



सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME I) 2013-14



GOVERNMENT OF RAJASTHAN

**FINANCE ACCOUNTS
(VOLUME I)**

for the year 2013-2014

GOVERNMENT OF RAJASTHAN

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Rajasthan for the year ending 31 March 2014 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping such accounts functioning under the control of the Government of Rajasthan and the statements received from the Reserve Bank of India. Statements {7(3), 9 and 14}, explanatory notes (at point no. 2 under Statement No. 11 and point no. 3 under Appendix No. IX) and Appendix X in this compilation have been prepared directly from the information received from the Government of Rajasthan who is responsible to ensure the correctness of such information. Appendix VII has been prepared from the details collected from the Public Financial Management System (PFMS) portal of the Controller General of Accounts.

The treasuries, offices and departments functioning under the control of the Government of Rajasthan are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the office of the Principal Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Rajasthan for the year 2013-14.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Rajasthan being presented separately for the year ended 31 March 2014.

(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date :

Place : New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

1. The Finance Accounts of the State of Rajasthan present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional Authorities, loan repayments etc.) constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services,' 'Social Services,' 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Rajasthan for 2013-14 is ₹ 200 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances'. 'Suspense and Miscellaneous', 'Remittances' and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

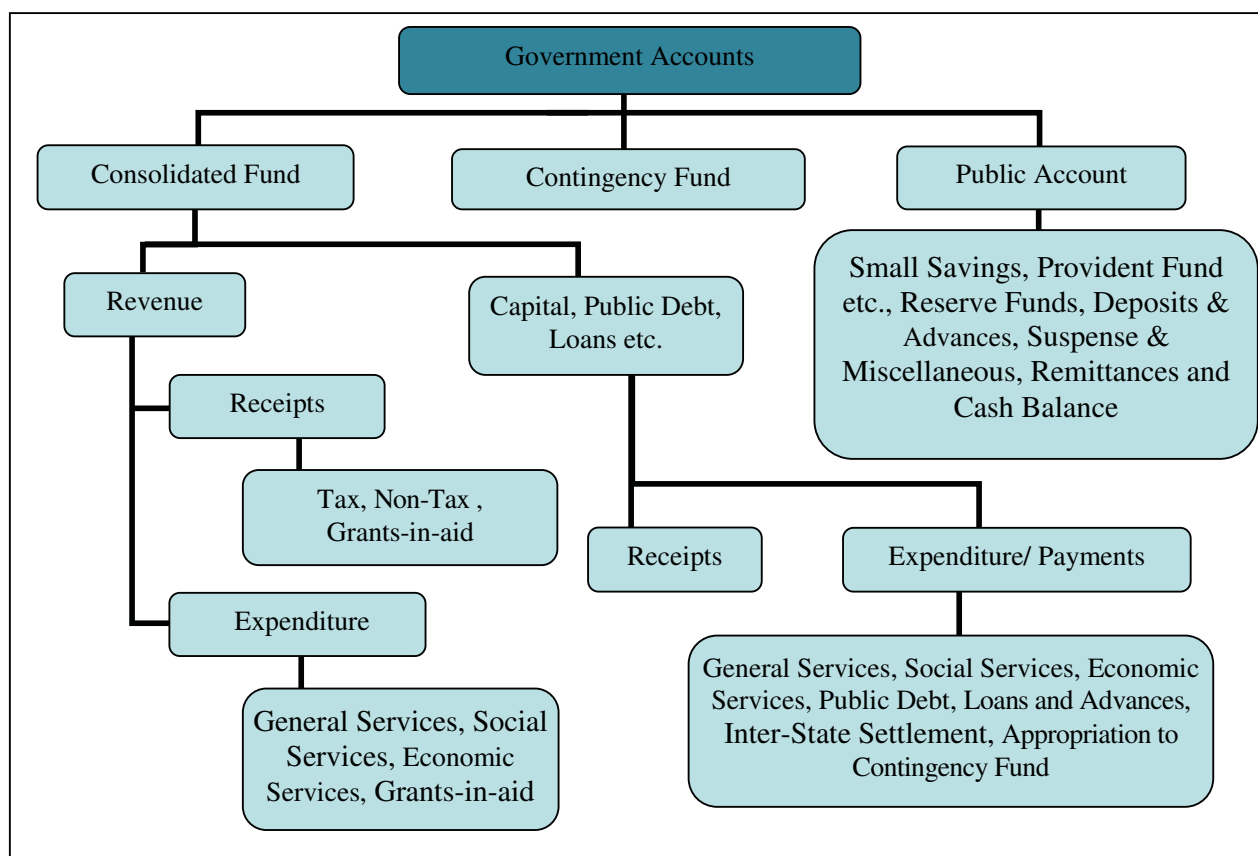
GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub Heads (two digits), Group Heads (two digits) and Object (Detailed) Heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub Heads represent schemes, Group Heads represent sub-schemes, and Object (Detailed) Heads represent purpose/ object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2014).

| | |
|--------------|---|
| 0020 to 1606 | Revenue Receipts |
| 2011 to 3606 | Revenue Expenditure |
| 4000 | Capital Receipts |
| 4046 to 7810 | Capital Expenditure (including Public Debt, Loans & Advances) |
| 7999 | Appropriation to the Contingency Fund |
| 8000 | Contingency Fund |
| 8001 to 8999 | Public Account |

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.
6. A pictorial representation of structure of accounts is given below:

Structure of Government Accounts



GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

B. WHAT THE FINANCE ACCOUNTS CONTAIN

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an Appendix to the Notes to Accounts. Details of the **four** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government account are kept, viz, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts including disinvestments, borrowings and recoveries of loans and advances. This statement corresponds to detailed statements 11, 15 and 16 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 12, 13, 15 and 16 in Volume II.

Volume II of the Finance Accounts contains three parts- six summary statements in Part I, nine detailed statements in Part II and ten Appendices in Part III.

Part I of Volume II

- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 13 in Part II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other liabilities' comprises 'Small Savings, Provident Funds etc.' 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the detailed statement 15 in Part II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and Recipient Individuals (including Government servants). This statement corresponds to the detailed Statement 16 in Part II.
- 8. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and Individuals. Appendix IV provides details of the recipient institutions.

GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions.
- 10. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

Part II of Volume II

- 11. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 12. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Non Plan, Plan and Centrally Sponsored Schemes including Central Plan Schemes). *Charged* and Voted expenditure are exhibited distinctly.
- 13. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. *Charged* and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head levels also.
- 14. Detailed Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Institutions and Local Bodies.
- 15. Detailed Statement of Borrowings and other Liabilities:** This statement which corresponds to the summary statement 6 in Part I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.
- 16. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Part I of this volume.
- 17. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
- 18. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balances at the end of the year.
- 19. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from Reserve Funds and Deposits (Public Account).

GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

Part III of Volume II

Part III contains ten **Appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. READY RECKONER

The section below links the summary statements appearing in Volume I and II with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the summary statements are not shown below).

| Parameter | Summary Statements (Volume I and II) | Detailed Statements (Volume II) | Appendices |
|--|---|------------------------------------|---|
| Revenue Receipts (Including Grants received) | 2, 3 | 11 | |
| Revenue Expenditure | 2, 4 | 12 | II (Salary), III (Subsidy) |
| Grants-in-aid given by the Government | 2, 8 | | IV |
| Capital Receipts | 2, 3 | 11 | |
| Capital Expenditure | 1, 2, 4, 5 | 13, 17 | |
| Loans and Advances given by the Government | 1, 2, 7 | 16 | |
| Debt Position/ Borrowings | 1, 2, 6 | 15 | |
| Investments of the Government in Companies, Corporations etc. | | 14 | |
| Cash | 1, 2 | | VIII |
| Balances in Public Account and investments thereof | 1, 2 | 18, 19 | |
| Guarantees | 9 | | |
| Schemes | | | V (Externally Aided Projects), VI, VII |

GUIDE TO THE FINANCE ACCOUNTS - (Concl.)

D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue/ loans/ public account receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General (A&E) carries out periodical adjustment and book adjustments of the following nature in the accounts of the State Government, details of which appear in Appendix I (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Head 8009-General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

Summarised Statements

STATEMENT No. 1 - STATEMENT

| Assets ¹ | Reference (Sr. No.) | | As on 31 st March 2014 | As on 31 st March 2013 |
|--|----------------------|------------------|---|---|
| | Notes to Accounts | Statement No. | | |
| <i>(₹ in crore)</i> | | | | |
| Cash | | | | |
| (i) Cash in Treasuries and Local Remittances | .. | 18 | (-) 0.32 | (-) 1.36 |
| (ii) Departmental Balances | .. | 18 | 1.07 | 1.05 |
| (iii) Permanent Cash Imprest | .. | 18 | 3.52 | 3.82 |
| (iv) Cash Balance Investments | .. | 18 | 89,97.56 | 1,21,27.82 |
| (v) Deposits with Reserve Bank of India | Para No. 2 (iii) | 18 | 6.67 | (-) 41.39 |
| (vi) Investments from Earmarked Funds ² | .. | 19 | 14,37.94 | 7,96.78 |
| Capital Expenditure | | | | |
| (i) Investments in shares of Companies, Corporations, etc. | .. | 5 & 14 | 2,35,18.00 | 1,87,53.33 |
| (ii) Other Capital Expenditure | .. | 5 & 13 | 6,93,65.17 | 6,04,75.45 |
| Contingency Fund (un-recouped) | .. | .. | .. | .. |
| Loans and Advances | Para No. 3 (vi) | 7 & 16 | 50,04.02 | 45,08.34 |
| Advances with departmental officers | .. | 18 | 2.89 | 3.74 |
| Suspense and Miscellaneous Balances ³ | Para No. 3 (vii) | 18 | 22.72 | 34.82 |
| Remittance Balances | .. | 18 | .. | .. |
| Cumulative excess of expenditure over receipts ⁴ | .. | 17 | 2,31,91.03 | 2,21,51.82 |
| Total | | | 13,15,50.27 | 11,88,14.22 |

1. The figures of Assets and Liabilities are cumulative. Please also see Note 1(ii) in the section 'Notes to Accounts'.
2. As per the State Government there is no investment out of Earmarked Funds in shares of companies etc. The State Government has only made investments in the Government Securities out of Earmarked Funds.

OF FINANCIAL POSITION

| Liabilities ¹ | Reference (Sr. No.) | | As on 31 st March 2014 | As on 31 st March 2013 |
|---|----------------------|------------------|---|---|
| | Notes to Accounts | Statement No. | | |
| (₹ in crore) | | | | |
| Borrowings (Public Debt) | | | | |
| (i) Internal Debt | .. | 6 & 15 | 8,05,80.93 | 6,99,72.94 |
| (ii) Loans and Advances from Central Government | | | | |
| Non Plan Loans | .. | 6 & 15 | 49.25 | 54.75 |
| Loans for State Plan Schemes | .. | 6 & 15 | 66,89.61 | 67,89.59 |
| Loans for Central Plan Schemes | .. | 6 & 15 | 0.29 | 0.69 |
| Loans for Centrally Sponsored plan Schemes | .. | 6 & 15 | 4.28 | 1,30.57 |
| Other loans | .. | 6 & 15 | 5.40 | 5.40 |
| Contingency Fund (corpus) | Para No. 3 (iii) | 18 | 2,00.00 | 2,00.00 |
| Liabilities on Public Account | | | | |
| (i) Small Savings, Provident Funds, etc. | .. | 6, 15 & 18 | 2,92,65.67 | 2,67,44.43 |
| (ii) Deposits | .. | 18 | 1,21,53.97 | 1,25,76.12 |
| (iii) Reserve Funds | Para No. 3 (v) | 19 | 25,98.67 | 23,31.20 |
| (iv) Remittance Balances | .. | 18 | 2.20 | 8.53 |
| (v) Suspense and Miscellaneous Balances | .. | .. | .. | .. |
| Cumulative excess of receipts over expenditure | .. | .. | .. | .. |
| Total | | | 13,15,50.27 | 11,88,14.22 |

3. In this Statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' and 'Permanent Cash Imprest' which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4. The cumulative excess of expenditure over receipts is different from the fiscal/ revenue deficit for the current year.

STATEMENT No. 2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts | 2013-14 | 2012-13 | Disbursement | 2013-14 | 2012-13 |
|---|---------------------|-------------------|---|-------------------------|-------------------|
| | <i>(₹ in crore)</i> | | | <i>(₹ in crore)</i> | |
| PART I - CONSOLIDATED FUND | | | | | |
| Section - A : REVENUE | | | | | |
| Revenue Receipts | 7,44,70.38 | 6,69,13.01 | Revenue Expenditure | 7,55,09.59 | 6,34,61.79 |
| Tax revenue | 3,34,77.70 | 3,05,02.65 | Salaries^(a) | 2,01,70.49 | 1,72,13.95 |
| | | | Subsidies^{(a)&(b)} | 69,09.92 | 54,60.39 |
| | | | Grants-in-aid | 1,85,14.80 | 1,59,53.14 |
| | | | Grants-in-aid (Non Salary) ^{(a)&(c)} | 1,24,31.62 | 1,04,66.12 |
| | | | Grants-in-aid (Salary) | 53,77.65 | 50,34.80 |
| | | | Grants-in-aid for creation of Capital Assets | 7,05.53 | 4,52.22 |
| | | | General Services | | |
| Non-tax revenue | | | Interest Payments and Service of debt | 90,63.20 | 83,40.05 |
| Interest receipts | 21,42.49 | 20,67.00 | Pension | 78,01.45 | 68,57.69 |
| Others | 1,14,32.76 | 1,00,66.59 | Others | 12,18.05 | 8,40.02 |
| | Total | 1,35,75.25 | | Total | 1,80,82.70 |
| | | 1,21,33.59 | | | 1,60,37.76 |
| Share of Union Taxes/ Duties | 1,86,73.07 | 1,71,02.85 | Social Services | 79,22.70 ^(d) | 53,66.38 |
| Grants from Central Government | 87,44.36 | 71,73.92 | Economic Services | 36,60.32 | 31,65.16 |
| | | | Compensation and assignment to Local Bodies and PRIs | 2,48.66* | 2,65.01 |
| Revenue Deficit | 10,39.21 | .. | Revenue Surplus | .. | 34,51.22 |

(a) Figures of Salary and Subsidy have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grant-in-aid {explain in footnote (c)}.

(b) It includes explicit Subsidies only.

(c) (i) Grants-in-aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc. by the Government, which is included as a line item above. These grants are distinct from Compensation and Assignments of taxes and duties to the Local Bodies, which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and PRIs'.

(ii) It includes all expenditure incurred under minor heads "191, 192, 193, 196, 197 and 198" {other than dedicated object heads 01- Salary, 91- Subsidies, 92- Grants-in-aid (Salary) and 93- Grants-in-aid for creation of Capital Assets} except expenditure of five departments viz Elementary Education, Medical & Health, Social Justice & Empowerment, Woman & Child Development and Agriculture. The State Government has transferred the administrative control of these five departments to PRIs but the expenditure of these departments are drawn through treasuries as earlier, instead of grants released to them.

(d) It includes ₹ 28,35.24 crore pertaining to expenditure on Social Security Pension which is apart from Civil Pension shown under "General Services".

* Excluded ₹ 0.03 crore pertaining to Salary which is included under salaries above.

STATEMENT No. 2 - (Contd.)

| Receipts | 2013-14 | 2012-13 | Disbursement | 2013-14 | 2012-13 |
|---|-------------------|-------------------|---|-------------------|-------------------|
| | (₹ in crore) | | | (₹ in crore) | |
| PART I - CONSOLIDATED FUND - (Concl.) | | | | | |
| Section - B : CAPITAL | | | | | |
| Capital Receipts | 10.27 | 8.12 | Capital Expenditure ^(a) | 1,36,64.66 | 1,06,83.57 |
| | | | General Services | 3,34.37 | 2,49.56 |
| | | | Social Services | 45,51.32 | 28,40.10 |
| | | | Economic Services | 87,78.97 | 75,93.91 |
| Recoveries of Loans and Advances | 3,15.53 | 11,01.56 | Loans and Advances disbursed | 8,11.21 | 24,11.83 |
| | | | General Services | .. | .. |
| | | | Social Services | 3,03.41 | 3,16.32 |
| | | | Economic Services | 5,07.80 | 20,95.51 |
| | | | Others | .. | .. |
| Public debt receipts | 1,44,91.44 | 99,55.00 | Repayment of Public debt | 41,15.62 | 47,06.72 |
| Internal Debt ^(b) (Market loans etc.) | 1,42,32.71 | 97,55.12 | Internal Debt ^(c) (Market loans etc.) | 36,24.72 | 42,38.61 |
| Loans from Government of India | 2,58.73 | 1,99.88 | Loans from Government of India | 4,90.90 | 4,68.11 |
| | | | Transfer to Contingency Fund | .. | .. |
| Total Receipts Consolidated Fund | 8,92,87.62 | 7,79,77.69 | Total Expenditure Consolidated Fund | 9,41,01.08 | 8,12,63.91 |
| Deficit in Consolidated Fund | 48,13.46 | 32,86.22 | Surplus in Consolidated Fund | .. | .. |
| PART II - CONTINGENCY FUND | | | | | |
| Contingency Fund | .. | .. | Contingency Fund | .. | .. |

(a) It includes expenditure of ₹ 92.15 crore on salary and ₹ 6,00.86 crore funds released to local bodies.

(b) It includes ₹ 4,95.99 crore on account of loans received under NSSF during 2013-14.

(c) It includes ₹ 12,40.55 crore on account of loans repaid under NSSF during 2013-14.

STATEMENT No. 2 - (Concl.)

| Receipts | 2013-14 | 2012-13 | Disbursement | 2013-14 | 2012-13 |
|--|--------------------|--------------------|---|--------------------|--------------------|
| | (₹ in crore) | | | (₹ in crore) | |
| PART III - PUBLIC ACCOUNT^(a) | | | | | |
| Small Savings | 63,11.49 | 71,70.87 | Small Savings | 37,90.25 | 50,07.02 |
| Reserves and Sinking Funds | 25,81.59 | 17,55.00 | Reserves and Sinking Funds | 29,55.28 | 13,34.81 |
| Deposits | 8,94,26.75 | 14,07,27.57 | Deposits | 8,98,48.90 | 13,73,11.14 |
| Advances | 9.25 | 20.22 | Advances | 8.40 | 20.47 |
| Suspense and Miscellaneous | 11,57,52.65 | 11,55,31.83 | Suspense and Miscellaneous ^(b) | 11,26,10.01 | 11,83,53.41 |
| Remittances | 99,07.40 | 70,33.16 | Remittances | 99,13.73 | 70,03.81 |
| Total Receipts Public Account | 22,39,89.13 | 27,22,38.65 | Total Expenditure Public Account | 21,91,26.57 | 26,90,30.66 |
| Deficit in Public Account | .. | .. | Surplus in Public Account | 48,62.56 | 32,07.99 |
| Opening Cash Balance | (-) 42.75 | 35.48 | Closing Cash Balance | 6.35 | (-) 42.75 |
| Increase in Cash Balance | 49.10 | .. | Decrease in Cash Balance | .. | 78.23 |

(a) For details please refer to Statement No. 18 in Volume II.

(b) "Suspense and Miscellaneous" includes 'other accounts' such as Cash Balance Investment Account (Major head 8673) etc. The figures may appear huge on account of these other account. Details may please be seen in Statement No. 18 in Volume II.

ANNEXURE TO STATEMENT No. 2

CASH BALANCES AND INVESTMENT OF CASH BALANCES

| | As on 31st March 2014 | As on 31st March 2013 |
|--|--------------------------|--------------------------|
| (₹ in crore) | | |
| (a) General Cash Balances | | |
| 1. Cash in Treasuries | 0.05 | 0.05 |
| 2. Deposits with Reserve Bank | 6.67 * | (-) 41.39 |
| 3. Remittances in Transit-Local | (-) 0.37 | (-) 1.41 |
| TOTAL | 6.35 | (-) 42.75 |
| Investment held in the Cash Balance Investment Account | 89,97.56 | 1,21,27.82 |
| TOTAL (a) | 90,03.91 | 1,20,85.07 |
| (b) Other Cash balances and Investments | | |
| 1. Cash with the departmental Officers, viz., Divisional Officers of the Public Works and Forest Departments | 1.07 | 1.05 |
| 2. Permanent advances for contingent expenditure with departmental officers | 3.52 | 3.82 |
| 3. Investment of Earmarked Funds | 14,37.94 * | 7,96.78 |
| TOTAL (b) | 14,42.53 | 8,01.65 |
| TOTAL (a) and (b) | 1,04,46.44 | 1,28,86.72 |

Cash and Cash Equivalents: Cash and Cash Equivalents consist of Cash in treasuries, deposit with Reserve Bank of India, other Banks and Remittances in Transit, as shown above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc. are added to the balance in 'Deposits with RBI'.

* See para (f) and (g) respectively of Explanatory Notes below this annexure.

ANNEXURE TO STATEMENT No. 2 - (Contd.)

Explanatory Notes

- (a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 2.34 crore with the Bank on all the days w.e.f. 01-03-1999. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/ overdrafts from time to time. There is no change in above limit of minimum daily cash balance up to 31st March 2014.

For arriving at the daily cash balance for the purpose of grant of Ways and Means advances/ Overdraft, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹ 5,05.00 crore w.e.f. 01st April 2006, it was further revised in 2013-14 i.e. ₹ 7,57.50 crore w.e.f. 11th November 2013. The same limit was prevailed upto 31st March 2014. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time. The limit of Special Ways and Means Advances was ₹ 71,94.93 crore on 1st April 2013 and ₹ 76,32.79 crore on 31st March 2014.

The extent to which the Government maintained the Minimum Cash Balance with the Reserve Bank of India during 2013-14 is given below:-

| Details of Minimum Cash Balance with the Reserve Bank of India | No. of Days |
|---|--------------------|
| Number of days on which the minimum balance was maintained without obtaining any advance | 365 |
| Number of days on which the minimum balance was maintained by obtaining Special Ways and Means Advances | Nil |
| Number of days on which the minimum balance was maintained by obtaining Normal Ways and Means Advance | Nil |
| Number of days on which there was shortfall in minimum balance even after taking the above advances, but no Overdraft was taken | Nil |
| Number of days on which Overdrafts were taken | Nil |

- (i) **Special Ways and Means Advances:-** The balance under Special Ways and Means Advances as on 1st April, 2013 was Nil. No Special Ways and Means Advances was taken during the year 2013-14. The balance at the end of the year 2013-14 is also Nil.
- (ii) **Normal Ways and Means Advances:-** The balance under Normal Ways and Means Advances as on 1st April, 2013 was Nil. No Normal Ways and Means Advances was taken during the year 2013-14. The balance at the end of the year 2013-14 is also Nil.
- (iii) **Overdrafts:-** The Overdrafts outstanding at the end of the previous year i.e. 2012-13 was Nil. No overdraft was taken during the year 2013-14. The balance at the end of the year 2013-14 is also Nil.

ANNEXURE TO STATEMENT No. 2 - (Concl.)

Explanatory Notes - (Concl.)

The rate of interest as Bank Rate had been charged on Ways & Means Advances and Overdrafts up to 31st March 2006. The Repo Rate was introduced w.e.f. 1st April, 2006 as against Bank Rate. The Repo Rate was 7.50 percent w.e.f. 19th March 2013 it was further revised in 2013-14 i.e. 7.25 % w.e.f. 3rd May 2013, 7.50 % w.e.f. 20th September 2013, 7.75 % w.e.f. 29th October 2013 and 8.00 % w.e.f. 28th January 2014. The same was prevailed upto 31st March, 2014.

As regards Normal Ways & Means Advances, the interest charged upto 90 days equal to Repo Rate and one percent above the Repo Rate for the period beyond 90 days.

The rate of interest applicable on Special Ways & Means Advances has been charged to one percent below the Repo Rate w.e.f 1st April 2006. This is continued till date.

As regards rate of interest on Overdraft upto 100 percent limit of Normal Ways & Means Advances two percent above the Repo Rate and exceeding 100% of Normal Ways & Means Advances, five percent above the Repo Rate.

The interest paid to the Reserve Bank of India on Normal Ways and Means Advances, Special Ways and Means Advances and Overdrafts during the three years ending 2013-14 is given below :-

| <i>Year</i> | <i>Amount (₹ in crore)</i> |
|-------------|--------------------------------|
| 2011-12 | nil |
| 2012-13 | nil |
| 2013-14 | nil |

- (c) Government of India Treasury Bills amounting to ₹ 11,25,26.56 crore were purchased in 186 occasions and ₹ 11,56,56.82 crore rediscounted in 329 occasions during 2013-14.
- (d) The following is an analysis of the Investments held in the Cash Balance Investment Account on 31st March 2014 :-

| | <i>Amount (₹ in crore)</i> |
|---|--------------------------------|
| (i) Government of India Treasury Bills | 89,97.39 |
| (ii) Government of India Securities | 0.01 |
| (iii) Securities of the Government of Rajasthan | 0.03 |
| (iv) Sterling Securities | 0.05 |
| (v) Short-term deposits with banks and other accounts | 0.08 |
| TOTAL | 89,97.56 |

- (e) During 2013-14, ₹ 9,06.57 crore was realised as interest on the Investment of Cash Balance made by the Reserve Bank of India on purchases of Government of India Treasury Bills.
- (f) The balance against 'Deposit with Reserve Bank' represents the balance according to Government Account, which includes inter government monetary settlements advised to the Reserve Bank of India upto 15 April 2014. There was a net difference of ₹ 6,64,77,395.25 (Dr.) between the figures as reflected in the accounts [₹ 6,66,88,195.39 (Dr.)] and that intimated by the Reserve Bank of India, [₹ 13,31,65,590.64 (Cr.)]. The net difference amounting to ₹ 6,58,64,463.25 (Dr.) have been reconciled and remaining net balance of ₹ 6,12,932.00(Dr.) is under reconciliation (August 2014).
- (g) An amount of ₹ 1,70.55 crore was invested in Government of India's securities and ₹ 15.93 crore was invested for pay back of Rajasthan State Development loans. During 2013-14 ₹ 12,51.46 crore was invested from State Disaster Response Fund (₹ 6,14.00 crore) and Guarantee Redemption Fund (₹ 6,37.46 crore) The details of investments out of Earmarked Fund are given in Statement No. 19.

STATEMENT No. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description | Actuals | |
|--|-------------------|-------------------|
| | 2013-14 | 2012-13 |
| <i>(₹ in crore)</i> | | |
| I - CONSOLIDATED FUND | | |
| A. Tax Revenue | | |
| A.1 Own Tax Revenue | | |
| Land Revenue | 3,37.98 | 3,04.55 |
| Stamps and Registration Fees | 31,25.33 | 33,34.87 |
| State Excise | 49,81.59 | 39,87.83 |
| Taxes on Sales, Trade etc. | 2,12,15.51 | 1,85,74.65 |
| Taxes on Goods and Passengers | 2,87.92 | 2,48.57 |
| Taxes on Vehicles | 24,98.90 | 22,83.13 |
| Taxes on Immovable Property other than Agriculture Land | 13.01 | 1,50.33 |
| Other taxes and Duties on Commodities and Services | 68.46 | 48.47 |
| Taxes and Duties on Electricity | 9,48.93 | 15,70.06 |
| Others (less than ₹ 10 crore) | 0.07 | 0.19 |
| TOTAL - A.1 Own Tax Revenue | 3,34,77.70 | 3,05,02.65 |
| A.2 Share of net proceeds of Taxes | | |
| Corporation Tax | 62,80.02 | 61,43.53 |
| Taxes on Income other than Corporation Tax | 41,35.20 | 36,78.03 |
| Taxes on Wealth | 17.24 | 10.35 |
| Customs | 30,46.73 | 28,42.11 |
| Union Excise Duties | 21,51.83 | 19,31.50 |
| Service Tax | 30,42.05 | 24,97.33 |
| Other Taxes and Duties on Commodities and Services | .. | .. |
| Others | .. | .. |
| TOTAL - A.2 Share of net proceeds of Taxes | 1,86,73.07 | 1,71,02.85 |
| TOTAL - A. Tax Revenue | 5,21,50.77 | 4,76,05.50 |

STATEMENT No. 3 - (Contd.)

| Description | Actuals | |
|---|----------|----------|
| | 2013-14 | 2012-13 |
| <i>(₹ in crore)</i> | | |
| I - CONSOLIDATED FUND - (Contd.) | | |
| B. Non-Tax Revenue | | |
| Petroleum | 59,53.71 | 50,69.93 |
| Non-ferrous Mining and Metallurgical Industries | 30,88.66 | 28,38.59 |
| Interest Receipts | 21,42.49 | 20,67.00 |
| Miscellaneous General Services | 8,46.36 | 6,86.10 |
| Labour and Employment | 2,63.38 | 1,84.29 |
| Water Supply and Sanitation | 2,54.84 | 2,58.61 |
| Police | 1,67.27 | 1,92.07 |
| Other Administrative Services | 1,47.38 | 85.50 |
| Education, Sports, Art and Culture | 95.94 | 83.42 |
| Forestry and Wild Life | 77.52 | 91.24 |
| Public Service Commission | 70.50 | 5.24 |
| Major Irrigation | 70.14 | 78.25 |
| Public Works | 69.16 | 57.63 |
| Medical and Public Health | 65.61 | 96.04 |
| Other General Economic Services | 62.88 | 33.28 |
| Contributions and Recoveries towards Pension and other Retirements Benefits | 38.94 | 83.45 |
| Dividends and Profit | 24.60 | 57.18 |
| Fisheries | 24.38 | 23.21 |
| Co-operation | 18.80 | 22.02 |
| Power | 12.06 | 44.15 |
| Minor Irrigation | 11.87 | 15.40 |
| Social Security and Welfare | 11.36 | 4.24 |
| Medium Irrigation | 10.48 | 8.96 |
| Village and Small Industries | 7.53 | 2.41 |
| Housing | 6.71 | 6.16 |
| Other Agricultural Programme | 6.44 | 6.10 |

STATEMENT No. 3 - (Contd.)

| Description | Actuals | |
|---|-------------------|-------------------|
| | 2013-14 | 2012-13 |
| <i>(₹ in crore)</i> | | |
| I - CONSOLIDATED FUND - (Concl.) | | |
| B. Non-Tax Revenue - (Concl.) | | |
| Urban Development | 5.27 | 5.06 |
| Other Social Services | 4.63 | 5.64 |
| Roads and Bridges | 4.15 | 3.17 |
| Stationary and Printing | 4.11 | 5.37 |
| Crop Husbandry | 3.22 | 4.27 |
| Animal Husbandry | 1.80 | 1.79 |
| Other Special Areas Programmes | 0.92 | 0.50 |
| Tourism | 0.72 | 0.72 |
| Industries | 0.54 | 0.76 |
| Jails | 0.29 | 4.81 |
| Land Reforms | 0.19 | 0.24 |
| Other Rural Development Programmes | 0.16 | 0.11 |
| Information and Publicity | 0.12 | 0.16 |
| Family Welfare | 0.12 | 0.52 |
| TOTAL - B. Non Tax Revenue | 1,35,75.25 | 1,21,33.59 |

II - GRANTS FROM GOVERNMENT OF INDIA**C. Grants****Grants-in-aid from Central Government****Non Plan Grants**

| | | |
|--|----------|----------|
| Grants under the proviso to Article 275(1) of the Constitution | 25,02.16 | 19,17.07 |
| Grant towards contribution to State Disaster Response Fund | 5,21.50 | 4,96.67 |
| Other Grants | 5,26.76 | 2,60.88 |

STATEMENT No. 3 - (Contd.)

| Description | Actuals | |
|---|------------|------------|
| | 2013-14 | 2012-13 |
| <i>(₹ in crore)</i> | | |
| II - GRANTS FROM GOVERNMENT OF INDIA - (Concl.) | | |
| C. Grants - (Concl.) | | |
| Grants-in-aid from Central Government - (Concl.) | | |
| Grants for State/ Union Territory Plan Schemes | | |
| Block Grants (of which EAP) | 17,96.30 | 13,64.93 |
| Grants under the proviso to Article 275(1) of the Constitution | 1,78.15 | 1,51.79 |
| Grants for Central Road Fund | 2,21.22 | 1,87.18 |
| Other Grants | 7,97.54 | 6,11.84 |
| Grants for Central Plan Schemes | 1,34.87 | 92.25 |
| Grants for Centrally Sponsored Plan Schemes | 20,65.86 | 20,91.31 |
| Grants for Special Plan Schemes | .. | .. |
| TOTAL - C. Grants | 87,44.36 | 71,73.92 |
| TOTAL - Revenue Receipts (A+B+C) | 7,44,70.38 | 6,69,13.01 |
| III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS | | |
| D. Capital Receipts | | |
| Disinvestments proceeds | 10.27 | 8.12 |
| Others | .. | .. |
| TOTAL - D. Capital Receipts | 10.27 | 8.12 |
| E. Public Debt Receipts | | |
| Internal Debt | | |
| Market Loans | 87,99.98 | 80,41.08 |
| Compensation and Other Bonds | 33,40.00 | .. |
| Ways and Means Advances from the Reserve Bank of India | .. | .. |
| Loans from Financial Institutions | 15,96.74 | 12,30.04 |
| Special Securities issued to National Small Saving Fund of Central Government | 4,95.99 | 4,84.00 |

STATEMENT No. 3 - (Concl.)

| Description | Actuals | |
|---|-------------------|-------------------|
| | 2013-14 | 2012-13 |
| (₹ in crore) | | |
| III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - (Concl.) | | |
| E. Public Debt Receipts - (Concl.) | | |
| Loans and Advances from Central Government | | |
| Non Plan Loans | .. | .. |
| Loans for State Plan Schemes | 3,85.41 | 1,99.88 |
| Loans for Central Plan Schemes | (-) 0.40 (a) | .. |
| Loans for Centrally Sponsored Plan Schemes | (-) 1,26.28 (a) | .. |
| Other Loans | .. | .. |
| TOTAL - E. Public Debt Receipts | 1,44,91.44 | 99,55.00 |
| F. Loans and Advances by State Government (Recoveries)* | | |
| | 3,15.53 | 11,01.56 |
| TOTAL - F. Loans and Advances by State Government (Recoveries) | 3,15.53 | 11,01.56 |
| TOTAL - Receipts in Consolidated Fund (A+B+C+D+E+F) | 8,92,87.62 | 7,79,77.69 |

* Details are given in Statement No. 7 and 16 in Volume II.

(a) *Minus* figure is due to write off of Loans as per the recommendation of XIII Finance Commission.

STATEMENT No. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**A. EXPENDITURE BY FUNCTION**

| Description | Revenue | Capital | Loans and Advances | Total |
|---|------------|---------------|--------------------------|------------|
| <i>(₹ in crore)</i> | | | | |
| A. General Services | | | | |
| A.1 Organs of State | | | | |
| Parliament/ State/ Union Territory Legislatures | 43.43 | .. | .. | 43.43 |
| President, Vice-President/ Governor, Administrator of Union Territories | 9.64 | .. | .. | 9.64 |
| Council of Ministers | 10.77 | .. | .. | 10.77 |
| Administration of Justice | 5,35.65 | .. | .. | 5,35.65 |
| Elections | 1,99.65 | .. | .. | 1,99.65 |
| TOTAL A.1 Organs of State | 7,99.14 | .. | .. | 7,99.14 |
| A.2 Fiscal Services | | | | |
| Land Revenue | 4,88.10 | .. | .. | 4,88.10 |
| Stamps and Registration | 57.18 | .. | .. | 57.18 |
| State Excise | 87.15 | .. | .. | 87.15 |
| Taxes on Sales, Trade etc. | 4,13.00 | .. | .. | 4,13.00 |
| Taxes on Vehicles | 67.30 | .. | .. | 67.30 |
| Other Taxes and Duties on Commodities and Services | 9.03 | .. | .. | 9.03 |
| Other Fiscal Services | 1.71 | (-) 38.75 (a) | .. | (-) 37.04 |
| Interest Payments* | 90,63.20 | .. | .. | 90,63.20 |
| TOTAL A.2 Fiscal Services | 1,01,86.67 | (-) 38.75 | .. | 1,01,47.92 |
| A.3 Administrative Services | | | | |
| Public Service Commission | 33.00 | .. | .. | 33.00 |
| Secretariat-General Services | 1,49.48 | .. | .. | 1,49.48 |
| District Administration | 3,23.91 | .. | .. | 3,23.91 |
| Treasury and Accounts Administration | 1,66.27 | .. | .. | 1,66.27 |
| Police | 30,58.21 | 94.08 | .. | 31,52.29 |
| Jails | 1,08.91 | .. | .. | 1,08.91 |
| Stationery and Printing | 28.26 | 1.47 | .. | 29.73 |

* Interest Payment is not a part of Fiscal Services.

(a) *Minus* figure is due to amount transferred from Head "8235-200 (08) [01] Rajasthan State Investment Fund".

STATEMENT No. 4 – (Contd.)**A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description | Revenue | Capital | Loans and Advances | Total |
|---|------------|---------|--------------------------|------------|
| <i>(₹ in crore)</i> | | | | |
| A. General Services – (Concl.) | | | | |
| A.3 Administrative Services – (Concl.) | | | | |
| Public Works | 79.39 | 2,75.51 | .. | 3,54.90 |
| Other Administrative Services | 1,81.55 | 2.06 | .. | 1,83.61 |
| TOTAL A.3 Administrative Services | 41,28.98 | 3,73.12 | .. | 45,02.10 |
| A.4 Pension and Miscellaneous General Services | | | | |
| Pensions and Other Retirement Benefits | 78,01.45 | .. | .. | 78,01.45 |
| Miscellaneous General Services | 4,22.98 | .. | .. | 4,22.98 |
| TOTAL A.4 Pension and Miscellaneous General Services | 82,24.43 | .. | .. | 82,24.43 |
| TOTAL A. General Services | 2,33,39.22 | 3,34.37 | .. | 2,36,73.59 |
| B. Social Services | | | | |
| B.1 Education, Sports, Art and Culture | | | | |
| General Education | 1,50,19.18 | 63.36 | .. | 1,50,82.54 |
| Technical Education | 1,37.60 | .. | .. | 1,37.60 |
| Sports and Youth Services | 85.68 | .. | .. | 85.68 |
| Art and Culture | 65.20 | .. | .. | 65.20 |
| TOTAL B.1 Education, Sports, Art and Culture | 1,53,07.66 | 63.36 | .. | 1,53,71.02 |
| B.2 Health and Family Welfare | | | | |
| Medical and Public Health | 34,65.67 | 3,37.23 | 3.56 | 38,06.46 |
| Family Welfare | 9,48.73 | .. | .. | 9,48.73 |
| TOTAL B.2 Health and Family Welfare | 44,14.40 | 3,37.23 | 3.56 | 47,55.19 |

STATEMENT No. 4 – (Contd.)**A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description | Revenue | Capital | Loans and Advances | Total |
|--|----------|----------|--------------------------|----------|
| <i>(₹ in crore)</i> | | | | |
| B. Social Services – (Contd.) | | | | |
| B.3 Water Supply, Sanitation, Housing and Urban Development | | | | |
| Water Supply and Sanitation | 18,41.50 | 27,57.89 | .. | 45,99.39 |
| Housing | 60.53 | 2.91 | 2,15.00 | 2,78.44 |
| Urban Development | 24,18.00 | 10,63.32 | 84.59 | 35,65.91 |
| <hr/> | | | | |
| TOTAL B.3 Water Supply, Sanitation, Housing and Urban Development | 43,20.03 | 38,24.12 | 2,99.59 | 84,43.74 |
| <hr/> | | | | |
| B.4 Information and Broadcasting | | | | |
| Information and Publicity | 1,58.68 | 2.82 | .. | 1,61.50 |
| <hr/> | | | | |
| TOTAL B.4 Information and Broadcasting | 1,58.68 | 2.82 | .. | 1,61.50 |
| <hr/> | | | | |
| B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | | | | |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 10,55.84 | 2,25.62 | .. | 12,81.46 |
| <hr/> | | | | |
| TOTAL B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 10,55.84 | 2,25.62 | .. | 12,81.46 |
| <hr/> | | | | |
| B.6 Labour and Labour Welfare | | | | |
| Labour and Employment | 3,10.83 | .. | .. | 3,10.83 |
| <hr/> | | | | |
| TOTAL B.6 Labour and Labour Welfare | 3,10.83 | .. | .. | 3,10.83 |
| <hr/> | | | | |
| B.7 Social Welfare and Nutrition | | | | |
| Social Security and Welfare | 38,24.91 | 23.35 | .. | 38,48.26 |
| Nutrition | 12,99.88 | 43.67 | .. | 13,43.55 |
| Relief on account of Natural Calamities | 7,08.21 | .. | 0.26 | 7,08.47 |
| <hr/> | | | | |
| TOTAL B.7 Social Welfare and Nutrition | 58,33.00 | 67.02 | 0.26 | 59,00.28 |
| <hr/> | | | | |

STATEMENT No. 4 – (Contd.)**A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description | Revenue | Capital | Loans and Advances | Total |
|--|------------|----------|--------------------------|------------|
| <i>(₹ in crore)</i> | | | | |
| B. Social Services – (Concl.) | | | | |
| B.8 Others | | | | |
| Other Social Services | 68.07 | 31.15 | .. | 99.22 |
| Secretariat- Social Services | 17.58 | .. | .. | 17.58 |
| TOTAL B.8 Others | 85.65 | 31.15 | .. | 1,16.80 |
| TOTAL B. Social Services | 3,14,86.09 | 45,51.32 | 3,03.41 | 3,63,40.82 |
| C. Economic Services | | | | |
| C.1 Agriculture and Allied Activities | | | | |
| Crop Husbandry | 15,20.46 | 98.57 | 29.45 | 16,48.48 |
| Soil and Water Conservation | 47.16 | 0.33 | .. | 47.49 |
| Animal Husbandry | 5,77.11 | 5.48 | 2.62 | 5,85.21 |
| Dairy Development | 1,46.50 | .. | 79.00 | 2,25.50 |
| Fisheries | 13.29 | 2.14 | .. | 15.43 |
| Forestry and Wild Life | 6,12.64 | 2,41.62 | .. | 8,54.26 |
| Food, Storage and Warehousing | .. | .. | 70.00 | 70.00 |
| Agricultural Research and Education | 1,46.76 | .. | .. | 1,46.76 |
| Co-operation | 4,51.01 | 36.10 | 1,16.51 | 6,03.62 |
| Other Agricultural Programmes | 7.48 | .. | .. | 7.48 |
| TOTAL C.1 Agriculture and Allied Activities | 35,22.41 | 3,84.24 | 2,97.58 | 42,04.23 |
| C.2 Rural Development | | | | |
| Special Programmes for Rural Development | 28.54 | .. | .. | 28.54 |
| Rural Employment | 5,49.55 | .. | .. | 5,49.55 |
| Other Rural Development Programmes | 44,12.33 | 4,97.40 | .. | 49,09.73 |
| TOTAL C.2 Rural Development | 49,90.42 | 4,97.40 | .. | 54,87.82 |
| C.3 Special Areas Programmes | | | | |
| Other Special Area Programmes | 0.95 | 2,97.10 | .. | 2,98.05 |
| TOTAL C.3 Special Areas Programmes | 0.95 | 2,97.10 | .. | 2,98.05 |

STATEMENT No. 4 – (Contd.)**A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description | Revenue | Capital | Loans and Advances | Total |
|--|----------|----------|--------------------------|------------|
| <i>(₹ in crore)</i> | | | | |
| C. Economic Services - (Contd.) | | | | |
| C.4 Irrigation and Flood Control | | | | |
| Major Irrigation | 12,18.22 | 5,17.97 | .. | 17,36.19 |
| Medium Irrigation | 2,59.62 | 1,00.98 | .. | 3,60.60 |
| Minor Irrigation | 1,61.61 | 3,49.78 | .. | 5,11.39 |
| Command Area Development | 32.75 | 98.97 | .. | 1,31.72 |
| Flood Control and Drainage | .. | 8.81 | .. | 8.81 |
| TOTAL C.4 Irrigation and Flood Control | 16,72.20 | 10,76.51 | .. | 27,48.71 |
| C.5 Energy | | | | |
| Power | 72,18.39 | 39,53.00 | .. | 1,11,71.39 |
| Petroleum | 1.03 | 0.01 | .. | 1.04 |
| New and Renewable Energy | 0.52 | .. | .. | 0.52 |
| TOTAL C.5 Energy | 72,19.94 | 39,53.01 | .. | 1,11,72.95 |
| C.6 Industry and Minerals | | | | |
| Village and Small Industries | 91.38 | 24.24 | 2.31 | 1,17.93 |
| Industries | 68.62 | .. | .. | 68.62 |
| Non-ferrous Mining and Metallurgical Industries | 1,09.77 | 7.68 | .. | 1,17.45 |
| Consumer Industries | .. | 43.00 | 45.01 | 88.01 |
| Other Industries | 2.00 | .. | .. | 2.00 |
| Other Outlay on Industries and Minerals | .. | 47.91 | .. | 47.91 |
| TOTAL C.6 Industry and Minerals | 2,71.77 | 1,22.83 | 47.32 | 4,41.92 |
| C.7 Transport | | | | |
| Roads and Bridges | 14,30.61 | 22,27.08 | .. | 36,57.69 |
| Road Transport | 1,79.66 | 1,50.00 | 1,37.90 | 4,67.56 |
| TOTAL C.7 Transport | 16,10.27 | 23,77.08 | 1,37.90 | 41,25.25 |

STATEMENT No. 4 – (Contd.)**A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description | Revenue | Capital | Loans and Advances | Total |
|--|------------|----------|--------------------------|------------|
| <i>(₹ in crore)</i> | | | | |
| C. Economic Services - (Concl.) | | | | |
| C.9 Science Technology and Environment | | | | |
| Other Scientific Research | 13.94 | 1.24 | .. | 15.18 |
| Ecology and Environment | 5.08 | .. | .. | 5.08 |
| TOTAL C.9 Science Technology and Environment | 19.02 | 1.24 | .. | 20.26 |
| C.10 General Economic Services | | | | |
| Secretariat- Economic Services | 99.63 | .. | .. | 99.63 |
| Tourism | 25.87 | 24.72 | 25.00 | 75.59 |
| Census Surveys and Statistics | 97.11 | .. | .. | 97.11 |
| Civil Supplies | 8,90.67 | .. | .. | 8,90.67 |
| Other General Economic Services | 15.33 | 44.84 | .. | 60.17 |
| TOTAL C.10 General Economic Services | 11,28.61 | 69.56 | 25.00 | 12,23.17 |
| TOTAL C. Economic Services | 2,04,35.59 | 87,78.97 | 5,07.80 | 2,97,22.36 |
| D. Grants-in-aid and Contributions | | | | |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 2,48.69 | .. | .. | 2,48.69 |
| TOTAL D. Grants-in-aid and Contributions | 2,48.69 | .. | .. | 2,48.69 |
| E. Public Debt | | | | |
| Internal Debt of the State Government | .. | .. | 36,24.72 | 36,24.72 |
| Loan and Advances from Central Government | .. | .. | 4,90.90 | 4,90.90 |
| TOTAL E. Public Debt | .. | .. | 41,15.62 | 41,15.62 |

STATEMENT No. 4 – (Contd.)

A. EXPENDITURE BY FUNCTION - (Concl.)

| Description | Revenue | Capital | Loans and Advances | Total |
|---|-------------------|-------------------|--------------------------|-------------------|
| <i>(₹ in crore)</i> | | | | |
| F. Loans and Advances # | | | | |
| Loans to Government Servants etc. | .. | .. | .. | .. |
| TOTAL F. Loans and Advances | .. | .. | .. | .. |
| TOTAL - Expenditure in Consolidated Fund (A+B+C+D+E+F) | 7,55,09.59 | 1,36,64.66 | 49,26.83 | 9,41,01.08 |

Figure of major head, which could not be included with Revenue and Capital, is shown under this category.

STATEMENT**B. EXPENDITURE**

| Object of Expenditure | 2013-14 | | |
|--|--------------|----------|------------|
| | Revenue | Capital | Total |
| | (₹ in crore) | | |
| Salary | 2,01,70.49 | 92.15 | 2,02,62.64 |
| Grants-in- aid (Non Salary) | 1,24,57.56 | .. | 1,24,57.56 |
| Interest/ Dividend | 90,68.12 | .. | 90,68.12 |
| Pension and Retirement Benefits | 75,94.49 | .. | 75,94.49 |
| Subsidies | 69,09.92 | .. | 69,09.92 |
| Grants-in-aid (Salary) | 53,77.65 | .. | 53,77.65 |
| Major Works | 0.16 | 49,18.01 | 49,18.17 |
| Capital Investment | .. | 47,74.94 | 47,74.94 |
| Pension and Gratuity | 28,35.66 | .. | 28,35.66 |
| Construction of Roads and Bridges | .. | 23,59.04 | 23,59.04 |
| Transfer to Fund | 16,37.64 | .. | 16,37.64 |
| Miscellaneous Expenses | 11,99.31 | 3.97 | 12,03.28 |
| Minor Works | 40.15 | 10,17.14 | 10,57.29 |
| Interest on Capital Accounts | 10,55.63 | .. | 10,55.63 |
| Power Charges and Water Charges | 9,92.45 | .. | 9,92.45 |
| Scholarship and Stipend | 9,38.97 | .. | 9,38.97 |
| Food Material | 7,44.30 | .. | 7,44.30 |
| Grants-in-aid for creation of Capital Assets | 7,05.53 | .. | 7,05.53 |
| Maintenance- Material | 6,77.50 | .. | 6,77.50 |
| Expenditure on Communication, Information and Technical Equipments | 5,57.15 | 42.85 | 6,00.00 |
| Add-Proportionate Charges | 64.09 | 5,20.13 | 5,84.22 |
| Contributions | 5,67.06 | .. | 5,67.06 |
| Promotion and Honorarium Expenses | 5,27.55 | .. | 5,27.55 |
| Maintenance and Repairs | 4,78.34 | 37.52 | 5,15.86 |
| Wages | 4,33.80 | 0.21 | 4,34.01 |
| Office Expenses | 2,41.33 | 1.79 | 2,43.12 |
| Contractual Expenses | 2,07.62 | 0.55 | 2,08.17 |
| Government Contribution in Contributory Pension Scheme | 2,06.96 | .. | 2,06.96 |
| Stock and Storage (Viklan) | 1.06 | 2,01.29 | 2,02.35 |
| Machinery and Equipments/ Tools and Plants | 1,24.96 | 74.19 | 1,99.15 |
| Advertisement, Sale and Publicity Expenses | 1,49.15 | 0.13 | 1,49.28 |
| Canals | .. | 1,37.69 | 1,37.69 |

No. 4 - (Contd.)

BY NATURE

| 2012-13 | | | 2011-12 | | |
|--------------|----------|------------|--------------|----------|------------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| (₹ in crore) | | | (₹ in crore) | | |
| 1,72,13.95 | 1,11.78 | 1,73,25.73 | 1,54,97.54 | 1,33.58 | 1,56,31.12 |
| 1,05,26.09 | 1.83 | 1,05,27.92 | 94,46.50 | (-) 0.04 | 94,46.46 |
| 83,44.97 | .. | 83,44.97 | 78,96.63 | .. | 78,96.63 |
| 67,15.11 | .. | 67,15.11 | 59,29.63 | .. | 59,29.63 |
| 54,60.39 | .. | 54,60.39 | 31,96.83 | .. | 31,96.83 |
| 50,34.80 | .. | 50,34.80 | 26,17.83 | .. | 26,17.83 |
| 0.21 | 29,80.12 | 29,80.33 | 0.10 | 21,44.64 | 21,44.74 |
| .. | 48,40.68 | 48,40.68 | .. | 28,24.35 | 28,24.35 |
| 9,18.96 | 1.56 | 9,20.52 | 8,30.03 | 2.34 | 8,32.37 |
| .. | 14,57.54 | 14,57.54 | .. | 13,25.74 | 13,25.74 |
| 13,24.45 | .. | 13,24.45 | 15,94.07 | .. | 15,94.07 |
| 7,71.72 | 16.01 | 7,87.73 | 5,96.56 | 84.84 | 6,81.40 |
| 56.23 | 8,55.93 | 9,12.16 | 58.31 | 4,48.96 | 5,07.27 |
| 10,02.86 | .. | 10,02.86 | 9,61.67 | .. | 9,61.67 |
| 9,06.13 | .. | 9,06.13 | 7,39.80 | .. | 7,39.80 |
| 7,35.26 | .. | 7,35.26 | 5,10.03 | .. | 5,10.03 |
| 7,54.74 | .. | 7,54.74 | 6,69.79 | .. | 6,69.79 |
| 4,52.22 | .. | 4,52.22 | 1,01.66 | .. | 1,01.66 |
| 5,47.90 | .. | 5,47.90 | 4,62.50 | .. | 4,62.50 |
| 1,26.96 | 25.56 | 1,52.52 | 69.56 | 58.38 | 1,27.94 |
| 94.98 | 2,86.80 | 3,81.78 | 1,24.82 | 2,77.76 | 4,02.58 |
| 4,79.27 | .. | 4,79.27 | 5,71.08 | .. | 5,71.08 |
| 4,03.03 | .. | 4,03.03 | 2,93.14 | .. | 2,93.14 |
| 3,91.88 | 38.89 | 4,30.77 | 3,24.10 | 34.74 | 3,58.84 |
| 3,81.31 | 0.22 | 3,81.53 | 3,48.63 | 0.20 | 3,48.83 |
| 2,23.46 | 2.22 | 2,25.68 | 1,86.43 | 2.12 | 1,88.55 |
| 1,46.76 | 0.49 | 1,47.25 | 1,44.75 | 0.45 | 1,45.20 |
| 1,55.12 | .. | 1,55.12 | 1,19.80 | 0.24 | 1,20.04 |
| 1.11 | 1,94.39 | 1,95.50 | 1.31 | 1,57.13 | 1,58.44 |
| 91.34 | 57.90 | 1,49.24 | 72.20 | 25.69 | 97.89 |
| 79.94 | 0.16 | 80.10 | 50.85 | 0.05 | 50.90 |
| .. | 70.30 | 70.30 | .. | 57.23 | 57.23 |

STATEMENT**B. EXPENDITURE**

| Object of Expenditure | 2013-14 | | Total |
|--|--------------|---------|---------|
| | Revenue | Capital | |
| | (₹ in crore) | | |
| Drugs and Medicines | 1,14.69 | .. | 1,14.69 |
| Transport, Collection and Distribution Expenses | 95.64 | 15.62 | 1,11.26 |
| Travelling Expenses | 1,03.10 | 1.06 | 1,04.16 |
| Expenditure on Specific Services by the Departments | 73.44 | 21.29 | 94.73 |
| Modernisation, Strengthening, Renovation and Up-gradation Expenses | 55.55 | 35.72 | 91.27 |
| Maintenance- Establishment | 86.86 | 0.65 | 87.51 |
| Maintenance of Operational Vehicles | 77.28 | 2.52 | 79.80 |
| Purchase of Vehicles | 71.00 | 1.48 | 72.48 |
| Professional and Special Services | 55.59 | 7.51 | 63.10 |
| State Share in Construction Works | 61.71 | 0.16 | 61.87 |
| Medical Expenses | 61.06 | 0.58 | 61.64 |
| Underground Canals and Water Courses | .. | 56.60 | 56.60 |
| Improvement in Distribution System | 51.79 | .. | 51.79 |
| Liveries and Other Facilities | 51.51 | 0.06 | 51.57 |
| Expenditure on Library and Periodicals | 50.91 | .. | 50.91 |
| Distributaries | .. | 48.54 | 48.54 |
| Material and Supply | 47.80 | .. | 47.80 |
| Training, Tours and Conference Expenses | 38.73 | 1.72 | 40.45 |
| Public Works Advances (Viklan) | 1.57 | 38.86 | 40.43 |
| Hiring Charges of Vehicles | 34.91 | 0.77 | 35.68 |
| Running and Maintenance of Functional Vehicles | 32.08 | 0.05 | 32.13 |
| Payment of difference amount | 30.00 | .. | 30.00 |
| Written off /Losses | 26.70 | 0.02 | 26.72 |
| Award and Compensation | 3.22 | 20.15 | 23.37 |
| Manufacturing Accounts (Viklan) | 17.15 | 4.56 | 21.71 |
| Afforestation | 9.55 | 8.93 | 18.48 |
| Rent, Rate and Taxes/ Royalties | 16.25 | 0.43 | 16.68 |
| Branches | .. | 15.81 | 15.81 |
| Chemical Charges | 14.25 | .. | 14.25 |
| Health Insurance Premium | 13.10 | .. | 13.10 |
| Printing Charges | 12.23 | .. | 12.23 |
| Stationery | 7.86 | .. | 7.86 |
| Mess arrangement | 6.53 | .. | 6.53 |

No. 4 - (Contd.)

BY NATURE - (Contd.)

| 2012-13 | | | 2011-12 | | |
|-------------|---------|---------|-------------|---------|-------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| (₹in crore) | | | (₹in crore) | | |
| 1,13.67 | .. | 1,13.67 | 61.60 | .. | 61.60 |
| 4.53 | 17.29 | 21.82 | 4.58 | 18.96 | 23.54 |
| 86.76 | 1.54 | 88.30 | 81.41 | 1.60 | 83.01 |
| 62.28 | 23.44 | 85.72 | 48.38 | 17.89 | 66.27 |
| 46.83 | 26.84 | 73.67 | 43.01 | 29.27 | 72.28 |
| 83.49 | 0.66 | 84.15 | 52.80 | 0.72 | 53.52 |
| 45.52 | 3.27 | 48.79 | 40.14 | 3.04 | 43.18 |
| 64.37 | 0.13 | 64.50 | 28.97 | 0.32 | 29.29 |
| 58.69 | 6.05 | 64.74 | 56.19 | 4.95 | 61.14 |
| 54.38 | 0.35 | 54.73 | 51.15 | 0.27 | 51.42 |
| 70.68 | 0.91 | 71.59 | 74.82 | 1.66 | 76.48 |
| .. | 43.56 | 43.56 | .. | 34.60 | 34.60 |
| 45.70 | .. | 45.70 | 36.50 | .. | 36.50 |
| 42.44 | 0.04 | 42.48 | 27.34 | 0.03 | 27.37 |
| 53.55 | .. | 53.55 | 78.54 | .. | 78.54 |
| .. | 33.44 | 33.44 | .. | 26.55 | 26.55 |
| 29.89 | .. | 29.89 | 24.69 | .. | 24.69 |
| 45.37 | 4.94 | 50.31 | 27.20 | 5.51 | 32.71 |
| 2.24 | 27.42 | 29.66 | 1.96 | 27.90 | 29.86 |
| 24.43 | 0.93 | 25.36 | 21.85 | 0.84 | 22.69 |
| 27.86 | 0.07 | 27.93 | 24.04 | 0.05 | 24.09 |
| 4.04 | .. | 4.04 | 3.40 | .. | 3.40 |
| 1.61 | 0.01 | 1.62 | 0.02 | .. | 0.02 |
| .. | 54.02 | 54.02 | .. | 32.48 | 32.48 |
| 15.09 | 5.03 | 20.12 | 15.27 | 4.89 | 20.16 |
| 10.82 | 8.58 | 19.40 | 6.75 | 7.74 | 14.49 |
| 15.81 | 0.51 | 16.32 | 14.69 | 0.65 | 15.34 |
| .. | 11.21 | 11.21 | .. | 7.89 | 7.89 |
| 12.23 | .. | 12.23 | 10.30 | .. | 10.30 |
| 11.84 | .. | 11.84 | 4.59 | .. | 4.59 |
| 8.93 | .. | 8.93 | 5.44 | .. | 5.44 |
| 7.81 | .. | 7.81 | 6.31 | .. | 6.31 |
| 5.15 | .. | 5.15 | 4.54 | .. | 4.54 |

STATEMENT
B. EXPENDITURE

| Object of Expenditure | 2013-14 | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| | Revenue | Capital | Total |
| <i>(₹ in crore)</i> | | | |
| Cloth and Beds | 6.33 | .. | 6.33 |
| Festival and Exhibition | 6.15 | .. | 6.15 |
| Decretal Charges | 5.79 | 0.15 | 5.94 |
| Natural Water Expenses | 5.46 | .. | 5.46 |
| Special Purchase | 4.19 | .. | 4.19 |
| Research Evaluation | 3.65 | 0.52 | 4.17 |
| Interest due on return | 3.22 | .. | 3.22 |
| Bio Medical Wastage | 2.55 | .. | 2.55 |
| Secret Service Expenses | 2.17 | .. | 2.17 |
| Publication | 2.14 | .. | 2.14 |
| Hospitality Charges | 2.09 | .. | 2.09 |
| Laboratories | 2.04 | .. | 2.04 |
| Payment of Transport Equalisation | 1.60 | .. | 1.60 |
| Deduct-Heads : | | | |
| Machinery and Equipment | .. | (-) 2.26 | (-) 2.26 |
| Manufacturing Accounts (Aanklan) | (-) 11.14 | (-) 2.40 | (-) 13.54 |
| Public Works Advances (Aanklan) | (-) 2.47 | (-) 48.97 | (-) 51.44 |
| Stock and Storage (Aanklan) | (-) 1.10 | (-) 2,07.04 | (-) 2,08.14 |
| Deduct Recoveries | (-) 8,83.05 | (-) 61.50 | (-) 9,44.55 |
| Transfer from Funds | (-) 9,27.30 | (-) 4,78.53 | (-) 14,05.83 |
| Others-less than ₹ 1 Crore | 0.61 | .. | 0.61 |
| Total | 7,55,09.59 | 1,36,64.66 | 8,91,74.25 |

No. 4 - (Concl.)**BY NATURE - (Concl.)**

| 2012-13 | | | 2011-12 | | |
|--------------------|-------------------|-------------------|--------------------|-----------------|-------------------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| <i>(₹in crore)</i> | | | <i>(₹in crore)</i> | | |
| 5.61 | .. | 5.61 | 3.92 | .. | 3.92 |
| 7.17 | .. | 7.17 | 5.19 | .. | 5.19 |
| 6.29 | 0.24 | 6.53 | 2.24 | .. | 2.24 |
| 6.07 | .. | 6.07 | 3.21 | .. | 3.21 |
| 4.18 | .. | 4.18 | 3.24 | 0.03 | 3.27 |
| 1.85 | 1.08 | 2.93 | 1.61 | 0.63 | 2.24 |
| 9.32 | .. | 9.32 | 9.88 | .. | 9.88 |
| 2.30 | .. | 2.30 | 1.92 | .. | 1.92 |
| 1.27 | .. | 1.27 | 0.96 | .. | 0.96 |
| 2.39 | .. | 2.39 | 1.55 | .. | 1.55 |
| 2.46 | .. | 2.46 | 2.00 | .. | 2.00 |
| 5.14 | .. | 5.14 | 0.97 | .. | 0.97 |
| .. | .. | .. | .. | .. | .. |
| .. | (-) 1.55 | (-) 1.55 | .. | (-) 2.79 | (-) 2.79 |
| (-) 13.97 | (-) 3.71 | (-) 17.68 | (-) 10.37 | (-) 2.80 | (-) 13.17 |
| (-) 2.27 | (-) 39.07 | (-) 41.34 | (-) 1.43 | (-) 28.15 | (-) 29.58 |
| (-) 0.99 | (-) 1,85.00 | (-) 1,85.99 | (-) 1.43 | (-) 1,57.80 | (-) 1,59.23 |
| (-) 7,15.03 | (-) 1.39 | (-) 7,16.42 | (-) 5,53.56 | (-) 1,08.53 | (-) 6,62.09 |
| (-) 2,57.80 | (-) 2,99.65 | (-) 5,57.45 | (-) 89.73 | (-) 3,87.56 | (-) 4,77.29 |
| 0.64 | .. | 0.64 | 0.51 | 0.01 | 0.52 |
| 6,34,61.79 | 1,06,83.57 | 7,41,45.36 | 5,36,53.31 | 71,19.25 | 6,07,72.56 |

NOTES TO ACCOUNTS

1. Summary of significant accounting policies

- (i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Rajasthan for the period 1 April 2013 to 31 March 2014 and have been compiled based on the initial accounts rendered by the 41 District Treasuries, 250 Public Works Divisions, 70 Forest Divisions and Advices of the Reserve Bank of India. Delays in monthly rendition of initial accounts were negligible and no accounts have been excluded from the monthly accounts rendered by the Principal Accountant General (A&E) to the State Government.
- (ii) **Basis of Accounting:** With the exception of some book adjustments (**Appendix I-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical assets and financial assets such as Government investment, etc., are shown at historical cost, i.e., value in the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses of physical assets at the end of their life are not expensed or recognised.
- Retirement benefits disbursed during the accounting period have been reflected in the accounts in Statement 12, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of employees is not included in the accounts.
- (iii) **Currency in which Accounts are kept:** The accounts of the Government of Rajasthan are maintained in Indian Rupees.
- (iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.
- (v) **Classification between Revenue and Capital:** Revenue expenditure is of recurring nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. In terms of the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-aid is recorded as revenue expenditure in the books of the grantor and as revenue receipt in the books of the recipient.
- (vi) **Direct transfer of funds by Government of India:** Government of India transfers significant funds directly to State Agencies for implementation of various programmes. These transactions are not routed through the State Government Budget and Accounts, and consequently, are not reflected in the Accounts of the State. Though there is no assurance that complete details of such transfers are available, details of such funds transferred, as captured from the Central Plan Schemes Monitoring System (CPSMS) portal of the Controller General of Accounts, now renamed as Public Financial Management System (PFMS), are at Appendix VII. As per the PFMS portal, Government of India transferred ₹ 8,571.62 crore directly to implementing agencies in 2013-14.

NOTES TO ACCOUNTS - (Contd.)

2. Quality of accounts

- (i) **Booking under Minor Head 800- Other Expenditure and 800-Other Receipts:** Minor Heads 800- Other Expenditure and 800- Other Receipts are intended to be operated when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During 2013-14, ₹ 7,264.05 crore under 62 Major Heads of accounts, constituting more than 8.15 *per cent* of the total expenditure (Revenue and Capital) recorded under the respective Major Heads, was classified under the Minor Head '800- Other Expenditure'. Similarly, ₹ 2,535.07 crore under 44 Major Heads of accounts, constituting 3.86 *per cent* of the total receipts (except Grants-in-aid received from Government of India) recorded under the respective Major Heads, was classified under the Minor Head '800- Other Receipts' in the accounts. However, receipts booked under Minor Head 800 decreased from ₹ 4,124.64 crore (13.64 *per cent* of total receipts) in 2009-10 to ₹ 2,535.07 crore (3.86 *per cent* of total receipts) in 2013-14. Details of such significant expenditure and receipts (more than 50 *per cent* under the respective heads) are given at **Appendix I-B**.
- (ii) **Reconciliation of Receipts and Expenditure:** In terms of Para 11 (3) of the General Financial and Accounts Rules (amended up to 2012) of the Government of Rajasthan, all Controlling Officers are required to reconcile Receipts and Expenditure figures of the Government with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed in respect of all 404 Controlling Officers for the total expenditure of ₹ 94,101.08 crore (net) for the year 2013-14. Out of 132 Controlling Officers for Receipt Heads, 130 have reconciled their Receipts to the extent of ₹ 74,398.36 crore {99.89 *per cent* of the total receipts (including Miscellaneous Capital Receipts) of ₹ 74,480.65 crore} for the year 2013-14. ₹ 82.29 crore remained unreconciled, out of which ₹ 75.14 crore pertains to Revenue (Colonisation) Department, Jaipur. Details of Controlling Officers who have not reconciled their accounts with the Principal Accountant General (A&E) are given in **Appendix I-C**
- (iii) **Cash Balance:** As on 31 March 2014, the discrepancy of ₹ 6.65 crore (Dr.) between the Cash Balance worked out by the Principal Accountant General (A&E) and as reported by the Reserve Bank of India (RBI) has arisen mainly on account of wrong reporting of figures by some agency banks to the RBI. Subsequently, differences amounting to ₹ 6.59 crore (Dr.) have been identified and taken into account. The difference of ₹ 0.06 crore (Dr.) is under reconciliation.
- (iv) **Unadjusted Abstract Contingent (AC) Bills:** Drawing and Disbursing Officers are authorised to draw sums of money for emergent purposes by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to submit Detailed Contingent (DC) bills (vouchers in support of final expenditure) in all these cases to the Principal Accountant General (A&E) through treasuries within one month of preparation of AC bills and not later than three months in special cases. Non-submission of supporting DC bills in time renders the expenditure under AC bills opaque.

NOTES TO ACCOUNTS - (Contd.)

(iv) Unadjusted Abstract Contingent (AC) Bills: - (Concl.)

Details of unadjusted AC bills which were awaited in Office of the Principal Accountant General (A&E) (August 2014) are given below:

(₹ in crore)

| Year | AC Bills Drawn | | DC Bills Received | | Outstanding AC Bills | |
|---------------|----------------|-----------------|-------------------|-----------------|----------------------|---------------|
| | Item | Amount | Item | Amount | Item | Amount |
| Up to 2011-12 | 35,737 | 3,304.37 | 35,606 | 3,286.95 | 131 | 17.42 |
| 2012-13 | 1,834 | 253.84 | 1,749 | 237.22 | 85 | 16.62 |
| 2013-14 | 3,130 | 616.42 | 2,264 | 326.89 | 866 | 289.53 |
| Total | 40,701 | 4,174.63 | 39,619 | 3,851.06 | 1,082 | 323.57 |

Some of the outstanding AC bills pertain to the Relief Department (155 AC bills amounting to ₹ 227.03 crore), Education Department (32 AC bills amounting to ₹ 21.25 crore), Election Department (198 AC bills amounting to ₹ 16.24 crore), Medical and Health Department (148 AC bills amounting to ₹ 11.66 crore) and Director General of Police Department (158 AC bills amounting to ₹ 5.12 crore).

Out of 3,130 AC bills for ₹ 616.42 crore drawn in 2013-14, 316 AC bills (10.10 per cent) amounting to ₹ 177.66 crore (28.82 per cent) were drawn in March 2014 alone, out of which 19 AC bills amounting to ₹ 4.35 crore were drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control.

- (v) **Outstanding Utilization Certificates for Grants-in-aid:** Under the General Financial and Accounts Rules, Utilisation Certificates (UCs), in respect of grants provided for specific purposes should be obtained by departmental officers from grantees, and after verification, these should be forwarded to the Principal Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes. Further, to the extent of non-receipt of UCs, the expenditure shown in accounts cannot be treated as final and cannot be confirmed that the amount has been expended for the purpose it was sanctioned. The UCs amounting to ₹ 38.93 crore due up to 2013-14 were not received till August 2014 as mentioned below:

| Year | Number of UCs awaited | Amount (₹ in crore) |
|---------------|-----------------------|---------------------|
| Up to 2010-11 | 55 | 7.45 |
| 2011-12 | 57 | 19.95 |
| 2012-13 | 58 | 11.53 |
| Total | 170 | 38.93 |

NOTES TO ACCOUNTS - (Contd.)

(v) Outstanding Utilisation Certificates for Grants-in-aid: - (Concl.)

UCs were outstanding from the (i) Medical and Health Services Department {2 UCs amounting to ₹ 0.35 crore}, (ii) Medical and Health (Family Welfare) Department {3 UCs amounting to ₹ 5.75 crore}, (iii) Science and Technology Department {127 UCs amounting to ₹ 19.47 crore}, (iv) Social Welfare Department {25 UCs amounting to ₹ 12.67 crore}, (v) Integrated Child Development Department {9 UCs amounting to ₹ 0.69 crore} and (vi) Environment Department {4 UCs of petty amount}.

(vi) Transfer of Funds to Personal Deposit (PD) Accounts: The Government authorises departments to open Personal Deposit (PD) Accounts for transferring funds from the Consolidated Fund for specific purposes, by booking these as expenditure under the service Major Heads. During the year 2013-14, an amount of ₹ 14,229.32 crore was transferred to/ deposited in PD Accounts, of which, ₹ 1,309.63 crore (9.20 *per cent*) was transferred in March 2014 alone. Out of this, ₹ 229.99 crore (₹ 85.98 crore on Capital and ₹ 144.01 crore on Revenue) was transferred in the last three days of March 2014 (based on sanction orders issued on 29, 30 and 31 March 2014). Such transfers were in addition to the AC bills amounting to ₹ 177.66 crore drawn in March 2014. Significant transfers during the last days of March indicate that these were primarily for the purpose of exhausting the budget and reveal inadequate budgetary control.

Article 266 of the Constitution of India stipulates, *inter alia*, that all revenues received by the Government will form part of the Consolidated Fund of the State, from which, no moneys shall be appropriated, except in accordance with law and for the purposes and in the manner provided in the Constitution. Contrary to these provisions, the Government of Rajasthan authorised treasuries to transfer receipts like admission and examination fees of Government Medical colleges directly to various PD accounts without routing them through the Consolidated Fund of the State. The Administrators of the PD accounts make periodical withdrawals from the accounts. Since such receipts and withdrawals do not form part of the accounts rendered to the Principal Accountant General (A&E), the figures of the Medical Department depicted in the Finance Accounts cannot be vouched as complete.

The PD Accounts also contain amounts not routed through the Consolidated Fund of the State, like receipts from the Central Zoo Authority, New Delhi and funds received directly by implementing agencies from Government of India for Sarva Shiksha Abhiyan.

During the year, the State Government created 66 new PD accounts and closed 34 PD accounts that had been inoperative for more than five years. Details of the PD accounts of the Government of Rajasthan for 2013-14 are given below:

(₹ in crore)

| Particulars | Personal Deposit Accounts | | | |
|--------------------------|---------------------------|--------------|---------------------------|----------|
| | Receipt | Disbursement | Position as on 31.03.2014 | |
| | | | Number of Accounts | Amount |
| Operative PD Accounts | 14,229.32 | 13,541.15 | 1,450 | 2,860.90 |
| Inoperative PD Accounts* | .. | .. | 20 | 1.00 |

*Inoperative for more than five years.

NOTES TO ACCOUNTS - (Contd.)

3. Other Items

- (i) **Liabilities on Retirement Benefits:** The expenditure on “pension and other retirement benefits” during the year to State Government employees recruited on or before 31 December 2003 was ₹ 7,594.49 crore (10.06 *per cent* of total revenue expenditure of ₹ 75,509.59 crore). State Government employees recruited with effect from 1 January 2004 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, which is matched by the State Government, and the entire amount is transferred to the Public Account under Head 8342 Other Deposits-117 Defined Contribution Pension Scheme and thereafter remitted to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

Government of Rajasthan, however, operates the Head 8342-117 only in respect of contributions pertaining to All India Service (AIS) officers. In respect of other State Government employees, the State Government operates Head ‘8011 Insurance and Pension Funds- 106 Other Insurance and Pension Funds’. The overall amount due to be collected/ actually collected from employees since the inception of the Scheme, the extent to which these contributions have been matched by Government, and the interest accruing thereon, has not been estimated.

The State Government informed that they had received ₹ 262.63 crore towards employees’ contribution and contributed ₹ 206.96 crore as employer’s share. While the accounts confirm that ₹ 206.96 crore was booked under Major Head ‘2071- Pensions and Other Retirement Benefits’ towards employer’s contributions, and that ₹ 0.52 crore was booked under Head 8342-117 (representing the contributions in respect of AIS officers), the apportionment of the amount of ₹ 0.52 crore between the employer’s share (in respect of AIS officers) and employees’ (AIS) contributions could not be confirmed. Further, in variance from prescribed procedure, the State Government directly transferred the employer’s contributions to NSDL without routing them through Major Heads 8011/ 8342. Such variance makes it difficult to ascertain whether the State Government matched the employees’ shares since the inception of the Scheme. The shortfall in employer’s contribution in 2013-14 amounting to ₹ 55.67 crore (₹ 262.63 crore minus ₹ 206.96 crore) understated the Revenue and Fiscal Deficits. Though the State Government attributed the shortfall to the use of wrong Permanent Retirement Account Number (PRAN)/ non allotment of PRAN, the shortfall could have been avoided had the State Government matched the employees’ contributions and transferred both the contributions to the Public Account under Major Heads 8011/ 8342 instead of directly remitting the employer’s contributions to NSDL.

The State Government transfers and books employees contributions (excepting AIS) to sub-head (03) under the Head of Account 8011-106. The extent to which the contributions from the employees have been assessed correctly and once collected, been fully transferred to the Public Account is not discernible; nor is there any information on whether these employee contributions have been fully matched and transferred to the Public Account. The Public Account under Major Head 8011 includes, *inter alia*, “legacy” amount pertaining to employees’ and employer’s contributions (excepting AIS) for the period 1 January 2004 to 31 March 2011 including interest thereon. During the year, ₹ 382.91 crore pertaining to legacy amounts was transferred to NSDL, leaving a balance of ₹ 564.20 crore remaining to be transferred as on 31 March 2014. There is no information on legacy amount, if any, in respect of AIS officers. Further, the manner in which interest has been assessed for the period up to 31 March 2011 and transferred to the Public Account is not known.

NOTES TO ACCOUNTS - (Contd.)

(i) Liabilities on Retirement Benefits: - (Concl'd.)

The balances under Major Head 8011 comprise untransferred legacy amounts/ employees' contributions plus interest thereon. During 2013-14, the State Government paid ₹ 62.80 crore as interest on legacy amount not transferred to NSDL/ Trustee Bank. The manner in which the interest has been calculated is not known. Details of interest payable on untransferred employees contributions (apart from legacy amounts) are not known.

Uncollected, unmatched and untransferred amounts, with accrued interests, represent outstanding liabilities under the Scheme.

(ii) Write off of Central loans: In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan Schemes (CPS) and Centrally Sponsored Schemes (CSS). Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation, against future repayments to the Ministry of Finance. In pursuance of the above orders, during the year, Ministry of Finance agreed to write off ₹ 135.75 crore under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by Ministries other than the Ministry of Finance. Details of adjustments are given under **Appendix I-A (iii)**. The excess repayment of principal and interest of ₹ 24.33 crore (principal: ₹ 9.07 crore and interest: ₹ 15.26 crore) has been adjusted by the State Government during 2013-14 against the repayments of loans from Ministry of Finance and interest thereon. Out of ₹ 23.98 crore still pending adjustment, the principal of ₹ 19.40 crore has resulted in adverse balance in the loan account as on 31 March 2014.

(iii) Advances from Contingency Fund: The corpus of the Contingency Fund of Rajasthan is ₹ 200 crore. During the year, the State Government utilised ₹ 19.68 crore as advances from the Contingency Fund, which has been recouped; no amount remained unrecouped as on 31 March 2014.

(iv) Guarantees given by the State Government: Guarantees reported in Statement 9 are based on information received from the State Government which is the authority for issuing such guarantees to various State Government entities like Public Sector Undertakings etc. In terms of the Rajasthan State Grant of Guarantee Regulations 1970 (as revised in 1997), a guarantee commission at the rate of 1 *per cent* on the amount of loan availed of against Government guarantees and outstanding as on the last day of every quarter of the year shall be charged, except where waived fully or partially on merits. The State Government applied rates of guarantee commission ranging from 0.01 *per cent* to 1 *per cent*. The State Government informed that the maximum amount (principal and interest) guaranteed during the year 2013-14 was ₹ 1,40,526.14 crore, and as on 31 March 2014, guarantees amounting to ₹ 85,911.25 crore were outstanding. No guarantee was invoked during the year. During 2013-14 a sum of ₹ 422.44 crore was receivable and actually received on account of guarantee commission.

NOTES TO ACCOUNTS - (Contd.)

(v) **Reserve Funds:** As on 31 March 2014, ₹ 2,598.67 crore (including invested and un-invested amounts) was lying in 29 Reserve Funds (₹ 2,388.34 crore in 21 non-interest bearing funds and ₹ 210.33 crore in 8 interest bearing funds). Out of these 29 funds, 11 funds were inoperative (balance of ₹ 10.45 crore) for more than five years and 18 funds are operative (balance of ₹ 2,588.22 crore). Out of the 8 interest bearing funds, the State Disaster Response Fund (SDRF) is fully operative, the Depreciation Reserve (Water Works) Fund has only disbursements and no remittances, while the remaining 6 funds are inoperative. During the year, the State Government made book transfers amounting to ₹ 1,780.21 crore from the Consolidated Fund to various Reserve Funds. Of this, ₹ 1,084.88 crore represented transfers to non-interest bearing funds and ₹ 695.33 crore to the SDRF under the Public Account Major Head 8121-General and Other Reserve Funds. Out of ₹ 2,598.67 crore lying in Reserve Funds, ₹ 1,437.94 crore was invested (entirely from non-interest bearing funds). The State Government is required to pay interest on un-invested cash balances lying in interest bearing funds. In terms of the recommendations of the Thirteenth Finance Commission, the Government is required to pay interest at the rate of 2 *per cent* above the repo rate on un-invested balances in the SDRF at six monthly intervals. During the year, the State Government made book transfer of ₹ 26.28 crore towards interest on un-invested balances of SDRF under Major Heads 8121 (balance as on 31 March 2014: ₹ 88.46 crore) and 8235 (balance as on 31 March 2014: ₹ 291.35 crore). In addition, the State Government was required to pay interest of ₹ 9.18 crore (conservatively estimated at 7.5 *per cent* representing the average interest rate on Ways and Means Advances) on ₹ 122.41 crore lying in other interest bearing funds as on 31 March 2013, which was not done. Consequently, the Revenue and Fiscal Deficits of the State Government were understated to this extent. Details of book adjustment carried out by the Principal Accountant General (A&E) in various Reserve Funds are indicated in **Appendix I-A**. Detailed information on Reserve Funds and the investment from the earmarked fund is available in Statements 18 and 19 respectively. Details of significant Reserve Funds are given below:

(a) **Consolidated Sinking Fund:** The Twelfth Finance Commission had recommended that State Governments create a Consolidated Sinking Fund to be administered by the Reserve Bank of India (RBI) for the amortisation of all loans. In terms of the guidelines of the Reserve Bank of India, which is responsible for administration of the Fund, States are required to contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt + Public Account liabilities) as at the end of the previous year. The outstanding liabilities of the Government of Rajasthan as on 31 March 2013 was ₹ 1,17,808.91 crore (₹ 76,953.94 crore Public Debt + ₹ 40,854.97 crore Public Account Liabilities). Consequently, in terms of the guidelines, the State Government was required to contribute ₹ 589.04 crore in 2013-14. In 2007 the Sinking Fund was closed and the balances were remitted to the Consolidated Fund in that year. The liability of the State Government is therefore understated to the extent of overall non-operation the Fund and the amount of the same however, has not been estimated. The non-contribution in 2013-14 has understated the Revenue and Fiscal Deficits to the extent of ₹ 589.04 crore.

NOTES TO ACCOUNTS - (Contd.)

(v) Reserve Funds: - (Concl.)

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 1999-2000, in terms of the recommendations of the Tenth Finance Commission. Out of ₹ 423.58 crore received as guarantee commission (₹ 1.14 crore in March 2013 + ₹ 422.44 crore in 2013-14) and transferrable to the Fund in 2013-14, the State Government transferred ₹ 421.38 crore leaving a balance of ₹ 2.20 crore (representing guarantee commission on loans availed of in March 2014) yet to be transferred. In terms of the guidelines of the Reserve Bank of India which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of 5 *per cent* of outstanding guarantees. Against the desirable level of ₹ 4,295.56 crore (5 *per cent* of total outstanding guarantees of ₹ 85,911.25 crore), the Guarantee Redemption Fund had a balance of ₹ 1,060.42 crore (1.23 *per cent*) as on 31 March 2014. No amount has been defrayed from the Fund on invoking of guarantees.

(c) State Disaster Response Fund: The State commenced operation of the State Disaster Response Fund in 2010-11 as recommended by the Thirteenth Finance Commission. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the ratio of 75:25. During 2013-14, the State Government received ₹ 521.50 crore as Central share, which was transferred along with the State share of ₹ 173.83 crore to the Fund under Major Head 8121. As on 31 March 2014, the Fund had a balance of ₹ 1,068.82 crore.

(d) State Road Fund: In terms of paragraph 3.4 of the List of Major and Minor Heads, the actual expenditure relating to amounts lying in Reserve Funds is first to be debited to the relevant Service Major Head and thereafter recouped from the Fund. Government of Rajasthan, however, transferred ₹ 41.68 crore in 2013-14 directly from the State Road Fund to the PD account of the Road Infrastructure Development Company of Rajasthan Limited (RIDCOR) instead of debiting the expenditure against the relevant Service Major Head in the Consolidated Fund. Consequently, it is not possible to ascertain or confirm the manner in which the expenditure has actually been incurred.

(vi) Loans and Advances: Except in respect of loans where the Principal Accountant General (A&E) maintains detailed accounts, information on all other loans and advances as depicted in Statements 7 and 16 (as required under IGAS 3) has been furnished only partially by State Government departments responsible for maintaining such accounts. Consequently, these Statements are incomplete.

(vii) Suspense and Remittances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense and remittance heads for the last three years is given as **Appendix I-D**.

NOTES TO ACCOUNTS - (Contd.)

- (viii) **Funds transferred to Autonomous Bodies etc.:** The State Government provides funds to State/District level autonomous bodies and authorities, societies, non-governmental organisations, etc., for implementation of Centrally Sponsored Schemes and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.
- (ix) **Release of Central share and matching State share for implementation of various Major Plan Schemes:** The State Government is entrusted with the execution of the Central Plan Schemes(CPS) and Centrally Sponsored Schemes (CSS) in the State, for which, Government of India releases grants. Simultaneously, the State Government budgets for the amount receivable during the year from the Central Government together with its own share. Against overall releases of ₹ 2,200.73 crore by the Government of India in 2013-14 under CPS and CSS (MH 1601-SMH 03 CPS: ₹ 134.87 crore + SMH 04 CSS: ₹ 2,065.86 crore), the State Government incurred expenditure of ₹ 2,579.05 crore under CPS/CSS (including its own share for CSS)
- Out of the total Central releases for the Plan Schemes, during 2013-14, Government of India released ₹ 1,559.65 crore for major schemes against which the State Government budgeted and released ₹ 1,444.27 crore as Central Share (a short fall of ₹ 115.38 crore), and ₹ 792.57 crore as State Share against the required amount of ₹ 812.13 crore (a short fall of ₹ 19.56 crore). Details of these major schemes are shown in the Annexure to Statement 12. The proportion of Central and State Share in individual schemes, or details of minor plans schemes, is not known.
- (x) **Implication of Major Policy Decisions:** Implications of major policy decisions pertaining to new schemes proposed in the Budget on future cash flows have been included as **Appendix I-E** on the basis of information supplied by the State Government.
- (xi) **Fiscal Responsibility and Budget Management (FRBM) Act:** The State Government enacted the Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and notified the corresponding rules in 2006. As per the recommendations of the Thirteenth Finance Commission, the FRBM Act, 2005 was amended in 2011. In accordance with this amendment, the State Government has laid along with the budget for 2013-14, the Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement. All disclosures under the Act have been made.

NOTES TO ACCOUNTS - (Contd.)

(xi) Fiscal Responsibility and Budget Management (FRBM) Act: - (Concl.)

Achievements during the year, as per the accounts, against fiscal targets laid down in the Act were as follows:

| Sl.No. | Targets | Achievements during 2013-14 |
|---------------|---|---|
| 1. | Eliminate Revenue Deficit by financial year 2011-12 and thereafter be Revenue neutral or attain Revenue Surplus. | The State had Revenue Surplus in 2011-12 and 2012-13, which became Revenue Deficit (₹ 1,039.21 crore) in 2013-14. |
| 2. | Reduce Fiscal Deficit to three <i>per cent</i> or less of GSDP by financial year 2011-12 and maintain Fiscal Deficit at the level of three <i>per cent</i> or less of GSDP thereafter | Target achieved. Fiscal Deficit rate in 2013-14 was 2.96 <i>per cent</i> of GSDP* |
| 3. | Reduce outstanding debt to 37.30 <i>per cent</i> of GSDP by financial year 2013-14 | Target achieved. Outstanding debt was 25.29 <i>per cent</i> of GSDP for the year 2013-14. |

* As per advance estimates (as of August 2014) of ₹ 5,13,688 crore for 2013-14 announced by the Central Statistical Organisation and the Economic and Statistics Department of the Government of Rajasthan..

(xii) Committed Liabilities: The accounts are incomplete unless figures relating to committed liabilities are also exhibited. Since the State Government has not provided this information, the appendix on committed liabilities has not been incorporated in the Finance Accounts 2013-14.

APPENDIX I-A
{Referred to in Note 1(ii)}
Book Adjustments
(i) Statement of Periodical Adjustments

(₹ in crore)

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|-----------|---|--|--|---------|--|
| | | From | To | | |
| 1. | Central Road Fund | | | | |
| | Adjustment of Subvention from Central Road Fund | 3054-80-797(03) Transfer to/ from Central Road Fund (100% Central) | 8449-103 Subvention from Central Road Fund | 2,21.22 | Transfer of Subvention from Central Road Fund as released by Government of India for maintenance of State Roads. |
| | Expenditure met from Central Road Fund | 8449-103 Subvention from Central Road Fund (Debit) | 5054-03-337(06) Transfer from Major Head 8449 Central Road Fund (Deduct Debit) | 1,99.22 | Expenditure on roads met from Central Road Fund. |
| | | 8449-103 Subvention from Central Road Fund (Debit) | 5054-03-789(08) Transfer from Major Head 8449 Central Road Fund (Deduct Debit) | 14.66 | |
| | | 8449-103 Subvention from Central Road Fund (Debit) | 5054-03-796(08) Transfer from Major Head 8449 Central Road Fund (Deduct Debit) | 17.56 | |
| 2. | State Road Development Fund | | | | |
| | Adjustment of Funds | 3054-80-797(02) Transfer to/ from State Road Development Fund | 8225-02-101 State Road and Bridge Fund | 2,75.00 | Transfer of Cess to the Fund. |
| | Expenditure on Roads met from Fund | 8225-02-101 State Road and Bridge Fund (Debit) | 5054-03-337(08) Transferred from Major Head 8225 State Road and Bridge Fund (Deduct Debit) | 1,21.39 | Expenditure met from Fund. |
| | | 8225-02-101 State Road and Bridge Fund (Debit) | 5054-03-789(05) Transferred from Major Head 8225 State Road and Bridge Fund (Deduct Debit) | 29.26 | |
| | | 8225-02-101 State Road and Bridge Fund (Debit) | 5054-03-796(05) Transferred from Major Head 8225 State Road and Bridge Fund (Deduct Debit) | 39.87 | |
| | | 8225-02-101 State Road and Bridge Fund (Debit) | 5054-04-800(15) Transferred from Major Head 8225 State Road and Bridge Fund (Deduct Debit) | 29.76 | |

APPENDIX I- A - (Contd.)**{ Referred to in Note 1(ii) }****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Contd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|-----------|---|--|---|----------|--|
| | | From | To | | |
| 3. | State Disaster Response Fund | | | | |
| | Adjustment of State Disaster Response Fund | 2245-05-101 Transfer to Reserve Fund and Deposit Account- State Disaster Response Fund | 8121-122. State Disaster Response Fund | 6,95.33 | Transfer of Central share of ₹5,21.50 crore and State Share of ₹ 1,73.83 crore by debiting to Major Head 2245. |
| | Expenditure met from Fund | 8121-122 State Disaster Response Fund (Debit) | 2245-05-901 Deduct- Amount met from State Disaster Response Fund (Deduct Debit) | 9,13.66 | Expenditure on drought and flood etc. met from State Disaster Response Fund. |
| 4. | Depreciation Renewal Reserve Fund | | | | |
| | Expenditure met from Fund | 8115-103-01 Water Supply Department (Debit) | 4215-01-902 (01) Head 8115-103-01 Water Supply Department(Deduct Debit) | 26.81 | Expenditure met from Fund |
| 5. | Forestry and Biodiversity Fund | | | | |
| | Expenditure met from Fund | 8235-200(01) Amount received from different agencies on account of utilisation of forest land other than forest purposes (Debit) | 2406-01-001(03)[02] Recouped from amount received from different agencies on account of Forest land other than Forest purposes under Head 8235-200(01) (Deduct Debit) | 0.68 | Expenditure met from Fund. |
| | | 8235-200(06) Amount received on account of Rajasthan Forestry and Biodiversity Project (Debit) | 2406-01-001(04)[02] Recouped from amount received on account of utilisation under Rajasthan Forestry and Biodiversity Project under Head 8235-200(06) (Deduct Debit) | 1.63 | |
| 6. | Adjustment of Interest on Fund Balances | | | | |
| | General Provident Fund and Contributory Provident Fund. | 2049-03-104(01) Interest on General Provident Funds | 8009-01-101(01) Deposits of Employees | 14,61.82 | Adjustment of interest on balance of State Provident Fund of serving employees. |
| | | | 8009-01-101(02) Deposits of Retired Employees | 20.38 | Adjustment of interest on balance of State Provident Fund of retired employees. |
| | | | 8338-104(01) Deposits of General Provident Funds | 39.93 | Adjustment of interest on balance of State Provident Fund of serving employees. |

APPENDIX I- A - (Contd.)**{ Referred to in Note 1(ii) }****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Contd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|-----------|---|---|--|---------|--|
| | | From | To | | |
| 6. | Adjustment of Interest on Fund Balances - (Contd.) | | | | |
| | General Provident Fund and Contributory Provident Fund. | 2049-03-104(02) Interest on Contributory Provident Funds | 8338-104(02) Deposits of Contributory Provident Funds | 61.72 | Adjustment of interest on balance of deposits of C.P.F. |
| | | 2049-03-104(03) Interest on All India Services Provident Funds | 8009-01-104(01) Provident Fund | 4.32 | Adjustment of interest on balance of Provident Fund of All India Services. |
| | | 2049-03-104(04) Interest on Contributory Provident Funds of employees | 8009-60-103 Other Miscellaneous Provident Funds | 64.60 | Adjustment of interest on balance of Contributory Provident Funds of employees |
| | | 2049-03-104(06) Interest on General Provident Funds of workers. | 8009-60-101 Workmen's Contributory Provident Fund | 29.23 | Adjustment of interest on balance of Workmen's C. P. F. |
| | State Government Life Insurance Funds | 2049-03-108(01) Interest on Life Insurance Fund of State Government | 8011-105(01)[01] Insurance Fund of State Government | 6,74.70 | Adjustment of interest on balance of Life Insurance Fund. |
| | Motor Advance | 2049-03-108(02) Hazard Fund | 8011-106(01)[01] Motor Advance | 0.85 | Adjustment of interest on balances of Motor Advance. |
| | House Building Advance | 2049-03-108(02) Hazard Fund | 8011-106(01)[02] House Building Advance | 1.30 | Adjustment of interest on balances of House Building Advance. |
| | Gratuity Funds | 2049-03-108(03) Interest on Gratuity Funds of Municipalities/ Municipal Councils | 8338-104(03)[01] Deposits of Gratuity Funds of Municipalities/ Municipal Councils | 1.78 | Adjustment of interest on balances of Gratuity Funds of Municipalities/ Municipal Councils |
| | | 2049-03-108(05) Interest on Gratuity Funds of Urban Development Trust/ Urban Improvement Trust | 8338-104(03)[02] Deposits of Gratuity Funds of Urban Development Trust/ Urban Improvement Trust | 0.57 | Adjustment of interest on balances of Gratuity Funds of Urban Development Trust/ Urban Improvement Trust |
| | Pension Funds | 2049-03-108(06) Interest on Pension Funds of Municipalities/ Municipal Councils | 8338-104(05)[03] Deposits of other funds of Municipalities/ Municipal Councils | 0.12 | Adjustment of interest on balances of Pension Funds of Municipalities/ Municipal Councils |

APPENDIX I- A - (Contd.)**{ Referred to in Note 1(ii) }****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Contd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|-----------|---|--|--|--------|--|
| | | From | To | | |
| 6. | Adjustment of Interest on Fund Balances - (Contd.) | | | | |
| | Pension Funds | 2049-03-108(08) Rajasthan State Road Development and Construction Corporation | 8338-104(04)[06] Deposits of Pension Funds of Rajasthan State Road Development and Construction Corporation | 3.25 | Adjustment of interest on balances of Pension Funds of Rajasthan State Road Development and Construction Corporation |
| | | 2049-03-108(09) Interest on Pension Funds of Employees of Jaipur Development Authorities. | 8338-104(04)[07] Deposits of Pension Funds of Jaipur Development Authorities | 0.56 | Adjustment of interest on balances of Pension Funds of Jaipur Development Authorities |
| | | 2049-03-108(12) Interest on Pension Funds of Employees of Rajasthan State Road Transport Corporation. | 8338-104(04)[01] Deposits of Pension Funds of Rajasthan State Road Transport Corporation | 0.45 | Adjustment of interest on balances of Pension Funds of Rajasthan State Road Transport Corporation |
| | | 2049-03-108(13) Interest on Pension Funds of Employees of Board of Secondary Education Rajasthan Ajmer. | 8338-104(04)[03] Deposits of Pension Funds of Board of Secondary Education | 0.60 | Adjustment of interest on balances of Pension Funds of Board of Secondary Education |
| | General Insurance Scheme | 2049-03-108(15) Interest on funds relating to General Insurance Scheme | 8011-105(02)[01] General Insurance Scheme | 16.88 | Adjustment of interest on balance of General Insurance Scheme. |
| | Pension Funds | 2049-03-108(16) Interest on Pension Funds of Employees of District Rural Development Agencies | 8338-104(04)[14] Deposits of Pension Funds District Rural Development Agencies | 0.93 | Adjustment of interest on balances of Pension Funds District Rural Development Agencies |
| | | 2049-03-108(17) Interest on Pension Funds of Employees of Krishi Upaj Mandi Samiti. | 8338-104(04)[16] Deposits of Pension Funds of Krishi Upaj Mandi Samiti | 6.64 | Adjustment of interest on balances of Pension Funds of Krishi Upaj Mandi Samiti |
| | | 2049-03-108(18) Interest on Pension Funds of Employees Rajasthan Housing Board | 8338-104(04)[12] Deposits of Pension Funds of Rajasthan Housing Board | 4.00 | Adjustment of interest on balances of Pension Funds Rajasthan Housing Board |

APPENDIX I- A - (Contd.)**{ Referred to in Note 1(ii) }****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Contd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|-----------|---|---|---|--------|--|
| | | From | To | | |
| 6. | Adjustment of Interest on Fund Balances - (Concl.) | | | | |
| | Pension Funds | 2049-03-108(19) Interest on Pension Funds of Rajasthan Agriculture Marketing Board | 8338-104(04)[10] Deposits of Pension Funds of Rajasthan Agriculture Marketing Board | 3.89 | Adjustment of interest on balances of Pension Funds Rajasthan Agriculture Marketing Board |
| | | 2049-03-108(20) Interest on Pension Funds of Rajasthan State Sports Council | 8338-104(04)[11] Deposits of Pension Funds of Rajasthan State Sports Council | 0.46 | Adjustment of interest on balances of Pension Funds Rajasthan State Sports Council |
| | | 2049-03-108(21) Interest on Pension Funds of Urban Development Trust/ Urban Improvement Trust | 8338-104(04)[13] Deposits of Pension Funds of Urban Development Trust/ Urban Improvement Trust | 0.90 | Adjustment of interest on balances of Pension Funds Urban Development Trust/ Urban Improvement Trust |
| | Employees Accidental Insurance Scheme | 2049-03-108(23) Interest relating to State Government Employees Personal Accidental Insurance Scheme | 8011-107(01) Employees Personal Accidental Insurance Scheme of State Government | 5.79 | Adjustment of interest on balances of Employees Accidental Insurance Scheme. |
| | State Disaster Response Fund | 2049-05-105(01) Interest on deposits of State Disaster Response Fund | 8121-122 SDRF | 26.28 | Adjustment of interest on un-invested amount under SDRF |
| | World Food Programme Scheme- Project 2600 | 2049-60-101(05)[02] Interest on deposits of Project 2600 | 8342-120(05)[02] Interest on deposits of Project 2600 | 0.01 | Adjustment of interest on balances of World Food Programme Scheme- Project 2600. |
| | New Contributory Pension Scheme | 2049-03-117(01) For Government Employees | 8011-106(03)[01] For Government Employees | 60.00 | Adjustment of interest on legacy amount (not transferred to NSDL) of New Contributory Pension Scheme |
| | | 2049-03-117(02) For Employees of Zila Parishads | 8011-106(03)[02] For Employees of Municipal Council/ Municipalities | 2.00 | |
| | | 2049-03-117(03) For Societies, Commissions, State Enterprises and other Institutions | 8011-106(03)[03] For Societies, Commissions, State Enterprises and other Institutions | 0.80 | |

APPENDIX I- A - (Contd.)**{ Referred to in Note 1(ii) }****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Contd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|---------|--|--|---|---------|--|
| | | From | To | | |
| 7. | Adjustment of Border Road Development Board | 1601-01-800(05) War needed Border Roads | 3054-02-337(01)[01] Repairs and Renovation | 2,20.83 | Adjustment of expenditure on Border Roads as received from Chetak Project, Bikaner. The Government of India has released grant to this Project directly for construction and repairs of International Border Roads. This is a book adjustment, which has carried out in State Account under Major Heads 1601 and 3054/5054 every year. |
| | | 1601-01-800(05) War needed Border Roads | 5054-02-337(03) Through the Border Road Development Board | 53.80 | |
| 8. | Prorata Charges on adjustment of Direction and Administration | 2059-80-001(03) Prorata Charges adjustment under revenue expenditure | 2216-05-053(01)[11] Prorata Charges relating to Major Head 2059- Establishment | 2.58 | Adjustment of Prorata on Direction and Administration. |
| | | 2059-80-001(03) Prorata Charges adjustment under revenue expenditure | 3054-80-001(01)[01] Establishment | 34.95 | |
| 9. | Adjustment of Interest on Commercial Projects | 2700 Major Irrigation (All Irrigation Schemes) | 0049-04-103(04) Major and Medium Irrigation | 8,97.98 | Adjustment of Interest on capital expenditure of Commercial Projects of Water Resources Department. |
| | | 2701 Medium Irrigation (All Irrigation Schemes) | 0049-04-103(04) Major and Medium Irrigation | 1,57.65 | |
| 10. | Government Employees Insurance Scheme | 8011-105(01) Life Insurance Schemes (Debit) | 2235-60-105(02) Deduct- 8011-105(01) Amount transferred from Life Insurance Schemes (Deduct Debit) | 44.72 | The recurring cost of the management of fund is initially debited under Major Head 2235 and eventually recouped from Head 8011-105(01). |
| | | 8011-105(02) General Insurance Scheme (Debit) | 2235-60-110(02) Deduct- 8011-105(02) Amount transferred from General Insurance Scheme (Deduct Debit). | 2.41 | The recurring cost of the management of fund is initially debited under Major Head 2235 and eventually recouped from Head 8011-105(02). |

APPENDIX I- A - (Contd.)**{Referred to in Note 1(ii)}****Book Adjustments - (Contd.)****(i) Statement of Periodical Adjustments - (Concl'd.)****(₹ in crore)**

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|---------|--|---|--|--------|---|
| | | From | To | | |
| 11. | Annual Adjustment of Prorata Charges on Direction and Administration in respect of Water Resources Department | 2701-80-001 Direction and Administration | 2700 Major Irrigation (Various Projects) | 4.68 | Adjustment of expenditure on Direction and Administration of Water Resources Department initially debited under Head 2701-80-001 and eventually charged to concerned work as per the work outlay. |
| | | | 2701 Medium Irrigation (Various Projects) | 4.38 | |
| | | | 2702 Minor Irrigation (Various Projects) | 11.61 | |
| | | | 4700 Capital Outlay on Major Irrigation (Various Projects) | 11.69 | |
| | | | 4701 Capital Outlay on Medium Irrigation (Various Projects) | 23.81 | |
| | | | 4702 Capital Outlay on Minor Irrigation (Various Projects) | 36.97 | |
| | | | 4711 Capital Outlay on Flood Control Projects (Various Projects) | 0.63 | |

APPENDIX I- A - (Contd.)
{ Referred to in Note 1(ii) }
Book Adjustments - (Contd.)
(ii) Other Adjustments

(₹ in crore)

| Sl. No. | Adjustment | Heads of Account | | Amount | Remarks |
|---------|--|--|---|---------|--|
| | | From | To | | |
| 1. | Guarantee Fees | 2075-797 Transfer to Reserve Funds/ Deposit Account | 8235-117 Guarantee Redemption Fund | 4,21.38 | Transfer of Guarantee Fees to Guarantee Redemption Fund as received against guarantee given by the State Government. |
| 2. | Rural Employment Guarantee Fund | 2505-02-101 National Rural Employment Guarantee Scheme | 8232-101 National Rural Employment Guarantee Fund | 1,50.00 | State share transferred to Fund. |
| | | 2505-02-800 Other Expenditure | 8232-101 National Rural Employment Guarantee Fund | 2,38.50 | |

APPENDIX I- A - (Concl.)**{Referred to in Note 3(ii)}****Book Adjustments - (Concl.)****(iii) Adjustment of write off of Central Loans as per the recommendations of XIII Finance Commission***(₹ in crore)*

| Sl. No. | Heads of Account From | Amount | Heads of Account To | Amount |
|---------|--|---------|---|---------|
| 1. | 6004-03-800(03) Rehabilitation Other Rehabilitation Schemes | 0.13 | 0075-800(15) Write off Central Loan as per the recommendations of XIII Finance Commission | 1,35.75 |
| 2. | 6004-03-800(04) Cooperative-Other Loan | 0.01 | | |
| 3. | 6004-03-800(06) Soil Conservation Schemes | 0.08 | | |
| 4. | 6004-03-800(07) Command Area Development- Ayacut Development | 0.18 | | |
| 5. | 6004-04-284 General (Urban Development)- Other Loans | 1.06 | | |
| 6. | 6004-04-298(01) Credit Co-operative Societies | 0.75 | | |
| 7. | 6004-04-305 Agriculture Work | 1,00.02 | | |
| 8. | 6004-04-307(01) Soil Conservation Schemes | 6.23 | | |
| 9. | 6004-04-307(02) Water Conservation Schemes | 19.60 | | |
| 10. | 6004-04-321(01) Handloom Industries | 0.01 | | |
| 11. | 6004-04-334 Transmission and Distribution- Other loans | 0.10 | | |
| 12. | 6004-04-337 Inter State or Economic Importance Roads Other Loans | 6.77 | | |
| 13. | 6004-04-800(03) Command Area Development- Ayacut Development | 0.67 | | |
| 14. | 6004-04-800(04) Machinery and Tools | 0.08 | | |
| 15. | 6004-04-800(05) Special Schemes for Scheduled Castes/ Scheduled Tribes | 0.06 | | |

APPENDIX I-B

{Referred to in Note 2(i)}

Minor Head 800- Other Expenditure

(₹ in crore)

| Sl. No. | Major Head | Expenditure under Minor Head 800 | Total Expenditure | Percentage |
|---------|---|----------------------------------|-------------------|------------|
| 1. | 2040. Taxes on Sales, Trade etc. | 2,70.18 | 4,13.00 | 65.42 |
| 2. | 2047. Other Fiscal Services | 1.71 | 1.71 | 100.00 |
| 3. | 2245. Relief on account of Natural Calamities | 8,00.35 | 7,08.21 * | 113.01 |
| 4. | 2250. Other Social Services | 54.78 | 68.07 | 80.48 |
| 5. | 2700. Major Irrigation | 8,18.94 | 12,18.22 | 67.22 |
| 6. | 2701. Medium Irrigation | 1,72.72 | 2,59.61 | 66.53 |
| 7. | 2702. Minor Irrigation | 82.78 | 1,61.62 | 51.22 |
| 8. | 3055. Road Transport | 1,74.03 | 1,79.66 | 96.87 |
| 9. | 3425. Other Scientific Research | 13.03 | 13.95 | 93.41 |
| 10. | 4047. Capital Outlay on Other Fiscal Services | (-) 38.75 # | (-) 38.75 | 100.00 |
| 11. | 4235. Capital Outlay on Social Security and Welfare | 11.96 | 23.35 | 51.22 |
| 12. | 4236. Capital Outlay on Nutrition | 30.01 | 43.67 | 68.72 |
| 13. | 4401. Capital Outlay on Crop Husbandry | 62.92 | 98.57 | 63.83 |
| 14. | 5054. Capital Outlay on Roads and Bridges | 11,34.22 | 22,27.08 | 50.93 |
| 15. | 5425. Capital Outlay on Other Scientific and Environmental Research | 1.24 | 1.24 | 100.00 |
| 16. | 5452. Capital Outlay on Tourism | 21.94 | 24.72 | 88.75 |
| 17. | 5475. Capital Outlay on Other General Economic Services | 32.63 | 44.84 | 72.77 |

* Expenditure under Minor Head 800 is more than the total expenditure of Major Head which is due to expenditure under Sub-Major Heads 01 and 02 met from State Disaster Response Fund.

Minus figure is due to deposit of amount pertaining to Rajasthan State Investment Fund lying under Major Head 8235.

APPENDIX I-B - (Concl.)

{Referred to in Note 2(i)}

Minor Head 800- Other Receipts

(₹ in crore)

| Sl. No. | Major head | Receipts under Minor Head 800 | Total Receipts | Percentage |
|---------|--|-------------------------------|----------------|------------|
| 1. | 0029. Land Revenue | 2,67.48 | 3,37.98 | 79.14 |
| 2. | 0035. Taxes on Immovable Property other than Agricultural Land | 12.97 | 13.01 | 99.69 |
| 3. | 0056. Jails | 0.29 | 0.29 | 100.00 |
| 4. | 0058. Stationery and Printing | 2.43 | 4.11 | 59.12 |
| 5. | 0211. Family Welfare | 0.12 | 0.12 | 100.00 |
| 6. | 0217. Urban Development | 5.27 | 5.27 | 100.00 |
| 7. | 0220. Information and Publicity | 0.12 | 0.12 | 100.00 |
| 8. | 0230. Labour and Employment | 2,55.11 | 2,63.38 | 96.86 |
| 9. | 0235. Social Security and Welfare | 10.21 | 11.36 | 89.88 |
| 10. | 0250. Other Social Services | 2.57 | 4.63 | 55.51 |
| 11. | 0401. Crop Husbandry | 3.15 | 3.22 | 97.83 |
| 12. | 0425. Co-operation | 16.29 | 18.80 | 86.65 |
| 13. | 0435. Other Agricultural Programmes | 6.41 | 6.44 | 99.53 |
| 14. | 0700. Major Irrigation | 36.73 | 70.14 | 52.37 |
| 15. | 0701. Medium Irrigation | 9.41 | 10.48 | 89.79 |
| 16. | 0801. Power | 12.06 | 12.06 | 100.00 |
| 17. | 0851. Village and Small Industries | 7.53 | 7.53 | 100.00 |
| 18. | 0852. Industries | 0.54 | 0.54 | 100.00 |
| 19. | 1452. Tourism | 0.72 | 0.72 | 100.00 |
| 20. | 1475. Other General Economic Services | 43.83 | 62.88 | 69.70 |

APPENDIX I-C**{Referred to in Note 2 (ii)}****List of Controlling Officers who have not reconciled the receipts during 2013-14**

| Sl. No. | Name of Controlling Officer | Head | Total Receipt (₹ in crore) |
|----------------|--|-------------|---------------------------------------|
| 1 | All Concerned Controlling Officers | 0070 | 7.15 |
| 2 | Dy. Secretary, Revenue (Colonisation) Department, Jaipur | 0075 | 75.14 |

APPENDIX I-D

{Referred to in Note 3(vii)}

Details of Suspense and Remittance balances

8658. Suspense Account

(₹ in crore)

| Name of Minor Head | 2011-12 | | 2012-13 | | 2013-14 | |
|--|-----------------------|----------|-----------------------|----------|--------------------|----------|
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101. Pay and Accounts Office-Suspense | 10.46 | 0.88 | 10.43 | 0.57 | 26.62 | 0.91 |
| Net | (Dr.) 9.58 | | (Dr.) 9.86 | | (Dr.) 25.71 | |
| 102. Suspense Account (Civil) | 4.00 | 0.01 | 3.82 | (-) 0.01 | 2.00 | (-) 0.03 |
| Net | (Dr.) 3.99 | | (Dr.) 3.83 | | (Dr.) 2.03 | |
| 112. Tax Deducted at Source (TDS) Suspense | .. | 25.69 | .. | 25.89 | .. | 52.03 |
| Net | (Cr.) 25.69 | | (Cr.) 25.89 | | (Cr.) 52.03 | |
| 123. A.I.S. Officers' Group Insurance Scheme | .. | 0.16 | .. | 0.16 | .. | 0.16 |
| Net | (Cr.) 0.16 | | (Cr.) 0.16 | | (Cr.) 0.16 | |
| 129. Material Purchase Settlement Suspense Account | .. | (-) 3.58 | .. | (-) 2.09 | .. | 2.23 |
| Net | (Cr.) (-) 3.58 | | (Cr.) (-) 2.09 | | (Cr.) 2.23 | |

8782. Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer

(₹ in crore)

| Name of Minor Head | 2011-12 | | 2012-13 | | 2013-14 | |
|--|--------------------|-------|-------------------|-------|-------------------|-------|
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 102. Public Works Remittances | 51.23 | 29.34 | 28.52 | 36.82 | 39.42 | 42.64 |
| Net | (Dr.) 21.89 | | (Cr.) 8.30 | | (Cr.) 3.22 | |
| 103. Forest Remittances | (-) 0.43 | 0.21 | (-) 0.88 | 0.11 | 0.69 | 0.51 |
| Net | (Cr.) 0.64 | | (Cr.) 0.99 | | (Dr.) 0.18 | |
| 108. Other Departmental Remittances | 0.03 | .. | 0.03 | .. | 0.03 | .. |
| Net | (Dr.) 0.03 | | (Dr.) 0.03 | | (Dr.) 0.03 | |
| 129. Transfer within Indira Gandhi Nahar Project | 77.41 | 76.67 | 77.41 | 76.67 | 77.41 | 76.67 |
| Net | (Dr.) 0.74 | | (Dr.) 0.74 | | (Dr.) 0.74 | |

APPENDIX I-D - (Concl.)**{Referred to in Note 3(vii)}****Details of Suspense and Remittance balances****8793. Inter State Suspense Account***(₹ in crore)*

| Name of Minor Head | 2011-12 | | 2012-13 | | 2013-14 | |
|-----------------------------------|---------|-------------------|---------|-----------|---------|-------------------|
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101. Interstate Suspense Accounts | .. | 1.20 | .. | .. | 0.07 | .. |
| Net | | (Cr.) 1.20 | | .. | | (Dr.) 0.07 |

APPENDIX

Statement on implications for Major Policy
proposed in the Budget

(₹ in crore)

| Sl. No. | Nature of the policy Decision/ New Scheme | Implication for | | | In case of recurring, Indicate the annual estimates of impact on net cash flow | |
|---------|--|-----------------------------|---------------------|----------------------------------|--|-----------|
| | | Receipts/ Expenditure/ Both | Recurring/ One Time | If one time, indicate the impact | Definite Period (Specify the period) | permanent |
| 1. | Bonus @ 150 per Quintal on wheat procurement on MSP price | Expenditure | One time | | .. | .. |
| 2. | Fortified flour to APL Families | Expenditure | One time | | .. | .. |
| 3. | National Food Security Scheme | Expenditure | Recurring | | .. | Yes |
| 4. | NABARD XIX Construction of 7 CD Works | Expenditure | Two Year | | .. | .. |
| 5. | NABARD XIX Strengthening and renovation of District Roads (96 works) | Expenditure | Two Year | | .. | .. |
| 6. | NABARD Renovation of RSAMB Roads (769 works) | Expenditure | Two Year | | .. | .. |
| 7. | RRSMB Construction of Village Roads (1043 works) | Expenditure | Two Year | | .. | .. |
| 8. | Strengthening and Renovation work (SHW 26) | Expenditure | Two Year | | .. | .. |
| 9. | Renovation of SHW under XIII Finance Commission (10 work) | Expenditure | One Time | | .. | .. |
| 10. | Rural Roads (208 various road works including RUB/ ROB) | Expenditure | Two Year | | .. | .. |
| 11. | SPR 456 Various Road Works | Expenditure | Two Year | | .. | .. |
| 12. | Urban Roads (17 works) | Expenditure | Two Year | | .. | .. |
| 13. | Varishth Nagarik Teerth Yatra Scheme 2013 | Expenditure | One Time | | .. | .. |

* Prepared on the basis of information received from the State Government.

I-E

**Decisions during the year on New Schemes
for the future cash flows***
(₹ in crore)

| Indicate the nature of Annual Expenditure in terms of | | | | Likely sources from which Expenditure on new Scheme to be met | | |
|---|----------|---------|----------|---|-------------------|------------------------|
| Revenue | | Capital | | States Own Resources | Central Transfers | Raising Debt (Specify) |
| Plan | Non-Plan | Plan | Non-Plan | | | |
| 1,90.25 | .. | .. | .. | 100% | .. | .. |
| 1,35.00 | .. | .. | .. | 100% | .. | .. |
| 3,60.00 | .. | .. | .. | 100% | .. | .. |
| .. | .. | 35.24 | .. | 20% | .. | 80% NABARD |
| .. | .. | 2,00.00 | .. | 20% | .. | 80% NABARD |
| .. | .. | 1,57.20 | .. | 20% | .. | 80% NABARD |
| .. | .. | 4,41.45 | .. | 30% | .. | 70% World Bank |
| .. | .. | 1,02.61 | .. | 100% | .. | .. |
| .. | .. | 35.07 | .. | .. | 100 % | .. |
| .. | .. | 2,50.00 | .. | 100% | .. | .. |
| .. | .. | 2,78.00 | .. | 100% | .. | .. |
| .. | .. | 27.50 | .. | 100% | .. | .. |
| 54.72 | .. | .. | .. | 100% | .. | .. |

APPENDIX

Statement on implications for Major Policy
proposed in the Budget

(₹ in crore)

| Sl. No. | Nature of the policy Decision/ New Scheme | Implication for | | | In case of recurring, Indicate the annual estimates of impact on net cash flow | |
|---------|--|-----------------------------|---------------------|----------------------------------|--|-----------|
| | | Receipts/ Expenditure/ Both | Recurring/ One Time | If one time, indicate the impact | Definite Period (Specify the period) | permanent |
| | | | | | | |
| 14. | Mukhyamantri Swawlamban Yojana | Expenditure | Recurring | | .. | Yes |
| 15. | Running of Ashram Hostels | Expenditure | Recurring | | .. | Yes |
| 16. | Running of 150 Maa Bari Centres | Expenditure | Recurring | | .. | Yes |
| 17. | Economic Help to Tribal Girls for School Education | Expenditure | Recurring | | .. | Yes |
| 18. | Connectivity of ST Basti | Expenditure | One time | | .. | .. |
| 19. | Running of EMRS | Expenditure | Recurring | | .. | Yes |

I-E - (Concl.)**Decisions during the year on New Schemes
for the future cash flows - (Concl.)***(₹ in crore)*

| Indicate the nature of Annual Expenditure in terms of | | | | Likely sources from which Expenditure on new Scheme to be met | | |
|---|----------|---------|----------|---|-------------------|------------------------|
| Revenue | | Capital | | States Own Resources | Central Transfers | Raising Debt (Specify) |
| Plan | Non-Plan | Plan | Non-Plan | | | |
| 23.45 | .. | .. | .. | 100% | .. | .. |
| 55.30 | .. | .. | .. | 100% | .. | .. |
| 36.82 | .. | .. | .. | 100% | .. | .. |
| 13.88 | .. | .. | .. | 100% | .. | .. |
| .. | .. | 17.50 | .. | .. | 100% | .. |
| .. | .. | 15.08 | .. | .. | 100% | .. |

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