476.44</b>	<b>1,48,291.74</b>
Market Loans bearing interest	61,386.11	75,192.86
Market Loans not bearing interest	0.19	0.13
Loans from Life Insurance Corporation of India	35.77	31.02
Special Securities issued to National Small Savings Fund of the Central Government	20,125.74	20,039.79
Loans from Other Institutions	11,928.63	53,027.94
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
<b>Loans and Advances from Central Government -</b>	<b>7,034.10</b>	<b>8,257.93</b>
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	43.89	38.69
Loans for State Plan Schemes	6,980.24	8,209.27
Loans for Central Plan Schemes	0.29	0.29
Loans for Centrally Sponsored Plan Schemes	4.28	4.28
<b>Contingency Fund</b>	<b>500.00</b>	<b>500.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>32,247.42</b>	<b>35,514.45</b>
<b>Deposits</b>	<b>13,565.10</b>	<b>15,820.93</b>
<b>Reserve Funds</b>	<b>2,570.63</b>	<b>3,488.47</b>
<b>Remittance Balances</b>	<b>1.78</b>	<b>-</b>
<b>Total</b>	<b>1,49,395.47</b>	<b>2,11,873.52</b>
<b>Assets</b>	<b>As on 31.03.2015</b>	<b>As on 31.03.2016</b>
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>1,08,971.29</b>	<b>1,30,932.21<sup>3</sup></b>
Investments in shares of Companies, Corporations, etc.	27,909.59	37,417.62
Other Capital Outlay	81,061.70	93,514.59
<b>Loans and Advances -</b>	<b>4,700.36</b>	<b>39,855.28</b>
Loans for Power Projects	2,559.93	37,348.46
Other Development Loans	2,141.79	2,508.20
Loans to Government servants and Miscellaneous loans	(-) 1.36	(-) 1.38 <sup>4</sup>
<b>Reserve Fund Investments</b>	<b>1,285.18</b>	<b>1,987.82</b>
<b>Advances</b>	<b>5.74</b>	<b>6.55</b>
<b>Remittance Balances</b>	<b>-</b>	<b>18.79</b>
<b>Suspense and Miscellaneous Balances</b>	<b>62.71</b>	<b>3.21</b>
<b>Cash -</b>	<b>7,664.10</b>	<b>6,409.45</b>
Cash in Treasuries and Local Remittances	1.85	0.29
Deposits with Reserve Bank	29.41	488.99
Departmental Cash Balance	1.00	1.11
Permanent Advances	3.26	3.11
Cash Balance Investments	7,628.58	5,915.95
<b>Deficit on Government Account -</b>	<b>26,706.09</b>	<b>32,660.21</b>
(i) Revenue Deficit of the Current Year	3215.06	5954.12
(ii) Appropriation to the Contingency Fund	300.00	-
(iii) Accumulated Deficit at the beginning of the year	23,191.03	26,706.09
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
<b>Total</b>	<b>1,49,395.47</b>	<b>2,11,873.52</b>

### Explanatory Notes for Appendices 1.4 and 1.5

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 1.5**, 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 ₹ 29.80 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference has been reconciled and cleared.

<sup>3</sup> Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 24.34 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

<sup>4</sup> Minus balance is under investigation.

## Appendix 1.6 Actuals vis-à-vis Budget Estimates 2015-16 (Refer Paragraph 1.2.2; page 6)

(₹ in crore)

	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
<b>(1) Revenue Receipts (a+b+c+d)</b>	<b>1,11,362</b>	<b>1,00,285</b>	<b>(-) 11,077</b>	<b>(-) 9.95</b>
<b>(a) Tax Revenue</b>	<b>47,096</b>	<b>42,713</b>	<b>(-) 4,383</b>	<b>(-) 9.31</b>
Taxes on Sales, Trade etc.	30,500	26,345	(-) 4,155	(-) 13.62
State Excise	6,300	6,713	413	6.56
Taxes on Immovable Property other than Agricultural land	50	9	(-) 41	(-) 82.00
Taxes on Vehicles	3,300	3,199	(-) 101	(-) 3.06
Stamps and Registration Fees	4,200	3,234	(-) 966	(-) 23.00
Taxes on Goods and Passengers	432	848	416	96.50
Land Revenue	400	272	(-) 128	(-) 32.00
Taxes and Duties on Electricity	1,782	1,922	140	7.86
Other Taxes and Duties on Commodities and Services	132	171	39	29.55
<b>(b) Non-Tax Revenue</b>	<b>15,496</b>	<b>10,928</b>	<b>(-) 4,568</b>	<b>(-) 29.48</b>
Interest Receipts	1,791	1,982	191	10.66
Miscellaneous General Services	1,107	701	(-) 406	(-) 36.68
Water Supply and Sanitation	500	374	(-) 126	(-) 25.20
Petroleum	6,575	2,342	(-) 4,233	(-) 64.38
Non-ferrous Mining and Metallurgical Industries	4,135	3,782	(-) 353	(-) 8.54
Police	220	162	(-) 58	(-) 26.36
Labour and Employment	249	334	85	34.14
Medical and Public Health	95	119	24	25.26
Other Administrative Services	111	162	51	45.95
Forestry and Wildlife	98	134	36	36.73
Major Irrigation	110	59	(-) 51	(-) 46.36
Public Works	77	98	21	27.27
Education, Sports, Art and Culture	82	176	94	114.63
Dividend and Profit	59	97	38	64.41
Other General Economic Services	48	84	36	75.00
Other Non-Tax Revenue	239	322	83	34.73
<b>(c) State's share of Union Taxes and Duties</b>	<b>28,925</b>	<b>27,916</b>	<b>(-) 1,009</b>	<b>(-) 3.49</b>
<b>(d) Grants-in-aid from GoI</b>	<b>19,845</b>	<b>18,728</b>	<b>(-) 1,117</b>	<b>(-) 5.63</b>
<b>(2) Miscellaneous Capital Receipts</b>	<b>8</b>	<b>25</b>	<b>17</b>	<b>212.50</b>
<b>(3) Recoveries of Loans and Advances</b>	<b>903</b>	<b>1,447</b>	<b>544</b>	<b>60.24</b>
<b>(4) Total Receipts (1+2+3)</b>	<b>1,12,273</b>	<b>1,01,757</b>	<b>(-) 10,516</b>	<b>(-) 9.37</b>
<b>(5) Revenue Expenditure (a+b+c+d)</b>	<b>1,10,805</b>	<b>1,06,239</b>	<b>(-) 4,566</b>	<b>(-) 4.12</b>
<b>(a) General Services</b>	<b>31,298</b>	<b>31,016</b>	<b>(-) 282</b>	<b>(-) 0.90</b>
Administration of Justice	684	659	(-) 25	(-) 3.65
Elections	56	63	7	12.50
Land Revenue	684	571	(-) 113	(-) 16.52
State Excise	131	117	(-) 14	(-) 10.39
Taxes on Sales, Trade etc.	540	844	304	56.30
Interest Payments	11,962	12,008	46	0.38
Secretariat- General Services	181	163	(-) 18	(-) 9.94
District Administration	413	372	(-) 41	(-) 9.93
Treasury and Accounts Administration	211	186	(-) 25	(-) 11.85
Police	3,895	3,975	80	2.05
Jails	133	134	1	0.75
Other Administrative Services	208	199	(-) 9	(-) 4.33
Pension and Other Retirement Benefits	11,077	10,864	(-) 213	(-) 1.92
Miscellaneous General Services	677	400	(-) 277	(-) 40.92
Stamps and Registration	69	64	(-) 5	(-) 7.25
Public Works	117	136	19	16.24
Others	260	261	1	0.38

(₹ in crore)				
	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
<b>(b) Social Services</b>	<b>46,623</b>	<b>43,349</b>	<b>(-) 3,274</b>	<b>(-) 7.02</b>
General Education	23,317	20,728	(-) 2,589	(-) 11.10
Technical Education	153	152	(-) 1	(-) 0.65
Sports and Youth Services	133	87	(-) 46	(-) 34.59
Medical and Public Health	5,321	4,740	(-) 581	(-) 10.92
Family Welfare	3,027	2,442	(-) 585	(-) 19.33
Water Supply and Sanitation	2,250	2,408	158	7.02
Urban Development	3,089	3,180	91	2.95
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,200	1,018	(-) 182	(-) 15.17
Labour and Employment	518	477	(-) 41	(-) 7.92
Social Security and Welfare	4,573	3,974	(-) 599	(-) 13.10
Nutrition	1,481	1,306	(-) 175	(-) 11.82
Relief on account of Natural Calamities	1,250	2,488	1,238	99.04
Others	311	349	38	12.22
<b>(c) Economic Services</b>	<b>32,883</b>	<b>31,874</b>	<b>(-) 1,009</b>	<b>(-) 3.07</b>
Crop Husbandry	2,313	1,759	(-) 554	(-) 23.95
Animal Husbandry	714	597	(-) 117	(-) 16.39
Forestry and Wildlife	834	786	(-) 48	(-) 5.76
Agricultural Research and Education	183	181	(-) 2	(-) 1.09
Co-operation	643	605	(-) 38	(-) 5.91
Special Programmes for Rural Development	960	540	(-) 420	(-) 43.75
Rural Employment	5,235	3,949	(-) 1,286	(-) 24.57
Other Rural Development Programmes	6,267	7,708	1,441	22.99
Major Irrigation	1,369	1,354	(-) 15	(-) 1.10
Medium Irrigation	283	272	(-) 11	(-) 3.89
Minor Irrigation	194	168	(-) 26	(-) 13.40
Power	10,105	11,016	911	9.02
New and Renewable Energy	54	01	(-) 53	(-) 98.15
Non-ferrous Mining and Metallurgical Industries	243	218	(-) 25	(-) 10.29
Roads and Bridges	1,710	1,294	(-) 416	(-) 24.33
Road Transport	302	212	(-) 90	(-) 29.80
Secretariat- Economic Services	214	210	(-) 4	(-) 1.87
Census Surveys and Statistics	372	357	(-) 15	(-) 4.03
Civil Supplies	424	310	(-) 114	(-) 26.89
Others	464	337	(-) 127	(-) 27.37
<b>(d) Grants-in-aid and contributions</b>	<b>1</b>	<b>-<sup>5</sup></b>	<b>(-) 1</b>	<b>(-) 100.00</b>
<b>(6) Capital Expenditure</b>	<b>20,760</b>	<b>21,986</b>	<b>1,226</b>	<b>5.91</b>
Capital Outlay on Police	107	103	(-) 4	(-) 3.74
Capital Outlay on Public Works	516	338	(-) 178	(-) 34.50
Capital Outlay on Education, Sports, Art and Culture	117	155	38	32.48
Capital Outlay on Medical and Public Health	1,069	576	(-) 493	(-) 46.12
Capital Outlay on Water Supply and Sanitation	4,669	4,376	(-) 293	(-) 6.28
Capital Outlay on Urban Development	825	473	(-) 352	(-) 42.67
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	272	269	(-) 3	(-) 1.10
Capital Outlay on Nutrition	215	56	(-) 159	(-) 73.95
Capital Outlay on other Social Services	155	71	(-) 84	(-) 54.19
Capital Outlay on Crop Husbandry	243	180	(-) 63	(-) 25.93
Capital Outlay on Forestry and Wildlife	154	198	44	28.57
Capital Outlay on Other Rural Development Programmes	506	504	(-) 2	(-) 0.40
Capital Outlay on Other Special Areas Programmes	329	269	(-) 60	(-) 18.24
Capital Outlay on Major Irrigation	774	487	(-) 287	(-) 37.08

<sup>5</sup> Only ₹ 0.10 crore

(₹ in crore)

	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
Capital Outlay on Medium Irrigation	55	146	91	165.45
Capital Outlay on Minor Irrigation	632	525	(-) 107	(-) 16.93
Capital Outlay on Command Area Development	129	107	(-) 22	(-) 17.05
Capital Outlay on Power Projects	5,759	9,434	3,675	63.81
Capital Outlay on Petroleum	80	-	(-) 80	(-) 100.00
Capital Outlay on Roads and Bridges	3,035	3,034	(-) 1	(-) 0.03
Capital Outlay on Road Transport	300	-	(-) 300	(-) 100.00
Capital Outlay on Other General Economic Services	497	448	(-) 49	(-) 9.86
Other Capital Outlays	322	237	(-) 85	(-) 26.40
<b>(7) Disbursement of Loans and Advances</b>	<b>1,318</b>	<b>36,602</b>	<b>35,284</b>	<b>2,677.09</b>
<b>(8) Total Expenditure (5+6+7)</b>	<b>1,32,883</b>	<b>1,64,827</b>	<b>31,944</b>	<b>24.04</b>
<b>(9) Revenue Surplus (+)/Deficits (-) (1-5)</b>	<b>557</b>	<b>(-) 5,954</b>		
<b>(10) Fiscal Deficits (-) (4-8)</b>	<b>(-) 20,610</b>	<b>(-) 63,070</b>		
<b>(11) Primary Surplus (+)/Deficits(-) (10+ Interest Payment)</b>	<b>(-) 8,648</b>	<b>(-) 51,062</b>		

Source: Finance Accounts and Budget Documents.

## Appendix 1.7 Statement of Funds transferred by the Government of India directly to the State Implementing Agencies (Refer Paragraph 1.4.4; page 19)

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
National Horticulture Mission (85:15)	Rajasthan Horticulture Development Society	0.45	0.23
National Food Security Mission (100 per cent)	State Institute of Agriculture Management Durgapura, Jaipur	0.21	1.07
National Mission on Medicinal Plants (100 per cent)	Rajasthan State Medicinal Plants Board	3.33	4.56
National Agri-Tech Infrastructure	Rajasthan State Agriculture Marketing Board, Jaipur	-	7.50
Dairy Development Project	Rajasthan Co-operative Dairy Federation Limited	-	2.30
Integrated Scheme on Agricultural Census and Statistics	NA	3.93	4.89
Integrated Scheme on Agriculture Marketing	NA	5.19	-
National Mission on Agriculture Extension and Technology CS	Rajasthan State Seed and Organic Production Certification Agency, Rajasthan State Seed Corporation	7.82	5.18
National Rural Livelihood Mission CS	Rajasthan Grameen Ajevika Vikas Parishad	4.21	3.41
Members of Parliament Local Area Development Scheme (MPLAD) (100 per cent)	Zila Parishad (Rural Development Cell)	138.00	135.00
Shyama Prasad Mukherje Urban Mission	Rural Development and Panchayati Raj Department, Jaipur	-	1.70
National Rural Employment Guarantee Scheme	State Employment Guarantee Fund	-	18.94
Rajiv Gandhi Panchayat Shashktikaran Abhiyan	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	-	4.48
Adult Education and Skill Development	NA	2.40	2.41
Technical Education Quality Improvement Programme	NA	4.61	3.03
Creation of Centres for training and Research in Frontier Areas of Science and Technology, Social Science and Humanities	NA	1.50	0.50
National Mission on Teachers and Training	NA	-	2.58
National initiative for Design Innovation including setting up of Design innovation Centers, Design open school and National design innovation network	Centre for Converging Technology University of Rajasthan	0.89	2.66
Health Educational Institutions (Ayurveda) (100 per cent)	National Institute of Ayurveda	17.80	-
<i>Pradhan Mantri Swasthya Suraksha Yojana</i>	NA	82.00	-
Development of Infrastructure for Promotion of Health Research	NA	-	1.59
Hospitals and Dispensaries	Centre for Development of Police Science and Management	-	1.59
Setting up of Nation Wide Network of Laboratories for managing Epidemics and National Calamities	NA	-	3.47
Scheme of Art and Culture and Centenary Celebrations (Other Mission, Schemes and Autonomous Organisation)	NA	-	6.80
International Cultural Relations	NA	2.92	-
Museum	Archaeology and Museum	1.50	1.03

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	17.65	8.85
Construction of Boys' and Girls' Hostels for SC and OBC Students	NA	2.26	-
Assistance to disabled persons for purchase/fitting	Bhagwan Mahaveer Viklang Sahayata Samiti	4.48	1.00
Deen Dayal Rehabilitation Centre	NA	1.02	1.39
Assistance to Voluntary Organisation for providing Social Defence Services	NA	0.84	1.77
Comprehensive Scheme for Combating Trafficking	NA	1.25	1.07
Grants-in-aid to NGOs for SC's, OBC's and Research & Training	NA	2.24	-
Free Coaching and allied Scheme for Minorities	NA	0.80	1.18
Assistance to Voluntary Organisation for Welfare of Scheduled Castes	NA	-	3.30
Environment Information Education and Awareness	NA	2.32	-
Disha Programme for Women in Science	NA	2.26	3.99
Research and Development Department of Biotechnology	NA	4.35	-
Research and Development Support SERC	NA	11.80	2.94
State Science and Technology Programme	NA	0.72	3.10
Technology Development Programme	NA	3.14	7.22
Man Power Development	NA	26.66	-
Science and Technology Programme for Socio Economic Development	NA	2.35	1.29
Micro Electronics and Nanotech Development	NA	1.08	-
Technology Development Council	NA	2.27	-
Alliance and R & D Mission	NA	-	3.77
International Co-operative S & T	NA	0.88	1.01
Integrated Wool Improvement and Development Programme	NA	18.50	-
Technology Upgradation Fund Scheme (TUFS)	NA	1.45	1.35
Quality of Technology Support Institution and Programme	NA	8.59	3.28
Handicrafts Infrastructure and Technical Development Scheme	NA	3.20	0.36
Marketing Support and Services and Export Promotion Scheme	NA	0.52	0.44
Wool and Woolen Social Security Scheme	NA	1.00	-
Infrastructure Development and Capacity Building	NA	1.38	0.26
Human Resource Development	<i>Udhyam Protsahan Sansthan</i>	1.89	1.80
Integrated Processing Development Scheme	NA	-	27.82
Assistance to IHMS, FCIS etc.	NA	0.70	-
Capacity Building for Service Provider	NA	2.17	1.79
National Mission on Pilgrimage Rejuvenation and Spiritual Augmentation Drive	Rajasthan Tourism Development Corporation	-	8.09
Swadesh Darshan - Integrated development of theme based tourism circuits	Rajasthan Tourism Development Corporation	-	12.79
Renewable Energy	Rajasthan Renewal Energy Corporation Limited and Rajasthan <i>Rajya Vidyut Prasaran</i> Nigam Limited	113.30	249.54

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
Modernisation of Food Processing Industries	NA	11.71	-
National Child Labour Project	Child Labour Project Institute	2.68	2.23
Scheme for Quality Assurance, Codex Standards, Research and Development and Other Promotional Activities	NA	0.39	-
Strengthening of Education among ST Girls in Low Literacy District	NA	0.96	-
Urban Sports Infrastructure Scheme	Rajasthan State Sports Council	-	5.40
Critical Assistance for who Pre Qualification for Pharma	NA	6.84	-
Capacity Building and Technical Assistant	NA	1.26	-
Scheme for Infrastructure Development FPI	NA	2.03	-
Skill Development Initiative	NA	1.41	2.12
Rajiv Gandhi Khel Abhiyan (RGKA)	Rajasthan State Sports Council	2.68	3.31
National Mission on Food Processing	NA	-	26.32
National Heritage cities Programme	NA	-	1.14
Schemes less than one crore		13.67	10.63
<b>Total</b>		<b>561.46</b>	<b>615.47</b>

NA: Not Available

Source: Finance Accounts, CGA Portal website.

### Appendix: 1.8 Financial Results of Major and Medium Irrigation Works during 2015-16 (Refer Paragraph 1.9.1; page 37)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay up to 31 March 2016	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	5-4= 6	7	6+7=8
<b>Major Irrigation Projects</b>							
1	Bhakra Nangal Project (Irrigation Branch Portion)	6,068.41	1,742.64	4,496.64	2,754.00	504.66	3,258.66
2	Chambal Project (Irrigation Branch Portion)	58,219.94	850.64	2,222.64	1,372.00	4,835.72	6,207.72
3	Indira Gandhi Nahar Project	4,79,003.52	2,650.19	13,934.90	11,284.71	46,821.37	58,106.08
4	Gurgaon Canal	4,658.47	0.88	146.91	146.03	462.73	608.76
5	Jakham Project	13,822.43	23.04	274.20	251.16	1,322.34	1,573.50
6	Gang Canal	64,185.99	338.67	1,949.05	1,610.38	5,935.46	7,545.84
<b>Medium Irrigation Projects</b>							
7	Jawai River Project Sei Diversion Scheme	709.57	148.02	107.37	(-) 40.65	69.74	29.09
8	Meja Project	4,553.44	0.05	190.58	190.53	452.39	642.92
9	Parbati Project (Dholpur)	7,049.33	2.84	325.00	322.16	696.97	1,019.13
10	Gudha Project	163.49	1.82	77.33	75.51	16.33	91.84
11	Morel Project	235.83	7.23	89.05	81.82	23.55	105.37
12	Alnia Project	195.97	0.67	138.63	137.96	19.51	157.47
13	West Banas Project	67.03	0.51	16.74	16.23	6.70	22.93
14	Vallabh Nagar Project	86.37	0.00	27.68	27.68	8.64	36.32
15	Badagaon Pal Project	76.02	0.63	21.14	20.51	7.60	28.11
16	Orai Irrigation Project	63.42	0.02	41.88	41.86	6.34	48.20
17	Wagon Diversion Scheme	1,397.26	0.91	69.50	68.59	139.66	208.25
	<b>Total</b>	<b>6,40,556.49</b>	<b>5,768.76</b>	<b>24,129.24</b>	<b>18,360.48</b>	<b>61,329.71</b>	<b>79,690.19</b>

Source: Finance Accounts

**Appendix 1.9 Summarised Financial Statement of Departmentally  
Managed Commercial/ Quasi-Commercial  
Undertakings  
(Refer Paragraph 1.9.4; page 40)**

(₹ in lakh)

Name of the Undertaking	Period of accounts	Mean Government Capital	Block assets at depreciated cost	Depreciation provided during the year	Turnover	Net profit (+)/ loss (-)	Interest on Capital	Total return (7+8)	Percentage return on capital <sup>6</sup>
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2013-14	3.07	1.24	0.14	9.75	(-) 3.86	1.92	(-) 1.94	(-) 9.12
Jail Manufacture, Alwar	2014-15	0.16	0.02	-	8.80	(-)3.46	-	(-) 3.46	(-) 4.63
Jail Manufacture, Bikaner	2014-15	8.88	0.07	0.01	19.53	(+) 0.36	0.02	(+) 0.38	125.36
Jail Manufacture, Jaipur	2014-15	7.56	4.68	0.49	115.34	(-) 9.45	-	(-) 9.45	-
Jail Manufacture, Jodhpur	2014-15	8.86	2.59	0.18	14.59	(-) 17.86	3.70	(-) 14.16	(-) 52.39
Jail Manufacture, Kota	2012-13	1.49	1.37	0.05	0.05	(-) 1.74	-	(-) 1.74	-
Jail Manufacture, Udaipur	2013-14	9.97	2.37	0.25	13.54	(-) 14.91	4.85	(-) 10.06	(-) 18.66
Departmental Trading of Forest Coupes	2014-15	209.29	115.54	0.15	3,209.39	(+) 1,617.98	-	(+) 1,617.98	-
Patta Tendu Scheme	2014-15	5,508.41	6.15	0.24	596.02	(+) 331.18	-	(+) 331.18	-
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2014-15	15,19,507.27	3,11,226.84	11,618.26	21,439.68	(-) 1,17,751.18	22,205.43	(-)95,545.75	(-)33.59
<b>Total</b>		<b>15,25,264.96</b>	<b>3,11,360.87</b>	<b>11,619.77</b>	<b>25,426.69</b>	<b>(-) 1,15,852.94</b>	<b>22,215.92</b>	<b>(-) 93,637.02</b>	

<sup>6</sup> The capital has been considered on which the interest on capital has been worked out.

**Appendix 1.10 Statement showing the details of loans not repaid by  
loanees (Refer Paragraph 1.9.5; page 42)**

(₹ in lakh)

S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-16	Repaid during 2003-16	Closing Balance as on 31.03.2016
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 Councils	2.53	-	-	2.53
4	6216-80-800(01)	Industrial Housing Scheme	2.26	-	0.02	2.24
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
6	6235-60-800 (02)[01]	Rehabilitation of <i>Jagirdars</i>	1.51	-	-	1.51
7	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
8	6235-60-800 (02)[04]	<i>Taccavi</i> Advance to Unemployed <i>Swarnkars</i>	49.79	-	-	49.79
9	6245-01-800 (04)	Loans to <i>Gau-sewa Sangh</i> for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
10	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	0.05	0.37
11	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	143.22	-	1,730.75
12	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
13	6403-102 (02)	Intensive Cattle Development Scheme	4.08	-	(-) 3.60	7.68
14	6403-103	Poultry Development	0.01	-	-	0.01
15	6403-104 (01)	Loans to Sheep Farmers	0.02	-	-	0.02
16	6404-190(01)	Loans to <i>Dugdh Utpadak Sahakari Sangh</i>	309.71	-	-	309.71
17	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18

(₹ in lakh)

S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-16	Repaid during 2003-16	Closing Balance as on 31.03.2016
18	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
19	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
20	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
21	6425-107(07)	Loan for establishment of Rajasthan State Cooperatives Strengthening Fund	161.18	-	-	161.18
22	6705-800(01)	Soil Conservation	9.47	-	-	9.47
23	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
24	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
25	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
26	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
27	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
<b>Grand Total</b>			<b>6,803.29</b>	<b>256.89</b>	<b>(-) 55.19</b>	<b>7,115.37</b>

Source: Finance Accounts

**Appendix 1.11 Details of devolution of 29 Subjects listed in XI Schedule of the Constitution of India to PRIs**  
(Refer Paragraph 1.7.5; page 29)

Sl. No.	Subjects	Status of devolution to PRIs		
		Funds	Functions	Functionaries
1	Agriculture including agricultural extension	Yes	Yes	Yes
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	Yes	Yes	Yes
3	Minor irrigation, water management and watershed development	Yes	Yes	Yes
4	Animal husbandry, dairy and poultry	No	No	No
5	Fisheries	Yes	Yes	Yes
6	Social forestry and farm forestry	Yes	Yes	Yes
7	Minor forest produce	Yes	Yes	Yes
8	Small scale industries including food-processing industries	No	Yes	No
9	Khadi, village and cottage industries	No	Yes	No
10	Rural housing	Yes	Yes	Yes
11	Drinking water	Yes *	Yes *	Yes *
12	Fuel and fodder	Yes *	Yes *	Yes *
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Yes *	Yes *	Yes *
14	Rural electrification including distribution of electricity	No	Yes	No
15	Non-conventional energy sources	No	Yes	No
16	Poverty alleviation programmes	Yes	Yes	Yes
17	Education including primary and secondary schools	Yes	Yes	Yes
18	Technical training and vocational education	No	Yes	No
19	Adult and non-formal education	No	Yes	No
20	Libraries	No	Yes	No
21	Cultural activities	No	Yes	No
22	Markets and fairs	Yes	Yes	Yes
23	Health and sanitation including hospitals, primary health centres and dispensaries	Yes	Yes	Yes
24	Family welfare	Yes	Yes	Yes
25	Women and child development	Yes	Yes	Yes
26	Social welfare including welfare of the handicapped and mentally retarded	Yes	Yes	Yes
27	Welfare of the weaker sections and in particular of the SCs and STs	Yes	Yes	Yes
28	Public distribution system	Yes *	Yes *	Yes *
29	Maintenance of community assets	Yes *	Yes *	Yes *

*Source: Information supplied by PRD*  
\* Devolved but withdrawn temporarily

(Based on the information and Annexure given by the Panchayati Raj Department on 25.05.2016 according to which the position remains same as it was on 18.05.2012)

**Appendix 1.12 Statement showing devolution of functions listed in XII Schedule of the Constitution of India to Urban Local Bodies  
(Refer Paragraph 1.7.5; page 30)**

<b>A. Functions fully devolved to Urban Local Bodies</b>	
1.	Regulation of land use and construction of buildings
2.	Slum improvement and upgradation
3.	Urban poverty alleviation
4.	Burials and burial grounds etc.
5.	Vital statistics including registration of births and deaths
6.	Public amenities including street lighting, parking lots etc.
7.	Regulation of slaughter houses
8.	Planning for economic and social development
9.	Roads and bridges
10.	Public health and solid waste management
11.	Fire services
12.	Urban forestry, protection of the environment and promotion of ecological aspect
13.	Provision of urban amenities and facilities such as parks, gardens, play grounds etc.
14.	Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded persons
15.	Promotion of cultural, educational and aesthetic aspects
16.	Prevention of cruelty to animals
<b>B. Functions yet to be devolved to Urban Local Bodies</b>	
1.	Urban planning including town planning
2.	Water supply for domestic, industrial and commercial purposes

## Appendix 2.1

(Refer Paragraph 2.3.3; page 64)

### 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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Remarks
<b>Revenue-Voted</b>								
1.	20	Housing	2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs (01) Public Works Department (General Expenditure) [11] Proportionate expenditure relating to establishment of Major Head 2059	2.43	5.02	2.59	106.6	There was overall saving under Grant no. 20
2.	21	Roads and Bridges	3054-Roads and Bridges 80-General 001-Direction and Administration (01) Proportionate expenditure exhibited under Major Head 2059-Public Works [01 Establishment	-	19.37	19.37		There was overall saving under Grant no. 21
3.			3054-Roads and Bridges 80-General 797-Transfer to/from Reserve fund/ Deposit Account (03) Transfer to central Road Fund (100 per cent Central)	61.61	72.71	11.10	18.0	
4.	46	Irrigation	2700-Major Irrigation 01-Bhakra Nagal Project (Commercial) 799-Suspense (02) Bhakra Beas Management Board	1.10	2.50	1.40	127.3	There was overall saving under Grant no. 46
5.			2700-Major Irrigation 28-Bisalpur Project (Commercial) 001-Direction and Administration (03) Proportionate expenditure transferred from Budget Head 2701-80	0.24	1.67	1.43	595.8	
6.			2700-Major Irrigation 02-Chambal Project (Commercial) 800-Other Expenditure (03) Other Expenditure	15.85	48.36	32.51	205.1	
7.			2700-Major Irrigation 03-Beas Project (Commercial) 800-Other Expenditure (01) Other Expenditure [01] Interest on Capital Account	-	15.85	15.85		
<b>Capital-Voted</b>								
8.	46	Irrigation	4701-Capital Outlay on Medium Irrigation 69-Rajgarh Project (Commercial) 001-Direction and Administration (02) Proportionate expenditure transferred from Major Head 2701	9.75	10.75	1.00	10.3	There was overall saving under Grant no. 46

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Remarks
<b>Capital-Charged</b>								
9.		Public Debt	6003-Internal Debt of the State Government 111- Special Securities issued to National Small Savings Fund of the Central Government (01) Special Securities to National Small Savings Fund of the Central Government	1257.72	1385.67	127.95	10.2	There was overall Excess under Public Debt

Source: Appropriation Accounts

## Appendix 2.2

(Refer Paragraph 2.3.4; page 64)

**Rush of expenditure (where expenditure during last quarter was more than ₹ 50 crore in each case and also by more than 30 per cent of the total expenditure)**

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
1.	9-Forest	2406-01-102-(25) Externally aided Rajasthan Forestry and Bio-diversity Project Phase-II	75.11	41.11	143.77	52.2	28.6
2.	10-Miscellaneous General Services	2075-797-(01) Transfer to Head 8235-117 Guarantee Redemption Fund	397.23	397.23	397.23	100	100
3.	12-Other Taxes	3055-190-(03) Grant-in-aid for reimbursement of amount to Free/Concessional travels in the Buses of Rajasthan State Road Transport Corporation	57.98	32.53	153.81	37.7	21.1
4.	14-Sales Tax	2040-800-(02) Rajasthan Investment Promotion Policy	253.97	196.94	545.98	46.5	36.0
5.	15-Pensions and Other Retirement Benefits	2071-01-110-(01) Pension to Employees of Zila Parishads and Panchayat Samities	53.06	21.34	119.13	44.5	17.9
6.		2071-01-117-(01) Government contribution in Defined Contribution Pension Scheme	187.49	76.92	517.64	36.2	14.9
7.	19-Public Works	4210-03-105-(11) New Medical College	190.50	190.50	208.50	91.4	91.4
8.	21-Roads and Bridges	3054-04-800-(02) Rural Roads	112.18	75.64	260.57	43.1	29.0
9.		5054-03-337-(07) Roads financed by State Road Development Fund	59.46	54.62	110.78	53.7	49.3
10.		5054-04-800-(02) Other Road construction programme	196.40	61.04	591.32	33.2	10.3
11.		5054-04-800-(22) Road financed from Pradhanmantri Gram Sadak Yojana	192.63	192.63	598.00	32.2	32.2

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
12.	24-Education, Art and Culture	2202-01-001-(01) General expenditure	56.96	54.00	91.99	61.9	58.7
13.		2202-02-109-(01) Boys School	1838.16	664.32	6006.88	30.6	11.1
14.		2202-02-109-02 Girls School	237.13	93.36	784.54	30.2	11.9
15.		2202-02-109-(07) <i>Rashtriya Madhyamik Shiksha Abhiyan</i>	211.92	48.63	422.87	50.1	11.5
16.		2202-02-109-(23) Distribution of Lap-top	59.01	40.47	59.01	100	68.6
17.		26-Medical and Health and Sanitation	2210-06-800-(04) Public Health Insurance Scheme	79.18	79.18	149.56	52.9
18.	2211-800-(02) National Rural Health Mission (NRHM)		483.87	293.34	1106.57	43.7	26.5
19.	2211-800-(03) National Urban Health Mission (NUHM)		56.82	56.82	56.82	100	100
20.	4210-02-800-(02) NABARD Loan based Schemes		76.95	55.95	83.95	91.7	66.6
21.	27-Drinking Water Scheme	2215-01-102-(01) Other Rural Water Supply Schemes	359.00	186.31	1115.00	32.2	16.7
22.		2215-01-101-(12) Other Urban Water Supply Schemes	154.53	86.54	504.74	30.6	17.1
23.		4215-01-101-(01) General Urban Water Supply Schemes	310.77	147.96	633.03	49.1	23.4
24.		4215-01-102-(03) Other Rural Water Supply Programmes	351.49	287.88	674.08	52.1	42.7
25.	28-Special Programmes for Rural Development	2501-05-196-(05) <i>Pradhan Mantri Krishi Sinchai Yojana (PMKSY)</i> Other Intervention	56.88	56.88	56.88	100	100
26.	29-Urban Plan and Regional Development	2217-80-191-(29) Public Light	99.68	99.68	99.68	100	100
27.		2217-80-192-(33) Public Light	54.56	54.56	54.56	100	100
28.	30-Tribal Area Development	2210-05-796-(01) Hospital and Dispensaries	50.23	42.65	74.81	67.1	57.0
29.		2211-796-(02) National Rural Health Mission (NRHM)	94.12	56.94	220.84	42.6	25.8

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
30.	30-Tribal Area Development	2225-02-796-(06) Through the Director, Social Justice and Empowerment Department	123.49	82.47	200.50	61.6	41.1
31.		2515-196-(26) Total Sanitation Campaign	96.52	90.71	201.42	47.9	45.0
32.	30-Tribal Area Development	2515-198-(03) Grants for <i>Gram Panchayats</i> under the recommendations of State Finance Commission	116.87	116.87	242.72	48.2	48.2
33.		4215-01-796-(01) Rural Water Supply Schemes	297.31	131.99	495.58	60.0	26.6
34.		4215-01-796-(02) Urban Water Supply Schemes	54.05	35.76	96.90	55.8	36.9
35.		4801-80-796-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	76.0	61.73	154.44	49.2	40.0
36.		4801-80-796-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	57.54	38.92	73.06	78.8	53.3
37.		4801-80-796-(07) Investment in <i>Jaipur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	152.76	152.76	152.76	100	100
38.		4801-80-796-(08) Investment in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	134.26	134.26	134.26	100	100
39.		4801-80-796-(09) Investment in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY Yojana	118.45	118.45	118.45	100	100
40.		4801-80-796-(12) Acquisition in <i>Jaipur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	115.64	115.64	115.64	100	100
41.		4801-80-796-(13) Acquisition in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	113.29	113.29	113.29	100	100
42.		4801-80-796-(14) Acquisition in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY Yojana	136.00	136.00	136.00	100	100
43.		5054-04-796-(16) Roads financed from <i>Pradhanmantri Gram Sadak Yojana</i>	240.00	240.00	240.00	100	100

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
44.	33-Social Security and Welfare	2236-02-101-(01) Through the Integrated Child Development Services Department	135.50	90.26	329.00	41.2	27.4
45.	35-Miscellaneous Community and Economic Services	3454-02-203-(01) Information Technology and Communication Department	52.43	30.55	102.84	51.0	29.7
46.		3454-02-203-(02) <i>Bhamashah Yojana</i> , 2014	95.80	94.18	109.00	87.9	86.4
47.	36-Cooperation	2425-107-(20) Assistance to Co-operative Institutions for Interest payment	103.50	46.69	103.50	100	45.1
48.		2425-800-(02) Interest grant to good Loanee borrowers of Co-operative Societies	163.87	163.87	260.04	63.0	63.0
49.	37-Agriculture	2401-119-(26) For conversion from flow irrigation to drip irrigation (20%State share: 80%Central share)	51.90	39.00	57.42	90.4	67.9
50.		2401-196-(06) District level Agriculture Schemes	174.75	130.79	200.60	87.1	65.2
51.		2401-800-(27) <i>Rashtriya Krishi Vikas Yojana</i> (S.C.A)	201.55	146.11	282.99	71.2	51.6
52.		4401-800-(03) <i>Rashtriya Krishi Vikas Pariyojana</i> (S.C.A)	65.43	57.50	96.60	67.7	59.5
53.		41-Community Development	2515-196-(04) Assistance for <i>Zila Parishads</i> under the recommendations of State Finance Commission (3% of Total Provision)	52.51	47.35	77.20	68.0
54.	2515-196-(24) Total Sanitation Campaign		658.96	636.53	1120.56	58.8	56.8
55.	41-Community Development	2515-197-(05) Grants for <i>Panchayat Samitis</i> under the recommendations of State Finance Commission (12% of total provision)	119.97	112.20	231.59	51.8	48.4
56.		2515-197-(10) Untied Fund for <i>Panchayat Raj</i> Institutions	80.28	54.70	82.78	97.0	66.1
57.		2515-198-(03) Grants for <i>Gram Panchayats</i> under the recommendations of State Finance Commission	593.79	593.79	1235.17	48.1	48.1
58.		2515-198-(06) National Nutrition Assistance Programme (for	144.13	142.75	421.89	34.2	33.8

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
		students of Elementary Schools of <i>Gram Panchayats</i> ) under Midday Meal Assistance					
59.	42-Industries	2040-800-(04) Rajasthan Investment Promotion Scheme (Industry Department)	96.37	82.40	131.66	73.2	62.6
60.	48-Power	2801-80-190-(32) Interest grant	68.48	68.48	68.48	100	100
61.		2801-80-190-(34) Grant for Power Tax	998.07	684.88	1,273.37	78.4	53.8
62.		2801-80-190-(36) Grant for non-increasing of Power Tarrif	2,051.35	812.04	6,788.49	30.2	12.0
63.		2801-80-190-(42) Assistance to Distribution Corporations for connection to Grid from <i>Akshay Urja</i> under the recommendations of XIII Finance Commission	407.68	407.68	407.68	100	100
64.		4801-80-190-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	351.24	280.95	737.88	47.6	38.1
65.		4801-80-190-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	291.53	199.76	368.02	79.2	54.3
66.		4801-80-190-(10) Investment in <i>Jaipur Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	750.21	750.21	750.21	100	100
67.		4801-80-190-(11) Investment in Jodhpur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	659.35	659.35	659.35	100	100
68.		4801-80-190-(12) Investment in Ajmer <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	581.68	581.68	581.68	100	100
69.		4801-80-190-(15) Acquisition in Jaipur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	567.90	567.90	567.90	100	100
70.		4801-80-190-(16) Acquisition in Jodhpur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	556.35	556.35	556.35	100	100
71.	4801-80-190-(17) Acquisition in Ajmer <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	667.86	667.86	667.86	100	100	

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
72.	51-Special Component Plan for Welfare of Scheduled Castes	2202-02-789-(01) Special component plan (for scheduled castes)	74.17	31.95	210.07	35.3	15.2
73.		2211-789-(02) National Rural Health Mission (NRHM)	129.78	80.82	325.25	39.9	24.8
74.		2225-01-789-(01) Scholarship and stipend for Scheduled Castes	97.31	55.95	198.48	49.0	28.2
75.		2236-02-789-(01) Through the Integrated Child Development Services Department	116.78	45.63	277.46	42.1	16.4
76.		2401-789-(03) <i>Rashtriya Krishi Vikas Yojana (S.C.A)</i>	58.10	34.57	75.87	76.6	45.6
77.		2505-01-196-(01) <i>Indira Awas Yojana</i>	59.20	49.42	173.65	34.1	28.5
78.		2515-196-(27) Complete Cleaning Campaign	242.12	235.63	402.71	60.1	58.5
79.		2515-198-(03) Grants for <i>Gram Panchayats</i> under the recommendations of State Finance Commission	153.55	153.55	320.02	48.0	48.0
80.		4215-01-789-(01) Water supply in scheduled castes areas	397.49	157.44	650.00	61.2	24.2
81.		4215-01-789-(02) Water Supply in scheduled castes areas (Urban)	77.23	47.78	132.13	58.5	36.2
82.		4801-80-789-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	135.41	114.27	251.68	53.8	45.4
83.		4801-80-789-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	73.09	45.49	96.09	76.1	47.3
84.		4801-80-789-(07) Investment in <i>Jaipur Vidyut Vitaran Nigam Limited</i> under UDAY <i>Yojana</i>	227.29	227.29	227.29	100	100
85.		4801-80-789-(08) Investment in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY <i>Yojana</i>	199.76	199.76	199.76	100	100
86.		4801-80-789-(09) Investment in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY <i>Yojana</i>	176.23	176.23	176.23	100	100

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
87.		4801-80-789-(12) Acquisition in Jaipur <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	172.06	172.06	172.06	100	100
88.		4801-80-789-(13) Acquisition in Jodhpur <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	168.56	168.56	168.56	100	100
89.		4801-80-789-(14) Acquisition in Ajmer <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	202.34	202.34	202.34	100	100
90.		5054-04-789-(05) Rural Roads	56.75	22.04	150.78	37.6	14.6
91.	Interest Payment	2049-01-123-(01) Interest on loan from National Small Saving Fund	613.21	367.30	1970.51	31.1	18.6
92.		2049-01-200-(02) Interest on loans received from Autonomous Bodies	281.46	155.62	523.54	53.8	29.7
93.		2049-03-104-(02) Interest on Contributory Provident Funds	75.98	75.98	76.17	99.8	99.8
94.	Interest Payment	2049-04-109 Interest on State Plan Loans consolidated in terms of recommendations of XII Finance Commission	63.53	21.18	211.78	30.0	10.0
95.	Public Debt	6003-105-(02) Loan under Rural Infrastructure Development Fund	531.79	443.72	946.04	56.2	46.9
96.		6003-111-(01) Special Securities issued to National Small Savings Fund of the Central Government	468.05	288.70	1385.67	33.8	20.8
97.		6004-02-105 State Plan Loans Consolidated in terms of recommendations of the XII Finance Commission	92.61	30.87	308.70	30.0	10.0
			<b>23,925.74</b>	<b>17,624.78</b>	<b>46,420.51</b>	<b>51.5</b>	<b>38.0</b>

**Source:** Information compiled by office of the Principal Accountant General (A&E), Rajasthan, Jaipur.

## Appendix 2.3

(Refer Paragraph 2.3.5; page 69)

**Statement of various grants/appropriations where saving was more than ₹ 20 crore each and also by more than 20 per cent of the total provision**

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue-Voted</b>					
1.	10	Miscellaneous General Services	676.95	276.75	40.9
2.	11	Miscellaneous Social Services	101.05	34.12	33.8
3.	12	Other Taxes	482.00	138.01	28.6
4.	21	Roads and Bridges	1,803.87	436.22	24.2
5.	28	Special Programmes for Rural Development	635.43	244.24	38.4
6.	32	Civil Supplies	292.84	80.42	27.5
7.	43	Minerals	369.58	138.88	37.6
8.	50	Rural Employment	3,207.04	739.01	23.0
<b>Capital-Voted</b>					
9.	11	Miscellaneous Social Services	38.76	29.61	76.4
10.	12	Other Taxes	300.00	149.00	49.7
11.	16	Police	69.14	22.00	31.8
12.	19	Public Works	1,142.22	319.13	27.9
13.	21	Roads and Bridges	2,980.92	605.49	20.3
14.	22	Area Development	350.90	74.50	21.2
15.	23	Labour and Employment	34.34	24.48	71.3
16.	26	Medical and Public Health and Sanitation	339.00	202.29	59.7
17.	29	Urban Plan and Regional Development	959.30	322.59	33.6
18.	33	Social Security and Welfare	250.11	144.06	57.6
19.	37	Agriculture	283.25	135.61	47.9
20.	42	Industries	44.28	35.46	80.1
21.	43	Minerals	81.20	81.00	99.8
22.	46	Irrigation	1,162.00	294.28	25.3
		<b>Total</b>	<b>15,604.18</b>	<b>4,527.15</b>	<b>29.0</b>

Source: Appropriation Accounts

## Appendix 2.4

(Refer Paragraph 2.3.6; page 69)

**Statement of various grants where persistent savings were more than ₹ one crore in each case and also more than 10 per cent of the total provision during 2013-16**

(₹ in crore)							
Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
<b>Revenue-Voted</b>							
1.	2-Council of Ministers	2013-14	12.09	10.77	1.32	10.9	Reasons not intimated by the State Government.
		2014-15	11.89	8.50	3.39	28.5	Less payment of pay and allowances to Council of Ministers due to less number of Ministers in New Councils on Ministers in comparison to previous Councils of Ministers.
		2015-16	11.01	8.28	2.73	24.8	Less expenditure on maintenance and operation of vehicles of Ministers due to less number of Ministers in Council of Ministers.
2.	8-Revenue	2013-14	593.46	521.38	72.08	12.1	Post remaining vacant and non-starting of survey work under National Land Records Modernisation Programme.
		2014-15	640.01	579.05	60.96	9.5	Selection of agency for construction of modern record room being under process, less expenditure of supply of computers, less expenditure on preparation of website and non claim presented by NIC for data entry of valuation details as the work was to be done by NIC at their own level.
		2015-16	707.49	593.03	114.46	16.2	Posts remaining vacant, less expenditure on travelling and office expenses, delay in issue of work order for construction of modern record room and digitisation of cadastral map and non-receipt of central assistance for computerization of sub-registrar office.
3.	11-Miscellaneous Social Services	2013-14	99.77	86.17	13.60	13.6	Non-receipt of funds from GoI and less expenditure by Medical Education and Medical Health Department on disposal of Bio-medical waste management.
		2014-15	113.73	71.26	42.47	37.3	Reduction in plan ceiling, non-release of sanctions by the State Government because of election code of conduct and non-receipt of funds from GoI.
		2015-16	101.05	66.93	34.12	33.8	Less receipt of fund from GoI and transfer of National River Conservation Scheme to Local Self Government department.
4.	12-Other Taxes	2013-14	354.23	308.38	45.85	12.9	Post remaining vacant, receipt of less reimbursement claim of Viability Gap Fund for operation of Rural Bus Services and reduction in plan ceiling.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2014-15	516.33	434.14	82.19	15.9	Due to non-compliance with entire terms and conditions of Reform Linked Plan by RSRTC.
		2015-16	482.00	343.99	138.01	28.6	Non-compliance of term of Reform Linked Plan made by Rajasthan State Road Transport Corporation.
5.	28-Special Programmes for Rural Development	2013-14	52.01	21.62	30.39	58.4	Non-receipt of funds from GoI.
		2014-15	594.70	310.30	284.40	47.8	Non-receipt of second instalment of funds for "Integrated Catchment Management Programme" and non-receipt of funds for "National Rural Livelihood Mission" from GoI.
		2015-16	635.43	391.19	244.24	38.4	Less/non-receipt of fund from GoI.
6.	35-Miscellaneous Community and Economic Services	2013-14	113.33	90.89	22.44	19.8	Not intimated by the State Government.
		2014-15	847.72	398.20	449.52	53.0	Non-receipts of funds from GoI. Less expenditure on <i>Bhamashah</i> enrolment and preparation of <i>Bhamashah</i> card due to election code of conduct under <i>Bhamashah Yojana</i> 2014. Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	310.04	255.21	54.83	17.7	Non-receipt of fund from GoI and detailed reasons for savings in some cases were not intimated by the State Government.
7.	43-Minerals	2013-14	148.65	123.36	25.29	17.0	Posts remaining vacant, non-purchase of machinery in time due to as election code of conduct and non-deployment of personnel of Mineral protection Force for prevention of illegal mining.
		2014-15	196.98	102.47	94.51	48.0	Non-purchase of medical equipments as per sanctions from Finance Department and less transfer to Environment Reforms and Health Fund in mining area.
		2015-16	369.58	230.70	138.88	37.6	Non-execution of work in time by Public Works Department, non-commencement of scheme and post remaining vacant.
8.	50-Rural Employment	2013-14	383.66	326.23	57.43	15.0	Short receipt of fund from GoI under various schemes.
		2014-15	3,611.45	2,389.85	1,221.60	33.8	
		2015-16	3,207.04	2,468.03	739.01	23.0	Less receipt of fund from GoI.
<b>Capital Voted</b>							
9.	11-Miscellaneous Social Services	2013-14	9.68	8.06	1.62	16.7	Non-starting of 11 works pertaining to 2012-13 after objection of Development Authority and Archaeology Department and non-release of work order of 4 works due to election code of conduct.
		2014-15	23.15	6.86	16.29	70.4	Delay in release of Administrative and Financial sanctions of new works and non-execution of work for 32 temples due to non-selection of consultant by PDCORE for preparing master plan.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	38.76	9.15	29.61	76.4	Slow execution of 19 pending works of earlier years, non-release of sanctions of 8 temples operated through trust as the DPR could not be prepared in time, late receipt of sanction of 6 works due to delay in DPR, non-payment of construction of hospices and Asst. Commissioner office building due to non-receipt of revised Administrative and Financial sanction and non-starting of work of boundary wall of assistant commissioner office building at Kota and Udaipur due to land dispute and encroachment of land.  Detailed reasons for savings in several cases were not intimated by the State Government.
10.	19- Public Works	2013-14	796.83	519.09	277.74	34.9	Slow progress/ less execution of work.
		2014-15	1,397.65	709.61	688.04	49.2	Non-completion of works due to excess work load on Public Works Department (PWD) and less execution of works.  Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	1,142.22	823.09	319.13	27.9	Slow progress of work and less execution of work than originally estimates.  Detailed reasons for savings in some cases were not intimated by the State Government.
11.	22-Area Development	2013-14	395.91	293.67	102.24	25.8	Less receipt of fund from GoI, construction of lesser water courses than target and post remaining vacant, non-receipt of Administrative Sanction from Central Government and State Government for commencement of Bhakra Project.
		2014-15	348.13	257.68	90.45	26.0	Less receipt of fund from GoI and post remaining vacant.  Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	350.90	276.40	74.50	21.2	Less receipt of fund from GoI, less execution of construction works and less receipt of proposals from districts in the financial year for execution of works related to Jal Swavlamban to utilize reserve fund and under <i>Mukhya Mantri Jal Swavlamban Abhiyan</i> .
12.	23-Labour and Employment	2013-14	5.47	2.60	2.87	52.5	Not intimated by the State Government.
		2014-15	4.42	1.54	2.88	65.2	Non-supply of complete order by firms, rejection of equipments of firms as the specification of material was not as per the supply order and non-availability of materials on DGS&D rate contract.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	34.34	9.86	24.48	71.3	Reduction in plan ceiling and partial/non-supply of complete material by firms.
13.	26-Medical and Public Health and Sanitation	2013-14	185.97	143.17	42.80	23.0	Not intimated by the State Government.
		2014-15	346.25	223.28	122.97	35.5	Slow progress of work, non-release of sanction for construction of building of 1,079 primary health sub-centres, less amount received by NABARD against loans and non-receipt of funds from GoI.
		2015-16	339.00	136.71	202.29	59.7	Slow progress of construction works and non-release of sanction by the State Government.
14.	29-Urban Plan and Regional Development	2013-14	1,460.01	1,045.02	414.99	28.4	Non-receipt of funds from GoI.
		2014-15	1,280.91	707.49	573.42	44.8	Slow progress of construction works in sewerage sector due to termination of contracts, delay in land availability, delay in clearance of railway crossing by NHAI, posts remaining vacant, reduction in plan ceiling and change in site of land.
		2015-16	959.30	636.71	322.59	33.6	Less receipt of fund from GoI for Rajeev Housing Scheme for Slum Free India, post remaining vacant, slow progress of work and reasons for savings in some cases were not intimated by the State Government.
15.	33-Social Security and Welfare	2013-14	84.36	73.15	11.21	13.3	Not intimated by the State Government.
		2014-15	301.82	45.84	255.98	84.8	Delay in land allotment resulted in slow progress of construction works in two residential schools by PWD. Detailed reasons for savings in several cases were not intimated by the State Government.
		2015-16	250.11	106.05	144.06	57.6	Slow progress of work and less execution of work. Reasons for savings in some cases were not intimated by the State Government.
16.	43-Minerals	2013-14	1.30	0.18	1.12	86.2	The Forest Department did not submit the estimate/demand letter for conservation of forest area to mining area.
		2014-15	103.56	(-)4.65	108.21	104.5	Delay in decision by review committee created for study of MoU with HPCL for establishment of refinery in the state resulting in non-issuance of share capital to HPCL-Rajasthan Refinery Limited.
		2015-16	81.20	0.20	81.00	99.8	Non-finalisation of establishment of Refinery in the State which resulted in non-issuance of share capital against allotted fund in original Budget
17.	46-Irrigation	2013-14	1,108.51	829.33	279.18	25.2	Less execution of works.
		2014-15	1,165.59	953.91	211.68	18.2	

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	1,162.00	867.72	294.28	25.3	<p>Non-receipt of sanction of fountain system project from GoI, less execution of works, less receipts of fund from GoI, adjustment of proportionate expenditure as per actual expenditure on works.</p> <p>Detailed reasons for savings in some cases were not intimated by the State Government.</p>

Source: Appropriation Accounts

## Appendix 2.5

(Refer Paragraph 2.3.6.1; page 70)

### Statement showing persistent savings under Grant No. 26-Medical and Public Health and Sanitation

(₹ in crore)

S. No.	Head of Accounts	Year	Original + Supplementary	Expenditure	Gross Saving	% of Savings	Reasons Given by Department
<b>Revenue Head</b>							
1	2210 - Medical & Public Health 01 – Urban Health Services Allopathy 110 - Hospital and Dispensaries 02 – Mobile Hospital 08 – Other Mobile Surgical Unit (Plan)	2013-14	5.83	3.31	2.52	43.22	Posts remaining vacant
		2014-15	4.79	3.69	1.10	22.96	
		2015-16	4.60	3.64	0.96	20.87	
2	2210 - Medical & Public Health 05 – Medical Education Training & Research 105 –Allopathy 01 – Education 03– Medical college, Udaipur (Plan)	2013-14	2.16	0.50	1.66	76.85	Due to Posts remaining vacant and expenditure not incurred by PWD under minor works head.
		2014-15	1.64	0.87	0.77	46.95	
		2015-16	2.39	1.07	1.32	55.23	
3	2210 - Medical & Public Health 05 – Medical Education, Training and Research 105 –Allopathy 01 – Education 06– Medical College, Kota (Plan)	2013-14	3.84	1.32	2.52	65.63	Posts remaining vacant.
		2014-15	3.30	0.59	2.71	82.12	
		2015-16	3.31	0.34	2.97	89.73	
4	2210 - Medical & Public Health 05 – Medical Education, Training and Research 105 –Allopathy 03 – Health Science, University 01– Rajasthan Health Science University, Jaipur (Plan)	2013-14	131.61	131.55	0.06	0.04	The allotment was for construction of new medical college. Expenditure could not be incurred as the plan and blueprint were not submitted in time by Rajasthan State Road Development and Construction Corporation Limited.
		2014-15	134.91	23.18	111.73	82.82	
		2015-16	214.00	32.25	181.75	84.93	
5	2210 - Medical & Public Health 06 – Public Health 101 – Prevention and Control of	2013-14	70.00	56.79	13.21	18.87	Posts remaining vacant.
		2014-15	78.07	41.97	36.10	46.24	
		2015-16	74.28	55.56	18.72	25.20	

S. No.	Head of Accounts	Year	Original + Supplementary	Expenditure	Gross Saving	% of Savings	Reasons Given by Department
	Diseases 20 – Free Test Scheme 01 – Through the Director, Medical and Health Services (Plan)						
6	2210 - Medical & Public Health 06 – Public Health 104 – Drug Control 01 – Drug Control Establishment 01 – Through the Director, Medical and Health Services (Plan)	2013-14	10.44	1.43	9.01	86.30	Less expenditure on salary and Machinery Equipment Tools and Plants Head due to posts remaining vacant and non-purchase of machines.
		2014-15	3.65	0.96	2.69	73.70	Posts remaining vacant.
		2015-16	10.55	1.97	8.58	81.33	Posts remaining vacant and non issuing of work order due to slow progress of tender.
7	2210 - Medical & Public Health 06 – Public Health 107 – Public Health Laboratories 01 – Bacteriological Laboratories (Plan)	2013-14	5.91	1.05	4.86	82.23	Posts remaining vacant.
		2014-15	1.90	1.39	0.51	26.84	
		2015-16	1.93	0.45	1.48	76.68	
	<b>Capital Head</b>						
8	4210 – Capital Out lay on Medical & Public Health 01 – Urban Health Services 110 – Hospital & Dispensaries 07 – Construction works Through the Medical & Health Department 01 – Construction Works (Plan)	2013-14	60.79	43.00	17.79	29.26	Non-availability of adequate land for construction of shrines and non preparation of DPR.
		2014-15	144.27	119.33	24.94	17.29	Slow progress of construction works, encroachment and dispute over land in some cases.
		2015-16	100.39	31.98	68.41	68.14	Slow progress of construction works.
9	4210 – Capital Out lay on Medical & Public Health 03 – Medical Education Training & Research 105 – Allopathy 07 – Other Expenditure 05 – Medical College, Jodhpur (Plan)	2013-14	18.09	15.47	2.62	14.48	Ban on purchase of equipments due to (i) Assembly & Panchyat Election in 2013-14, (ii) order of Medical Education Department in March 2014.
		2014-15	3.36	0.00	3.36	100.00	Non-receipt of fund from GoI in absence of Utilisation Certificate.
		2015-16	14.45	2.57	11.88	82.21	Due to non-receipt of financial sanction by the State Government, the funds were surrendered as per decision of Budget Finalisation Committee.

## Appendix 2.6

**(Refer Paragraph 2.3.6.1; page 71)**

### Statement showing persistent savings under Grant No. 29-Urban Plan and Regional Development

(₹ in crore)

S. No	Head of Accounts	Year	Original + Supplementary	Expenditure	Savings (+)/ Excess (-)	% of Savings	Reasons Given by Department
1	2217-Urban Development 05 - Other urban Development Schemes 190 - Assistance to Public Sector and other undertakings 01 - Metro Rail Project 01 - Jaipur Metro Rail Corporation Limited (Plan)	2013-14	*		*	100.00	Due to decision not taken by the State Government for MoU between State Government and GoI regarding Jaipur Metro Rail Project.
		2014-15	200.00	100.00	100.00	50.00	
		2015-16	229.00		229.00	100.00	
2	2217-Urban Development 80 - General 191 - Assistance to Municipal Corporations 30 - Expenditure from Environment and Health Fund 01 - Sewerage Treatment Plant (Plan)	2013-14	3.52		3.52	100.00	Tenders were not invited for sewerage plant due to non-allotment of land by Jodhpur Development Authority.
		2014-15	4.09		4.09	100.00	
		2015-16	13.74		13.74	100.00	
3	2217-Urban Development 80 - General 192 - Assistance to Municipalities/ Municipal councils 33 - Public Light 02 - Transfer to Rajasthan Urban Development Fund(RUDF) (Non-Plan)	2013-14	5.00		5.00	100.00	The amount could not be transferred to the Rajasthan Urban Development Fund due to its review by the Government.
		2014-15	5.00		5.00	100.00	
		2015-16	5.00		5.00	100.00	
4	2217-Urban Development 80 - General 800 - Other Expenditure 10 - Master Plan and Other Schemes 01 - Through the Town Planner Department (Plan)	2013-14	1.05	0.60	0.45	42.86	The posts of 50 Assistant Town Planner were vacant due to late recruitment by RPSC in October 2013. Posts remaining vacant and the tender process could not be started due to lack of permission to make sector plan for the year 2014-15.
		2014-15	1.23	0.81	0.42	34.15	
		2015-16	3.31	0.97	2.34	70.70	
5	4217 - Capital Outlay on Urban Development 03 - Integrated Development of Small and Medium Towns 800 - Other Expenditure 01 - Assistance to Local bodies, corporation, urban development authority, urban improvement trust etc.	2013-14	11.66	0.26	11.40	97.77	Scheme was based on minimum 30 per cent contribution made by public in Jan Sahabhagita but contribution was not received from public and the proposal was not sent by municipalities
		2014-15	17.16	2.22	14.94	87.06	
		2015-16	17.17	7.87	9.30	54.16	

S. No	Head of Accounts	Year	Original + Supplementary	Expenditure	Savings (+)/ Excess (-)	% of Savings	Reasons Given by Department
	02 - <i>Shahari Jan Sahabhagi Yojana</i> (Plan)						according to guidelines.
6	4217 - Capital Outlay on Urban Development 60 - Other Urban Development Schemes 050 - Land 04 - Rajasthan Urban Sector Development Investment programme (RUSDIP) RUIDP third phase works (EAP) (Plan)	2014-15	10.00	0.75	9.25	92.50	Due to delay in (i) loan approval by ADB, (ii) selection of consultant and (iii) preparation of DPR's and non-deployment of staff from line department on deputation.
		2015-16	105.00	58.12	46.88	44.65	Due to delay in consultant selection, DPR preparation and non awarding of bids.
* ₹ 2,000 only							

## Appendix 2.7

(Refer Paragraph 2.3.7; page 72)

**Cases where supplementary provision (₹ 1 crore or more in each case)  
proved unnecessary**

(₹ in crore)					
S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue-Voted</b>					
1.	3-Secretariat	302.08	279.40	22.68	2.47
2.	5- Administrative Services	162.41	162.14	0.27	9.79
3.	6- Administration of Justice	603.79	579.91	23.88	21.01
4.	15-Pensions and Other Retirement Benefits	11,075.89	10,863.54	212.35	97.49
5.	35-Miscellaneous Community and Economic Services	266.54	255.21	11.33	43.50
6.	46-Irrigation	1,897.85	1,812.21	85.64	1.48
7.	51-Special Component Plan for Welfare of Scheduled Castes	5,950.25	5,310.64	639.61	264.92
<b>Revenue-Charged</b>					
8.	6- Administration of Justice	75.59	74.97	0.62	1.33
<b>Total</b>		<b>20,334.40</b>	<b>19,338.02</b>	<b>996.38</b>	<b>441.99</b>

Source: Appropriation Accounts

## Appendix 2.8

(Refer Paragraph 2.3.8; page 72)

**Excessive/Unnecessary/Insufficient reappropriation of funds (where reappropriation and final excess/saving were more than ₹ 1 crore)**

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
<b>Insufficient reappropriation of funds</b>					
1.		Interest Payments	2049-01-123-(01) Interest on Loan from National Small Savings Fund	(+) 87.54	(+) 40.47
2.			2049-03-108-(01) Interest on State Government Life Insurance Fund	(+) 3.82	(+) 5.97
3.		Public Debt	6003-111-(01) Special Securities issued to National Small Savings Fund of the Central Government	(+) 6.80	(+)127.95
4.	15	Pensions and Other Retirement Benefits	2071-01-101-(01) Pensions to State Employees	(-) 297.21	(-) 36.02
5.	21	Roads and Bridges	5054-04-800-(22)[01] Rural Roads	(-) 295.61	(-) 32.38
6.			5054-04-800-(02)[01] Rural Roads	(+) 28.15	(+) 1.40
7.	27	Drinking Water Scheme	2215-01-101-(12) Other Urban Water Supply Schemes	(-) 5.04	(-) 1.58
8.			2215-01-102-(01) Other Rural Water Supply Schemes	(-) 9.18	(-) 1.40
9.			4215-01-102-(03)-[05] Maintenance Percentage charges (O&M) for Rural Schemes transferred from Major Head 2215-Water Supply and Sanitation-01-102	(+) 41.44	(+)7.74
10.	29	Urban Plan and Regional Development	4217-60-050-(03) Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (EAP) Construction Work	(-) 99.15	(-) 8.49
11.	30	Tribal Area Development	4210-03-796-(01)-[01] Medical College and associate group of Hospitals, Jaipur	(-) 3.93	(-) 1.71
			4215-01-796-(01)[02] Maintenance Percentage charged (O&M) for Rural Schemes transferred from M.H. 2215-Water Supply and Sanitation-01-102	(+) 4.64	(+) 2.18
12.	33	Social Security and Welfare	2235-60-196-(01)[01] Mukhya Mantri Old Age Samman Pension Yojana	(-) 262.38	(-) 54.37

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
13.	46	Irrigation	4701-69-001-(02) Proportionate Expenditure transferred from Major Head 2701	(+) 6.35	(+) 1.00
<b>Unnecessary reappropriation of funds</b>					
14.	19	Public Works	4059-80-051-(01)-[01] Through the Chief Engineer, Public Works Department	(+) 9.11	(-) 9.14
15.	21	Roads and Bridges	7075-01-800-(02)-[01] Loans to RIDCOR	(+) 41.68	(-) 41.68
16.			7075-01-800-(02)[02] Rajasthan State Road Development and Construction Corporation Limited	(+) 15.04	(-) 15.04
17.	30	Tribal Area Development	3456-796-(01)-[07] Distribution	(+) 1.09	(-) 1.09
18.	32	Civil Supplies	3456-102-(01)-[02] Distribution	(+) 5.32	(-) 5.32
19.	34	Relief from Natural Calamities	2245-02-113-(06) Highly Damaged <i>Kuchcha</i> House	(+) 6.96	(-) 7.60
20.	46	Irrigation	2700-02-800-(03) Other expenditure	(-) 29.62	(+) 32.51
<b>Excessive reappropriation of funds</b>					
21.	9	Forest	4406-02-800-(01) Environmental Plantation	(+) 2.02	(-) 1.12
22.	15	Pensions and Other Retirement Benefits	2071-01-102 Commutated Value of Pensions	(+) 77.50	(-) 1.02
23.			2071-01-110-(01) Pension to Employees of <i>Zila Parishads</i> and <i>Panchyat Samities</i>	(+) 56.00	(-) 4.87
24.			2071-01-104-(01) Gratuity to State Employees	(+) 10.00	(-) 4.18
25.	19	Public Works	4059-80-051-(02)-[01] Through the Chief Engineer, Public Works Department	(+) 5.12	(-) 1.23
26.	21	Roads and Bridges	3054-80-797-(03) Transfer to Central Road Fund (100 per cent Central)	(-) 121.89	(+) 11.10
27.			5054-04-800-(16) Construction of Air Strips	(+) 15.71	(-) 1.22
28.	27	Drinking Water Schemes	2215-01-101-(07) Water Supply Scheme, Jaipur	(-) 12.21	(+) 1.00
29.			2215-01-101-(11) Water Supply Scheme, Udaipur	(+) 2.48	(-) 2.02
30.			4215-01-102-(45) Nagaur Lift Canal Project Phase-II (EAP)	(-) 176.69	(+) 1.03
31.			4215-01-102-(83) Ghator, Kanasar and Beep Water Supply Project from	(+) 27.98	(-) 3.00

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
			Rajeev Gandhi Lift Canal Scheme		
32.	37	Agriculture	2401-109-(16)[05] E-governance plan in Agriculture	(+) 3.17	(-) 3.11
33.	46	Irrigation	2700-02-101-(03)[04] Proportionate expenditure transferred from other units	(+) 1.27	(-) 1.23
34.			4702-101-(03)-[02] Proportionate expenditure transferred from M.H. 2701	(+) 3.55	(-) 2.92
35.			4702-101-(06)-[02] Proportionate expenditure transferred from M.H. 2701	(+) 5.62	(-) 1.49
36.	51	Special Component Plan from Welfare of Scheduled Castes	2505-01-196-(01)[04] Grants (State Share)	(+) 130.85	(-) 7.04
			<b>Total</b>		(-) 250.27 (+) 232.35

Source: Appropriation Accounts

## Appendix 2.9

(Refer Paragraph 2.3.10; page 73)

### Cases of surrender of savings in excess of ₹ 20 crore on 31 March 2016

(₹ in crore)				
Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	3-Secretariat	2052, 2251, 3451	304.55	25.01
2.	4-District Administration	2053	413.63	41.71
3.	6-Administration of Justice	2014	624.80	44.69
4.	8-Revenue	2029, 2052	707.49	114.37
5.	9-Forest	2406	750.34	42.45
6.	10-Miscellaneous General Services	2075	676.95	276.74
7.	11-Miscellaneous Social Services	2250, 3425, 3435	101.05	33.54
8.		4250, 5425	38.76	29.61
9.	12-Other Taxes	2030, 2041, 2045, 3055	482.00	137.95
10.		5055, 7055	300.00	149.00
11.	14-Sales Tax	2040	755.61	33.03
12.	15-Pensions and Other Retirement Benefits	2071	11,173.38	260.85
13.	16-Police	2055, 2070	4,081.58	32.71
14.		4055, 6216	69.14	21.99
15.	19-Public Works	2059	439.99	37.89
16.		4055, 4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4515, 4700, 4853, 5475	1,142.22	301.33
17.	21-Roads and Bridges	3054	1,803.87	464.42
18.		4851, 4853, 5054, 7075	2,980.92	515.21
19.	22-Area Development	4575, 4705	350.90	74.31
20.	23-Labour and Employment	2230, 3475	517.88	60.06
21.		4250	34.34	24.48
22.	24-Education, Art and Culture	2070, 2202, 2203, 2204, 2205	19,755.14	1,782.59
23.	25-Treasury and Accounts Administration	2054	210.75	24.39
24.	26-Medical and Public Health and Sanitation	2210, 2211, 3606	6,849.91	918.49
25.		4210, 6210	339.00	192.06

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
26.	27-Drinking Water Scheme	2215	2,859.54	88.62
27.		4215	3,594.78	475.97
28.	28-Special Programmes for Rural Development	2501, 2515, 2810	635.43	244.23
29.	29-Urban Plan and Regional Development	2216, 2217, 3055	3,414.63	541.47
30.		4217, 5055, 6217	959.29	313.03
31.	30-Tribal Area Development	2014, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2705, 2810, 2851, 2852, 2853, 3055, 3425, 3435, 3452, 3454, 3456, 3475	6,715.05	1,204.35
32.		4059, 4202, 4210, 4215, 4216, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4405, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4801, 4853, 4885, 5054, 5055, 5452, 5475, 6216, 6408, 6801, 6885, 7055	8,754.72	704.24
33.	32-Civil Supplies	3456, 3475	292.84	75.07
34.	33-Social Security and Welfare	2202, 2225, 2230, 2235, 2236	5,815.48	741.32
35.		4225, 4235, 4236, 6225, 6235	250.11	139.03
36.	34-Relief from Natural Calamities	2245	5,398.23	344.55
37.	35-Miscellaneous Community and Economic Services	2047, 3454, 3475	310.04	54.82
38.		4047, 5465, 5475	332.34	31.05
39.	37-Agriculture	2401, 2415, 2435	1,867.92	321.70
40.		4401, 6401, 6408	283.25	135.42
41.	39-Animal Husbandry and Medical	2403, 2404, 2405	593.91	45.14
42.	41-Community Development	2515	5996.43	241.29
43.	42-Industries	4851, 4885, 6851, 6860, 6885	44.28	35.08
44.	43-Minerals	2802, 2853	369.58	138.93
45.		4802, 4853, 6802	81.20	81.00
46.	46-Irrigation	2700, 2701, 2702	1,899.33	131.33

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
47.		4700, 4701, 4702, 4711	1,162.00	291.02
48.	48-Power	2801, 2810	11,139.30	122.88
49.		4801, 4810, 6801	33,502.10	2,358.08
50.	50-Rural Employment	2505, 2515	3,207.04	739.01
51.	51-Special Component Plan for Welfare of Scheduled Castes	2014, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2425, 2501, 2505, 2515, 2701, 2702, 2705, 2810, 2851, 2852, 2853, 3055, 3425, 3452, 3454, 3456, 3475	6,215.17	894.59
52.		4055, 4059, 4202, 4210, 4215, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4711, 4801, 4853, 4885, 5054, 5452, 5475, 6216, 6801,7055	11,088.11	935.22
<b>Total</b>			<b>1,71,686.30</b>	<b>17,067.32</b>

Source: Appropriation Accounts

## Appendix 2.10

(Refer Paragraph 2.3.10; page 73)

### Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	<b>Revenue Voted</b>			
1.	15-Pensions and Other Retirement Benefits	309.84	260.85	48.99
2.	16- Police	45.96	32.71	13.25
3.	24-Education, Art and Culture	1,785.50	1,782.59	2.91
4.	27-Drinking Water Scheme	93.78	88.62	5.16
5.	30-Tribal Area Development	1,207.51	1,204.35	3.16
6.	32-Civil Supplies	80.41	75.07	5.34
7.	33-Social Security and Welfare	808.09	741.32	66.77
8.	34-Relief from Natural Calamities	350.72	344.55	6.17
9.	37-Agriculture	325.51	321.70	3.81
10.	51- Special Component Plan for Welfare of Scheduled Castes	904.53	894.59	9.94
	<b>Capital- Voted</b>			
11.	9-Forest	14.40	11.73	2.67
12.	19-Public Works	319.13	301.33	17.80
13.	21-Roads and Bridges	605.49	515.21	90.28
14.	27-Drinking Water Scheme	481.47	475.97	5.50
15.	29-Urban Plan and Regional Development	322.59	313.03	9.56
16.	46-Irrigation	294.28	291.02	3.26
	<b>Total</b>	<b>7,949.21</b>	<b>7,654.64</b>	<b>294.57</b>

Source: Appropriation Accounts

## Appendix 2.11

(Refer Paragraph 2.3.11; page 73)

**Details of Lump sum provisions (where surrender was more than ₹ 15 crore in each case and also in excess of 50 per cent of total budget provision)**

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
1.	8	Revenue	2029-103-(07) Modernisation of National Land Records Programme	50.98	50.38	98.8
2.	12	Other Taxes	3055-190-(10) Reform Linked Plan-Grant-in-aid to Rajasthan State Road Transport Corporation	120.00	116.54	97.1
3.			5050-190-(07) Share Capital to RSRTC against assets transferred to Rajasthan State Bus Terminal Service Corporation under Reform Linked Plan	300.00	149.00	49.7
4.	19	Public Works	4059-80-051-(03)[01] New High Court Building, Jodhpur (through the RSRDC)	70.00	50.00	71.4
5.			4059-80-051-(06) General building (Building to be constructed under Police Modernisation Scheme)	30.97	17.88	57.7
6.			4210-03-105-(02)-[90] Construction works	42.03	23.01	54.7
7.	21	Roads and Bridges	3054-03-337-(01)[06] Output and Performance based Road Contract (OPRC)	41.10	41.10	100
8.			3054-04-800-(01)[05] Output and Performance based Road Contract (OPRC)	41.15	41.15	100
9.			3054-04-800-(02)[07] Output and Performance based Road Contract (OPRC)	152.75	152.75	100
10.			3054-80-001-(01)-[01] Establishment	13.07	13.07	100
11.			5054-03-337-(04) Provision for renovation and modernisation of roads	52.89	37.78	71.4
12.			5054-03-337-(05) Roads financed by Central Road Fund	171.75	90.70	52.8
13.			5054-03-337-(07)[90] Construction Works	218.87	111.09	50.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
14.	21	Roads and Bridges	5054-03-337-(07)[91] Percentage charges for Establishment expenses (2059)	17.51	15.66	89.4
15.	5054-04-800-(11)[14] Missing Link Project-II (Ashtadasham)		30.40	17.64	58.0	
16.	5054-04-800-(11)[17] Road Upgrading project (Ekvinshitam)		36.72	23.11	62.9	
17.	5054-04-800-(14)[90] Construction works		145.91	115.42	79.1	
18.	23	Labour and Employment	3475-191-(02)[01] Development Works	18.63	18.63	100
19.	3475-192-(02)[01] Development Works		22.04	18.22	82.7	
20.	4250-203-(04)[01] Plants and Equipment		29.60	22.93	77.5	
21.	24	Education, Art and Culture	2202-01-800-(14) Reimbursement to private School under Right to Education- General Expenditure	272.00	172.47	63.4
22.	2202-02-107-(11) Pre-metric scholarships to boys and girls of Minority Class		45.21	45.21	100	
23.	2202-02-109-(03) Vocational Education		27.91	15.86	56.8	
24.	2202-02-109-(08)[01] Girls Hostel- General Expenditure		47.19	40.50	85.8	
25.	2202-04-200-(02) <i>Sakshar Bharat Abhiyan</i>		39.90	39.90	100	
26.	2204-104-(05) <i>Panchayat Youa Krida aur Khel Abhiyan (PYKKA)</i>		33.03	31.18	94.4	
27.	26		Medical and Public Health and Sanitation	2210-05-105-(03)-[03] Grant-in-aid for State Cancer Institute	50.00	50.00
28.	2210-05-105-(05)[02] Tursary Cancer Care Centre	22.50		22.50	100	
29.	2210-06-101-(21) National AIDS control programme	40.56		21.10	52.0	
30.	2211-800-(02)[01] Below poverty line <i>Mukhya Mantri Jeevan Raksha Kosh</i> (30:70)	48.09		33.67	70.0	

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered		
31.	26	Medical and Public Health and Sanitation	2211-800-(02)[02] State wide Emergency Ambulance Services (EMRI) (50:50)	58.39	34.97	59.9		
32.			2211-800-(03)[03] National Urban Health Mission (NUHM)	199.32	142.50	71.5		
33.			4210-01-110-(07)[01] Construction Works	100.39	68.41	68.1		
34.			4210-02-800-(02)[01] Construction of Health sub-centres	145.69	74.17	50.9		
35.	27	Drinking Water Scheme	4215-01-101-(08) Restoration of Water Supply Schemes against Depreciation Reserve Fund	30.00	25.06	83.5		
36.			4215-01-102-(01)[31] Kolayat Tehsil Water Supply Scheme	23.98	15.08	62.9		
37.			4215-01-102-(01)[37] Devniya-Shergarh-Chhaba Water Supply Scheme	72.48	36.56	50.4		
38.			4215-01-102-(09) Re-establishment of pumps and motors	25.00	16.76	67.04		
39.			4215-01-102-(25) Renovation and Repair of Canals	70.00	40.24	57.5		
40.			4215-01-102-(36) Narmada Project (NABARD)	35.06	21.65	61.8		
41.			4215-01-102-(48) Strengthening, Rejuvenation of different components of Rural Drinking Water Schemes	26.00	19.53	75.1		
42.			4215-01-102-(60) Narmada Project (D.R.)	28.28	24.93	88.2		
43.			28	Special Programmes for Rural Development	2501-06-196-(06)[01] Grants	64.80	64.80	100
44.					2501-06-196-(09)[01] Grants	57.10	57.10	100
45.	2515-196-(05)[01] Functional Related	22.33			16.91	75.7		
46.	29	Urban plan and Regional Development	2217-05-800-(01)[02] Jaipur Smart City	182.46	180.46	98.9		
47.			2217-05-800-(01)[03] Udaipur Smart City	182.46	180.46	98.9		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
48.	30	Tribal Area Development	2202-01-796(11) Reimbursement of Fees to Private Schools under Right to Education	56.00	36.33	64.9
49.			2202-02-107-(06)[02] Pre-metric scholarships	66.49	50.65	76.2
50.			2211-796-(07)[03] National Urban Health Mission	39.16	28.61	73.1
51.			2401-796-(51)[04] For conversion from flow irrigation to drip irrigation (20% State share:80 % Central share)	23.50	18.67	79.4
52.			2501-06-196(06)[02] Grants	25.92	25.92	100
53.			2501-06-196-(09)[02] Grants	22.84	22.84	100
54.			4215-01-796-(01)[01] Rural Water Supply Schemes	88.19	47.80	54.2
55.			4215-01-796(01)[16] Nagaur Lift Canal Phase-II	56.33	34.91	62.0
56.			4217-04-796-(02) Rajeev Housing Scheme for Slum Free India	35.10	34.51	98.3
57.			4236-02-796(01) Construction of Aganwadi Centres under ICDS Mission Mode	26.45	18.89	71.4
58.			4702-796-(12)[01] Construction Works	80.51	49.12	61.0
59.			5054-03-796-(04)[90] Construction Works	43.01	33.56	78.0
60.			5054-03-796-(07) Roads recouped from Central Road Fund	33.75	24.28	71.9
61.			5054-04-796-(15)[01] Rural Links Roads	30.97	16.78	54.2
62.	32	Civil Supplies	3456-102-(02)[08] Computerisation of Public Distribution System	60.20	31.05	51.6
63.			3456-102-(02)-[10] Sugar distribution to BPL and Antodaya families	20.40	20.40	100
64.	33	Social Security and Welfare	2225-03-277-(02) Scholarships and Stipend for other Backward Classes	90.00	81.84	90.9

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
65.	33	Social Security and Welfare	2235-02-200-(19) Assistance through Chief Minister Relief Fund for Road Accident, Natural Accident/Calamity Animal Accident etc.	36.00	21.00	58.3
66.			4235-02-800-(09)[01] Contribution of College level Hostel Building	40.65	40.65	100
67.	34	Relief from Natural Calamities	2245-01-102-(10) Water Supply through the PHED	73.00	38.29	52.5
68.			2245-01-104-(02) Transport	51.63	46.86	94.6
69.			2245-01-800-(01)[13] Purchase of Devices and Equipments for search Rescue and Communication etc.	37.00	36.35	98.2
70.			2245-02-106-(05) Purchase of devices and equipments for Search Rescue and Communications etc.	53.00	50.40	95.1
71.			2245-02-122 Repairs and Restoration of damaged irrigation and flood control works	22.23	16.31	73.4
72.	37		Agriculture	2401-114-(01)[01] National Mission of Oil seed and Oil palm- Oil Seed	39.29	25.16
73.		2401-196-(06)[19] National Food Security Mission-Wheat		27.33	17.97	65.8
74.		2401-196-(06)[22] National Food Security Mission-Coarse Cereals		38.44	21.61	56.2
75.		2401-196-(06)[28] Sustainable Agriculture Mission Rainfed Area Development		40.22	29.98	74.5
76.		2401-800-(31)-[01] Through the Agriculture Department		58.65	46.08	78.6
77.		4401-800-(02)[05] Construction of Building for Kisan Seva Kendra and Gram Gyan Kendra		77.75	58.58	75.3
78.		4401-800-(03)[03] Through the Animal Husbandry Department		22.00	17.30	78.6

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
79.	37	Agriculture	4401-800-(03)[04] Through the Chief Engineer Water Resources Department	20.00	15.75	78.8
80.	41	Community Development	2515-197-(09)[01] Grant for Hand Pump Labours and Fitters (establishments)	68.71	51.53	75.0
81.			2515-197-(09)[03] Maintenance under <i>Janta Jal Yojana</i>	37.82	37.82	100
82.	43	Minerals	2853-02-800-(01)[04] Roads and Other Related Works	100.00	93.86	93.9
83.			4802-190-(03) HPCL, Rajasthan Refinery Limited	79.80	79.80	100
84.	46	Irrigation	2700-03-800-(01)[01] Interest of Capital Account	15.85	15.85	100
85.			4700-02-001-(05)[05] Regeneration/Up-gradation/ Modernisation	37.75	22.33	59.2
86.			4700-04-001-(03)[03] Dr. Karni Singh Water Lifting Scheme (Kolayat Lift Scheme)	20.00	20.00	100
87.			4700-04-001(07)[05] Solar Power Plant	25.00	17.20	68.8
88.			4700-05-001-(01)[01] Expenditure on Indira Gandhi Feeder and related construction work in Punjab (Through the Chief Engineer, Irrigation, Punjab)	16.44	16.44	100
89.			4700-24-001(03)[02] Share amount in Construction Work of Government of Gujrat	25.00	15.63	62.5
90.			4702-101-(09)[02] Proportionate expenditure transferred from Major Head 2701	49.33	34.94	70.8
91.	48	Power	4801-80-190-(06) Investment in Ajmer Vidyut Vitran Nigam Limited	890.67	497.37	55.8
92.			6801-190-(02)[01] Rajasthan Renewal Energy Prasaran Investment Programme (ADB)	576.00	496.46	86.2

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
93.	48	Power	6801-190-(02)[02] Green energy Corridor Project for Finance of Rajasthan Intra-State Transmission System (RFW)	122.20	119.06	97.4
94.	50	Rural Employment	2505-60-196(02)-[01] Functional Related	35.0	29.75	85.0
95.	51	Special Component Plan for Welfare of Scheduled Castes	2210-03-197-(03)[01] Primary Health Centre	25.05	18.96	75.7
96.			2211-789-(03)[03] National Urban Health Mission (NUHM)	51.64	37.85	73.3
97.			2225-01-196-(12) Development of Sambal Villages	40.60	40.60	100
98.			2401-789-(01)[28] Rajasthan Agriculture Competitiveness Project	15.30	15.00	98.0
99.			2401-789-(02)[05] For conversion from flow irrigation to Drip Irrigation (20 % State share : 80% Central share)	31.50	27.21	86.4
100.			2401-789-(03)[02] Through the Horticulture Department	18.05	15.56	86.2
101.			2403-789-(01)[04] <i>Mukhya Mantri Pasudhan Nishulk Dava Yojana</i>	33.20	31.21	94.0
102.			2501-06-196-(06)[03] Grants	38.88	38.88	100
103.			2501-06-196-(09)[03] Grants	34.26	34.26	100
104.			2505-60-196-(02)[03] Functional Related	21.00	17.85	85.0
105.			3456-789-(01)[06] Computerisation of Public Distribution System	15.94	15.37	96.4
106.			4210-02-789-(01)-[90] Construction Works	30.46	20.46	67.2
107.	4210-02-789-(03)-[01] Construction of Health sub- centres	35.38	18.83	53.2		
108.	4215-01-789-(01)-[01] Other Rural Drinking Water Schemes	158.79	99.55	62.7		
109.	4215-01-789-(01)[23] Nagaur Lift Canal Phase-II	74.28	46.12	62.1		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
110.	51	Special Component Plan for Welfare of Scheduled Castes	4215-01-789-(01)[65] Operation and Maintenance percentage charges for National Rural Drinking Water Programme	42.30	30.43	71.9
111.			4215-01-789-(02)[13] Re-organisation work of Urban Water Supply Scheme, Jodhpur	26.70	22.69	85.0
112.			4217-04-789-(02) Rajeev Housing Scheme for Slum Free India	46.28	45.50	98.3
113.			4236-02-789-(01) Construction of Aaganbari Centre Under ICDS Mission Mode	34.70	24.57	70.8
114.			4250-789-(02)-[90] Construction Works	27.72	18.20	65.7
115.			4700-04-789-(01)[01] Construction Works	36.13	23.75	65.7
116.			4702-789-(04)[01] Construction Works	46.23	24.68	53.4
117.			5054-03-789-(04)[90] Construction Works	56.71	44.89	79.2
118.			5054-03-789-(07) Recouped Roads of Central Road Fund	44.50	28.50	64.0
119.			5054-04-789-(06)[90] Construction Works	37.80	26.46	70.0
			<b>Total</b>	<b>8,115.48</b>	<b>5,993.91</b>	<b>73.9</b>

Source: Appropriation Accounts

**Appendix 2.12**

(Refer Paragraph 2.3.12; page 73)

**Details of surrender in excess of actual savings (₹ 1 crore and above in each case)**

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Amount surrendered	Excess surrendered
<b>Revenue- Voted</b>				
1.	20-Housing	0.39	3.16	2.77
2.	21-Roads and Bridges	436.22	464.42	28.20
3.	46-Irrigation	87.12	131.33	44.19
	<b>Total</b>	<b>523.73</b>	<b>598.91</b>	<b>75.16</b>

Source: Appropriation Accounts

## Appendix 2.13

(Paragraph 2.6; page 80)

### Position of Outstanding Abstract Contingent Bills up to 2015-16

(₹ in lakh)

S.No.	Major Head	Year	No. of AC bills	Amount
1.	2014	2013-14	1	0.50
		2014-15	2	1.00
<b>Total</b>			<b>3</b>	<b>1.50</b>
2.	2015	2015-16	1	2.55
<b>Total</b>			<b>1</b>	<b>2.55</b>
3.	2029	2007-08	1	292.18
		2010-11	1	26.60
		2011-12	4	325.30
		2013-14	4	187.61
<b>Total</b>			<b>10</b>	<b>831.69</b>
4.	2051	2015-16	39	615.57
<b>Total</b>			<b>39</b>	<b>615.57</b>
5.	2052	2015-16	4	4.76
<b>Total</b>			<b>4</b>	<b>4.76</b>
6.	2054	2015-16	1	0.28
<b>Total</b>			<b>1</b>	<b>0.28</b>
7.	2055	2012-13	2	81.09
		2014-15	4	275.10
<b>Total</b>			<b>6</b>	<b>356.19</b>
8.	2059	2011-12	1	1.64
<b>Total</b>			<b>1</b>	<b>1.64</b>
9.	2202	1989-90	2	0.60
		1990-91	2	0.35
		1991-92	2	0.10
		1992-93	3	0.66
		1996-97	1	0.08
		2014-15	1	0.44
		2015-16	1	0.55
<b>Total</b>			<b>12</b>	<b>2.78</b>
10.	2204	2015-16	4	12.47
<b>Total</b>			<b>4</b>	<b>12.47</b>
11.	2205	2012-13	1	11.23
		2014-15	1	75.00
<b>Total</b>			<b>2</b>	<b>86.23</b>
12.	2210	2011-12	1	55.04
		2012-13	1	54.82
		2013-14	2	221.53
		2014-15	1	96.73
		2015-16	15	1087.78
<b>Total</b>			<b>20</b>	<b>1515.90</b>
13.	2230	2015-16	1	20.00
<b>Total</b>			<b>1</b>	<b>20.00</b>
14.	2245	2002-03	1	15.00
		2006-2007	2	80.14
		2008-2009	1	19.01
		2012-2013	1	103.50

S.No.	Major Head	Year	No. of AC bills	Amount
		2014-2015	6	3216.33
		2015-2016	33	19044.49
	<b>Total</b>		<b>44</b>	<b>22478.47</b>
15.	2401	2015-16	6	77.88
	<b>Total</b>		<b>6</b>	<b>77.88</b>
16.	2403	2014-15	1	4.00
		2015-16	23	33.75
	<b>Total</b>		<b>24</b>	<b>37.75</b>
17.	2406	2015-16	26	149.38
	<b>Total</b>		<b>26</b>	<b>149.38</b>
18.	2515	2008-09	1	11.29
		2015-16	1	0.16
	<b>Total</b>		<b>2</b>	<b>11.45</b>
19.	2701	2015-16	1	0.35
	<b>Total</b>		<b>1</b>	<b>0.35</b>
20.	2851	2015-16	3	2.14
	<b>Total</b>		<b>3</b>	<b>2.14</b>
21.	2853	2013-14	1	23.99
	<b>Total</b>		<b>1</b>	<b>23.99</b>
22.	3054	2014-15	4	497.93
	<b>Total</b>		<b>4</b>	<b>497.93</b>
23.	3425	2015-16	15	10.61
	<b>Total</b>		<b>15</b>	<b>10.61</b>
24.	3452	2015-16	6	14.00
	<b>Total</b>		<b>6</b>	<b>14.00</b>
25.	3454	2000-01	2	4.57
	<b>Total</b>		<b>2</b>	<b>4.57</b>
26.	4059	2011-12	2	8.00
	<b>Total</b>		<b>2</b>	<b>8.00</b>
27.	4202	1990-91	1	0.30
		1992-93	1	0.24
		2005-06	1	4.20
	<b>Total</b>		<b>3</b>	<b>4.74</b>
28.	4210	2012-13	1	86.00
		2013-14	1	185.00
		2014-15	3	247.34
		2015-16	4	96.66
	<b>Total</b>		<b>9</b>	<b>615.00</b>
	<b>Grand Total</b>		<b>252</b>	<b>27387.82</b>

### Appendix 3.1

(Refer paragraph 3.1; page 83)

#### Utilisation Certificates Outstanding as on 30 June 2016

(₹ in lakh)

S. No.	Department	Year of release of Grant	Total Grant released		Utilisation Certificate			
					Received		Outstanding	
			No.	Amount	No.	Amount	No.	Amount
1.	Family Welfare(2211)	2007-08	1	486.00	0	373.56	1	112.44
		2008-09	1	489.00	0	337.88	1	151.12
		2009-10	5	508.97	4	355.31	1	153.66
<b>Total</b>			<b>7</b>	<b>1,483.97</b>	<b>4</b>	<b>1,066.75</b>	<b>3</b>	<b>417.22</b>
2.	Social Welfare (2225)	2004-05	308	235.47	307	223.75	1	11.72
<b>Total</b>			<b>308</b>	<b>235.47</b>	<b>307</b>	<b>223.75</b>	<b>1</b>	<b>11.72</b>
3.	Science and Technology (3425)	2009-10	55	84.65	43	52.84	12	31.81
		2010-11	35	176.76	24	159.88	11	16.88
		2011-12	38	752.67	20	561.07	18	191.60
		2012-13	43	1038.54	23	609.41	20	429.13
		2013-14	35	146.67	16	83.68	19	62.99
		2014-15	56	57.66	31	25.47	25	32.19
<b>Total</b>			<b>262</b>	<b>2,256.95</b>	<b>157</b>	<b>1,492.35</b>	<b>105</b>	<b>764.60</b>
4.	Environment (3435)	1997-98	30	27.56	29	27.53	1	0.03
		1998-99	25	26.20	23	26.05	2	0.15
<b>Total</b>			<b>55</b>	<b>53.76</b>	<b>52</b>	<b>53.58</b>	<b>3</b>	<b>0.18</b>
<b>Grand Total</b>			<b>632</b>	<b>4,030.15</b>	<b>520</b>	<b>2,836.43</b>	<b>112</b>	<b>1,193.72</b>

## Appendix 3.2

(Refer Paragraph 3.2; page 84)

**Statement showing names of bodies and authorities the accounts of which had not been received**

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
<b>Higher Education</b>					
1.	Rajasthan University, Jaipur	1	2014-15	14,055.95	23,056.42
2.	Mohan Lal Sukhadia University, Udaipur	1	2014-15	2,919.99	6,826.98
3.	Kota University, Kota	1	2014-15	100.00	1,685.19
	<b>Total</b>	<b>3</b>		<b>17,075.94</b>	<b>31,568.59</b>
<b>Secondary Education</b>					
1.	Shri Jagdamba Mook Badhir School, Sriganganagar	2	2013-15	89.39	98.16
2.	Rajasthan State Open School, Jaipur	1	2014-15	NA	NA
	<b>Total</b>	<b>3</b>		<b>89.39</b>	<b>98.16</b>
<b>Labour</b>					
1.	Child Labour Project Society, Barmer	3	2012-15	8.03	1.80
2.	Child Labour Project Society, Banswara	3	2012-15	4.15	0.74
3.	Child Labour Project Society, Bharatpur	7	2008-15	58.50	70.49
4.	Child Labour Project Society, Bikaner	1	2014-15	67.00	48.06
5.	Child Labour Project Society, Churu	4	2011-15	15.26	0.37
6.	Child Labour Project Society, Dholpur	1	2014-15	1.34	0.28
7.	Child Labour Project Society, Hanumangarh	1	2014-15	14.36	0.59
8.	Child Labour Project Society, Jhalawar	2	2013-15	17.41	2.54
9.	Child Labour Project Society, Jodhpur	1	2014-15	3.01	3.31
10.	Child Labour Project Society, Kota	1	2014-15	3.31	2.46
11.	Child Labour Project Society, Pali	1	2014-15	12.45	3.10
12.	Child Labour Project Society, Sikar	1	2014-15	3.58	0.12

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
13.	Child Labour Project Society, Udaipur	2	2013-15	36.63	1.67
	<b>Total</b>	<b>28</b>		<b>245.03</b>	<b>135.53</b>
<b>Industries</b>					
1.	Kishangarh Marble Udyog Vikas Samiti, Madanganj, Ajmer	1	2014-15	NA	747.28
2.	Bureau of Investment Promotion, Jaipur	1	2014-15	627.90	566.97
	<b>Total</b>	<b>2</b>		<b>627.90</b>	<b>1,314.25</b>
<b>Tourism</b>					
1.	State Institute of Hotel Management, Jodhpur	2	2013-15	534.00	223.00
	<b>Total</b>	<b>2</b>		<b>534.00</b>	<b>223.00</b>
<b>Art and Culture</b>					
1.	Indian Institute of Crafts and Design, Jaipur	3	2012-15	NA	NA
2.	Jaipur Kathak Kendra, Jaipur	1	2014-15	104.23	108.26
3.	Jawahar Kala Kendra, Jaipur	1	2014-15	317.00	304.17
4.	Rajasthan Lalit Kala Academy, Jaipur	1	2014-15	102.04	103.88
5.	Rajasthan Sanskrit Academy, Jaipur	1	2014-15	143.84	146.45
6.	Rajasthan Urdu Academy, Jaipur	1	2014-15	55.72	54.43
7.	Rajasthan Heritage Development and Management Authority, Jaipur	1	2014-15	1,200.00	1,173.29
8.	Rajasthan Bhasha Sahitya Sanskriti Academy, Bikaner	1	2014-15	76.00	53.97
	<b>Total</b>	<b>10</b>		<b>1,998.83</b>	<b>1,944.45</b>
<b>Ayurveda</b>					
1.	Rajasthan Ayurveda University, Jodhpur	2	2013-15	3,456.29	765.38
	<b>Total</b>	<b>2</b>		<b>3,456.29</b>	<b>765.38</b>
<b>Medical and Health</b>					
1.	Rajasthan University of Health Sciences, Jaipur	2	2013-15	847.50	627.25
	<b>Total</b>	<b>2</b>		<b>847.50</b>	<b>627.25</b>
<b>Social Justice and Empowerment</b>					
1.	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	3	2012-15	763.00	157.94

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
2.	Rajasthan Rajya Samaj Kalyan Board, Jaipur	2	2013-15	130.61	128.14
3.	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	1	2014-15	4791.86	4656.16
4.	Shri Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur	1	2014-15	622.25	1,337.62
5.	Narayan Seva Sansthan, Udaipur	1	2014-15	543.29	6,045.58
	<b>Total</b>	<b>8</b>		<b>6,851.01</b>	<b>12,325.44</b>
<b>Tribal Area Development</b>					
1.	Swachhta Jal and Samudayik Swasthya Project, Udaipur	1	2014-15	6,097.04	5,089.83
2.	Jan Jati Mahila Vikas Sansthan, Swaimadhopur	1	2014-15	42.16	57.74
	<b>Total</b>	<b>2</b>		<b>6,139.20</b>	<b>5,147.57</b>
<b>Woman and Child Development</b>					
1.	Rajasthan State Mahila Ayog, Jaipur	1	2014-15	135.00	150.28
	<b>Total</b>	<b>1</b>		<b>135.00</b>	<b>150.28</b>
<b>General Administration Department</b>					
1.	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	2	2013-15	102.50	89.43
	<b>Total</b>	<b>2</b>		<b>102.50</b>	<b>89.43</b>
<b>Animal Husbandry</b>					
1.	Rural Non-Farm Development Agency, Jaipur	1	2014-15	440.92	391.55
2.	Alwar District Doodh Utpadak Sahakari Sangh Limited, Alwar	3	2012-15	1,513.43	1,397.90
3.	Chittorgarh Pratapgarh District Doodh Utpadak Sahakari Sangh Limited, Chittorgarh	3	2012-15	506.07	447.79
4.	Paschimi Rajasthan Doodh Utpadak Sahakari Sangh Limited, Jodhpur	1	2014-15	152.25	1,220.33
5.	Rajasthan Pashu Chikitsa and Pashu Vigyan Science University, Bikaner	4	2011-15	2,220.83	1,575.95
6.	Rajasthan Rajya Pashu Chikitsa Parishad, Jaipur	2	2013-15	30.00	34.53
7.	Rajasthan Co-operative Dairy Federation Limited, Jaipur	2	2013-15	10,707.90	3,445.33
	<b>Total</b>	<b>16</b>		<b>15,571.40</b>	<b>8,513.38</b>

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
<b>Minority Affair</b>					
1.	Rajasthan State Haj Committee, Jaipur	1	2014-15	48.62	47.88
	<b>Total</b>	<b>1</b>		<b>48.62</b>	<b>47.88</b>
<b>Home</b>					
1.	Sardar Patel University of Police Security and Criminal Justice, Mathania Road, Jodhpur	1	2014-15	183.48	176.65
	<b>Total</b>	<b>1</b>		<b>183.48</b>	<b>176.65</b>
<b>Fishries</b>					
1.	Matsay Palak Vikas Abhikaran, Bhilwara	2	2013-15	35.46	2.06
	<b>Total</b>	<b>2</b>		<b>35.46</b>	<b>2.06</b>
<b>Youth &amp; Sports</b>					
1.	Sports University, Jhunjhunu	3	2012-15	NA	NA
	<b>Total</b>	<b>3</b>			
<b>Agriculture</b>					
1.	Swami Keshwanand Rajasthan Agriculture University, Bikaner	1	2014-15	15,493.06	15,915.30
2.	Association of Retired Members of Agriculture Services Rajasthan, Jaipur	8	2007-15	20.00	29.26
3.	Maharana Pratap Agriculture and Technical University, Udaipur	2	2013-15	4,900.00	5,200.00
	<b>Total</b>	<b>11</b>		<b>20,413.06</b>	<b>21,144.56</b>
<b>Cooperative</b>					
1.	Rajasthan State Sahakari Upbhokta Sangh Limited, Jaipur	3	2012-15	806.12	1,248.55
	<b>Total</b>	<b>3</b>		<b>806.12</b>	<b>1,248.55</b>
<b>Horticulture</b>					
1.	Rajasthan Bagwani Vikas Samity, Jaipur	3	2012-15	6,032.25	5,107.32
2.	Rajasthan Udyan and Podhshala Udyan Samity, Jaipur (Rajhans)	3	2012-15	694.52	44.24
	<b>Total</b>	<b>6</b>		<b>6,726.77</b>	<b>5,151.56</b>
	<b>Grand Total</b>	<b>108</b>		<b>81,887.50</b>	<b>90,673.97</b>
				<b>Or say ₹ 818.88 crore ₹ 906.74 crore</b>	

NA: Not Available

### Appendix 3.3

(Refer Paragraph 1.9.4 and 3.3; page 40 and 85)

#### Statement of finalisation of accounts and the government investment in departmentally managed commercial and quasi-commercial undertakings

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment <sup>7</sup> as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2013-14	2.14	1.86
2	Jail Manufacture, Alwar	2014-15	0.75	0.67
3	Jail Manufacture, Bikaner	2014-15	1.68	1.44
4	Jail Manufacture, Jaipur	2014-15	1.52	2.98
5	Jail Manufacture, Jodhpur	2014-15	2.45	2.13
6	Jail Manufacture, Kota	2012-13	0.01	0.48
7	Jail Manufacture, Udaipur	2013-14	2.03	1.47
8	Departmental Trading of Forest Coupes	2014-15	Nil <sup>8</sup>	
9	Tendu Patta Scheme	2014-15	Nil <sup>8</sup>	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2014-15	15,195.07	11,021.29
	<b>Total</b>		<b>15,205.65</b>	<b>11,032.32</b>

**Source:** Information received from the Departments

7. Investment represents balance of fixed and current capital of the Government undertakings on the last day of the financial year up to which accounts were finalised.
8. Capital Investment of the Government is Nil as the remittance from the undertaking was more than the amount invested by the Government.

### Appendix 3.4

(Refer Paragraph 3.4; page 85)

#### 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 2016)

(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	25	16	21	12	03	01	<b>78</b>
2.	Education	67	62	28	13	09	12	<b>191</b>
3.	Medical	26	22	12	07	07	04	<b>78</b>
4.	Public Works	02	-	04	11	06	07	<b>30</b>
5.	Water Resources	-	02	01	01	-	01	<b>05</b>
6.	Ground Water	04	06	07	02	01	-	<b>20</b>
7.	Command Area Development, Indira Gandhi Nahar Project	-	01	02	04	01	-	<b>08</b>
8.	Indira Gandhi Nahar Project	03	06	05	02	-	01	<b>17</b>
9.	Forest	03	01	01	04	01	-	<b>10</b>
10.	Public Health Engineering Department	29	42	79	57	31	29	<b>267</b>
11.	Others	72	41	42	15	14	14	<b>198</b>
	<b>Total</b>	<b>231</b>	<b>199</b>	<b>202</b>	<b>128</b>	<b>73</b>	<b>69</b>	<b>902</b>

**Source:** Information received from the Departments

### Appendix 3.5

(Refer Paragraph 3.4; page 85)

#### Department/category-wise details in respect of loss to Government due to theft, misappropriation/loss of Government material

(₹ 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	36	188.87	42	1,017.51	78	1,206.38
2.	Education	117	138.08	74	1,070.55	191	1,208.63
3.	Medical	32	55.33	46	500.17	78	555.50
4.	Public Works	07	26.75	23	453.03	30	479.78
5.	Water Resources	02	0.55	03	43.71	05	44.26
6.	Ground Water	18	35.34	02	3.40	20	38.74
7.	Command Area Development, Indira Gandhi Nahar Project	07	9.10	01	0.80	08	9.90
8.	Indira Gandhi Nahar Project	12	68.61	05	69.73	17	138.34
9.	Forest	07	33.86	03	78.23	10	112.09
10.	Public Health Engineering Department	247	242.44	20	166.75	267	409.19
11.	Others	88	574.78	110	1,459.13	198	2,033.91
	<b>Total</b>	<b>573</b>	<b>1,373.71</b>	<b>329</b>	<b>4,863.01</b>	<b>902</b>	<b>6,236.72</b>

Source: Information received from the Departments

### Appendix 3.6

(Refer Paragraph 3.5; page 87)

#### Statement showing the details of non-operation of Personal Deposit Accounts during 2011-16

(₹ in lakh)

S. No	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2011	During 2011-16		Balance as on 31.03.2016
			Receipt	payment	
1.	Sunrise University Bagad Rajput, Alwar	1.00	NIL	NIL	1.00
2.	Repay of Vehical Loan SBBJ Banswara	0.01	NIL	NIL	0.01
3.	Commissioner Devsthan Banswara	0.22	NIL	NIL	0.22
4.	Director Social Welfare&Officiating Secy. Residential Educational Institutions Society, Jaipur.	70.00	NIL	NIL	70.00
5.	Managing Director &FA State Mines & Minerals Limited Jaipur (Secretariat)	1.01	NIL	NIL	1.01
6.	Rajasthan Civil Aviation Corporation Ltd., Jaipur	12.27	NIL	NIL	12.27
7.	Deputy Director Child Development W & CD Department, Jalore	4.47	NIL	NIL	4.47
8.	Executive Engineer Ground Water Department (City), Jodhpur(City)	3.23	NIL	NIL	3.23
9.	Collector(Small Saving), Jodhpur(City)	0.09	NIL	NIL	0.09
10.	Dy. Director, Child Development (W & CD), Department, Sawai Madhopur	1.13	NIL	NIL	1.13
11.	P.D. Distt. woman Development Agency, Sirohi	1.56	NIL	NIL	1.56
12.	Distt. Collector(Small Saving), Udaipur	0.37	NIL	NIL	0.37
	<b>Grand Total</b>	<b>95.36</b>			<b>95.36</b>

### Appendix 3.7

(Refer Paragraph 3.9; page 90)

#### Outstanding Balances under Major Head 8658-Suspense Accounts

(₹ in crore)

Name of Minor Head	2013-14		2014-15		2015-16	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	26.62	0.91	47.00	1.37	42.12	0.51
<b>Net</b>	<b>(Dr) 25.71</b>		<b>(Dr) 45.63</b>		<b>(Dr.) 41.61</b>	
102- Suspense Account (Civil)	2.00	(-) 0.03	2.26	0.19	1.58	42.00
<b>Net</b>	<b>(Dr) 2.03</b>		<b>(Dr) 2.07</b>		<b>(Cr) 40.42</b>	
110- RBI Suspense (AO)	-	-	-	-	0.04	(-) 0.02
<b>Net</b>	<b>-</b>		<b>-</b>		<b>(Dr) 0.06</b>	
112- Tax Deducted at Source (TDS) Suspense	-	52.03	-	39.40	-	52.48
<b>Net</b>	<b>(Cr) 52.03</b>		<b>(Cr) 39.40</b>		<b>(Cr) 52.48</b>	
123- All India Service Officers' Group Insurance Scheme	-	0.16	-	0.17	-	0.17
<b>Net</b>	<b>(Cr) 0.16</b>		<b>(Cr) 0.17</b>		<b>(Cr) 0.17</b>	
129- Material Purchase Settlement Suspense Account	-	2.23	-	(-) 3.13	-	(-) 1.25
<b>Net</b>	<b>(Cr) 2.23</b>		<b>(Cr) (-) 3.13</b>		<b>(Cr) (-) 1.25</b>	
<b>Net Total</b>	<b>(Cr) 26.68</b>		<b>(Dr) 11.26</b>		<b>(Cr) 50.15</b>	

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	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Average interest received on investment of cash balances	$\text{Interest realised on investment of cash balances} / [(\text{Opening balance} + \text{Closing balance of cash balances investment account}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048 – Appropriation for reduction of Avoidance of debt.
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 grant and charged appropriation <i>vis-à-vis</i> 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.

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 subsidies 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 <i>Sarva Shiksha Abhiyan</i> and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislative 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 Legislative 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 Consolidated Fund of the State 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 is required to contribute an amount equal to at least 1/5 <sup>th</sup> 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.
Reappropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.

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 Receipts" 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 scrutinise.