

(Rupees in crore)

	Base Year 2003-04 Actuals	2004-05 Pre- Actuals	2005-06 Latest Estimates	2006-07 Estimates	2007-08 Estimates	2008-09 Estimates	2009-10 Estimates
A. STATE REVENUE ACCOUNT:							
1. Own Tax Revenue	7,246.19	8,414.82	9,598.83	10,923.47	12,430.91	14,146.37	16,098.57
2. Own Non-tax Revenue	2,071.64	2,146.15	2,461.57	2,609.26	2,765.82	2,931.77	3,107.68
3. Own Tax + Non-tax Revenue(1+2)	9,317.83	10,560.97	12,060.40	13,532.73	15,196.73	17,078.14	19,206.25
4. Share in Central Taxes & Duties	3,602.21	4,305.61	5,330.15	5,872.21	6,738.05	7,748.73	8,930.46
5. (a) Plan Grants	924.20	1,018.88	1,023.84	1,075.03	1,128.78	1,185.22	1,244.48
(b) CSS, CPS Grants	830.66	948.13	1,431.41	1,502.98	1,578.13	1,657.04	1,739.89
6. Non-Plan Grants	748.95	930.00	657.13	978.92	995.28	1,012.47	1,031.51
7. Total Central Transfer (4 to 6)	6,106.02	7,202.62	8,442.53	9,429.14	10,440.24	11,603.46	12,946.34
8. Total Revenue Receipts (3+7)	15,423.85	17,763.59	20,502.93	22,961.88	25,636.97	28,681.60	32,152.59
9. (a) Plan Expenditure	1,698.15	2,236.95	3,063.28	3,308.34	3,308.34	3,573.01	3,858.85
(b) CSS, CPS Exp	533.02	505.28	727.08	763.43	801.61	841.69	883.77
10. Non-Plan Expenditure	16,617.12	17,163.95	18,279.78	19,924.96	22,263.21	24,266.90	26,450.92
11. Salary Expenditure	5,516.44	5,797.55	6,897.35	7,311.19	7,749.86	8,214.85	8,707.75
12. Pension	1,841.96	1,626.06	1,619.12	2,325.45	2,558.00	2,813.79	3,095.17
13. Interest Payments	4,777.15	5,172.00	5,187.25	5,654.10	6,162.97	6,717.64	7,322.23
14. Subsidies – General*	2,042.15	2,616.39	3,260.53	3,456.16	3,663.53	3,883.34	4,116.34
15. Subsidies - Power	943.14	1,185.29	1,080.72	978.00	1,011.00	1,044.00	1,083.00
16. Total Revenue Expenditure (9+10)	18,848.29	19,906.18	22,070.14	23,996.74	26,373.15	28,681.59	31,193.54
17. Salary + Interest + Pensions (11+12+13)	12,135.55	12,595.61	13,703.72	15,290.74	16,470.83	17,746.29	19,125.15
18. as % of Revenue Receipts (17/8)	78.68	70.91	66.84	66.59	64.25	61.87	59.48
19. Revenue Surplus/Deficit (8-16)	- 3424.44	- 2,142.59	- 1,567.21	- 1,034.86	- 736.18	0.01	959.05
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-	- 963.79	- 760.00	- 227.00	270.00	487.00	1,107.00
2. Increase in debtors during the year in power utility accounts (Increase(-))	-	- 199.16	- 67.00	- 92.00	- 115.00	- 123.00	- 220.00
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget.	-	-	-	-	-	-	-
4. Total (1 to 3)	-	- 1,162.95	- 827.00	- 319.00	- 155.00	- 364.00	- 887.00
5. Consolidated Revenue Deficit (A19 + B4)	- 3,424.44	- 3,505.54	- 2,394.21	- 1,353.86	- 581.18	364.01	1 846.05
C. CONSOLIDATED DEBT:							
1. Outstanding debt and liability	53,361.21	60,134.40	66,280.38	72,426.36	78,572.34	83,853.42	89,810.48
2. Total Outstanding guarantee of which (a) guarantee on account of off budgeted borrowing and SPV borrowing	12,454.72	12,703.05	13,336.51	14,003.34	14,703.51	15,438.69	16,210.62
D. CAPITAL ACCOUNT:							
1. Capital Outlay	3,180.99	3,488.30	4,296.08	4,811.10	5,091.52	4,943.58	6,558.34
2. Disbursement of Loans and Advances	925.36	639.72	389.12	408.58	429.00	450.46	472.98
3. Recovery of Loans and Advances	158.98	124.63	106.43	108.56	110.73	112.94	115.20
4. Other Capital Receipts	4.68	-	-	-	-	-	-
E. GROSS FISCAL DEFICIT (GFD)							
GSDP at current prices	1,04,483	1,08,734	1,22,652	1,38,351	1,56,060	1,76,036	1,98,569
Actual/Assumed Nominal Growth Rate (%)	-	4.07%	12.80 %	12.80 %	12.80 %	12.80 %	12.80 %

* Subsidies include Grant-in-aid to various institutions i.e. aided educational institutions, Local Bodies etc.

Appendix 1.2

Time series data on the State Government finances

(Refer paragraphs 1.3, 1.3.1 and 1.7.2; pages 7, 9 and 23)

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Part A. Receipts					
1. Revenue Receipts	17,763	20,839	25,592	30,781	33,469
(i) Tax Revenue	8,415(47)	9,880(48)	11,608(45)	13,275(43)	14,943(45)
Taxes on Agricultural Income	-	- ¹	- ¹	- ¹	- ¹
Taxes on Sales, Trade, etc	4,798(57)	5,594(57)	6,721(58)	7,751(58)	8,904(60)
State Excise	1,276(15)	1,522(15)	1,591(14)	1,805(14)	2,170(14)
Taxes on Vehicles	817(10)	908(9)	1,024(9)	1,164(9)	1,214(8)
Stamps and Registration fees	818(10)	1,032(11)	1,294(11)	1,544(12)	1,357(9)
Land Revenue	69(1)	84(1)	117(1)	155(1)	163(1)
Taxes on Goods and Passengers	144(2)	237(2)	247(2)	161(1)	190(1)
Other Taxes	493(5)	503(5)	614(5)	695(5)	945(7)
(ii) Non Tax Revenue	2,146(12)	2,738(13)	3,431(13)	4,054(13)	3,889(12)
(iii) State's share of Union taxes and duties	4,305(24)	5,300(25)	6,760(27)	8,528(28)	8,999(26)
(iv) Grants in aid from Government of India	2,897(17)	2,921(14)	3,793(15)	4,924(16)	5,638(17)
2. Miscellaneous Capital Receipts	-	1	-	1	4
3. Recoveries of Loans and Advances	125	238	514	1,781	89
4. Total Revenue and Non debt capital receipts (1+2+3)	17,888	21,078	26,106	32,563	33,562
5. Public Debt Receipts	9,982	5,495	4,222	5,063	7,478
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,460(35)	24,144(-)	3,822(91)	4,635(92)	7,152(96)
Net transactions under Ways and Means Advances and Overdrafts	-	-	59(1)	-	-
Loans and Advances from Government of India	6,522(65)	(-18,649(-) ²	341(8)	428(8)	326(4)
6. Total Receipts in the Consolidated Fund (4+5)	27,870	26,573	30,328	37,626	41,040
7. Contingency Fund Receipts	-	-	-	-	165
8. Public Account Receipts	44,156	49,189	58,457	77,596	93,580
9. Total Receipts of the State (6+7+8)	72,026	75,762	88,785	1,15,222	1,34,785
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	19,906	21,499	24,954	29,128	34,296
Plan	2,742(14)	3,131(15)	3,800(15)	5,134(18)	5,771(17)
Non Plan	17,164(86)	18,368(85)	21,154(85)	23,994(82)	28,525(83)
General Services (including interest payments)	8,652(43)	8,820(41)	10,349(41)	10,922(37)	12,950(38)
Social Services	7,148(36)	7,994(37)	8,934(36)	10,200(35)	14,053(41)
Economic Services	4,105(21)	4,683(22)	5,663(23)	7,989(28)	7,267(21)
Grants-in-aid and contributions	1(-)	2(-)	8(-)	17(-)	26
11. Capital Expenditure	3,488	4,295	4,809	6,555	5,900
Plan	3,420(98)	4,233(99)	4,667(97)	5,611(86)	6,096
Non Plan	68(2)	62(1)	142(3)	944(14)	(-) 196 ³
General Services	82(2)	115(3)	186(4)	984(15)	(-) 145
Social Services	1,548(45)	1,739(40)	2,379(49)	2,800(43)	3,088
Economic Services	1,858(53)	2,441(57)	2,244(47)	2,771(42)	2,957
12. Disbursement of Loans and Advances	640	434	313	288	340
13. Total (10+11+12)	24,034	26,228	30,076	35,971	40,536
14. Repayments of Public Debt	4,873	992	1,780	1,846	2,433
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,342(28)	629(63)	1,144(64)	1,406(76)	2,041(84)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	59(3)	-
Loans and Advances from Government of India	3,531(72)	363(37)	636(36)	381(21)	392(16)
15. Appropriation to Contingency Fund	-	-	-	-	165
16. Total disbursement out of Consolidated Fund (13+14+15)	28,907	27,220	31,856	37,817	43,134
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	42,494	47,452	55,859	74,735	91,779
19. Total disbursement by the State (16+17+18)	71,401	74,672	87,715	1,12,552	1,34,913

¹ 2005-06: Rs 0.13 lakh, 2006-07: Rs 0.13 lakh, 2007-08: Rs 0.72 lakh and 2008-09 Rs 0.06 lakh.

² Minus figure is due to transfer of Rs 19,028.59 crore to Internal Debt.

³ see footnote 1 at page 1 (also see page 3).

Appendix - 1.2

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 2,143	(-) 660	(+) 638	(+) 1,653	(-) 827
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 6,146	(-) 5,150	(-)3,970	(-) 3,408	(-) 6,974
22. Primary Deficit (21 +23)	(-) 974	(+) 60	(+)1,732	(+) 2,535	(-) 750
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	5,172	5,210	5,702	5,943	6,224
24. Financial Assistance to local bodies etc.,	4,324	5,010	5,854	5,236	6,489
25. Ways & Means Advances/Overdraft availed (days)	89	-	1	-	-
Ways and Means Advances availed (days)	89	-	1	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	1	-	-	-	-
27 Gross State Domestic Product (GSDP) [®]	1,17,274	1,28,621	1,48,849 ^α	1,69,919 [®]	1,91,990*
Growth rate of GSDP	5.1	9.7	15.7	14.2	13.0
28 Outstanding Fiscal liabilities (year end)	60,134	66,407	71,146	77,138	84,023
29. Outstanding guarantees (year end) (including interest)	12,703	13,171	14,709	19,770	27,765
30. Maximum amount guaranteed (year end)	20,457	21,342	27,402	37,029	46,080
31. Number of incomplete projects	373	472	445	616	579
32. Capital blocked in incomplete projects	2,877	3,449	2,777	3,276	4,759
33. Arrears of revenues	2,978(28)	2,985(24)	3,323(22)	4,024(23)	4,752(25)
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.2	7.7	7.8	7.8	7.8
Own Non-Tax Revenue/GSDP	1.8	2.1	2.3	2.4	2.0
Central Transfers/GSDP	6.1	6.4	7.1	7.9	7.6
II Expenditure Management					
Total Expenditure/GSDP	20.5	20.4	20.2	21.2	21.1
Total Expenditure/Revenue Receipts	135.3	125.9	117.5	116.9	121.1
Revenue Expenditure/Total Expenditure	82.8	82.0	83.0	81.0	84.6
Revenue Expenditure on Social Services/Total Expenditure	29.7	30.5	29.7	28.4	34.7
Revenue Expenditure on Economic Services/Total Expenditure	17.1	17.5	18.8	22.2	17.9
Capital Expenditure/Total Expenditure	14.5	16.4	16.0	18.2	14.6
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.2	15.9	15.4	15.5	14.9
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 1.8	(-) 0.5	0.4	1.0	(-) 0.4
Fiscal deficit/GSDP	(-) 5.2	(-) 4.0	(-) 2.7	(-) 2.0	(-) 3.6
Primary Deficit (surplus) /GSDP	(-) 0.8	0.1	1.2	1.5	(-) 0.4
Revenue Deficit/Fiscal Deficit	34.9	12.8	-	-	11.9
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	51.3	51.6	47.8	45.4	43.8
Fiscal Liabilities/RR	338.5	318.7	278.0	250.6	251.4
Primary deficit vis-à-vis quantum spread	(-) 3,108	962	6,646	6,946	3,338
Debt Redemption (Principal +Interest)/ Debt Receipts	96.9	97.9	101.7	99.9	99.3
V Other Fiscal Health Indicators					
Return on Investment	0.9	0.5	0.2	0.2	0.5
Balance from Current Revenue (Rs in crore)	(-) 1,368	405	2,204	2,914	578
Financial Assets/Liabilities	0.57	0.60	0.64	0.69	0.70

Note: Figures in brackets represent percentages (rounded) to total of each sub-heading

@ Source: Directorate of Economics and Statistics, Government of Rajasthan.

^α Provisional estimates

[®] Quick estimate

* Advance estimates

Appendix 1.3

Abstract of Receipts and Disbursements in 2008-09

(Refer paragraph 1.1; page 1)

(Rupees in crore)

2007-08	Receipts	2008-09	2007-08	Disbursements	Non-Plan	Plan	Total	2008-09
SECTION-A: REVENUE								
30,780.62	I. Revenues Receipts	33,468.85		I. Revenue Expenditure				
13,274.73	Tax revenue	14,943.50	10,922.27	General Services	12,840.06	109.83	12,949.89	
			10,200.02	Social Services	11,375.92	2,676.95	14,052.87	
4,053.93	Non-tax revenue	3,888.46	5,423.15	Education, Sports, Art and Culture	6,810.46	842.38	7,652.84	
			1,429.47	Health and Family Welfare	1,452.54	574.47	2,027.01	
8,527.60	State's share of Union Taxes and Duties	8,998.72	1,746.48	Water Supply, Sanitation, Housing and Urban Development	2,055.29	224.62	2,279.91	
			23.04	Information and Broadcasting	40.86	-	40.86	
1,050.68	Non-Plan grants	1,271.78	313.93	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	60.27	390.11	450.38	
1,768.61	Grants for State Plan Schemes	2,077.63	60.42	Labour and Labour Welfare	74.02	19.88	93.90	
			1,188.40	Social Welfare and Nutrition	862.23	623.16	1,485.39	
			15.13	Others	20.25	2.33	22.58	
2,105.07	Grants for Central and Centrally Sponsored Plan Schemes	2,288.76	7,988.80	Economic Services	4,282.89	2,983.83	7,266.72	
			945.62	Agriculture and Allied Activities	837.21	449.72	1,286.93	
			1,435.46	Rural Development	628.89	1,462.11	2,091.00	
			0.19	Special Areas Programmes	-	0.24	0.24	
			1,051.38	Irrigation and Flood Control	1,132.36	24.33	1,156.69	
			3,063.81	Energy	982.67	400.86	1,383.53	
			103.98	Industry and Minerals	98.73	23.63	122.36	
			658.45	Transport	520.84	355.02	875.86	
			6.12	Science, Technology and Environment	3.96	3.25	7.21	
			723.79	General Economic Services	78.23	264.67	342.90	
			16.55	Grants-in-aid and Contributions	26.12	-	26.12	
			29,127.64	Total	28,524.99	5,770.61	34,295.60	34,295.60
-	II. Revenues deficit carried over to Section - B	-	826.75	1,652.98	II. Revenue Surplus Carried over to Section - B	-	-	-
30,780.62	Total	-	34,295.60	30,780.62	Total	-	-	34,295.60

Appendix - 1.3

(Rupees in crore)

2007-08	Receipts		2008-09	2007-08	Disbursements	Non-Plan	Plan	Total	2008-09
SECTION – B : OTHERS									
2,622.36	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	–	5,293.39	–	III. Opening Overdraft from Reserve Bank of India	–	–	–	–
1.16	IV. Miscellaneous Capital Receipts	–	4.21	–	IV. Capital Outlay				
				984.47	General Services	(-) 211.86 ⁴	66.96	(-) 144.90	
				2,800.31	Social Services	15.90	3,072.35	3,088.25	
				71.29	Education, Sports, Art and Culture	-	56.49	56.49	
				95.68	Health and Family Welfare	-	24.09	24.09	
				2,475.26	Water Supply, Sanitation, Housing and Urban Development	15.90	2,854.18	2,870.08	
				0.07	Information and Broadcasting	-	0.20	0.20	
				113.51	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	117.28	117.28	
				26.66	Social Welfare and Nutrition	-	11.22	11.22	
				17.84	Others	-	8.89	8.89	
				2,770.77	Economic Services	0.11	2,956.49	2,956.60	
				85.44	Agriculture and Allied Activities	-	124.33	124.33	
				230.33	Rural Development	-	181.36	181.36	
				91.53	Special Areas Programmes	-	106.14	106.14	
				878.06	Irrigation and Flood Control	-	854.47	854.47	
				1,063.00	Energy	-	1,336.00	1,336.00	
				21.62	Industry and Minerals	-	14.95	14.95	
				354.56	Transport	-	304.18	304.18	
				0.13	Science, Technology and Environment	-	3.25	3.25	
				46.10	General Economic Services	0.11	31.81	31.92	
				6,555.55	Total	(-) 195.85	6,095.80	5,899.95	5,899.95

⁴ see footnote 1 at page 1 (also see page 3)

Appendix - 1.3

(Rupees in crore)

2007-08	Receipts		2008-09	2007-08	Disbursements		Non-Plan	Plan	Total	2008-09
1,780.73	V. Recoveries of Loans and Advances		89.23	287.69	V. Loans and Advances disbursed		-	-		340.06
1,730.31	From Power Projects	70.60		170.95	For Power projects				250.00	
3.34	From Government Servants	2.30		-	To Government Servants				0.01	
47.08	From Others	16.33		116.74	To Others				90.05	
1,652.98	VI. Revenue surplus brought down	-	-	-	VI. Revenue deficit brought down		-	-	-	826.75
5,063.34	VII. Public Debt Receipts		7,477.87	1,845.81	VII. Repayment of Public Debt		-	-		2,432.64
-	External debt	-		-	External debt				-	
4,635.78	Internal debt other than Ways and Means Advances and Overdraft	7,151.97		1,405.35	Internal debt other than Ways and Means Advances and Overdraft				2,040.63	
-	Net transaction under Ways and Means Advances	-		59.21	Net transaction under Ways and Means Advances				-	
-	Net transactions under overdraft	-		-	Net transactions under overdraft				-	
427.56	Loans and Advances from Central Government	325.90		381.25	Repayment of Loans and Advances to Central Government				392.01	
-	VIII. Appropriation to Contingency Fund	-	165.00	-	VIII. Appropriation to Contingency Fund		-	-	-	165.00
-	IX. Amount Transferred to Contingency Fund	-	-	-	IX. Expenditure from Contingency Fund		-	-	-	-
77,596.56	X. Public Account Receipts		93,579.84	74,734.69	X. Public Account disbursements		-	-		91,779.22
2,843.55	Small Savings, Provident Funds etc.	3,105.32		1,725.13	Small Savings, Provident Funds etc.				1,700.10	
2,148.13	Reserve Funds	1,945.15		950.10	Reserve Funds				1,956.06	
159.16	Suspense and Miscellaneous	150.20		156.84	Suspense and Miscellaneous				111.22	
5,166.54	Remittances	6,570.99		5,180.55	Remittances				6,550.03	
67,279.18	Deposits and Advances	81,808.18		66,722.07	Deposits and Advances				81,461.81	
-	XI. Closing Overdraft from Reserve Bank of India	-	-	5,293.39	Cash Balance at end		-	-		5,165.92
				0.85	Cash in Treasuries & Local Remittances				(-) 3.93	
				(-) 912.41	Deposits with Reserve Bank				(-) 362.94	
				16.88	Departmental Cash Balance including permanent Advances				14.86	
				5,839.60	Cash Balance Investment				5,268.21	
				348.47	Earmarked Investment Funds				249.72	
88,717.13	Total	-	1,06,609.54	88,717.13	Total		-	-	-	1,06,609.54

Appendix 1.4

Summarised financial position of Government of Rajasthan as on 31 March 2009

(Refer paragraph 1.7.1; page 23)

(Rupees in crore)

As on 31.03.2008	Liabilities		As on 31.03.2009
46,038.12	Internal Debt -		51,149.46
19,303.35	Market Loans bearing interest	24,499.02	
0.88	Market Loans not bearing interest	0.56	
613.61	Loans from Life Insurance Corporation of India	428.48	
24,202.94	Special Securities issued to National Small Saving Fund of the Central Government	23,768.90	
1,917.34	Loans from other Institutions	2,452.50	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,682.87	Loans and Advances from Central Government -		7,616.76
5.40	Pre 1984-85 Loans	5.40	
85.41	Non-Plan Loans	79.10	
7,405.77	Loans for State Plan Schemes	7,359.05	
0.75	Loans for Central Plan Schemes	0.73	
185.54	Loans for Centrally Sponsored Plan Schemes	172.48	
35.00	Contingency Fund		200.00
15,422.01	Small Savings, Provident Funds, etc.		16,827.23
5,556.25	Deposits		5,902.87
2,787.10	Reserve Funds		2,776.19
-	Suspense and Miscellaneous Balances		19.11
77,521.35	Total		84,491.62
As on 31.03.2008	Assets		As on 31.03.2009
45,151.08	Gross Capital Outlay on Fixed Assets -		51,046.82⁵
6,575.97	Investments in shares of Companies, Corporations, etc.	7,929.63	
38,575.11	Other Capital Outlay	43,117.19	
2,737.92	Loans and Advances -		2,988.75
2,179.73	Loans for Power Projects	2,359.13 ⁶	
553.91	Other Development Loans	627.63	
4.28	Loans to Government servants and Miscellaneous loans	1.99	
348.47	Reserve Fund Investments		249.72
1.45	Advances		1.70
41.23	Remittance Balances		20.27
19.87	Suspense and Miscellaneous Balances		-
4,944.92	Cash -		4,916.20
0.85	Cash in Treasuries and Local Remittances	(-) 3.93	
(-) 912.41	Deposits with Reserve Bank	(-) 362.94	
4.14	Departmental Cash Balance	2.10	
12.74	Permanent Advances	12.76	
5,839.60	Cash Balance Investments	5,268.21	
24,276.41	Deficit on Government Account -		25,268.16
-	(i) Revenue Deficit of the Current Year	826.75	
-	(ii) Appropriation to the Contingency Fund	165.00	
25,929.39	(iii) Accumulated deficit at the beginning of the year	24,276.41	
1,652.98	Less Revenue Surplus of the current year	-	
-	Miscellaneous Deficit	-	
77,521.35	Total		84,491.62

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs 5.02 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". A net difference to the extent of Rs 5.02 crore (Net debit) had been reconciled (July 2009).

⁵ Capital receipts of current year has been shown as "Nil" due to proforma reduction of Rs 4.21 crore (Capital disinvestments) from Gross Capital Expenditure to end of the year.

⁶ Includes Rs 0.04 crore booked under major head 6853 (Industry and Minerals Sector).

Appendix 1.5

Actuals vis-à-vis Budget Estimates – 2008-09

(Refer paragraph 1.1; page 5)

(Rupees in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In %)
1	2	3	4 (3-2)	5
Revenue Receipts	32,986	33,469	483	1.46
Of which				
Taxes on Sales, Trade etc.	8,500	8,905	405	4.76
State Excise	1,910	2,170	260	13.61
Taxes on Immovable Property other than Agricultural land	67	228	161	240.30
Taxes on vehicles	1,153	1,214	61	5.29
Stamps and Registration Fees	1,725	1,357	(-) 368	(-) 21.33
Taxes on Goods and Passengers	300	190	(-) 190	(-) 36.67
Land Revenue	212	163	(-) 49	(-) 23.11
Interest Receipts	1,006	1,196	190	18.89
Miscellaneous General Services	453	580	127	28.04
Non-ferrous Mining and Metallurgical Industries	1,400	1,276	(-) 124	(-) 8.86
Revenue Expenditure	31,803	34,296	2,493	7.84
General Education	6,640	7,522	882	13.28
Water Supply and Sanitation	945	1,304	359	37.99
Pension and Other Retirement Benefits	3,001	3,322	321	10.70
Police	1,216	1,536	320	26.32
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	308	450	142	46.10
Medical and Public Health	1,559	1,683	124	7.95
Social Security and Welfare	406	509	103	25.37
Roads and Bridges	761	864	103	13.53
Secretariat- Economic Services	156	237	81	51.92
Forestry and Wild Life	235	312	77	32.77
Rural Employment	462	535	73	18.80
Urban Development	888	944	56	6.31
Family Welfare	289	344	55	19.03
District Administration	170	220	50	29.41
Administration of Justice	240	288	48	20.00
Interest Payments	6,441	6,224	(-) 217	(-) 3.37
Other Rural Development Programmes	1,828	1,468	(-) 360	(-) 19.69
Power	1,470	1,383	(-) 87	(-) 5.92
Capital expenditure	6,272	5900	(-) 372	(-) 5.93
Revenue surplus (+)/ deficits (-)	(+) 1,183	(-) 827	2,010	
Fiscal Deficits (-)	(-) 5,267	(-) 6,974	1,707	
Primary surplus (+)/ deficits (-)	(+) 1,174	(-) 750	1,924	

Appendix 1.6

Summarized Financial Statement of Departmentally Managed Commercially/Quasi-commercially Undertakings

(Refer paragraph 1.6.4; page 20)

(Rupees in lakh)

Name of the Undertaking	Period of accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/Loss	Interest on Capital	Total return (7 + 8)	Percentage Return on capital
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2006-07	3.07	2.59	0.29	8.31	(-)8.86	1.96	(-)6.90	(-)35.28
Jail Manufacture, Alwar	2007-08	0.16	0.09	0.002	13.94	(-)1.99	0.24	(-)1.75	(-)65.04
Jail Manufacture, Bikaner	2007-08	8.88	0.61	0.56	2.04	(-)6.04	0.82	(-)5.22	(-)63.33
Jail Manufacture, Jaipur	2007-08	7.56	7.74	0.82	20.40	(-)11.37	15.01	(+)3.64	(+)2.18
Jail Manufacture, Jodhpur	2007-08	8.82	4.29	0.46	15.52	(-)10.46	3.66	(-)6.80	(-)16.74
Jail Manufacture, Kota	2007-08	1.49	0.78	0.08	4.94	(-)2.08	NA	(-)2.08	-
Jail Manufacture, Udaipur	2007-08	9.97	4.23	0.46	10.53	(-)11.32	3.47	(-)7.85	(-)20.37
Departmental Trading of Forest Coupes	2007-08	96.02	37.15	4.51	2100.11	(+)1569.66	- ⁷	(+)1569.66	-
Patta Tendu Scheme	2006-07	5508.11	9.09	0.72	374.69	(+) 256.55	- ⁷	(+)256.55	-
Sodium sulphate Works, Deedwana	2007-08	10.61	4.96	0.26	1.00	(-)4.31	- ⁷	(-)4.31	-
Government Salt Works, Deedwana	2007-08	66.75	18.57	0.97	- ⁸	(+)2.86	- ⁷	(+)2.86	-
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2007-08	658202.11	128103.27	4823.65	15238.51	(-)53461.52	10152.24	(-)43309.28	(-)80.20
Total		663923.55	128193.37	4832.78	17789.99	(-) 51688.88	10177.40	(-) 41511.48	-

Note 1: The figures of turnover net profit/loss and interest on capital have been given for current year only.

Note 2: For calculating return on capital, the capital has been considered on which the interest on capital has been worked out.

⁷ Capital investment of the Government is Nil as the remittances from the undertakings were more than the amount invested by the Government.

⁸ The sales of goods are nil, however, the department earned income from royalty and other sources.

Appendix 1.7

Statement showing the details of loans not repaid by the Institutions/Organisations

(Refer paragraph 1.6.5; page 21)

(Rupees in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-09	Repaid during 2003-09	Closing Balance as on 31.03.2009
1	6215-01-192 (01)	Loans to Municipalities- Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/ Municipal Council	2.53	-	-	2.53
4	6216-800(01)	Industrial Housing Scheme	2.26	-	-	2.26
5	6217-60-800 (02)	Loans to Urban Improvement Trust	0.10	-	-	0.10
6	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
7	6235-02-800 (02)	Loans and Advances to Political Sufferers of Rajasthan	0.03	-	-	0.03
8	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.52	-	-	1.52
9	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
10	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarankars	49.79	-	-	49.79
11	6245-01-800 (04)	Loans to Gosewa Sangh for fodder etc. Through the agency of Animal Husbandry Department	11.82	-	-	11.82
12	6245-01-800 (05)	Loans to Municipalities/ Urban Improvement Trusts	4.04	-	-	4.04
13	6250-60-800 (02)	Loan to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
14	6250-60-800(03)	Loan to Bharat Sewak Samaj	1.40	-	-	1.40
15	6250-60-800 (04)	Loan to Rajasthan Board of Muslim Waqfs	2.32	-	-	2.32
16	6250-60-800 (05)	Loans to Forest Labour Co-operative Societies Through the Chief Conservator of Forests	0.42	-	-	0.42
17	6401-103 (02)	Loan to Rajasthan State Agro Industries Corporation Limited	1,587.53	21.02	-	1,608.55
18	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
19	6401-107 (01)	Loan for aerial spraying operations	15.72	-	-	15.72
20	6401-107 (02)	Agriculture Engineering	6.00	-	-	6.00
21	6401-119(02) [01]	Fruit Development	2.94	-	-	2.94
22	6401-195 (02)	Loan to Panchayati Raj Institutions for wells, boundaries, channel etc.	6.57	-	-	6.57
23	6401-195 (03)	Loan to Farming Co-operative Societies located in other areas	0.29	-	-	0.29
24	6402-102 (02) [03]	Ravine Reclamation	1.03	-	-	1.03
25	6403-102 (02)	Intensive Cattle Development Scheme	4.07	-	(-) 3.60	7.67
26	6403-103	Poultry Development	0.01	-	-	0.01
27	6403-104 (01)	Loan to Sheep Farmers	0.02	-	-	0.02
28	6403-107 (01)	Loan to Rajasthan Water Resources Development Corporation for Fodder Development through the Ground Water Department	9.35	-	3.60	5.75
29	6403-800 (01)	Loan to Panchayati Raj Institution	3.09	-	-	3.09
30	6404-190(01)	Loan to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71
31	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18

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(Rupees in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-09	Repaid during 2003-09	Closing Balance as on 31.03.2009
32	6404-190(03)	Loan to Rajasthan Dairy Development Corporation	11.30	-	-	11.30
33	6405-800(01)	Loan to Fish Farmers Development Agency Through the Director, Animal Husbandry Department	0.33	-	-	0.33
34	6408-02-800(01)	Loan to Rajasthan Rajya Sahari Kraya Vikraya Sangh Ltd.	156.32	-	-	156.32
35	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	-	0.62
36	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
37	6425-107(07)	Loan for establishment of Rajasthan State Co-operative Enforcement Fund	161.18	-	-	161.18
38	6425-108(02)	Loan to Rickshaw Pullers Co-operative Societies	0.01	-	-	0.01
39	6425-796(01)	Loan for Purchases of Transport Vehicles	0.27	-	(-) 0.03	0.30
40	6515-103(03)	Loan to Panchayati Raj Institutions for shadow and pre-extensions blocks	36.73	-	-	36.73
41	6515-103(04)	Loan to Panchayati Raj Institutions- Pilot Projects for rural man-power	40.43	-	-	40.43
42	6705-800(01)	Soil Conservation	9.47	-	-	9.47
43	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
44	6705-800(03)	Rajasthan Land Development Corporation	1,453.93	-	-	1,453.93
45	6851-103(01)	Loan for Development of Hand-loom Industries Through the Director, Industries Department	0.01	-	-	0.01
46	6851-103(02)	Loan to small fabricators for modernising their equipments	0.05	-	-	0.05
47	6851-103(03)	Loan to Rajasthan Handloom Project Board for Margin Money	10.62	-	-	10.62
48	6851-103(05)	Loan for Margin Money to Rajasthan Handloom Development Corporation under Advance Plan Scheme	6.45	-	-	6.45
49	6851-103(06)	Loan for Margin Money to Rajasthan State Weaving Co-operative Union under Advance Plan Scheme	4.32	-	-	4.32
50	6851-109(02)	Loan under special package Scheme by Government of India for Scheduled Castes and Scheduled Tribes Handloom Weavers	20.75	-	-	20.75
51	6851-200(01)	Loan for Development of Village Industries Through Development Department	0.02	-	(-) 0.01	0.03
52	6851-200(04)	Interest free loan in lieu of Sales Tax	0.35	-	-	0.35
53	6853-60-190 (02)	Loan to Rajasthan State Electricity Board	4.06	-	-	4.06
54	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	36.94	(-) 20.52	560.95
55	6860-60(02) [01]	Loan to M/s Hi-Tech Precision Glass Company Limited, Dholpur	11.08	-	-	11.08
56	6885-60(01) [01]	Through Secretary, Industries Department	134.42	-	-	134.42
57	7075-01-800 (01)	Loan to Contractors to Strategic Roads	0.82	-	-	0.82
58	7475-103(01)	Loan to Consumer Co-operative Stores	0.98	-	-	0.98
59	7475-103(05)	Loan to College and University Co-operative Stores	0.07	-	-	0.07
60	7615-200	Miscellaneous Loans	32.48	-	-	32.48
Grand Total			8,779.94	132.96	(-) 20.54	8,933.44

Appendix 2.1

Statement of various grants/appropriations where saving was more than Rs 10 crore each or more than 20 per cent of the total provision (Refer paragraph 2.2.1 ; page 34)

(Rupees in crore)

S.No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1	14	Sales Tax	233.43	47.07	20.2
2	36	Co-Operation	85.74	24.35	28.4
3	41	Community Development	1765.09	458.56	26.0
Capital-Voted					
4	3	Secretariat	10.00	10.00	100.0
5	9	Forest	62.21	35.17	56.5
6	22	Area Development	157.71	32.30	20.5
7	24	Education, Art and Culture	62.15	21.69	34.9
8	33	Social Security and Welfare	114.17	79.81	69.9
9	35	Miscellaneous Community and Economic Services	42.77	236.82 ⁹	553.7
10	36	Co-Operation	75.64	42.98	56.8
11	37	Agriculture	143.06	41.03	28.7
12	46	Irrigation	1057.52	230.19	21.8
Total			3,809.49	1,259.97	

⁹ see footnote 1 at page 1 (also see page 3)

Appendix 2.2

Statement of various grants/appropriations where excess expenditure was more than Rs 1 crore each or more than 10 per cent of the total provision (Refer paragraph 2.2.3; page 36)

(Rupees in crore)

S. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess	Percentage of Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	21-Roads and Bridges	3054-Roads and Bridges 02-Strategic and Border Roads 337-Road Works 01-Through the Border Road Development Board 01-Maintenance and Restoration	14.84	117.00	102.16	688.4
2.	21-Roads and Bridges	3054-Roads and Bridges 80-General 001-Direction and Administration 01-Proportionate expenditure exhibited under Major head "2059 Public Works" 01-Establishment	53.85	60.39	6.54	12.1
3.	27-Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply (09) Jodhpur Lift Canal	47.66	52.83	5.17	10.8
4.	27-Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programmes 01-Other Rural Water Supply Schemes	447.29	505.83	58.54	13.1
Capital-Voted						
1.	21-Roads and Bridges	5054-Capital Outlay on Roads and Bridges 02-Strategic and Border Roads 337-Road Works 03-Through Border Road Development Board	38.19	53.04	14.85	38.9
2.	27-Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 03-Other Rural Water Supply Programmes 01- Other Rural Water Supply Schemes	129.36	143.38	14.02	10.8
TOTAL			731.19	932.47	201.28	

Appendix 2.3

Excess over provision of previous years requiring regularisation

(Refer paragraph 2.2.4; page 36)

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2006-07	3	17	0.39	Examined by PAC
		31	A	Not Examined by PAC
		45	B	Not Examined by PAC
	3	4	C	Not Examined by PAC
		13	0.02	Not Examined by PAC
		43	0.01	Not Examined by PAC
		17	0.19	Examined by PAC
2007-08	4	22	0.02	Not Examined by PAC
		27	8.72	Not Examined by PAC
		33	10.34	Not Examined by PAC
		13	0.01	Not Examined by PAC
	4	21	0.12	Not Examined by PAC
		38	0.06	Not Examined by PAC
		46 (Revenue)	0.01	Not Examined by PAC
		46 (Capital)	0.03	Not Examined by PAC
TOTAL	7/7		19.92	

A Only Rs.11,913

B Only Rs.1,871

C Only Rs.22,934

Appendix 2.4

Cases where supplementary provision (Rupees one crore or more in each case) proved unnecessary (Refer paragraph 2.2.6; page 37)

(Rupees in crore)

S.No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A Revenue (Voted)					
1	30-Tribal Area Development	1,045.43	888.06	157.37	34.00
2	32-Civil Supplies	47.65	46.29	1.36	2.55
3	36-Co-operation	80.74	61.39	19.35	5.00
4	41-Community Development	1,425.09	1,306.53	118.56	340.00
Total Revenue		2,598.91	2,302.27	296.64	381.55
B Capital (Voted)					
5	19-Public Works	87.27	83.85	3.42	13.74
6	27-Drinking Water Scheme	2,651.88	2,498.05	153.83	69.00
7	33-Social Security and Welfare	50.64	34.36	16.28	63.53
Total Capital		2,789.79	2,616.26	173.53	146.27
Grand Total		5,388.70	4,918.53	470.17	527.82

Appendix 2.5

Statement of various grants/appropriation where supplementary provision proved insufficient by more than Rs 1 crore each (Refer paragraph 2.2.6; page 37)

(Rupees in crore)

S. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue-Voted							
1	9	Forest	234.37	69.23	303.60	309.43	5.83
2	16	Police	1,247.11	294.15	1,541.26	1,577.68	36.42
3	19	Public Works	257.98	41.21	299.19	308.65	9.46
4	24	Education, Art and Culture	6,415.92	667.98	7,083.90	7,255.55	171.65
5	26	Medical and Public Health and Sanitation	1,742.27	213.36	1,955.63	1,964.38	8.75
6	27	Drinking Water Scheme	1,189.84	125.34	1,315.18	1,406.53	91.35
Capital-Voted							
7	11	Miscellaneous Social Services	6.22	0.70	6.92	7.96	1.04
8	21	Roads and Bridges	581.49	38.20	619.69	633.38	13.69
Total			11,675.20	1,450.17	13,125.37	13,463.56	338.19

Appendix 2.6

Excess/Unnecessary/Insufficient re-appropriation of funds

(Refer: paragraph 2.2.7; page 38)

(Rupees in crore)

S. No.	Grant Number	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
1.	15	Pensions and other Retirement Benefits	2071-Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 01-Pensions to State Employees	(+) 462.00	(-) 329.88
2.	15	Pensions and other Retirement Benefits	2071-Pensions and other Retirement Benefits 01-Civil 105-Family Pensions	(+) 110.00	(-) 80.82
3.	16	Police	2055-Police 104-Special Police 01-Sepoy Unit	(+) 6.08	(-) 1.70
4.	22	Area Development	4575-Capital Outlay on Other Special Areas Programmes 06-Border Area Development (Central Assistance) 800-Other expenditure 01-For Zila Parishads (Rural Development Cell)	(+) 27.83	(-) 1.17
5.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Schemes 01-General	(+) 34.82	(-) 5.44
6.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 01-General Urban Water Supply Schemes 02-Other Urban Water Supply Schemes	(+) 3.06	(-) 3.20
7.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 05-Water Supply Schemes with the assistance from KFW Germany (Through Chief Engineer, Project Management Cell, Churu) 01-Construction Works	(+) 1.28	(-) 1.03
8.	29	Urban Plan and Regional Development	4217-Capital Outlay on Urban Development 03-Integrated Development of Small and Medium Towns 800-Other expenditure 02-Urban Roads and drainage etc. 07-For various Urban Bodies	(+) 25.63	(-) 3.84
9.	34	Relief from Natural Calamities	2245-Relief on account of Natural Calamities 02-Floods, Cyclones etc. 192-Assistance to Municipalities/Municipal Councils	(+) 37.34	(-) 1.16
10.	11	Miscellaneous Social Services	4250-Capital Outlay on Other Social Services 800-Other expenditure 01-Facilities to Pilgrims 01-Through the Religious Town Development Committee	(-) 2.55	(+) 1.04
11.	19	Public Works	2059-Public Works 80-General 053-Maintenance and Repairs 04-Through the Registrar, Revenue Board	(-) 7.87	(+) 1.32
12.	21	Roads and Bridges	3054-Roads and Bridges 02-Strategic and Border Roads 337-Road Works 01-Through the Border Road Development Board 01-Maintenance and Restoration	(-) 30.16	(+) 102.16
13.	21	Roads and Bridges	3054-Roads and Bridges 80-General 001-Direction and Administration 01-Proportionate expenditure exhibited under Major head "2059 Public Works" 01-Establishment	(-) 1.93	(+) 6.54

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(Rupees in crore)

S. No.	Grant Number	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
14.	24	Education, Art and Culture	2202-General Education 01-Elementary Education 101-Government Primary Schools 01-Upper Primary Schools for Boys	(-) 13.46	(+) 3.28
15.	26	Medical and Public Health and Sanitation	2210-Medical and Public Health 03-Rural Health Services-Allopathy 103-Primary Health Centres 01-Primary Health Centre	(-) 11.82	(+) 2.57
16.	26	Medical and Public Health and Sanitation	2211-Family Welfare 200-Other Services and Supplies 01-Conventional Contraceptives	(-) 11.24	(+) 1.44
17.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 01-General Urban Water Supply Schemes 12-Water Supply to Jaipur from Bisalpur Project	(-) 68.83	(+) 2.21
18.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 05-Dewas Project 03-Through the Tourism Department	(-) 7.14	(+) 7.14
19.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 18-Fluoride Control Project, Kekri Sarwar Phase II	(-) 1.44	(+) 1.35
20.	37	Agriculture	2401-Crop Husbandry 800-Other expenditure 27-National Agriculture Development Project (SCA) 04-Through Dairy Development	(-) 4.54	(+) 4.54
21.	9	Forest	2406-Forestry and Wild Life 01-Forestry 001-Direction and Administration 02-Subordinate and expert staff	(+) 3.17	(+) 6.37
22.	16	Police	2055-Police 101-Criminal Investigation and Vigilance 01-Criminal Branch	(+) 1.63	(+) 2.14
23.	21	Roads and Bridges	5054-Capital Outlay on Roads and Bridges 02-Strategic and Border Roads 337-Road Works 03-Through Border Road Development Board	(+) 23.19	(+) 14.85
24.	21	Roads and Bridges	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 800-Other expenditure 02-Other Rural Construction Programme 01-Rural Roads	(+) 4.57	(+) 1.68
25.	24	Education, Art and Culture	2202-General Education 02-Secondary Education 109-Government Secondary Schools 01-Boys School	(+) 25.24	(+) 167.72
26.	26	Medical and Public Health and Sanitation	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospitals and Dispensaries 03-Other Hospitals and Dispensaries 01-General Hospital	(+) 10.50	(+) 4.13
27.	26	Medical and Public Health and Sanitation	2210-Medical and Public Health 03-Rural Health Services-Allopathy 104-Community Health Centres 01-Community Health Centre	(+) 7.76	(+) 3.01

Appendix - 2.6

(Rupees in crore)

S. No.	Grant Number	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
28.	26	Medical and Public Health and Sanitation	2211-Family Welfare 101-Rural Family Welfare Services 02-Rural Sub-Centre	(+) 15.00	(+) 3.25
29.	27	Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 07-Water Supply Scheme, Jaipur	(+) 1.41	(+) 3.09
30.	27	Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programmes 01-Other Rural Water Supply Schemes	(+) 1.28	(+) 58.54
31.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 03-Other Rural Water Supply Programmes 01-Other Rural Water Supply Schemes	(+) 20.80	(+) 14.02
32.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 08-Summer Season Contingency	(+) 7.31	(+) 2.47
33.	15	Pensions and other Retirement Benefits	2071-Pensions and Other Retirement Benefits 01-Civil 102-Commuted value of Pensions	(-) 218.00	(-) 6.30
34.	15	Pensions and other Retirement Benefits	2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 01-Gratuity to State employees	(-) 353.00	(-) 7.55
35.	15	Pensions and other Retirement Benefits	2071-Pensions and Other Retirement Benefits 01-Civil 115-Leave Encashment Benefits	(-) 36.00	(-) 9.86
36.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 02-Desertation	(-) 21.54	(-) 1.24
37.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 99-Maintenance Percentage charges (O & M) transferred from Major Head 2215-Water Supply and Sanitation-01-102 for Rural Water Supply Schemes	(-) 111.01	(-) 8.34
38.	28	Special Programmes for Rural Development	4515-Capital Outlay on Other Rural Development Programmes 101-Panchayati Raj 06-Drought Prone Area Development Programme (State Share) 01-For Zila Parishad (Rural Development Cell)	(-) 1.03	(-) 1.48
39.	41	Community Development	2515-Other Rural Development Programmes 198-Assistance to Gram Panchayats 06-National Nutritious Assistance Programme under Mid day meal Assistance (for the students of Elementary Schools of Gram Panchayat) 02-Functional/Activities	(-) 34.57	(-) 5.72

Appendix 2.7

Results of review of substantial surrenders made during the year

(Refer paragraph 2.2.9 ; page 38)

S. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (Rupees in crore)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
1.	Interest payment	2049-01-101(01)[99]	191.26	191.26	100.0
2.	Public Debt	6003-106(02)[04]	18.44	18.44	100.0
3.		6003-110	100.00	100.00	100.0
4.	03-Secretariat	3451-102(04)[01]	40.00	40.00	100.0
5.		5475-800(09)[01]	10.00	10.00	100.0
6.	08-Revenue	2029-103(04)[02]	10.76	10.61	98.6
7.	09-Forest	4406-01-800[02]	50.00	34.20	68.4
8.	14-Sales Tax	2040-800(02)[03]	25.00	25.00	100.0
9.	15-Pension and other retirement benefit	2071-01-104(01)	688.00	353.00	51.3
10.	21-Roads and Bridges	3054-02-337(01)[01]	45.00	30.16	67.0
11.		5054-04-800(11)[08]	38.45	19.37	50.4
12.	22-Area Development	4705-103(03)[02]	22.94	16.09	70.1
13.		4705-105(04)	27.10	16.98	62.7
14.		4705-106(01)[02]	16.00	14.73	92.1
15.	24-Education, Art and Culture	2202-01-102(06)	10.00	10.00	100.0
16.		2202-02-109(06)	87.00	87.00	100.0
17.		2202-02-110(04)[01]	15.00	15.00	100.0
18.		4202-01-202(09)	30.00	23.45	78.2
19.	26-Medical and Public Health Sanitation	2210-01-110(05)[02]	50.00	32.00	64.0
20.		2210-06-101(14)[01]	150.97	87.92	58.2
21.		2211-103(03)	14.00	14.00	100.0
22.		2211-200(01)	14.00	11.25	80.4
23.	27-Drinking Water Scheme	4215-01-101(01)[44]	15.00	10.00	66.7
24.		4215-01-101(01)[55]	13.00	10.79	83.0
25.		4215-01-101(05)[01]	10.00	10.00	100.0
26.		4215-01-102(01)[38]	10.00	10.00	100.0
27.		4215-01-102(01)[99]	182.56	111.01	60.8
28.		4215-01-102(32)	15.00	11.61	77.4
29.	29-Urban Plan and Regional Development	2217-80-192(01)	17.53	17.53	100.0
30.		2217-80-800(05)[01]	10.00	10.00	100.0
31.		4217-60-050(03)	100.00	70.79	70.8
32.	30-Tribal Area Development	2202-02-796(03)	10.00	10.00	100.0
33.		2211-800(01)	45.00	45.00	100.0
34.		2515-102(01)[02]	34.00	34.00	100.0
35.		2515-102(01)[05]	26.00	13.17	50.6
36.		2515-196(06)[02]	206.45	141.30	68.4
37.	33-Social Security and Welfare	4225-03-800(04)[01]	13.68	13.68	100.0
38.		4236-02-800(01)	26.00	26.00	100.0
39.	34-Relief from National Calamities	2245-01-104(02)	30.00	23.27	77.6
40.		2245-01-800(01)[08]	213.99	186.77	87.3
41.	35-Miscellaneous Community and Economic Services	5475-800(05)	40.25	28.98	72.0
42.	36-Co-operation	2425-800(02)	25.00	19.50	78.0

Appendix - 2.7

S. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (Rupees in crore)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
43.		6425-108(04)	22.92	14.01	61.1
44.		6425-108(07)	27.27	23.52	86.2
45.	37-Agriculture	2401-110(02)	22.30	18.94	84.9
46.		2401-800(26)[01]	37.80	37.80	100.0
47.		2401-800(26)[02]	29.40	29.40	100.0
48.		2401-800(26)[03]	37.80	37.80	100.0
49.		4401-800(03)[04]	48.34	30.75	63.6
50.	39-Animal Husbandry and Medical	2403-001(01)[09]	15.00	14.97	99.8
51.	41-Community Development	2515-102(01)[01]	340.00	339.80	99.9
52.		2515-102(01)[07]	48.00	48.00	100.0
53.		2515-102(01)[13]	25.60	25.57	99.9
54.		2515-198(15)[02]	32.00	16.00	50.0
55.	46-Irrigation	4700-04-001(04)[02]	31.40	15.73	50.0
56.		4701-72-001(01)[01]	16.87	12.33	73.1
57.		4702-800(06)[02]	11.06	10.16	91.9
58.	48-Power	2801-80-800(29)[01]	36.00	36.00	100.0
59.		2801-80-800(29)[02]	28.00	28.00	100.0
60.		2801-80-800(29)[03]	36.00	36.00	100.0
61.	50-Rural Employment	2505-02-800(01)[03]	16.00	11.60	72.5
62.		2505-102(02)[01]	40.00	40.00	100.0
63.	51-Special Organisational Scheme for Welfare of Scheduled Castes	2515-102(01)[03]	51.00	51.00	100.0
Total			3,650.14	2,841.24	

Appendix 2.8

Surrenders in excess of actual savings (Rs 50 lakh or more)

(Refer paragraph 2.2.10; page 39)

(Rupees in crore)

S. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	30-Tribal Area Development	1,079.43	191.37	193.80	2.43
2.	33-Social Security and Welfare	1,160.72	52.65	54.07	1.42
3.	37-Agriculture	615.98	42.52	47.71	5.19
4.	39-Animal Husbandry and Medical	228.58	4.26	5.17	0.91
Capital – Voted					
5.	24-Education, Art and Culture	62.15	21.69	23.17	1.48
6.	30-Tribal Area Development	224.29	4.69	6.13	1.44
Total		3,371.15	317.18	330.05	12.87

Appendix 2.9

Details of saving of Rs 1 crore and above not surrendered

(Refer paragraph 2.2.11; page 39)

(Rupees in crore)

S. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue – Voted				
1.	6-Administration of Justice	6.78	3.37	3.41
2.	15-Pensions and other Retirement Benefits	482.23	47.41	434.82
3.	34-Relief from Natural Calamities	72.23	66.92	5.31
4.	41-Community Development	458.56	452.90	5.66
5.	46-Irrigation	9.95	3.44	6.51
Capital- Voted				
6.	22-Area Development	32.30	30.97	1.33
7.	27-Drinking Water Scheme	222.83	170.34	52.49
8.	28-Special Programme for Rural Development	16.56	15.08	1.48
9.	29-Urban Plan and Regional Development	5.79	1.98	3.81
10.	35-Miscellaneous Community and Economic Services	236.82	24.80	212.02
11.	46-Irrigation	230.19	220.25	9.94
Total		1,774.24	1,037.46	736.78

Appendix 2.10

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Refer paragraph 2.2.11; page 39)

(Rupees in crore)

S.No.	Grant No	Major Head	Amount of Surrender	Percentage of Total Provision
(1)	(2)	(3)	(4)	(5)
1.	Interest Payments	2049	215.97	3.3
2.	Public Debt	6003, 6004	101.67	4.0
3.	3	5475	10.00	100.0
4.	9	4406	35.16	56.5
5.	14	2040	47.30	20.3
6.	15	2071	47.41	1.2
7.	17	2056	10.16	15.5
8.	19	4055, 4059, 4202, 4210, 4211, 4215, 4220, 4225, 4235, 4250, 4403, 4515, 4700, 4701, 4853, 5425	16.76	16.6
9.	22	4575, 4705	30.97	19.6
10.	24	4202	23.17	37.3
11.	27	4215	170.34	6.3
12.	28	4515	15.08	12.9
13.	30	2029, 2052, 2202, 2204, 2205, 2210, 2211, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2802, 2851, 2852, 2853, 3425, 3435, 3452, 3475	193.80	17.9
14.	33	2225, 2230, 2235, 2236	54.07	4.7
15.		4225, 4235, 4236, 6225, 6235	79.17	69.3
16.	34	2245	66.92	6.1
17.	35	4047, 5465, 5475	24.80	58.0
18.	36	2408, 2425	24.30	28.3
19.		4408, 4425, 6408, 6425	42.98	56.8
20.	37	2401, 2415, 2435	47.71	7.7
21.		4401, 4415, 6401	40.57	28.4
22.	41	2515	452.90	25.7
23.	46	4700, 4701, 4702, 4711	220.25	20.8
24.	48	2801	87.23	5.9
25.	50	2505, 2515	13.77	4.0
26.	51	2029, 2052, 2202, 2205, 2210, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2501, 2505, 2515, 2802, 2851, 2852, 3475	21.42	4.3
Total			2,093.88	

Rush of Expenditure at the end of the year

(Refer paragraph 2.2.12; page 39)

(Rupees in crore)

S. No.	Grant Number and Name	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
1.	9-Forest	4406-Capital outlay on Forestry and Wild Life 01-forestry 800-Other expenditure 02-Different Projects for Forests/Camps	12.83	12.83	15.80	81.2	81.2
2.	10-Miscellaneous General Services	2075- Miscellaneous General Services 797-Transfer to Reserve Funds/Deposit Accounts 01-Transfer to Head 8235-117 Guarantee Redemption Fund	17.49	17.49	32.91	53.1	53.1
3.	34-Relief from Natural Calamities	2245-Relief on account of Natural Calamities 01-Drought 800-Other expenditure 01-Expenditure on Relief Works	25.19	23.94	40.17	62.7	59.6
4.	37-Agriculture	2401-Crop Husbandry 800-Other expenditure 25-Crop compensation	60.77	58.72	89.54	67.9	65.6
5.		4401-Capital outlay on Crop Husbandry 800-Other expenditure 03-Agriculture Development Project (S.C.A.)	35.21	27.44	41.34	85.2	66.4
6.	48-Power	2801-Power 80-General 800-Other expenditure 12-Grant for interest to Rajasthan Vidyut Utpadan Nigam Ltd.	18.99	18.99	18.99	100.0	100.0
7.	Interest Payment	2049-Interet Payments 03-Interest on Small Savings, Provident Funds etc. 104-Interest on State Provident Funds 02-Interest on Contributory Provident Funds	57.20	57.20	107.79	53.1	53.1
8.		2049-Interet Payments 03-Interest on Small Savings, Provident Funds etc. 117-Interest on Defined Contribution Pension Scheme 01-For Government Employees	21.59	21.59	40.36	53.5	53.5
9.		2049-Interet Payments 60-Interest on other obligations 101-Interest on Deposits 04-Interest on deposits of State Industrial and Mineral Development Corporation Limited	13.58	13.58	22.70	59.8	59.8
10.	Public Debt.	6003-Internal Debt of the State Government 108-Loans from National Co-operative Development Corporation	10.68	10.68	18.83	56.7	56.7
Total			273.53	262.46	428.43		

Appendix 2.12

Pending Detailed Contingent bills for the years up to 2008-09

(Refer paragraph 2.3.1; page 40)

(Rupees in crore)

S.No.	Department	Number of AC bills	Amount
1.	Animal Husbandry	33	0.13
2.	Anti Corruption	6	0.01
3.	Achieves and Museum	2	0.39
4.	Ayurved	7	2.83
5.	Ayurved College	2	0.01
6.	Civil Defence and Home Guard	8	0.10
7.	Sales Tax	1	A
8.	Divisional Commissioner	3	0.03
9.	Election	100	2.35
10.	Fisheries	1	0.01
11.	Food and Civil Supplies	30	0.52
12.	General Administration	66	2.37
13.	Governor	3	0.01
14.	Government Press	1	B
15.	Ground Water	2	C
16.	Harish Chandra Mathur Rajasthan State Institute of Public Administration	1	0.01
17.	Industries	3	0.06
18.	Irrigation	6	0.56
19.	Jail	16	0.18
20.	Judicial	8	0.06
21.	Medical and Health Services	13	0.40
22.	Medical College	9	1.05
23.	Mines and Geology	9	0.94
24.	National Cadet Core	14	0.27
25.	Public Health Engineering	4	0.02
26.	Public Works	6	0.73
27.	Police	148	5.90
28.	Primary and Secondary Education	68	0.88
29.	Printing and Stationery	1	D
30.	Rajasthan State Motor Garage	5	0.26
31.	Rajasthan Public Service Commission	1	0.01
32.	Relief	38	7.54
33.	Revenue	375	40.01
34.	Revenue Board	37	12.33
35.	Science and Technology	13	0.03
36.	Social Welfare	2	0.07
37.	State Insurance and General Provident Fund	3	0.03
38.	Tourism	4	0.34
39.	Rajasathan Armed Constabulary	3	0.02
40.	Prosecution	2	E
41.	Employees State Insurance Hospital	2	F
42.	Circuit House (Dak Bungalow)	1	0.03
43.	Criminal Investigation Department (Crime Branch)	5	8.37
44.	Local Fund Audit	2	0.13
45.	Technical Education	1	G
46.	Economics and Statistics	2	0.05
Total		1067	89.04

A: Rs 12,390; B: Rs 12,928; C: Rs 16,000; D: Rs 15,000; E: Rs 9,402; F: Rs 20,899 and G: Rs 880.

Appendix 3.1

Utilisation Certificates outstanding as on 31 March 2009

(Refer paragraph: 3.1; page 43)

(Rupees in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1.	Environment	1997-98	30	27.56	29	27.03	1	0.53
		1998-99	25	26.20	21	24.39	4	1.81
		2003-04	3	10.27	2	7.49	1	2.78
		Total	58	64.03	52	58.91	6	5.12
2.	Science and Technology	1998-99	135	40.46	133	40.04	2	0.42
		2002-03	83	25.78	70	21.64	13	4.14
		2003-04	31	11.69	17	8.77	14	2.92
		2004-05	48	4.80	28	2.29	20	2.51
		2005-06	117	31.40	21	7.16	96	24.24
		2006-07	49	18.01	11	3.71	38	14.30
		2007-08	105	120.34	0	0	105	120.34
		Total	568	252.48	280	83.61	288	168.87
3.	Animal Husbandry	1994-95	10	17.72	9	15.86	1	1.86
		2002-03	13	85.92	12	79.99	1	5.93
		2003-04	17	167.31	16	67.31	1	100.00
		2004-05	15	105.52	14	82.65	1	22.87
Total	55	376.47	51	245.81	4	130.66		
4.	Industries (2851)	2005-06	25	2413.21	24	2304.21	1	109.00
		2007-08	25	2154.42	21	2060.48	4	93.94
		Total	50	4567.63	45	4364.69	5	202.94
5.	Industries (2852)	2003-04	19	1258.34	18	1148.34	1	110.00
		2004-05	14	696.07	13	413.07	1	283.00
		2005-06	15	690.29	12	340.29	3	350.00
		2006-07	15	550.56	13	363.35	2	187.21
		2007-08	16	1013.80	13	693.58	3	320.22
Total	79	4209.06	69	2958.63	10	1250.43		
6.	Social Welfare (2235)	1995-96	47	30.41	44	23.10	3	7.31
		1996-97	140	103.81	139	99.19	1	4.62
		1997-98	232	89.94	231	88.42	1	1.52
		1999-00	256	220.23	255	218.28	1	1.95
		2000-01	260	208.46	251	203.06	9	5.40
		2001-02	361	439.98	355	435.73	6	4.25
		2002-03	335	368.88	322	348.08	13	20.80
		2003-04	276	391.83	265	347.52	11	44.31
		2004-05	316	328.87	253	276.09	63	52.78
		2005-06	225	215.11	154	154.52	71	60.59
		2006-07	101	99.54	53	56.68	48	42.86
		Total	2549	2497.06	2322	2250.67	227	246.39
		7.	Social Welfare (2225)	2004-05	308	235.46	260	188.18
2007-08	76			113.31	0	0	76	113.31
Total	384			348.77	260	188.18	124	160.59

Appendix - 3.1

(Rupees in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
8.	Co-operative	2005-06	21	64.02	18	42.65	3	21.37
		2006-07	8	5.48	3	4.48	5	1.00
		2007-08	9	7.50	2	6.10	7	1.40
		Total	38	77.00	23	53.23	15	23.77
9.	Tourism	2006-07	1	0.38	0	0	1	0.38
		Total	1	0.38	0	0	1	0.38
10.	Medical	2007-08	3	34.32	0	0	3	34.32
		Total	3	34.32	0	0	3	34.32
11.	Family Welfare	2007-08	1	486.00	0	0	1	486.00
		Total	1	486.00	0	0	1	486.00
12.	Public Health Engineering	2006-07	1	0.23	0	0	1	0.23
		Total	1	0.23	0	0	1	0.23
Grand Total			3787	12913.43	3102	10203.73	685	2709.70

Appendix 3.2

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

(Refer Paragraph: 3.2; page 44)

S. No.	Department	Year for which accounts had not been received	Grant received during preceeding year (Rupees in lakh)
Higher Education			
1.	Maharshi Dayanand Saraswati University Ajmer	2006-07, 2007-08	421.20
2.	Rajasthan Agricultural University, Bikaner	2007-08	6264.35
3.	Bikaner University, Bikaner	2007-08	180.00
4.	Jagadguru Ramanandacharya Sanskrit University, Jaipur	2005-06, 2006-07, 2007-08	128.73
5.	Rajasthan Ayurved University, Jodhpur	2006-07, 2007-08	200.00
6.	Vardhman Mahavir Open University, Udaipur	2007-08	400.00
7.	Kota University, Kota	2005-06, 2006-07, 2007-08	150.00
8.	B.J.S. Rampuria Jain College, Bikaner	2006-07, 2007-08	59.87
9.	Guru Nanak Khalsa College, Sriganganagar	2005-06, 2006-07, 2007-08	98.13
10.	Gyan Jyoti P.G. College, Srikanpur, Sriganganagar	2004-05, 2005-06, 2006-07, 2007-08	46.64
11.	Vinodni P.G. College, Khetri, Jhunjhunu	2007-08	79.12
12.	Seth Gyarsi Ram Bansidhar Poddar College, Navalgarh, Jhunjhunu	2006-07, 2007-08	36.67
13.	Khandelwal Vaish P.G. Girls College, Jaipur	2006-07, 2007-08	46.18
14.	Rajasthan Sanskrit Academy Jaipur	2006-07, 2007-08	26.45
15.	Shri Sat Sai College for woman Jaipur	2007-08	81.45
16.	Lal Bahadur Shastri College Jaipur	2004-05, 2005-06, 2006-07, 2007-08	91.44
17.	Shri Agarsen P.G. Shiksha College, Jamdoli, Jaipur	2007-08	18.21
18.	Lachoo Memorial Science College, Jodhpur	2006-07, 2007-08	36.40
19.	Mahila College, Jodhpur	2006-07, 2007-08	51.90
20.	Shri Jain Terapanth College, Ranawas, Pali	2006-07, 2007-08	27.36
21.	Vijay Singh Pathik Sharmjeevi College, Ajmer	2007-08	42.10
22.	Rajasthan Hindi Granth Academy, Jaipur	2007-08	78.50
23.	Vidhya Bhawan Society, Udaipur	2007-08	56.61
24.	Mahesh Shikshan Sansthan, Jodhpur	2006-07, 2007-08	136.59
25.	Harubai Uppadhaya Woman College, Hatundi, Ajmer	2007-08	28.46
26.	Adarsh Degree College, Ajmer	2006-07, 2007-08	17.04
27.	Churu Balika College, Churu	2007-08	15.50
28.	Kamladevi Gauridutt Mittal Civil College, Churu	2006-07, 2007-08	13.58
29.	Meena Girls College, Sangariya, Hanumangarh	2006-07, 2007-08	23.56
30.	Kanodiya P.G. Sharda College, Mukandgarh, Jhunjhunu	2006-07, 2007-08	24.34
31.	Shri Veer Balika College, Jaipur	2007-08	55.54
32.	S.S. Jain Subodh College, Jaipur	2006-07, 2007-08	67.28
33.	Vedic Kanya College, Jaipur	2005-06, 2006-07, 2007-08	71.08
Total			9074.28
Secondary Education			
1.	Shri Guru Nanak Sr. Higher Secondary, School, Sriganganagar	2007-08	46.97
2.	K.D. Jain Sr. Hr. Sec. School, Kishangarh, Ajmer	2006-07, 2007-08	119.26
3.	Adarsh Sr. Sec. School, Ajmer	2006-07, 2007-08	40.47
4.	Saini Sr. Sec. School, Manu Marg, Alwar	2002-03 to 2007-08	20.74
5.	Shri Jamna Das Madhavji Hr. Sec. School, Khadgadi, Bharatpur	2006-07, 2007-08	24.07
6.	Gyan Jyoti Sr. Sec. School, Shrikanpura, Sriganganagar	2005-06, 2006-07, 2007-08	42.54

Appendix - 3.2

S. No.	Department	Year for which accounts had not been received	Grant received during preceeding year (Rupees in lakh)
Secondary Education			
7.	Shri Guru Nanak Girls Sr. Secondary, School, Sriganganagar	2006-07, 2007-08	60.96
8.	Vedic Balika Sr. Sec. School, Jaipur	2007-08	11.70
9.	S.P.R. Saharia Sr. Sec. School, Kaladera, Jaipur	2006-07, 2007-08	52.99
10.	Chopasani Sr. Sec. School, Jodhpur	2006-07, 2007-08	690.21
11.	Seth G.R. Chamariya Sr. Sec. School, Fatehpur Shekhawati, Sikar	2006-07, 2007-08	36.04
12.	Shri Manna Narayan Sr. Sec. School, Dabok, Udaipur	2007-08	33.17
13.	Bhopal Novels Sansthan, Udaipur	2005-06, 2006-07, 2007-08	30.55
14.	Mahila Mandal Balika Sr. Sec. School, Udaipur	2006-07, 2007-08	37.47
15.	Nav Bharat Sr. Sec. School, Udaipur	2006-07, 2007-08	22.14
16.	Sainik School, Chittorgarh	2007-08	39.20
17.	Savitri Sr. Sec. School, Ajmer	2007-08	57.13
18.	Raghu Sr. Sec. School, Churu	2007-08	31.91
19.	Shri Dalnia Sr. Sec. School, Chirawa	2006-07, 2007-08	30.01
20.	Rajasthan Brij Bhasa Academy, Jaipur	2006-07, 2007-08	6.09
21.	M.L.V. Mahila Hr. Sec. School, Bhilwara	2006-07, 2007-08	69.80
22.	D.A.V. Sr. Sec. School, Ajmer	2006-07, 2007-08	45.19
23.	Saraswati Balika Hr. Sec. School, Ajmer	2007-08	56.15
24.	Veer Balika Sr. Sec. School, Jaipur	2007-08	30.34
25.	Shri Maheshwari Sr. Sec. School, Jaipur	2007-08	59.66
26.	S.S. Jain Subodh Sr. Sec. School, Jaipur	2007-08	51.01
27.	Adarsh Vidya Mandir Sr. Sec. School, Jaipur	2007-08	25.99
28.	Bal Mandir School, Bhawani Ganj Mandi, Kota	2006-07, 2007-08	21.59
29.	Bal School, Kota	2006-07, 2007-08	3.94
Total			1797.29
Technical Education			
1.	M.L.V. Textile & Engineering College, Bhilwara	2007-08	137.50
2.	Engineering College, Bikaner	2007-08	32.07
3.	Engineering College, Ajmer	2005-06, 2006-07, 2007-08	101.38
4.	Birla Institute Pilani, Jhunjhunu	2005-06, 2006-07, 2007-08	307.04
5.	L.N.M. Institute of Information Technology, Jaipur	2006-07, 2007-08	500.00
6.	Engineering College, Kota	2006-07, 2007-08	578.00
Total			1655.99
Adult Education			
1.	Zila Shaksharta Samiti, Alwar	2006-07, 2007-08	130.16
2.	Zila Shaksharta Samiti, Bharatpur	2007-08	73.09
3.	Zila Shaksharta Samiti, Bikaner	2006-07, 2007-08	135.60
4.	Jan Shikshan Sansthan, Bikaner	2006-07, 2007-08	14.98
5.	Zila Shaksharta Samiti, Dungarpur	2006-07, 2007-08	28.45
6.	Jan Shikshan Sansthan, Jaipur	2007-08	30.00
7.	Zila Shaksharta Samiti, Sikar	2006-07, 2007-08	170.51
8.	Zila Shaksharta Samiti, Sirohi	2006-07, 2007-08	14.27
9.	Zila Shaksharta Satarkta Shiksha Adhikari, Karauli	2006-07, 2007-08	100.00
10.	Rajasthan Shikshan Parishad, Jaipur	2007-08	3.78
Total			700.84

Appendix - 3.2

S. No.	Department	Year for which accounts had not been received	Grant received during preceeding year (Rupees in lakh)
Sports			
1.	Rajasthan State Sports Council, Jaipur	2007-08	650.49
2.	Gymnastic Federation of India, Jodhpur	2004-05, 2005-06, 2006-07, 2007-08	18.98
Total			669.47
Industries			
1.	Entrepreneurship & Management Development Institute, Jaipur	2006-07, 2007-08	200.00
2.	Bureau of Investment Promotion, Jaipur	2007-08	539.00
3.	Vidhya Bhawan Rural Institute, Udaipur	2007-08	112.73
Total			851.73
Art & Culture			
1.	Jawahar Kala Kendra, Jaipur	2007-08	161.10
2.	Rajasthan Lalit Kala Academy, Jaipur	2007-08	23.61
3.	Indian Institute of Craft & Design Jaipur	2007-08	187.00
4.	Rajasthan Sangeet Natak Academy, Jodhpur	2006-07, 2007-08	113.72
Total			485.43
Primary Education			
1.	Rajasthan Council of Primary Education, Jaipur	2005-06, 2006-07, 2007-08	3419.00
Total			3419.00
Social Justice & Empowerment			
1.	Child Labour Project Society, Alwar	2006-07, 2007-08	58.79
2.	Mahila & Bal Vikas Pariyojana, Bharatpur	2005-06, 2006-07, 2007-08	34.27
3.	Jaipur Child Labour Project Society, Jaipur	2005-06, 2006-07, 2007-08	44.45
4.	Rajasthan Rajya Kalyan Salahkar Board, Jaipur	2006-07, 2007-08	163.52
5.	Child Labour Project Society, Jodhpur	2004-05, 2005-06, 2006-07, 2007-08	34.98
6.	Child Labour Project Society, Udaipur	2007-08	113.13
Total			449.14
Health			
1.	Rajathan Health Society Jaipur	2006-07, 2007-08	10921.82
2.	Rajasthan State T.B. Society, Jaipur	2004-05, 2005-06, 2006-07, 2007-08	24.88
3.	Opium De Addiction Treatment & Training Research Institute, Jodhpur	2005-06, 2006-07, 2007-08	106.30
4.	Swacha Jal & Samudayik Swasthya Project, Udaipur	2002-03 to 2007-08	362.89
5.	Bhagwan Mahavir Viklang Sahayata Samiti, Jaipur	2006-07, 2007-08	510.54
Total			11926.43
Agriculture			
1.	Rajasthan Krashi Seva Nivrat Adhikari Society, Jaipur	2005-06, 2006-07, 2007-08	88.28
2.	Maharana Pratap Krashi & Prodhogiki University, Udaipur	2005-06, 2006-07, 2007-08	2130.00
3.	Horticulture Development Society, Jaipur	2006-07, 2007-08	2259.57
Total			4477.85

Appendix - 3.2

S. No.	Department	Year for which accounts had not been received	Grant received during preceeding year (Rupees in lakh)
Animal Husbandry			
1.	Cattle & Buffalo Breeding (NPC & BB), Jaipur	2006-07, 2007-08	76.00
2.	Fish Farmer Development Agency, Bhilwara	2007-08	0.05
Total			76.05
Environment			
1.	Rajasthan State Pollution Control Board, Jaipur	2007-08	No Grant
Total			No Grant
Co-operative			
1.	Rajasthan Rajya Sahakari Upbhogta Sangh Ltd., Jaipur	2005-06, 2006-07, 2007-08	7.37
Total			7.37
Ministry of Airlines			
1.	Rajasthan Udyan School, Sanganer, Jaipur	2007-08	20.00
Total			20.00
Woman & Child Development			
1.	Zila Mahila Vikas Abhikaran, Jodhpur	2006-07, 2007-08	52.22
Total			52.22
Grand Total : 108 Departments		Annual Accounts : 211	35,663.09

Appendix 3.3

Statement showing performance of the autonomous bodies

(Refer Paragraph: 3.3; page 44)

S. No.	Name of Body	Period of entrustment	Year up to which accounts were received	Period up to which Separate Audit Report issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of Delay
1.	Rajasthan <i>Khadi</i> & Village Industries Board, Jaipur.	2001-02 to 2006-07	2001-02 to 2004-05	2001-02 DAR issued. 2002-03 DAR issued.	SAR yet to be issued.	2005-06* 2006-07	38 months 27 months
2.	Rajasthan State Human Rights Commission, Jaipur	Regular Audit	2006-07	2006-07	Information awaited from Department of Home, Rajasthan, Jaipur.	2007-08 2008-09	15 months 03 months
3.	Rajasthan State Legal Services Authority, Jaipur.	Regular Audit	2007-08	2007-08	Information awaited from Department of Law, Rajasthan, Jaipur.	2008-09	03 months

* Accounts were received in September 2009.

Appendix 3.4

Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings (Refer paragraphs: 1.6.4 and 3.4 pages 20 and 45)

S. No.	Name of Undertakings	Accounts finalised upto	Investment as per the last accounts ¹⁰ finalized (Rs in crore)	Remarks/reasons for delay in preparation of accounts
1.	Jail Manufacture, Ajmer	2006-07	1.28	-
2.	Jail Manufacture, Alwar	2007-08	0.41	-
3.	Jail Manufacture, Bikaner	2007-08	0.95	-
4.	Jail Manufacture, Jaipur	2007-08	1.90	-
5.	Jail Manufacture, Jodhpur	2007-08	1.66	-
6.	Jail Manufacture, Kota	2007-08	0.33	-
7.	Jail Manufacture, Udaipur	2007-08	1.05	-
8.	Departmental Trading of Forest Coupes	2007-08	Nil ¹¹	-
9.	Patta Tendu Scheme	2006-07	Nil ¹¹	-
10.	Sodium sulphate Works, Deedwana	2007-08 ¹²	Nil ¹¹	-
11.	Government Salt Works, Deedwana	2007-08 ¹²	Nil ¹¹	-
12.	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2007-08	6,902.78	-
Total			6,910.36	-

¹⁰ Investment represents balance of fixed capital account and current account of the Government on the last day of the financial year upto which accounts had been finalised.

¹¹ Capital investment of the Government is Nil as the remittances from the undertakings were more than the amount invested by the Government.

¹² Pro forma Accounts of Sodium Sulphate Works, Deedwana and Government Salt Works, Deedwana for 2008-09 have been received.

Appendix 3.5

Department wise/age wise pending cases of misappropriation, defalcation, etc. (cases where Final action was pending at the end of June 2009)
(Refer paragraph: 3.5; page 45)

S. No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and more	Total No. of cases
1.	Revenue	34	17	12	3	1	4	71
2.	Education	77	30	28	17	12	6	170
3.	Medical	22	18	16	4	7	3	70
4.	Public Works	2	6	25	8	4	6	51
5.	Irrigation	9	7	4	0	3	1	24
6.	Ground Water	18	9	5	3	2	0	37
7.	Command Area Development, Indira Gandhi Nahar Pariyojana	2	4	6	2	1	0	15
8.	Indira Gandhi Nahar Pariyojana	20	6	8	2	1	0	37
9.	Forest	5	6	4	1	1	0	17
10.	Public Health Engineering	88	98	93	53	17	3	352
11.	Others	99	37	24	12	5	8	185
Total		376	238	225	105	54	31	1029

Appendix 3.6

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

(Refer Paragraph: 3.5; page 45)

S. No.	Name of Department	Cases of theft/loss of Government Material		Misappropriation		Total	
		No. of cases	Amount (Rs in lakh)	No. of cases	Amount (Rs in lakh)	No. of cases	Amount (Rs in lakh)
1.	Revenue	30	75.07	41	290.56	71	365.63
2.	Education	97	103.57	73	215.04	170	318.61
3.	Medical	32	42.08	38	286.97	70	329.05
4.	Public Works	19	6.89	32	218.98	51	225.87
5.	Irrigation	13	8.09	11	92.66	24	100.75
6.	Ground Water	35	52.22	2	3.52	37	55.74
7.	Command Area Development, Indira Gandhi Nahar	13	18.51	2	1.04	15	19.55
8.	Indira Gandhi Nahar	33	98.08	4	46.01	37	144.09
9.	Forest	13	15.35	4	78.75	17	94.10
10.	Public Health Engineering	324	231.42	28	184.16	352	415.58
11.	Others	80	182.82	105	1701.20	185	1884.02
Total		689	834.10	340	3118.89	1029	3952.99

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

Terms	Description
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.

Appendix - 4.1

Terms	Description
State implementing schemes	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for Sarva Siksha Aviyan and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.

AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
FCP	Fiscal Correction Path
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
O&M	Operation and Maintenance
PAC	Public Accounts Committee
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
UC	Utilisation Certificate
VAT	Value Added Tax