

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

A. General Data

S. No.	Particulars	Figures	
1	Area	3,42,239 sqkm	
2	Population		
	a. As per 2001 Census	5.65 crore	
	b. As per 2011 Census	6.85 crore	
3	Density of Population 2001 (All India Density = 325 persons per sqkm)	165 persons per sqkm	
	Density of Population 2011 (All India Density = 382 persons per sqkm)	200 persons per sqkm	
4	*Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)	21.7 per cent	
5	a. Total Literacy (2001) (All India Average = 65.4 per cent) [®]	60.4 per cent	
	b. Total Literacy (2011) (All India Average = 73.0 per cent) [®]	66.1 per cent	
6	Infant mortality * (per 1000 live births) (All India Average = 40 per 1000 live births)	47	
7	Life Expectancy at birth** (All India Average = 67.5 years)	67.5 years	
8	Gini Coefficient***		
	a. Rural (All India = 0.29)	0.23	
	b. Urban (All India = 0.38)	0.38	
9	Gross State Domestic Product (GSDP) 2014-15 at current price	₹ 5,74,549 crore	
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2005-06 to 2014-15	Rajasthan	14.89 per cent
		General Category States	13.86 per cent
11	GSDP CAGR (2005-06 to 2014-15)	Rajasthan	16.78 per cent
		General Category States	15.44 per cent
12	Population Growth# (2005-06 to 2014-15)	Rajasthan	15.79 per cent
		General Category States	12.76 per cent

B. Financial Data^{\$}

Particulars	CAGR		Annual Growth	
	2005-06 to 2013-14		2013-14 to 2014-15	
	General Category States	Rajasthan	General Category States	Rajasthan
	(In per cent)			
a. of Revenue Receipts	15.76	17.26	16.10	22.63
b. of Own Tax Revenue	15.32	16.48	10.51	15.52
c. of Non Tax Revenue	13.53	22.16	10.07	(-) 2.55
d. of Total Expenditure	15.23	16.66	19.32	23.74
e. of Capital Expenditure	14.61	15.57	21.87	17.85
f. of Revenue Expenditure on Education	17.10	16.05	14.55	26.49
g. of Revenue Expenditure on Health	16.20	18.48	28.73	35.32
h. of Salary and Wages	15.23	14.67	11.75	14.05
i. of Pension	18.70	21.42	12.43	23.43

* Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), Page 66.

** Life Expectancy of birth (Economic Survey 2014-15, Table 9.1, Page A 129).

***Gini-coefficient (latest figures available for 2009-10 has been adopted)

http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

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

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

[®] CensusInfo India 2011 Final Population Totals.

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

Structure of Government Accounts:

The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Source: Government Accounting Rules, 1990

Appendix 1.2 Part-B Layout of Finance Accounts (Refer Paragraph 1.1; page 2)

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

Statement No.	Layout
Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below, Notes to Accounts including accounting policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2014-15.
2	Summary of all receipts and disbursements of the State during the year in the consolidated fund, contingency fund and public account of the State.
3	Summary of revenue and capital receipts and receipts from borrowings of the Government consisting of loans from Government of India (GoI) and market loans raised by the Government.
4	Summary of revenue and capital expenditure and repayment of loans raised by the State by functions and objects of expenditure.
5	Summarised statement of capital outlay showing progressive expenditure to the end of 2014-15 by function.
6	Summary of debt position of the State which includes borrowing from internal debt, GoI, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
8	Summary of Investment of State Government in the equity capital.
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, Local Bodies and other Institutions.
10	Statement of Grants-in-aid given by the State Government, organised by grantee institutions group wise
11	Distribution between the charged and voted expenditure incurred during the year.
12	Summary account of sources and applications of funds for expenditure other than revenue account.
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account.
Volume II Part I: This part contains nine statements presenting details of transaction by minor heads corresponding to statements in Volume I:	
14	Detailed account of revenue and capital receipts by minor heads.
15	Accounts of revenue expenditure by minor heads under non-plan and plan separately and a comparison with the figures for the previous year.
16	Accounts of capital expenditure by minor heads under non-plan and plan separately and a comparison with the figures for the previous year. Cumulative capital expenditure up to the end of the year is also depicted
17	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
18	Detailed account of loans and advances given by the State Government, the amount of loan repaid during the year, the balance as on 31 March 2015.
19	Detailed account of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Banks and Societies etc up to the end of 2014-15.
20	Detailed entity wise Guarantees given by the State Government.
21	Detailed account of Contingency Fund and other Public Account transactions.
22	Details of investments of earmarked balances of reserve funds in Public Account.
Volume II Part II: Part II of Finance Accounts contains 12 Appendices giving the details on salaries, subsidies, grants-in-aid scheme-wise and institution-wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.	

Source: Finance Accounts

Appendix 1.3 Time series data on the State Government Finances (Refer Paragraph 1.4; page 12)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
I. Revenue Receipts	45,928	57,011	66,913	74,471	91,327
(i) Tax Revenue	20,758(45)	25,377(45)	30,503(46)	33,478(45)	38,673(42)
Taxes on Agricultural Income	- ¹				
Taxes on Sales, Trade, etc	12,630(61)	15,767(62)	18,575(61)	21,216(63)	24,170 (63)
State Excise	2,861(14)	3,287(13)	3,988(13)	4,982(15)	5,586(14)
Taxes on Vehicles	1,612(8)	1,927(8)	2,283(7)	2,499(8)	2,830(7)
Stamps and Registration Fees	1,941(9)	2,651(10)	3,335(11)	3,125(9)	3,189(8)
Land Revenue	222(1)	209(1)	304(1)	338(1)	289(1)
Taxes on Goods and Passengers	231(1)	220(1)	249(1)	288(1)	956(3)
Other Taxes	1,261(6)	1,316(5)	1,769(6)	1,030(3)	1,653(4)
(ii) Non Tax Revenue	6,294(14)	9,175(16)	12,133(18)	13,575(18)	13,229(15)
(iii) State's share of Union taxes and duties	12,856(28)	14,977(26)	17,103(25)	18,673(25)	19,817(22)
(iv) Grants- in-aid from Government of India	6,020(13)	7,482(13)	7,174(11)	8,745(12)	19,608(21)
2. Miscellaneous Capital Receipts	13	16	8	10	15
3. Recoveries of Loans and Advances	319	1,229	1,102	316	1,004
4. Total Revenue and Non debt Capital Receipts (1+2+3)	46,260	58,256	68,023	74,797	92,346
5. Public Debt Receipts	7,977	5,918	9,955	14,491	18,141
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,617(95)	5,581(94)	9,755(98)	14,232(98)	17,346(96)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	360(5)	337(6)	200 (2)	259(2)	795(4)
6. Total Receipts in the Consolidated Fund (4+5)	54,237	64,174	77,978	89,288	1,10,487
7. Contingency Fund Receipts	-	-	-	-	300
8. Public Account Receipts	1,19,490	1,27,215	1,56,563	1,07,978	1,26,382
9. Total Receipts of the State (6+7+8)	1,73,727	1,91,389	2,34,541	1,97,266	2,37,169
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	44,873	53,654	63,462	75,510	94,542
Plan	8,752(20)	12,416(23)	14,235(22)	17,364(23)	27,444(29)
Non-Plan	36,121(80)	41,238(77)	49,227(78)	58,146(77)	67,098(71)
General Services (including interest payments)	16,737(37)	18,709(35)	20,496(32)	23,340(31)	27,868(30)
Social Services	17,895(40)	21,928(41)	25,293(40)	31,486(42)	37,754(40)
Economic Services	10,220(23)	12,744(24)	17,408(27)	20,435(27)	28,920(30)
Grants-in-aid and contributions	21(-)	273(-)	265(1)	249(-)	- ²
11. Capital Expenditure	5,251	7,119	10,683	13,664	16,103
Plan	5,231(99)	7,103(99)	10,682(100)	13,676(100)	16,087(100)
Non-Plan	20(1)	16(1)	1	(-) 12	16(-)
General Services	155(3)	204(3)	249(2)	334(3)	534(3)
Social Services	1,836(35)	1,997(28)	2,840(27)	4,551(33)	5,838(36)
Economic Services	3,260(62)	4,918(69)	7,594(71)	8,779(64)	9,731(61)
12. Disbursement of Loans and Advances	262	1,109	2,412	812	701
13. Total Expenditure (10+11+12)	50,386	61,882	76,557	89,986	1,11,346
14. Repayments of Public Debt	3,317	3,490	4,707	4,115	4,960
Internal Debt (excluding Ways and Means Advances and Overdraft)	2,863(86)	3,022(87)	4,239(90)	3,624(88)	4,451(90)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	454(14)	468(13)	468(10)	491(12)	509(10)
15. Appropriation to Contingency Fund	-	-	-	-	300
16. Total disbursement out of Consolidated Fund (13+14+15)	53,703	65,372	81,264	94,101	1,16,606
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,16,298	1,22,320	1,50,175	1,05,605	1,22,060
19. Total disbursement by the State (16+17+18)	1,70,001	1,87,692	2,31,439	1,99,706	2,38,666

¹ 2010-11 : ₹ 0.01 lakh, 2011-12 : ₹ 0.01 lakh, 2012-13 : ₹ 0.01 lakh, 2013-14: only ₹ 24 and 2014-15: ₹ 0.01 lakh

² Only ₹ 0.09 crore.

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 1,055	(+) 3,357	(+) 3,451	(-) 1,039	(-) 3,215
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 4,126	(-) 3,626	(-) 8,534	(-) 15,189	(-) 19,000
22. Primary Deficit (21+23)	(+) 3,243	(+) 4,266	(-) 194	(-) 6,126	(-) 8,537
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	7,369	7,892	8,340	9,063	10,463
24. Financial Assistance to local bodies etc.,	10,216	12,337	16,218	18,763	28,329
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27 Gross State Domestic Product (GSDP) [®]	3,38,348	4,14,179	4,70,178*	5,17,615 [®]	5,74,549 [∇]
28 Outstanding Fiscal liabilities (year end)	99,285	1,06,560	1,17,809	1,29,910	1,47,609
29. Outstanding guarantees (year end) (including interest)	50,692	60,711	75,546	85,911	94,578
30. Maximum amount guaranteed (year end)	88,112	97,566	1,13,340	1,40,526	1,61,918
31. Number of incomplete projects	152	160	166	219	199
32. Capital blocked in incomplete projects	7,142	7,993	8,659	8,393	11,167
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.1	6.1	6.5	6.5	6.7
Own Non-Tax Revenue/GSDP	1.9	2.2	2.6	2.6	2.3
Central Transfers/GSDP	5.6	5.4	5.2	5.3	6.9
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	14.9	14.9	16.3	17.4	19.4
Total Expenditure/Revenue Receipts	109.7	108.5	114.4	120.8	121.9
Revenue Expenditure/Total Expenditure	89.1	86.7	82.9	83.9	84.9
Revenue Expenditure on Social Services/Total Expenditure	35.5	35.4	33.0	35.0	33.9
Revenue Expenditure on Economic Services/Total Expenditure	20.3	20.6	22.7	22.7	26.0
Capital Expenditure/Total Expenditure	10.4	11.5	14.0	15.2	14.5
Capital Expenditure on Social and Economic Services/Total Expenditure.	10.1	11.2	13.6	14.8	14.0
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(+) 0.3	(+) 0.8	(+) 0.7	(-) 0.2	(-) 0.6
Fiscal Deficit/GSDP	(-) 1.2	(-) 0.9	(-) 1.8	(-) 2.9	(-) 3.3
Primary Deficit (surplus +) /GSDP	(+) 1.0	(+) 1.0	0.0	(-) 1.2	(-) 1.5
Revenue Deficit/Fiscal Deficit	-	-	-	6.8	16.9
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	29.3	25.7	25.1	25.1	25.7
Fiscal Liabilities/RR	216.2	186.9	176.1	174.4	161.6
Primary Deficit vis-à-vis quantum spread (₹ in crore)	21,183	18,861	6,306	(-) 2,827	(-) 3,990
Debt Redemption (Principal +Interest)/ Debt Receipts	99.7	100.5	98.2	97.3	94.6
V Other Fiscal Health Indicators					
Returns on Investment	0.2	0.4	0.3	0.1	0.2
Balance from Current Revenue (₹ in crore)	5,503	11,192	13,187	11,131	9,148
Financial Assets/Liabilities	0.71	0.76	0.81	0.82	0.82

Source: Finance Accounts

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

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

* Provisional estimates

® Quick estimates

∇ Advance estimates

Appendix 1.4 Abstract of Receipts and Disbursements in 2014-15 (Refer Paragraph 1.2; page 2)

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
I. Revenues Receipts			I. Revenue Expenditure	75,509.59	67,098.09	27,443.88	94,541.97
Tax Revenue	33,477.70	38672.94	General Services	23,339.22	27,347.48	520.67	27,868.15
			Social Services	31,486.09	24,788.42	12,964.97	37,753.39
Non-tax Revenue	13,575.25	13,229.50	Education, Sports, Art and Culture	15,307.66	13,110.82	6,252.11	19,362.93
			Health and Family Welfare	4,414.40	3,005.64	2,967.76	5,973.40
State's share of Union Taxes and Duties	18,673.07	19,816.97	Water Supply, Sanitation, Housing and Urban Development	4,320.03	3,696.08	982.95	4,679.03
			Information and Broadcasting	158.68	49.58	0.35	49.93
Non-Plan grants	3,550.42	4,527.04	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,055.84	139.54	825.70	965.24
Grants for State Plan Schemes	2,993.21	14,885.16	Labour and Labour Welfare	310.83	376.50	75.04	451.54
			Social Welfare and Nutrition	5,833.00	4,376.59	1849.31	6,225.90
			Others	85.65	33.67	11.75	45.42
Grants for Central and Centrally Sponsored Plan Schemes	2,200.73	195.30	Economic Services	20,435.59	14,962.10	13,958.24	28,920.34
			Agriculture and Allied Activities	3,522.41	1,472.38	2,516.39	3,988.77
			Rural Development	4,990.42	1,772.50	8,632.13	10,404.63
			Special Areas Programmes	0.95	-	0.51	0.51
			Irrigation and Flood Control	1,672.20	1,631.17	88.13	1,719.30
			Energy	7,219.94	8,674.78	443.26	9,118.04
			Industry and Minerals	271.77	154.63	87.21	241.84
			Transport	1,610.27	1,149.04	695.34	1,844.38
			Science, Technology and Environment	19.02	5.72	40.06	45.78
			General Economic Services	1,128.61	101.88	1,455.21	1,557.09
			Grants-in-aid and Contributions	248.69	0.09	-	0.09
Total	74,470.38	91,326.91	Total	75,509.59	67,098.09	27,443.88	94,541.97
II. Revenue deficit carried over to Section-B	1,039.21	3,215.06	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total	75,509.59	94,541.97	Total	75,509.59	67,098.09	27,443.88	94,541.97

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	12,886.72	10,446.44	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	10.27	14.57	IV. Capital Outlay	13,664.66	15.32	16,087.37	16,102.69
			General Services	334.37	5.19	528.54	533.73
			Social Services	4,551.32	9.72	5,828.41	5,838.13
			Education, Sports, Art and Culture	63.36	-	56.41	56.41
			Health and Family Welfare	337.23	-	484.32	484.32
			Water Supply, Sanitation, Housing and Urban Development	3,824.12	9.72	5,011.12	5,020.84
			Information and Broadcasting	2.82	-	2.85	2.85
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	225.62	-	194.03	194.03
			Social Welfare and Nutrition	67.02	-	24.58	24.58
			Others	31.15	-	55.10	55.10
			Economic Services	8,778.97	0.41	9,730.42	9,730.83
			Agriculture and Allied Activities	384.24	0.40	548.65	549.05
			Rural Development	497.40	-	455.84	455.84
			Special Areas Programmes	297.10	-	262.08	262.08
			Irrigation and Flood Control	1,076.51	-	1,270.60	1,270.60
			Energy	3,953.01	-	4,244.21	4,244.21
			Industry and Minerals	122.83	-	(-) 30.82	(-) 30.82 ³
			Transport	2,377.08	-	2,786.33	2,786.33
			Science, Technology and Environment	1.24	-	0.11	0.11
			General Economic Services	69.56	0.01	193.42	193.43
			Total	13,664.66	15.32	16,087.37	16,102.69

³ Minus figure is due to refund from Rajasthan State Refinery Limited, Jaipur.

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
V. Recoveries of Loans and Advances	315.53	1,004.44	V. Loans and Advances disbursed	811.21	55.25	645.53	700.78
From Power Projects	56.61	786.01	For Power Projects	-	-	241.40	241.40
From Government Servants	0.20	0.08	To Government Servants	-	-	-	-
From Others	258.72	218.35	To Others	811.21	55.25	404.13	459.38
VI. Revenue surplus brought down	-		VI. Revenue deficit brought down	1,039.21	-	-	3,215.06
VII. Public Debt Receipts	14,491.44	18,140.82	VII. Repayment of Public Debt	4,115.62	-	-	4,960.04
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	14,232.71	17,346.47	Internal debt other than Ways and Means Advances and Overdraft	3,624.72	-	-	4,450.96
Net transaction under Ways and Means Advances	-	-	Net transaction under Ways and Means Advances	-	-	-	-
Net transactions under Overdraft	-	-	Net transactions under Overdraft	-	-	-	-
Loans and Advances from GoI	258.73	794.35	Repayment of Loans and Advances to GoI	490.90	-	-	509.08
VIII. Appropriation to Contingency Fund	-	300.00	VIII. Appropriation to Contingency Fund	-	-	-	300.00
IX. Amount Transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	-	-	-
X. Public Account Receipts	1,07,978.58	1,26,382.20	X. Public Account Disbursements	1,05,605.40	-	-	1,22,060.62
Small Savings, Provident Funds etc.	6,311.49	7,081.84	Small Savings, Provident Funds etc.	3,790.25	-	-	4,100.09
Reserve Funds	2,232.99	1,724.13	Reserve Funds	1,965.52	-	-	1,752.17
Suspense and Miscellaneous	90.70	21.79	Suspense and Miscellaneous	78.60	-	-	61.78
Remittances	9,907.40	10,487.63	Remittances	9,913.73	-	-	10,488.05
Deposits and Advances	89,436.00	1,07,066.81	Deposits and Advances	89,857.30	-	-	1,05,658.53

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	10,446.44	-	-	8,949.28
			Cash in Treasuries and Local Remittances	(-) 0.32	-	-	1.85
			Deposits with Reserve Bank	6.67	-	-	29.41
			Departmental Cash Balance including Permanent Advances	4.59	-	-	4.26
			Cash Balance Investment	8,997.56	-	-	7,628.58
			Earmarked Investment Funds	1,437.94	-	-	1,285.18
Total	1,35,682.54	1,56,288.47	Total	1,35,682.54			1,56,288.47

Source: Finance Accounts

Appendix 1.5 Summarised financial position of Government of Rajasthan as on 31 March 2015 (Refer Paragraph 1.10.1; page 50)

(₹ in crore)

Liabilities	As on 31.03.2014	As on 31.03.2015
Internal Debt -	80,580.93	93,476.44
Market Loans bearing interest	51,383.98	61,386.11
Market Loans not bearing interest	0.19	0.19
Loans from Life Insurance Corporation of India	41.03	35.77
Special Securities issued to National Small Savings Fund of the Central Government	20,021.97	20,125.74
Loans from Other Institutions	9,133.76	11,928.63
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	6,748.83	7,034.10
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	49.25	43.89
Loans for State Plan Schemes	6,689.61	6,980.24
Loans for Central Plan Schemes	0.29	0.29
Loans for Centrally Sponsored Plan Schemes	4.28	4.28
Contingency Fund	200.00	500.00
Small Savings, Provident Funds, etc.	29,265.67	32,247.42
Deposits	12,153.97	13,565.10
Reserve Funds	2,598.67	2,570.63
Remittance Balances	2.20	1.78
Total	1,31,550.27	1,49,395.47
Assets	As on 31.03.2014	As on 31.03.2015
Gross Capital Outlay on Fixed Assets -	92,883.17	1,08,971.29⁴
Investments in shares of Companies, Corporations, etc.	23,518.00	27,909.59
Other Capital Outlay	69,365.17	81,061.70
Loans and Advances -	5,004.02	4,700.36
Loans for Power Projects	3,104.54	2,559.93
Other Development Loans	1,900.76	2,141.79
Loans to Government servants and Miscellaneous loans	(-) 1.28	(-) 1.36 ⁵
Reserve Fund Investments	1,437.94	1,285.18
Advances	2.89	5.74
Remittance Balances	-	-
Suspense and Miscellaneous Balances	22.72	62.71
Cash -	9,008.50	7,664.10
Cash in Treasuries and Local Remittances	(-) 0.32	1.85
Deposits with Reserve Bank	6.67	29.41
Departmental Cash Balance	1.07	1.00
Permanent Advances	3.52	3.26
Cash Balance Investments	8,997.56	7,628.58
Deficit on Government Account -	23,191.03	26,706.09
(i) Revenue Deficit of the Current Year	1,039.21	23,191.03
(ii) Appropriation to the Contingency Fund	-	300.00
(iii) Accumulated Deficit at the beginning of the year	22,151.82	3215.06
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	1,31,550.27	1,49,395.47

Explanatory Notes for Appendices 1.4 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 1.5*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 1.79 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, after reconciliation and subsequent adjustment, a difference of ₹ 0.27 crore (Debit) remained to be reconciled as of August 2015.

⁴ Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 14.57 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

⁵ Minus balance is under investigation.

Appendix 1.6 Actuals vis-à-vis Budget Estimates 2014-15 (Refer Paragraph 1.2.2; page 5)

(₹ in crore)

1	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
2	3	4 (3-2)	5	
(1) Revenue Receipts (a+b+c+d)	1,06,125	91,327	(-) 14,798	(-) 13.94
(a) Tax Revenue	40,655	38,673	(-) 1,982	(-) 4.88
Taxes on Sales, Trade etc.	25,625	24,170	(-) 1,455	(-) 5.68
State Excise	5,319	5,586	267	5.02
Taxes on Immovable Property other than Agricultural land	50	5	(-) 45	(-) 90.00
Taxes on Vehicles	2,950	2,830	(-) 120	(-) 4.07
Stamps and Registration Fees	4,200	3,189	(-) 1,011	(-) 24.07
Taxes on Goods and Passengers	345	956	611	177.10
Land Revenue	401	289	(-) 112	(-) 27.93
Taxes and Duties on Electricity	1,697	1,534	(-) 163	(-) 9.61
Other Taxes and Duties on Commodities and Services	68	114	46	67.65
(b) Non-Tax Revenue	14,939	13,229	(-) 1,710	(-) 11.45
Interest Receipts	2,047	2,065	18	0.88
Miscellaneous General Services	892	964	72	8.07
Water Supply and Sanitation	312	276	(-) 36	(-) 11.54
Petroleum	6,575	4,850	(-) 1,725	(-) 26.23
Non-ferrous Mining and Metallurgical Industries	3,860	3,636	(-) 224	(-) 5.80
Police	220	240	20	9.09
Labour and Employment	212	290	78	36.79
Medical and Public Health	71	117	46	64.79
Other Administrative Services	139	133	(-) 6	(-) 4.32
Forestry and Wildlife	88	89	1	1.14
Major Irrigation	100	55	(-) 45	(-) 45.00
Public Works	75	72	(-) 3	(-) 4.00
Education, Sports, Art and Culture	75	81	6	8.00
Dividend and Profit	40	63	23	57.50
Other General Economic Services	37	78	41	110.81
Other Non-Tax Revenue	196	220	24	12.25
(c) State's share of Union Taxes and Duties	22,756	19,817	(-) 2,939	(-) 12.92
(d) Grants-in-aid from GoI	27,775	19,608	(-) 8,167	(-) 29.40
(2) Miscellaneous Capital Receipts	8	15	7	87.50
(3) Recoveries of Loans and Advances	151	1,004	853	564.90
(4) Total Receipts (1+2+3)	1,06,284	92,346	(-) 13,938	(-) 13.11
(5) Revenue Expenditure (a+b+c+d)	1,05,387	94,542	(-) 10,845	(-) 10.29
(a) General Services	26,888	27,868	980	3.64
Administration of Justice	643	617	(-) 26	(-) 4.04
Elections	210	209	(-) 1	(-) 0.48
Land Revenue	611	557	(-) 54	(-) 8.84
State Excise	123	110	(-) 13	(-) 10.57
Taxes on Sales, Trade etc.	487	594	107	21.97
Interest Payments	10,470	10,463	(-) 7	(-) 0.07
Secretariat- General Services	162	150	(-) 12	(-) 7.41
District Administration	384	348	(-) 36	(-) 9.38
Treasury and Accounts Administration	195	187	(-) 8	(-) 4.10
Police	3,472	3,682	210	6.05
Jails	124	142	18	14.52
Other Administrative Services	195	205	10	5.13
Pension and Other Retirement Benefits	9,038	9,629	591	6.54
Miscellaneous General Services	427	617	190	44.50
Others	347	358	11	3.17

(₹ in crore)				
	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
(b) Social Services	43,617	37,754	(-) 5,863	(-) 13.44
General Education	22,376	19,077	(-) 3,299	(-) 14.74
Technical Education	154	141	(-) 13	(-) 8.44
Sports and Youth Services	112	77	(-) 35	(-) 31.25
Medical and Public Health	4,650	3,954	(-) 696	(-) 14.97
Family Welfare	2,979	2,019	(-) 960	(-) 32.23
Water Supply and Sanitation	2,028	2,071	43	2.12
Urban Development	3,243	2,546	(-) 697	(-) 21.49
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,164	965	(-) 199	(-) 17.10
Labour and Employment	386	452	66	17.10
Social Security and Welfare	3,815	4,064	249	6.53
Nutrition	1,680	1,420	(-) 260	(-) 15.48
Relief on account of Natural Calamities	744	741	(-) 3	(-) 0.40
Others	286	227	(-) 61	(-) 21.32
(c) Economic Services	34,801	28,920	(-) 5,881	(-) 16.90
Crop Husbandry	2,397	1,833	(-) 564	(-) 23.53
Animal Husbandry	743	576	(-) 167	(-) 22.48
Forestry and Wildlife	827	711	(-) 116	(-) 14.03
Agricultural Research and Education	176	162	(-) 14	(-) 7.95
Co-operation	420	612	192	45.71
Special Programmes for Rural Development	703	421	(-) 282	(-) 40.11
Rural Employment	5,710	3,858	(-) 1,852	(-) 32.43
Other Rural Development Programmes	7,035	6,126	(-) 909	(-) 12.92
Major Irrigation	1,299	1,268	(-) 31	(-) 2.39
Medium Irrigation	276	256	(-) 20	(-) 7.25
Minor Irrigation	210	177	(-) 33	(-) 15.71
Power	10,308	9,114	(-) 1,194	(-) 11.58
New and Renewable Energy	128	3	(-) 125	(-) 97.66
Non-ferrous Mining and Metallurgical Industries	112	97	(-) 15	(-) 13.39
Roads and Bridges	1,611	1,548	(-) 63	(-) 3.91
Road Transport	307	296	(-) 11	(-) 3.58
Secretariat- Economic Services	155	138	(-) 17	(-) 10.97
Census Surveys and Statistics	1,069	491	(-) 578	(-) 57.07
Civil Supplies	797	833	36	4.52
Others	518	400	(-) 118	(-) 22.78
(d) Grants-in-aid and contributions	81	-⁶	(-) 81	(-) 100.00
(6) Capital Expenditure	20,565	16,103	(-) 4,462	(-) 21.70
Capital Outlay on Police	132	104	(-) 28	(-) 21.21
Capital Outlay on Public Works	632	431	(-) 201	(-) 31.80
Capital Outlay on Education, Sports, Art and Culture	144	56	(-) 88	(-) 61.11
Capital Outlay on Medical and Public Health	1,074	484	(-) 590	(-) 54.93
Capital Outlay on Water Supply and Sanitation	4,643	4,494	(-) 149	(-) 3.21
Capital Outlay on Urban Development	1,198	520	(-) 678	(-) 56.59
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	379	194	(-) 185	(-) 48.81
Capital Outlay on Nutrition	279	(-) 9	(-) 288	(-) 103.23
Capital Outlay on other Social Services	104	34	(-) 70	(-) 67.31
Capital Outlay on Crop Husbandry	395	299	(-) 96	(-) 24.30
Capital Outlay on Forestry and Wildlife	331	217	(-) 114	(-) 34.34
Capital Outlay on Other Rural Development Programmes	457	456	(-) 1	(-) 0.22
Capital Outlay on Other Special Areas Programmes	312	262	(-) 50	(-) 16.03
Capital Outlay on Major Irrigation	867	663	(-) 204	(-) 23.53

⁶ Only ₹ 0.09 crore

(₹ in crore)

	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
Capital Outlay on Medium Irrigation	106	92	(-) 14	(-) 13.21
Capital Outlay on Minor Irrigation	457	436	(-) 21	(-) 4.60
Capital Outlay on Command Area Development	135	78	(-) 57	(-) 42.22
Capital Outlay on Power Projects	4,418	4,249	(-) 169	(-) 3.83
Capital Outlay on Petroleum	102	(-) 5	(-) 107	(-) 104.90
Capital Outlay on Roads and Bridges	3,675	2,706	(-) 969	(-) 26.37
Capital Outlay on Road Transport	380	80	(-) 300	(-) 78.95
Capital Outlay on Other General Economic Services	76	167	91	119.74
Other Capital Outlays	269	95	(-) 174	(-) 64.68
(7) Disbursement of Loans and Advances	518	701	183	35.33
(8) Total Expenditure (5+6+7)	1,26,470	1,11,346	(-) 15,124	(-) 11.96
(9) Revenue Surplus (+)/Deficits (-) (1-5)	738	(-) 3,215		
(10) Fiscal Deficits (-) (4-8)	(-) 20,186	(-) 19,000		
(11) Primary Surplus (+)/Deficits(-)(10+ Interest Payment)	(-) 9,716	(-) 8,537		

Source: Finance Accounts and Budget Documents.

Appendix 1.7 Statement of Funds transferred by Government of India directly to State Implementing Agencies (Refer Paragraph 1.4.4; page 17)

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency/ Department in the State	2013-14	2014-15
Agriculture Technology Management Agency Project (90:10)	State Institute of Agriculture Management Durgapura, Jaipur	30.02	-
National Mission on Micro Irrigation Scheme (80:20)	Rajasthan Horticulture Development Society	80.00	-
National Horticulture Mission (85:15)	Rajasthan Horticulture Development Society	62.55	0.45
National Food Security Mission (100 per cent)	State Institute of Agriculture Management Durgapura, Jaipur	126.35	0.21
National Bamboos Mission (100 per cent)	Rajasthan Horticulture Development Society	1.23	-
National Mission on Medicinal Plants (100 per cent)	Rajasthan State Medicinal Plants Board	7.07	3.33
Studies in Agricultural Economic Policy and Development	Maharana Pratap University of Agriculture and Technology, Udaipur	4.75	-
Development and Strengthening of Infrastructure Facilities for Production and Distribution of quality seeds	NA	14.57	-
Dairy Development Project	NA	5.26	-
Integrated Scheme on Agricultural Census and Statistics	NA	-	3.93
Integrated Scheme on Agriculture Marketing	NA	-	5.19
National Mission on Agriculture Extension and Technology CS	NA	-	7.82
Swarn Jayanti Gram Swarojgar Yojana (75:25)	Zila Parishad (Rural Development Cell)	85.82	-
Indira Awas Yojana (IAY) (75:25)	Zila Parishad (Rural Development Cell)	468.87	-
District Rural Development Agency (DRDA) Administration (75:25)	Zila Parishad (Rural Development Cell)	22.37	-
Mahatma Gandhi National Rural Employment Guarantee Scheme (90:10)	Zila Parishad (Rural Development Cell)	2,059.43	-
National Rural Livelihood Mission CS	N.A.	-	4.21
Members of Parliament Local Area Development Scheme (MPLAD) (100 per cent)	Zila Parishad (Rural Development Cell)	167.50	138.00
Integrated Watershed Management Programme (90:10)	Zila Parishad (Rural Development Cell) and State level Nodal Agency, Jaipur	4.71	-
Pradhan Mantri Gram Sarak Yojana (PMGSY) (100 per cent)	Rajasthan Rural Road Development Agency, Jaipur	427.06	-
National Rural Drinking Water Programme	State Water and Sanitation Mission, Jaipur	1,248.13	-
Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	17.46	-
Sarva Shiksha Abhiyan (65:35)	Director, Sarva Shiksha Abhiyan	2,424.89	-
Adult Education and Skill Development	NA	45.60	2.40
Rashtriya Madhyamik Siksha Abhiyan (75:25)	Rajasthan Council of Secondary Education	267.14	-
Model School	Rajasthan Council of Secondary Education	10.26	-

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency/ Department in the State	2013-14	2014-15
Technical Education Quality Improvement Programme	NA	3.00	4.61
Creation of Centres for training and Research in Frontier Areas of Science and Technology, Social Science and Humanities	N.A.	-	1.50
National Rural Health Mission (85:15)	Project Director NRHM	630.56	-
National AIDS Control Programme	Rajasthan State AIDS Control Society	21.68	-
Strengthening of Institutions for Medical, Education, Training and Research	NA	4.18	-
Health Educational Institutions (Ayurveda) (100 per cent)	National Institute of Ayurveda	29.00	17.80
<i>Pradhan Mantri Swasthya Suraksha Yojana</i>	NA	52.75	82.00
Oversight Committee, Department of Health and Family Welfare	NA	8.00	-
Development of Infrastructure for Promotion of Health Research	NA	2.50	-
International Cultural Relations	NA	-	2.92
Museum	Archaeology and Museum	1.13	1.50
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	5.82	17.65
Police Modernisation Scheme	RSRDCC	58.06	-
Construction of Boys' and Girls' Hostels for SC and OBC Students	NA	-	2.26
Assistance to disabled persons for purchase/fitting	NA	8.41	4.48
Deen Dayal Rehabilitation Centre	NA	1.52	1.02
Assistance to Voluntary Organisation for providing Social Defence Services	NA	1.47	0.84
Comprehensive Scheme for Combating Trafficking	NA	0.60	1.25
Grants-in-aid to NGOs for SCs, OBCs and Research and Training	NA	1.27	2.24
National Afforestation Programme	State Forest Development Agency	2.81	-
Environment Information Education and Awareness	NA	2.60	2.32
Disha Programme for Women in Science	NA	1.21	2.26
Policy Research Cell	NA	1.11	-
Research and Development Department of Biotechnology	NA	1.60	4.35
Research and Development Support SERC	NA	1.34	11.80
State Science and Technology Programme	NA	1.70	0.72
Technology Development Programme	NA	2.01	3.14
Man Power Development	NA	0.14	26.66
Science and Technology Programme for Socio Economic Development	NA	0.89	2.35
Micro Electronics and Nanotech Development	NA	0.30	1.08
Technology Development Council	NA	0.20	2.27
Integrated Wool Improvement and Development Programme	NA	14.50	18.50
Scheme for Integrated Textile Park (SITP)	NA	8.61	-
Technology Upgradation Fund Scheme (TUFS)	NA	1.17	1.45
Quality of Technology Support Institution and Programme	NA	10.89	8.59

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency/ Department in the State	2013-14	2014-15
Handicrafts Infrastructure and Technical Development Scheme	NA	1.16	3.20
Marketing Support and Services and Export Promotion Scheme	NA	1.37	0.52
Wool and Woolen Social Security Scheme	NA	1.00	1.00
Infrastructure Development and Capacity Building	NA	1.77	1.38
Human Resource Development	NA	-	1.89
Assistance to IHMS, FCIS etc.	NA	3.69	0.70
Capacity Building for Service Provider	NA	2.42	2.17
Renewable Energy	Rajasthan Renewal Energy Corporation Limited	26.66	113.30
Modernisation of Food Processing Industries	NA	5.69	11.71
National Child Labour Project	Child Labour Project Institute	4.81	2.68
Social Security for Unorganised Workers	NA	10.72	-
Scheme for Quality Assurance, Codex Standards, Research and Development and Other Promotional Activities	NA	1.58	0.39
Strengthening of Education among ST Girls in Low Literacy District	NA	1.10	0.96
Urban Sports Infrastructure Scheme	NA	1.80	-
Critical Assistance for who Pre Qualification for Pharma	NA	-	6.84
Electronic Governance	NA	28.81	-
Capacity Building and Technical Assistant	NA	0.45	1.26
Scheme for Infrastructure Development FPI	NA	-	2.03
Skill Development Initiative	NA	0.86	1.41
Rajiv Gandhi Khel Abhiyan	NA	-	2.68
Schemes less than one crore		15.66	16.24
Total		8,571.62	561.46

NA: Not Available

Source: Finance Accounts, CGA Portal website.

Appendix: 1.8 Financial Results of Major and Medium Irrigation Works during 2014-15 (Refer Paragraph 1.9.1; page 40)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay up to 31 March 2015	Revenue Received	Working and Maintenance Expenditure	Net Loss after Working and Maintenance Expenditure	Interest on Direct Capital Outlay	Net Loss after meeting interest
1	2	3	4	5	5-4=6	7	6+7=8
Major Irrigation Projects							
1	Bhakra Nangal Project (Irrigation Branch Portion)	3,955.63	831.29	3,588.90	2,757.61	372.30	3,129.91
2	Chambal Project (Irrigation Branch Portion)	54,223.75	1,661.84	2,257.33	595.49	3,876.40	4,471.89
3	Indira Gandhi Nahar Project	4,60,033.64	1,698.51	13,214.46	11,515.95	44,695.09	56,211.04
4	Gurgaon Canal	4,657.62	9.87	178.31	168.44	429.06	597.50
5	Jakham Project	12,711.44	18.05	277.73	259.68	1,201.31	1,460.99
6	Gang Canal	55,203.48	429.26	2,168.82	1,739.56	5,269.01	7,008.57
Medium Irrigation Projects							
7	Jawai River Project Sei Diversion Scheme	709.57	77.79	111.71	33.92	69.74	103.66
8	Meja Project	4,512.72	3.78	206.52	202.74	440.18	642.92
9	Parbati Project (Dholpur)	7,000.52	2.85	316.59	313.74	670.52	984.26
10	Gudha Project	163.49	21.52	85.72	64.20	16.33	80.53
11	Morel Project	235.83	0.29	87.56	87.27	23.55	110.82
12	Alnia Project	195.97	3.20	147.60	144.40	19.51	163.91
13	West Banas Project	67.03	0.10	14.46	14.36	6.70	21.06
14	Vallabh Nagar Project	86.37	-	26.30	26.30	8.64	34.94
15	Badagaon Pal Project	76.02	0.74	81.31	80.57	7.60	88.17
16	Orai Irrigation Project	63.42	0.17	37.39	37.22	6.34	43.56
17	Wagon Diversion Scheme	1,397.26	0.82	79.14	78.32	139.66	217.98
Total		6,05,293.76	4,760.08	22,879.85	18,119.77	57,251.94	75,371.71

Source: Finance Accounts

Appendix 1.9 Summarised Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings (Refer Paragraph 1.9.4; page 43)

(₹ 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 ⁷
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2013-14	3.07	1.24	0.14	9.75	(-) 3.86	1.92	(-) 1.94	(-) 9.12
Jail Manufacture, Alwar	2012-13	0.16	0.10	-	2.37	(-) 5.12	-	(-) 5.12	(+) 16.14
Jail Manufacture, Bikaner	2013-14	8.88	4.25	-	6.24	(-) 7.78	0.62	(-) 7.16	(-) 104.81
Jail Manufacture, Jaipur	2013-14	7.56	4.24	0.45	46.58	(-) 16.55	-	(-) 16.55	(-) 10.00
Jail Manufacture, Jodhpur	2013-14	8.86	2.52	0.20	9.51	(-) 12.37	2.75	(-) 9.62	(-) 31.50
Jail Manufacture, Kota	2012-13	1.49	1.37	0.05	0.05	(-) 1.74	-	(-) 1.74	-
Jail Manufacture, Udaipur	2013-14	9.97	2.37	0.25	13.54	(-) 14.91	4.85	(-) 10.06	(-) 18.66
Departmental Trading of Forest Coupes	2013-14	183.06	248.87	-	2,696.24	(+) 1,540.09	-	1,540.09	-
Patta Tendu Scheme	2013-14	5,508.41	6.37	0.26	966.87	(+) 698.34	-	(+) 698.34	-
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2013-14	13,86,595.95	2,79,981.00	10,306.61	20,548.23	(-) 1,15,406.71	20,467.14	(-)94,939.57	(-)38.08
Total		13,92,327.41	2,80,252.33	10,307.96	24,299.38	(-) 1,13,230.61	20,477.28	(-) 92,753.33	

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

**Appendix 1.10 Statement showing the details of loans not repaid by the Institutions/Organisations
(Refer Paragraph 1.9.5; page 44)**

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-15	Repaid during 2003-15	Closing Balance as on 31.03.2015
1	6215-01-192 (01)	Loans to Municipalities-Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/Municipal Councils	2.53	-	-	2.53
4	6216-80-800(01)	Industrial Housing Scheme	2.26	-	-	2.26
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
6	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.51	-	-	1.51
7	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
8	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarnkars	49.79	-	-	49.79
9	6245-01-800 (04)	Loans to Gosewa Sangh for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
10	6250-60-800(02)	Loans to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
11	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	-	0.42
12	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	143.22	-	1,730.75
13	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
14	6403-102 (02)	Intensive Cattle Development Scheme	4.08	-	(-) 3.60	7.68
15	6403-103	Poultry Development	0.01	-	-	0.01
16	6403-104 (01)	Loans to Sheep Farmers	0.02	-	-	0.02
17	6404-190(01)	Loans to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-15	Repaid during 2003-15	Closing Balance as on 31.03.2015
18	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18
19	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
20	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
21	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
22	6425-107(07)	Loan for establishment of Rajasthan State Cooperative Enforcement Fund	161.18	-	-	161.18
23	6705-800(01)	Soil Conservation	9.47	-	-	9.47
24	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
25	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
26	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
27	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
28	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
Grand Total			6,803.46	256.89	(-) 55.26	7,115.61

Source: Finance Accounts

Appendix 1.11 Details of devolution of 29 Subjects listed in XI Schedule of the Constitution of India to PRIs
(Refer Paragraph 1.7.5.1; page 29)

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

Source: Information supplied by PRD
* Devolved but withdrawn temporarily

(Based on the information and Annexure given by the Panchayati Raj Department on 07.08.2015 according to which the position remains same as it was on 18.05.2012)

**Appendix 1.12 Statement showing devolution of functions listed in XII Schedule of the Constitution of India to Urban Local Bodies
(Refer Paragraph 1.7.5.2; page 31)**

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

Appendix 2.1

(Refer Paragraph 2.3.4; page 70)

Statement of various grants/appropriations where excess expenditure was more than ₹ 1 crore each and also by more than 10 per cent of the total provision

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Overall savings/ excess against provision under grant
Revenue-Voted								
1.	20	Housing	2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs 01-Public Works Department (General Expenditure) 11-Proportionate expenditure relating to Major Head 2059-Public Works	- ⁸	2.61	2.61	100.0	Saving
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	-	38.07	38.07	100.0	Saving
3.			3054-Roads and Bridges 80-General 797-Transfers to/ from Reserve Fund/ Deposit Account 03-Transfer to Central Road Fund (100 % Central)	246.56	286.44	39.88	16.2	Saving
4.	46	Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 800-Other expenditure 03-Other expenditure	30.56	38.76	8.20	26.8	Saving
5.			2700-Major Irrigation 28-Bisalpur Project (Commercial) 001-Direction and Administration 03-Proportionate expenditure transferred from budget Head "2701-80"	0.25	1.56	1.31	524.0	Saving
6.	46	Irrigation	2701-Medium Irrigation 80-General 196-Assistance to Zila Parishads/District Level Panchayats 01-Grants to Zila Parishads 01-Establishment expenditure	2.95	4.40	1.45	49.2	Saving
7.			2702-Minor Irrigation 01-Surface Water 800-Other expenditure 01-Other Irrigation Construction Works 02-Proportionate expenditure transferred from head "2701-80-General"	8.73	10.73	2.00	22.9	Saving

⁸ Only ₹ 1000

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Overall savings/ excess against provision under grant
8.	51	Special Component Plan for Welfare of Scheduled Castes	2402-Soil and Water Conservation 789-Special Component Plan for Scheduled Castes 02-Mitigating Poverty Project in Western Rajasthan (IFAD Funded) (M POWER)	2.87	4.35	1.48	51.6	Saving
Capital-Voted								
9.	19	Public Works	4059-Capital Outlay on Public Works 80-General 051-Construction 02-General Building (other Administrative Services-General Administrative Building) 01-Through the Chief Engineer, Public Works Department	12.61	19.74	7.13	56.5	Saving
10.	30	Tribal Area Development	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 796-Tribal Area Sub-plan 02-Urban Water Supply Schemes 15-Nagaur Lift Canal Project Phase-II	-	3.54	3.54	100.0	Saving
Capital-Charged								
11.	-	Public Debt	6003-Internal Debt of the State Government 106-Compensation and other Bonds 02-Special Bond (Power Bonds) 18-8.50% Tax Free Rajasthan State Special Bonds, 2015	-	18.44	18.44	100.0	Excess

Source: Appropriation Accounts

Appendix 2.2

(Refer Paragraph 2.3.5; page 71)

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

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
1.	7-Elections	2515-800-01 Expenditure on Panchayat Elections	122.57	35.17	123.29	99.4	28.5
2.	9-Forest	4406-01-102-14 Forestry work assisted by NABARD	60.31	24.58	82.40	73.2	29.8
3.	10-Miscellaneous General Services	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption fund	615.83	615.83	615.83	100	100
4.	14-Sales Tax	2040-800-02 Rajasthan Investment Promotion Policy	147.34	80.89	446.04	33.0	18.1
5.	15-Pensions and Other Retirement Benefits	2071-01-117-01 Government contribution in pension scheme of defined contribution	111.75	61.67	356.12	31.4	17.3
6.	16-Police	2055-115-04 Modernisation of General Police	50.27	49.18	51.32	98.0	95.8
7.	21-Roads and Bridges	3054-04-800-02 Rural Roads	213.53	77.30	559.96	38.1	13.8
8.		5054-04-800-02 Other Road Construction Programme	137.81	67.44	358.36	38.5	18.8
9.	23-Labour and Employment	2230-01-103-07 Building and other Construction Labour Welfare Board, Rajasthan	76.95	76.95	251.95	30.5	30.5
10.	24-Education, Art and Culture	2202-01-001-01 General Expenditure	64.96	59.17	88.89	73.1	66.6
11.		2202-01-111-01 Education Guarantee Scheme	1,009.14	325.09	2,522.80	40.0	12.9
12.		2202-01-800-14 Reimbursement to Private schools under Right to Education-General expenditure	61.53	46.03	83.91	73.3	54.9
13.		2202-02-109-07-01 Madhyamik Shiksha Abhiyan-General expenditure	288.04	123.93	282.31	102.0	43.9

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
14.	25-Treasury and Accounts	7999-201 Appropriation to Contingency Fund	300.00	300.00	300.00	100.0	100.0
15.	26-Medical and Public Health and Sanitation	4210-01-110-07 Works through the Medical and Health Department	69.54	69.49	119.33	58.3	58.2
16.		4210-02-800-02 NABARD Loan based Schemes	62.63	62.63	62.63	100	100
17.	27-Drinking Water Scheme	2515-01-101-01-12 Other Urban Water Supply Schemes	132.37	63.35	433.53	30.5	14.6
18.		4215-01-101-01 General Urban Water Supply Schemes	273.92	186.31	672.12	40.8	27.7
19.		4215-01-102-01 Accelerated Rural Water Supply Scheme	111.10	66.75	301.88	36.8	22.1
20.		4215-01-102-03-Other Rural Water Supply Programme	370.69	316.28	732.54	50.6	43.2
21.		4215-01-102-39 Pokaran-Phalsund Water Supply Scheme	64.90	62.36	94.00	69.1	66.4
22.		4215-01-102-49 Works under XIII Finance Commission	61.82	47.16	129.84	47.6	36.3
23.		4215-01-102-80 Sikar, Jhunjhunu, Khetri Integrated Water Supply Project under Kumbharam Lift Project	50.54	50.54	85.93	58.8	58.8
24.		28-Special Programmes for Rural Development	4515-101-11 M.L.A. Local Area Development Programme	105.60	30.71	274.80	38.4
25.	29-Urban Plan and Regional Development	2217-80-191-03 Special Grants	180.47	75.50	576.33	31.3	13.1
26.		4217-04-800-04 Rajeev Housing Scheme for Slum Free India	77.06	57.88	119.23	64.6	48.6
27.		4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (EAP) Construction Work	70.00	37.99	184.05	38.0	20.6
28.	30-Tribal Area Development	2202-01-111-03 Sub-plan for Tribal Area (Education Guarantee Scheme)	194.06	50.00	538.63	36.0	9.3

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
29.	30-Tribal Area Development	2202-02-109-07-03 Madhyamik Shiksha Abhiyan for Scheduled Tribes	53.45	20.05	59.17	90.3	33.8
30.		2225-02-796-06 Through the Social Welfare Department	65.49	38.98	179.44	36.5	21.7
31.		2505-01-196-01 Indira Awas Yojana	163.19	102.98	342.03	47.7	30.1
32.		4215-01-796-01 Rural Water Supply Schemes	228.38	168.21	449.60	50.8	37.4
33.		4225-02-796-11 Schemes for amount received from Government of India under Article 275(1) of the Constitution of India (SCA)	61.48	41.91	61.48	100	68.2
34.		4801-80-796-04 Investment in Jaipur Vidyut Vitran Nigam Limited	104.68	99.36	140.55	74.5	70.7
35.		4801-80-796-05 Investment in Jodhpur Vidyut Vitran Nigam Limited	108.71	105.57	130.70	83.2	80.8
36.		4801-80-796-06 Investment in Ajmer Vidyut Vitran Nigam Limited	118.81	107.47	133.44	89.0	80.5
37.	33-Social Security and Welfare	2225-03-277-02 Maintenance of Hostels	63.78	52.05	64.23	99.3	81.0
38.		2236-02-197-01 Through the Integrated Child Development Services Department	154.45	75.71	500.77	30.8	15.1
39.	34-Relief from Natural Calamities	2245-01-104-06 Cattle Camp/Goshala	86.76	56.07	146.57	59.2	38.3
40.		2245-01-800-01 Expenditure on relief works	223.37	217.32	617.22	36.2	35.2
41.		2245-02-114-02 Agriculture Input Grant to Small and marginal farmers for loss of crops	187.83	188.22	420.72	44.6	44.7
42.		2245-02-114-05 Agriculture grant to farmers except for Small and marginal farmers (flood/ice-fall etc.)	141.14	141.31	324.68	43.5	43.5
43.		2245-05-101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund	365.31	365.31	730.10	50.0	50.0
44.	35-Miscellaneous Community and Economic Services	3454-02-203-02 Bhamashah Yojana, 2014	231.93	153.66	289.38	80.2	53.1

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
45.	35-Miscellaneous Community and Economic Services	5475-800-08 Information Technology and Communication	72.04	57.81	89.41	80.6	64.7
46.	36-Co-operation	2425-800-02 Interest grant to good debtors of co-operative	168.68	168.67	260.04	64.9	64.9
47.	37-Agriculture	2401-110-02 Through the agency of Agriculture Department	198.12	51.13	244.13	81.2	20.9
48.		2401-119-26 For the conversion in Drip irrigation from flow irrigation (20% State Share: 80% Central Share)	57.74	43.41	61.99	93.2	70.0
49.		2401-196-06 District Level Agriculture Schemes	114.05	94.91	134.53	84.8	70.5
50.		2401-800-27 National Agriculture Development Project (S.C.A.)	280.60	165.80	445.05	63.1	37.2
51.		4401-800-02 Through the agency of Agriculture Department	56.26	51.38	152.54	36.9	33.7
52.		6408-02-190-01-01 Loans to Rajasthan State Warehousing Corporation	55.00	30.00	90.00	61.1	33.3
53.		41-Community Development	2515-196-24-02 Functional/activities in total Sanitation Campaign	68.61	40.86	118.16	58.1
54.	2515-197-01-01 Establishment under Adhoc Assistance		225.32	107.32	504.86	44.6	21.3
55.	2515-197-05 Grants for Panchayat Samities under the recommendations of State Finance commission		81.35	12.80	170.96	47.6	7.5
56.	2515-198-06 National Nutritious Assistance Programme under Mid day meal Assistance		141.79	37.99	368.25	38.5	10.3
57.	2515-198-16 General Basic Grants for Gram Panchayats under the recommendations of XIII Finance Commission		303.67	303.67	559.65	54.3	54.3
58.	46-Irrigation	4700-04-001-02 Second Stage	81.93	46.58	167.79	48.8	27.7
59.	48-Power	2801-80-190-34 Grant for Vidyut Tax	600.41	294.17	1,175.00	51.1	25.0
60.		4801-80-190-02 Investment in Rajasthan Rajya Vidyut Utpadan Nigam Limited	186.84	186.84	586.20	31.8	31.8

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
61.	48-Power	4801-80-190-03 Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	78.25	78.25	246.05	31.8	31.8
62.		4801-80-190-04 Investment in Jaipur Vidyut Vitran Nigam Limited	501.92	474.92	692.33	72.5	68.6
63.		4801-80-190-05 Investment in Jodhpur Vidyut Vitran Nigam Limited	527.09	510.42	643.82	81.9	79.3
64.		4801-80-190-06 Investment in Ajmer Vidyut Vitran Nigam Limited	579.68	517.55	657.33	88.2	78.7
65.	51-Special Organisational Schemes for Welfare of Scheduled Castes	2202-02-107-05 Pre-metric scholarship to students of scheduled tribes	53.22	24.34	62.15	85.6	39.2
66.		2202-02-109-07-02 Madhyamik Shiksha Abhiyan for Scheduled Castes	72.01	26.51	72.01	100	36.8
67.		2225-01-789-01 Scholarship and stipend for Scheduled Castes	51.57	32.08	145.70	35.4	22.0
68.		2401-789-03 National Agriculture Development Scheme (S.C.A.)	64.75	54.52	103.32	62.8	52.8
69.		4215-01-789-01 Water supply in Scheduled Caste Areas	224.48	136.59	592.76	37.9	23.0
70.		4801-80-789-02 Investment in Rajasthan Rajya Vidyut Utpadan Nigam Limited	71.36	71.36	176.30	40.5	40.5
71.		4801-80-789-04 Investment in Jaipur Vidyut Vitran Nigam Limited	158.56	151.47	208.22	76.2	72.7
72.		4801-80-789-05 Investment in Jodhpur Vidyut Vitran Nigam Limited	163.18	158.83	193.63	84.3	82.0
73.		4801-80-789-06 Investment in Ajmer Vidyut Vitran Nigam Limited	177.43	161.88	197.69	89.7	81.9
74.	Interest Payments	2049-01-200-02 Interest on Loans received from Local Bodies	136.34	135.79	440.81	30.9	30.8
75.		2049-03-104-02 Interest on Contributory Provident Funds	67.47	67.47	67.63	99.8	99.8

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2015	March 2015
76.	Interest Payments	2049-04-101 Interest on Loans for State/Union Territory Plan Schemes	94.24	27.46	233.67	40.3	11.7
77.	Public Debt	6003-105-02 Loan under Rural Infrastructure Development Fund	493.65	326.50	816.02	60.5	40.0
78.		6003-111-01 Special Securities issued to National Small Savings Fund of the Central Government	332.28	153.95	1,243.71	26.7	12.4
79.		6004-02-105 State Plan Loans consolidated in terms of recommendation of the XII Finance Commission	92.61	30.87	308.70	30.0	10.0
Total			14,075.99	9,888.46	27,268.51	51.6	36.3

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

Appendix 2.3

(Refer Paragraph 2.3.6; page 76)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1.	11	Miscellaneous Social Services	113.73	42.47	37.3
2.	18	Public Relation	77.94	28.34	36.4
3.	28	Special Programmes for Rural Development	594.70	284.40	47.8
4.	35	Miscellaneous Community and Economic Services	847.72	449.52	53.0
5.	37	Agriculture	1,956.80	409.89	20.9
6.	43	Minerals	196.98	94.51	48.0
7.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	80.53	80.45	99.9
8.	50	Rural Employment	3,611.45	1,221.60	33.8
9.	51	Special Component Plan for Welfare of Scheduled Castes	6,164.27	1,654.42	26.8
Capital-Voted					
10.	9	Forest	223.41	88.49	39.6
11.	12	Other Taxes	374.78	300.00	80.0
12.	19	Public Works	1,397.65	688.04	49.2
13.	21	Roads and Bridges	3,281.25	881.43	26.9
14.	22	Area Development	348.13	90.45	26.0
15.	24	Education, Art and Culture	53.67	28.47	53.1
16.	26	Medical and Public Health and Sanitation	346.25	122.97	35.5
17.	29	Urban Plan and Regional Development	1,280.91	573.42	44.8
18.	30	Tribal Area Development	2,732.48	615.85	22.5
19.	33	Social Security and Welfare	301.82	255.98	84.8
20.	37	Agriculture	429.96	120.30	28.0
21.	42	Industries	20.22	101.86	503.8
22.	43	Minerals	103.56	108.21	104.5
		Total	24,538.21	8,241.07	33.6

Source: Appropriation Accounts

Appendix 2.4

(Refer Paragraph 2.3.7; page 76)

Statement of various grants where persistent savings were more than ₹ one crore in each case and also more than 10 per cent of the total provision during 2012-15

(₹ in crore)							
Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
Revenue-Voted							
1.	9- Forest	2012-13	632.89	478.66	154.23	24.4	Reasons not intimated by the State Government.
		2013-14	749.21	560.92	188.29	25.1	Posts remaining vacant and non-tendering for plantation work. Detailed reasons for savings in several cases were not intimated by the State Government.
		2014-15	747.86	630.62	117.24	15.7	Posts remaining vacant, non-receipt of consent of villagers for displacement, non-receipt of second instalment of annual work plan from the GoI and less release of grants by the State Government. Detailed reasons for savings in several cases were not intimated by the State Government.
2.	11- Miscellaneous Social Services	2012-13	62.12	42.02	20.10	32.4	Non-receipt of funds from GoI and less expenditure by Medical Education and Medical Health Department on disposal of Bio-medical waste management and authorization fees of Government Health Care Centres.
		2013-14	99.77	86.17	13.60	13.6	
		2014-15	113.73	71.26	42.47	37.3	
3.	20-Housing	2012-13	53.38	40.93	12.45	23.3	Not intimated by the State Government.
		2013-14	84.54	60.53	24.01	28.4	Less expenditure on repair and maintenance work.
		2014-15	77.32	62.48	14.84	19.2	Not intimated by the State Government.
4.	28-Special Programmes for Rural Development	2012-13	140.60	55.77	84.83	60.3	Not intimated by the State Government.
		2013-14	52.01	21.62	30.39	58.4	Less/non-receipt of funds from GoI.
		2014-15	594.70	310.30	284.40	47.8	Non-receipt of second instalment of funds for "Integrated Catchment Management Programme" and non-receipt of funds for "National Rural Livelihood Mission" from GoI.
5.	35- Miscellaneous Community and Economic Services	2012-13	93.45	58.20	35.25	37.7	Non-release of payment process of BPL promotion amount by Unique Identification Authority of India under UID number projects.
		2013-14	113.33	90.89	22.44	19.8	Not intimated by the State Government.
		2014-15	847.72	398.20	449.52	53.0	Non-receipts of funds from GoI. Less

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
							expenditure on <i>Bhamashah</i> enrolment and preparation of <i>Bhamashah</i> card due to election code of conduct under <i>Bhamashah Yojana</i> 2014. Detailed reasons for savings in several cases were not intimated by the State Government.
6.	43-Minerals	2012-13	185.53	103.42	82.11	44.3	Non-release of sanction by the State Government.
		2013-14	148.65	123.36	25.29	17.0	Posts remaining vacant, non-purchase of machinery in time due to as election code of conduct and non-deployment of personnel of Mineral protection Force for prevention of illegal mining.
		2014-15	196.98	102.47	94.51	48.0	Non-purchase of medical equipments as per sanctions from Finance Department and less transfer to Environment Reforms and Health Fund in mining area.
7.	48-Power	2012-13	6,607.34	5,607.34	1,000.00	15.1	Less release of grant due to finalization of Financial Restructuring Programme (FRP) for power distribution companies by the GoI.
		2013-14	9,390.63	7,213.13	2,177.50	23.2	Payment of interest was not made during the year under FRP. Release of grant against actual recovery of electric tax by <i>Vidyut Vitran Nigams</i> .
		2014-15	10,384.96	9,114.40	1,270.56	12.2	Less payment of interest on power bonds, release of grants as per power supply in rural areas by JVVNL, release of grants to power distribution companies as per the recovery of power tax and less release of grants to JVVNL because of change in ratio of releasing grant for recoupment of revenue losses.
8.	50-Rural Employment	2012-13	274.03	213.34	60.69	22.1	Short receipt of fund from GoI under various schemes.
		2013-14	383.66	326.23	57.43	15.0	
		2014-15	3,611.45	2,389.51	1,221.60	33.8	
Capital-Voted							
9.	11-Miscellaneous Social Services	2012-13	8.32	6.73	1.59	19.1	Not intimated by the State Government.
		2013-14	9.68	8.06	1.62	16.7	Non-starting of 11 works pertaining to 2012-13 after objection of Development Authority and Archaeology Department and non-release of work order due to election code of conduct.
		2014-15	23.15	6.86	16.29	70.4	Delay in release of Administrative and Financial sanctions of new works and non-execution of work for 32 temples due to non-selection of consultant by PDCORE for preparing master plan.
10.	19-Public Works	2012-13	512.57	376.86	135.71	26.5	Slow progress/ less execution of work.
		2013-14	796.83	519.09	277.74	34.9	

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2014-15	1,397.65	709.61	688.04	49.23	Non-completion of works due to excess work load on Public Works Department (PWD) and less execution of works. Detailed reasons for savings in several cases were not intimated by the State Government.
11.	23-Labour and Employment	2012-13	5.10	3.72	1.38	27.1	Non-availability of building on rent for Industrial Training Institutes as per National Council for Vocational Training norms.
		2013-14	5.47	2.60	2.87	52.5	Not intimated by the State Government.
		2014-15	4.42	1.54	2.88	65.2	Non-supply of complete order by firms, rejection of equipments of firms as the specification of material was not as per the supply order and non-availability of materials on DGS&D rate contract.
12.	24-Education, Art and Culture	2012-13	104.46	85.26	19.20	18.4	Not intimated by the State Government.
		2013-14	79.21	31.24	47.97	60.6	Non-allotment of land for new Government colleges and land was made available only for 58 library building out of 70 library building. Detailed reasons for savings in several cases were not intimated by the State Government.
		2014-15	53.67	25.20	28.47	53.05	Less execution of work for construction of new polytechnic colleges, non-purchase of machinery and non- approval of new courses for three colleges by All India Council for Technical Education. Detailed reasons for savings in several cases were not intimated by the State Government.
13.	26-Medical and Public Health and Sanitation	2012-13	188.70	121.63	67.07	35.5	Non-purchase of equipment due to non-completion/delay of tendering process and non-execution of works by the PWD. Detailed reasons for savings in several cases were not intimated by the State Government.
		2013-14	185.97	143.17	42.80	23.0	Not intimated by the State Government.
		2014-15	346.25	223.28	122.97	35.5	Slow progress of work, non-release of sanction for construction of building of 1,079 primary health sub-centres, less amount received by NABARD against loans and non-receipt of funds from GoI.
14.	29-Urban Plan and Regional Development	2012-13	1,169.89	975.95	193.94	16.6	Not intimated by the State Government.
		2013-14	1,460.01	1,045.02	414.99	28.4	Non-receipt of funds from GoI.
		2014-15	1,280.91	707.49	573.42	44.8	Slow progress of construction works in sewerage sector due to termination of contracts, delay in land availability, delay in clearance of railway crossing by NHAI. Posts remaining vacant,

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
							reduction in plan ceiling and change in site of land.
15.	30-Tribal Area Development	2012-13	1,240.46	1,008.19	232.27	18.7	Slow progress/non-execution/non-starting of construction works and less investment in power companies.
		2013-14	1,822.66	1,599.82	222.84	12.2	Not intimated by the State Government.
		2014-15	2,732.48	2,116.63	615.85	22.5	Non-release of sanction for building construction of primary health sub-centres under NABARD schemes, non/less execution of works and non/less receipt of funds from GoI.
16.	33-Social Security and Welfare	2012-13	159.15	73.38	85.77	53.9	Less/non-execution of works and non-release of sanction for construction works.
		2013-14	84.36	73.15	11.21	13.3	Not intimated by the State Government.
		2014-15	301.82	45.84	255.98	84.8	Delay in land allotment resulted in slow progress of construction works in two residential schools by PWD. Detailed reasons for savings in several cases were not intimated by the State Government.
17.	46-Irrigation	2012-13	811.29	582.32	228.97	28.2	Less execution of works.
		2013-14	1,108.51	829.33	279.18	25.2	
		2014-15	1,165.59	953.91	211.68	18.2	

Source: Appropriation Accounts

Appendix 2.5

(Refer Paragraph 2.3.8; page 77)

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

(₹ in crore)

S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue-Voted					
1.	5-Administrative Services	135.15	128.10	7.05	6.53
2.	6-Administration of Justice	567.37	539.03	28.34	9.07
3.	7-Elections	355.51	336.60	18.91	2.42
4.	8-Revenue	633.60	579.05	54.55	6.41
5.	12-Other Taxes	443.20	434.14	9.06	73.13
6.	19-Public Works	411.61	372.60	39.01	7.71
7.	20-Housing	69.26	62.48	6.78	8.06
8.	28-Special Programmes for Rural Development	477.18	310.30	166.88	117.52
9.	41-Community Development	5,065.56	4,457.14	608.42	28.03
10.	43-Minerals	109.13	102.47	6.66	87.85
Capital-Voted					
11.	30-Tribal Area Development	2,306.93	2,116.63	190.30	425.55
12.	51-Special Component Plan for Welfare of Scheduled Castes	2,712.86	2,551.98	160.88	336.58
Revenue-Charged					
13.	Interest Payments	10,470.36	10,462.89	7.47	54.82
14.	Public Service Commission	24.11	19.77	4.34	4.68
Total		23,781.83	22,473.18	1,308.65	1,168.36

Source: Appropriation Accounts

Appendix 2.6

(Refer Paragraph 2.3.9; page 78)

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

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
Insufficient reappropriation of funds					
1.	15	Pensions and Other Retirement Benefits	2071-01-101-01 Pensions to State employees	(-) 184.00	(-) 15.64
2.	21	Roads and Bridges	3054-80-797-03 Transfer to Central Road Fund (100% Central)	(+) 18.39	(+) 39.88
3.			3054-02-337-01-01 Maintenance and Restoration through Border Road Development Board	(-) 84.14	(+) 12.88
4.			5054-03-337-04 Provision for renewal and modernisation of Roads	(+) 43.61	(+) 1.15
5.	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (EAP) Construction Work	(-) 65.78	(-) 12.49
6.	33	Social Security and Welfare	2235-60-196-01-05 Indira Gandhi National Old Age Pension	(-) 20.73	(-) 3.28
7.	46	Irrigation	4700-24-001-03-01 Construction works in Rajasthan	(-) 64.90	(-) 1.07
Unnecessary reappropriation of funds					
8.	46	Irrigation	2700-05-001-01-01 Indira Gandhi Nahar Feeder	(+) 2.01	(-) 2.26
9.			2700-24-800-01 Other expenditure in Narbada Project (Commercial)	(+) 3.69	(-) 9.66
Excessive reappropriation of funds					
10.	15	Pensions and Other Retirement Benefits	2071-01-102 Commuted Value of Pensions	(+) 76.00	(-) 1.38
11.	24	Education, Art and Culture	2202-02-109-01 Government Secondary Schools-Boys School	(+) 27.04	(-) 1.25
12.	27	Drinking Water Scheme	4215-01-102-03-05 Maintenance Percentage charges (O & M) for Rural Schemes transferred from Major Head 2215-Water Supply and Sanitation-01-102	(+) 57.18	(-) 34.77

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
13.	30	Tribal Area Development	2700-27-796-04 Other expenditure in Mahi Project (Commercial)	(+) 3.04	(-) 2.38
14.	33	Social Security and Welfare	2235-60-196-01-01 Chief Minister Old Person Honour Pension Scheme	(+) 205.22	(-) 56.12
15.			2235-60-196-01-02 Chief Minister Specially-abled Person Honour Pension Scheme	(+) 7.94	(-) 2.43
16.			2235-60-196-01-03 Chief Minister Single Woman Honour Pension Scheme	(+) 15.95	(-) 6.40
17.	51	Special Component Plan for Welfare of Scheduled Castes	2210-05-789-01-01 Medical College and attached group of Hospitals, Jaipur	(+) 3.43	(-) 2.20
18.			5054-04-789-12-01 Rajasthan Road Area Modernisation Project financed by World Bank- Rural Approach Roads	(+) 4.67	(-) 3.54
Total					(-) 154.87 (+) 53.91

Source: Appropriation Accounts

Appendix 2.7

(Refer Paragraph 2.3.11; page 78)

Cases of surrender of savings in excess of ₹ 20 crore on 31 March 2015

(₹ in crore)

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	Interest Payments	2049	10,525.18	61.14
2.	3-Secretariat	2052, 2251, 3451	250.67	22.89
3.	4-District Administration	2053	383.54	35.19
4.	6-Administration of Justice	2014	576.44	37.14
5.	8-Revenue	2029, 2052	640.01	60.82
6.	9-Forest	2406	747.86	116.73
7.		4406	223.41	84.69
8.	11-Miscellaneous Social Services	2250, 3425, 3435	113.73	42.46
9.	12-Other Taxes	2030, 2041, 2045, 3055	516.33	81.29
10.		5055, 7055	374.78	300.00
11.	14-Sales Tax	2040	654.02	51.98
12.	15-Pensions and Other Retirement Benefits	2071	9,895.11	251.59
13.	16-Police	2055, 2070	3,850.99	84.81
14.	18-Public Relation	2220	77.94	28.34
15.	19-Public Works	2059	419.32	46.74
16.		4055, 4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4515, 4700, 4853, 5475	1,397.65	698.21
17.	21-Roads and Bridges	3054	1,721.39	184.10
18.		4851, 4853, 5054, 7075	3,281.25	887.62
19.	22-Area Development	4575, 4705	348.13	90.32
20.	24-Education, Art and Culture	2070, 2202, 2203, 2204, 2205	19,318.57	2,745.93
21.		4202, 6202	53.67	29.00
22.	26-Medical and Public Health and Sanitation	2210, 2211, 3606	6,251.69	1,169.00
23.		4210, 6210	346.25	122.96
24.	27-Drinking Water Scheme	2215	2,501.77	92.48
25.		4215	3,573.71	207.20
26.	28-Special Programmes for Rural Development	2501, 2515, 2810	594.70	284.40

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
27.	29-Urban Plan and Regional Development	2216, 2217, 3055	2,863.76	564.54
28.		4217, 5055, 6217	1,280.91	560.93
29.	30-Tribal Area Development	2014, 2029, 2055, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2705, 2801, 2810, 2851, 2852, 2853, 3055, 3425, 3435, 3451, 3452, 3454, 3456, 3475, 3604	6,352.64	1,217.03
30.		4058, 4059, 4202, 4210, 4215, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4402, 4405, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4801, 4853, 4885, 5054, 5452, 5475, 6216, 6408, 6885, 7055	2,732.48	614.93
31.	33-Social Security and Welfare	2202, 2225, 2230, 2235, 2236	5,592.13	163.93
32.		4225, 4235, 4236, 6225, 6235	301.82	246.72
33.	34-Relief from Natural Calamities	2245	2,438.92	126.02
34.	35-Miscellaneous Community and Economic Services	2047, 3454, 3475	847.72	449.46
35.	37-Agriculture	2401, 2415, 2435	1956.80	406.24
36.		4401, 6401, 6408	429.96	120.02
37.	39-Animal Husbandry and Medical	2403, 2404, 2405, 2415	632.06	120.42
38.	41-Community Development	2515	5,093.59	636.30
39.	42-Industries	4851, 4885, 6851, 6860, 6885	20.22	20.11
40.	43-Minerals	2802, 2853	196.98	87.03
41.		4802, 4853, 6802	103.56	103.20
42.	46-Irrigation	2700, 2701, 2702	1,814.74	109.43
43.		4700, 4701, 4702, 4711	1,165.59	206.97
44.	48-Power	2801, 2810	10,384.96	1,270.56
45.		4801, 4810, 6801	3,600.00	532.87
46.	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604	80.53	80.40

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
47.	50-Rural Employment	2505, 2515	3,611.45	1,221.60
48.	51-Special Component Plan for Welfare of Scheduled Castes	2014, 2029, 2055, 2056, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2425, 2501, 2505, 2515, 2701, 2702, 2705, 2801, 2810, 2851, 2852, 2853, 3055, 3425, 3451, 3452, 3454, 3456, 3475, 3604	6,164.27	1651.55
49.		4055, 4059, 4202, 4210, 4215, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4402, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4711, 4801, 4853, 4885, 5054, 5452, 5475, 6216, 7055	3,049.44	487.74
		Total	1,29,352.64	18,815.03

Source: Appropriation Accounts

Appendix 2.8

(Refer Paragraph 2.3.11; page 78)

Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue- Voted				
1.	7-Elections	21.33	18.81	2.52
2.	15-Pensions and Other Retirement Benefits	266.14	251.59	14.55
3.	16-Police	87.14	84.81	2.33
4.	24-Education, Art and Culture	2,748.25	2,745.93	2.32
5.	26-Medical and Public Health and Sanitation	1,170.24	1,169.00	1.24
6.	27-Drinking Water Scheme	98.50	92.48	6.02
7.	30-Tribal Area Development	1,222.56	1,217.03	5.53
8.	33-Social Security and Welfare	233.27	163.93	69.34
9.	37-Agriculture	409.89	406.24	3.65
10.	43-Minerals	94.51	87.03	7.48
11.	46-Irrigation	111.86	109.43	2.43
12.	51-Special Component Plan for Welfare of Scheduled Castes	1,654.42	1,651.55	2.87
Capital- Voted				
13.	9-Forest	88.49	84.69	3.80
14.	27-Drinking Water Scheme	265.69	207.20	58.49
15.	29-Urban Plan and Regional Development	573.42	560.93	12.49
16.	33-Social Security and Welfare	255.98	246.72	9.26
17.	35-Miscellaneous Community and Economic Services	5.88	4.58	1.30
18.	42-Industries	101.86	20.11	81.75
19.	43-Minerals	108.21	103.20	5.01
20.	46-Irrigation	211.68	206.97	4.71
21.	51-Special Component Plan for Welfare of Scheduled Castes	497.46	487.74	9.72
Revenue-Charged				
22.	Interest Payments	62.28	61.14	1.14
	Total	10,289.06	9,981.11	307.95

Source: Appropriation Accounts

Appendix 2.9

(Refer Paragraph 2.3.12; page 79)

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

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
1.	8	Revenue	2029-103-07 Modernisation of National Land Records Programme	56.80	48.97	86.2
2.	9	Forest	2406-02-110-01 Tiger Project, <i>Ranthambhore</i>	40.19	29.69	73.9
3.			2406-02-110-02 Tiger Project, <i>Sariska</i>	26.30	22.46	85.4
4.	11	Miscellaneous Social Services	3435-03-102-04 National River Conservation Scheme	28.58	24.03	84.1
5.	12	Other Taxes	5055-190-07 Share Capital to RSRTC against assets transferred to Rajasthan State Bus Terminal Service Corporation under Reform Linked Plan	360.00	300.00	83.3
6.	16	Police	4055-211-01-90 Police Housing-Construction Works	16.98	16.15	95.1
7.	19	Public Works	4059-80-051-04-01 Through the Chief Engineer, Public Works Department	54.88	35.90	65.4
8.			4059-80-051-06 General Building (Building to be constructed under Police Modernisation Scheme)	51.77	40.92	79.0
9.			4210-03-105-02-90 Medical College, Bikaner-Construction Works	61.74	32.77	53.1
10.			4210-03-105-03-90 Medical College, Udaipur-Construction Works	45.12	23.20	51.4
11.			4210-03-105-06-90 Medical College, Kota-Construction Works	36.64	23.93	65.3
12.			4250-203-02-90 Employment-Training-Construction Works	20.39	17.02	83.5
13.	21	Roads and Bridges	3054-03-337-01-06 Contract on Road repairs based on result and execution (OPRC)	20.00	20.00	100.0

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
14.	21	Roads and Bridges	3054-04-800-01-05 Contract on Road repairs based on result and execution (OPRC)	20.00	20.00	100.0
15.	3054-04-800-02-07 Contract on Road repairs based on result and execution (OPRC)		60.00	60.00	100.0	
16.	5054-03-337-10 Construction of Roads from Public Private Partnership (PPP)		221.24	216.63	97.9	
17.	5054-04-800-11-16 Road Upgradation Project (<i>Vinshitam</i>)		125.44	111.24	88.7	
18.	22	Area Development	4705-108-01-01 Land Development Work (Bhakra Irrigation Project)	16.82	16.82	100.0
19.	24	Education, Art and Culture	2202-02-109-08-01 Girls Hostel-General expenditure	66.85	48.15	72.0
20.			2202-02-109-09-01 Model School-General expenditure	206.06	128.10	62.2
21.			2202-02-109-11 Cycle distribution to students of Class IX studying in Government schools of urban and rural areas	40.62	31.35	77.2
22.			2202-02-109-18 Government Secondary Schools-I.C.T.	36.25	23.05	63.6
23.			2202-02-109-23 Distribution of Lap-Top	49.42	49.42	100.0
24.			26	Medical and Public Health and Sanitation	2210-05-105-03-01 Rajasthan Health Science University, Jaipur	134.91
25.	2210-06-101-21 National AIDS Control Programme	51.46			30.46	59.2
26.	2211-800-03-03 National Urban Health Mission	203.09			150.21	74.0
27.	4210-02-800-02-01 Construction of Health Sub-Centres	106.34			71.91	67.6
28.	28	Special Programmes for Rural Development	2501-06-196-06-01 National Rural Livelihood Mission-Grants	100.50	100.50	100.0

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered		
29.	29	Urban Plan and Regional Development	2217-05-190-02-02 Jaipur City Transport Services Limited	46.20	25.05	54.2		
30.			2217-80-191-28 General execution grant under XIII Finance Commission	41.59	41.59	100.0		
31.			2217-80-192-01-01 Untied Grants	22.74	22.74	100.0		
32.			2217-80-192-22-01 Urban Infrastructural Development Scheme of Small and Medium Towns (10:10:80)-Development Works	317.43	188.48	59.4		
33.			2217-80-192-29 General execution grant under XIII Finance Commission	102.31	102.31	100.0		
34.			4217-03-800-03-01 Development work through Local Self Government Department	207.85	167.68	80.7		
35.			4217-04-800-01 Integrated House and Slum Development Plan	78.56	64.16	81.7		
36.			6217-60-190-03-01 Loans from Asian Development Bank	150.00	82.66	55.1		
37.			30	Tribal Area Development	2202-02-109-09-03 Model Schools for Scheduled Tribes	47.61	32.35	67.9
38.					2211-796-07-03 National Urban Health Mission	37.72	27.90	74.0
39.	2217-80-192-22-03 Urban Infrastructural Development Scheme of Small and Medium Towns-Development Works	62.44			44.61	71.4		
40.	2225-02-796-17-18 Integrated Development Project for Saharia's	32.29			26.10	80.8		
41.	2501-05-196-06-02 National Rural Livelihood Mission-Grants	40.00			40.00	100.0		
42.	2515-196-26-02 Total Sanitation Campaign-Functional/Activities	53.71			31.40	58.5		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered	
43.	30	Tribal Area Development	3454-02-796-02-02 U. I. D. Project under the recommendations of XIII Finance Commission	16.39	16.39	100.0	
44.	3454-02-796-05-01 Bhamashah Yojana, 2014- Economic and Statistics Department		65.58	35.58	54.3		
45.	4210-02-796-03-01 Construction of Health Sub- Centres		19.74	19.74	100.0		
46.	4700-24-796-01 Narmada Project (Commercial)-Tribal Area Sub plan-Construction Works		29.45	18.44	62.6		
47.	4702-796-03-01 Accelerated Irrigation Benefit Programme-Construction Works		20.00	15.62	78.1		
48.	5054-04-796-06-09 Roads Upgradation Project (<i>Vinshitam</i>)		21.02	20.10	95.6		
49.	33		Social Security and Welfare	4225-03-800-01-03 Construction of <i>Devnarain</i> Residential School	57.86	41.29	71.4
50.	4236-02-800-09 Construction of <i>Aangan Bari</i> Centres under I.C.D.S. Mission Mode			180.17	170.76	94.8	
51.	35	Miscellaneous Community and Economic Services	3454-02-203-01-04 U. I. D. Project under the recommendations of XIII Finance Commission	83.41	83.41	100.0	
52.	37	Agriculture	2401-109-16-01 National Agriculture Extension Mission	25.71	19.60	76.2	
53.			2401-196-06-22 National Food Security Mission-Coarse Cereals	42.53	29.54	69.5	
54.			2401-196-06-25 National Agriculture Extension Mission- Agriculture Extension	25.17	18.07	71.8	
55.			2401-196-06-28 Sustainable Agriculture Mission- <i>Barani</i> Area Development	32.28	31.42	97.3	
56.			2401-800-31-01 Rajasthan Agriculture Competitive Project-Through the Agriculture Department	27.60	25.60	92.8	

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
57.	37	Agriculture	2401-800-35-02 Soil Health Management	15.89	15.89	100.0
58.	39	Animal Husbandry and Medical	2403-106-02-01 Grants to <i>Gaushala</i>	58.65	40.62	69.3
59.			2404-195-01 Assistance to Rajasthan <i>Rajya</i> Co-operative Dairy Federation	16.54	15.39	93.0
60.	41	Community Development	2515-102-01-07 Financial Strengthening Scheme-Payment to General Service Providers	25.00	25.00	100.0
61.			2515-196-28-02 Rajeev Gandhi Panchayat strengthening Campaign- Functional/Activities	49.46	46.35	93.7
62.			2515-197-09-03 Maintenance under <i>Janta Jal</i> <i>Yojana</i>	34.00	29.27	86.1
63.			2515-198-27-01 For honorarium of contract personnel's for security of Rajeev Gandhi Service Centres-Establishment	20.00	20.00	100.0
64.	42	Industries	4885-60-800-23-01 Delhi-Mumbai Industrial Corridor	20.00	19.99	99.9
65.	43	Minerals	2853-02-797-01 Accounting head 8229- 200(07) Environment reforms in Mining Area	44.94	37.12	82.6
66.			2853-02-800-01-02 Expenditure relating to Environment Reforms and Health in Mining Area- Medical and Health Department	34.61	28.59	82.6
67.			4802-02-190-03 HPCL-Rajasthan Refinery Limited	102.10	102.10	100.0
68.	48	Power	2801-80-190-35-01 Grant to Jaipur <i>Vidyut Vitran</i> <i>Nigam</i> Limited	500.73	253.39	50.6
69.			2801-80-190-35-02 Grant to Jodhpur <i>Vidyut</i> <i>Vitran Nigam</i> Limited	490.49	261.75	53.4
70.			2801-80-190-35-03 Grant to Ajmer <i>Vidyut Vitran</i> <i>Nigam</i> Limited	588.72	304.07	51.6

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
71.	48	Power	2810-102-01-01 Through the agency of Rajasthan <i>Akshay Urja</i> Corporation Limited	71.00	71.00	100.0
72.			2810-190-01-01 Solar Roof Top Power Generation Scheme	21.00	21.00	100.0
73.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Insitutions	3604-198-01 Share of <i>Panchayats</i> in Royalty under the recommendations of State Finance Commission	80.00	80.00	100.0
74.	51	Special Component Plan for Welfare of Scheduled Castes	2202-02-107-14 Pre-matric Scholarships to children of families engaged in scavenging works	33.42	21.32	63.8
75.			2202-02-109-09-02 Model Schools for Scheduled Castes	81.76	61.98	75.8
76.			2210-03-197-03-01 Primary Health Centre	25.13	21.70	86.4
77.			2211-789-03-03 National Urban Health Mission	49.32	36.48	74.0
78.			2217-80-192-22-02 Urban Infrastructural Development Scheme of Small and Medium Towns-Development Works	82.65	59.06	71.5
79.			2225-01-196-12 Development of <i>Sambal</i> Villages	39.70	32.53	81.9
80.			2401-789-02-05 For conversion from flow irrigation to drip irrigation (20% State share : 80% Central share)	32.32	26.64	82.4
81.			2401-789-02-12 Additional Grant on Solar Pump Set	19.07	19.07	100.0
82.			2403-789-02-01 Grants to <i>Gaushalas</i>	18.15	18.15	100.0
83.			2501-06-196-06-03 Rajasthan <i>Grameen Ajivika</i> Mission-Grants	60.00	60.00	100.0
84.			2505-01-196-01-04 Indira <i>Awas Yojana</i> -Grants (State Share)	249.85	132.31	53.0

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
85.	51	Special Component Plan for Welfare of Scheduled Castes	2810-789-01-01 Through the agency of Rajasthan Renewable Energy Corporation Ltd.	17.00	17.00	100.0
86.	3454-02-789-01-02 U.I.D. Project under the recommendations of XIII Finance Commission		21.61	21.61	100.0	
87.	3454-02-789-05-01 Bhamashah Yojana, 2014- Economic and Statistics Department		92.94	51.94	55.9	
88.	4217-04-789-01 Integrated Housing and Slum Area Development Scheme		20.90	17.60	84.2	
89.	5054-03-789-04-90 Recouped Roads of State Road Development Fund (State Highways)- Construction Works		34.65	21.65	62.5	
Total				7,197.35	5,237.77	72.8

Source: Appropriation Accounts

Appendix 2.10

(Refer Paragraph 2.3.13; page 79)

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

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Amount surrendered	Excess surrendered
Revenue- Voted				
1.	20-Housing	14.84	17.45	2.61
2.	21-Roads and Bridges	93.07	184.10	91.03
Capital-Voted				
3.	19-Public Works	688.04	698.21	10.17
4.	21-Roads and Bridges	881.43	887.62	6.19
	Total	1,677.38	1,787.38	110.00

Source: Appropriation Accounts

Appendix 2.11

(Refer Paragraph 2.4; page 83)

Statement of nil expenditure against the provision

(₹ in crore)

S. No	Head of account	P/ CSS ⁹	Year	Total Budget	Surrender	Re-appropriation	Department reply
1.	2202-General Education 01-Elementary Education 111-Sarva Shiksha Abhiyan 05-D.P.E.P Post activity	P	2013-14	10.00	10.00	-	Early closure of DPEP scheme.
2.	2202- General Education 01-Elementary Education 800-Other Expenditure 17- Distribution of Laptop	P	2012-13	21.00	-	21.00	Not intimated by the State Government.
3.	2202- General Education 02-Secondary Education 107-Scholarships 12-Pre-matric scholarship to children of families engaged in scavenging works	CSS	2012-13	17.80	-	17.80	Non receipt of sanctioned funds from Government of India (GoI).
4.	2202- General Education 02-Secondary Education 109-Government Secondary Schools 02-Girls School	CSS	2012-13	5.10	-	5.10	Non receipt of funds from GoI.
5.	2202- General Education 02-Secondary Education 109-Government Secondary Schools 08- Girls Hostel 01-Girl Hostel-General Expenditure	CSS	2012-13	50.66	-	50.66	Non receipt of sanctioned funds from GoI.
6.	2202- General Education 02- Secondary Education 800- Other Expenditure 21- Residential School	P	2012-13	1.40	-	1.40	Expenditure not incurred according to scheme.
7.	2202-General Education 02-Secondary Education 800-Other Expenditure 22- Furniture facility to Secondary Schools	P	2013-14	21.40	21.40	-	Revision in plan ceiling.
8.	2202- General Education 02-Secondary Education 109-Government Secondary Schools 23-Distribution of Lap top	P	2014-15	49.42	49.42	-	Non completion of tender process till 31May, 2015.

⁹ P: Plan, CSS: Centrally Sponsored Schemes

S. No	Head of account	P/ CSS ⁹	Year	Total Budget	Surrender	Re-appropriation	Department reply
9.	2202- General Education 03-University and Higher Education 102-Assistance to Universities 08- Grant to Kota University	P	2012-13	1.00	-	1.00	Non allotment of funds.
10.	2202- General Education 04-Adult Education 200-Other Adult Education Programme 02-Sakshar Bharat Abhiyan	P	2012-13	5.50	-	5.50	Non receipt of Central share.
11.	2203-Technical Education 104-Assistance to Non - Government Technical Colleges and Institutes 04-Manikya Lal Verma Textile Institute, Bhilwara	P	2014-15	1.30	1.30	-	Not intimated by the State Government.
12.	2205-Art and Culture 102-Promotion of Arts and Culture 13- Ravindra Manch	P	2013-14	4.75	4.75	-	Not intimated by the State Government.
13.	2205-Art and Culture 103-Archaeology 03-Establishment of International museum in Sawai Man Singh Town Hall	P	2013-14	11.50	11.50	-	Non utilization of funds by executive agency "Amber Development & Management Authority".
		P	2014-15	11.50	11.50	-	
		CSS	2013-14	3.50	3.50	-	
14.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 203- University and Higher Education 04-College Education 01- Building (including percentage charges)	P	2013-14	6.51	6.51	-	Not intimated by the State Government.
15.	4202-Capital Outlay on Education, Sports, Art and Culture 04-Art and culture 106-Museums 05-For establishment of International Museum in Sawai Man Singh Town Hall and Jaleb Chowk	P	2012-13	10.00	-	10.00	Not intimated by the State Government.

Source: Appropriation Accounts

Appendix 2.12

(Refer Paragraph 2.6; page 86)

Position of Outstanding Abstract Contingent Bills up to 2014-15

(₹ in lakh)				
S. No.	Major Head	Year	No. of AC Bills	Amount
1.	2013	2014-15	1	0.25
		Total	1	0.25
2.	2014	2013-14	1	0.50
		2014-15	2	1.00
		Total	3	1.50
3.	2015	2014-15	3	4.98
		Total	3	4.98
4.	2029	2007-08	1	292.18
		2010-11	1	26.60
		2011-12	4	325.30
		2013-14	8	192.41
		2014-15	2	0.74
		Total	16	837.23
5.	2039	2014-15	1	5.46
		Total	1	5.46
6.	2040	2014-15	2	22.91
		Total	2	22.91
7.	2051	2014-15	1	5.00
		Total	1	5.00
8.	2052	2011-12	2	11.13
		2012-13	2	2.50
		2013-14	1	3.95
		2014-15	3	23.09
		Total	8	40.67
9.	2053	2014-15	1	0.38
		Total	1	0.38
10.	2055	2012-13	3	191
		2013-14	3	0.90
		2014-15	21	320.51
		Total	27	512.41
11.	2059	2011-12	1	1.64
		Total	1	1.64
12.	2070	2013-14	2	15.54
		2014-15	6	25.54
		Total	8	41.08
13.	2202	1989-90	2	0.60
		1990-91	3	0.41
		1991-92	3	0.96
		1992-93	4	0.86
		1996-97	1	0.08

S. No.	Major Head	Year	No. of AC Bills	Amount
		1997-98	1	0.68
		2013-14	1	225.00
		2014-15	1	0.44
		Total	16	229.03
14.	2204	2014-15	5	13.82
		Total	5	13.82
15.	2205	2012-13	1	11.23
		2014-15	2	75.90
		Total	3	87.13
16.	2210	2011-12	4	73.44
		2012-13	2	56.32
		2013-14	10	254.44
		2014-15	27	750.87
		Total	43	1,135.07
17.	2215	2010-11	2	0.38
		2013-14	1	0.23
		2014-15	3	0.45
		Total	6	1.06
18.	2217	2014-15	8	23.09
		Total	8	23.09
19.	2225	2014-15	1	6.00
		Total	1	6.00
20.	2235	2013-14	1	1.50
		Total	1	1.50
21.	2245	2002-03	2	18.80
		2006-07	2	80.14
		2008-09	1	19.01
		2010-11	4	124.90
		2011-12	1	1.00
		2012-13	4	122.94
		2013-14	15	7,022.76
		2014-15	52	16,332.50
		Total	81	23,722.05
22.	2403	2013-14	3	0.45
		2014-15	14	28.24
		Total	17	28.69
23.	2406	2012-13	2	0.80
		2014-15	1	0.55
		Total	3	1.35
24.	2515	2008-09	1	11.29
		2013-14	1	0.21
		2014-15	55	361.12
		Total	57	372.62
25.	2701	2014-15	2	3.77
		Total	2	3.77

S. No.	Major Head	Year	No. of AC Bills	Amount
26.	2851	2013-14	1	3.03
		2014-15	3	2.00
		Total	4	5.03
27.	2853	2012-13	1	150.00
		2013-14	1	24.00
		2014-15	1	2.54
		Total	3	176.54
28.	3054	2014-15	4	497.93
		Total	4	497.93
29.	3425	2014-15	2	1.68
		Total	2	1.68
30.	3452	2014-15	7	12.31
		Total	7	12.31
31.	3454	2000-01	2	4.57
		2014-15	2	8.85
		Total	4	13.42
32.	4059	2011-12	8	20.00
		Total	8	20.00
33.	4202	1990-91	1	0.30
		1992-93	1	0.24
		2005-06	1	4.20
		Total	3	4.74
34.	4210	2012-13	4	207.59
		2013-14	1	185.00
		2014-15	7	409.35
		Total	12	801.94
35.	4250	2014-15	2	190.00
		Total	2	190.00
36.	4700	2014-15	1	6.36
		Total	1	6.36
37.	4853	2012-13	1	30.00
		Total	1	30.00
38.	5054	2000-01	2	34.50
		Total	2	34.50
Grand Total			368	28,893.14

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

Appendix 3.1

(Refer paragraph 3.1; page 89)

Utilisation Certificates Outstanding as on 30 June 2015

(₹ in lakh)

S. No.	Department	Year of Payment of Grant	Total Grant paid		Utilisation Certificate			
					Received		Outstanding	
			No.	Amount	No.	Amount	No.	Amount
1.	Family Welfare(2211)	2007-08	1	486.00	0	347.68	1	138.32
		2008-09	1	489.00	0	306.41	1	182.59
		2009-10	5	508.97	4	310.12	1	198.85
Total			7	1,483.97	4	964.21	3	519.76
2.	Social Welfare (2225)	2004-05	308	235.47	307	223.75	1	11.72
		2013-14	2	2.07	2	2.07	0	0
Total			310	237.54	309	225.82	1	11.72
3.	Social Welfare (2235)	2013-14	124	2,899.03	100	2,853.55	24	45.48
Total			124	2,899.03	100	2,853.55	24	45.48
4.	Nutrition (2236)	2013-14	5	98.14	4	78.57	1	19.57
Total			5	98.14	4	78.57	1	19.57
5.	Science and Technology (3425)	2009-10	55	84.65	38	51.32	17	33.33
		2010-11	35	176.76	22	144.06	13	32.70
		2011-12	38	752.67	14	267.76	24	484.91
		2012-13	43	1038.54	18	66.09	25	972.45
		2013-14	35	146.67	12	46.79	23	99.88
Total			206	2,199.29	104	576.02	102	1623.27
6.	Environment (3435)	1997-98	30	27.56	29	27.48	1	0.08
		1998-99	25	26.20	22	25.98	3	0.22
Total			55	53.76	51	53.46	4	0.30
Grand Total			707	6,971.73	572	4,751.63	135	2,220.10

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

Appendix 3.2

(Refer Paragraph 3.2; page 90)

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

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
Higher Education					
1.	Rajasthan University, Jaipur	2	2012-14	6,300.00	17,247.87
2.	Dr. Bhimrao Ambedkar Law University, Jaipur	2	2012-14	N.A.	N.A.
3.	Maharaja Surajmal Brij University, Bharatpur	2	2012-14	N.A.	N.A.
4.	Matsya University, Alwar	2	2012-14	N.A.	N.A.
5.	Rajiv Gandhi Tribal University, Udaipur	2	2012-14	N.A.	N.A.
6.	Pt. Deendayal Upadhyay Shekhawati University, Sikar	2	2012-14	N.A.	N.A.
	Total	12		6,300.00	17,247.87
Secondary Education					
1.	Shri Jagdamba Mook Badir School, Sriganganagar	1	2013-14	89.39	98.16
	Total	1		89.39	98.16
Technical Education					
1.	Engineering College, Ajmer	5	2009-14	103.00	310.92
	Total	5		103.00	310.92
Labour					
1.	Child Labour Project Society, Barmer	11	2003-14	N.A.	N.A.
2.	Child Labour Project Society, Banswara	2	2012-14	4.15	0.74
3.	Child Labour Project Society, Bharatpur	10	2004 -14	N.A.	N.A.
4.	Child Labour Project Society, Bundi	4	2010-14	118.37	112.80
5.	Child Labour Project Society, Chittorgarh	1	2013-14	129.79	0.59
6.	Child Labour Project Society, Churu	3	2011-14	15.26	0.37
7.	Child Labour Project Society, Dholpur	1	2013-14	11.86	0.51
8.	Child Labour Project Society, Dungarpur	2	2012-14	2.52	0.58

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
9.	Child Labour Project Society, Jhalawar	1	2013-14	17.41	2.54
10.	Child Labour Project Society, Pali	2	2012-14	12.45	3.10
11.	Child Labour Project Society, Sri Gangaagar	3	2011-14	0.01	1.24
12.	Child Labour Project Society, Udaipur	2	2012-14	78.83	2.63
	Total	42		390.65	125.10
Industries					
1.	Bureau of Investment Promotion, Jaipur	1	2013-14	436.40	457.50
2.	Aditya Mills Ltd. Ajmer	1	2013-14	Nil	85.26
3.	Entrepreneurship and Management Development Institute, Jaipur	2	2012-14	308.93	375.47
	Total	4		745.33	918.23
Tourism					
1.	State Institute of Hotel Management, Jodhpur	1	2013-14	534.00	223.00
	Total	1		534.00	223.00
Art and Culture					
1.	Indian Institute of Crafts and Design, Jaipur	2	2012-14	Nil	285.77
2.	Rajasthan Lalit Kala Academy, Jaipur	1	2013-14	100.20	100.80
3.	Rajasthan Sangeet Academy, Pawta, Jodhpur	1	2013-14	172.00	229.96
4.	Rajasthan Sanskrit Academy, Jaipur	1	2013-14	76.93	80.51
5.	Rajasthan Bhasha Sahitya Sanskriti Academy, Bikaner	1	2013-14	79.95	66.45
	Total	6		429.08	763.49
Ayurveda					
1.	Rajasthan Ayurveda University, Jodhpur	2	2012-14	980.00	501.93
	Total	2		980.00	501.93
Medical and Health					
1.	Rajasthan University of Health Sciences, Jaipur	1	2013-14	847.50	627.25
	Total	1		847.50	627.25

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
Social Justice and Empowerment					
1.	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	2	2012-14	763.00	157.94
2.	Rajasthan Rajya Samaj Kalyan Board, Jaipur	1	2013-14	130.61	128.14
3.	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	1	2013-14	4799.05	5455.29
4.	Opium De-addiction Treatment & Training Research Trust, Jodhpur	1	2013-14	23.12	57.00
	Total	5		5715.78	5798.37
Tribal Area Development					
1.	Swachhta Jal and Samudayik Swasthya Project, Udaipur	2	2012-14	1978.17	1298.31
	Total	2		1978.17	1298.31
Woman and Child Development					
1.	Mahila and Bal Vikas (Leupin) Pariyojna, Kumher, Bharatpur	2	2012-14	218.02	557.90
	Total	2		218.02	557.90
General Administration Department					
1.	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	2	2012-14	57.50	27.95
	Total	2		57.50	27.95
	Grand Total	85		18388.42	28498.48
				Or say ₹ 183.88 crore ₹ 284.99 crore	

Appendix 3.3

(Refer Paragraph 3.3; page 91)

Statement showing performance of the Autonomous Bodies

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 Separate Audit Report in Legislature	Delay in Submission of Accounts	Period of delay up to 31.08.2015 (in Months)
1.	Rajasthan Khadi and Village Industries Board, Jaipur	2012-13 to 2016-17	2013-14	2013-14	22 February 2013 (2001-02 to 2009-10)	2014-15	02
2.	Rajasthan State Human Rights Commission, Jaipur	Under Section 19 (2)	2013-14	2012-13	Not intimated	2014-15	02
3.	Rajasthan State Legal Services Authority, Jaipur	Under Section 19 (2)	2013-14	2012-13	-do-	2014-15	02
4.	Rajasthan Building and Other Construction Workers Welfare Board, Jaipur	Under Section 19 (2)	2012-13	2012-13	-do-	2013-14 2014-15	14 02

Source: Information received from the Departments

Appendix 3.4

(Refer Paragraphs 1.9.4 and 3.4; page 43 and 91)

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

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment ¹⁰ as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2013-14	2.14	1.86
2	Jail Manufacture, Alwar	2012-13	0.63	0.63
3	Jail Manufacture, Bikaner	2013-14	1.68	1.45
4	Jail Manufacture, Jaipur	2013-14	0.58	2.88
5	Jail Manufacture, Jodhpur	2013-14	2.20	1.94
6	Jail Manufacture, Kota	2012-13	0.01	0.48
7	Jail Manufacture, Udaipur	2013-14	2.03	1.47
8	Departmental Trading of Forest Coupes	2013-14	Nil ¹¹	
9	Tendu Patta Scheme	2013-14	Nil ¹¹	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2013-14	13,865.95	11,021.29
	Total		13,875.22	11,032.00

Source: Information received from the Departments

10. Investment represents balance of fixed and current capital of the Government on the last day of the financial year up to which accounts were finalised.

11. Capital Investment of the Government is Nil as the remittance from the undertaking was more than the amount invested by the Government.

Appendix 3.5

(Refer Paragraph 3.5; page 92)

Department/age-wise break-up of the pending cases of misappropriation, theft/losses, etc. (cases where final action was pending at the end of June 2015)

(No. of cases)

S. No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and above	Total number of cases
1.	Revenue	28	13	23	09	01	01	75
2.	Education	54	64	25	13	11	09	176
3.	Medical	27	18	14	11	04	04	78
4.	Public Works	01	-	04	20	04	06	35
5.	Water Resources	01	03	05	01	-	02	12
6.	Ground Water	03	09	06	03	02	-	23
7.	Command Area Development, Indira Gandhi Nahar Project	-	01	03	04	02	-	10
8.	Indira Gandhi Nahar Project	02	08	05	03	-	01	19
9.	Forest	04	-	01	04	01	-	10
10.	Public Health Engineering Department	32	64	84	48	30	23	281
11.	Others	64	44	39	17	14	11	189
	Total	216	224	209	133	69	57	908

Source: Information received from the Departments

Appendix 3.6

(Refer Paragraph 3.5; page 92)

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

(₹ in lakh)

S. No	Name of Department	Theft/loss cases		Misappropriation/Embezzlement		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Revenue	33	181.46	42	969.20	75	1,150.66
2.	Education	105	122.91	71	695.24	176	818.15
3.	Medical	33	57.85	45	443.95	78	501.80
4.	Public Works	09	5.51	26	459.76	35	465.27
5.	Water Resources	05	1.04	07	80.95	12	81.99
6.	Ground Water	20	39.11	03	5.09	23	44.20
7.	Command Area Development, Indira Gandhi Nahar Project	09	10.48	01	0.80	10	11.28
8.	Indira Gandhi Nahar Project	14	79.88	05	69.73	19	149.61
9.	Forest	07	34.08	03	78.23	10	112.31
10.	Public Health Engineering Department	260	257.19	21	170.04	281	427.23
11.	Others	78	450.63	111	1,467.49	189	1,918.12
	Total	573	1,240.14	335	4,440.48	908	5,680.62

Source: Information received from the Departments

Appendix 3.7

(Refer Paragraph 3.6; page 94)

Statement showing the details of non-operation of Personal Deposit Accounts during 2010-15

(₹ in lakh)

S. No.	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2010	During 2010-15		Balance as on 31.03.2015
			Receipt	Payment	
1.	Director, Vocati Ajmer	0.36	Nil	Nil	0.36
2.	Rafalls University, Neemrana, Alwar	5.00	Nil	Nil	5.00
3.	Joint Registrar, Co-operative Society, Bharatpur	0.13	Nil	Nil	0.13
4.	Superintendent Engineer, Urban Infrastructure Development Project, Bikaner	5.00	Nil	Nil	5.00
5.	Higher Education Academy for Research and Training, Jaipur (Secretariat)	3.17	Nil	Nil	3.17
6.	Secretary, Backward Class Organisation, Tehsil Pokhran, Jaisalmer	0.01	Nil	Nil	0.01
7.	Executive Engineer, Public Health & Engineering Department, Jalore	1.70	Nil	Nil	1.70
8.	Executive Engineer, Public Health & Engineering Department, Bhinmal, Jalore	2.65	Nil	Nil	2.65
9.	Shirdhar University, Bigodana, Jhunjhunu	0.01	Nil	Nil	0.01
10.	I.T.I Production Centre, Jodhpur City	1.37	Nil	Nil	1.37
11.	Krishi Upaj Mandi Samiti, Piparcity, Jodhpur (Rural)	₹ ¹²	Nil	Nil	₹ ¹²
12.	Executive Engineer, Public Health & Engineering Department, South-Division, Barmer	0.74	Nil	Nil	0.74
Total		20.14			20.14

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

¹² Only ₹ 500.

Appendix 3.8

(Refer Paragraph 3.10; page 96)

Outstanding Balances under Major Head 8658-Suspense Accounts

(₹ in crore)

Name of Minor Head	2012-13		2013-14		2014-15	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	10.43	0.57	26.62	0.91	47.00	1.37
Net	(Dr) 9.86		(Dr) 25.71		(Dr) 45.63	
102- Suspense Account (Civil)	3.82	(-) 0.01	2.00	(-) 0.03	2.26	0.19
Net	(Dr) 3.83		(Dr) 2.03		(Dr) 2.07	
112- Tax Deducted at Source (TDS) Suspense	-	25.89	-	52.03	-	39.40
Net	(Cr) 25.89		(Cr) 52.03		(Cr) 39.40	
123- All India Service Officers' Group Insurance Scheme	-	0.16	-	0.16	-	0.17
Net	(Cr) 0.16		(Cr) 0.16		(Cr) 0.17	
129- Material Purchase Settlement Suspense Account	-	(-) 2.09	-	2.23	-	(-) 3.13
Net	(Cr) (-) 2.09		(Cr) 2.23		(Cr) (-) 3.13	
Net Total	(Cr) 10.27		(Cr) 26.68		(Dr) 11.26	

Source: Finance Accounts

Appendix 4.1

Glossary of Terms

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

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

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