

Appendix-1.1

(Refer paragraph 1.1; page 1)

Financial Data^s of the State

Financial Data

CAGR and Annual Growth w.r.t	CAGR 2011-12 to 2014-15		CAGR 2015-16 to 2018-19		Annual Growth 2018-19 to 2019-20		Annual Growth 2019-20 to 2020-21	
	States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan
	(In per cent)							
a. Revenue Receipts	13.49	17.01	11.85	11.19	2.08	1.63	(-) 4.56	(-) 4.14
b. Own Tax Revenue	11.86	15.07	11.04	10.34	2.12	3.25	(-) 4.43	1.75
c. Non Tax Revenue	14.75	12.98	10.88	19.40	23.38	(-) 15.53	(-) 35.60	(-) 13.12
d. Total Expenditure	14.99	21.63	10.54	4.39	4.16	3.16	4.54	0.32
e. Capital Expenditure including Loans and Advances	13.26	26.87	3.45	(-)29.25	(-)5.55	(-) 18.21	(-) 2.36	(-)7.13
f. Revenue expenditure on Education	13.28	18.75	8.89	18.06	11.97	(-)2.98	(-) 1.32	4.16
g. Revenue expenditure on Health and Family Welfare	19.11	22.23	14.74	16.52	8.27	2.64	14.65	2.80
h. Salary and Wages	10.09	14.03	10.33	24.39	9.07	(-) 1.45	2.27	5.20
i. Pension	12.99	17.60	15.32	23.36	10.46	1.79	6.02	8.09

^s Financial data are based on Finance Accounts of the State Government.

Appendix-1.2

(Refer paragraph 1.4.2; page 9)

Summarised financial position of Government of Rajasthan as on 31 March 2021

(₹ in crore)		
Liabilities	As on 31.03.2020	As on 31.03.2021
Internal Debt -	2,42,077.41	2,84,788.78
Market Loans bearing interest	1,68,858.92	2,20,037.92
Market Loans not bearing interest	0.08	0.05
Loans from Life Insurance Corporation of India	15.36	12.53
Special Securities issued to National Small Savings Fund of the Central Government	13,823.56	12,238.80
Loans from Other Institutions	59,379.49	52,499.48
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	17,302.50	23,532.15
Pre 1984-85 Loans	5.40	5.41
Non-Plan Loans	19.46	15.55
Loans for State Plan Schemes	2,751.70	2,245.17
Loans for Central Plan Schemes	0.05	-
Loans for Centrally Sponsored Plan Schemes	11.31	3.05
Other Loans for State/Union Territory with Legislature Schemes	14,514.58	21,262.97
Contingency Fund	500.00	500.00
Small Savings, Provident Funds, etc.	51,468.62	56,325.69
Deposits	33,842.46	36,713.81
Reserve Funds	9,881.68	11,242.77
Remittance Balances	-	1.50
Total	3,55,072.67	4,13,104.70
Assets	As on 31.03.2020	As on 31.03.2021
Gross Capital Outlay on Fixed Assets -	2,02,806.46	2,18,062.87¹
Investments in shares of Companies, Corporations, etc.	52,208.91	52,784.40
Other Capital Outlay	1,50,597.55	1,65,278.47
Loans and Advances -	9,847.92	9,965.41
Loans for Power Projects	5,641.14	5,516.08
Other Development Loans	4,208.56	4,451.19
Loans to Government servants and Miscellaneous loans	(-)1.78	(-)1.86 ²
Reserve Fund Investments	1,870.87	2,103.74
Advances	3.21	3.17
Remittance Balances	10.37	-
Suspense and Miscellaneous Balances	120.15	4.06
Cash -	5,833.54	4,383.77
Cash in Treasuries and Local Remittances	(-) 26.91	(-) 80.96
Deposits with Reserve Bank	49.03	20.99
Departmental Cash Balance	0.85	0.77
Permanent Advances	2.84	2.84
Cash Balance Investments	5,807.73	4,440.13
Deficit on Government Account -	1,34,580.15	1,78,581.68
(i) Revenue Deficit of the Current Year	36,371.29	44,001.53
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	98,208.86	1,34,580.15
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	3,55,072.67	4,13,104.70

- Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 14.08 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.
- Minus balance is under investigation.

Explanatory Notes for Appendices 1.2 and 2.1

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 1.2*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹2.07 crore (Credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposit with Reserve Bank”. Further, a difference of ₹ 0.11 crore (Credit) is still outstanding and under reconciliation.

Appendix-2.1

(Refer paragraphs 2.1; page 17)

Abstract of Receipts and Disbursements in 2020-21

(₹ in crore)

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21		
					State Fund	Central Assistance	Total
I. Revenues Receipts	1,40,113.81	1,34,307.88	I. Revenue Expenditure	1,76,485.10	1,61,561.21	16,748.20	1,78,309.41
Tax Revenue	59,244.98	60,283.44	General Services	56,186.29	60,107.40	36.44	60,143.84
			Social Services	68,313.23	63,185.91	10,823.68	74,009.59
Non-tax Revenue	15,714.16	13,653.02	Education, Sports, Art and Culture	33,525.28	32,091.51	2,818.68	34,910.19
			Health and Family Welfare	11,661.63	9,373.81	2,614.33	11,988.14
State's share of Union Taxes and Duties	36,049.14	35,575.77	Water Supply, Sanitation, Housing and Urban Development	7,743.32	8,389.86	1,147.02	9,536.88
			Information and Broadcasting	90.15	147.26	-	147.26
Non-Plan grants	-	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,755.18	964.34	587.18	1,551.52
Grants for State Plan Schemes	-	-	Labour and Labour Welfare	932.44	1,113.26	24.89	1,138.15
			Social Welfare and Nutrition	12,544.64	11,046.52	3,631.58	14,678.10
			Others	60.59	59.35	-	59.35
Grants for Central and Centrally Sponsored Plan Schemes	-	-	Economic Services	51,985.51	38,267.83	5,888.08	44,155.91
			Agriculture and Allied Activities	10,315.88	11,499.48	550.99	12,050.47
			Rural Development	12,604.64	7,118.48	4,628.05	11,746.53
Centrally Sponsored Schemes	14,966.05	12,595.43	Special Area Programmes	1.55	0.74	0.03	0.77
			Irrigation and Flood Control	1,795.35	1,994.74	2.10	1,996.84
Finance Commission Grants	7,331.55	6,236.50	Energy	22,749.71	14,266.71	-	14,266.71
			Industry and Minerals	402.04	268.47	-	268.47
Other transfer/Grants to State/Union Territories with Legislature	6,807.93	5,963.72	Transport	2,583.00	1,761.89	100.37	1,862.26
			Science, Technology and Environment	15.46	14.37	1.82	16.19
			General Economic Services	1,517.88	1,342.95	604.72	1,947.67
			Grants-in-aid and Contributions	0.07	0.07	-	0.07
Total	1,40,113.81	1,34,307.88	Total	1,76,485.10	1,61,561.21	16,748.20	1,78,309.41
II. Revenue deficit carried over to Section-B	36,371.29	44,001.53	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total	1,76,485.10	1,78,309.41	Total	1,76,485.10	1,61,561.21	16,748.20	1,78,309.41

(₹ in crore)

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21		
					State Fund	Central Assistance	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	5,793.75	7,704.41	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	20.42	14.08	IV. Capital Outlay	14,718.05	12,482.71	2,787.78	15,270.49
			General Services	463.42	321.15	77.02	398.17
			Social Services	5,489.68	5,470.81	2,170.77	7,641.58
			Education, Sports, Art and Culture	766.07	851.24	429.25	1,280.49
			Health and Family Welfare	482.23	454.75	177.10	631.85
			Water Supply, Sanitation, Housing and Urban Development	3,907.01	3,984.90	1,366.62	5,351.52
			Information and Broadcasting	2.11	1.06	-	1.06
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	222.63	72.93	180.31	253.24
			Social Welfare and Nutrition	42.19	8.24	11.21	19.45
			Others	67.44	97.69	6.28	103.97
			Economic Services	8,764.95	6,690.75	539.99	7,230.74
			Agriculture and Allied Activities	206.59	330.56	73.87	404.43
			Rural Development	375.04	239.15	-	239.15
			Special Area Programmes	103.22	45.13	21.60	66.73
			Irrigation and Flood Control	2,289.66	2,509.48	76.69	2,586.17
			Energy	2,362.48	589.71	-	589.71
			Industry and Minerals	28.08	49.75	-	49.75
			Transport	3,200.80	2,638.10	366.83	3,004.93
			Science, Technology and Environment	0.78	0.28	-	0.28
			General Economic Services	198.30	288.59	1.00	289.59
			Total	14,718.05	12,482.71	2,787.78	15,270.49
V. Recoveries of Loans and Advances	15,669.75	373.52	V. Loans and Advances disbursed	2,255.18	-	-	491.01
From Power Projects	14,879.91	171.74	For Power Projects	1,844.38	-	-	46.68
From Government Servants	0.76	0.08	To Government Servants	-	-	-	-
From Others	789.08	201.70	To Others	410.80	-	-	444.33

(₹ in crore)

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21		
					State Fund	Central Assistance	Total
VI. Revenue surplus brought down	-	-	VI. Revenue deficit brought down	36,371.29			44,001.53
VII. Public Debt Receipts	46,173.72	89,964.01	VII. Repayment of Public Debt	20,032.69	-	-	41,022.99
External debt	-	-	External debt	-	-	-	-
Internal debt including Ways and Means Advances and Overdraft	41,964.36	82,827.84	Internal debt including Ways and Means Advances and Overdraft	19,198.43	-	-	40,116.47
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	4,209.36	7,136.17	Repayment of Loans and Advances to GoI	834.26			906.52
VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-	-	-	-
IX. Amount Transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	-	-	-
X. Public Account Receipts	1,93,165.05	2,08,446.75	X. Public Account Disbursements	1,79,741.07	-	-	1,99,229.24
Small Savings, Provident Funds etc.	12,203.83	13,705.60	Small Savings, Provident Funds, etc.	8,213.29	-	-	8,848.53
Reserve Funds	7,692.20	6,227.67	Reserve Funds	3,361.89	-	-	4,866.58
Suspense and Miscellaneous	115.23	107.40	Suspense and Miscellaneous	28.73	-	-	(-) 8.69
Remittances	3,753.05	7,750.02	Remittances	3,761.37	-	-	7,738.15
Deposits and Advances	1,69,400.74	1,80,656.06	Deposits and Advances	1,64,375.79	-	-	1,77,784.67
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	7,704.41	-	-	6,487.51
			Cash in Treasuries and Local Remittances	(-) 26.91	-	-	(-) 80.96
			Deposits with Reserve Bank	49.03	-	-	20.99
			Departmental Cash Balance including Permanent Advances	3.69	-	-	3.61
			Cash Balance Investment	5,807.73	-	-	4,440.13
			Earmarked Investment Funds	1,870.87	-	-	2,103.74
Total	2,60,822.69	4,40,810.65	Total	2,60,822.69			4,40,810.65

Source: Finance Accounts

Appendix-2.2

(Refer paragraph 2.3.2.1; page 21)

Time series data on the State Government Finances

	(₹ in crore)				
	2016-17	2017-18	2018-19	2019-20	2020-21
Part A. Receipts					
1. Revenue Receipts	1,09,026	1,27,307	1,37,873	1,40,114	1,34,308
(i) Tax Revenue	44,372(41)	50,605(40)	57,380(42)	59,245(42)	60,283 (45)
Taxes on Agricultural Income	- ³				
State Goods and Service Tax	-	12,137(24)	22,938(40)	21,954(37)	20,755(34)
Taxes on Sales, Trade, etc	28,558(64)	19,008(38)	14,791(26)	15,843(27)	17,479(29)
State Excise	7,054(16)	7,276(14)	8,694(15)	9,592(16)	9,853(16)
Taxes on Vehicles	3,623(8)	4,363(9)	4,576(8)	4,951(8)	4,368(7)
Stamps and Registration Fees	3,053(7)	3,675(7)	3,886(7)	4,235(7)	5,297(9)
Land Revenue	315(1)	364(1)	290(1)	364(1)	280(1)
Taxes on Goods and Passengers	803(2)	341(1)	51(-)	41(-)	45(-)
Other Taxes	966(2)	3,441(7)	2,154(3)	2,265(4)	2,206(4)
(ii) Non Tax Revenue	11,615(10)	15,734(12)	18,603(13)	15,714(11)	13,653(10)
(iii) State's share of Union taxes and duties	33,556(31)	37,028(29)	41,853(30)	36,049(26)	35,576(27)
(iv) Grants- in-aid from Government of India	19,483(18)	23,940(19)	20,037(15)	29,106(21)	24,796(18)
2. Miscellaneous Capital Receipts	28	16	20	20	14
3. Recoveries of Loans and Advances	1,713	15,134	15,158	15,670	373
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,10,767	1,42,457	1,53,051	1,55,804	1,34,695
5. Public Debt Receipts	43,889	28,557	37,847	46,173	89,964
Internal Debt (excluding Ways and Means Advances and Overdrafts)	40,434(92)	27,000(95)	35,205(93)	41,964(91)	82,828(92)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	3,455(8)	1,557(5)	2,642(7)	4,209(9)	7,136(8)
6. Total Receipts in the Consolidated Fund (4+5)	1,54,656	1,71,014	1,90,898	2,01,977	2,24,659
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	1,56,045	1,56,811	1,70,528	1,93,165	2,08,447
9. Total Receipts of the State (6+7+8)	3,10,701	3,27,825	3,61,426	3,95,142	4,33,106
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,27,140	1,45,842	1,66,773	1,76,485	1,78,309
General Services (including interest payments)	39,203(31)	43,451(30)	54,364(33)	56,186(32)	60,144(34)
Social Services	49,372(39)	53,064(36)	65,687(39)	68,313(39)	74,009(41)
Economic Services	38,565(30)	49,327(34)	46,722(28)	51,986(29)	44,156(25)
Grants-in-aid and contributions	- ⁴				
11. Capital Expenditure	16,980	20,623	19,638	14,718	15,271
General Services	437(2)	527(3)	588(3)	463(3)	398(3)
Social Services	6,214(37)	7,221(35)	6,913(35)	5,490(37)	7,642(50)
Economic Services	10,329(61)	12,875(62)	12,137(62)	8,765(60)	7,231(47)
12. Disbursement of Loans and Advances	12,965	1,334	1,113	2,255	491
13. Total Expenditure (10+11+12)	1,57,085	1,67,799	1,87,524	1,93,458	1,94,071
14. Repayments of Public Debt	5,015	11,674	16,915	20,032	41,023
Internal Debt (excluding Ways and Means Advances and Overdraft)	4,441(89)	11,041(95)	16,137(95)	19,198(96)	40,116(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	574(11)	633(5)	778(5)	834(4)	907(2)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,62,100	1,79,473	2,04,439	2,13,490	2,35,094
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,48,886	1,47,088	1,60,570	1,79,741	1,99,229
19. Total disbursement by the State (16+17+18)	3,10,986	3,26,561	3,65,009	3,93,231	4,34,323

3. 2016-17: only ₹202, 2017-18: ₹0.02 lakh, 2018-19: ₹0.23 lakh, 2019-20: 'NIL' and 2020-21: ₹ 0.04 lakh.

4. 2016-17: ₹0.06 crore, 2017-18: ₹ 0.11 crore, 2018-19: ₹0.09 crore, 2019-20: ₹ 0.07 crore and 2020-21: ₹0.07 crore.

	(₹ in crore)				
	2016-17	2017-18	2018-19	2019-20	2020-21
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 18,114	(-) 18,535	(-) 28,900	(-) 36,371	(-) 44,001
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 46,318	(-) 25,342	(-) 34,473	(-) 37,654	(-) 59,376
22. Primary Deficit (21+23)	(-) 28,641	(-) 5,622	(-) 12,778	(-) 14,011	(-) 34,174
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	17,677	19,720	21,695	23,643	25,202
24. Financial Assistance to local bodies etc.,	32,892	34,985	34,862	41,025	39,745
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	04	99
Ways and Means Advances availed (days)	-	-	-	04	99
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	-	-	0.29	13.85
27 Gross State Domestic Product (GSDP) [@]	7,60,587	8,28,661	9,21,789 [£]	9,98,999 [£]	9,57,912 ^{##}
28 Outstanding Fiscal liabilities (year-end)	2,55,002	2,81,182	3,11,374	3,52,702	4,10,500 [§]
29. Outstanding Guarantees (year-end) (including interest)	51,159	61,761	70,430	80,631	82,612
30. Maximum amount guaranteed (year-end)	1,18,161	1,12,057	1,31,026	1,44,676	1,56,822
31. Number of incomplete projects	197	247	279	329	.*
32. Capital blocked in incomplete projects	17,668	20,176	26,409	31,374	.*
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	5.8	6.1	6.2	5.9	6.3
Own Non-Tax Revenue/GSDP	1.5	1.9	2.0	1.6	1.4
Central Transfers/GSDP	7.0	7.4	6.7	6.5	6.3
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	20.7	20.2	20.3	19.4	20.3
Total Expenditure/Revenue Receipts	144.1	131.8	136.0	138.1	144.5
Revenue Expenditure/Total Expenditure	80.9	86.9	88.9	91.2	91.9
Revenue Expenditure on Social Services/Total Expenditure	31.4	31.6	35.0	35.3	38.1
Revenue Expenditure on Economic Services/Total Expenditure	24.6	29.4	24.9	26.9	22.8
Capital Expenditure/Total Expenditure	10.8	12.3	10.5	7.6	7.9
Capital Expenditure on Social and Economic Services/Total Expenditure.	10.5	12.0	10.2	7.4	7.7
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 2.4	(-) 2.2	(-) 3.1	(-) 3.6	(-) 4.6
Fiscal Deficit/GSDP	(-) 6.1	(-) 3.1	(-) 3.7	(-) 3.8	(-) 6.2
Primary Deficit (surplus +) /GSDP	(-) 3.8	(-) 0.7	(-) 1.4	(-) 1.4	(-) 3.6
Revenue Deficit/Fiscal Deficit	39.1	73.1	83.8	96.6	74.1
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.53	33.93	33.78	35.31	42.37 [§]
Fiscal Liabilities/RR	233.9	220.9	225.8	251.7	305.6
Debt Redemption (Principal +Interest)/Debt Receipts	86.1	96.5	95.9	92.6	88.8
V Other Fiscal Health Indicators					
Returns on Investment	0.2	0.1	0.1	0.1	0.01
Financial Assets/Liabilities	0.80	0.76	0.69	0.62	0.57

Source: Finance Accounts

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

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

£ Revised Estimate-II, £ Revised Estimate-I and ## Advance Estimates

* Information not provided by State Government.

§ The effective outstanding fiscal liabilities would be ₹ 4,05,896 crore as GST compensation of ₹ 4,604 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

5. Arrived at after exclusion of GST compensation of ₹ 4,604 crore received as back to back loans under debt receipts from the total outstanding liabilities.

Appendix-2.3

(Refer paragraph 2.6.1; page 55)

Glossary of Debt

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

Appendix-3.1

(Refer paragraph 3.1; page 69)

Glossary of important Budget related terms

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

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

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

Appendix-3.2

(Refer paragraph 3.3.2; page 74)

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

(₹ in crore)

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expenditure	Final Excess (+) / Saving (-)
			Original	Supplementary	Re-appropriation	Total		
Insufficient re-appropriation of Funds								
1	9-Forest	2406-01-001-02 Subordinate and efficient staff-committed	511.20	0	(-) 38.62	472.58	471.21	(-) 1.37
2	21-Roads and Bridges	5054-03-337-11 Rajasthan Highways Development Project-I(A.D.B)	295.85	0	(+) 90.09	385.94	392.25	(+) 6.31
3	34-Relief from Natural Calamities	2245-02-114-09-01 Flood	40.00	210.00	(-) 7.04	242.96	216.40	(-) 26.56
4		2245-02-114-09-02 Hailstorm	60.00	177.50	(-) 140.26	97.24	95.57	(-) 1.67
5	39-Animal Husbandry and Medical	4403-101-15-01 Construction work	₹ 1000	16.80	(-) 10.80	6.00	-	(-) 6.00
6		4403-101-16-01 Construction work	₹ 1000	0	(+)14.00	14.00	20.00	(+) 6.00
7	46-Irrigation	2700-39-800-01 Other expenditure-committed	12.56	0	(+) 1.21	13.77	12.11	(-) 1.66
8		4700-80-001-01-01 Rajasthan Water sector Restructuring Project for Desert Area	263.33	0	(-)137.84	125.49	124.41	(-)1.08
9		4700-32-001-01-01 Construction work	557.57	0	(+) 109.13	666.70	646.50	(-) 20.20
10		4700-39-001-01-01 Construction work	119.00	0	(+) 35.85	154.85	111.64	(-) 43.21
11		4702-101-02-02 Construction work	86.67	0	(+) 3.59	90.26	85.73	(-) 4.53
12		51-Special Component Plan for Welfare of Scheduled Castes	2202-02-107-05-02 Pre-matric scholarships	85.80	0	(-)10.55	75.25	73.62
13	4700-32-789-01 Construction work		160.88	0	(-) 29.60	131.28	129.31	(-) 1.97
Unnecessary re-appropriation of funds								
14	29-Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second stage (EAP) Construction works	₹ 1,000	0	(+) 2.58	2.58	(-) 2.74	(-) 5.32
Excessive re-appropriation of funds								
15	16-Police	2055-109-10-04 Traffic Police-committed	124.36	0	(+) 17.02	141.38	128.80	(-) 12.58
16	24-Education, Art and Culture	2202-02-107-07 Pre-matric scholarships to students of Other Backward Classed	35.00	0	(+) 29.20	64.20	63.16	(-) 1.04
17	27-Drinking Water Scheme	4215-01-102-03-01 Other Rural Water Supply schemes	375.42	0	(+) 80.25	455.66	454.57	(-) 1.09
18	30-Tribal Area Development	2202-02-107-06-02 Pre-matric Scholarships	71.89	0	(+) 9.69	81.58	79.53	(-) 2.05
19	34-Relief from Natural Calamities	2245-02-106-08-01 Repairs and Restoration of Roads	50.00	150.00	(-) 79.92	120.08	114.16	(-) 5.92

Source: Appropriation Accounts

Appendix-3.3

(Refer paragraph 3.3.3; page 75)

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

(₹ in crore)

S. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Savings excluding surrender
Revenue Charged								
1.	2049-Interest Payment	25,494.20	₹ 52,000	25,494.20	25,201.81	292.39	284.81	(-) 7.58
Revenue Voted								
2.	6-Administration of Justice	1,123.56	0	1,123.56	1,020.19	103.37	102.99	(-) 0.38
3.	8-Revenue	884.87	0	884.87	741.74	143.13	142.97	(-) 0.16
4.	9-Forest	785.27	156.88	942.15	799.25	142.89	141.24	(-) 1.65
5.	10-Miscellaneous General Services	556.13	0	556.13	440.52	115.61	115.61	0
6.	12-Other Taxes	860.58	0	860.58	708.39	152.19	159.35	(+) 7.16
7.	15-Pension and Other Retirement Benefits	23,391.70	0	23,391.70	22,432.42	959.28	882.85	(-) 76.43
8.	16-Police	6,908.12	₹ 9,000	6,908.12	6,385.06	523.06	489.75	(-) 33.31
9.	19-Public works	563.99	₹ 1,000	563.99	437.10	126.90	127.05	(+) 0.15
10.	21-Roads and Bridges	2,745.23	0	2,745.23	1,557.09	1,188.14	1,285.38	(+) 97.24
11.	23-Labour and Employment	1,212.29	0	1,212.29	1,039.94	172.35	172.29	(-) 0.06
12.	24-Education, Art and Culture	32,096.19	₹ 6,000	32,096.19	29,712.30	2,383.89	2,380.30	(-) 3.59
13.	26-Medical and Public Health and Sanitation	10,711.31	₹ 13,000	10,711.31	9,782.31	929.00	926.66	(-) 2.34
14.	27-Drinking Water Scheme	4,137.89	₹ 2,000	4,137.89	3,735.14	402.75	394.19	(-) 8.56
15.	29-Urban Plan and Regional Development	5,336.72	1,088.69	6,425.41	5,047.40	1,378.01	1,377.48	(-) 0.53
16.	30-Tribal Area Development	13,948.89	442.05	14,390.94	13,173.56	1,217.38	1,206.38	(-) 11.0
17.	33-Social Security and Welfare	7,303.53	1,685.35	8,988.88	8,697.86	291.02	243.12	(-) 47.9
18.	34-Relief from Natural Calamities	2,690.97	3,210.29	5,901.26	4,946.02	955.24	899.15	(-)56.09
19.	35-Miscellaneous Community and Economic Services	522.23	0	522.23	382.97	139.26	139.25	(-)0.01
20.	36-Co-operation	3,418.20	508.05	3,926.25	3,642.18	284.07	284.05	(-)0.02
21.	37-Agriculture	2,699.16	815.37	3,514.53	3,158.83	355.70	352.71	(-)2.99
22.	41-Community Development	5,656.08	946.63	6,602.71	4,432.20	2,170.52	2,170.17	(-)0.35
23.	46-Irrigation	2,260.29	₹ 5,000	2,260.29	2,062.90	197.39	166.57	(-)30.82
24.	48-Power	10,427.42	₹ 6,000	10,427.42	8,815.73	1,611.69	1,611.69	0
25.	50-Rural Employment	2,289.01	₹ 1000	2,289.01	2,142.97	146.05	146.05	0
26.	51-Special Component Plan for Welfare of Scheduled Castes	15,196.04	2,007.78	17,203.82	15,487.34	1,716.47	1,712.23	(-)4.24
Capital Voted								
27.	19-Public Works	1,033.73	₹ 3,000	1,033.73	468.56	565.17	563.53	(-)1.64
28.	21-Roads and Bridges	4,238.48	0	4,238.48	2,943.41	1,295.06	1,320.41	(+)25.35
29.	24-Education, Art and Culture	1,001.94	112.27	1,114.21	916.28	197.93	197.32	(-)0.61
30.	27-Drinking Water Scheme	3,312.49	₹ 4,000	3,312.49	2,674.07	638.42	825.33	(+)186.91
31.	28-Special Programmes for Rural Development	306.00	0	306.00	149.94	156.06	156.06	0
32.	30-Tribal Area Development	3,438.37	₹ 6,000	3,438.37	2,159.08	1,279.29	1,302.18	(+)22.89
33.	43-Minerals	206.53	0	206.53	72.60	133.93	133.93	0
34.	46-Irrigation	2,345.12	0	2,345.12	1,859.85	485.27	421.56	(-)63.71
35.	48-Power	1,333.44	0	1,333.44	300.05	1,033.39	1,033.39	0
36.	51-Special Component Plan for Welfare of Scheduled Castes	4,654.93	₹ 7,000	4,654.93	2,681.51	1,973.42	1,988.71	(+)15.29
Total		2,05,090.90	10,973.36	2,16,064.26	1,90,208.57	25,855.69	25,856.71	(+) 1.02

Source: Appropriation Accounts

Appendix-3.4

(Refer paragraph 3.3.3; page 77)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)				
S. No.	Name of Grant	Savings	Amount Surrendered	Amount not surrendered
Revenue Charged				
1	2049-Interest Payments	292.39	284.81	7.58
2	015-Pension and other retirement benefits	4.79	2.00	2.79
Revenue Voted				
3	007-Elections	42.02	39.64	2.38
4	009-Forest	142.89	141.24	1.65
5	015-Pension and other retirement benefits	959.28	882.85	76.43
6	016-Police	523.06	489.75	33.31
7	24-Education Art and Culture	2,383.89	2,380.80	3.09
8	026-Medical and public health and sanitation	929.00	926.65	2.35
9	027-Drinking water scheme	402.75	394.19	8.56
10	030-Tribal area development	1,217.38	1,206.38	11.00
11	033-Social security and welfare	291.02	243.12	47.90
12	034-Relief from natural calamities	955.24	899.15	56.09
13	037-Agriculture	355.69	352.71	2.98
14	046-Irrigation	197.39	166.57	30.82
15	051-Special component plan for welfare of scheduled castes	1,716.47	1,712.23	4.24
Capital Voted				
16	019-Public works	565.17	563.53	1.64
17	029-Urban plan and regional development	60.56	52.09	8.47
18	046-Irrigation	485.27	421.56	63.71
	Total	11,524.26	11,159.27	364.99

Source: Appropriation Accounts

Appendix-3.5

(Refer paragraph 3.4.1; page 80)

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

(₹ in crore)				
S. No.	No. and Name of Grant	Head of Account	Provision	Expenditure
1.	19-Public Works	4059-80-051-03-01 New High Court Building, Jodhpur (through the R.S.R.D.C.C.)	34.00	19.71
2.		4059-80-051-03-02 Rajasthan Judicial Academy Building, Jodhpur (through the R.S.R.D.C.C.)	5.00	0.00
3.		4059-80-051-03-03 Other Judicial Building	125.40	56.89
4.		4059-80-051-04-01 Through the Chief Engineer, Public Works Department	11.44	3.83
5.		4059-80-051-05-01 Through the Chief Engineer, Public Works Department	56.87	28.86
6.		4059-80-051-27 General Building (Construction of Legislative Assembly building)	9.59	3.14
7.		4070-003-01-90 Construction Works	10.62	4.95
8.		4210-03-001-01-90 Construction Works	4.20	0.00
9.		4210-03-105-04-90 Construction Works	12.54	4.37
10.		4210-03-105-11-90 Construction Works	479.35	117.61
11.	20-Housing	4216-01-700-01-90 Construction Works (through the Chief Engineer, Public Works Department)	53.10	12.28
12.	21- Roads and Bridges	5054-03-337-16-01 Construction of Roads in National Capital Region	88.61	70.75
13.		5054-04-800-02-01 Rural Roads	738.57	316.90
14.		5054-04-800-14-90 Construction Works	468.06	305.59
15.		5054-04-800-23-90 Construction Works	182.36	60.13
16.	24-Education, Art & Culture	4202-01-202-17-01 Construction work under Secondary schools	30.00	15.00
17.		4202-01-202-18-01 Const. Work in Govt. Secondary Schools	63.00	51.80
18.		4202-01-202-20-01 Construction works for Samagra Shiksha under Secondary Education	420.00	264.57
19.		4202-01-203-07-01 Rashtriya Uchchatar Shiksha Abhiyan - Construction Work	44.58	8.10
20.	26-Medical and public health and sanitation	4210-01-110-07-01 Construction Works	20.13	8.30
21.	27-Drinking Water Scheme	4215-01-101-01-86 Construction work of Isarda Dam (through the Water Resources Department)	104.73	6.73
22.		4215-01-102-01-51 Construction of Dam at Battisha Naala, Drinking Water Scheme for Sirohi District (Rural)	10.30	0.00
23.		4215-01-102-79 Construction of Isarda Dam (through the Water Resources Department)	215.00	60.16
24.		30-Tribal Area Development	4055-796-02-90 Construction Works	9.32
25.		4202-01-796-16-01 Rashtriya Uchchatar Shiksha Abhiyan - Construction Work	8.49	1.54
26.		4210-03-796-09-90 Construction work	110.65	30.00
27.		4215-01-796-02-45 Construction Work of Isarda Dam (through the Water Resources Department)	19.98	1.35
28.		4225-02-796-11-03 Renovation and construction of Eklavya Model Residential Schools	25.00	16.00

S. No.	No. and Name of Grant	Head of Account	Provision	Expenditure
29.	30-Tribal Area Development	4225-02-796-11-11 Renovation and construction of Sports hostels	10.00	0.00
30.		4225-02-796-11-14 Construction of additional rooms in Government Educational Institutions	8.00	0.00
31.		4225-02-796-24-02 Construction, expansion and renovation of TAD buildings	8.53	0.00
32.		4700-32-796-01 Construction works	116.24	81.16
33.		4700-34-796-01 Construction works	39.62	7.00
34.		4701-73-796-01-01 Construction Works	5.61	0.52
35.		4702-796-01-02 Construction Works	62.73	53.95
36.		5054-04-796-18-90 Construction Works	35.79	11.83
37.	33-Social Security and Welfare	4235-02-800-10-01 Construction of Ramp and Lift etc.	15.00	8.61
38.	39-Animal Husbandry and Medical	4403-101-15-01 Construction Works	16.80	0.00
39.	46-Irrigation	4700-34-001-01-01 Construction Works	221.00	33.50
40.		4701-62-001-01 Construction Works	21.98	10.85
41.		4701-63-001-01-01 Construction Works (Pay and Allowance of Work Charged employees)	24.49	18.30
42.		4701-72-001-01-01 Construction Works	30.60	8.71
43.		4701-80-800-03-01 Construction Works	34.50	0.00
44.		4702-101-07-01 Construction Works (through the Water Resources Department)	30.34	16.38
45.		4711-01-103-03-03 Other Districts	16.53	10.59
46.		51-Special component plan for welfare of scheduled castes	4055-789-02-90 Construction Works	12.17
47.	4202-01-789-11-01 Rashtriya Uchcharat Shiksha Abhiyan - Construction Work		10.61	1.93
48.	4210-01-789-01-90 Construction Works		56.22	35.00
49.	4210-02-789-01-90 Construction Works		6.22	1.17
50.	4210-03-789-09-90 Construction works		147.50	40.00
51.	4215-01-789-01-56 Construction of Isarda Dam (through Water Resources Department)		107.95	29.92
52.	4215-01-789-02-45 Construction work of Isarda Dam (through the Water Resources Department)		27.28	1.78
53.	4700-05-789-01-01 Expenditure on construction at Indira Gandhi Feeder in Punjab (through the Chief Engineer, Irrigation, Punjab)		45.00	18.00
54.	4700-32-789-01 Construction works		160.88	129.31
55.	4700-34-789-01 Construction works		64.38	8.87
56.	4701-80-789-01-01 Construction Works		9.00	0.00
57.	5054-04-789-06-90 Construction Works		121.50	79.33
58.	5054-04-789-15-90 Construction Works	47.34	15.54	
		Total	4,874.70	2,095.14

Source: Appropriation Accounts

Appendix-3.6

(Refer paragraph 3.5.3; page 83)

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

(₹ in crore)					
S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
1.	9-Forest	2406-01-102-26-01 State Forest Development Agency	1.59	0.00	0.00
2.		2406-04-103-02-01 Expenditure under Catchment Area Plan	2.00	0.00	0.00
3.		2406-04-103-05-01 Administrative and Establishment Expenditure	1.00	0.20	0.00
4.	16-Police	2070-107-03-02 Amount for Border Civil Defence under police modernisation scheme	1.51	0.73	0.00
5.	19-Public Works	4059-80-051-03-02 Rajasthan Judicial Academy Building, Jodhpur (through the R.S.R.D.C.C.)	5.00	₹ 1000	0.00
6.		4059-80-051-07-02 Through the Registrar, Co-operative Department	1.58	0.00	0.00
7.		4059-80-051-47 General Building (building for Rajasthan Public Service Commission)	1.15	0.44	0.00
8.		4210-03-001-01-90 Construction Works	4.20	₹ 2000	0.00
9.	21- Roads and Bridges	3054-80-797-03 Transfer to Central Road Fund (100% Central)	650.00	250.00	0.00
10.		3054-02-337-01-02 Maintenance and Restoration	173.49	₹ 1000	0.00
11.		5054-03-337-17-01 Road Safety Management	2.78	2.78	0.00
12.		5054-02-337-03 Through the Border Road Development Board	42.00	₹ 1000	0.00
13.	22-Area Development	4575-01-101-01-01 For Zila Parishads (Rural Development Cell)	3.69	0.00	0.00
14.	23-Labour and Employment	2230-03-101-04-01 Skill Enhancement	1.00	0.00	0.00
15.		3475-108-02-02 I. E. C. Activities	2.00	0.20	0.00
16.		4250-203-04-01 Plants and Equipment	5.81	5.00	0.00
17.		4250-203-10-01 Plants and Equipment	1.00	1.00	0.00
18.	24-Education Art and Culture	2202-02-109-23 Distribution of Laptop	33.12	₹ 1000	0.00
19.		2202-02-113-02-04 Teachers Training College (CTE)	7.40	3.40	0.00
20.		2202-03-102-05 Grants to Maharishi Dayanand Saraswati University, Ajmer-Committed	5.95	5.95	0.00
21.		2202-03-102-11 Grants to Brij University, Bharatpur	4.00	₹ 3000	0.00
22.		2202-03-104-02 Grants to College	1.00	₹ 2000	0.00
23.		2203-104-20-01 Grants to Engineering College, Barmer	1.00	0.00	0.00
24.		2204-102-07-01	10.00	₹ 1000	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
25.	24-Education Art and Culture	Grant to Maharao Shekhaji Armed Force Training Academy, Sikar 4202-04-106-05 For Establishment of International Museum in S.M.S Town Hall and Jaleb Chowk	1.00	0.05	0.00
26.	26-Medical and Health and Sanitation	2210-05-105-03-01 Rajasthan Health Science University, Jaipur	42.60	8.20	0.00
27.		2210-05-105-08-01 Jhalawar Hospital and Medical College Society	16.48	₹ 6000	0.00
28.		2211-200-01 Conventional Contraceptives	14.00	14.00	0.00
29.		4210-01-110-03 Through the Ayurved Department	2.00	₹ 1000	0.00
30.	27-Drinking Water Scheme	4215-01-101-01-45 Pokaran - Phalsund [Phalodi] Water Supply Scheme	6.86	0.00	0.00
31.		4215-01-101-01-81 Chambal-Bhilwara Water Supply Scheme - Cluster	10.30	0.00	0.00
32.		4215-01-101-11-05 Dungarpur, Aaspur and Dovda Drinking Water Project	13.56	0.00	0.00
33.		4215-01-101-10-01 Renovation of Water Supply Schemes against Depreciation Reserve Fund	67.11	67.11	0.00
34.		4215-01-101-01-87 Chambal - Dholpur - Bharatpur Project Phase-I, Part-II (Urban)	13.55	₹1000	0.00
35.		4215-01-101-01-88 Jawai - Pali Pipeline Project Phase-II Part-B (Urban)	8.71	₹ 1000	0.00
36.		4215-01-101-01-95 Atru - Shergarh Drinking Water Project, Distt. Baran (Urban)	2.59	₹ 1000	0.00
37.		4215-01-102-01-51 Construction of Dam at Battisha Naala, Drinking Water Scheme for Sirohi District (Rural)	10.30	0.00	0.00
38.		4215-01-102-01-54 Drinking Water Project of Villages of District Pratapgarh from Jakham Dam (Rural)	5.30	0.00	0.00
39.		4215-01-102-01-60 Jhali Ji Ka Barana Drinking Water Project	3.45	0.00	0.00
40.		4215-01-102-01-67 Haripura Manjhi Drinking Water Project, District Kota	3.24	0.00	0.00
41.		4215-01-102-02-03 Percentage charges (Prorata) transferred from M.H.2215-Water Supply and Sanitation 02-001(09)	107.01	106.41	0.00
42.		4215-01-102-03-05 Maintenance Percentage charges (O&M) for Rural Schemes transferred from M.H. 2215-Water Supply and Sanitation - 01-102	91.47	91.47	0.00
43.	29-Urban Plan and Regional Development	2217-05-190-02-03 Ajmer City Transport Services Limited	2.75	0.00	0.00
44.		2217-05-800-01-04 Kota Smart City	100.00	98.00	0.00
45.		2217-80-191-36-01 Swachh Bharat Mission	20.47	15.35	0.00
46.		2217-80-192-39-01 Swachh Bharat Mission	48.22	36.16	0.00
47.		2217-80-192-49-01 General	20.61	6.87	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
48.	29-Urban Plan and Regional Development	4217-03-800-01-05 Repairing works in Water Supply Schemes of various Urban Bodies	4.80	4.80	0.00
49.	30-Tribal Area Development	2202-02-113-02-06 Teacher's Training College(CTE) for Scheduled Tribes	1.63	0.70	0.00
50.		2202-02-796-04 Gargi/Incentive award to girls students of Scheduled Tribes area	6.50	₹ 1000	0.00
51.		2202-02-796-18 Distribution of Laptop	6.48	₹ 1000	0.00
52.		2210-05-796-02-01 Jhalawar Hospital and Medical College Society	5.35	₹ 2000	0.00
53.		2217-80-191-36-03 Swachh Bharat Mission (for Scheduled Tribes)	4.02	3.01	0.00
54.		2217-80-192-39-03 Swachh Bharat Mission (for Scheduled Tribes)	9.46	7.09	0.00
55.		2217-80-192-49-03 Tribal Area Sub-Plan	4.04	1.35	0.00
56.		2225-02-796-02-44 Grants for Scheduled Tribes persons for plantation (S.C.A)	3.00	0.00	0.00
57.		2225-02-796-02-56 Grants for drip/sprinkler set, P.V.C. pipeline, electrification of wells and distribution of electric/diesel pump set	10.00	0.00	0.00
58.		2225-02-796-04-11 Dairy development programme in bikhari area under Special Central Assistance	1.50	0.00	0.00
59.		2235-02-796-15-01 Assistance to women for establishment of vocation	3.50	0.55	0.00
60.		2401-796-64-12 Through the Dairy Department	3.17	0.00	0.00
61.		2401-796-64-13 Assistance to RajFed (Through the Co-operative Department)	4.17	0.00	0.00
62.		2425-796-31 Assistance for Samagra Sahakari Vikas	1.99	0.00	0.00
63.	3454-02-796-02-24 Vikas Kendra	2.14	0.50	0.00	
64.	4202-02-796-01 Through the Director, Technical Education	3.71	2.71	0.00	
65.	4210-03-796-04-01 Medical College, Bikaner	1.27	0.47	0.00	
66.	4210-03-796-05-03 Medical College, Ajmer	15.00	6.00	0.00	
67.	4210-03-796-08-02 Medical College, Bikaner	5.00	1.80	0.00	
68.	4215-01-796-01-02 Maintenance percentage charges (O&M) for rural schemes transferred from MH 2215-Water supply	24.15	24.15	0.00	
69.	4215-01-796-01-73 Construction of Dam on Battisha Nala, Drinking Water Scheme for Sirohi District (Rural)	2.03	0.00	0.00	
70.	4215-01-796-01-75 Drinking Water Project (Rural) of Villages of District Pratapgarh from Jakhm Dam	1.01	0.00	0.00	
71.	4215-01-796-02-40	2.03	0.00	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
	30-Tribal Area Development	Chambal-Bhilwara Water Supply Scheme-Cluster			
72.		4215-01-796-02-29 Pokaran-Phalsund water supply project (urban)	1.36	0.00	0.00
73.		4215-01-796-02-43 Water Supply Project for 256 villages of Bhinmal Town and Bhinmal Tehsil	3.67	0.27	0.00
74.		4215-01-796-02-46 Chambal-Dholpur-Bharatpur Project, Phase-I, Part-II (Urban)	1.89	₹ 1000	0.00
75.		4215-01-796-02-47 Jawai, Pali Pipeline Project, Phase-II, Part-B (Urban)	1.70	₹ 1000	0.00
76.		4215-01-796-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	4.93	0.00	0.00
77.		4225-02-796-11-05 Drinking Water Schemes including establishment of hand-pump	8.00	0.00	0.00
78.		4225-02-796-11-07 Construction of Community Buildings	2.00	0.00	0.00
79.		4225-02-796-11-11 Renovation and construction of Sports hostels	10.00	0.00	0.00
80.		4225-02-796-11-14 Construction of additional rooms in Government Educational Institutions	8.00	0.00	0.00
81.		4225-02-796-11-16 Construction and repairs of boundary wall	3.00	0.00	0.00
82.		4225-02-796-11-17 Additional construction work in Government Educational Institutions	4.00	0.00	0.00
83.		4225-02-796-24-02 Construction, expansion and renovation of T.A.D. Buildings	8.53	0.00	0.00
84.		4250-796-01-01 Plants and Equipment	3.50	3.50	0.00
85.		4401-796-07-06 Through the Agriculture Marketing Board	2.88	0.00	0.00
86.		4425-195-05-03 Assistance for Development of Integrated Co-operatives	3.33	0.00	0.00
87.		4575-01-796-01-01 Development of Dang Area	1.05	0.00	0.00
88.		4701-24-796-01-01 Construction Works	9.37	0.00	0.00
89.		4701-80-796-01-01 Construction Works	6.50	2.60	0.00
90.		4801-80-796-03 Investments in Rajasthan Rajya Vidyut Prasaran Nigam Limited	41.25	14.32	0.00
91.		4853-01-796-04-02 Through the Medical and Health Department, Medical facilities in mining areas	1.96	0.00	0.00
92.		6801-796-04-01 Renewable Energy Transmission Investment Programme (A.D.B.)	34.11	-	0.00
93.		32-Civil Supplies 5475-102-09 Modernisation of State Commission and District Forums of Consumer Protection	4.19	2.68	0.00
94.		33-Social Security and Welfare 2225-01-793-01 Scheduled Castes sub project	36.00	₹ 5000	0.00
95.		2225-04-102-01-01	2.00	0.80	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
	33-Social Security and Welfare	Self-employment, Employment generated scheme for boys-girls students of Minority Community			
96.		2225-04-800-01-01 Grants to Rajasthan Waqf Board	2.85	1.00	0.00
97.	34-Relief from Natural Calamities	2245-01-101-14-02 Relief for aged, disabled and orphan children	6.00	1.00	0.00
98.		2245-01-102-11-01 Emergency Supply of drinking water in rural areas	14.00	14.00	0.00
99.		2245-01-102-11-02 Emergency Supply of drinking water in Urban areas	1.20	1.20	0.00
100.		2245-01-102-11-03 Water Supply in Cattle Camps	1.00	1.00	0.00
101.		2245-01-104-09-02 Cattle Feeding Centre	10.00	10.00	0.00
102.		2245-01-105-04-01 Additional cost on Drugs and vaccine medicine	2.00	2.00	0.00
103.		2245-01-800-03-01 Other Special Relief	2.00	2.00	0.00
104.		2245-01-800-04-02 Training of related parties/workers	1.00	1.00	0.00
105.		2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State	1.00	1.00	0.00
106.		2245-01-800-04-05 Strengthening of Calamity Management Authorities	2.00	2.00	0.00
107.		2245-02-101-16-01 Other items	2.00	2.00	0.00
108.		2245-02-101-16-02 Gratuitous relief on being Handicapped or Blind	1.00	1.00	0.00
109.		2245-02-101-16-04 Relief for Aged disabled and orphan children	1.00	1.00	0.00
110.		2245-02-101-16-07 Boat fare for life safety	2.00	2.00	0.00
111.		2245-02-101-16-08 Supply of necessary commodities by Air	1.00	1.00	0.00
112.		2245-02-102-04-01 Water Supply for Human	2.00	1.00	0.00
113.		2245-02-102-04-02 Water supply for animals	2.00	2.00	0.00
114.		2245-02-104-02-01 Supply of Fodder to Calamity affected	2.00	2.00	0.00
115.		2245-02-105-05-01 Additional cost on Drugs and Vaccine Medicines	1.00	1.00	0.00
116.		2245-02-109-02-01 Repairs of Water supply, Water drainage etc. damaged by Flood	6.00	10.00	0.00
117.	2245-02-113-09-03 Fully damaged hut	10.00	10.00	0.00	
118.	2245-02-115-02-01 Assistance for remove sand /silt /salinity etc. from land	1.00	1.00	0.00	
119.	2245-02-191-02-01 Assistance to Municipal Corporations for flood affected work	1.00	1.00	0.00	
120.	2245-02-192-02-01 Assistance to Municipal Corporation/Municipal Councils for flood affected work	2.00	2.00	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
121.	34-Relief from Natural Calamities	2245-02-193-02-01 Assistance to Panchayats and Notified area Committee affected by flood	2.00	6.00	0.00
122.		2245-02-282-07-02 Disposal of dead bodies and carcasses	1.00	1.00	0.00
123.	35-Miscellaneous Community and Economic Services	3454-02-203-01-26 Vikas Kendra	10.39	1.00	0.00
124.	36-Co-operation	2425-107-25 Core Banking	22.28	0.00	0.00
125.		2425-800-02 Interest grant to good Loanee borrowers of Co-operative Societies	210.00	210.00	0.00
126.		2425-001-01 Direction	5.00	0.00	0.00
127.	37-Agriculture	2401-800-27-04 Through the Dairy Department	17.50	0.00	0.00
128.		2435-60-800-01-01 Rajasthan State Agriculture Marketing Board, Jaipur	80.00	40.00	0.00
129.		6408-02-190-01-01 Loans to Rajasthan State Warehousing Corporation	50.00	-	0.00
130.	38-Minor irrigation and soil conservation	4702-102-01-01 Purchase of Machinery etc.	1.30	0.00	0.00
131.	39-Animal husbandry and medical	2403-108-01-01 Cattle Insurance	2.00	2.00	0.00
132.	42-Industries	2852-80-190-04-01 Assistance to RIICO	75.00	0.00	0.00
133.		6885-60-800-03-01 Delhi-Mumbai Industrial Corridor (DMIC)	10.00	-	0.00
134.	43-Minerals	4853-01-004-07-02 Through the Medical and Health Department, Medical facilities in mining areas	5.00	0.00	0.00
135.	46-Irrigation	2700-02-800-01-01 Other expenditure - Committed	1.85	0.00	0.00
136.		2700-22-800-02 Other expenditure - Committed	10.64	0.00	0.00
137.		2701-02-800-01 Other expenditure - Committed	3.53	3.42	0.00
138.		2701-24-800-01 Other expenditure - Committed	16.72	16.37	0.00
139.		4701-02-001-02-01 Construction Works	3.00	0.00	0.00
140.		4701-80-800-03-01 Construction Works	34.50	13.77	0.00
141.		48-Power	4801-80-190-03 Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	151.25	69.60
142.	6801-190-02-01 Rajasthan Renewable Energy Transmission Investment Programme (A.D.B)		136.45	-	0.00
143.	51-Special Component Plan for Welfare of Scheduled Castes	2202-02-113-02-05 Teacher Training College (CTE) for Scheduled Castes	1.97	0.90	0.00
144.		2202-02-789-01-03 Gargi/ Incentive Award to girls students of scheduled castes area	8.50	₹ 1000	0.00
145.		2202-02-789-14 Distribution of Lap-top	8.40	₹ 1000	0.00
146.		2202-03-789-07-01 Scooty Distribution to Meritorious Girls Student	1.50	1.80	0.00
147.		2205-789-04-01 Through the Archaeological Department	3.99	4.01	0.00

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
148.	51-Special Component Plan for Welfare of Scheduled Castes	2210-05-789-02-01 Jhalawar Hospital and Medical College Society	2.68	2000	0.00
149.		2217-80-191-36-02 Swachh Bharat Mission (for Scheduled Castes)	5.31	3.99	0.00
150.		2217-80-192-39-02 Swachh Bharat Mission (for Scheduled Castes)	12.52	9.38	0.00
151.		2217-80-192-49-02 Sub-Plan for Scheduled Castes	5.35	1.78	0.00
152.		2225-01-196-12 Assistance for Development of Sambal Villages	2.00	₹ 1000	0.00
153.		2235-02-789-03-01 Assistance to Women for establishment of vocation	4.50	0.74	0.00
154.		2401-789-03-04 Grants release through the Dairy Department	10.00	5.15	0.00
155.		2401-789-03-08 Assistance to RajFed (through the Co-operative Department)	5.00	0.00	0.00
156.		2515-198-34-03 Functional / Activities	142.82	142.82	0.00
157.		2701-80-789-01-01 Construction Works	5.97	0.00	0.00
158.		3454-02-789-01-24 Vikas Kendra	2.75	0.50	0.00
159.		4202-02-789-02 Building	4.15	0.00	0.00
160.		4202-03-789-01 Zila Sankul through the Sports Department	3.59	0.75	0.00
161.		4210-03-789-04-01 Medical College, Bikaner	1.71	0.66	0.00
162.		4215-01-789-01-78 Construction of Dam on Battisha Naala for Drinking Water Scheme for Sirohi Distt (Rural)	2.67	0.00	0.00
163.		4215-01-789-02-29 Pokran-Phalsund Water Supply Project (Urban)	1.78	0.00	0.00
164.		4215-01-789-02-40 Chambal-Bhilwara Water Supply Scheme-Cluster	2.67	0.00	0.00
165.		4215-01-789-02-43 Water Supply Project for 256 villages of Bhinmal Town and Bhinmal Tehsil	5.08	0.36	0.00
166.		4215-01-789-02-46 Chambal, Dholpur, Bharatpur Project, Phase-I, Part-II (Urban)	3.53	₹ 1000	0.00
167.		4215-01-789-02-47 Jawai, Pali Pipeline Project, Phase-II, Part-B (Urban)	2.26	₹ 1000	0.00
168.	4215-01-789-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	6.10	0.00	0.00	
169.	4701-80-789-01-01 Construction Works	9.00	3.60	0.00	
170.	4801-80-789-03 Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	82.50	18.42	0.00	
171.	4853-01-789-02-02 Through the Medical and Health Department, Medical facilities in mining areas	2.95	0.00	0.00	
172.	6801-789-04-01 Rajasthan Renewal Energy Transmission Investment Programme (A.D.B.)	73.10	-	0.00	

S. No.	Number and name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	
173.	51-Special Component Plan for Welfare of Scheduled Castes	4215-01-789-01-65 Percentage Charges on Operation and Maintenance for National Rural Drinking Water Programme	17.87	17.87	0.00	
174.		4575-01-789-01-01 Development of Dang Area	1.30	0.40	0.00	
175.		4217-03-789-08-01 Renovation works in Water Supply Schemes of various Urban Bodies	1.25	1.25	0.00	
176.		4215-01-789-02-29 Pokaran Phalsund water supply project (urban)	1.78	0.00	0.00	
177.		2401-789-06-02 National Agriculture Extension Mission-Seed and Plantation Material	1.07	0.00	0.00	
178.		2202-03-789-07-01 Scooty Distribution to Meritorious Girls Student	1.50	1.80	0.00	
			Total	3,278.60		0.00

Source: Appropriation Accounts

Appendix-3.7

(Refer paragraph 3.5.3; page 83)

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

(₹ in crore)					
S. No.	Grant	Heads	2018-19	2019-20	2020-21
1.	022-Area Development	2575-02-102-01-01 Headquarter	0.60	0.60	0.59
2.	027-Drinking Water Scheme	4215-01-101-11-05 Dungarpur, Aaspur and Dovda Drinking Water Project	6.20	13.25	13.56
3.		4215-01-102-01-54 Drinking Water Project of Villages of District Pratapgarh from Jakham Dam(Rural)	25.81	3.45	5.30
4.		4215-01-102-01-60 Jhali Ji ka Barana Drinking Water Project	12.40	3.45	3.45
5.	029-Urban Plan and Regional Development	2217-05-800-01-04 Kota Smart City	141.40	15.00	100.00
6.		4217-03-800-01-05 Repairing works in Water Supply Schemes of various Urban Bodies	3.96	4.35	4.80
7.	030-Tribal Area Development	4210-03-796-05-03 Medical College, Ajmer	14.17	15.00	15.00
8.		4215-01-796-01-75 Drinking Water Project (Rural) of Villages of District Pratapgarh from Jakham Dam	5.07	0.65	1.01
9.		4215-01-796-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	1.30	5.25	4.93
10.		4853-01-796-04-02 Through the Medical and Health Department, Medical facilities in mining areas	1.96	1.96	1.96
11.	34-Relief from Natural Calamities	2245-01-101-14-02 Relief for aged, disabled and orphan children	5.00	5.00	6.00
12.		2245-01-102-11-02 Emergency Supply of drinking water in Urban areas	1.00	1.00	1.20
13.		2245-01-102-11-03 Water Supply in Cattle Camps	0.40	0.40	1.00
14.		2245-01-105-04-01 Additional cost on Drugs and vaccine medicine	2.50	2.50	2.00
15.		2245-01-800-03-01 Other Special Relief	1.00	1.00	2.00
16.		2245-01-800-04-02 Training of related parties/workers	1.00	1.00	1.00
17.		2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State	1.00	1.00	1.00
18.		2245-01-800-04-05 Strengthening of Calamity Management Authorities	1.00	1.00	2.00
19.		2245-02-101-16-02 Gratuitous relief on being Handicapped or Blind	0.05	0.10	1.00
20.		2245-02-101-16-04 Relief for Aged disabled and orphan children	0.20	0.20	1.00
21.		2245-02-101-16-07 Boat fare for life safety	0.10	0.20	2.00
22.		2245-02-102-04-01 Water Supply for Human	0.05	0.20	2.00
23.		2245-02-102-04-02 Water supply for animals	0.05	0.20	2.00
24.		2245-02-105-05-01 Additional cost on Drugs and Vaccine Medicines	0.10	0.10	1.00
25.		2245-02-109-02-01 Repairs of Water supply, Water drainage etc. damaged by Flood	2.50	2.50	6.00
26.		2245-02-115-02-01 Assistance for remove sand/silt/salinity etc. from land	1.00	1.00	1.00
27.		2245-02-191-02-01	1.00	1.00	1.00

S. No.	Grant	Heads	2018-19	2019-20	2020-21
	34-Relief from Natural Calamities	Assistance to Municipal Corporations works for affected by flood			
28.		2245-02-192-02-01 Assistance to Municipal Corporation/Municipal Councils works for affected by flood	2.00	2.00	2.00
29.		2245-02-193-02-01 Assistance to Panchayats and Notified area Committee affected by flood	1.00	1.00	2.00
30.		2245-02-282-07-02 Disposal of dead bodies and carcasses	0.10	0.10	1.00
31.	36-Co-operation	2425-107-25 Core Banking	22.28	22.28	22.28
32.	43-Minerals	4853-01-004-07-02 Through the Medical and Health Department, Medical facilities in mining areas	5.00	5.00	5.00
33.	51-Special Component Plan for Welfare of Scheduled Castes	2515-198-34-03 Functional/ Activities	61.84	40.11	142.82
34.		4215-01-789-02-56 Dungarpur, Aaspur and Dovda Drinking Water Project	2.50	6.50	6.10
35.		4853-01-789-02-02 Through the Medical and Health Department, Medical facilities in mining areas	2.95	2.95	2.95
36.		4217-03-789-08-01 Renovation works in Water Supply Schemes of various Urban Bodies	1.03	1.13	1.25
		Total	329.52	162.43	369.20

Source: Appropriation Accounts

Appendix-3.8

(Refer paragraph 3.5.4; page 86)

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

(₹ in crore)

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2021	Expenditure during March 2021	Total Expenditure during 2020-21	Percentage of total Expenditure incurred during	
						January-March 2021	March-2021
1.	9-Forest	2406-02-110-01 Tiger Project Ranthambhore	7.48	6.88	11.40	65.59	60.34
2.		4406-01-101-11 Change of climate and prevention of desert expansion	7.70	6.27	12.71	60.61	49.36
3.		4406-01-102-14 Forestry works with the assistance of NABARD	20.93	17.79	22.84	91.67	77.89
4.	12-Other Taxes	2030-02-101-01 Stamp Printing	41.03	41.03	61.03	67.23	67.23
5.		3055-800-08 Dedicated Road Safety Fund	11.94	11.19	21.74	54.92	51.46
6.	14-Sales Tax	2040-800-02 Rajasthan Investment Promotion Policy	425.93	415.06	786.42	54.16	52.78
7.	19-Public Works	4210-03-105-11 New Medical College	112.41	64.41	117.61	95.58	54.76
8.	21-Roads and Bridges	5054-04-800-22 Road financed from Pradhan Mantri Gram Sadak Yojana	300.17	300.17	405.17	74.08	74.08
9.	23-Labour and Employment	2230-01-103-07 Building and Other Construction Labour Welfare Board, Rajasthan-Committed	412.82	412.82	412.82	100.00	100.00
10.	24-Education, Art and Culture	2202-01-112-02 Rajasthan Milk Nutrition Programme (Mid-day Meal)	32.50	32.50	32.50	100.00	100.00
11.		2202-01-800-05 Madarsa Schools	34.83	34.83	64.80	53.75	53.75
12.		2202-04-200-05 Reading and Writing Campaign	6.68	6.68	6.68	100.00	100.00
13.	27-Drinking Water Scheme	2215-01-101-15 Water Cess	12.07	12.07	12.07	100.00	100.00
14.		4215-01-101-11 Accelerated Urban Water Supply Scheme	20.93	16.58	24.13	86.77	68.72
15.		4215-01-102-39 Pokaran-Phalsund Water Supply Scheme	16.50	16.50	16.89	97.66	97.66
16.		4215-01-102-50 Barmer Lift Canal Water Supply Project Phase II	10.62	10.63	15.69	67.70	67.77
17.		4215-01-102-96 Share Amount for Drinking Water to Water Resources Department in Narmada Canal	20.67	20.67	20.67	100.00	100.00
18.	28-Special Programmes of Rural Development	2501-05-196-08 Expenditure from Water Conservation Cess Fund	227.99	217.32	261.77	87.09	83.02
19.		2501-05-196-10 Rajiv Gandhi Jal Sanchay Yojana	31.51	31.51	31.76	99.22	99.22

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2021	Expenditure during March 2021	Total Expenditure during 2020-21	Percentage of total Expenditure incurred during		
						January-March 2021	March-2021	
20.	28-Special Programmes of Rural Development	2501-06-196-10 Deen Dayal Upadhyay Gramcen Kaushal Yojana (DDU - GKY)	10.94	0	10.94	100.00	0	
21.	29-Urban Plan and Regional Development	2217-80-191-14 Grants under the recommendations of State Finance Commission	183.90	183.90	334.99	54.90	54.90	
22.		2217-80-191-29 Public Light	48.91	48.91	53.85	90.83	90.83	
23.		2217-80-191-41 Annapurna Yojana	11.11	11.11	11.11	100.00	100.00	
24.		2217-80-192-14 Grants under the recommendations of State Finance Commission	465.88	464.06	846.90	55.01	54.80	
25.		2217-80-192-33 Public Light	82.57	82.57	82.57	100.00	100.00	
26.		2217-80-192-36 Operation and maintenance of Water Supply Schemes of various Urban Bodies	84.43	84.43	84.43	100.00	100.00	
27.		2217-80-192-40 Solid Waste Management	21.23	21.23	21.23	100.00	100.00	
28.		2217-80-192-44 Annapurna Yojana	25.73	25.73	25.73	100.00	100.00	
29.		2217-80-192-50 Cleaning of Sewerage Line	21.23	21.23	21.23	100.00	100.00	
30.		4217-03-800-02 Urban Roads and Drains etc. (ROB)	15.80	15.80	23.47	67.31	67.31	
31.		4217-60-50-07 Rajasthan Urban Sector Development Investment Programme (RUSDIP)	93.89	75.08	140.74	66.72	53.35	
32.		30-Tribal Area Development	2202-01-796-12 Mid-day Meal	84.51	73.08	129.69	65.16	56.34
33.			2217-80-191-14 Grants under the recommendations of State Finance Commission	36.09	36.09	65.74	54.90	54.90
34.			2217-80-191-38 Solid Waste Management	1.77	1.77	1.77	100.00	100.00
35.	2217-80-191-41 Annapurna Yojana		2.18	2.18	2.18	100.00	100.00	
36.	2217-80-192-14 Grants under the recommendations of State Finance Commission		91.84	91.16	166.20	55.26	54.85	
37.	2404-796-01-01 Mukhya Mantri Dugdh Utpadak Sambal Yojana		32.50	32.50	48.75	66.67	66.67	
38.	2515-196-25 Rural B.P.L. Awas		26.32	19.04	38.00	69.28	50.12	
39.	2515-197-05 Grants for Panchayat Samitis under the recommendations of State Finance Commission (12% of total provision)		38.92	38.92	38.98	99.84	99.84	
40.	2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission		247.58	233.65	294.07	84.19	79.45	
41.	4210-03-796-01 Hospital and Dispensaries- Medical Education		27.39	25.25	42.97	63.73	58.77	

Appendix

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2021	Expenditure during March 2021	Total Expenditure during 2020-21	Percentage of total Expenditure incurred during	
						January-March 2021	March-2021
42.	30-Tribal Area Development	4225-02-796-24 Capital works for development of tribal sub-plan area (S.C.A.)	7.42	7.42	11.75	63.15	63.15
43.		4403-796-01 Construction of Veterinary Hospital and Veterinary Hospitals Sub-Centres - NABARD R.I.D.F. T-XXIV	14.50	14.50	17.00	85.29	85.29
44.		5054-04-796-16 Roads financed from Pradhan Mantri Gram Sadak Yojana	57.28	57.28	76.78	74.60	74.60
45.		5054-04-796-17 Construction and expansion of Air Strips	1.58	0	2.33	67.94	0
46.	34-Relief from Natural Calamities	2245-01-104-09 Supply of Fodder under Drought	9.12	9.03	12.01	75.89	75.18
47.		2245-02-282-07 Public Health in Flood area	785.07	751.82	1,126.41	69.70	66.74
48.	35-Miscellaneous Community and Economic Services	5475-800-08 Information Technology and Communication Department	127.60	114.36	198.84	64.17	57.51
49.	36-Co-operation	2425-107-20 Assistance to Co-operative Institutions for Interest payment	283.51	240.50	388	73.07	61.98
50.	37-Agriculture	2401-119-26 For conversion from flow irrigation to drip irrigation (Pradhanmantri Krishi Sinchai Yojana-Macro Irrigation)	65.82	64.71	125.91	52.28	51.39
51.		2401-800-37 Pradhanmantri Krishi Sinchai Yojana	78.87	78.83	101.86	77.42	77.39
52.		4401-800-03 Rashtriya Krishi Vikas Pariyojana (S.C.A)	61.41	53.84	78.20	78.53	68.85
53.	39-Animal Husbandry and Medical	2404-195-04 Mukhya Mantri Dugdh Utpadak Sambal Yojana	35.00	35.00	52.50	66.67	66.67
54.		4403-101-14 Construction of Veterinary Dispensaries and Veterinary Dispensaries Sub-centres - NABARD R.I.D.F. T-XXIV	35.00	35.00	40.00	87.50	87.50
55.		4403-101-16 Construction of State level, District Polyclinics, Veterinary Hospitals and Sub-Centres/Dispensaries - NABARD (RIDF-XXVI)	14.00	14.00	20.00	70.00	70.00
56.	41-Community Development	2515-196-25 Rural B.P.L. Aawas	132.48	95.55	192.78	68.72	49.57
57.		2515-197-05 Grants for Panchayat Samitis under the recommendations of State Finance Commission (12% of total provision)	197.45	197.45	197.80	99.82	99.82
58.		2515-198-33 General Basic Grant for Gram Panchayats under the recommendations of 14th Finance Commission	12.98	12.98	15.21	85.38	85.38

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2021	Expenditure during March 2021	Total Expenditure during 2020-21	Percentage of total Expenditure incurred during	
						January-March 2021	March-2021
59.	46-Irrigation	2702-01-800-09 Rajasthan Water Sector Livelihood Improvement Project (RWSLIP)	20.38	19.50	25.12	81.12	77.62
60.	51-Special Component Plan for Welfare of Scheduled Castes	2202-01-789-05 Mid Day Meal	113.23	97.14	163.45	69.28	59.43
61.		2202-01-789-06 Rajasthan Milk Nutrition Programme (Mid Day Meal)	10.00	10.00	10.00	100.00	100.00
62.		2217-80-191-14 Grants under the recommendations of State Finance Commission	47.74	47.74	86.95	54.90	54.90
63.		2217-80-192-14 Grants under the recommendations of State Finance Commission	121.47	120.58	219.83	55.26	54.85
64.		2403-797-02 Transfer to Rajasthan Cow Protection and Promotion Fund	175.00	175.00	175.00	100.00	100.00
65.		2404-789-01 Mukhyamantri Dugdh Utpadak Sambal Yojana	32.50	32.50	48.75	66.67	66.67
		Total	5,848.84	5,547.33	8,210.72	71.23	67.56

Source: Appropriation Accounts

Appendix-3.9

(Refer paragraph 3.5.5; page 89)

Substantial Savings noticed under various Programme/Schemes

(₹ in crore)

S. No.	Name of Head	Total (O+S)	Expenditure	Saving	Reasons for Savings provided by Department
1.	2401-001-01 Operation	6.01	4.92	1.09	Department could not organise competition due to Covid 19 pandemic.
2.	2401-001-06-01 Establishment Expenditure	14.29	13.17	1.12	The budget provision has been reduced due to DA freeze and as per instructions issued for economy in expenditure by Finance Department.
3.	2401-105-11 Manures and Fertilisers Schemes	7.04	2.55	4.49	The budget provision has been reduced as per instructions issued for economy by Finance Department.
4.	2401-105-13 Establishment Expenditure	11.47	10.17	1.30	Due to DA freeze on account of Covid 19 pandemic
5.	2401-102-01-02 National Food Security Mission-Pulses	2.09	0.39	1.70	Less supply of gypsum in districts due to Covid-19 pandemic.
6.	2401-109-13 Innovative Programme/ Minikit Distribution	3.50	1.94	1.56	As per instructions of the Finance Department, only the former liability for seed Mini-kit was paid and provision for micronutrient programme was reduced.
7.	2401-196-06-09 Agriculture expansion Services	2.02	0.23	1.79	As per instructions of the Finance department, only the former liability of women training was paid and budget provision was reduced.
8.	2401-196-06-11 Agriculture Demonstration/ Minikits	2.52	0.18	2.34	As per the instructions of the Finance department, only the former liability was paid and budget provision was reduced
9.	2401-196-06-31 Paramparagat Krishi Vikas Yojana	29.29	5.81	23.48	Due to non-release of central assistance by GOI.
10.	2401-196-06-35 Sustainable Agriculture Mission-Agriculture Forestry	2.40	0.72	1.68	Amount for agriculture forestry under National Mission on Sustainable Agriculture was not released by GoI.
11.	2401-196-06-36 Seed Development	3.50	0.90	2.60	As per the circular of the Finance Department, the budget provision has been reduced.
12.	2401-196-09-01 Establishment Expenditure- Committed	59.27	55.16	4.11	Due to DA freeze on account of Covid 19 pandemic
13.	2401-197-02 Establishment expenditure at Panchayat Samiti Level	62.03	55.49	6.54	Due to DA freeze, transfer of personnel and posts remained vacant after retirement of personnel.
14.	2401-197-04 01 Establishment Expenditure- Committed	243.36	198.57	44.79	Due to delay in appointment of Agriculture Supervisor, DA freeze and as per instructions issued for economy by Finance Department.
15.	2401-800-27-02 Through the Horticulture Department	35.84	9.98	25.86	Non-compliance of tender process and less receipt of application for horticulture development project and

S. No.	Name of Head	Total (O+S)	Expenditure	Saving	Reasons for Savings provided by Department
					protected cultivation in Non-NHM districts.
16.	2401-800-27-03 Through the Animal Husbandry Department	6.67	1.64	5.03	Less purchase of drugs and vaccine under animal health sub-scheme of Animal health management Programme.
17.	2401-800-27-17 Through the Gopalan Department	3.50	1.83	1.67	Due to sanction of only low cost projects of Gopalan department by State Level Sanctioning Committee. In addition, non/less sanction of loan to beneficiaries by the banks
18.	2401-800-27-18 Through the Sri Karn Narendra Agriculture University, Jobner	3.66	1.18	2.48	Less amount sanctioned for projects of Shree Karan Narendra Agriculture University Jobner by State Level Sanction Committee.
19.	2401-800-31-01 Through the Agriculture Department	76.77	20.36	56.41	Due to non-issue of sanction of RAPAD (Phase-2) by the Finance Department and the Government of India and the World Bank refused to extend the project beyond 30 June 2020.
20.	2401-800-35-02 Soil Heath Management	8.80	1.91	6.89	In view of Circular for maintaining economy, new expenditure on purchase of machinery and supply of materials could not be done.
21.	2401-800-37-01 Through the Agriculture Department	134.23	101.86	32.37	Due to short release of Central assistance under Pardhan Mantri Krishi Sinchai Yojana by the GOI.
22.	4401-800-03-03 Through Animal Husbandry Department	6.00	4.48	1.52	Due to less demand of budget for construction works by the Rajasthan State Agriculture Marketing Board.
23.	2401-109-16-05 E- Governance Scheme in Agriculture	2.52	0.87	1.65	Due to non-release of additional grant by GoI.
24.	2401-119-25 National Horticulture Mission	61.20	41.31	19.89	Budget Controlling Officer attributed the saving to lack of ECS bills by the treasury offices and lockdown on account of Covid-19 pandemic.
25.	2401-119-32 Additional Grant on Green House	10.99	4.48	6.51	Budget Controlling Officer attributed saving to Covid-19 Pandemic and lack of ECS bills by the treasury offices.
26.	2401-119-36 Additional grant on Solar Pump Set	183.40	60.20	123.20	Budget controlling officer informed that due to covid-19, the amount has not been utilised for solar power installation.
27.	2401-800-27-16 Through the Rajasthan Animal Medical and Animal Science University, Bikaner	2.88	0.75	2.13	Due to approval of lesser cost for projects of Rajasthan Veterinary and Animal science University, Bikaner by the State Level sanctioning Committee.
28.	2401-800-27-20 Through the Agriculture University Jodhpur	4.30	2.00	2.30	Due to approval of lesser cost for projects of Agriculture University Jodhpur by the state Level Sanctioning Committee.
29.	2401-800-40-01 Through the Agriculture Department	3.40	1.49	1.91	Reasons have not been intimated by the Department though called for (October 2021).

S. No.	Name of Head	Total (O+S)	Expenditure	Saving	Reasons for Savings provided by Department
30.	2415-01-004-01 Grant-in aid to Swami Keshwanand Rajasthan Agriculture University, Bikaner	6.50	3.98	2.52	Reasons have not been intimated by the Department to audit though called for (October 2021).
31.	2415-01-277-01-01 Grant-in aid to Swami Keshwanand Rajasthan Agriculture University, Bikaner	5.85	1.92	3.93	Reasons have not been intimated by the Department to audit though called for (October 2021).
32.	2415-01-277-01-03 Grant-in aid to Sri Karn Narendra Agriculture University, Jobner	33.62	15.83	17.79	Due to less execution of construction work.
33.	2415-01-277-01-05 Grant-in aid to Agriculture University, Jodhpur	25.83	23.48	2.35	Reasons have not been intimated by the Department though called for (October 2021).
34.	2415-01-277-01-07 Maharana Pratap Agriculture University, Udaipur-Committed	74.00	64.00	10.00	Due to non-enhancement of dearness allowance.
35.	2415-01-277-01-08 Sri Karn Narendra Agriculture University, Jobner -Committed	48.50	42.00	6.50	Non filling of vacant posts due to directions of economy issued by Finance Department.
36.	2415-01-277-01-09 Agriculture University, Kota -Committed	16.00	9.00	7.00	Reasons have not been intimated by the Department though called for (October 2021).
37.	4401-800-02-01 Building	4.00	1.10	2.90	Budget provision has been reduced due to Covid 19.
38.	6401-800-10-01 Loan to Krishi Upaj Mandi Samiti (Grain), Udaipur	25.50	15.00	10.50	Due to partial dismantling of some construction works and hampering of construction works due to Covid-19.
Total		1,232.75	780.85	451.90	

Appendix 4.1

(Refer paragraph 4.5; page 115)

Position of Outstanding Abstract Contingent Bills up to 2020-21

(₹ in lakh)

S. No	Name of controlling officer	Major head/No. of AC bill	Year	DDO name	Amount	
1	District Education Officer, Bikaner	2202	1989-90	Principal DIET, Bikaner	0.30	
2	Principal District Education & Training, Jalore	(3)	1990-91	Assistant Director, DIET, Jalore	0.30	
3			1996-97	District Adult Education Officer, Rajsamand	0.08	
4	Zila Parishad, Banswara	4202	1990-91	Zila Parishad, Banswara	0.30	
		(2)	1992-93		0.24	
5	Secretary to the Government. General Administration (Gr. 4) department, Jaipur	2052	2019-20	DDO Collectrate, Jaipur	1.50	
6	Registrar, Revenue board, Ajmer	2029	2007-08	Ajm089002	292.18	
7	Director State Forensic Laboratory, Jaipur	2055	2017-18	DY.DIR.(Acct)	66.50	
		(3)	2018-19	F.S.L. Police Raj Jaipur	423.37	
8	Chief Engineer Public Works Department, (Building and Roads), Rajasthan Jaipur	2059	2020-21	X.EN. Public Works Department (Survey & Quality Control) Udaipur.	0.20	
9	Director, N.C.C Directorate, Jaipur	2204	2018-19	Adm. Off. NCC Hq, Jaipur	2.64	
			(7)	2019-20	Adm. Off. NCC Hq Jaipur	10.00
				2020-21	Commandant Officer 3 RD Raj. Nevel Unit NCC Jaipur	0.37
			2020-21	Office Commandant 1 ST Raj. Armed Sq. NCC Jaipur	0.62	
			2020-21	Commandant 1 Raj Batalian NCC Bikaner	0.26	
			2020-21	Administrative Officer NCC Head Quarter Jaipur	5.27	
10	Principal, Sawai Man Singh Medical College, Jaipur	4210	2020-21	DDO. Sawai Man Singh Medical Collage Jaipur	834.00	
11	District Election Officer and Secretary, State Election Commission, Jaipur	2217	2019-20	District Election Officer, Bikaner	6.00	
			(21)	2020-21	District Election Officer, Karauli	9.87
				2020-21	District Election Officer, Sri Ganganagar	1.00
			2020-21	District Election Officer, Bundi	54.76	
			2020-21	District Election Officer, Dungarpur	9.11	
			2020-21	District Election Officer, Churu	14.00	
			2020-21	District Election Officer, Rajsamand	1.25	
			2020-21	DDO Collectorate, (Election), Jaipur	0.50	
		2020-21	2515	District Election Officer, Sirohi	0.78	
		(3)	2020-21	District Election Officer, Bundi	7.08	
12	Commissioner, Relief Department Jaipur	2245	2012-13	District Magistrate & Collector, Alwar	103.50	
13	Secretary, Rajasthan Subordinate Service Selection Board Rajya Krishi Prbandh Sansthan Durgapura, Jaipur	2051	2016-17	Secretary, Rajasthan Sub-ordinate & Ministerial Service Selector Board, Jaipur	2.00	
			(2)	2020-21	Secretary, Rajasthan Sub-ordinate & Ministerial Service Selector Board, Jaipur	12.10
	Total	48			1,860.08	

Appendix-4.2

(Refer paragraph 4.6.5; page 123)

Statement showing the details of non-operation of Personal Deposit Accounts during 2016-2021

(₹ in lakh)

S. No	Name Of The Drawing And Disbursing Officer	Balance During 2016-21	Reason Given By Drawing And Disbursing Officer
1	SP, Ajmer	3.87	Not Intimated by the Department.
2	Principal, ITI, Raini, Alwar	1.64	Not Intimated by the Department.
3	Dy. Director, ICDS & Project Director District (Bal Vikas), Alwar	22.33	Not Intimated by the Department.
4	Krishi Adhikari Udyan, Baran	2.91	Not Intimated by the Department.
5	New MCA OBC, Baran	0.03	Not Intimated by the Department.
6	Superintendence ITI, Bharatpur	7.80	Not Intimated by the Department.
7	District Women Development Officer, Churu	1.66	Not Intimated by the Department.
8	Dy. Director Agriculture Extension, Dholpur	0.00	Not Intimated by the Department.
9	HBA, SBBJ, Dungarpur	1.22	Not Intimated by the Department.
10	LIC of India, Jaipur (City)	0.00	Not Intimated by the Department.
11	Principal, ITI, Central Jail, Jaipur (City)	2.60	Not Intimated by the Department.
12	Repayment Of Housing Loan for SBBJ upto 31.03.2004, Jaipur (City)	0.00	Not Intimated by the Department.
13	Repayment Of HBA for HDFC, Jaipur (City)	0.00	Not Intimated by the Department.
14	Repayment Of HBA for SBBJ, Jaipur (City)	0.00	Not Intimated by the Department.
15	ITI, Samber Lake, Jaipur (Rural)	1.82	Not Intimated by the Department.
16	Director Indian Institute of Health Management Research, Jaipur (Secretariat)	0.00	PD Account has been closed.
17	Rajasthan Ex-Service, Jaipur (Secretariat)	0.00	Not Intimated by the Department..
18	Rajasthan Institute of Agro Processing Centre Bharatpur, Jaipur (Secretariat)	29.45	PD Account has been closed.
19	Rajasthan Saha, Jaipur (Secretariat)	6.24	Not Intimated by the Department.
20	Rajasthan State AIDS Control Society, Jaipur (Secretariat)	0.00	PD Account has been closed.
21	Asst. Director Animal Fertility Centre Dug, Jhalawar	0.00	Not Intimated by the Department.
22	Dy. Director Project Director, ICDS, Jhunjhunu	0.00	PD Account has been closed.
23	Principal Agriculture, Soil Conservation, Jodhpur (City)	5.59	Not Intimated by the Department.
24	Superintendence, District Rural ITI, Kota	0.19	Not Intimated by the Department.
25	Regl-Sel Add Group Training & Cor., Kota	0.09	Not Intimated by the Department.
26	Treasury Officer , Recovery of MCA Loan from SBBJ, Nagaur	0.60	Not Intimated by the Department.
27	Assistant Director Cattle Breeding Centre, Nagaur	0.00	Not Intimated by the Department.
28	XEN, Irrigation/Water Resources, Pali	23.55	Not Intimated by the Department.
29	Dy. Director (ICDS) District Women Development Agency, Pali	0.00	Not Intimated by the Department.
30	Secretary Urban Improvement Trust, Pali	0.40	Not Intimated by the Department.
31	Madhav University Pindwara, Sirohi	0.05	Not Intimated by the Department.
32	XEN Irrigation Division Salumber, Udaipur (Rural)	51.98	Not Intimated by the Department.
33	HBA, SBBJ, Jodhpur (Rural)	0.03	Not Intimated by the Department.
	Total	164.05	

Appendix-4.3

(Refer paragraph 4.7; page 124)

Minor Head 800- Other Expenditure

(₹ in crore)

S. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1	2040 Taxes on Sales, Trade etc.	912.38	1375.45	66.33
2	2047 Other Fiscal Services	4.27	4.27	100.00
3	2700 Major Irrigation	1,172.44	1,615.05	72.59
4	2701 Medium Irrigation	127.44	209.02	60.97
5	2702 Minor Irrigation	78.82	152.94	51.54
6	3055 Road Transport	273.10	393.26	69.45
7	3425 Other Transport Services	12.94	13.01	99.46
8	4235 Capital Outlay on Social Security and Welfare	12.42	14.58	85.19
9	4236 Capital Outlay on Nutrition	3.56	4.87	73.10
10	4401 Capital Outlay on Crop Husbandry	107.94	161.44	66.86
11	4575 Capital Outlay on Other Special Area Programmes	42.06	66.73	63.03
12	4885 Other Capital Outlay on Industries and Minerals	25.14	49.69	50.59
13	5425 Capital Outlay on Other Scientific and Environmental Research	0.28	0.28	100.00
14	5475 Capital Outlay on Other General Economic Services	200.27	270.12	74.14
	Total	2,973.06	4,330.71	

Minor Head 800- Other Receipts

(₹ in crore)

S. No.	Major head	Receipts under Minor Head 800	Total Receipts	Percentage
1	0029 Land Revenue	169.19	279.32	60.57
2	0035 Taxes on Immovable Property other than Agricultural Land	62.71	62.96	99.60
3	0056 Jails	0.59	0.59	100.00
4	0058 Stationery and Printing	3.87	6.10	63.44
5	0211 Family Welfare	0.13	0.13	100.00
6	0217 Urban Development	3.93	3.93	100.00
7	0220 Information and Publicity	0.21	0.21	100.00
8	0230 Labour and Employment	374.98	392.96	95.42
9	0235 Social Security and Welfare	25.11	25.13	99.92
10	0401 Crop Husbandry	10.40	10.47	99.33
11	0406 Forestry and Wild Life	41.04	73.67	55.71
12	0425 Co-operation	91.37	95.75	95.43
13	0435 Other Agricultural Programmes	11.01	11.24	97.95
14	0515 Other Rural Development Programmes	24.10	25.04	96.25
15	0700 Major Irrigation	157.36	215.62	72.98
16	0801 Power	30.71	30.71	100.00
17	0851 Village and Small Industries	3.55	3.55	100.00
18	0852 Industries	0.75	0.75	100.00
19	1452 Tourism	0.64	0.64	100.00
20	1475 Other General Economic Services	513.72	805.34	63.79
	Total	1,525.37	2,044.11	

Appendix-4.4

(Refer paragraph 4.13; page 129)

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

(₹ in crore)						
S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2020-21)
1	Rajasthan State Mines and Minerals Limited (Government Company since December 1974)	2019-20	77.55	2,182.76	0	77.55
2	Rajasthan State Industrial Development and Investment Corporation Limited	2019-20	210.19	1,932.92	0	193.69
3	Rajasthan State Road Development and Construction Corporation Limited	2020-21	100.00	142.98	0	100.00
4	Rajasthan State Ganganagar Sugar Mills Limited	2019-20	180.39	211.62	0	180.59
5	Rajasthan Tourism Development Corporation Limited	2017-18	21.95	(141.56)	0	21.95
6	Rajasthan State Hotels Corporation Limited	2016-17	2.16	(9.74)	0	2.16
7	Rajasthan State Handloom Development Corporation Limited	2018-19	46.06	(-) 50.53	(-) 4.47	45.51
8	Rajasthan Small Industries Corporation Limited	2019-20	6.96	(-) 25.12	(-) 18.16	6.64
9	Rajasthan State Beverages Corporation Limited	2019-20	2.00	72.48	0	2.00
10	Barnar Lignite Mining Company Limited (Subsidiary Joint Company of Rajasthan State Mines and Minerals Limited)	2019-20	20.00	1.68	0	0
11	Rajasthan State Petroleum Corporation Limited (Subsidiary of Rajasthan State Mines and Minerals Limited)	2019-20	67.08	(-) 1.67	0	0
12	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2019-20	4,656.57	(-) 1,231.88	0	4,691.04
13	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2020-21	10,444.30	(-) 5,507.05	0	10,451.23
14	Jaipur Vidyut Vitran Nigam Limited	2020-21	11,447.43	(-) 28,872.34	(-) 17,424.91	11,447.43
15	Ajmer Vidyut Vitran Nigam Limited	2020-21	10,452.96	(-) 28,054.76	(-) 17,601.80	10,571.89
16	Jodhpur Vidyut Vitran Nigam Limited	2020-21	10,487.99	(-) 31,496.60	(-) 21,008.01	10,636.96
17	Rajasthan Renewable Energy Corporation Limited	2019-20	12.94	225.24	0	12.94
18	Dholpur Gas Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2020-21	0.05	(-) 0.05	0	0
19	Giral Lignite Power Limited (Subsidiary of Rajasthan	2020-21	370.05	(-) 1,542.82	(-) 1,172.77	0

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2020-21)
	Rajya Vidyut Utpadan Nigam Limited)					
20	Chhabra Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2020-21	0.05	(-) 0.04	0	0
21	Rajasthan Solar Park Development Company Limited (Subsidiary of Rajasthan Renewable Energy Corporation Limited)	2019-20	0.05	29.64	0	0
22	Banswara Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2020-21	0.05	(-) 9.92	(-) 9.87	0
23	Barmer Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2020-21	0.05	(-) 18.91	(-) 18.86	0
24	Rajcomp Info Services Limited	2019-20	5.00	91.15	0	5.00
25	Rajasthan Jal Vikas Nigam Limited	2020-21	1.27	(-) 1.43	(-) 0.16	1.27
26	Rajasthan State Power Finance and Financial Services Corporation Limited	2020-21	90.00	18.65	0	90.00
27	Rajasthan State Gas Limited (Subsidiary of Rajasthan State Petroleum Corporation Ltd.)	2019-20	129.87	8.33	0	0
28	Rajasthan Urja Vikas Nigam Limited	2020-21	50.00	0.00	0	50.00
29	Rajasthan Financial Corporation	2019-20	160.43	(-) 114.69	0	128.31
30	Rajasthan State Road Transport Corporation	2019-20	638.96	(-) 5,127.40	(-) 4,488.44	612.13
31	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2018-19	48.67	25.37	0	33.51
32	Jaipur Metro Rail Corporation Limited	2019-20	1,694.04	(-) 328.19	0	1,494.04
33	Rajasthan Ex-Servicemen Corporation Limited	2020-21	5.00	26.25	0	5.00
34	Rajasthan Medical Service Corporation Limited	2019-20	5.00	51.73	0	5.00
35	Rajasthan Skill and Livelihoods Development Corporation	2020-21	0.05	(-) 13.05	(-) 13.00	0.05
36	Rajasthan State Food and Civil Supplies Corporation Limited	2016-17	50.00	36.73	0	50.00
37	Rajasthan State Seeds Corporation Limited	2020-21	7.59	140.42	0	6.33
38	Rajasthan State Agro Industries Corporation Limited	2014-15	6.01	(-) 54.67	(-) 48.66	4.13
39	Rajasthan State Warehousing Corporation	2019-20	7.85	337.27	0	3.93

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2020-21)
40	Rajasthan Police Housing and Construction Corporation Limited	2019-20	1.00	3.70	0	1.00
41	Rajasthan Civil Aviation Corporation Limited	2019-20	4.49	(-) 6.31	(-) 1.82	4.49
42	Udaipur Smart City Limited	2019-20	200.00	(-) 0.12	0	100.00
43	Kota Smart City Limited	2019-20	200.00	8.23	0	65.40
44	Ajmer Smart City Limited	2019-20	0	0	0	64.80
45	Jaipur Smart City Limited	2019-20	200.00	4.45	0	100.00
	Total		52,112.06	(-)96,905.95	(-) 61,810.93	51,265.97