

Appendix-1.1

(Refer paragraph 1.1; page 1)

Financial Data^{\$} of the State

Financial Data

CAGR and Annual Growth w.r.t		CAGR		CAGR		Annual Growth	
		2010-11 to 2018-19		2014-15 to 2018-19		2018-19 to 2019-20	
		General Category States	Rajasthan	General Category States	Rajasthan	General Category States	Rajasthan
(In per cent)							
a.	Revenue Receipts	13.65	14.73	12.71	10.85	2.08	1.63
b.	Own Tax Revenue	12.21	13.55	10.42	10.37	2.12	3.25
c.	Non Tax Revenue	11.19	14.51	9.67	8.90	23.44	-15.53
d.	Total Expenditure	13.87	17.85	12.22	13.92	4.09	3.16
e.	Capital Expenditure	14.64	17.93	12.35	5.09	-3.86	-25.05
f.	Revenue expenditure on Education	11.58	16.52	9.37	15.61	11.81	-3.09
g.	Revenue expenditure on Health	15.43	20.68	13.23	17.43	9.48	2.64
h.	Salary and Wages	10.78	16.60	10.35	20.65	9.51	-1.45
i.	Pension	14.14	18.77	14.27	20.64	9.74	1.79

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

Appendix-1.2

(Refer paragraph 1.4.2; page 8)

Summarised financial position of Government of Rajasthan as on 31 March 2020

(₹ in crore)		
Liabilities	As on 31.03.2019	As on 31.03.2020
Internal Debt -	2,19,311.48	2,42,077.41
Market Loans bearing interest	1,37,266.92	1,68,858.92
Market Loans not bearing interest	0.08	0.08
Loans from Life Insurance Corporation of India	18.55	15.36
Special Securities issued to National Small Savings Fund of the Central Government	15,408.32	13,823.56
Loans from Other Institutions	66,617.61	59,379.49
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	13,927.40	17,302.50
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	23.91	19.46
Loans for State Plan Schemes	3,264.84	2,751.70
Loans for Central Plan Schemes	0.29	0.05
Loans for Centrally Sponsored Plan Schemes	4.28	11.31
Other Loans for State/Union Territory with Legislature Schemes	10,628.68	14,514.58
Contingency Fund	500.00	500.00
Small Savings, Provident Funds, etc.	47,478.08	51,468.62
Deposits	28,817.51	33,842.46
Reserve Funds	5,551.37	9,881.68
Remittance Balances	-	-
Total	3,15,585.84	3,55,072.67
Assets	As on 31.03.2019	As on 31.03.2020
Gross Capital Outlay on Fixed Assets -	1,88,108.83	2,02,806.46¹
Investments in shares of Companies, Corporations, etc.	49,861.39	52,208.91
Other Capital Outlay	1,38,247.44	1,50,597.55
Loans and Advances -	23,262.49	9,847.92
Loans for Power Projects	18,676.66	5,641.14
Other Development Loans	4,586.85	4,208.56
Loans to Government servants and Miscellaneous loans	(-)1.02 ²	(-)1.78 ³
Reserve Fund Investments	3,712.28	1,870.87
Advances	3.21	3.21
Remittance Balances	2.05	10.37
Suspense and Miscellaneous Balances	206.65	120.15
Cash -	2,081.47	5,833.54
Cash in Treasuries and Local Remittances	(-) 12.27	(-) 26.91
Deposits with Reserve Bank	(-) 64.45	49.03
Departmental Cash Balance	0.87	0.85
Permanent Advances	2.86	2.84
Cash Balance Investments	2,154.46	5,807.73
Deficit on Government Account -	98,208.86	1,34,580.15
(i) Revenue Deficit of the Current Year	28,900.17	36,371.29
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	69,308.69	98,208.86
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	3,15,585.84	3,55,072.67

Explanatory Notes for Appendices 1.2 and 2.1

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 1.2**, 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 ₹ 19.23 crore (Credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, a difference of ₹ 5.31 crore (Credit) is still outstanding and under reconciliation.

- Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 20.42 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.
- Minus balance is under investigation.
- Minus balance is under investigation.

Appendix-2.1

(Refer paragraphs 2.1; page 17)

Abstract of Receipts and Disbursements in 2019-20

(₹ in crore)							
Receipts	2018-19	2019-20	Disbursements	2018-19	2019-20		
					State Fund	Central Assistance	Total
I. Revenues Receipts	1,37,873.02	1,40,113.81	I. Revenue Expenditure	1,66,773.19	1,56,479.09	20,006.01	1,76,485.10
Tax Revenue	57,380.34	59,244.98	General Services	54,364.06	56,141.54	44.75	56,186.29
			Social Services	65,686.92	58,303.61	10,009.62	68,313.23
Non-tax Revenue	18,603.01	15,714.16	Education, Sports, Art and Culture	34,594.44	30,663.58	2,861.70	33,525.28
			Health and Family Welfare	11,362.32	9,929.61	1,732.02	11,661.63
State's share of Union Taxes and Duties	41,852.35	36,049.14	Water Supply, Sanitation, Housing and Urban Development	7,615.62	6,394.58	1,348.64	7,743.32
			Information and Broadcasting	152.14	90.15	-	90.15
Non-Plan grants	-	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,501.17	975.37	779.81	1,755.18
Grants for State Plan Schemes	-	-	Labour and Labour Welfare	598.68	930.43	2.01	932.44
			Social Welfare and Nutrition	9,796.97	9,259.20	3,285.44	12,544.64
			Others	65.58	60.59	-	60.59
Grants for Central and Centrally Sponsored Plan Schemes	-	-	Economic Services	46,722.12	42,033.87	9,951.64	51,985.51
			Agriculture and Allied Activities	8,376.34	9,842.30	473.58	10,315.88
			Rural Development	11,373.54	3,943.06	8,661.58	12,604.64
Centrally Sponsored Schemes	13,316.88	14,966.05	Special Area Programmes	1.99	1.06	0.49	1.55
			Irrigation and Flood Control	1,697.12	1,791.25	4.10	1,795.35
Finance Commission Grants	3,121.46	7,331.55	Energy	21,207.49	22,749.71	-	22,749.71
			Industry and Minerals	271.17	401.04	1.00	402.04
Other transfer/Grants to State/Union Territories with Legislature	3,598.98	6,807.93	Transport	1,826.60	2,018.02	564.98	2,583.00
			Science, Technology and Environment	21.93	13.99	1.47	15.46
			General Economic Services	1,945.94	1,273.44	244.44	1,517.88
			Grants-in-aid and Contributions	0.09	0.07	-	0.07
Total	1,37,873.02	1,40,113.81	Total	1,66,773.19	1,56,479.09	20,006.01	1,76,485.10
II. Revenue deficit carried over to Section-B	28,900.17	36,371.29	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total	1,66,773.19	1,76,485.10	Total	1,66,773.19	1,56,479.09	20,006.01	1,76,485.10

(₹ in crore)

Receipts	2018-19	2019-20	Disbursements	2018-19	2019-20		
					State Fund	Central Assistance	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	9,376.99	5,793.75	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	20.13	20.42	IV. Capital Outlay	19,638.20	13,041.94	1,676.11	14,718.05
			General Services	588.26	378.10	85.32	463.42
			Social Services	6,912.75	4,086.47	1,403.21	5,489.68
			Education, Sports, Art and Culture	825.22	399.30	366.77	766.07
			Health and Family Welfare	499.17	426.91	55.32	482.23
			Water Supply, Sanitation, Housing and Urban Development	5,183.67	3,081.69	825.32	3,907.01
			Information and Broadcasting	1.98	2.11	-	2.11
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	281.72	82.64	139.99	222.63
			Social Welfare and Nutrition	36.95	26.38	15.81	42.19
			Others	84.04	67.44	-	67.44
			Economic Services	12,137.19	8,577.37	187.58	8,764.95
			Agriculture and Allied Activities	405.86	166.41	40.18	206.59
			Rural Development	231.50	375.04	-	375.04
			Special Area Programmes	278.36	65.19	38.03	103.22
			Irrigation and Flood Control	2,411.52	2,251.26	38.40	2,289.66
			Energy	3,969.15	2,362.48	-	2,362.48
			Industry and Minerals	22.13	28.08	-	28.08
			Transport	4,161.48	3,129.85	70.95	3,200.80
			Science, Technology and Environment	1.06	0.78	-	0.78
			General Economic Services	656.13	198.28	0.02	198.30
			Total	19,638.20	13,041.94	1,676.11	14,718.05
V. Recoveries of Loans and Advances	15,158.41	15,669.75	V. Loans and Advances disbursed	1,113.09	-	-	2,255.18
From Power Projects	15,056.96	14,879.91	For Power Projects	176.79	-	-	1,844.38
From Government Servants	0.07	0.76	To Government Servants	-	-	-	-
From Others	101.38	789.08	To Others	936.30	-	-	410.80

(₹ in crore)

Receipts	2018-19	2019-20	Disbursements	2018-19	2019-20		
					State Fund	Central Assistance	Total
VI. Revenue surplus brought down	-	-	VI. Revenue deficit brought down	28,900.17			36,371.29
VII. Public Debt Receipts	37,846.82	46,173.72	VII. Repayment of Public Debt	16,914.80	-	-	20,032.69
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	35,204.94	41,964.36	Internal debt other than Ways and Means Advances and Overdraft	16,137.32	-	-	19,198.43
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	2,641.88	4,209.36	Repayment of Loans and Advances to GoI	777.48			834.26
VIII. Appropriation to Contingency Fund	-		VIII. Appropriation to Contingency Fund	-	-	-	-
IX. Amount Transferred to Contingency Fund	-		IX. Expenditure from Contingency Fund	-	-	-	-
X. Public Account Receipts	1,70,527.88	1,93,165.05	X. Public Account Disbursements	1,60,570.22	-	-	1,79,741.07
Small Savings, Provident Funds etc.	12,848.83	12,203.83	Small Savings, Provident Funds, etc.	7,465.97	-	-	8,213.29
Reserve Funds	4,150.19	7,692.20	Reserve Funds	3,583.29	-	-	3,361.89
Suspense and Miscellaneous	7.69	115.23	Suspense and Miscellaneous	64.50	-	-	28.73
Remittances	2,429.44	3,753.05	Remittances	2,420.02	-	-	3,761.37
Deposits and Advances	1,51,091.73	1,69,400.74	Deposits and Advances	1,47,036.44	-	-	1,64,375.79
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	5,793.75	-	-	7,704.41
			Cash in Treasuries and Local Remittances	(-) 12.27	-	-	(-) 26.91
			Deposits with Reserve Bank	(-) 64.45	-	-	49.03
			Departmental Cash Balance including Permanent Advances	3.73	-	-	3.69
			Cash Balance Investment	2,154.46	-	-	5,807.73
			Earmarked Investment Funds	3,712.28	-	-	1,870.87
Total	2,32,930.23	2,60,822.69	Total	2,32,930.23			2,60,822.69

Source: Finance Accounts

Appendix-2.2

(Refer paragraph 2.3.2.1; page 21)

Time series data on the State Government Finances

	(₹ in crore)				
	2015-16	2016-17	2017-18	2018-19	2019-20
Part A. Receipts					
1. Revenue Receipts	1,00,285	1,09,026	1,27,307	1,37,873	1,40,114
(i) Tax Revenue	42,713(42)	44,372(41)	50,605(40)	57,380(42)	59,245(42)
Taxes on Agricultural Income	- ⁴	- ⁴	- ⁴	- ⁴	-
State Goods and Service Tax	-	-	12,137(24)	22,938(40)	21,954(37)
Taxes on Sales, Trade, etc	26,345(62)	28,558(64)	19,008(38)	14,791(26)	15,843(27)
State Excise	6,713(16)	7,054(16)	7,276(14)	8,694(15)	9,592(16)
Taxes on Vehicles	3,199(7)	3,623(8)	4,363(9)	4,576(8)	4,951(8)
Stamps and Registration Fees	3,234(7)	3,053(7)	3,675(7)	3,886(7)	4,235(7)
Land Revenue	272(1)	315(1)	364(1)	290(1)	364(1)
Taxes on Goods and Passengers	848(2)	803(2)	341(1)	51(-)	41(-)
Other Taxes	2,102(5)	966(2)	3,441(7)	2,154(3)	2,265(4)
(ii) Non Tax Revenue	10,928((11)	11,615(10)	15,734(12)	18,603(13)	15,714(11)
(iii) State's share of Union taxes and duties	27,916(28)	33,556(31)	37,028(29)	41,853(30)	36,049(26)
(iv) Grants- in-aid from Government of India	18,728(19)	19,483(18)	23,940(19)	20,037(15)	29,106(21)
2. Miscellaneous Capital Receipts	25	28	16	20	20
3. Recoveries of Loans and Advances	1,447	1,713	15,134	15,158	15,670
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,01,757	1,10,767	1,42,457	1,53,051	1,55,804
5. Public Debt Receipts	60,998	43,889	28,557	37,847	46,173
Internal Debt (excluding Ways and Means Advances and Overdrafts)	59,249(97)	40,434(92)	27,000(95)	35,205(93)	41,964(91)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	1,749(3)	3,455(8)	1,557(5)	2,642(7)	4,209(9)
6. Total Receipts in the Consolidated Fund (4+5)	1,62,755	1,54,656	1,71,014	1,90,898	2,01,977
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	1,46,910	1,56,045	1,56,811	1,70,528	1,93,165
9. Total Receipts of the State (6+7+8)	3,09,665	3,10,701	3,27,825	3,61,426	3,95,142
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,06,239	1,27,140	1,45,842	1,66,773	1,76,485
General Services (including interest payments)	31,016(29)	39,203(31)	43,451(30)	54,364(33)	56,186(32)
Social Services	43,349(41)	49,372(39)	53,064(36)	65,687(39)	68,313(39)
Economic Services	31,874(30)	38,565(30)	49,327(34)	46,722(28)	51,986(29)
Grants-in-aid and contributions	- ⁵				
11. Capital Expenditure	21,986	16,980	20,623	19,638	14,718
General Services	441(2)	437(2)	527(3)	588(3)	463(3)
Social Services	5,996(27)	6,214(37)	7,221(35)	6,913(35)	5,490(37)
Economic Services	15,549(71)	10,329(61)	12,875(62)	12,137(62)	8,765(60)
12. Disbursement of Loans and Advances	36,602	12,965	1,334	1,113	2,255
13. Total Expenditure (10+11+12)	1,64,827	1,57,085	1,67,799	1,87,524	1,93,458
14. Repayments of Public Debt	4,959	5,015	11,674	16,915	20,032
Internal Debt (excluding Ways and Means Advances and Overdraft)	4,434(89)	4,441(89)	11,041(95)	16,137(95)	19,198(96)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	525(11)	574(11)	633(5)	778(5)	834(4)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,69,786	1,62,100	1,79,473	2,04,439	2,13,490
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,40,431	1,48,886	1,47,088	1,60,570	1,79,741
19. Total disbursement by the State (16+17+18)	3,10,217	3,10,986	3,26,561	3,65,009	3,93,231

4. 2015-16: ₹ 0.01 lakh, 2016-17: only ₹ 202, 2017-18: ₹ 0.02 lakh and 2018-19: ₹ 0.23 lakh.

5. 2015-16: ₹ 0.10 crore, 2016-17: ₹ 0.06 crore, 2017-18: ₹ 0.11 crore, 2018-19: ₹ 0.09 crore and 2019-20: ₹ 0.07 crore.

	(₹ in crore)				
	2015-16	2016-17	2017-18	2018-19	2019-20
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 5,954	(-) 18,114	(-) 18,535	(-) 28,900	(-) 36,371
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 63,070	(-) 46,318	(-) 25,342	(-) 34,473	(-) 37,654
22. Primary Deficit (21+23)	(-) 51,062	(-) 28,641	(-) 5,622	(-) 12,778	(-) 14,011
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	12,008	17,677	19,720	21,695	23,643
24. Financial Assistance to local bodies etc.,	31,725	32,892	34,985	34,862	41,025
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	04
Ways and Means Advances availed (days)	-	-	-	-	04
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	0.29
27 Gross State Domestic Product (GSDP) [@]	6,81,482	7,60,750	8,35,170 [#]	9,42,586 ^{##}	10,20,989 ^{\$}
28 Outstanding Fiscal liabilities (year-end)	2,09,386	2,55,002	2,81,182	3,11,374	3,52,702
29. Outstanding Guarantees (year-end) (including interest)	53,620	51,159	61,761	70,430	80,631
30. Maximum amount guaranteed (year-end)	1,61,236	1,18,161	1,12,057	1,31,026	1,44,676
31. Number of incomplete projects	169	197	247	279	329
32. Capital blocked in incomplete projects	13,072	17,668	20,176	26,409	31,374
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.3	5.8	6.1	6.1	5.8
Own Non-Tax Revenue/GSDP	1.6	1.5	1.9	2.0	1.5
Central Transfers/GSDP	6.8	7.0	7.3	6.6	6.4
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	24.2	20.6	20.1	19.9	18.9
Total Expenditure/Revenue Receipts	164.4	144.1	131.8	136.0	138.1
Revenue Expenditure/Total Expenditure	64.5	80.9	86.9	88.9	91.2
Revenue Expenditure on Social Services/Total Expenditure	26.3	31.4	31.6	35.0	35.3
Revenue Expenditure on Economic Services/Total Expenditure	19.3	24.6	29.4	24.9	26.9
Capital Expenditure/Total Expenditure	13.3	10.8	12.3	10.5	7.6
Capital Expenditure on Social and Economic Services/Total Expenditure.	13.1	10.5	12.0	10.2	7.4
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 0.9	(-) 2.4	(-) 2.2	(-) 3.1	(-) 3.6
Fiscal Deficit/GSDP	(-) 9.2	(-) 6.1	(-) 3.0	(-) 3.7	(-) 3.7
Primary Deficit (surplus +) /GSDP	(-) 7.5	(-) 3.8	(-) 0.7	(-) 1.4	(-) 1.4
Revenue Deficit/Fiscal Deficit	9.4	39.1	73.1	83.8	96.6
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30.73	33.52	33.67	33.03	34.55
Fiscal Liabilities/RR	208.8	233.9	220.9	225.8	251.7
Debt Redemption (Principal +Interest)/Debt Receipts	75.0	86.1	96.5	95.9	92.6
V Other Fiscal Health Indicators					
Returns on Investment	0.3	0.2	0.1	0.1	0.1
Financial Assets/Liabilities	0.85	0.80	0.76	0.69	0.62

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.

Revised Estimate- III.

Revised Estimate- I.

\$ Advance Estimate.

Appendix-2.3

(Refer paragraph 2.6.1; page 56)

Glossary of Debt

Item	What it means
Ways and Means Advance (WMA)	It is a facility for both the Centre and states to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should be repaid not later than three months from the date of the taking the advance. RBI announced 60 <i>per cent</i> extra in WMA limit recently to fight Covid -19 (till 31 March 2021).
Overdrafts	The governments are allowed to draw amounts in excess of their WMA limits. No state can run an overdraft with the RBI for more than a certain period. A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter.
Government securities	A Government Security (G-Sec) is a tradable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs).
T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills.
T -Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.

Appendix-3.1

(Refer paragraph 3.1; page 71)

Glossary of important Budget related terms

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

11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Account'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Re-appropriation'** – means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** – is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
17. **'Major Head'** – means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **"Sub-Major Head"** – means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **'Minor Head'** – means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.

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20. **“Sub-Head”** – means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
 21. **‘Major Work’** – means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
 22. **‘Minor Work’** – means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
 23. **“Modified Grant or Appropriation”** – means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
 24. **“Supplementary or Additional Grant or Appropriation”** – means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
 25. **“Schedule of New Expenditure”** – means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
 26. **“Token demand”** – means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.
 27. **Average rate of interest on Government borrowings** = $\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$

Appendix-3.2

(Refer paragraph 3.3.2; page 76)

Excess/Unnecessary/Insufficient re-appropriation of funds (where re-appropriation and final excess/savings were more than ₹ one crore)

(₹ in crore)

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
			Original	Supplementary	Re-appropriation	Total		
Insufficient re-appropriation of Funds								
1	16-Police	2055-109-11-01	3369.58	61.70	(-) 141.11	3290.16	3288.79	(-) 1.37
2	21-Roads and Bridges	5054-03-337-05	519.38	0	(-) 300.09	219.29	215.83	(-) 3.46
3	27-Drinking water schemes	4215-01-102-79	67.86	0	(-) 50.96	16.9	15.86	(-) 1.04
		2215-01-102-01	1617.35	50.53	(-) 116.63	1551.25	1550.17	(-) 1.08
4	30-Tribal Area Development	2202-02-107-06-02	68.00	0	(-) 8.52	59.48	56.45	(-) 3.03
5		4215-01-796-01-16	31.06	0	(-) 4.48	26.58	25.22	(-) 1.36
6	34-Relief from Natural	2245-01-800-03-05	900	0	(-) 825.04	74.96	61.37	(-) 13.59
7	Calamities	2245-01-800-03-06	645.52	0	(-) 14.22	265.56	246.57	(-) 18.98
Unnecessary re-appropriation of funds								
8	30-Tribal Area Development	4700-34-796-01	28.00	0	(+) 1.36	29.36	22.86	(-) 6.51
9	46-Irrigation	4700-34-001-01-01	121.08	0	(+) 5.50	126.58	98.52	(-) 28.06
10	51-Special Component Plan	4215-01-789-01-45	0.50	0	(+) 1.95	2.45	(-) 0.51	(-) 2.96
11	for Welfare of Scheduled Castes	4700-34-789-01	50.92	0	(+) 1.32	52.24	47.64	(-) 4.6
Excessive re-appropriation of funds								
12	7-Elections	2015-105-01	245.27	0	(+) 12.87	258.14	256.32	(-) 1.82
13	12-Other Taxes	2030-02-102-01-01	12.30	0	(+) 7.05	19.35	15.6	(-) 3.75
14	15-Pensions and Other Retirement Benefits	2071-01-105-01-01	2528.6	0	(+) 20.87	2549.47	2534.18	(-) 15.29
15	21-Roads and Bridges	5054-04-800-02-01	712.83	0	(+) 71.14	783.97	782.77	(-) 1.20
16		3054-80-797-03	750.00	0	(-) 43.69	0	415.17	(+) 415.17
17	29-Urban Plan and Regional Development	4217-60-050-03	0.12	0	(+) 22.27	22.39	19.35	(-) 3.04
18	30-Tribal Area Development	2235-60-196-02-03	534.48	0	67.82	602.3	584.44	(-) 17.86
19	33-Social Security and Welfare	2235-60-196-02-01	2877.44	0	(+) 284.93	3162.37	3130.78	(-) 31.59
20	34-Relief from Natural	2245-02-114-09-01	30.00	0	(+) 345.24	375.24	372.52	(-) 2.72
21	Calamities	2245-02-114-10-01	30.00	0	(+) 131.15	161.15	160.1	(-) 1.05
22		2245-02-114-11-01	0	24.45	(+) 98.11	122.56	121.47	(-) 1.10
23	41-Community Development	2515-198-33-01	2197.29	358.40	(+) 905.84	3461.53	3459.47	(-) 2.06
24	46-Irrigation	2700-01-001-03	24.9	0	(+) 1.68	26.58	25.14	(-) 1.44
25		2700-80-800-02-01	29.02	0	(+) 2.89	31.91	30.56	(-) 1.35
26	51-Special Component Plan	2225-01-196-13	60.00	0	(+) 14.86	74.86	71.83	(-) 3.03
27	for Welfare of Scheduled	2225-01-789-01	437.32	0	(+) 81.10	518.42	513.05	(-) 5.37
28	Castes	2235-60-196-02-02	682.68	0	(+) 44.27	726.95	708.61	(-) 18.34
29		2235-60-196-03-02	316.40	0	(+) 22.88	339.28	336.73	(-) 2.55
30		4700-32-789-01	99.00	0	(+) 8.98	107.98	105.58	(-) 2.40

Source: Appropriation Accounts

Appendix-3.3

(Refer paragraph 3.3.3; page 77)

Statement of various grants/appropriations where savings were more than ₹ 100 crore out of the total provision

(₹ in crore)								
S. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Savings excluding surrender
Revenue Charged								
1	2049-Interest payment	23,132.65	626.39	23,759.04	23,643.27	115.77	113.31	(-) 2.46
Revenue Voted								
2	6-Administration of Justice	1,142.95	0.00	1,142.95	952.66	190.29	189.95	(-) 0.34
3	7-Elections	618.21	0.00	618.21	469.44	148.77	146.33	(-) 2.44
4	8-Revenue	836.54	0.00	836.54	712.18	124.36	124.18	(-) 0.18
5	15-Pensions and Other Retirement Benefits	22,567.68	0.00	22,567.68	20,759.76	1,807.92	1,735.77	(-) 72.15
6	16-Police	6,362.99	74.40	6,437.39	6,169.33	268.06	272.14	(+) -4.08
7	19-Public Works	556.19	0.00	556.19	442.64	113.55	113.27	(-) 0.29
8	21-Housing	2,528.34	63.87	2,592.21	2,217.59	374.62	939.42	(+) 564.80
9	23-Labour and Employment	1,033.97	0.00	1,033.97	893.64	140.33	140.30	(-) 0.03
10	24-Education, Art and Culture	32,286.18	0.00	32,286.18	28,544.98	3,741.20	3,738.26	(-) 2.92
11	26-Medical and Public Health and Sanitation	10,189.19	95.99	10,285.18	9,593.02	692.15	690.23	(-) 1.93
12	27-Drinking Water Scheme	3,999.86	50.53	4,050.39	3,628.51	421.88	419.23	(-) 2.65
13	28-Special Programmes for Rural Development	645.24	0.00	645.24	431.45	213.79	213.79	(-) 0.00
14	29-Urban Plan and Regional Development	4,916.82	0.00	4,916.82	4,016.24	900.58	900.51	(-) 0.07
15	30-Tribal Area Development	14,109.46	0.00	14,109.46	12,589.35	1,520.11	1,491.03	(-) 29.08
16	33-Social Security and Welfare	7,942.84	0.00	7,942.84	7,476.66	466.17	424.25	(-) 41.92
17	34-Relief from Natural Calamities	5,019.99	24.45	5,044.44	3,826.68	1,217.76	1,135.95	(-) 81.81
18	37-Agriculture	2,502.34	0.00	2,502.34	2,168.48	333.86	333.72	(-) 0.14
19	39-Animal Husbandry and Medical	1,696.20	0.00	1,696.20	1,535.16	161.04	160.90	(-) 0.14
20	41-Community Development	5,947.43	358.41	6,305.84	5,537.12	768.72	766.47	(-) 2.25
21	42-Industries	428.64	0.00	428.64	327.44	101.20	101.03	(-) 0.17
22	46-Irrigation	1,984.17	34.60	2,018.77	1,853.53	165.24	139.35	(-) 25.89
23	48-Power	17,418.43	0.00	17,418.43	15,312.61	2,105.82	2,105.82	(-) 0.00
24	51-Special Component Plan for Welfare of Scheduled Castes	16,697.55	0.00	16,697.55	14,669.47	2,028.08	1,992.29	(-) 35.79
Capital voted								
25	19-Public Works	805.24	0.00	805.24	422.12	383.12	379.75	(-) 3.37
26	21-Roads and Bridges	3,759.48	0.00	3,759.48	3,299.51	459.97	491.69	(+) 31.72
27	22-Area Development	268.05	0.00	268.05	131.38	136.67	136.42	(-) 0.25
28	23-Labour and Employment	31.00	0.00	31.00	-0.44	31.44	31.00	(-) 0.44
29	24-Education, Art and Culture	539.22	62.00	601.22	495.24	105.99	105.99	(-) 0.00
30	27-Drinking Water Scheme	3,244.50	0.00	3,244.50	2,221.98	1,022.52	983.57	(-) 38.95
31	29-Urban Plan and Regional Development	1,300.87	0.00	1,300.87	811.25	489.62	454.11	(-) 35.51
32	30-Tribal Area Development	3,190.76	0.00	3,190.76	2,552.84	637.93	628.12	(-) 9.80
33	37-Agriculture	246.80	0.00	246.80	118.39	128.41	112.37	(-) 16.04
34	46-Irrigation	1,866.58	30.29	1,896.87	1,635.34	261.53	223.69	(-) 37.84
35	48-Power	2,787.48	0.00	2,787.48	2,570.76	216.72	216.72	(-) 0.00
36	51-Special Component Plan for Welfare of Scheduled Castes	4,178.83	0.00	4,178.83	3,194.20	984.63	966.66	(-) 17.97
	Total	2,06,782.67	1,420.92	2,08,203.59	1,85,223.78	22,979.81	23,117.59	(-) 137.78

Source: Appropriation Accounts

Appendix-3.4

(Refer paragraph 3.3.3; page 80)

Details of savings of ₹ one crore and above not surrendered

Name of Grant	Savings	(₹ in crore)	
		Amount Surrendered	Amount not surrendered
Revenue Charged			
2049-Interest Payments	115.78	113.31	2.47
Revenue Voted			
7-Elections	148.77	146.33	2.44
12-Other Taxes	97.81	93.95	3.86
15-Pensions And Other Retirement Benefits	1,807.92	1,735.77	72.15
24-Education, Art And Culture	3,741.19	3,738.26	2.93
26-Medical And Public Health And Sanitation	692.15	690.23	1.92
27-Drinking Water Scheme	421.88	419.23	2.65
30-Tribal Area Development	1,520.11	1,491.03	29.08
33-Social Security And Welfare	466.17	424.25	41.92
34-Relief From Natural Calamities	1,217.76	1,135.95	81.81
41-Community Development	768.72	766.47	2.25
46-Irrigation	165.24	139.35	25.89
51-Special Component Plan For Welfare Of Scheduled Castes	2,028.08	1,992.29	35.79
Capital Voted			
15-Pensions And Other Retirement Benefits	10.44	4.19	6.25
16-Police	67.09	65.35	1.74
19-Public Works	383.12	379.75	3.37
26-Medical And Public Health And Sanitation	78.02	76.52	1.50
27-Drinking Water Scheme	1,022.53	983.57	38.95
29-Urban Plan And Regional Development	489.61	454.11	35.50
30-Tribal Area Development	637.93	628.12	9.81
37-Agriculture	128.41	112.37	16.04
46-Irrigation	261.53	223.69	37.84
51-Special Component Plan For Welfare Of Scheduled Castes	984.63	966.66	17.97
Total	17,254.89	16,780.75	474.14

Source: Appropriation Accounts

Appendix-3.5

(Refer paragraph 3.4.1; page 82)

Details of Lump sum provisions (where surrender was more than ₹ 5 crore)

(₹ in crore)

S. No.	No. and Name of Grant	Head of Account	Provision	Expenditure
1.	19-Public Works	4059-80-051-03-01 New High Court Building, Jodhpur (through the R.S.R.D.C.C.)	36.50	15.75
2.		4059-80-051-03-03 Other Judicial Building	173.99	68.14
3.		4059-80-051-05-01 Through the Chief Engineer, Public Works Department	51.59	23.62
4.		4210-03-105-11-90 Construction Works	166.67	81.31
5.	20-Housing	4216-01-700-01-90 Construction Works (through the Chief Engineer, Public Works Department)	64.86	9.08
6.	21- Roads and Bridges	5054-03-337-05 Roads financed by Central Road Fund	519.38	215.83
7.	22-Area Development	4705-102-01-01 Land Development	34.79	5.33
8.		4705-107-01-03 Land Development Works (from Gang Nahar Project Area) phase II	37.2	10.62
9.	24-Education, Art & Culture	4202-01-202-17-01 Construction work under Secondary schools	60	15
10.		4202-01-202-18-01 Const. Work in Govt. Secondary Schools	122.50	28.57
11.	26-Medical and public health and sanitation	4210-01-110-07-01 Construction Works	30.16	8.62
12.	27-Drinking Water Scheme	4215-01-101-01-27 Jawai-Pali-Jalore Water Supply Scheme (Jawai-Jodhpur Pipe Line Project)	17.25	0.75
13.		4215-01-101-01-44 Nagaur Lift Canal, Phase-I	28	2.89
14.		4215-01-101-01-49 Tonk-Deoli-Uniyara Water Supply Project	28.5	9.85
15.		4215-01-101-01-61 Urban Water Supply Scheme, Jodhpur (EAP)	69	33.2
16.		4215-01-101-11-02 Bisalpur - Jaipur Water Supply Project, Phase-II (Urban)	24.04	0.02
17.		4215-01-102-01-25 Ummed Sagar Water Supply Scheme (NABARD)	25	1.9
18.		4215-01-102-01-55 Drinking Water Project of Villages of Block of Sajjangarh and Kushalgarh of District Banswara from Mahi Dam (Rural)	81.21	31.29
19.		4215-01-102-19 Chambal-Baler-Sawai-Madhupur Water Supply Scheme	25.05	9.74
20.		4215-01-102-39 Pokaran-Phalsund Water Supply Scheme	76.96	39.17

S. No.	No. and Name of Grant	Head of Account	Provision	Expenditure
21.	27-Drinking Water Scheme	4215-01-102-40 Deeg Water Supply Scheme	37.1	17.48
22.		4215-01-102-50 Barmer Lift Canal Water Supply Project Phase II	35.1	0.04
23.		4215-01-102-62 Barmer Lift Canal Water Supply Project Phase-II Part C (Cluster Scheme of 473 Villages)	91.5	42.91
24.		4215-01-102-65 Gagrin Water Supply Scheme	32.5	13.23
25.		4215-01-102-78 Narmada Project-Cluster (D.R.)	62.5	25.61
26.		4215-01-102-84 Water Supply Project for 256 villages of Bhinmal Town and Bhinmal Tehsil	52.75	14.41
27.		4215-01-102-61 Barmer Lift Canal Water Supply Project Phase-II, Part-B (Cluster Scheme of 68 Villages)	19.69	4.09
28.		4215-01-102-79 Construction of Isarda Dam (through the Water Resources Department)	67.86	15.86
29.		30-Tribal Area Development	4202-01-796-19-01 Construction Government Secondary Schools	24.36
30.	4215-01-796-01-52 Construction of Isarda Dam (through the Water Resources Department)		29.92	7.26
31.	4215-01-796-01-76 Drinking Water Project (Rural) of Villages of Sajjangarh and Kushalgarh Block of District Banswara from Mahi Dam		30.12	11.53
32.	4225-02-796-11-03 Renovation and construction of Eklavya Model Residential Schools		20	2.72
33.	5054-03-796-07 Roads recouped from Central Road Fund		96.52	41.37
34.	46-Irrigation		4701-73-001-01-01 Construction Works	46.4
35.	47-Tourism	5452-80-800-01 Development of Tourist places	25.99	4.83
36.	51-Special component plan for welfare of scheduled castes	4202-01-789-14-01 Construction Work In Govt. Secondary Schools	32.75	6.94
37.		4210-01-789-01-90 Construction Works	44.16	10.61
38.		4215-01-789-01-58 Water Supply Project from Narmada to Shiv Tehsil, District Barmer (205 Villages)	26.00	19.22
39.		4215-01-789-01-56 Construction of Isarda Dam (through Water Resources Department)	37.22	8.68
40.		4215-01-789-01-81 Drinking Water Project of Villages of Sajjangarh and Kushalgarh Block of District Banswara from Mahi Dam (Rural)	38.67	17.29
		Total	2,523.76	881.60

Source: Appropriation Accounts

Appendix-3.6

(Refer paragraph 3.5.3; page 93)

Details of schemes in which entire provision of ₹ 1 crore or more remained unutilized

(₹ in crore)

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
1.	8-Revenue	2029-103-09-01 Global Information System Laboratories	1.00	0.89	0.00
2.	9-Forest	4406-01-070-02 Through the Principal Chief Conservator of Forest, Forest Department	1.54	0.84	0.00
3.		4406-02-110-16-01 Development Works	1.50	₹ 1000	0.00
4.	12-other taxes	5055-800-01-01 Capital Outlays on Road Safety Activities	3.00	₹ 1000	0.00
5.	14-Sales taxes	2040-800-02-02 Interest Grant	5.25	₹ 1000	0.00
6.	15-Pension and Other Retirement Benefits	2071-01-117-01-02 Contribution of State Government for Last three months of Retirement - Committed	1.00	₹ 1000	0.00
7.	16-Police	2055-115-10-01 Establishment of Centre	1.00	-	0.00
8.		4055-207-01-04 Computer police	17.00	-	0.00
9.	19-Public Works	4225-03-277-01-90 Construction Works	2.52	₹ 2000	0.00
10.		4250-201-02-90 Construction works	1.02	0.05	0.00
11.	21- Roads and Bridges	3054-03-337-04-02 Modernisation	1.44	-	0.00
12.		3054-02-337-01-02 Maintenance and Restoration	173.49	173.79	0.00
13.		3054-80-797-03 Transfer to Central Road Fund (100% Central)	750.00	611.79	0.00
14.		5054-04-337-17-01 Nabard R.I.D.F.-XXV (Road Upgradation Project)	60.73	₹ 1000	0.00
15.		5054-02-337-03 Through the Border Road Development Board	42.00	42.00	0.00
16.	22-Area Development	2575-02-102-01-01 Headquarter	0.60	0.05	0.00
17.	23-Labour and Employment	4250-203-04-01 Training (Plants and Equipment)	21.50	-	0.00
18.		4250-203-07-01 Vocational Training Improvement Project (under World Bank assistance)	8.00	-	0.00
19.		4250-203-10-01 I.T.I. in minorities majority regions (Plants and Equipment)	1.50	-	0.00
20.	24-Education Art and Culture	2202-01-001-04-01 Assistance for State Level Co - ordination Cell	3.00	₹ 1000	0.00
21.		2202-02-110-02 Other Schools- Committed	1.00	1.00	0.00
22.		2202-03-102-05 Grants to Maharishi Dayanand Saraswati University, Ajmer- Committed	7.00	5.00	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	
23.	24-Education Art and Culture	2202-03-102-16 Grants to Dr .Bhimrao Ambedkar Law University; Jaipur	3.00	-	0.00	
24.		2202-03-104-01 Grants to Teachers Training College	6.67	6.80	0.00	
25.		2202-03-800-03 Innovative/Novel Schemes of College Education Department	2.47	₹ 1000	0.00	
26.		4202-01-202-14-01 Model School - Construction Works	24.80	₹ 1000	0.00	
27.		4202-01-203-06-01 Building	3.86	3.84	0.00	
28.		4202-02-104-02 Through the Director, Technical Education	7.44	₹ 1000	0.00	
29.		4202-03-102-01 Through the Sports Department - District Sports Complex	2.98	₹ 1000	0.00	
30.		27-Drinking Water Scheme	2215-02-192-01-01 Grants-in-aid to Municipalities - Committed	6.60	6.60	0.00
31.			4215-01-101-01-31 Chambal-Baler-Sawai-Madhopur Water Supply Scheme	27.05	₹ 1000	0.00
32.	4215-01-101-01-81 Chambal-Bhilwara Water Supply Scheme - Cluster		17.25	₹ 1000	0.00	
33.	4215-01-101-01-84 Water Supply Project for 256 Villages of Bhinmal Town and Bhinmal Tehsil		20.70	2.44	0.00	
34.	4215-01-101-01-86 Construction work of Isarda Dam (through the Water Resources Department)		17.25	₹ 1000	0.00	
35.	4215-01-101-01-88 Jawai - Pali Pipeline Project Phase-II Part-B (Urban)		2.07	₹ 1000	0.00	
36.	4215-01-101-11-05 Dungarpur, Aaspur and Dovda Drinking Water Project		13.25	₹ 1000	0.00	
37.	4215-01-102-01-51 Manufacturing the Dam at Battisha Naala, Drinking Water Scheme for Sirohi Distt. (Urban)		17.25	8.37	0.00	
38.	4215-01-102-01-54 Drinking Water Project of Villages of District Pratapgarh from Jakham Dam (Rural)		3.45	1.32	0.00	
39.	4215-01-102-01-60 JhaliJi Ka Barana Drinking Water Project		3.45	₹ 1000	0.00	
40.	4215-01-102-01-63 Parvan-Akavad Drinking Water Project		3.45	1.32	0.00	
41.	4215-01-102-01-67 Haripura Manjhi Drinking Water Project, District Kota		3.45	₹ 1000	0.00	
42.	28-Special Programmes for Rural Development		2501-05-196-08-01 Through the Watershed Development and Soil Conservation Department	82.91	-	0.00
43.	29-Urban Plan and Regional Development	2217-05-800-01-01 Ajmer Smart City	15.00	₹ 1000	0.00	
44.		2217-05-800-01-02 Jaipur Smart City	15.00	30.00	0.00	
45.		2217-05-800-01-04 Kota Smart City	15.00	₹ 1000	0.00	
46.		2217-80-191-14-04 Incentive Grants for execution under the recommendations of State Finance Commission	9.68	₹ 1000	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	
47.	29-Urban Plan and Regional Development	2217-80-191-41-01 Annapurna Yojana (General)	15.36	₹ 1000	0.00	
48.		2217-80-192-14-04 Incentive Grants for execution under the recommendations of State Finance Commission	24.39	₹ 1000	0.00	
49.		2217-80-192-33-01 Payment of Electricity Bills - Committed	120.00	10.00	0.00	
50.		2217-80-192-36-01 For Electricity Charges - Committed	21.00	21.00	0.00	
51.		2217-80-192-36-02 For Improvement in Distribution System - Committed	1.30	1.30	0.00	
52.		2217-80-192-36-03 Maintenance and Repairs - Committed	1.10	1.10	0.00	
53.		2217-80-192-44-01 Annapurna Yojana (General)	57.77	₹ 1000	0.00	
54.		2217-80-797-02 Rajasthan Urban Development Fund - Committed	250.00	30.00	0.00	
55.		4217-03-800-01-05 Improvement works in Water Supply Schemes of various Urban Bodies	4.35	4.35	0.00	
56.		30-Tribal Area Development	2202-02-796-18 Distribution of Laptop	17.00	₹ 1000	0.00
57.			2202-03-796-07 Grants to Non-government Training College	1.50	1.42	0.00
58.			2205-796-02 Rajasthan Heritage Protection and Promotion Authority, Jaipur	3.64	0.00	0.00
59.			2217-80-191-14-06 Incentive Grants for execution under the recommendations of State Finance Commission	1.90	₹ 1000	0.00
60.			2217-80-191-41-03 Annapurna Yojana (Sub-Plan for Scheduled Tribes)	3.01	₹ 1000	0.00
61.	2217-80-192-14-06 Incentive Grants for execution under the recommendations of State Finance Commission		4.79	₹ 1000	0.00	
62.	2217-80-192-44-03 Annapurna Yojana (Sub-Plan for Scheduled Tribes)		11.34	₹ 1000	0.00	
63.	2235-02-196-19-20 Assistance to Schedule Tribe BPL families for Jan Bima Yojana (Pradhanmantri Jeevan Jyoti Bima Yojana and Pradhanmantri Surksha Bima Yojana)		7.02	-	0.00	
64.	2425-796-31 Assistance for Overall Co-operative Development		1.99	-	0.00	
65.	2515-196-42-02 Rashtriya Gram Swaraj Abhiyan (Functional / Activities)		6.69	8.94	0.00	
66.	2515-198-34-02 General Execution Grant for Gram Panchayats under the recommendations of 14th Finance Commission (Functional / Activities)		30.32	-	0.00	
67.	3454-02-796-05-01 Economic and Statistics Department		13.20	0.49	0.00	
68.	4202-01-796-11-90 Construction Works		4.00	₹ 1000	0.00	
69.	4202-01-796-14-01 Model Schools - Construction Works		5.05	₹ 1000	0.00	
70.	4210-01-796-08-01 Through the Drug Controller		4.20	3.41	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
71.	30-Tribal Area Development	4210-03-796-02-01 S.M.S. Medical College, Jaipur	5.16	5.16	0.00
72.		4210-03-796-05-03 Medical College, Ajmer	15.00	₹ 2000	0.00
73.		4210-03-796-08-02 Medical College, Bikaner	5.00	₹ 4000	0.00
74.		4210-03-796-08-03 Medical College, Jodhpur	5.00	5.00	0.00
75.		4215-01-796-01-10 Narmada Water Supply Scheme (F.R.) (NABARD)	1.67	1.53	0.00
76.		4215-01-796-01-27 Barmer Lift Canal Water Supply Project Phase-2	4.96	1.78	0.00
77.		4215-01-796-01-73 Construction of Dam on Battisha Naala, Drinking Water Scheme for Sirohi District (Rural)	3.25	1.68	0.00
78.		4215-01-796-02-06 Chambal-Baler-Sawai Madhopur Water Supply Project	7.85	₹ 1000	0.00
79.		4215-01-796-02-40 Chambal-Bhilwara Water Supply Scheme-Cluster	3.25	₹ 1000	0.00
80.		4215-01-796-02-43 Water Supply Project for 256 villages of Bhinmal Town and Bhinmal Tehsil	3.90	0.34	0.00
81.		4215-01-796-02-45 Construction Work of Isarda Dam (through the Water Resources Department)	3.25	₹ 1000	0.00
82.		4215-01-796-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	5.25	₹ 1000	0.00
83.		4215-01-796-02-58 Bisalpur-Jaipur Water Supply Project - II Stage (Urban)	4.87	1.65	0.00
84.		4225-02-796-20-14 Construction of Maa Badi centres building	13.20	-	0.00
85.		4250-796-01-01 Training (Plants and Equipment)	7.81	-	0.00
86.		4401-796-07-06 Through the Agriculture Marketing Board	2.13	0.73	0.00
87.		4425-195-05-03 Assistance for Development of Micro Co-operatives	3.33	-	0.00
88.		4700-37-796-01 Construction works	2.10	₹ 10000	0.00
89.		4700-43-796-01-01 Construction works	5.00	-	0.00
90.		4700-44-796-01-01 Construction Works	5.00	-	0.00
91.		4700-45-796-01-01 Construction works	5.00	-	0.00
92.		4853-01-796-04-02 Through the Medical and Health Department, Medical facilities in mining areas	1.96	-	0.00
93.		5054-04-796-06-14 NABARD R.I.D.F.-XXV (Road Upgradation Project)	11.93	₹ 1000	0.00
94.		5452-80-796-01 Development of Tourist Places	9.37	0.10	0.00
95.		5452-80-796-03 Development of Rural Tourism	2.00	1.58	0.00
96.	33-Social Security and Welfare	2225-03-190-10-01 Other Backward Class and Co operative Development Corporation	4.30	₹1000	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	
97.	33-Social Security and Welfare	2235-02-103-20-01 Through the Woman Empowerment Department	2.21	-	0.00	
98.		2235-02-196-02-33 Chirali Yojana	1.27	-	0.00	
99.		2235-02-196-19-04 Grant to BPL families for Janshree BimaYojana	1.92	₹ 1000	0.00	
100.		2235-02-196-19-18 Assistance to BPL families for Jan Bima Yojana (Pradhanmantri Jeevan Jyoti BimaYojana and Pradhanmantri Surksha Bima Yojana)	12.48	-	0.00	
101.		4225-04-800-01-01 Construction of hostel building	4.17	1.50	0.00	
102.		4235-02-103-09 Building construction of Woman Self Help Group	1.00	-	0.00	
103.		4235-02-800-09-01 Construction of College level hostel building	7.00	0.13	0.00	
104.		34-Relief from Natural Calamities	2245-01-101-14-02 Relief for aged, disabled and orphan children	5.00	4.10	0.00
105.			2245-01-102-11-01 Emergency Supply of drinking water in rural areas	11.00	8.95	0.00
106.			2245-01-102-11-02 Emergency Supply of drinking water in Urban areas	1.00	0.83	0.00
107.	2245-01-105-04-01 Additional cost on Drugs and vaccine medicine		2.50	2.18	0.00	
108.	2245-01-800-03-01 Other Special Relief		1.00	0.95	0.00	
109.	2245-01-800-04-02 Training of related parties/workers		1.00	1.00	0.00	
110.	2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State		1.00	1.00	0.00	
111.	2245-01-800-04-05 Strengthening of Calamity Management Authorities		1.00	1.00	0.00	
112.	2245-02-101-16-01 Other Items		1.00	1.00	0.00	
113.	2245-02-109-02-01 Repairs of Water supply, Water drainage etc. damaged by Flood		2.50	12.37	0.00	
114.	2245-02-115-02-01 Assistance for remove sand /silt/ salinity etc from land		1.00	1.00	0.00	
115.	2245-02-191-02-01 Assistance to Municipal Corporation works for affected by flood		1.00	1.00	0.00	
116.	2245-02-192-02-01 Assistance to Municipal Corporation/Municipal Councils works for affected by flood		2.00	2.00	0.00	
117.	2245-02-193-02-01 Assistance to Panchayats and Notified area Committee affected by flood		1.00	1.00	0.00	
118.	35-Miscellaneous Community and Economic Services		5475-800-16-01 Economic and Statistics Department	1.00	1.00	0.00
119.	37-Agriculture	2401-109-16-02 Seed and Plantation Material	3.50	2.10	0.00	
120.		4401-800-03-07 Through the Agriculture Marketing Board	12.00	10.53	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
121.	41-Community Development	2515-198-34-01 General Execution Grant for Gram Panchayats under the recommendations of 14th Finance Commission(Functional/Activities)	154.51	-	0.00
122.	42-Industries	2040-800-04-04 Capital Grant for Zero Liquid discharged waste treatment Plant	3.00	1.35	0.00
123.		4885-60-800-25-01 Higher Education - Receipt Center	3.66	3.66	0.00
124.		6885-60-800-03-01 Delhi-Mumbai Industrial Corridor (DMIC)	5.00	-	0.00
125.	43-Minerals	2853-02-797-01 Accounting head 8229-200 (07) Environmental reform in Mining area-Committed	41.23	47.96	0.00
126.		4853-01-004-07-02 Through the Medical and Health Department, Medical facilities in mining areas	5.00	-	0.00
127.	46-Irrigation	2700-02-800-03 Other expenditure - Committed	37.25	36.01	0.00
128.		2700-22-800-02 Other expenditure - Committed	10.69	10.64	0.00
129.		2701-02-800-01 Other expenditure - Committed	3.42	3.42	0.00
130.		4700-41-001-01-01 Construction Works	4.10	-	0.00
131.	51-Special Component Plan for Welfare of Scheduled Castes	2202-02-789-14 Distribution of Lap-top	12.00	₹1000	0.00
132.		2202-03-789-05 Grants to Non-Government Training College	1.83	1.78	0.00
133.		2202-03-789-07-01 Scooty Distribution to Meritorious Girls Student	1.50	1.35	0.00
134.		2205-789-03 Rajasthan Heritage Protection and Promotion Authority, Jaipur	4.81	-	0.00
135.		2205-789-04-01 Through the archaeological Department	2.94	1.78	0.00
136.		2217-80-191-14-05 Incentive Grants for execution under the recommendations of State Finance Commission	2.51	₹ 1000	0.00
137.		2217-80-191-41-02 Sub-Plan for Scheduled Castes	3.99	₹ 1000	0.00
138.		2217-80-192-14-05 Incentive Grants for execution under the recommendations of State Finance Commission	6.33	₹ 1000	0.00
139.		2217-80-192-44-02 Sub-Plan for Scheduled Caste	15.00	₹ 1000	0.00
140.		2225-01-196-21-01 Cycle distribution Scheme for Hostellers	2.00	₹ 1000	0.00
141.		2235-02-196-19-19 Assistance to Schedule Caste BPL families for Jan Bima Yojana (Pradhanmantri Jeevan Jyoti Bima Yojana and Pradhanmantri Surksha Bima Yojana)	6.50	-	0.00
142.	2401-789-03-12 Grants released through the Rajasthan University of Veterinary and Animal Science, Bikaner	1.95	-	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
143.	51-Special Component Plan for Welfare of Scheduled Castes	2515-198-34-03 General Execution Grant for Gram Panchayats under the recommendations of 14th Finance Commission(Functional / Activities)	40.11	-	0.00
144.		2515-196-42-03 Rashtriya Gram Swaraj Abhiyan (Functional / Activities)	5.06	11.92	0.00
145.		3425-01-789-05 Sursek/Set Com Network	1.50	₹ 1000	0.00
146.		3454-02-789-05-01 Economic and Statistics Department	15.50	0.39	0.00
147.		4202-01-789-06-90 Construction Works	4.00	₹ 1000	0.00
148.		4202-01-789-09-01 Model School - Construction Work	6.50	₹ 1000	0.00
149.		4210-01-789-06-01 Through the Drug Controller	4.87	4.49	0.00
150.		4210-02-789-01-90 Construction Works	7.82	1.60	0.00
151.		4210-03-789-02-01 S.M.S. Medical College, Jaipur	6.74	6.74	0.00
152.		4210-03-789-05-01 Medical College, Kota	5.50	0.50	0.00
153.		4215-01-789-01-13 Narmada Water Supply Project (F.R.) NABARD	2.16	1.98	0.00
154.		4215-01-789-01-19 Barmer Lift Canal Water Supply Project Phase-II	7.33	9.74	0.00
155.		4215-01-789-01-78 Construction of Dam on Battisha Naala for Drinking Water Scheme for SirohiDistt (Rural)	4.50	2.23	0.00
156.		4215-01-789-02-06 Chambal-Baler-Sawai Madhopur Water Supply Project	10.10	₹ 1000	0.00
157.		4215-01-789-02-40 Chambal-Bhilwara Water Supply Scheme-Cluster	4.50	₹ 1000	0.00
158.		4215-01-789-02-43 Water Supply Project for 256 villages of Bhinmal Town and Bhinmal Tehsil	5.40	0.61	0.00
159.		4215-01-789-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	6.50	₹ 1000	0.00
160.	4215-01-789-02-45 Construction work of Isarda Dam (through the Water Resources Department)	4.50	₹ 1000	0.00	
161.	4215-01-789-02-58 Bisalpur-Jaipur Water Supply Project-II Phase (Urban)	6.14	1.94	0.00	
162.	4401-789-01-06 Through the Agriculture Marketing Board	2.00	0.74	0.00	
163.	4705-789-09-01 Land Development Works	7.52	-	0.00	
164.	4853-01-789-02-02 Through the Medical and Health Department, Medical facilities in mining areas	2.95	-	0.00	
165.	5054-04-789-04-14 Nabard R.I.D.F.-XXV (Road Upgradation Project)	15.83	₹ 1000	0.00	
		Total	2,766.38		

Source: Appropriation Accounts

Appendix-3.7

(Refer paragraph 3.5.3; page 93)

Cases in which the entire provision remained unutilized during last three years

(₹ in crore)					
S. No.	Grant	Heads	2017-18	2018-19	2019-20
1.	8-Revenue	2029-103-09-01 Global Information System Laboratories (G.I.S. Labs.)	11.70	11.70	1.00
2.	29-Urban Plan And Regional Development	2217-80-797-02 Rajasthan Urban Development Fund - Committed	274.29	200.00	250.00
3.	30-Tribal Area Development	2225-02-196-16-01 Bicycle Distribution Scheme to Hostellers	1.50	1.00	1.25
4.		3425-01-796-05 Sursek/SetCom Network	3.19	3.31	1.00
5.		4202-01-796-11-90 Block Institute for Teachers Education Construction Works	1.17	1.27	4.00
6.		4853-01-796-04-02 Through the Medical and Health Department, Medical facilities in mining areas	1.25	1.96	1.96
7.	33-Social Security and Welfare	2235-02-103-20-01 Mission Gramya Shakti -Through the Woman Empowerment Department	10.60	7.35	2.21
8.	43-Minerals	4853-01-004-07-02 Through the Medical and Health Department, Medical facilities in mining areas	1.20	5.00	5.00
9.	51-Special Component Plan For Welfare of Scheduled Castes	2225-01-196-21-01 Cycle distribution Scheme for Hostellers	2.00	1.50	2.00
10.		3425-01-789-05 Sursek/SetCom Network	4.29	4.75	1.50
11.		4202-01-789-06-90 Block Institute for Teachers Education Construction Works	1.17	1.27	4.00
		Total	312.36	239.11	273.92

Source: Appropriation Accounts

Appendix-3.8

(Refer paragraph 3.5.4; page 95)

Flow of expenditure (where expenditure during last quarter was more than ₹ 10 crore in each case and also by more than 50 per cent of the total expenditure)

(₹ in crore)

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January- March 2020	Expenditure during March 2020	Total	Percentage of total Expenditure incurred during	
						January- March 2020	March-2020
1	10 -Miscellaneous General Service	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption fund	586.86	586.86	586.86	100.00	100.00
2	16-Police	4055-207-02 District Police	37.72	36.1	37.72	100.00	95.71
3	23-Labour and Employment	2230-01-103-07 Building and Other Construction Labour Welfare Board, Rajasthan-Committed	382.59	382.59	382.59	100.00	100.00
4	24-Education, Art and Culture	2202-03-103-11 Rashtriya Uchchatar Shiksha Abhiyan	13.27	13.21	22.31	59.48	59.21
5		4202-01-202-17 Construction work under NABARD RIDF XXIII	15	15	15	100.00	100.00
6		4202-01-202-18 Const. work in Secondary Schools under NABARD RIDF XXIV	28.57	21.07	28.57	100.00	73.75
7	26-Medical, Public Health and Sanitation	2210-05-105-06 Rajasthan Medical Education Society	75.5	60	109.5	68.95	54.79
8		2210-06-190-01 Assistance to Public Sector and other Undertakings	108.5	108.5	178.42	60.81	60.81
9	27-Drinking Water Scheme	4215-01-102-78 Narmada Project-Cluster (D.R.)	17.4	14.53	25.61	67.94	56.74
10	29-Urban Plan and Regional Development	2217-05-190-02 Rajasthan Transport Infrastructure Development Fund	59.58	52.72	104.31	57.12	50.54
11		2217-05-800-01 Smart city	30	30	30	100.00	100.00
12		3055-800-07 Rajasthan Transport Infrastructure Development Fund	43.47	43.47	76.82	56.59	56.59
13	30-Tribal Area Development	2403-797-02 Transfer to Rajasthan Cow Protection and Promotion Fund	90	90	90	100.00	100.00
14		2425-796-33 Interest Grants to Co-operative Institutions	66.64	66.64	66.64	100.00	100.00
15		2425-797-35 Interest grants to good loanees of Co- operative Societies	37.68	37.68	37.68	100.00	100.00
16		2501-05-196-07 Pradhan Mantri Krishi Sinchai Yojana (PMKSY) Watershed Component	26.83	26.83	26.83	100.00	100.00
17		2801-80-796-01 Through the Rajasthan Renewable Energy Corporation	1866.28	1866.28	1866.28	100.00	100.00
18		4210-03-796-07 Elevation of medical colleges under PMSSY - Phase IV	24.02	24.02	25.97	92.49	92.49
19		4225-02-796-09 Various construction works in sub-plan area for irrigation facilities (S.C.A.)	12	12	24	50.00	50.00
20		4225-02-796-11 Schemes for which amount received from Government of India under Article 275(1) of the Constitution of India (S.C.A.)	51.3	51.3	84.32	60.84	60.84

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January- March 2020	Expenditure during March 2020	Total	Percentage of total Expenditure incurred during		
						January- March 2020	March-2020	
21	30-Tribal Area Development	4801-80-796-07 Investments in Jaipur Vidyut Vitran Nigam Limited under UDAY Yojana	43.98	43.98	43.98	100.00	100.00	
22		4801-80-796-08 Investments in Jodhpur Vidyut Vitran Nigam Limited under UDAY Yojana	40.67	40.67	40.67	100.00	100.00	
23		4801-80-796-09 Investments in Ajmer Vidyut Vitran Nigam Limited under UDAY Yojana	42.11	42.11	42.11	100.00	100.00	
24	34-Relief from natural calamities	2245-02-106-08 Repairs and restoration of damaged Roads and Bridges in Flood areas	35.53	30.91	38.41	92.50	80.47	
25		2245-02-114-09 Agriculture Input grant to Small and Marginal Farmers for loss of Crops	367.22	227.14	380.68	96.46	59.67	
26		2245-02-282-07 Public Health in Flood area	63.01	63.01	63.01	100.00	100.00	
27	35-Miscellaneous Community and Economic Services	3454-02-205-03 Rajasthan Jan Aadhar Yojana	17.22	17.22	17.22	100.00	100.00	
28	36-Co-operation	2425-107-20 Assistant to Co-operative Institutions for Interest payment	189.38	189.38	366.5	51.67	51.67	
29		2425-800-02 Interest grant to good Loanee borrowers of Co-operative Societies	206.92	206.92	206.92	100.00	100.00	
30	37-Agriculture	2435-60-800-01 Assistance for Farmer Welfare Fund (k-3)	20	20	20	100.00	100.00	
31		6401-800-10 Loan to Krishi Upaj Mandi (Nabard)	20	20	20	100.00	100.00	
32	39-Animal Husbandry and Medical	2403-797-02 Transfer to Rajasthan Cow Protection and Promotion Fund	272	272	272	100.00	100.00	
33		2403-797-03 Transfer to Rajasthan Cow Protection and Promotion Reserve Fund	18.5	18.5	18.5	100.00	100.00	
34	42-Industries	2852-80-001-08 Head office Commissioner Industries Department	139.25	137.2	148.53	93.75	92.37	
35	43-Minerals	4853-01-004-07 Expenditure relating to environment reform and health in mining areas	25.17	25.17	33.63	74.84	74.84	
36	46-Irrigation	2700-05-001-01 Maintenance expenditure	14.32	12.13	14.32	100.00	84.71	
37	48-Power	2801-80-190-32 Assistance for Interest grant	18.98	18.98	18.98	100.00	100.00	
38		2801-80-190-41 Assistance to Distribution Corporation under UDAY Yojana	9463.23	9463.23	9463.23	100.00	100.00	
39		4801-80-190-02 Investment in Rajasthan Rajya Vidyut Utpadan Nigam Limited	122.7	122.7	227.5	53.93	53.93	
40		4801-80-190-10 Investment in Jaipur Vidyut Vitran Nigam Limited under UDAY Yojana	213.64	213.64	213.64	100.00	100.00	
41		4801-80-190-11 Investment in Jodhpur Vidyut Vitran Nigam Limited under UDAY Yojana	197.55	197.55	197.55	100.00	100.00	
42		4801-80-190-12 Investment in Ajmer Vidyut Vitran Nigam Limited under UDAY Yojana	204.54	204.54	204.54	100.00	100.00	
43		51-Special Organisation Scheme for Welfare of Scheduled Castes	2403-797-02 Transfer to Rajasthan Cow Protection and Promotion Fund	110	110	110	100.00	100.00
44			2406-04-789-05 Net Present Value of Forest Land	10.23	10.23	10.23	100.00	100.00

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January- March 2020	Expenditure during March 2020	Total	Percentage of total Expenditure incurred during	
						January- March 2020	March-2020
45	51-Special Organisation Scheme for Welfare of Scheduled Castes	2425-789-01 Assistance to Co-operative Institutions for interest payment	82.87	82.87	82.87	100.00	100.00
46		2425-789-06 Interest Grant to good Loanees of Co- operative Societies	51.48	51.48	51.48	100.00	100.00
47		2801-80-789-01 Assistance to Distribution Corporations under UDAY Yojana	2486.96	2486.96	2486.96	100.00	100.00
48		3055-789-07 Rajasthan Transport Infrastructure Development Fund	11.28	11.28	19.93	56.60	56.60
49		4210-03-789-01 Hospital and Dispensaries - Medical Education	21.61	16.68	30.12	71.75	55.38
50		4801-80-789-07 Investment in Jaipur Vidyut Vitaran Nigam Limited under UDAY Yojana	56.55	56.55	56.55	100.00	100.00
51		4801-80-789-08 Investment in Jodhpur Vidyut Vitran Nigam Limited under UDAY Yojana	52.29	52.29	52.29	100.00	100.00
52		4801-80-789-09 Investment in Ajmer Vidyut Vitran Nigam Limited under UDAY Yojana	54.14	54.14	54.14	100.00	100.00
			Total	18,246.54	18,058.26	18,825.92	96.92

Source: Appropriation Accounts

Appendix-4.1

(Refer paragraph 4.2; page 109)

Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds Routed Outside State Budgets)

(₹ in crore)

Government of India Scheme	Implementing Agencies	2019-20
Integrated Scheme on Agricultural Census and Statistics	Agriculture Universities	5.17
Integrated Scheme on Agricultural Marketing	Agriculture Universities	58.86
Pradhan Mantri Kisan Samman Nidhi (PM - Kisan)	Department of Co-operative Rajasthan,	3,284.17
Rashtriya Krishi Vikas Yojana	Sri Karan Narendra Agriculture University	0.50
Submission on seed and Planting Material	Rajasthan State Seed Corporation, Rajasthan State Seed and Organic Production Certification Agency	7.31
Assistance to IHMS/FCIS/IITTM/NIWS	State Institute of Hotel Management and Food Craft Institute	13.76
Capacity Building for Service Provider	State Institute of Hotel Management, Catering Technology & Applied Nutrition and Food Craft Institute	0.65
Pilgrimage Rejuvenation and Spiritual Augmentation Drive (PRASAD)	Rajasthan Tourism Development Corporation	6.70
Integrated Development of Tourism Circuits around Specific Themes(Swadesh Darshan)	Rajasthan Tourism Development Corporation	21.29
Amended Technology Upgradation Scheme	Rajasthan State Industrial Development and Investment Corporation	0.00
Assistance to State Agencies for Intra State movement of food grains and FPS dealers margin under NFSA	Food and Civil Supplies Department	78.35
Sugar Subsidy Payable under PDS	Rajasthan State Food and Civil Supply Corporation	1.00
Promotion and Dissemination of Art and Culture (Support to Academies)	West Zone Cultural Centre, Udaipur	9.26
Environmental Protection and Monitoring (information, education, awareness and training)	Rajasthan State Bharat Scouts and Guides	1.40
Development of Infrastructure for Promotion of Health Research	Government Medical Colleges	2.60
Establishment Expenditure Ayush	Rajasthan State Medicinal Plants Board, Arid Forest Research Institute and Forest Development Agencies	1.87
National Aids and STD Control Programme	Rajasthan State AIDS Control Society	38.69
National Rural Health Mission	Rajasthan State Health Society	7.04
Strengthening of Existing Branches and Establishment of 27 Branches of NCDC	Principal SMS Medical College, Jaipur	1.24
Infrastructure Development Programme and Capacity Building	Rajasthan State Industrial Development & Investment Corporation and Udhayam Prothsahan Sansthan	10.94
Procurement and Marketing Support Scheme	Udhayam Prothsahan Sansthan, Jaipur	3.30
National Child Labour Project	Child Labour Project Societies	1.75
E-courts Phase-II	High Court of Rajasthan	1.29
National Animal Disease Control Programme for Foot and Mouth Disease (FMD) and Brucellosis	Directorate of Animal Husbandry Jaipur	40.76

Government of India Scheme	Implementing Agencies	2019-20
National Programme for Dairy Development	Rajasthan Cooperative Dairy Federation Ltd (RCDFLTD)	24.40
Rashtriya Gokul Mission	Rajasthan Livestock Development Board (RLDB)	13.86
Biogas Programme-Off Grid	Agriculture Universities and Bio Fuel Authority	0.28
Solar Power-Off Grid/ Distributed and Decentralised Renewable Power	Rajasthan Renewal Energy Corporation and Maharana Pratap University of Agriculture & Technology	88.12
Incentivisation of Panchayats	Panchayati Raj Department	1.35
Training Schemes	HCM Rajasthan State Institute of Public Administration	1.80
Atal Innovation Mission	District AIM and Academic Institutions	3.98
M.P. Local Area Development Scheme	District Collectors	170.00
Ongoing Programme and Schemes Power	SPV- Aspirational	2.99
Works Under Roads Wing	Upkhand Adhikari Jhunjhunu and Saksham Pradhikari Bhoomi Awapti NH11	1.68
Digital India Land Records Modernisation Programme	Rajasthan Bhu Abhilekh Adhunikaran Society, Jaipur	3.23
Management Support to RD Programmes and Strengthening of District Planning Process	Gram Sevak Training Centre, Panchayat Training Centre and Indira Gandhi Panchayati Raj & Gramin Vikas Sansthan	0.94
Mahatma Gandhi National Rural Guarantee Programme	State Employment Guarantee Fund, Jaipur	5,427.78
National Rural Livelihood Mission	Rajasthan Grameen Aajevika Vikas Parishad	3.69
Science and Technology Programme for Socio Economic Development	Educational Institutions	3.88
National Hydrology Project	Water Resources Department	3.00
Beti Bachaob Beti Padhao	District Collectors	1.81
One Stop Centre	District Collectors	6.77
Pradhanmantri Matra Vandana Yojana	Women and Child Development Department	87.80
Khelo India National Programme for Development of Sports	Rajasthan Sports Council and Educational Institutions	24.53
National Services Scheme	Rajasthan State NSS Cell	8.31
Schemes less than one crore (under various Ministries)		5.74
Grand Total		9,483.87

Appendix-4.2

(Refer paragraph 4.5; page 114)

Position of Outstanding Abstract Contingent Bills up to 2019-20

(₹ in lakh)

S. No.	Name of Controlling Officer	Major Head	Year	DDO name	Amount
1.	District Education Officer, Bikaner	2202	1989-90	Principal DIET, Bikaner	0.30
2.	Principal District Education & Training, Jalore		1990-91	Asstt. Director, DIET, Jalore	0.30
3.	Director Adult and Continuing Education Rajsamand		1996-97	District Adult Education Officer, Rajsamand	0.08
4.	Zila Parishad, Banswara	4202	1990-91	Zila Parishad, Banswara	0.30 0.24
5.	Registrar, Revenue Board, Ajmer	2029	2007-2008	Revenue Board, Ajmer	292.18
6.	Commissioner, Relief Department, Jaipur	2245	2012-2013	D.M & Collector, Alwar	103.50
7.	Director General of Police, Police Department, Jaipur	2055	2014-15	Dy. Director (account), FSL, Police, Rajasthan, Jaipur	57.00 180.50
8.	Secretary, Rajasthan Subordinate Service Selection Board	2051	2016-17	Secretary, Rajasthan, Sub-ordinate & Ministerial Service Selector	2.00
9.	Director State Forensic Laboratory, Jaipur	2055	2016-17	Dy. Director (account), FSL, Police, Rajasthan, Jaipur	239.00
10.	Director State Forensic Laboratory, Jaipur	2055	2017-18	Dy. Director (account), FSL, Police, Rajasthan, Jaipur	66.50 83.50 161.50
11.	Principal, Sardar Patel Medical College, Bikaner	4210	2017-18	Additional Principal, S.P. Medical College, Bikaner	2125.67
12.	Director State Forensic Laboratory, Jaipur	2055	2018-19	Dy. Director (account), FSL, Police, Rajasthan, Jaipur	261.40 161.97
13.	Director General of Police, Police Department, Jaipur	2055	2018-19	District Police Superintendent, Pali.	10.00
14.	Director, NCC, Directorate, Jaipur	2204	2018-19	ADM Office, NCC, Hqrs, Jaipur	2.64 7.35
15.	Director, Science and Technology Department, Jaipur	3425	2018-19	Dy. Director (Adm), Secondary Education, Bikaner	6.00 8.00 2.00
16.	Secretary to the Government General Administration (gr.4) Department, Jaipur	2013	2019-2020	A.S.(Karmik) Secretariat	0.25 0.25
17.	Registrar, Revenue Board, Ajmer	2029	2019-2020	Dy. Registrar Revenue Board Ajmer	52.00
18.	Secretary to the Government General Administration (gr.4) Department, Jaipur	2052	2019-2020	D.D.O Collectorate Jaipur A.S. (Karmik) Sectt.	1.50 0.30
19.	Director General of Police, Police Department, Jaipur	2055	2019-2020	District Police Superintendent, Pali	6.00 10.00
20.	Director, Primary Education, Bikaner	2202	2019-2020	D.E.O (Elementary edu.) Ajmer D.E.O (Elementary edu.) Ajmer	0.57 1.19
21.	Director, NCC Directorate, Jaipur	2204	2019-2020	Commending Offr. Ist. Raj. Nav. Unit NCC Udaipur 2 Raj Armd Sqn NCC Jodhpur 7 Raj.indep company NCC Jaipur Adm.Off.NCC hq Jaipur Common officer III Raj Nevel unit NCC Jaipur Officer comm. 7 NCC girl Kota 2 Raj Armed Sqn NCC Jodhpur Comm. off. I Raj btn NCC Jaipur 4 Raj air Sqn NCC Jodhpur	0.13 0.43 0.12 10.00 0.29 0.05 2.86 1.01 1.25

S. No.	Name of Controlling Officer	Major Head	Year	DDO name	Amount
				Common Officer III Raj nevel unit NCC Jaipur	0.08
				Commanding Officer, NCC, Sikar	0.07
					1.28
					2.00
				N.C.C. 1, Alwar	2.23
				Common Officer III Raj navel unit NCC Jaipur	0.39
22.	Director, Abhilekhagar, Bikaner	2205	2019-2020	Dy. Director Abhilekhagar, Bikaner	1.50
23.	Principal RNT Medical College, Udaipur	2210	2019-2020	Sunder Singh Bhandari Satellite Hospital Chandpole, Udaipur	5.64
24.	Chief Engineer, PHED, Jaipur	2215	2019-2020	X.EN.PHED (production & distribution) Udaipur	0.16
25.	Chief Electoral Officer and Secretary, State Election Commission, Jaipur	2217	2019-2020	District Election Officer Bikaner	6.00
26.	Commissioner, Relief Department, Jaipur	2245	2019-2020	District Collector (Relief), Nagaur	10.00
				District Collector (Relief), Nagaur	10.00
				D.D.O. Collectorate, Jaipur	11.00
				District Collector (Relief), Nagaur	5.00
27.	Principal, Chief Conservator of Forest, Van Bhawan, Jhalana, Jaipur	2406	2019-2020	Chief. Conservator of Forest, Udaipur	1.00
				Plantation Officer, Udaipur	0.70
28.	Chief Electoral Officer and Secretary, State Election Commission, Jaipur	2515	2019-2020	District Election Officer, Sikar	1.00
				District Election Officer, Pali	5.00
				District Election Officer, Sawai Madhopur	1.00
				District Election Officer, Pali	20.00
29.	Director, Industries Department, Jaipur	2851	2019-2020	Joint Director Dist. Industries Centre Jodhpur	4.86
30.	Director, Mines and Geology Department, Udaipur	2853	2019-2020	SE (M&D) Mines & Geology Department Udaipur	5.95
31.	Secretary to Govt. Department of personnel (gr.- 1), Jaipur	3451	2019-2020	A.S. (karmik) Sectt.	0.40
Grand total:					3,955.39

Appendix-4.3

(Refer paragraph 4.6.6; page 122)

Statement showing the details of non-operation of Personal Deposit Accounts during 2015-20

(₹ in lakh)

S. No	Name of the Drawing and Disbursing Officer	Balance during 2015-20	Reason given by Drawing and Disbursing Officer
1	Distt. Women level. Agency, Ajmer	4.69	PD Account has been closed.
2	Principal I.T.I, Ajmer	15.16	PD account conditionally permitted to operate.
3	Lord University, Alwar	1.00	PD account conditionally permitted to operate.
4	Pri. Govt. Polytechnic. College, Alwar	0.25	PD Account has been closed.
5	New MCA OBC, Banswara	0.00	Further action under progress.
6	Exe. Engineer Irrigation, Banswara	7.34	PD Account has been closed.
7	Divisional Forest, Banswara	0.00	Further action under progress.
8	I.T.I Kelwara, Baran	1.28	PD account conditionally permitted to operate.
9	Exe. Engineer P.H.E.D. City Division, Barmer	2.05	PD Account has been closed.
10	P.H.E.D. North Exe. Engineer, Barmer	1.35	PD Account has been closed.
11	Dy. Director (Balvikash) W.C.D. Department., Barmer	1.95	PD Account has been closed.
12	New M.C.A.S.B.B.J, Barmer	0.00	PD Account has been closed.
13	New M.C.A. O.B.C., Bundi	0.26	PD Account has been closed.
14	New M.C.A.S.B.B.J, Churu	0.29	PD Account has been closed.
15	P.D. D.R.D.A., Dausa	314.26	PD Account has been closed.
16	N.S.A.P, Dausa	24.50	PD Account has been closed.
17	R.C.H Society (Zila Prajan & Bal Seasthaya Samity) Dausa	7.57	PD Account has been closed.
18	Dy. S.P. Distt. Jail, Dausa	0.25	PD Account has been closed.
19	AEN.(Agri) SC&WSD, Dausa	1.14	PD Account has been closed.
20	AEN. (Agri) WDSC Bandikui, Dausa	7.08	PD Account has been closed.
21	New M.C.A.S.B.B.J, Dausa	0.14	PD Account has been closed.
22	New M.C.A. O.B.C., Dausa	0.00	PD Account has been closed.
23.	N.P.S., Dausa	83.71	PD Account has been closed.
24.	Dy. Dir. Zila Mahila Vikash Abhikaran, Dholpur	3.14	PD Account has been closed.
25.	H.B.A.S.B.B.J, Hanumangarh	1.22	Further action under progress.
26.	Kshetry SWAVM, Jaipur (City)	0.26	PD Account has been closed.
27.	Pri. Govt. Sr. School Gandhi nagar, Jaipur (City)	0.00	PD Account has been closed.
28.	Pri. Maharaja Sanskri college, Jaipur (City)	0.00	PD Account has been closed.
29.	Chai. Mantri Central press Cooperative, Jaipur (City)	0.17	PD Account has been closed.
30.	Dep. Dir. Proj. Dir. Zila Mahila & Bal Vikash Abhikaran, Jaipur (City)	4.57	PD Account has been closed.
31.	Sisodia Vidhyakhar Vikas Samiti, Jaipur (City)	7.72	PD Account has been closed.
32.	Raj Rajya Sangrahalya Vikas Sansthan, Jaipur (City)	0.00	PD Account has been closed.

S. No	Name of the Drawing and Disbursing Officer	Balance during 2015-20	Reason given by Drawing and Disbursing Officer
33.	Recovery of Conveyance Loan for S.B.B.J., Jaipur (City)	0.21	PD Account has been closed.
34.	Recovery of Conveyance Loan for O.B.C., Jaipur (City)	0.01	PD Account has been closed.
35.	Diploma in Pharmacy Course, Jaipur (City)	6.73	PD Account has been closed.
36.	Raj. Kaushal School of Animation, Jaipur (City)	0.00	PD Account has been closed.
37.	Collector/ Dy. Dir. Bachat, Jaipur (City)	0.38	PD Account has been closed.
38.	Chai. Gramdan Board, Jaipur (City)	0.00	Further action under progress.
39.	M.D. Tilam Sangh, Jaipur (Sectt.)	0.43	PD account conditionally permitted to operate.
40.	Raj. Civil Aviation Corporation LTD. Jaipur (Sectt.)	12.27	PD Account has been closed.
41.	Raj. Horticulture Jaipur (Sectt.)	3.03	PD Account has been closed.
42.	Repayment of Housing Loan up to 31.03.2004, Jaisalmer	24.51	Further action under progress.
43.	H.B.A. S.B.B.,J Jaisalmer	1.13	Further action under progress.
44.	Supdt. I.T.I Khanpur, Jhalawar	2.67	PD account conditionally permitted to operate.
45.	Proj. Dir. Mahila and Bal Vikas Dept., Jodhpur (City)	2.67	PD Account has been closed.
46.	Prog./Dir. Reg. Self –Help group Ref. , Jodhpur (City)	0.27	Further action under progress.
47.	H.B.A.S.B.B.J., Jodhpur (Rural)	0.03	Further action under progress.
48.	Try. Office Recovery of HB Loan H.D.F.C. Nagaur	0.03	PD Account has been closed.
49.	Rec. of MCA Loan from Orint. Bank of Comm., Nagaur	0.06	PD Account has been closed.
50.	XEN. P.H.E.D. Sojat, Pali	0.00	PD Account has been closed.
51.	New M.C.A.S.B.B.J., Rajsamand	0.03	PD Account has been closed.
52.	Repay of HB Loan Sanc. Upto 31.03.2004, Sawai Madhopur	0.12	PD Account has been closed.
53.	New M.C.A. O.B.C, Sikar	0.01	PD Account has been closed.
54.	Rec. of Con.(SBBJ) of State Govt. Ser., Udaipur (City),	0.00	PD Account has been closed.
55.	Reg. Self- Help Gr/TRG& Ref. CTR, Udaipur (City)	0.01	PD Account has been closed.
	Total	545.95	

Appendix-4.4

(Refer paragraph 4.7; page 123)

Minor Head 800- Other Expenditure

(₹ in crore)

S. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	2040 Taxes on Sales, Trade etc.	418.38	741.23	56.44
2.	2047 Other Fiscal Services	3.94	3.94	100.00
3.	2211 Family Welfare	1687.84	3402.37	49.61
4.	2435 Other Agricultural Programmes	22.00	32.82	67.03
5	2700 Major Irrigation	1005.62	1445.85	69.55
6	2701 Medium Irrigation	111.54	192.09	58.07
7	3425 Other Scientific Research	11.65	11.87	98.15
8	3452 Tourism	26.46	49.77	53.16
9	4047 Capital Outlay on Other Fiscal Services	0.04	0.04	100.00
10	4235 Capital Outlay on Social Security and Welfare	16.64	22.30	74.62
11	4236 Capital Outlay on Nutrition	14.30	19.89	71.90
12	4401 Capital Outlay on Crop Husbandry	41.93	80.18	52.29
13	4575 Capital Outlay on Other Special Area Programmes	63.77	103.22	61.78
14	4885 Other Capital Outlay on Industries and Minerals	18.46	27.29	67.64
15	5054 Capital Outlay on Roads and Bridges	1650.92	3200.80	51.58
16	5425 Capital Outlay on Other Scientific and Environmental Research	0.78	0.78	100.00
17	5452 Capital Outlay on Tourism	5.69	10.61	53.63
18	5475 Capital Outlay on Other General Economic Services	127.36	187.69	67.86
	Total	5,227.32	9,532.74	

Minor Head 800- Other Receipts

(₹ in crore)

S. No.	Major head	Receipts under Minor Head 800	Total Receipts	Percentage
1	0035 Taxes on Immovable Property other than Agricultural Land	1.32	1.32	100.00
2	0056 Jails	0.63	0.63	100.00
3	0070 Other Administrative Services	112.69	207.16	54.40
4	0202 Education, Sports, Art and Culture	93.68	179.10	52.31
5	0211 Family Welfare	0.16	0.16	100.00
6	0217 Urban Development	42.17	42.17	100.00
7	0220 Information and Publicity	0.13	0.13	100.00
8	0230 Labour and Employment	418.42	435.47	96.08
9	0235 Social Security and Welfare	24.29	24.41	99.51
10	0401 Crop Husbandry	6.53	6.56	99.54
11	0406 Forestry and Wild Life	69.59	109.47	63.57
12	0425 Co-operation	5.30	9.11	58.18
13	0435 Other Agricultural Programmes	11.51	11.80	97.54
14	0515 Other Rural Development Programmes	13.54	14.59	92.80
15	0701 Medium Irrigation	9.43	11.45	82.36

S. No.	Major head	Receipts under Minor Head 800	Total Receipts	Percentage
16	0702 Minor Irrigation	3.52	6.50	54.15
17	0801 Power	17.17	17.17	100.00
18	0851 Village and Small Industries	1.42	1.42	100.00
19	0852 Industries	1.75	1.75	100.00
20	1452 Tourism	0.96	0.96	100.00
21	1475 Other General Economic Services	83.21	107.75	77.23
	Total	917.42	1,189.08	

Appendix-4.5

(Refer paragraph 4.13; page 129)

Statement showing the details of erosion of capital investment in Public Sector Undertakings

(₹ in crore)

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2019-20)
1	Rajasthan State Mines and Minerals Limited (Government Company since December 1974)	2018-19	77.55	2,182.76	0	77.55
2	Rajasthan State Industrial Development and Investment Corporation Limited	2018-19	210.19	1,694.94	0	193.69
3	Rajasthan State Road Development and Construction Corporation Limited	2018-19	100.00	126.89	0	100.00
4	Rajasthan State Ganganagar Sugar Mills Limited	2018-19	180.39	73.28	0	180.84
5	Rajasthan Tourism Development Corporation Limited	2016-17	21.95	- 151.80	- 129.85	21.95
6	Rajasthan State Hotels Corporation Limited	2015-16	2.16	- 8.71	- 6.55	2.16
7	Rajasthan State Handloom Development Corporation Limited	2017-18	46.06	- 49.89	- 3.83	45.51
8	Rajasthan Small Industries Corporation Limited	2019-20	6.96	- 25.12	- 18.16	6.64
9	Rajasthan State Beverages Corporation Limited	2019-20	2.00	19.56	0	2.00
10	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Rajasthan State Mines and Minerals Limited)	2018-19	20.00	0.34	0	0
11	Rajasthan State Petroleum Corporation Limited (Subsidiary of Rajasthan State Mines and Minerals Limited)	2018-19	67.08	- 1.61	0	0
12	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2019-20	4,656.57	- 1,231.88	0	4,691.04
13	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2018-19	10,067.95	- 4,382.81	0	10,417.95
14	Jaipur Vidyut Vitran Nigam Limited	2019-20	11,332.51	- 28,872.34	- 17,539.83	11,332.51
15	Ajmer Vidyut Vitran Nigam Limited	2018-19	10,018.03	- 29,018.55	- 19,000.52	10,465.57
16	Jodhpur Vidyut Vitran Nigam Limited	2019-20	10,487.99	- 29,764.92	- 19,276.93	10,487.99
17	Rajasthan Renewable Energy Corporation Limited	2018-19	12.94	172.24	0	12.94
18	Dholpur Gas Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2019-20	0.05	- 0.05	0	0
19	Giral Lignite Power Limited (Subsidiary of Rajasthan	2019-20	370.05	- 1,542.82	-1,172.77	0

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2019-20)
	Rajya Vidyut Utpadan Nigam Limited)					
20	Chhabra Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2018-19	0.05	- 0.04	0	0
21	Rajasthan Solar Park Development Company Limited (Subsidiary of Rajasthan Renewable Energy Corporation Limited)	2018-19	0.05	30.16	0	0
22	Banswara Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2019-20	0.05	- 9.92	- 9.87	0
23	Barmer Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2019-20	0.05	- 18.91	- 18.86	0
24	Rajcomp Info Services Limited	2018-19	5.00	63.72	0	5.00
25	Rajasthan Jal Vikas Nigam Limited	2019-20	1.27	- 2.19	-0.92	1.27
26	Rajasthan State Power Finance and Financial Services Corporation Limited	2019-20	90.00	21.14	0	90.00
27	Rajasthan State Gas Limited (Subsidiary of Rajasthan State Petroleum Corporation Ltd.)	2019-20	129.87	8.33	0	0
28	Rajasthan Urja Vikas Nigam Limited	2019-20	50.00	0.00	0	50.00
29	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	2018-19	0.05	- 0.02	0	0.05
30	Rajasthan Financial Corporation	2019-20	160.73	- 114.69	0	128.31
31	Rajasthan State Road Transport Corporation	2018-19	638.96	- 4,975.52	- 4,336.56	612.13
32	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2016-17	48.67	21.07	0	33.51
33	Jaipur Metro Rail Corporation Limited	2018-19	1,694.04	- 287.72	0	1,494.04
34	Rajasthan Ex-Servicemen Corporation Limited	2019-20	5.00	20.16	0	5.00
35	Rajasthan Medical Service Corporation Limited	2018-19	5.00	44.37	0	5.00
36	Rajasthan Skill and Livelihoods Development Corporation	2018-19	0.05	- 2.84	- 2.79	0.05
37	Rajasthan State Food and Civil Supplies Corporation Limited	2016-17	50.00	36.73	0	50.00
38	Rajasthan State Seeds Corporation Limited	2019-20	7.59	130.34	0	6.33
39	Rajasthan State Agro Industries Corporation Limited	2014-15	6.00	- 54.67	- 48.67	4.13
40	Rajasthan State Warehousing Corporation	2018-19	7.85	275.34	0	3.93

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2019-20)
41	Rajasthan Police Housing and Construction Corporation Limited	2019-20	1.00	3.70	0	1.00
42	Rajasthan Civil Aviation Corporation Limited	2018-19	4.49	-6.35	-1.86	4.49
43	Udaipur Smart City Limited	2019-20	200.00	-0.12	0	100.00
44	Kota Smart City Limited	2019-20	200.00	8.23	0	65.40
45	Ajmer Smart City Limited	First account awaited				64.80
46	Jaipur Smart City Limited	First account awaited				100.00
	Total		50,986.20	-95590.87	-61,567.97	50,862.78

Appendix-4.6

(Refer paragraph 4.14; page 130)

Category-wise details of cases of theft/loss and misappropriation in various departments

(₹ in lakh)

S. No.	Name of Department	Theft/loss cases		Misappropriation/loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Revenue	25	123.95	30	1135.55	55	1259.50
2.	Education	96	138.47	75	4952.76	171	5091.23
3.	Medical	20	250.47	49	471.72	69	722.19
4.	Public Works	03	1.40	18	476.57	21	477.97
5.	Water resources	01	.05	02	33.95	03	34.00
6.	Ground water	03	3.86	02	3.40	05	7.26
7.	CAD, IGNP	02	4.12	00	00	02	4.12
8.	IGNP	06	12.56	05	69.73	11	82.29
9.	Forest	03	26.42	02	77.32	05	103.74
10	PHED	205	204.17	17	90.42	222	294.59
11	Justice	04	1.68	10	118.92	14	120.60
12	Police	14	16.35	07	29.07	21	45.42
13	Women & Child Development	02	3.61	05	7.10	07	10.71
14	Department of Local Self Government Rajasthan	02	4.61	06	40.67	08	45.28
15	Rural Development and Panchayati Raj Department	64	1111.24	57	1427.78	121	2539.02
16	Miscellaneous	24	124.29	37	924.11	61	1048.40
	Total	474	2,027.25	322	9,859.07	796	11,886.32

Appendix-4.7

(Refer paragraph 4.15; page 131)

Detail of excess/short payment of pension

(₹ in lakh)

S. No.	Reasons for excess payment	Excess payment made during 2019-20	
		Number of cases	Amount
1.	Family pension not reduced after expiry of the prescribed period (Rule 62 of Rajasthan Civil Services (Pension) Rules 1996).	45	80.43
2.	Family pension not stopped after attaining the age of 25 years /marriage/employment of dependent (Rule 67 of Rajasthan Civil Services (Pension) Rules 1996)	01	0.69
3.	Pension not reduced after its commutation (Rule 28 of Rajasthan Civil Services (Commutation of Pension) Rules 1996).	24	11.02
4.	Pension paid after death of pensioners	25	14.13
5.	Dearness relief paid to pensioners during the period of their re-employment (Rule 164 of Rajasthan Civil Services (Pension) Rules 1996)	03	1.18
6.	Pension and Dearness Relief paid at higher rate than admissible	21	11.62
7.	Miscellaneous (Gratuity, Additional Pension etc.)	40	32.15
	Total	159	151.22