Report of the
Comptroller and Auditor General of India

on

State Finances
for the year ended 31 March 2012

Government of Rajasthan
Report No. 1 of the year 2012

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PREFACE

1. This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution of India.

2. Chapter 1 of this Report contain audit observations on matters arising from examination of the Finance Accounts of the State Government for the year ended 31 March 2012.

3. Chapter 2 of this Report contain audit observations on matters arising from examination of the Appropriation Accounts of the State Government for the year ended 31 March 2012.

4. Chapter 3 on Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives in the departments relating to Social, Economic, Revenue and General Sectors during the current year.

Executive Summary

Background

Based on the audited accounts of the Government of Rajasthan (GoR) for the year ending March 2012, this report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed based on the Fiscal Responsibility and Budgetary Management (FRBM) Act, Budget Documents, Economic Review 2011-12, Thirteenth Finance Commission (XIII-FC) Report and other financial data obtained from various Government departments and organisations. The report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of GoR's fiscal position as on 31 March 2012. It provides an insight into trends in committed expenditure, borrowing pattern, besides a brief account of Central funds transferred directly to the State Implementing Agencies through off-budget route.

Chapter 2 is based on Appropriation Accounts and gives grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter 3 is an inventory of GoR's compliance with various reporting requirements and financial rules.

The report also has an ***Appendix I*** of additional data collected from several sources in support of the findings. ***Appendix 4.1*** at the end gives a glossary of selected terms related to State economy, as used in this report.

Audit findings and recommendations

The State Government has shown a return to fiscal consolidation by showing a healthy growth in both tax and non-tax revenue. The fiscal deficit was a healthy one per cent of Gross State Domestic Product (GSDP) as against the target of three per cent as prescribed by revised FRBM Act for 2011-12.

Budget Estimates: The actual revenue receipts and revenue expenditure increased by nine *per cent* and three *per cent* respectively as compared to the budget estimates for 2011-12. Resultantly, the revenue surplus increased by ₹ 3,004 crore as compared to the budget estimates. The estimated primary deficit also turned into primary surplus. The actual fiscal deficit declined from the budget estimate by ₹ 4,437 crore; deficit was one *per cent* of GSDP as against 2.4 *per cent* of budget estimates.

Revenue Receipts: During 2011-12, the State's revenue receipts increased by 24.1 *per cent* over the previous year. The State's revenue receipts as a percentage of GSDP marginally declined from 15.8 *per cent* in 2007-08 to 15.5 *per cent* in 2011-12. Government should mobilise additional resources

through tax and non-tax revenue by expanding the tax base and rationalising the user charges.

Revenue expenditure: During 2011-12, the revenue expenditure constituted 87 *per cent* of the total expenditure while the Non-Plan Revenue Expenditure constituted 77 *per cent* of Revenue Expenditure. Nearly 58 *per cent* of the revenue receipts of the State was spent on committed expenditure. There is a necessity to contain the committed expenditure.

Inadequate Priority to Capital expenditure: The capital expenditure increased by 36 *per cent* over the previous year and it was 17 *per cent* lower than that projected in Medium Term Fiscal Policy Statement (MTFPS) for 2011-12. The progressive capital expenditure at the end of March 2012 includes ₹ 7,993 crore (11.7 *per cent*) blocked on 160 incomplete projects. Government should give adequate priority to capital expenditure and should formulate guidelines for early completion of incomplete projects to avoid time and cost over runs with a view to take corrective action.

Review of Government investments: The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.2 and 0.4 *per cent* in the past three years while the Government paid an average interest of 7.7 *per cent* on this investment. It would be prudent to review the working of State Public Sector Undertakings which are incurring huge losses and work out either a revival strategy (for those which can be made viable) or close them down (if they are not likely to be viable given the current market conditions).

Prudent cash management: The State had a huge surplus cash balance of ₹ 9,785 crore. Since, maintaining huge idle cash balance is not prudent cash management, appropriate steps should be taken for spending on capital projects for creation of assets.

Oversight of funds transferred directly from the GoI to the State Implementing Agencies: GoI directly transferred substantial amount of funds to the State Implementing Agencies, which is fraught with the risk of their improper utilisation by these agencies. There is no single agency monitoring its use and there is no readily available data on how much is actually spent in any particular year on major flagship schemes. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Principal Accountant General.

A review of release and utilisation of grants recommended by XIII-FC by some Departments revealed non-utilisation of grant of ₹ 265 crore against sanctioned amount of ₹ 404 crore by eight departments due to non-finalisation of action plan/work plans.

Financial Management and Budgetary Control: During 2011-12, there was an overall saving of ₹ 6,537.27 crore over the total grants and appropriations indicating inaccurate budgeting. There was excess expenditure of ₹ 0.12 crore which requires regularisation under Article 205 of the Constitution of India. In all 55 Grants/appropriations, 93 *per cent* of total savings was surrendered on

the last working day of the financial year leaving no scope for utilising these funds for other development purposes. In 79 cases, lump sum provision of ₹ 1,742.31 crore was made violating provisions of SBM. Of this, 90 *per cent* remained unutilised. Rush of expenditure at the end of the year is another chronic feature, which indicates weak budgetary control.

Review of some grants revealed that (i) the Food and Civil Supplies Department transferred funds of ₹ seven crore in PD Account on 31 March 2012 to meet out the requirement of 2012-13, (ii) there were persistent savings in Forest, Medical and Health, Food and Civil Supplies, Agriculture and Water Resources Departments, (iii) though the Tourism Department had been making provision every year in the estimates, there were no receipts during 2009-12. The provision of ₹ five crore was made by Tourism Department in budget estimates without ensuring the availability of land; an amount of ₹ 1.93 crore meant for utilisation on two project was lying unutilised in PD Accounts of JDA, ADMA and State Government since November 2010. ₹ 3.92 crore released by GoI for conservation and restoration of Shiv Temple (District Baran) was lying blocked with the State Government since December 2010 and (iv) in Labour and Employment Department, the State Government has not transferred (March 2012) labour cess of ₹ 229 crore to the Rajasthan Building and other Construction Workers Welfare Board, Jaipur collected during 2010-12. Inspection of treasuries indicated deficiencies in their functioning. In 37 cases an expenditure of ₹ 88.80 crore was incurred on New Services without the approval by the Legislature.

Departments should submit more realistic budget estimates keeping in view the trends in expenditure and actual requirement of funds. Budgetary controls should be strictly observed. Anticipated savings should be surrendered well in time so that the funds are utilised for various development programmes. Expenditure on New Service should be met from Contingency Fund and bear approval of the Legislature. Functioning of Treasuries should be monitored to avoid their deficient functioning.

Financial Reporting: State Government's compliance with various rules, procedures and directives was unsatisfactory as evident from delays in furnishing utilisation certificates against the loans and grants, from various grantee institutions. Annual Accounts in respect of 131 Autonomous Bodies/Authorities for the year 2010-11 have not been received upto 31 March 2012. There were instances of losses and misappropriations of Government money amounting to ₹ 44.07 crore as of 31 March 2012. Departmental enquiries in such cases should be expedited to bring the defaulters to book. Internal controls in all the organisations should be strengthened to prevent recurrence of such cases in future.

The Controlling Officers did not submit the Detailed Contingent Bills in respect of ₹ 62.70 crore against the advances drawn on 441 Abstract Contingent Bills upto 31 March 2012. Besides, unspent balance of ₹ 2,016.65 crore was lying in 1,877 Personal Deposit (PD) Accounts.

A rigorous monitoring mechanism should be put in place by the DDOs to adjust the abstract contingent bills in time and maintain the PD Accounts properly, as required under the extant rules.

Significant amounts of expenditure (₹ 6,889.20 crore) and receipts (₹ 2,030.32 crore) under Central and State schemes, booked under the Minor head '800-Other expenditure/other receipts' were not depicted in the appropriate head of account in Finance Accounts of 2011-12, affecting the transparency in financial reporting. Amounts received and expended under various schemes should be depicted distinctly in the State Accounts instead of clubbing those under the Minor head'800'.

Chapter 1
Finances of the State Government

Profile of Rajasthan

Rajasthan is a desert State, comprising about 11 *per cent* of India's geographical land mass. During the period (2002-12), its population has grown by 17.20 *per cent* against 13.90 *per cent* in General Category States and the *per capita* income growth (14.01 *per cent*) in Rajasthan has gone up as compared to General Category States (13.09 *per cent*) (***Appendix 1.1).*** In the last ten years, the density of population in the State has increased from 165 person per square km to 201 persons. However, Rajasthan still has lower density of population as compared to All India.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Rajasthan (GoR) during 2011-12 and analyses the changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in ***Appendix 1.2 Part A*** and the layout of the Finance Accounts is depicted in ***Appendix 1.2 Part B***. In May 2005, Rajasthan Government responded to the Twelfth Finance Commission (TFC) recommendation by legislating its "Fiscal Responsibility and Budgetary Management (FRBM) Act" and as per the recommendations of Thirteenth Finance Commission (XIII-FC) the State Government amended the Act in March 2011 and September 2011. As prescribed in the Act, Government has laid in legislature (March 2011) the Medium Term Fiscal Policy Statement (MTFPS) for 2011-12. In compliance of Section 8 of FRBM Act, the State Government constituted (February 2006) a Public Expenditure Review Committee (PERC) under chairmanship of the Chief Secretary, GoR.

A summary of the FRBM Act, 2005 and FRBM (Amendment) Act, 2011 of the State is given in ***Appendix 1.3.***

1.2 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2011-12) *vis-à-vis* the previous year while

Appendix 1.5 provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.1: Summary of fiscal operations

(₹ in crore)

	2010-11	2011-12		2010-11	2011-12		
Section A	***Total***	***Total***	***Section A***	***Total***	***Non-Plan***	***Plan***	***Total***
Revenue receipts	**45,928.20**	**57,010.76**	**Revenue expenditure**	**44,873.35**	**41,237.78**	**12,415.53**	**53,653.31**
Tax revenue	*20,758.13*	*25,377.06*	*General services*	*16,737.50*	*18,286.83*	*421.69*	*18,708.52*
Non-Tax Revenue	*6,294.12*	*9,175.10*	*Social services*	*17,895.24*	*15,980.69*	*5,947.18*	*21,927.87*
Share of Union Taxes/ Duties	*12,855.62*	*14,977.04*	*Economic services*	*10,219.60*	*6,963.92*	*5,779.97*	*12,743.89*
Grants from Government of India	*6,020.33*	*7,481.56*	*Grants-in-aid and Contributions*	*21.01*	*6.34*	*266.69*	*273.03*
Section-B			***Section B***				
Total Capital receipts	**8,309.17**	**7,163.44**	**Total Capital disbursements**	**8,829.97**	**-**	**-**	**11,718.77**
Miscellaneous Capital receipts	13.42	15.73	Capital Outlay	5,250.62	16.33	7,102.92	7,119.25
Recoveries of Loans and Advances	318.40	1,229.31	Loans and Advances disbursed	262.11	58.05	1,051.05	1,109.10
Public Debt receipts[1]	7,977.35	5,918.40	Repayment of Public Debt[1]	3,317.24	-	-	3,490.42
Contingency Fund	**-**	**-**	**Contingency Fund**	**-**	**-**	**-**	**-**
Public Account receipts	**1,19,489.98**	**1,27,214.84**	**Public Account disbursements**	**1,16,297.92**	**-**	**-**	**1,22,319.61**
Opening Cash Balance	**2,361.65**	**6,087.76**	**Closing Cash Balance**	**6,087.76**	**-**	**-**	**9,785.11**
Total	**1,76,089.00**	**1,97,476.80**	**Total**	**1,76,089.00**			**1,97,476.80**

Source: Finance Accounts

Detailed explanations of this statement are given in subsequent paragraphs

1.2.1 Growth and composition of Gross State Domestic Product

Gross State Domestic Product (GSDP) is being used as a base in presenting the trends in key fiscal parameters as well as in estimating various buoyancy ratios especially for revenue and expenditure aggregates. The qualitative assessment of the trends and pattern of various fiscal variables would depend on the quality and correctness of the GSDP estimates.

1 Excluding net transactions under ways and means advances and overdraft.

Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal and external debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenue, non-tax revenues, revenue expenditure etc, with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates have also been affected by factors other than GSDP.

The trends in growth and composition of GSDP for last five years are presented in **Table-1.2**.

Table – 1.2: Trends in Growth and Composition of GSDP at Current Prices

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product	1,94,822	2,30,949	2,63,258[2]	3,23,682[3]	3,68,320[4]
Agriculture Sector (Percentage Share)	48,846 (25.1)	55,445 (24.0)	61,485 (23.4)	88,495 (27.3)	98,564 (26.8)
Industries Sector (Percentage Share)	60,418 (31.0)	71,777 (31.1)	79,809 (30.3)	92,101 (28.5)	1,05,338 (28.6)
Services Sector (Percentage Share)	85,558 (43.9)	1,03,727 (44.9)	1,21,964 (46.3)	1,43.086 (44.2)	1,64,418 (44.6)
Annual growth rate (*per cent*)					
GSDP	13.9	18.5	14.0	23.0	13.8
Agriculture Sector	16.6	13.5	10.1	43.9	11.4
Industries Sector	9.5	18.8	11.2	15.4	14.4
Services Sector	15.6	21.2	17.6	17.3	14.9

Source: Directorate of Economic and Statistics, Government of Rajasthan.

Note: Figures in parentheses represent percentages of share of total GSDP.

The GSDP have shown a progressive increase over the period 2007-12 with only marginal changes in its composition i.e. the agriculture sector, industries sector and services sector. The annual growth rate of GSDP and agriculture sector in 2011-12 sharply decreased over the previous year.

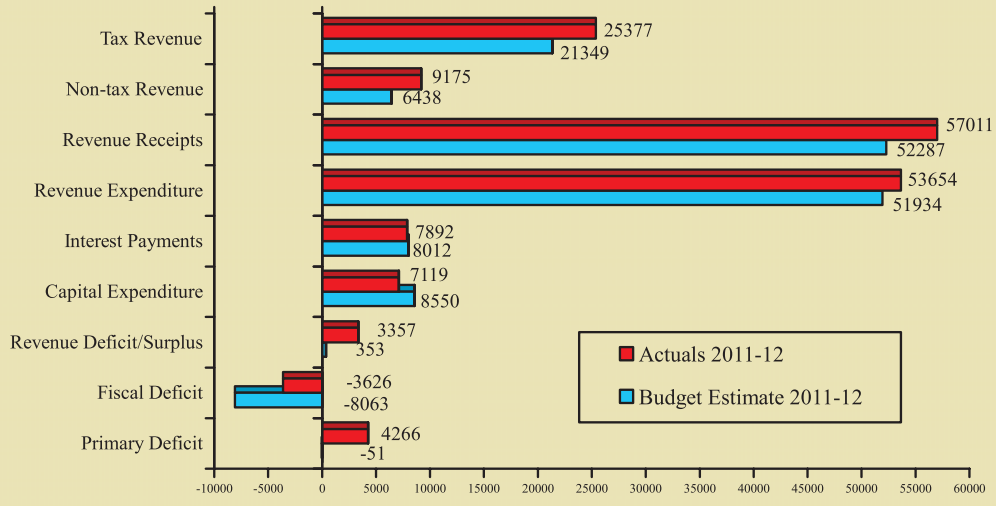
1.3 Budget estimates and actuals

As per the State Budget Manual (1995), the Finance Department is responsible for preparation of the annual budget for different departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of Departments and submitted to the Finance Department by the prescribed dates. The Finance Department then consolidates the estimates and prepares the Budget Estimates.

2. Provisional estimates
3. Quick estimates
4. Advance estimates

Compared to the budget estimates for 2011-12, the actual revenue receipts and revenue expenditure increased by nine *per cent* and three *per cent* respectively. Resultantly, the revenue surplus increased by ₹ 3,004 crore over the budgeted revenue surplus. The capital expenditure decreased by 17 *per cent* over the budget estimates. The budgeted and actual figures under revenue receipts and expenditure are shown in **Chart 1.1** and ***Appendix-1.7***.

Chart 1.1 Selected Fiscal Parameters: Budget Estimates *vis-a-vis* Actuals (₹ in crore)



Source: Finance Accounts and Budget Documents

As may be observed from **Chart 1.1** and ***Appendix 1.7*** there was considerable variation between budget estimates and actuals in the case of several key parameters. *During the year, revenue receipts had a positive variation (₹ 4,724 crore: nine per cent) over budget estimates and almost all categories of revenue receipts (with the exception of Taxes on Immovable Property other than Agricultural land, Taxes on Goods and Passengers, other Taxes and Duties on Commodities and Services, Water Supply and Sanitation, Police and Public Works) were higher than budget estimates.* Revenue expenditure showed a positive variation of three *per cent* over budget estimates, mainly because the expenditure in Taxes on Sales, Trade etc. Family Welfare, Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, Social Security and Welfare, Nutrition, Relief on account of Natural Calamities, Crop Husbandry and Power etc. exceeded the budget estimates. *As a result, the revenue surplus increased from the budget estimate of ₹ 353 crore to ₹ 3,357 crore and the fiscal deficit*[5] *decreased from the budget estimate of ₹ 8,063 crore to ₹ 3,626 crore. The estimated primary deficit (₹ 51 crore) turned into primary surplus (₹ 4,266 crore).* Asset creation was not given as much priority as intended in the budget estimates as there was a shortfall of 17 *per cent* in Capital expenditure over the budget estimates mainly under Capital Outlay on Water Supply and Sanitation, Capital Outlay on Urban Development, Capital Outlay on other General Economic Services, Capital outlay on Minor Irrigation and Capital Outlay on Major Irrigation.

5. see glossary at page 164

1.4 Resources of the State

1.4.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the State Government's resource base. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI as well as accruals from Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2006-12. **Chart 1.3** depicts the composition of resources of the State during the current year.

Chart 1.2 Trends in receipts (₹ in crore)

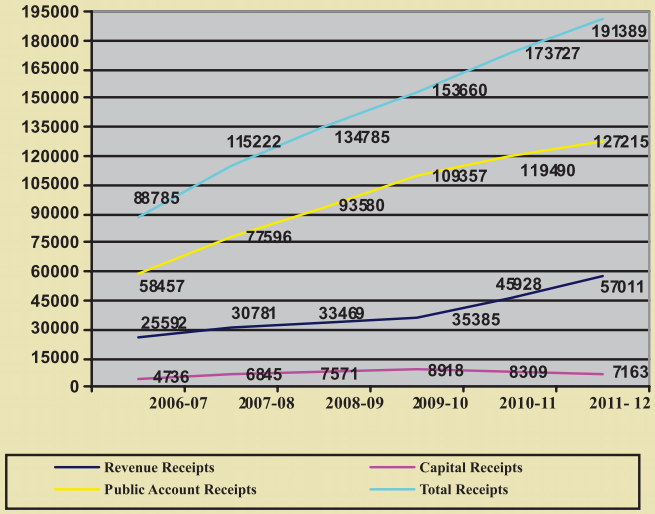
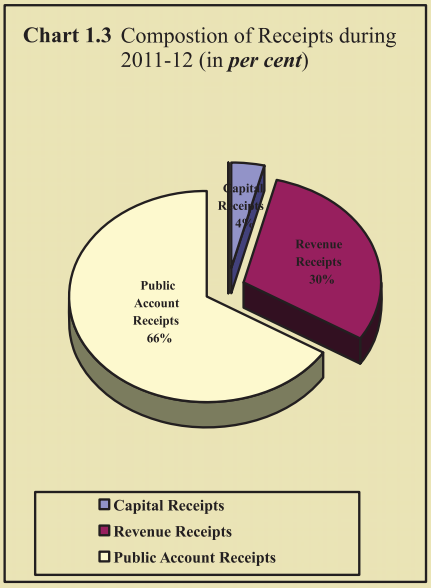


Chart 1.3 Compostion of Receipts during 2011-12 (in *per cent*)



Source: Finance Accounts

Chart 1.2 shows that during 2011-12, the revenue receipts were 30 *per cent* of the total receipts. The balance came from capital receipts, borrowings and Public Account receipts. During 2006-12, the average revenue receipts were ₹ 38,028 crore, constituting 27 *per cent* of the average total receipts (₹ 1,42,928 crore).

The total receipts of the State increased by 116 *per cent* from 2006-07 to 2011-12. Public Debt receipts (₹ 5,918 crore) constitute nearly 83 *per cent* of the Capital receipts. Major share of the Public Debt (₹ 5,581 crore: 94 *per cent*) was from Internal Debt.

Deposits and Advances (₹ 1,14,301 crore) constitute about 90 *per cent* of the total receipts under Public Account. Major share of the Deposits and

Advances were in the form of working funds of five power companies [6] formed after the dismantling of Rajasthan State Electricity Board and channelised through the 'Minor Head 107–State Electricity Boards Working Funds' (₹ 93,289 crore: 82 *per cent*), Personal Deposits (₹ 9,535 crore: eight *per cent*) under Civil Deposits. Similarly, 89 *per cent* (₹ 5,010 crore) of the remittances (₹ 5,618 crore) have come from Public Works Remittances.

1.4.2 Funds transferred to State implementing agencies outside the State Budget

The GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies [7] for implementation of various schemes/ programmes in Social and Economic sectors recognized as critical for the development of Rajasthan. As these funds are not routed through the State budget/State treasury system, the annual Finance Accounts do not capture the flow of these funds and to that extent, State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are underestimated. To present a holistic picture on availability of aggregate resources, the implementing agencies/departments were requested to furnish the details of funds received by them directly from GoI. The information obtained is presented in ***Appendix 1.8***.

It was observed that the funds transferred directly to State implementing agencies (Central Share) decreased during the current year (₹ 6,838 crore) compared to the previous year (₹ 8,671 crore). The overall decrease of ₹ 1,833 crore (21 *per cent)* was the combined effect of decrease under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (₹ 1,169 crore), Crop Compensatory Scheme (₹ 679 crore), *Pradhan Mantri Gram Sadak Yojana* (₹ 218 crore), Renovation of Co-operative Credit Structure (₹ 77 crore), Desert Development Programme (₹ 72 crore) and Up-gradation of State Government Medical Colleges (₹ 52 crore) set off by increase under Crop Insurance (₹ 159 crore), *Rashtriya Madhyamik Shiksha Abhiyan* (₹ 94 crore), *Sakshar Bharat Mission* (₹ 74 crore), Members of Parliament Local Area Development Scheme (₹ 68 crore) and National Rural Health Mission (₹ 63 crore).

The GoI directly transferred funds of ₹ 6,838 crore (***Appendix 1.8***) to State implementing agencies during 2011-12, out of which ₹ 2,831 crore (41 *per cent*) transferred to the *Zila Parishad* (Rural Development Cell) and in which ₹ 1,620 crore was only for MGNREGS. Further, GoI transferred ₹ 1,486 crore (22 *per cent*) for *Sarva Shiksha Abhiyan;* ₹ 668 crore (10 *per cent*) for *Pradhan Mantri Gram Sadak Yojana;* ₹ 573 crore (eight *per cent*) for National Rural Health Mission and ₹ 337 crore (five *per cent*) for Crop Insurance Scheme.

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6 (i) Rajasthan *Rajya Vidyut Utpadan Nigam* Limited, (ii) Rajasthan *Rajya Vidyut Prasaran Nigam* Limited, (iii) Jaipur *Vidyut Vitran Nigam* Limited, (iv) Jodhpur *Vidyut Vitran Nigam* Limited and (v) Ajmer *Vidyut Vitran Nigam* Limited.

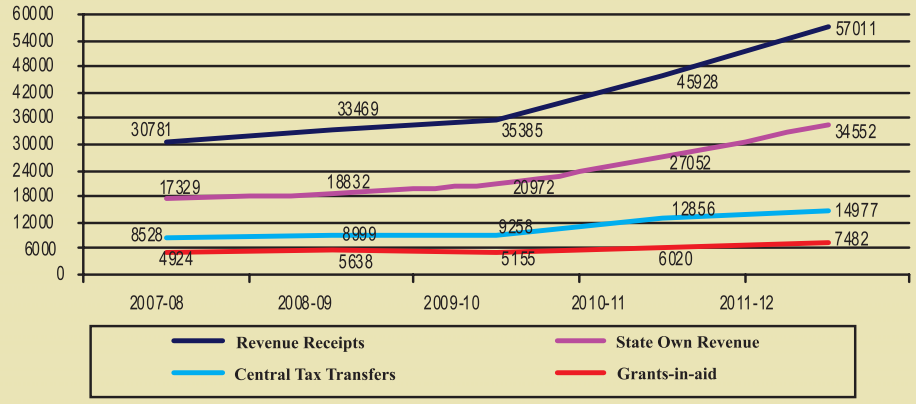
7 State implementing agency may be any Organization/Institution including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the GoI for implementing specific programmes in the State, e.g. *Zila Parishad* (Rural Development Cell) for MGNREGS and Rajasthan State Health Society for NRHM etc.

Direct transfers from the GoI to the State implementing agencies run the risk of poor oversight. Unless uniform accounting practices are followed by all these agencies and there is proper documentation and timely reporting of expenditure, it will be difficult to monitor the proper end use of these direct transfers.

1.5 Revenue Receipts

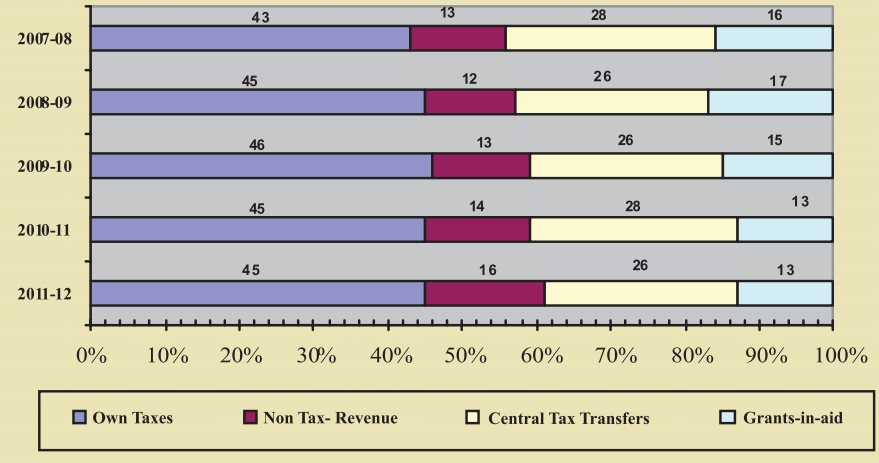
Statement 11 of the Finance Accounts depicts details of the revenue receipts of the Government. The revenue receipts consist of State's own tax and non-tax revenues, Central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2007-12 are presented in ***Appendix 1.4*** and also depicted in **Charts 1.4** and **1.5** respectively.

Chart 1.4 Trends in Revenue Receipts
(₹ in crore)



Source: Finance Accounts

Chart 1.5 The Composition of Revenue Receipts during 2007-12
(Share in *per cent*)



Source: Finance Accounts

The revenue receipts have shown a progressive increase over the period 2007-12 with only marginal changes in its composition i.e. the share of own taxes, non-tax revenue and Central transfers in revenue exhibited relative stability during the period 2007-12 with marginal inter-year variations.

The trends in revenue receipts relative to GSDP are as follows:

Table 1.3: Trends in Revenue Receipts relative to GSDP

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Receipts (RR) (₹ in crore)	**30,781**	**33,469**	**35,385**	**45,928**	**57,011**
Rate of growth[8] of RR (*per cent*)	20.3	8.7	5.7	29.8	24.1
RR/GSDP (*per cent*)	15.8	14.5	13.4	14.2	15.5
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.5	0.5	0.4	1.3	1.7
State's Own Tax Buoyancy w.r.t GSDP	1.0	0.7	0.7	1.2	1.6
Gross State Domestic Product (GSDP)[@] (₹ in crore)	**1,94,822**	**2,30,949**	**2,63,258[9]**	**3,23,682[10]**	**3,68,320[11]**
Rate of growth of GSDP	13.9	18.5	14.0	23.0	13.8

[@] **Source of GSDP**: Directorate of Economic and Statistics, Government of Rajasthan.

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As GSDP grows, the ability of the Government to mobilize own tax revenue should also increase. In 2008-10, the growth in Own Tax Resources as compared to growth in GSDP was lower than one but from 2010-11 the situation improved and revenue buoyancy was higher than one.

The increase of 24 *per cent* in revenue receipts during 2011-12 was on account of increase in State's own taxes (22 *per cent*), non-tax revenue (46 *per cent*), Central tax transfers (16 *per cent*) and Grant-in-aid (24 *per cent*). ***The revenue receipts were nine per cent higher than the assessment made by the State Government in the MTFPS (₹ 52,287 crore) for the year 2011-12.***

Central tax transfers

The Central tax transfers increased by ₹ 2,121 crore over the previous year and constituted 26 *per cent* of revenue receipts. The increase was under Corporation Tax (₹ 870 crore), Service Tax (₹ 506 crore), Customs (₹ 349 crore), Taxes on Income other than Corporation Tax (₹ 339 crore), Union Excise Duties (₹ 45 crore), and Taxes on Wealth (₹ 12 crore).

Grants-in-aid from the Government of India

The Grants-in-aid from GoI during 2011-12 increased by 24 *per cent* over the previous year. The increase was under Non-Plan Grants (₹ 1,185 crore) and Grants for Central, Centrally Sponsored Plan Schemes and Special Plan Schemes (₹ 349 crore) which was counterbalanced by decrease in Grants for

8. see glossary at page 164
9. Provisional estimates
10. Quick estimates
11. Advance estimates

State Plan Schemes (₹ 72 crore). Details of Grant-in-aid from GoI are given in **Table 1.4.**

Table 1.4: Grants-in-aid from Government of India

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Grants for State Plan Schemes	1,768	2,077	1,606	2,488	2,416
Non-Plan Grants	1,051	1,272	1,715	1,716	2,901
Grants for Central, Centrally Sponsored Plan Schemes and Special Plan Schemes	2,105	2,289	1,834	1,816	2,165
Total	**4,924**	**5,638**	**5,155**	**6,020**	**7,482**
Percentage of increase/decrease over previous year	29.8	14.5	(-) 8.6	16.8	24.3

Source: Finance Accounts

As per recommendation of XIII-FC, the GoI released ₹ 2,660.52 crore during the current year under Non-Plan for Local Bodies: ₹ 885.83 crore, Contribution to State Disaster Response Fund: ₹ 698.27 crore, Capacity Buildings: ₹ 6 crore, Primary Education: ₹ 320 crore, Maintenance of Forests: ₹ 11.04 crore, Water Sector Management: ₹ 56 crore, Maintenance of Roads and Bridges: ₹ 303 crore, Judicial Improvement: ₹ 26.85 crore, District Innovation Fund: ₹ 16.50 crore, Improvement of Statistical System at State and District Level: ₹ 6.60 crore and State Specific Grants: ₹ 330.43 crore (Drinking Water: ₹ 127.37 crore, Irrigation: ₹ 101.50 crore, Public Health Infrastructure: ₹ 37.50 crore, Highways: ₹ 37.50 crore and Training of Police, prison personnel and Home Guards: ₹ 26.56 crore).

1.5.1 Under utilisation of grant-in-aid recommended by XIII-Finance Commission (XIII-FC)

As per recommendation of XIII-FC, GoI allocated grant-in-aid of ₹ 12,950 crore[12] to GoR to be utilised during 2010-15. The GoR constituted (June 2010), a High Level Monitoring Committee (HLMC) headed by the Chief Secretary to ensure proper utilisation of grant-in-aid.

Test check (March to July 2012) of records of Finance, Directorate of Economic and Statistics, Forest, Information Technology and Communication, Law and Legal Affairs, Water Resources, Public Health Engineering, Medical and Health and Public Works Department pertaining to utilisation of assistance received from GoI as per recommendations of XIII-FC revealed the following:

[12] Local Bodies: ₹ 5,164 crore, Contribution to State Disaster Response Fund : ₹ 2,489 crore, Elementary Education: ₹ 1,766 crore, Maintenance of Forests: ₹ 88 crore, Improving delivery of Justice: ₹ 269 crore, Incentive Grant for issuing Unique Identification: ₹ 135 crore, District Innovation Fund: ₹ 33 crore, Improvement of Statistical System at State and District Level: ₹ 33 crore, Employee and Pension Data-base: ₹ 10 crore, Water Sector Management: ₹ 224 crore, Maintenance of Roads and Bridges: ₹ 1,509 crore, Capacity Building: ₹ 30 crore and State Specific Grants: ₹ 1,200 crore (Drinking Water: ₹ 500 crore, Irrigation: ₹ 300 crore, Public Health Infrastructure: ₹ 150 crore, Highways: ₹ 150 crore and Training of Police, prison personnel and Home Guards: ₹ 100 crore).

• In Directorate of Economics and Statistics, GoI released (August 2011) first instalment of ₹ 6.60 crore for enhancing the quality of data, improving the feedback loops to assess the fiscal impact of policy initiatives and enhance productivity. Of which only ₹ 0.43 crore was utilised during 2011-12 and ₹ 6.17 crore remained unutilised due to non-availability of technical and expertise services.

• In Forest Department, GoI released (September 2011) grant of ₹ 11.04 crore for maintenance of Forests. However, the department could not fully utilize the grants during the year and surrendered (March 2012) ₹ 3.23 crore due to non completion of construction of wall and boundary pillars in forest area.

• In Information Technology and Communication Department, GoI released (July 2010) ₹ 13.49 crore towards incentive for issuing Unique Identification (UID) for BPL persons. The GoR released (March 2011) the funds after eight months and deposited the same into non-interest bearing Personal Deposit Account of the Department. The Department could not utilise the grant due to non-evolving the procedure for payment of incentive to the BPL beneficiaries by Unique Identification Authority of India. Further, instalments of ₹ 40.47 crore *i.e.* ₹ 13.49 crore as second installment of 2010-11 and ₹ 26.98 crore as two instalments of 2011-12 also could not be secured by the State Government.

• In Law and Legal Affairs Department, GoI released (November 2011) first trenche of ₹ 26.85 crore for improving delivery of Justice during 2011-12. The GoR released (December 2011- February 2012) ₹ 35.80 crore to the Department (including earlier balance grant of ₹ 8.95 crore). However, Department could utilise only ₹ 8.51 crore during 2011-12 and ₹ 27.29 crore remained unutilised due to delay in release of grant by GoR. Resultantly, second trench of ₹ 26.85 crore could not be released by GoI during 2011-12.

• In Water Resources Department, GoI released (September 2011 and January 2012) ₹ 56 crore for water sector management to meet the non-salary maintenance expenditure of Major, Medium and Minor Irrigation schemes during 2011-12 subject to the conditions[13] laid down in XIII-FC guidelines. The grant could not be utilised as the State Government could not setup the Water Regulatory Authority till the end of March 2012.

• In Water Resources Department, GoI released (January 2012) ₹ 101.50 crore for supporting the pending irrigation projects under State-specific needs grants. As per Guidelines issued (April 2011) by GoI, the funds could not be utilised for acquisition of land, wherever land was required for the project, such land would be made available by the State Government. However, ₹ 24.41 crore (₹ 16.86 crore cost of land *plus* ₹ 7.55 crore pro-rata

[13] State should set up a statutory and independent Water Regulatory Authority by 31 March 2012 that would fix and regulate the water tariff charges for every category of water users and periodically review and monitor the water sector costs and revenues and for 2011-12 also to achieve the projected recovery rates based on revenue receipts (Major heads 0700, 0701 and 0702) as percentage of Non-Plan Revenue Expenditure (NPRE) (Major heads 2700, 2701 and 2702) in 2010-11 (BE).

charges) was utilized for acquisition of land by the Department. Further, Department could utilise only ₹ 47.49 crore during 2011-12.

- In Public Health Engineering Department, GoI released ₹ 102.37 crore (January 2012) and ₹ 25 crore (March 2012) for development of border area to manage problem of drinking water under State-specific needs grants. GoR released ₹ 125 crore to the Department, out of which only ₹ 39.64 crore was utilised during 2011-12 and remaining grants was not utilised due to delay in tendering process and prequalification criteria from competent Authorities.

- In Medical and Health Department, GoI released (January 2012) ₹ 37.50 crore[14] for strengthening infrastructure in public hospitals including diagnostic equipments and generators under State-specific needs grants. The GoR sanctioned the same to the Department. However, the Department could utilise only ₹ 7.28 crore during 2011-12 and surrendered (March 2012) ₹ 30.22 crore due to late approval of Action Plan by GoR.

- In Public Work Department (PWD), GoI released (August 2011) ₹ 303 crore for maintenance of roads to the extent of 50 *per cent* of the requirement assessed for non-PMGSY roads and 90 *per cent* for PMGSY roads. The GoR released the same to PWD. Scrutiny revealed that grant was not utilized as per the action plan approved by HLMC for ₹ 303 crore. The Department spent ₹ 19.80 crore, ₹ 180.20 crore and ₹ 103 crore on renewal of PMGSY roads, State's roads and patch repair works against provision of ₹ 153 crore, ₹ 80 crore and ₹ 70 crore respectively in the approved Action Plan.

Similarly, GoI released (January 2012) ₹ 37.50 crore to PWD for supporting the upgrading and improvement of those State Highways and Minor District Roads (MDR) which have not been taken up in other programmes under State-specific needs grants. Against these directions, the Department incurred an expenditure of ₹ 25.10 crore on road works already sanctioned under Head '5054 of States Plan' during 2011-12. Department could utilised ₹ 37.28 crore out of ₹ 37.50 crore.

The State Government should monitor the release and utilisation of grant recommended by XIII-FC more effectively to ensure that the grants are utilised in effective and timely manner for the intended purposes.

The matter was brought to the notice of Government (September 2012), reply was awaited (September 2012).

1.5.2 State's Own Resources

As the State's share in Central taxes and grants-in-aid are determined on the basis of recommendation of the Finance Commission, collection of Central tax receipts and Central assistance for Plan Schemes etc. the State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax resources.

[14] Machines, Equipments, Tools and Plants (METPS): ₹ 19.25 crore and construction work: ₹ 18.25 crore.

The actual receipts under State's tax and non-tax revenue *vis-à-vis* assessment made by XIII-FC and by the State Government in MTFPS are as follows:

Table 1.5: Revenue receipts relative to XIII-FC and State's projections for 2011-12

(₹ in crore)

	Assessments made by XIII-FC	Assessments made by State Government in MTFPS	Actual
State's Tax Revenue	22,192	21,349	25,377
State's Own Non-Tax Revenue	5,670	6,438	9,175
State's Own Resources	27,862	27,787	34,552
GSDP	2,72,768	3,33,694	3,68,320[15]

Source: Finance Accounts, Budget Documents and Report of XIII-FC.

The State's Own Resources (₹ 34,552 crore) constituted 54 *per cent* of the total receipts (₹ 64,174 crore) under Consolidated Fund of the State.

The receipts under tax revenue and non-tax revenue during 2011-12 exceeded the normative assessment made by XIII-FC at 14.4 per cent and 61.8 per cent respectively and the targets fixed by the State Government in the MTFPS at 18.9 per cent and 42.5 per cent respectively.

The actual tax revenue as a percentage of GSDP (6.9 per cent) was lower than the normative assessment made by XIII-FC (8.1 per cent) and higher than the assessment made by the State Government in the MTFPS (6.4 per cent) for the year 2011-12. This is because the GSDP was higher than that estimated. The actual non-tax revenue as a percentage of GSDP (2.5 per cent) was however higher than the normative assessment made by XIII-FC (2.1 per cent) and the assessment made by the State Government in the MTFPS (1.9 per cent) for the year 2011-12.

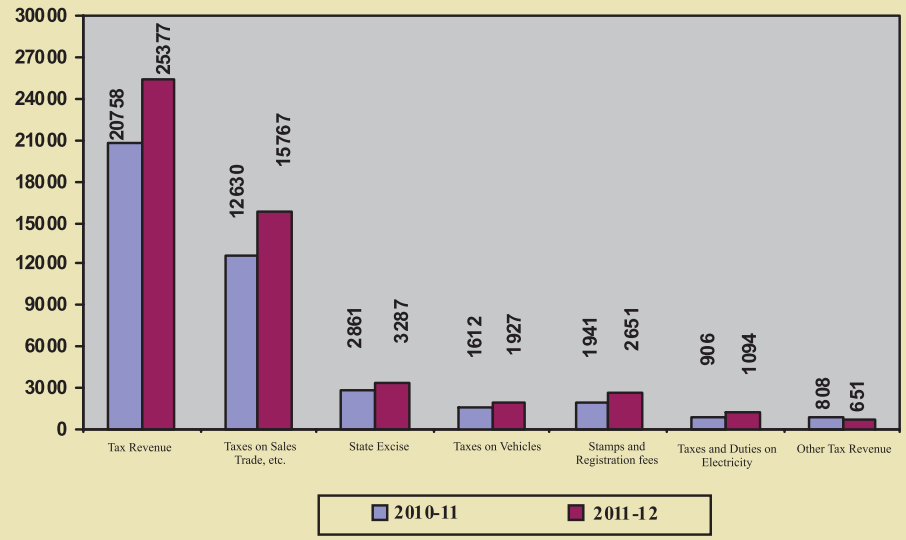
The gross collection in respect of major taxes and duties as well as the components of non-tax receipts, the expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the years from 2007-08 to 2011-12 are presented in ***Appendix 1.4.***

Tax revenue

The State's tax revenue increased by 22 *per cent* during the current year (₹ 25,377 crore) as compared to the previous year (₹ 20,758 crore). The components-wise break-up of tax revenue during the current year *vis-a-vis* previous year is given in **Chart 1.6**.

[15] Advance estimates.

Chart 1.6 - Tax Revenue component during 2010-11 and 2011-12
(₹ in crore)



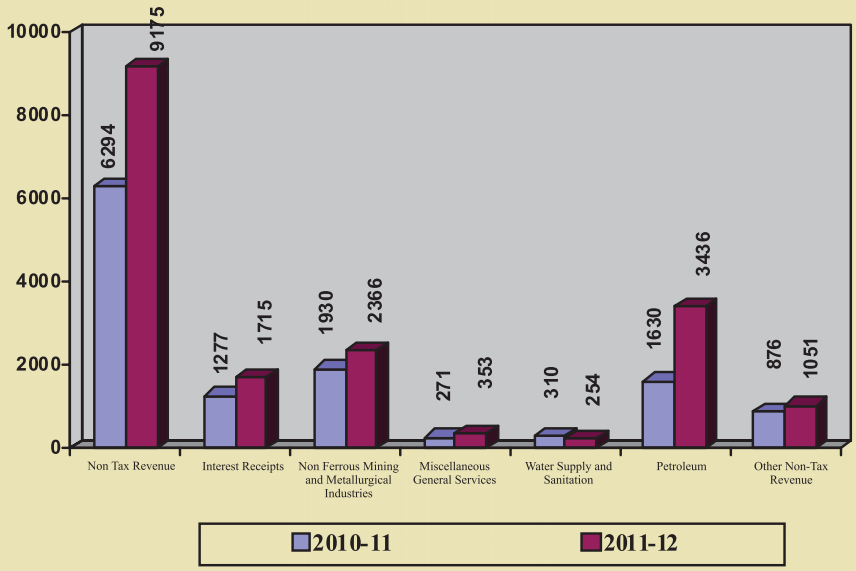
Source: Finance Accounts

The revenue through Sales Tax not only contributed a major share of tax revenue (62 *per cent*) but also increased by 25 *per cent* over the previous year. The tax revenue increased mainly in State Excise, Taxes on Vehicles, Stamps and Registration Fees, Taxes and Duties on Electricity due to more receipt from sale of Malt liquor, foreign liquor and spirits, increase in collection of receipts under the State Motor Vehicle Taxation Act, sale of Non-Judicial Stamps, receipt of taxes on consumption and sale of electricity respectively.

Non-tax revenue

The components of non-tax revenue during the current year *vis-a-vis* previous year are given in **Chart 1.7**.

Chart 1.7 - Non-tax Revenue component during 2010-11 and 2011-12
(₹ in crore)



Source: Finance Accounts

The non-tax revenue which constituted 16 *per cent* of total revenue receipts increased by 46 *per cent* (₹ 2,881 crore) over the previous year. Petroleum receipts increased by ₹ 1,806 crore due to increased production of crude oil in State leading to more receipt of royalty. Interest Receipts were mainly due to book adjustment of interest received from departmentally managed Irrigation Projects and interest received on investment of cash balances.

1.5.3 Cost recovery in supply of merit goods and services

The current levels of cost recovery (Non-Tax Receipts (NTR)) as a percentage of Non-Plan Revenue Expenditure (NPRE)) in supply of merit goods and services by Government were negligible, as depicted in **Table 1.6**.

Table 1.6: Cost recovery in supply of merit goods and services during 2010-12

(₹ in crore)

S. No.	Service	2010-11			2011-12		
		NTR	NPRE	Cost Recovery (in *per cent*)	NTR	NPRE	Cost Recovery (in *per cent*)
1	Elementary Education	10.74	4,671.27	0.23	7.80	5,053.91	0.15
2	Medical and Public Health	45.46	1,779.92	2.55	59.38	1,932.75	3.07
3	Water Supply and Sanitation	309.74	1,479.54	20.93	254.03	1,625.26	15.63
4	Major, Medium and Minor Irrigation	103.91	344.45[16]	30.17	109.87	383.33[16]	28.66
5	Road and Bridges	6.47	392.27	1.65	5.66	770.62	0.73

As can be seen from above table, while the cost recovery for Water Supply and Sanitation and Major, Medium and Minor Irrigation during 2011-12 was 15.63 and 28.66 *per cent* respectively, for Elementary Education, Medical and Public Health, and Road and Bridges, it was 0.15, 3.07 and 0.73 *per cent* respectively. While cost recovery from social services like education and health are expected to be lower than that of economic services, it is a matter of concern that compared to 2010-11, cost recovery has decreased in Elementary Education, Water Supply and Sanitation, Major, Medium and Minor Irrigation and Road and Bridges in 2011-12.

The actual recovery rate of Irrigation under* Major, Medium and Minor Irrigation (Revenue receipts *as a percentage of Non Plan Revenue Expenditure) was 28.66 per cent during 2011-12, that was higher than the normative assessment made by XIII-FC (27 per cent). However, the actual recovery rate decreased by 1.51 percentage point over the previous year.

1.5.4 Cost of collection

The gross collection of the major revenue receipts, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2009-10 to 2011-12 along with the relevant all India average

[16] Excluding notional adjustment of interest expenditure 2010-11: ₹ 921.95 crore and 2011-12: ₹ 961.67 crore.

percentage of expenditure on collection to gross collection for 2009-10 and 2010-11 are as follows:

Table 1.7: Cost of collection

(₹ in crore)

Heads of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentages for the year 2009-10 and 2010-11
Taxes on Sales, Trade etc.	2009-10	10,163	86	0.85	0.96
	2010-11	12,630	87	0.69	0.75
	2011-12	15,767	85	0.54	NA
State Excise	2009-10	2,300	86	3.74	3.64
	2010-11	2,861	88	3.08	3.05
	2011-12	3,287	83	2.53	NA
Taxes on Vehicles	2009-10	1,373	27	1.97	3.07
	2010-11	1,612	31	1.92	3.71
	2011-12	1,927	41	2.13	NA
Stamp Duty and Registration Fees	2009-10	1,363	31	2.27	2.47
	2010-11	1,941	34	1.75	1.60
	2011-12	2,651	43	1.62	NA

Source: Finance Accounts and Office of the Principal Accountant General (E&RSA).

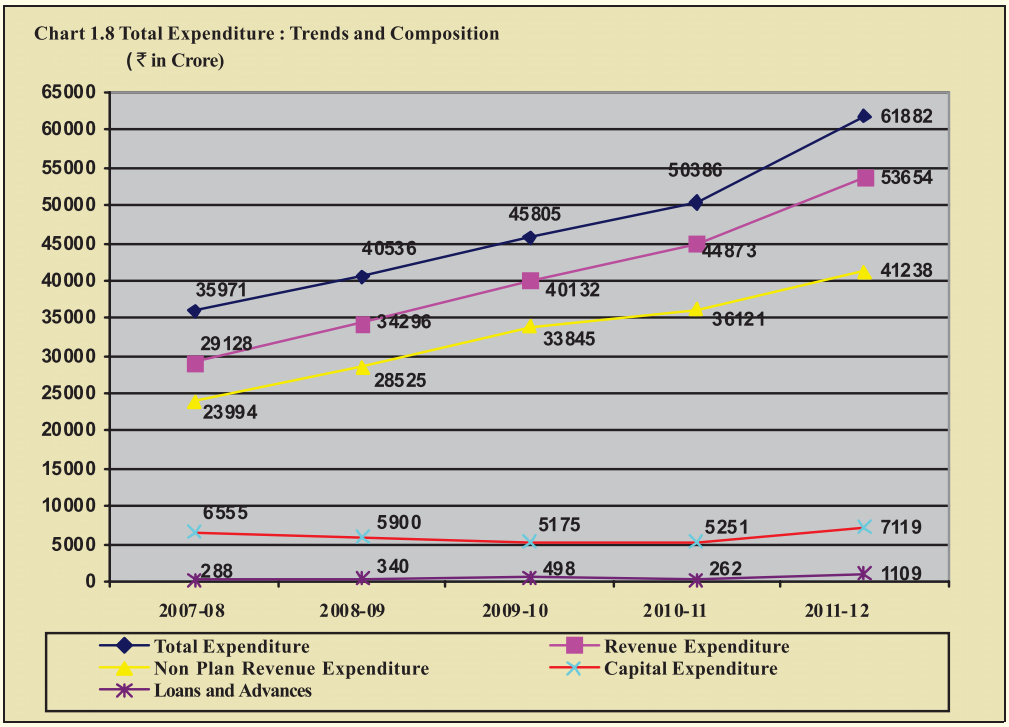
During 2011-12 the percentage of expenditure on collection decreased in Taxes on Sales, Trade etc., State Excise and Stamp Duty and Registration Fees over the previous year, while percentage of expenditure on collection increased in Taxes on Vehicles. During 2010-11 the percentage of expenditure on collection was slightly higher than in State Excise and Stamp Duty and Registration Fees compared to All India average.

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is therefore important to ensure that the ongoing fiscal correction and consolidation process at the State level is not done at the cost of expenditure, especially expenditure directed towards development and social sectors.

1.6.1 Growth and composition of expenditure

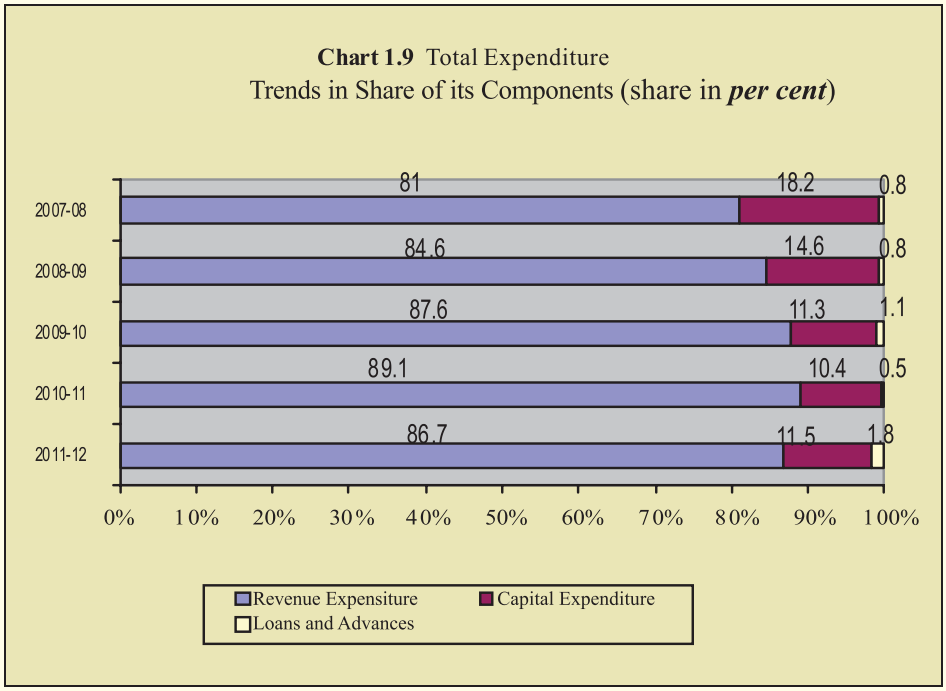
Chart 1.8 presents the trends in total expenditure over a period of five years (2007-12) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9 and 1.10** respectively**.**

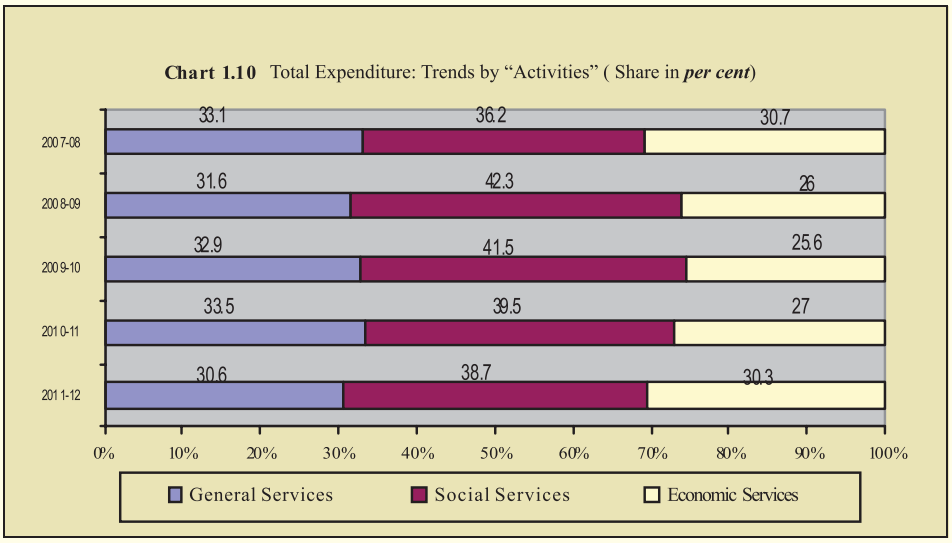


Source: Finance Accounts

Total expenditure

The total expenditure of the State has increased by 72 *per cent* from 2007-08 to 2011-12. It has increased by 23 *per cent* over the previous year. While the revenue expenditure increased by ₹ 8,781 crore (20 *per cent*), capital expenditure increased by ₹ 1,868 crore (36 *per cent*) and repayment of loans and advances increased by ₹ 847 crore (323 *per cent*) over the previous year.





The movement of relative share of these components of total expenditure indicated that while the share of general services and economic services together in total expenditure declined from 33.1 *per cent and 30.7 per cent* in 2007-08 to 30.6 *per cent* and 30.3 *per cent* respectively in 2011-12, the relative share of social services increased from 36.2 *per cent* in 2007-08 to 38.7 *per cent* in 2011-12. Expenditure considered as non-Development on general services, accounted for 30.6 *per cent* in 2011-12 as against 33.5 *per cent* in 2010-11, decrease of 2.9 percentage points over the previous year. On the other hand, Development expenditure i.e. expenditure on social and economic services together accounted for 69 *per cent* in 2011-12 as against 66.5 *per cent* in 2010-11, an increase of 2.5 percentage points over the previous year.

Revenue expenditure

The revenue expenditure constituted 87 *per cent* of the total expenditure during 2011-12, while the Non-Plan Revenue Expenditure (NPRE) constituted 77 *per cent* of revenue expenditure and 67 *per cent* of total expenditure. The revenue expenditure exceeded the assessments made by the State Government in the MTFPS (₹ 51,934 crore) for the year 2011-12 by three *per cent*.

Similarly, NPRE increased by 14.2 *per cent* during the year over previous year relative to the projections of 9.5 *per cent* made by the State Government in MTFPS for 2011-12.

The Plan Revenue Expenditure (PRE) and NPRE have shown consistent increase over the period 2007-12. The PRE increased by 41.9 *per cent* over the previous year. The PRE was more than the projected increase of 16.2 *per cent* in MTFPS for 2011-12.

Plan revenue expenditure

The increase in PRE by ₹ 3,664 crore over previous year was mainly due to increased expenditure on Other Rural Development Programmes (₹ 802 crore), *Sarva Shiksha Abhiyan* under Elementary education (₹ 473 crore), Power (₹ 403 crore), Medical and Public Health (₹ 312 crore), Nutrition

(₹ 304 crore), Family Welfare (₹ 280 crore), Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (₹ 267 crore), Taxes on Sales, Trades etc. (₹ 248 crore), Social Security and Welfare (₹ 139 crore), Tribal Area Sub-plan for Welfare of Scheduled Tribes under Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (₹ 127 crore), Urban Development (₹ 124 crore), Government Secondary School (₹ 116 crore) and Civil Supplies (₹ 92 crore) which was counterbalanced by decrease in Crop Husbandry (₹ 305 crore) and National Rural Employment Guarantee Scheme under Rural Employment (₹ 85 crore).

Non-Plan revenue expenditure

The increase in NPRE by ₹ 5,117 crore during the current year was mainly due to Pensions and other Retirement Benefits (₹ 769 crore), State Disaster Response Fund (₹ 631 crore), Power (₹ 535 crore), Interest Payments (₹ 523 crore), Elementary Education (₹ 383 crore), District and Other Roads under Roads and Bridges (₹ 308 crore), Government Secondary School (₹ 266 crore), assistance to Municipal Corporations, Municipalities/Municipal Councils under Urban Development (₹ 230 crore), District Police under Police (₹ 219 crore), Assistance to Gram Panchayats under Other Rural Development Programmes (₹ 212 crore), other Social Security and Welfare Programmes under Social Security and Welfare (₹ 162 crore), Medical and Public Health (₹ 153 crore), Transfer to Reserve Funds/ Deposits Accounts of Guarantee Redemption Fund under Miscellaneous General Services (₹ 121 crore), Urban Water Supply Programmes (₹ 106 crore), Rural Water Supply Programmes (₹ 70 crore) and Assistance to Block Panchayats/Intermediate level Panchayats under Other Rural Development Programmes (₹ 66 crore).

The actual NPRE and PRE *vis-à-vis* assessments made by the XIII-FC and by the State Government in MTFPS are given below:

Table 1.8 NPRE and PRE *vis-à-vis* assessments made by XIII-FC and MTFPS

(₹ in crore)

	Assessments made by XIII-FC	Assessments made by State Government in MTFPS	Actuals
Non-Plan Revenue Expenditure	29,342	41,223	41,238
Plan Revenue Expenditure	Not Applicable	10,711	12,416

Source: Finance Accounts, Budget Documents and Report of XIII-FC.

The actual NPRE exceeded the normative assessment made by XIII-FC by ₹ 11,896 crore (41 *per cent*) and the assessment made by the State Government in MTFPS for the year 2011-12 by ₹ 15 crore. The actual PRE was more than the projections made in MTFPS by ₹ 1,705 crore (16 *per cent*).

Capital expenditure

The capital expenditure at ₹ 7,119 crore was lower than the assessment made by the State Government in MTFPS (₹ 8,550 crore) by 17 *per cent* for the year 2011-12. Capital expenditure increased by 36 *per cent* (₹ 1,868 crore) over the previous year. The increase was mainly under Power Project (₹ 1,163 crore),

Roads and Bridges (₹ 530 crore), Urban Development (₹ 124 crore), Medical and Public Health (₹ 61 crore), Forestry and Wild Life (₹ 49 crore) and Other Special Area Programme (₹ 48 crore) though there was decrease in Medium Irrigation (₹ 81 crore) and Other General Economic Services (₹ 54 crore).

1.6.2 Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.9** and **Chart 1.11** present the trends in the expenditure on these components during 2007-12.

Table 1.9: Components of committed expenditure

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12	
					BE	Actuals
Salaries & Wages, *Of which*	8,072 (26.2)	11,703 (35.0)	14,030 (39.7)	14,570 (31.7)	15,835 (30.3)	15,847 (27.8)$
Non-Plan Head	7,579	11,053	13,348	13,730	-	14,829
Plan Head*	493	650	682	840	-	1,018
Interest Payments	5,943 (19.3)	6,224 (18.6)	6,769 (19.1)	7,369 (16.0)	8,012 (15.3)	7,892 (13.8)
Expenditure on Pensions	2,564 (8.3)	3,322 (9.9)	4,887 (13.8)	5,151 (11.2)	6,155 (11.8)	5,920 (10.4)
Total Subsidies, *Of which*	3,105 (10.1)	1,435 (4.3)	1,493 (4.2)	2,227 (4.8)	5,041 (9.6)	3,200 (5.6)
Explicit Subsidies	3,105	1,435	1,493	2,001	5,041	3,197
Implicit Subsidies	-	-	-	226	-	3
Total committed expenditure	19,684 (63.9)	22,684 (67.8)	27,179 (76.8)	29,317 (63.8)	35,043 (67.0)	32,859 (57.6)
Other Components, i.e. other than committed expenditure	9,444 (30.7)	11,612 (34.7)	12,953 (36.6)	15,556 (33.9)	16,891 (32.3)	20,795 (36.5)
Total Revenue Expenditure	**29,128**	**34,296**	**40,132**	**44,873**	**51,934**	**53,654**
Revenue Receipts	**30,781**	**33,469**	**35,385**	**45,928**	**52,287**	**57,011**

Note: Figures in the parentheses indicate percentage to Revenue Receipts

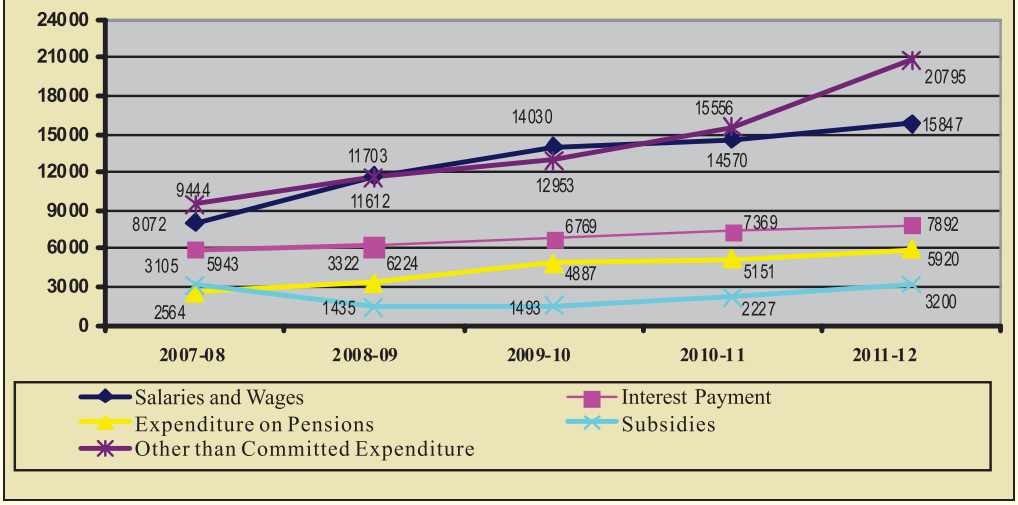
$ Salaries: ₹ 15,498 crore + Wages: ₹ 349 crore

*Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

Source: Finance Accounts

Chart 1.11 Trend of Commtteed expenditure during 2007-12

(₹ in crore)



Source: Finance Accounts

Salaries and wages

The expenditure on salaries and wages increased by 96 *per cent* from ₹ 8,072 crore in 2007-08 to ₹ 15,847 crore in 2011-12. Expenditure on salaries and wages increased by nine *per cent* over the previous year. This was three percentage points higher than that recommended by XIII-FC[17] (six *per cent*). The salaries and wages expenditure (₹ 15,847 crore) was higher than the assessment made by the State Government in MTFPS (₹ 15,835 crore) for the year 2011-12**.**

Pension payments

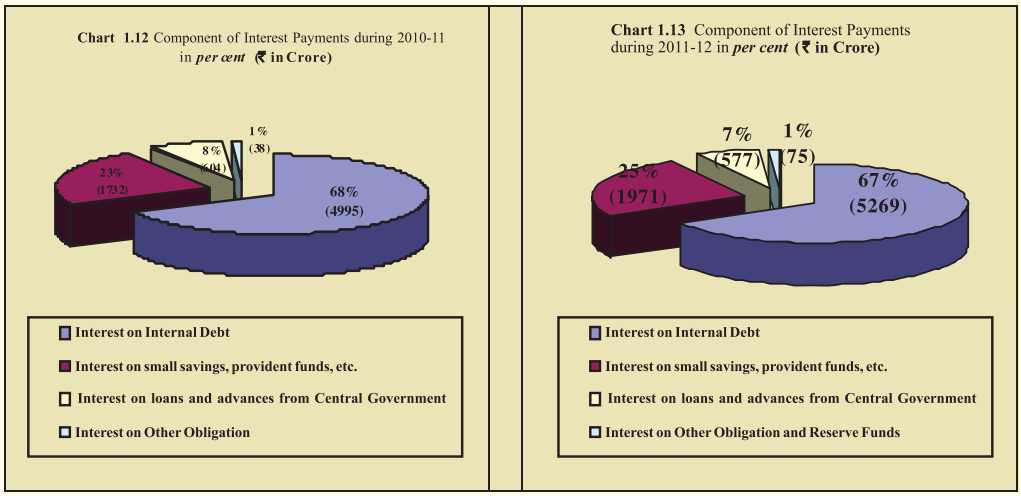
The expenditure on pension payments increased by 131 *per cent* from ₹ 2,564 crore in 2007-08 to ₹ 5,920 crore in 2011-12. The pension payments recorded a growth of 15 *per cent* over the previous year which was higher than the projected growth of 10 *per cent* recommended by XIII-FC[18]. The increase in expenditure under pension was due to increase in total number of pensioners by 14,712 [19] (4.7 *per cent*). The comparative analysis of actual pension payments and the assessment/projection made by XIII-FC and the State Government in MTFPS shows that actual pension payment (₹ 5,920 crore) exceeded the normative assessment made by XIII-FC (₹ 3,976 crore) by 49 *per cent* and was lower than the assessment made by the State Government in MTFPS (₹ 6,155 crore) for the year 2011-12 by four *per cent*.

The expenditure on pension and other retirement benefits to State Government employees during the year was 11 *per cent* of total revenue expenditure. However, the State Government has switched over to the New Pension Scheme with effect from January 2004. An amount of ₹ 602.49 crore towards employee's contribution has been deposited under the head '8011-106(03) New Contributory Pension Scheme for Government Employees' during the year. The State Government liability on this account was ₹ 1,445.99 crore at the end of March 2012. As per orders of Finance Department, GoR (August 2009) the contribution towards the pension fund deposited in the interest bearing PD Account of State Government has to be transferred to the intermediaries registered and regulated by Pension Fund Regulatory and Development Authority (PFRDA) constituted by the GoI and thereafter regular contribution will also be transferred to them. However, pension contribution was not transferred to PFRDA and was lying in the PD Account of State Government.

Interest Payments

The components of Interest Payments during the current year *vis-a-vis* previous year are given in **Chart 1.12 and 1.13**.

17. XIII-FC Report Para No. 7.60.
18. XIII-FC Report Para No. 7.65.
19. Number of pensioners 2010-11: 3,15,623 and 2011-12: 3,30,335.



Note: Figures in parentheses represent ₹ in crore

Source: Finance Accounts

The interest payments (₹ 7,892 crore) increased by seven *per cent* over the previous year (₹ 7,369 crore). It contributed a major share of interest on internal debt and interest on small savings, provident fund etc.

The interest on internal debt increased by five *per cent* over the previous year mainly on account of increase in payment of interest on market loans by 12 *per cent* and interest on other internal debts by 18 *per cent* over the previous year. The interest on small savings, provident fund etc. also increased by 14 *per cent* on account of increase in interest on State provident fund, interest on insurance and pension fund and interest on defined contribution pension scheme by 12 *per cent*, 13 *per cent* and 51 *per cent* respectively relative to previous year.

The interest payments made during the year 2011-12 remained lower than the projections made by State Government in MTFPS (₹ 8,012 crore) and projections made in XIII-FC (₹ 7,982 crore).

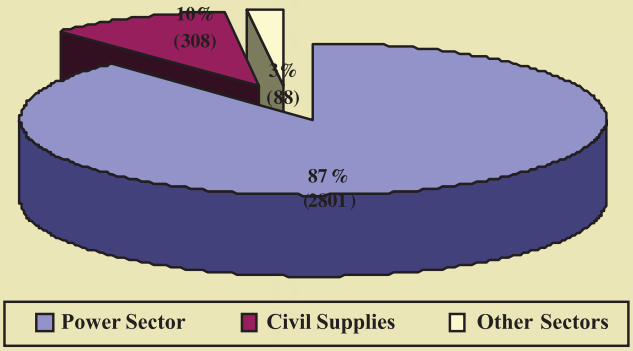
Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies may be dispensed either explicitly or implicitly by providing subsidised public services to the people.

- ***Explicit Subsidies***

The components of explicit Subsidies during the current year are shown in **Chart 1.14**.

Chart 1.14 Component of Subsidies during 2011-12 in per cent and ₹ in crore



Note: Figures in brackets represent ₹ in crore.
Source: Finance Accounts

The percentage of explicit subsidies to revenue receipts decreased by 4.5 percentage point during 2011-12 in comparison to 2007-08. During the year, subsidy was paid to power sector mainly for cash assistance under financial re-modification programme (₹ 800 crore), non-increase of rates (₹ 1,000 crore) and Grant for electricity duty (₹ 945 crore) and subsidy to Civil Supplies Scheme (₹ 308 crore) for food distribution and Domestic Gas.

The ratio of committed expenditure (salaries and wages, interest payments, pensions and subsidies) to revenue receipts of the State during the current year was 57.6 *per cent* showing a decrease of 6.2 percentage points over the previous year. During 2011-12, the committed expenditure decreased by 6.3 percentage point in comparison to 2007-08.

1.6.3 Financial assistance to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2011-12 relative to the previous years is as follows:

Table 1.10: Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2007-08	2008-09	2009-10	2010-11	2011-12	
					BE	Actual
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	202.27	234.99	448.63	1,506.21	2,013.12	2,013.12
Municipal Corporations and Municipalities	793.82	932.41	1,047.23	1,130.04	1,354.64	1,339.94
Panchayati Raj Institutions	2,651.43	2,993.02	3,868.59	4,365.15	6,227.46	6,217.95
Development Agencies	49.72	52.96	376.36	354.18	95.10	75.07
Hospitals and Other Charitable Institutions	135.63	96.23	107.51	117.03	72.50	72.50
Other Institutions	1,402.86	2,178.99	2,195.49	2,743.03	2,607.04	2,618.23
Total	**5,235.73**	**6,488.60**	**8,043.81**	**10,215.64**	**12,369.86**	**12,336.81**
Revenue Expenditure (RE)	29,128	34,296	40,132	44,873	51,934	53,654
Assistance as per percentage of RE	18	19	20	23	24	23

Source: Finance Accounts and vouchers compiled by PAG (A & E).

Financial assistance to local bodies and other Institutions increased by ₹ 2,121 crore recording a growth rate of 21 *per cent* over the previous year and constituted 18 to 23 *per cent* of revenue expenditure during the years 2007-08 to 2011-12. During 2011-12, the financial assistance was given by the Government mainly to Panchayat Samities for Primary Schools: ₹ 2,120 crore (17 *per cent*), *Sarva Shiksha Abhiyan*: ₹ 1,660 crore (13 *per cent*), Crop Husbandry: ₹ 945 crore (eight *per cent*), Mid-Day Meal: ₹ 621 crore (five *per cent*), Untied Development Funds for Panchayati Raj Institutions: ₹ 610 crore (five *per cent*) and Special Grants to Municipalities/Municipal Council: ₹ 506 crore (four *per cent*).

The funds are generally not being spent fully by the implementing agencies in the same financial year. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

1.6.4 Major issues relating to Local Bodies

The position of major issues related to Local Bodies i.e. Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are summarised in following paras:

1.6.4.1 Panchayati Raj Institutions (PRIs)

(i) Introduction

There are 33 *Zila Parishads* (Rural Development Cell), 33 *Zila Parishads* (*Panchayat* Cell), 249 *Panchayats Samities* (PS) and 9,177 *Gram Panchayats* (GP) in the State as on 31 March 2012. At State level the PRIs are headed by Pr. Secretary, Rural Development and Panchayati Raj Department (RDPRD).

(ii) Audit

The Director, Local Fund Audit Department (DLFAD) is the Primary Auditor and the C&AG of India conducts audit under Section 14 of the CAG's (Duties, Powers and Conditions of Service) Act 1971. Section 75(4) of Rajasthan Panchayati Raj Act, (RPRA), 1994 provides for test audit by the CAG of India. Further, the State Government has entrusted (February 2011) Technical Guidance and Supervision (TGS) over audit of PRIs by the DLFAD.

(iii) Accounting

Till 31 March 2012, the Accounts of Local Bodies were maintained in conventional formats prescribed under Rajasthan Panchayati Raj Rules, 1996 framed under RPRA, 1994. This was despite (i) acceptance of CAG's formats by RDPRD in 2003 and their further simplification in 2009 which too have been accepted by State Government and (ii) giving of CAG's eight data base formats on finance of PRIs to the State Government. Despite provision in the Rajasthan Local Fund Audit Rules, 1955, the Accounts are not being certified by the DLFAD.

(iv) Devolution

Article 243G of Constitution of India, inserted through the Constitutional Amendment Act, (CAA) 1992 envisaged devolution of funds, functions and functionaries to PRIs in respect of 29 subjects mentioned in XI Schedule of the Constitution. Major orders on devolution were issued by State Government in June 2003 and October 2010. As per information provided (May 2012) by the PRD devolution of funds, functions and functionaries was done in respect of 20, 28 and 20 subjects respectively (as on May 2012). However, five functions (Drinking Water, Fuel and Fodder, Roads and Bridges, Public Distribution System and maintenance of Community Assets) were transferred back to their respective Departments.

(v) Reporting

As per Section 75(4) of RDPRA, 1994, as amended through RPR (Amendment) Act, 2011, the CAG of India may conduct test audit of accounts and the Audit Report shall be laid before the State Legislature.

1.6.4.2 Urban Local Bodies (ULBs)

(i) Introduction

There are five Municipal Corporations, 13 Municipal Councils and 166 Municipal Boards in the State headed by Principal Secretary, Local Self Government Department (LSGD) at State Level.

(ii) Audit

The Director, Local Fund Audit Department (DLFAD) is the Primary Auditor and the CAG of India conducts audit under Section 14 of the DPC Act 1971. Section 99 (A) of the Rajasthan Municipal Act (RMA), 2009, as amended in 2011 provides for audit of account of municipalities by the CAG of India. Further, the State Government has entrusted (February 2011) TGS over audit of ULBs by the DLFAD.

(iii) Accounting

Section 90 of the RMA, 2009 contain provisions regarding maintenance of accounts in municipalities. The Department prepared the State Municipal Accounting Manual on the lines of National Municipal Accounting Manual in 2005. The ULBs are still in the process of completely switching over double entry accounting system despite the orders issued by the LSGD in December 2009. The work was initially outsourced to Oswal TSF under ADB assistance for accrual based accounting system in six ULBs and to Rajasthan Urban Infrastructure Finance Department Corporation (RUIFDC) for 178 ULBs. Besides, complete adoption of the eight data base formats is also yet to be done though the same have been circulated to all the ULBs in the State. Despite provisions in the Rajasthan Local Fund Audit Rules, 1955 the accounts are not being certified by the DLFAD.

(iv) Devolution

Article 243G inserted through 74 CAA, 1992 envisages devolution of funds, functions and functionaries to ULBs in respect of 18 subjects mentioned in XII schedule of the Constitution.

Prior enactment of Rajasthan Municipal Act (RMA) 2009, the State Government amended (1994) the RMA, 1959 inserting Section 101 (WW)(i) and (ii) which provided for preparation of plan for Economic Development and Social Justice by ULBs and also performance of functions and implementation of schemes that may be entrusted by the State Government to ULBs including those in relation to matters listed in the Twelfth Schedule of the Constitution of India. While no specific orders were issued by the State Government regarding devolution the Section 45 of RMA, 2009 listed core municipal functions and provision in Section 47 of RMA, 2009 envisaged that the State Government may by general or special order, require a Municipality to perform such other municipal functions as the State Government may having regard to necessity and the resources of the Municipality, think fit to be performed by the Municipality.

(v) Reporting

As per Section 99A of Rajasthan Municipal Act, 2009 the State Government shall cause the Audit Report under the Rajasthan Local Fund Audit Act, 1954 alongwith Technical Inspection Report of the CAG of India on Technical Guidance and Supervision as referred in sub section (2) to be laid before the State Legislature.

Audit Report (Civil-Local Bodies) for the year 2008-10 has been tabled in October 2012.

1.7 Quality of expenditure

Availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services); efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services).

1.7.1 Adequacy of public expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education and health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if it is below the respective National average. **Table 1.11** analyses the fiscal priority of the State Government with regard to

development expenditure, social expenditure and capital expenditure during 2011-12.

Table 1.11: Fiscal Priority of the State in 2008-09 and 2011-12

Fiscal Priority by the State	AE/GSDP	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
*General Category States Average (Ratio) 2008-09	17.00	67.09	34.28	16.47	15.41	3.97
Rajasthan's Average (Ratio) 2008-09	17.55	68.35	42.32	14.55	19.02	5.06
General Category States Average (Ratio) 2011-12	16.09	66.44	36.57	13.25	17.18	4.30
Rajasthan's Average (Ratio) 2011-12	16.80	69.00	38.75	11.50	18.90	5.45

* General Category States exclude three States i.e. Delhi, Goa and Puducherry.
AE: Aggregate Expenditure DE: Development Expenditure
SSE: Social Sector Expenditure CE: Capital Expenditure.
Development expenditure includes Development Revenue Expenditure, Development Capital expenditure and Loans and Advances disbursed.

Source: For GSDP, the informati on was collected from the Directorate of Economics and Statistics, Government of Rajasthan and Finance Accounts

Table 1.11 indicates the following:

1. Rajasthan is spending marginally more of its GSDP as Aggregate Expenditure compared to General Category States. However, compared to 2008-09, Rajasthan is spending a smaller proportion of its GSDP on Aggregate Expenditure.

2. Development expenditure as a proportion of Aggregate Expenditure in Rajasthan has also been higher than the General Category States' average. Development expenditure consists of both economic service expenditure and social sector expenditure. Social sector expenditure (as a proportion of Aggregate Expenditure) in Rajasthan has been much higher than that of the average of General Category States. Significant improvement in priority to health and education sectors has been observed in the current year.

3. Capital expenditure however, seems to have been given less priority in the current year not only when compared to other General Category States but also when compared to the priority given in 2008-09.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods[20]. Apart from

20 *Core public goods* are which all citizens enjoy in common in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. *Merit goods* are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

improving the allocation towards development expenditure[21], the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprised revenue and capital expenditure including loans and advances on socio-economic services **Table 1.12** and **Chart 1.15** present the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted for the year as well as actuals in the previous years.

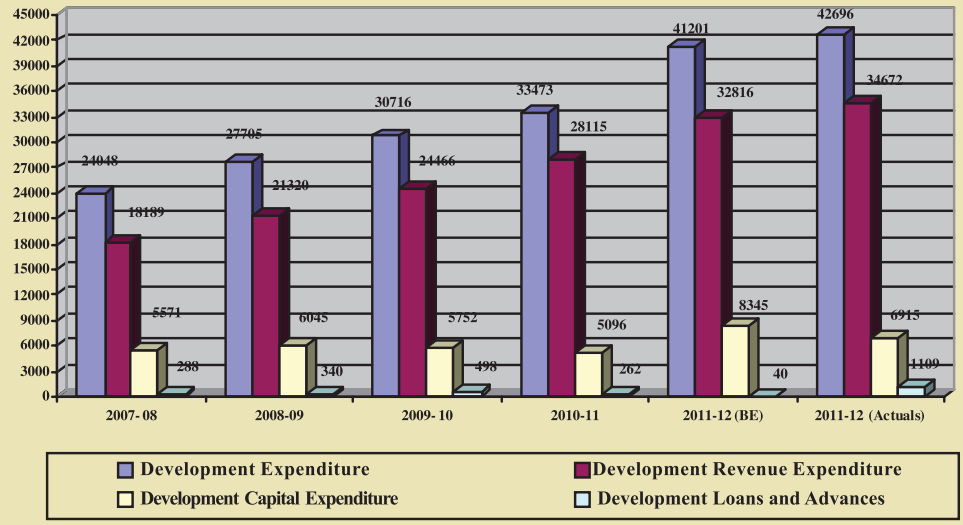
Table 1.12: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					BE	Actuals
Development Expenditure (a to c)	**24,048 (66.9)**	**27,705 (68.3)**	**30,716 (67.1)**	**33,473 (66.4)**	**41,201 (68.1)**	**42,696 (69.0)**
a. Development Revenue Expenditure	18,189 (50.6)	21,320 (52.6)	24,466 (53.4)	28,115 (55.8)	32,816 (54.2)	34,672 (56.0)
b. Development Capital Expenditure	5,571 (15.5)	6,045 (14.9)	5,752 (12.6)	5,096 (10.1)	8,345 (13.8)	6,915 (11.2)
c. Development Loans and Advances	288 (0.8)	340 (0.8)	498 (1.1)	262 (0.5)	40 (0.1)	1,109 (1.8)
Figures in parentheses indicate percentage to aggregate expenditure						

Source: Finance Accounts and Budget Documents.

Chart 1.15 Development Expenditure for the year 2007-08 to 2010-11 and Budget Estimate vis-a-vis Actuals 2011-12 (₹ in Crore)



Source: Finance Accounts and Budget Documents.

21 The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

Table 1.13 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.13: Efficiency of Expenditure Use in Selected Social and Economic Services

(In *per cent*)

Social/Economic Infrastructure	2010-11			2011-12		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S &W	O&M *		S&W	O &M*
Social Services (SS)						
General Education	0.05	61.46	Negligible	0.04	59.18	Negligible
Health and Family Welfare	1.41	80.84	0.10	2.85	68.96	0.12
Water Supply, Sanitation, Housing and Urban Development	36.13	33.31	1.92	33.38	29.12	1.48
Total (SS)	**9.31**	**53.12**	**0.30**	**8.35**	**47.34**	**0.24**
Economic Services (ES)						
Agriculture and Allied Activities	6.50	32.95	0.68	7.43	37.57	0.46
Irrigation and Flood Control	35.47	19.65	6.24	31.98	19.12	6.31
Power & Energy	38.51	-	-	44.99	0.03	-
Transport	39.14	11.05	15.33	45.97	8.01	10.81
Total (ES)	**24.18**	**14.15**	**2.30**	**27.85**	**12.16**	**1.91**
Total (SS+ES)	**15.34**	**38.95**	**1.03**	**16.63**	**34.41**	**0.85**

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance.

* As per Finance Accounts it represents actual expenditure booked under Detailed Head-21-Maintenance and Repairs.

Source: Finance Accounts.

Share of Capital expenditure should ideally show an increase in total expenditure since this indicates assets creation. The ratio of capital expenditure to the total expenditure for social and economic services increased from 15.34 in 2010-11 to 16.63 in 2011-12, indicating more improvement in the efficiency of expenditure. Due to higher priority given to capital expenditure, there was increase in the share of capital expenditure as a ratio of total expenditure under Health and Family Welfare in the social service sector and under Agriculture and Allied Activities, Power and Transport in the economic service sector. However, less improvement was visible in the Water Supply, Sanitation, Housing and Urban Development in the social service sector and Irrigation Flood Control in the economic service sector.

Ideally, the share of salary and wages should be controlled, which the State has managed to do. The share of salary and wage in revenue expenditure of social and economic services decreased by 4.54 percentage point from 38.95 *per cent* in 2010-11 to 34.41 *per cent* in 2011-12. The ratio of salary and wage to revenue expenditure under social services decreased by 5.78 percentage point from 53.12 *per cent* in 2010-11 to 47.34 *per cent* in 2011-12 mainly on account of decrease in the share of salaries and wage under General Education, Health and Family Welfare and Water Supply, Sanitation, Housing and Urban Development by 2.28, 11.88 and 4.19 percentage point respectively over the previous year.

The ratio of salary and wage to revenue expenditure under economic services decreased by 1.99 percentage point from 14.15 *per cent* in 2010-11 to 12.16 *per cent* in 2011-12 mainly on account of decrease in the share of salaries and

wage under Transport by 3.04 percentage point over the previous year, however, it increased in Agriculture and Allied Activities by 4.62 percentage point.

It is important to ensure that adequate funds are allocated to operations and maintenance since assets have to be maintained. The share of operations and maintenance in revenue expenditure on social services and economic services decreased by 0.18 percentage point over the previous year (1.03 *per cent*). During 2011-12, only 0.85 *per cent* of total revenue expenditure was allotted to operations and maintenance which was very low to preserve the assets created.

The share of operations and maintenance decreased in revenue expenditure on social services and economic services from 0.30 *per cent* and 2.30 *per cent* in 2010-11 to 0.24 *per cent* and 1.91 *per cent* respectively in 2011-12. The decrease was mainly under Water Supply, Sanitation, Housing and Urban Development, Transport and Agriculture and Allied Activities while the increase was under Irrigation and Flood Control. During 2011-12, as per Finance Accounts the State Government booked only ₹ 359 crore under Detailed Head-21-Maintenance and Repairs to maintain its public assets. The total corpus of assets, being maintained with ₹ 359 crore, was rather large and the limited allocation of funds may not suffice to keep assets in a good state of repair.

1.8 Analysis of Government Expenditure and Investment

In the post-FRBM framework, the State is expected to keep its fiscal deficit at low levels and also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents an analysis of investments and other capital expenditure undertaken by the Government during the current year vis-à-vis previous years.

1.8.1 Financial results of completed Irrigation Projects

The financial results of six major and 11 medium irrigation projects (***Appendix 1.9***) completed with a capital outlay of ₹ 5,074 crore at the end of March 2012 revealed that revenue realised (₹ 61 crore) from these projects during 2011-12 was only 1.2 *per cent* of the capital expenditure which was not sufficient to cover the direct working expenses. After meeting the working and maintenance expenditure (₹ 152 crore) and interest charges (₹ 488 crore), the projects suffered a net loss of ₹ 579 crore.

Indira Gandhi Nahar Project (IGNP) is the largest irrigation project under execution in Rajasthan and various stages of it have been completed over the years. At the end of March 2012, the capital expenditure on IGNP was ₹ 3,988 crore. During 2011-12 the revenue realised from IGNP was ₹ 22 crore comprising just only 0.55 *per cent* of the capital expenditure. This revenue

was negligible (4.80 *per cent*) even with reference to total working and maintenance expenditure (₹ 68 crore) incurred and the interest charges of ₹ 390 crore, the project suffered a net loss of ₹ 436 crore.

Gang Canal is the second largest irrigation project in the State. At the end of March 2012, the capital expenditure on Gang Canal was ₹ 448 crore. During 2011-12 the revenue realised from Gang Canal was ₹ 2 crore, which was not sufficient to cover the working and maintenance expenditure (₹ 15 crore) and interest charges (₹ 43 crore), the project suffered a net loss of ₹ 56 crore.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2012 is as follows:

Table 1.14: Department-wise profile of incomplete projects

(₹ in crore)

Department	Total no. of incomplete projects	Original sanctioned cost of all incomplete projects	Original estimated cost of 40 projects which were revised		Revised cost of 40 incomplete projects	Cost Overrun of 40 projects which were revised	Cumulative actual exp. of all incomplete projects as on 31.3.2012
			No.	Amount			
Water Resources Department /Projects	31	1,201.90	20	895.36	3,381.25	2,485.89	2,507.19
Public Works Department/ Project	57	1,469.74	8	110.72	117.87	7.15	401.11
Public Health Engineering Department	72	10,084.75	12	1,560.58	2,872.25	1,311.67	5,084.43
Total	**160**	**12,756.39**	**40**	**2,566.66**	**6,371.37**	**3,804.71**	**7,992.73**

Source: Finance Accounts 2011-12.

According to information received from the State Government, as of 31 March 2012, there were 160 incomplete projects (cost more than ₹ 10 crore in each project) in which ₹ 7,993 crore were blocked. Of these, 115 projects involving ₹ 2,966 crore remained incomplete for less than five years, 45 projects involving ₹ 5,027 crore remained incomplete for periods ranging from five to 18 years. The revised cost of 40 incomplete projects increased by 148 *per cent* from ₹ 2,566 crore (initial budgeted cost) to ₹ 6,371 crore (total revised cost). Out of the total cost overrun of ₹ 3,805 crore, ₹ 2,486 crore pertained to Irrigation Works/Projects, of which *Narmada Jalore* Project alone increased by 431 *per cent* (₹ 2,013.96 crore) from ₹ 467.53 crore to ₹ 2,481.49 crore.

The amount blocked in these projects/works was 12 *per cent* of the cumulative capital outlay of the State. ***Due to non-completion of projects within the stipulated time frame, not only were the benefits to be accrued to the society delayed but the cost to the exchequer also increased due to time overrun involved in their completion.***

1.8.3 Investment and returns

As of 31 March 2012, Government had invested ₹ 13,920.78 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.15**). The average return on this investment was 0.2 to 0.4 *per cent* during the last three years while the Government paid an average interest rate of

7.7 *per cent* on its borrowings during 2009-2012. ***Continued use of borrowed funds for investments which do not yield sufficient financial return will lead to unsustainable financial position. The Government may ensure commensurate results by better monitoring.***

Table 1.15: Return on Investment

Investment/Return/Cost of Borrowings	2007-08	2008-09	2009-10	2010-11	2011-12
Investment at the end of the year (₹ in crore)	6,575.97	7,929.63	9,533.57	11,112.16	13,920.78
Return (₹ in crore)	12.67	43.39	37.26	20.76	57.58
Return *(per cent)*	0.2	0.5	0.4	0.2	0.4
Average rate[22] of interest on Govt. borrowing *(per cent)*	8.0	7.7	7.7	7.7	7.7
Difference between interest rate and return *(per cent)*	7.8	7.2	7.3	7.5	7.3

Source: Finance Accounts

During 2011-12, the State Government has net invested ₹ 2,808.62 crore in Government Companies, Rural Banks and Co-operative Banks and Societies. The sectors/companies where major investments were made during 2011-12 were (i) Co-operative Banks and Societies (₹ 9 crore), (ii) Jaipur *Vidyut Vitran Nigam* Limited (₹ 563 crore), (iii) Rajasthan *Rajya Vidyut Utpadan Nigam* Limited (₹ 521 crore), (iv) Ajmer *Vidyut Vitran Nigam* Limited (₹ 508 crore), (v) Jodhpur *Vidyut Vitran Nigam* Limited (₹ 467 crore), (vi) Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 400 crore) and (vii) Jaipur Metro Rail Corporation, Jaipur (₹ 307 crore).

The investment of State Government included ₹ 13,122.99 crore in 39 Government Companies, of which only six companies declared dividend aggregating to ₹ 55.20 crore against an investment of ₹ 292.83 crore. Government had invested ₹ 12,118.09 crore (87 *per cent* of total investment) in five power companies as on 31 March 2012. Of these three companies showed nil Profit/Loss in their accounts upto 2009-10, whereas Rajasthan *Rajya Vidyut Utpadan Nigam* Limited showed accumulated loss in their accounts upto 2009-10 and Rajasthan *Rajya Vidyut Prasaran Nigam* Limited showed net profit of ₹ 42 crore during 2010-11 but no dividend was paid to the Government.

The State Government had invested ₹ 7,806 crore in two statutory corporations, one rural bank, 15 Government companies and six joint stock companies and their accumulated losses amounted to ₹ 4,641 crore as per the accounts furnished by these companies up to 2011-12. Rajasthan State Road Transport Corporation, Jaipur (₹ 871.55 crore), Rajasthan Pariyojana Nirman Nigam Limited, New Delhi (₹ 684.90 crore), National Textiles Corporation, New Delhi (₹ 572.40 crore), Rajasthan Rajya Vidyut Utpadan Nigam Limited (₹ 507.72 crore) and Rajasthan Rajya Vidyut Prasaran Nigam Limited (₹ 1,634.57 crore) were major loss making organizations.

In view of the huge losses of some of the State-owned public sector undertakings, Government should review their working so as to reduce their losses, to make them economically viable or ensure their closure.

22 see glossary at page 164 for method of calculation

1.8.4 Departmental Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investment made by the Government upto the year for which *pro forma* accounts are finalised, net profits/loss as well as return on capital invested in these undertakings are given in ***Appendices-1.10 and 3.4***. It is observed that:

- An amount of ₹ 10,155.62 crore had been invested by the State Government in 10 undertakings at the end of financial year upto which their accounts were finalised. The accumulated losses of these departmental undertakings were ₹ 7,961.65 crore as against the total investment of ₹ 10,155.62 crore.
- Of the total 10 undertakings, only two undertakings could earn net profit during current year amounting to ₹ 25.06 crore.
- Of all the loss making undertakings, eight undertakings were incurring losses continuously for more than five years.

Detailed analysis of *pro forma* accounts of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) for the year 2010-11 revealed the following:

- Despite repeatedly being pointed out in the Reports of the Comptroller and Auditor General of India (Civil) from the year ended 31 March 2007, RWSSMB, Jaipur did not maintain essential Ledgers/ Reports[23].
- The revenue of RWSSMB from sale of water (₹ 192.28 crore) was insufficient even to recover the cost of electricity charges (₹ 329.12 crore) for the year 2010-11. The accumulated loss in the undertaking has mounted to ₹ 7,952.71 crore mainly due to very low uneconomical tariff for water charges fixed by the State Government without considering the actual cost of distribution.

1.8.5 Loans and advances by State Government

In addition to investments in co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.16** presents the outstanding loans and advances as on 31 March 2012, interest receipts vis-à-vis interest payments during the last three years**.**

Table 1.16: Average interest received on loans advanced by Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2009-10	2010-11	2011-12	
			BE	Actual
Opening Balance	2,989	3,375	3,229	3,318
Amount advanced during the year	498	262	40	1,109
Amount repaid during the year	112	319	168	1,229
Closing Balance	**3,375**	**3,318**	**3,101**	**3,198**

23. Works Abstract, Journal Adjustment Book, Fixed Assets Registers and Works Registers.

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2009-10	2010-11	2011-12	
			BE	Actual
Of which, outstanding balance for which terms and conditions have been settled	N.A.	N.A.	N.A.	N.A.
Net addition	386	(-) 57	(-) 128	(-) 120
Interest Receipts	151	144		130
Interest receipts as *per cent* to outstanding Loans and advances	4.7	4.3		4.0
Interest payments as *per cent* to outstanding fiscal liabilities of the State Government.	7.7	7.7		7.7
Difference between interest payments and interest receipts (*per cent*)	(-) 3.0	(-) 3.4		(-) 3.7

Source: Finance Accounts

Out of the total loans and advances of ₹ 3,198 crore as on 31 March 2012, the loans and advances of ₹ 2,218 crore (69 *per cent*) were given to Power Projects. The amount of loans and advances disbursed during the year increased by ₹ 847 crore from ₹ 262 crore in 2010-11 to ₹ 1,109 crore in 2011-12. Out of the total amount of loans advanced during the year ₹ 53 crore were transferred to social services and ₹ 1,056 crore to economic services. During the current year major portion of loan was advanced to Jaipur *Vidyut Vitran Nigam* Limited (₹ 391 crore), Jodhpur *Vidyut Vitran Nigam* Limited (₹ 308 crore), Ajmer *Vidyut Vitran Nigam* Limited (₹ 296 crore), Jai Narayan Vyas University (₹ 30 crore), Agriculture University (₹ 19 crore), Integrated Development of Small and Medium Towns under Urban Development (₹ 17 crore) and Macro Co-operative Development Project (₹ 13 crore).

During 2011-12, the recovery of loans and advances increased by ₹ 910 crore. During 2011-12, 37 *per cent* (₹ 1,229 crore) loan was repaid by institutions/ organisations (Rajasthan *Rajya Vidyut Prasaran Nigam* Limited: ₹ 375 crore, Jaipur *Vidyut Vitran Nigam* Limited: ₹ 278 crore, Jodhpur *Vidyut Vitran Nigam* Limited: ₹ 216 crore, Ajmer *Vidyut Vitran Nigam* Limited: ₹ 271 crore, Rajasthan State Co-operative Bank Limited under Co-operation: ₹ 29 crore, Rajasthan Agriculture Marketing Board under Crop Husbandry: ₹ 24 crore and Rajasthan Handloom Development Corporation: ₹ 11 crore). More than ₹ 87 crore of loans were not repaid by the institutions (***Appendix 1.11***) since last nine or more years.

Similarly, interest received against these loans decreased from 4.3 *per cent* in 2010-11 to four *per cent* in 2011-12. The interest received against these loans decreased by ₹ 14 crore over the previous year. The decrease was mainly due to less interest receipts from Loans for godown construction in rural areas under Food Storage and Warehousing (₹ 7.47 crore), Power Projects (₹ 5.11 crore), Rajasthan Agriculture Marketing Board under Crop Husbandry (₹ 1.89 crore) and Guaranteed Loans from Life Insurance Corporation (₹ 0.63 crore) over the previous year which was counterbalanced by increase in interest receipts on Loans to Government Servants etc. (₹ 2.16 crore).

1.8.6 Cash balances and Investment of Cash balances

Table 1.17 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.17: Cash balances and Investment of Cash balances

(₹ in crore)

Particulars	As on 1 April 2011	As on 31 March 2012	Increase/ Decrease (-)
Cash in Treasuries	0.05	0.05	-
Deposits with Reserve Bank	(-) 23.43	38.90	62.33
Remittances in Transit-Local	(-) 2.93	(-) 3.47	(-) 0.54
Cash with the departmental Officers, Viz., Divisional Officers of the Public Works and Forest Departments	1.38	1.26	(-) 0.12
Permanent advance for contingent expenditure with departmental officers	5.43	5.11	(-) 0.32
Investments from Cash balances (a to d)	5,708.67	9,307.78	3,599.11
a. GoI Treasury Bills/Securities	5,708.51	9,307.62	3,599.11
b. Securities of the State Government	0.03	0.03	-
c. Sterling Securities	0.05	0.05	-
d. Short-term deposit with banks and other accounts	0.08	0.08	-
Funds-wise Break-up of Investment from Earmarked balances (a to c)	398.59	435.48	36.89
a. Guarantee Redemption Fund Investment account	148.87	187.29	38.42
b. Government of India Securities	172.08	170.55	(-) 1.53
c. Pay back of Rajasthan State Development Loans	77.64	77.64	-
Total Cash Balance	**6,087.76**	**9,785.11**	**3,697.35**
Interest realised	*180.44*	*589.51*	*409.07*

Source: Finance Accounts.

The State Government's cash balances at the end of the current year amounted to ₹ 9,785 crore. It increased by ₹ 3,697 crore (61 *per cent*) over the previous year. It was observed that ₹ 9,308 crore were invested in Government of India Treasury Bills/Securities, which earned an interest of ₹ 589 crore during the year. Further, ₹ 435 crore was invested in earmarked funds. Deposits with Reserve Bank of India were ₹ 39 crore as on 31 March 2012. State Government maintained a minimum cash balance of ₹ 2.34 crore as per agreement with the Reserve Bank of India during the year.

Surplus cash balance was mainly due to market borrowings of ₹ 4,500 crore raised during 2011-12 in September (₹ 500 crore at 8.65 *per cent*), October (₹ 500 crore at 8.85 *per cent* and ₹ 500 crore at 9.06 *per cent*), November (₹ 500 crore at 9.20 *per cent* and ₹ 383 crore at 9.23 *per cent*), December (₹ 500 crore at 9.02 *per cent* and ₹ 500 crore at 8.88 *per cent*), January (₹ 617 crore at 8.74 *per cent*) and March (₹ 500 crore at 9.24 *per cent*).

Government of India Treasury Bills amounting to ₹ 75,291 crore were purchased and ₹ 71,692 crore rediscounted during 2011-12. Resultantly, investment from cash balance increased by ₹ 3,599 crore (63 *per cent*) over the previous year. ***In view of the comfortable position of cash balances, the open market borrowings could have been limited to meet the short term liabilities of the Government.***

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done.

However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.6*** gives an abstract of such liabilities and the assets as on 31 March 2012, compared with the corresponding position on 31 March 2011. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GoI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

According to Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, 2005, the total liability means the explicit liabilities under Consolidated Fund of the State and the Public Account of the State including General Provident Fund.

1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities[24] of the State at the end of 2011-12 was ₹ 1,06,560 crore, which showed an annual growth of 10 *per cent* during 2007-12. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart 1.16** and **1.17.**

Chart 1.16 Composition of Outstanding Fiscal Liabilities as on 01.04.2011

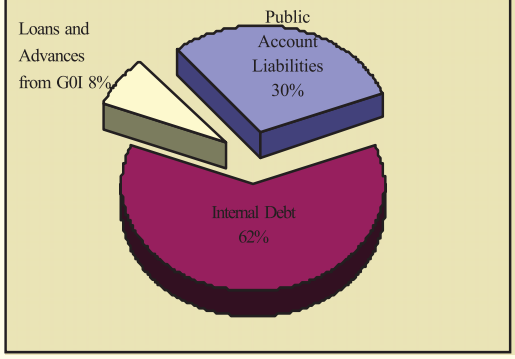
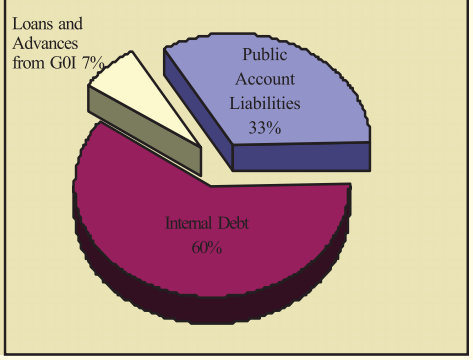


Chart 1.17 Composition of Outstanding Fiscal Liabilities as on 31.03.2012



Source: Finance Accounts

During 2011-12, the fiscal liabilities increased by seven *per cent* (₹ 7,275 crore) over the previous year. The Consolidated Fund Liability (₹ 71,706 crore) comprised market loan (₹ 38,552 crore), loans from Government of India (₹ 7,249 crore) and other loans (₹ 25,905 crore). The Public Account liabilities (₹ 34,854 crore) comprise Small Saving, Provident Fund (₹ 24,580 crore), interest bearing obligations (₹ 3,601 crore) and non-interest bearing obligations like deposits and other earmarked funds (₹ 6,673 crore). ***During 2011-12, the fiscal liabilities (total outstanding debt) to GSDP ratio at 28.9 per cent was lower than the norm of 39.3 per cent[25] (for Rajasthan) recommended by the XIII-FC and also than the assessment made by the State Government in its MTFPS (32.1 per cent) for 2011-12. These liabilities stood at 1.9 times the revenue receipts and 3.1 times the States own resources at the end of 2011-12.***

24 2006-07: ₹ 71,146 crore, 2007-08: ₹ 77,138 crore, 2008-09: ₹ 84,023 crore, 2009-10: ₹ 91,533 crore , 2010-11: ₹ 99,285 crore and 2011-12: ₹ 1,06,560 crore.

25 XIII-FC Report **Annexure 9.1.**

During 2011-12, annual incremental borrowings[26] (₹ 7,275 crore) was lower than the ceilings fixed by the GoI (₹ 9,489 crore) as per recommendations of XIII-FC.

1.9.3 Status of Guarantees – Contingent liabilities

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 Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is as follows:

Table 1.18: Guarantees given by the Government of Rajasthan

(₹ in crore)

Guarantees	2009-10	2010-11	2011-12
Maximum amount guaranteed	63,621	88,112	97,566
Outstanding amount of guarantees	39,069	50,692	60,711
Percentage of maximum amount guaranteed to total revenue receipts	179.8	191.8	171.1

Source: Finance Accounts

The outstanding guarantees increased by 20 *per cent* from ₹ 50,692 crore in 2010-11 to ₹ 60,711 crore in 2011-12. The outstanding guarantees of ₹ 60,711 crore mainly pertained to five Power Companies (₹ 57,081 crore: 94 *per cent*), eight Co-operatives (₹ 1,607 crore: 3 *per cent*) and four Urban Development and Housing (₹ 1,413 crore: 2 *per cent*). The guarantees of Power Companies were given for repayment of loans/overdraft, amount raised by issue of bonds/debentures and payment of interest at stipulated rates. The outstanding guarantees were 106 *per cent* of the revenue receipts of the Government. No guarantee was invoked during the year 2011-12.

The State Government set up a Guarantee Redemption Fund in 1999-2000 and as on 31 March 2012 there was a balance of ₹ 360.28 crore (₹ 344.90 crore as Guarantee Fees and ₹ 15.38 crore interest received on investment of this Fund) under this Fund. During the year no amount has been reimbursed from this Fund. During 2011-12, Government received ₹ 113.06 crore as guarantee commission which was booked as Miscellaneous Receipts. Of this, ₹ 2.14 crore was not transferred to Guarantee Redemption Fund. Hence, the revenue surplus was over stated by ₹ 2.14 crore.

It is pertinent to note that if the liabilities arising out of the outstanding guarantees are added to the fiscal liabilities of the State Government at the close of the current year, the ratio of total liabilities to GSDP would increase to 45.4 per cent from the existing 28.9 per cent.

26 It included Open Market Borrowings, Negotiated Loans from financial institutions, National Small Saving Fund loans, Central Government loans including EAPs, any loans for State Plan Schemes and Centrally Sponsored Schemes other liabilities arising out of Public Account transfers under Small Savings, Provident Funds, Reserve Funds, Deposits etc.

1.9.4 Off-Budget Borrowings

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the fiscal liabilities shown in Appendix 1.6, the State guaranteed loans availed of by Government companies/corporations. These companies/ corporations borrow funds from the market/financial institutions for implementation of various State plan programmes projected outside the State budget. Although the State Government projects that funds for these programmes would be met out of the resources mobilised by these companies/corporations outside the State budget, in reality the borrowings of many of these concerns are repaid by the Government and ultimately turn out to be the liabilities of the State Government termed as 'off-budget borrowings'. Through off-budget borro wings are not permissible under Article 293 (3), the State continues to undertake suck off-budget borrowings. Details of borrowings collected from *Zila Parishads* disclosed that during 2011-12, the *Zila Parishads* owed ₹ 945.38 crore to Housing Urban Development Corporation (HUDCO) towards its borrowings for executing Mukhya Mantri BPL Awas Yojana. The St ate Government had undertaken to repay the principal and interest and thus these off-budget borrowings, though add to the fiscal liability of the State but not captured in the Finance Accounts of the State.

1.9.5 Reserve Funds

As on 31 March 2012, there was a closing balance of ₹ 1,549.71 crore in 30 Reserve Funds. Out of ₹ 1,549.71 crore, Government had invested ₹ 435.48 crore (Government of India Securities: ₹ 170.55 crore, Guarantee Redemption Fund Investment account: ₹ 187.29 crore and Pay back of Rajasthan State Development Loans: ₹ 77.64 crore) at the end of the year. During the year an amount of ₹ 1,638.05 crore (net) was transferred as annual contribution in various Reserve Funds. The contribution was mainly under State Disaster Response Fund (SDRF): ₹ 955.62 crore (share of GoI: ₹ 698.27 crore, share of State Government: ₹ 232.75 crore and Interest on SDRF: ₹ 24.60 crore), State Road and Bridges Fund: ₹ 283.65 crore, National Rural Employment Guarantee Fund: ₹ 200 crore, Guarantee Redemption Fund: ₹ 165.61 crore and RIPD Fund: ₹ 25 crore. The Reserve Funds of the State increased by ₹ 1,019.76 crore over the previous year, hence the fiscal liabilities of the State Government was increased to that extent at the end of the year 2011-12.

1.9.5.1 State Disaster Response Fund

The State Disaster Response Fund (SDRF) has been set up from 1 April 2010 replacing the existing Calamity Relief Fund. The size of the Fund for Rajasthan for the year 2010-15 fixed by the XIII-FC was ₹ 3,319 crore[27], 75 *per cent* of which was to be contributed by the GoI and 25 *per cent* by the State Government. During the year the GoI and the State Government contributed their share. As on 31 March 2012, the balance in SDRF was ₹ 639.81 crore (including interest paid by Government on un-invested amount: ₹ 24.60 crore) after setting off the expenditure for disaster relief operations (₹ 89.73 crore).

27 2010-11: ₹ 600.66 crore, 2011-12: ₹ 630.69 crore, 2012-13: ₹ 662.22 crore, 2013-14: ₹ 695.33 crore and 2014-15: ₹ 730.10 crore.

According to the guidelines issued by the Government of India, the accretions to SDRF were to be invested in Central Government dated securities and/or Auctioned Treasury Bills and/or interest earning deposits and Certificates of deposits with Scheduled Commercial Banks. However, no such investments were made by the State Government during 2011-12.

1.9.6 Large number of adverse balances under DDR Heads

Adverse balances are negative balances appearing under those heads of accounts, where there should not be a negative balance. For example, against the accounting head of any loan or advance, a negative balance will indicate more repayments than the original amount advanced.

As of 31 March 2012, there were 54 cases in 7 Major Heads[28] amounting to ₹ 321.73 crore of adverse balances under Debt, Deposit and Remittances (DDR) heads. The adverse balances were mainly under Pension Funds of employees of Municipalities/Municipal councils (₹ 199.52 crore) under 'Insurance and Pension Fund', Disbursement of Rajasthan *Rajya Vidyut Utpadan Nigam* Limited (₹ 101.27 crore) and Disbursement of Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 12.16 crore) under 'Deposits of Local Fund', Remittance to Treasury (₹ 3.86 crore) and Adjustable heads by Division (₹ 2.03 crore) under 'Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officers' and Loans to Government Servants (₹ 1.72 crore).

1.10 Debt Sustainability

Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also indicates the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt. **Table 1.19** analyses the debt sustainability of the State according to these indicators for the period of three years beginning 2009-10.

Table 1.19: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2009-10	2010-11	2011-12
Debt Stabilisation (Quantum Spread + Primary Deficit)	1,763	17,248	10,322
Sufficiency of Non-debt Receipts (Resource Gap)	(-) 3,325	6,173	500
Net Availability of Borrowed Funds	741	383	(-) 617
Burden of Interest Payments (IP/RR *per cent*)	19	16	14

28 Loans to Government Servants (42 cases: ₹ 1.72 crore), Insurance and Pension Funds (1 case: ₹ 199.52 crore), State Provident Funds (1 cases: ₹ 0.01 crore), Deposits of Local Funds (2 cases: ₹ 113.43 crore), Civil Advances (2 cases: ₹ 0.01 crore), Civil Deposits (1 cases: ₹ 0.01 crore) and Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officer (5 cases: ₹ 7.03 crore).

Debt Stabilisation

A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

The sum of Quantum Spread and Primary deficit was positive during 2009-12 resulting in declining trend in debt-GSDP ratio. These trends indicate that the State is moving towards debt stabilization, which, if continued would eventually improve the debt sustainability position of the State.

Sufficiency of Non-Debt Receipts

For debt stability and its sustainability the incremental non-debt receipts of the State should be adequate to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

The persistent negative non-debt receipts (Resource Gap) indicate the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. The resource gap which was negative during 2009-10, turned positive from 2010-11. This meant that the State did not depend on borrowed funds for meeting current revenue and capital expenditure. During 2011-12, the non-debt receipts increased by ₹ 11,996 crore (26 *per cent*) while the total expenditure increased by ₹ 11,496 crore (23 *per cent*).

Net availability of borrowed funds

Net availability of borrowed funds is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption.

The net fund available from borrowing after providing for the interest and repayment decreased from ₹ 383 crore in 2010-11 to (-) ₹ 617 crore in 2011-12. During the current year the available borrowed fund increased by ₹ 6,119 crore while the Government repayment increased by ₹ 7,119 crore over the previous year. Total receipts and total repayments (including interest) of liabilities during 2011-12 were ₹ 1,27,732 crore and ₹ 1,28,349 crore respectively, hence excess payment was of ₹ 617 crore.

Interest burden

The ratio of interest payments to revenue determines the debt sustainability of the State. During the year, interest payments reduced by two percentage points over the previous year and constituted 14 *per cent* of Revenue Receipts of the State.

Maturity Profile of State Debt

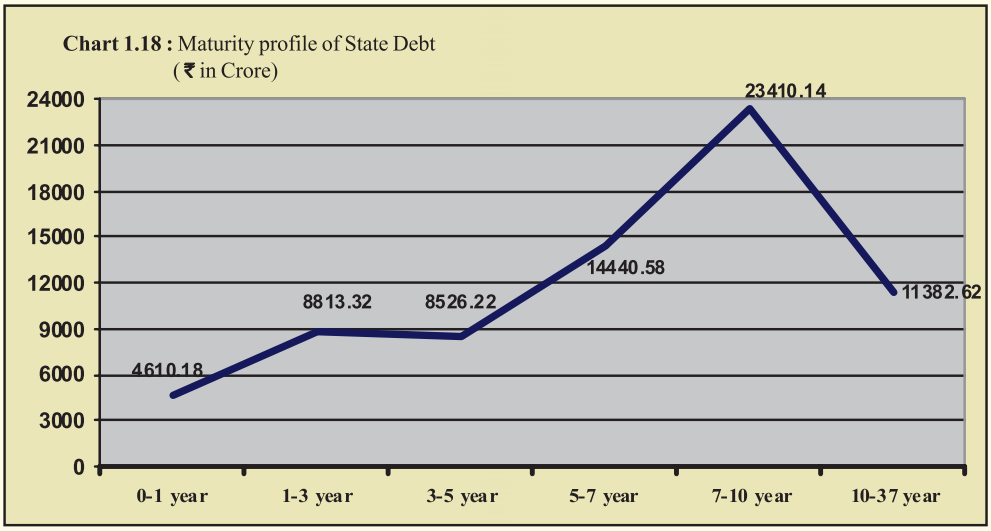
The Maturity Profile of State Debt as on 31 March 2012 is as follows:

Table 1.20: Maturity Profile of State Debt

(₹ in crore)

Maturity Profile	Amount	*Percent*
0-1 year	4,610.18	6.43
1-3 Years	8,813.32	12.29
3-5 Years	8,526.22	11.89
5-7 Years	14,440.58	20.14
7-10 Years	23,410.14	32.65
10-37 Years	11,382.62	15.87
Information of maturity profile not furnished by the State Government	522.60	0.73
Total	**71,705.66**	**100.00**

Source: Finance Accounts



Source: Finance Accounts

As per data shown in **Table 1.20**, the maturity profile of ₹ 522.60 crore is not clearly defined. There will be a bunching of repayments in around 1-3 years time (₹ 8,813.32 crore) and 3-5 years time (₹ 8,526.22 crore) as well as 5-7 years time (₹ 14,440.58 crore). A well thought out debt repayment strategy will ensure that no additional borrowings which mature in these critical years are undertaken.

Expired Loans

The State Government raise long term loans in the open market through Reserve Bank of India/Agency Banks and repays after their maturity. The maturity date of loans is mentioned in the notification issued for floating of loans. As of 31 March 2012, as per Annexure to Statement No 15 of Finance Account, the expired loans of ₹ 0.28 crore were not repaid by the Government due to non-submission of Securities/Stock certificates for repayment by the investors.

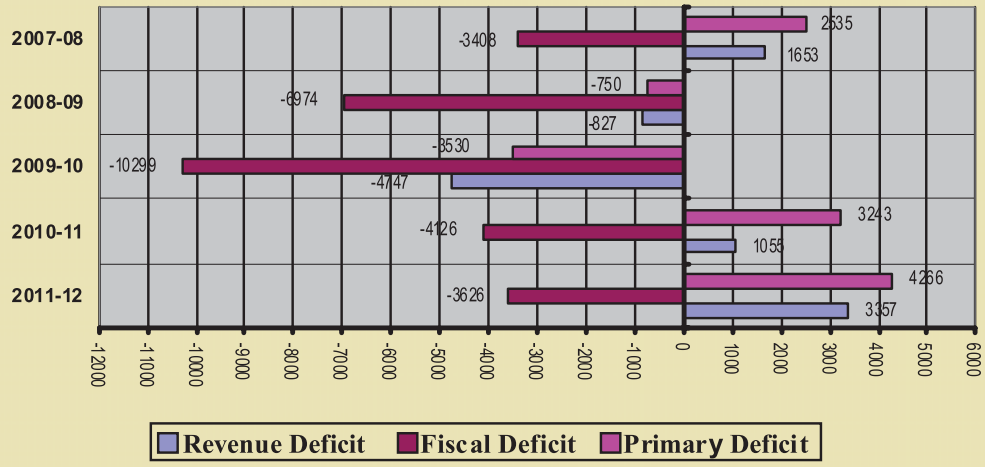
1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the way in which the deficit is financed and the resources are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2011-12.

1.11.1 Trends in Deficits

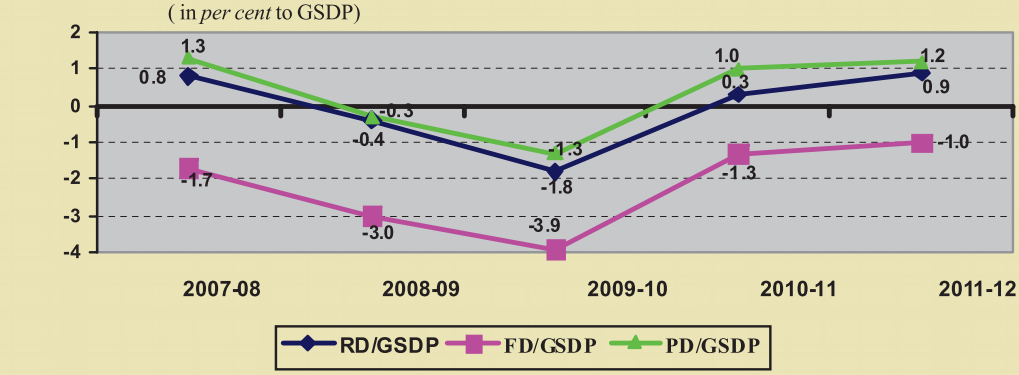
Charts 1.19 and **1.20** presents the trends in deficit indicators over the period 2007-12.

Chart 1.19 : Trends in Deficit Indicators
(₹ in Crore)



Source: Finance Accounts

Chart 1.20 : Trends in Deficit Indicators Relative to GSDP
(in *per cent* to GSDP)



From a situation of revenue deficit in 2008-09 and 2009-10, the State turned into revenue surplus from 2010-11. During 2011-12, the revenue surplus was increase sharply by ₹ 2,302 crore (218 *per cent*) from ₹ 1,055 crore in 2010-11 to ₹ 3,357 crore in 2011-12. Consequently, the increase in revenue surplus

combined with increase in capital expenditure and decrease in net disbursement of loans and advances in 2011-12 resulted in a decrease in fiscal deficit by ₹ 500 crore (12 *per cent*) from ₹ 4,126 crore in 2010-11 to ₹ 3,626 crore in 2011-12. ***Fiscal deficit as a percentage of GSDP decreased from 1.3 per cent in 2010-11 to one per cent in 2011-12 which was within the target of achieving three per cent as prescribed by revised FRBM Act for 2011-12.*** The primary deficit from 2008-10 also turned into primary surplus from 2010-11. The primary surplus increased by ₹ 1,023 crore (32 *per cent*) from ₹ 3,243 crore in 2010-11 to ₹ 4,266 crore in 2011-12.

1.11.2 Components of fiscal deficit and its item-wise financing pattern

Table 1.21 presents the each item-wise net of disbursements/outflows financing pattern of fiscal deficits of the state during 2006-07 to 2011-12 along with receipts and disbursements during the year.

Table 1.21: Components of fiscal deficit and its each item-wise financing of pattern

(₹ in crore)

		Net disbursements/outflows					2011-12		
		2006-07	2007-08	2008-09	2009-10	2010-11	Receipts	Disburse-ments	Net
Decomposition of Fiscal Deficit (1 to 3) (a)		**3,970**	**3,408**	**6,974**	**10,299**	**4,126**	**58,256**	**61,882**	**3,626**
1	Revenue Deficit/ Surplus (-)	(-) 638	(-) 1,653	827	4,747	(-) 1,055	57,011	53,654	(-) 3,357
2	Net Capital Expenditure	4,809	6,554	5,896	5,166	5,238	16	7,119	7,103
3	Net Loans and Advances	(-) 201	(-) 1,493	251	386	(-) 57	1,229	1,109	(-) 120
Financing Pattern of Fiscal Deficit									
1	Market Borrowings	1,065	3,233	5,196	6,112	4,837	4,500	1,397	3,103
2	Loans from GoI	(-) 295	46	(-) 66	(-) 142	(-) 94	337	468	(-) 131
3	Special Securities Issued to National Small Saving Funds	1,745	(-) 223	(-) 434	(-) 560	(-) 553	-	1,138	(-) 1,138
4	Ways and Means	59	(-) 59	-	-	-	-	-	-
5	Loans from Financial Institutions	(-) 132	220	350	442	470	1,081	487	594
6	Small Savings, Provident Fund etc	1,245	1,119	1,405	2,145	2,841	5,630	2,863	2,767
7	Deposits and Advances	592	557	347	1,274	885	1,14,301	1,13,205	1,096
8	Suspense and Miscellaneous	51	2	39	(-) 14	(-) 49	27	15	12
9	Remittances	(-) [29]	(-) 14	21	(-) 1	-	5,618	5,618	-
10	Reserve Fund	710	1,198	(-) 11	(-) 1,761	(-) 485	1,638	618	1,020
11	**Total (1 to 10) (b)**	**5,040**	**6,079**	**6,847**	**7,495**	**7,852**	**1,33,132**	**1,25,809**	**7,323**
12	Increase (-)/ Decrease (+) in Cash Balance (a-b)	(-) 1,070	(-) 2,671	127	2,804	(-) 3,726	-	-	(-) 3,697
13	Overall Deficit (11+12)	3,970 (2.3)	3,408 (1.7)	6,974 (3.0)	10,299 (3.9)	4,126 (1.3)	-	-	3,626 (1.0)

Figures in brackets indicate the *per cent* to GSDP.

Source : Finance Accounts.

Fiscal deficit is the total borrowing requirement of the State and is the excess of revenue expenditure and capital expenditure including loans and advances over revenue and non-debt receipts. Decomposition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above revenue and non-debt receipts.

29 only ₹ 0.29 crore.

During 2011-12, the revenue surplus (₹ 1,055 crore) of 2010-11 was increased by ₹ 3,357 crore there-by affecting the extent of fiscal deficit which could be financed by revenue surplus. The fiscal deficit of ₹ 3,626 crore in 2011-12 was met out from net borrowing of ₹ 7,323 crore resulting in increase in the cash balance by ₹ 3,697 crore.

It can be seen from **Table 1.21** that the fiscal deficit in 2006-07 to 2011-12 was due to large net capital expenditure. Market borrowings by the State Government continued to finance a major portion of fiscal deficit but its share in financing fiscal deficit decreased from 117 *per cent* in 2010-11 to 86 *per cent* in 2011-12. During 2011-12, the fiscal deficit of ₹ 3,626 crore was mainly met out from market borrowings (₹ 3,103 crore) and Small Savings and Provident Fund etc. (₹ 2,767 crore) which was counterbalanced by increase in Cash Balance (₹ 3,697 crore). The market borrowings and the small saving, provident fund etc, increased by nine *per cent* and 13 *per cent* respectively over the previous year; thus increasing the interest burden in future.

1.11.3 Cost of Borrowings

During the year 2011-12, *the State Government raised market loans of* ₹ 4,500 crore under Internal Debt. The cost of raising of this internal debt being ₹ 11.43 crore was 0.25 *per cent* of market loan taken by the State Government. The Cost of Borrowings increased by 0.11 percentage point over the previous year (0.14 *per cent*). This increased the Fiscal deficit to the extent of ₹ 11.43 crore.

1.11.4 Quality of Deficit/Surplus

The ratio of RD to FD and the composition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have adequate asset backup. The bifurcation of the primary deficit **(Table-1.22)** indicated the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

1.22: Primary deficit/surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts (NDR)	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	NDR vis-à-vis Primary Revenue Expenditure	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2007-08	32,563	23,185	6,555	288	30,028	(+) 9,378	(+) 2,535
2008-09	33,562	28,072	5,900	340	34,312	(+) 5,490	(-) 750
2009-10	35,506	33,363	5,175	498	39,036	(+) 2,143	(-) 3,530
2010-11	46,260	37,504	5,251	262	43,017	(+) 8,756	(+) 3,243
2011-12	58,256	45,762	7,119	1,109	53,990	(+) 12,494	(+) 4,266

Source: Finance Accounts

The share of Capital expenditure in primary expenditure was 22 *per cent* in 2007-08, which decreased to 13 *per cent* in 2011-12. The non-debt receipts increased by ₹ 11,996 crore against an increase of ₹ 10,973 crore in primary expenditure over the previous year. This resulted in increase in primary surplus by ₹ 1,023 crore over the previous year. The primary revenue expenditure, capital expend iture and disbursement of loans and advance increased by 22 *per cent*, 36 *per cent* and 323 *per cent* respectively over the previous year. During 2011-12, the non-debt receipt was higher than the primary expenditure resulting in a primary surplus.

1.12 Resource availability of the State under Public Private Partnerships

The concept of Public Private Partnership (PPP) has evolved for meeting rising demands of the people for adequate and qualitative infrastructure. The PPP cell established on 26 July 2007 in the Planning Department of the State Government is the nodal agency to coordinate all efforts of the State Government regarding development of infrastructure sectors involving PPP.

As per information furnished (September 2012) by the PPP Cell during 1995-12, 154 projects involving cost of ₹ 14,397.78 crore ***(Appendix 1.12-A and 1.12-B)*** have been taken up in the State in different sectors. Of this, 83 projects (₹ 3,297.77 crore) have been completed as of March 2012 and 71 projects (₹ 11,100.01 crore) relating to road construction, power and social sector were under progress at the end of 2011-12. Besides 59 projects involving cost of ₹ 13,992.66 crore ***(Appendix 1.13)*** relating to Road, Power, Urban Infrastructures, Social and Water & Sanitation scheme have been planned for future. These projects are likely to be awarded upto March 2016. Sector-wise details of PPP Projects completed, ongoing and to be taken in future is given in the **Table 1.23**.

Table: 1.23: Sector wise Public Private Partnership Projects

(₹ in crore)

S. No.	Sector	Completed		On going		Planning for future	
		No.	Estimated cost	No	Estimated cost	No.	Estimated cost
1.	Road Sector	44	2,653.97	22	4,289.73	14	2,493.08
2.	Urban Infrastructure	15	33.90	10	506.75	9	7,672.30
3.	Power Sector	-	-	4	5,509.60	4	1,333.18
4.	I. T. Sector	-	-	2	226.61	-	-
5.	Social Sector	21	302.62	29	557.37	25	501.90
6.	Water and Sanitation Sector	1	300.00	-	-	4	1,740.00
7.	Any Other Sector	2	7.28	4	9.95	3	252.20
	Total	**83**	**3,297.77**	**71**	**11,100.01**	**59**	**13,992.66**

Source: Planning Department, Government of Rajasthan

In one project (Widening and Strengthening of Delhi-Ramgarh–Alwar Road) (estimated cost ₹ 25.28 crore) State Government has contributed ₹ 4.15 crore.

1.13 Conclusion and Recommendations

The State Government has shown a return to fiscal consolidation by showing a healthy growth in both tax and non-tax revenue. As a result the revenue and primary surplus increased by ₹ 2,302 crore and ₹ 1,023 crore respectively over the previous year and fiscal deficit was a healthy one per cent of GSDP as against the target of three per cent as prescribed by revised FRBM Act for 2011-12. Some concerns regarding the State's finances are as follows:

Revenue Receipts: During 2011-12, the State's revenue receipts (₹ 57,011 crore) increased by 24.1 *per cent* over the previous year. The growth in revenue receipts was mainly due to improvement in both tax revenue and non-tax revenue. The State's revenue receipts as a percentage of GSDP marginally declined from 15.8 *per cent* in 2007-08 to 15.5 *per cent* in 2011-12, which indicates that the growth of tax revenue and non-tax revenue had not kept pace with that of GSDP. Government should mobilise additional resources through tax and non-tax revenue by expanding the tax base and rationalising the user charges.

Revenue expenditure: Of the total expenditure of ₹ 61,882 crore during 2011-12, the revenue expenditure (RE) constituted 87 *per cent* of the total expenditure while the Non-Plan Revenue Expenditure constituted 77 *per cent* of RE. Nearly 58 *per cent* of the revenue receipts of the State was spent on committed expenditure such as salaries and wages, interest, pension and subsidies leaving little for other purposes. There is a necessity to contain the committed expenditure.

Budget estimates

The actual revenue receipts and revenue expenditure increased by nine *per cent* and three *per cent* respectively as compared to the budget estimates for 2011-12. Resultantly, the revenue surplus increased by ₹ 3,004 crore over the budgeted revenue surplus. The capital expenditure decreased by 17 *per cent* over the budget estimates. The estimated primary deficit turned into primary surplus. The actual fiscal deficit decreased from the budget estimate by ₹ 4,437 crore.

Inadequate Priority to Capital expenditure: The capital expenditure increased by 36 *per cent* over the previous year and constituted 11.5 *per cent* of total expenditure against previous year 10.4 *per cent*. It was 17 *per cent* lower than that projected in MTFPS for 2011-12. However, the ratio of capital expenditure (11.5 *per cent*) as a proportion of aggregate expenditure in the current year was lower than 2007-08 (18.2 *per cent*). The progressive capital expenditure (₹ 68,553) at the end of March 2012 includes ₹ 7,993 crore (11.7 *per cent*) blocked on 160 incomplete projects. Government should give adequate priority to capital expenditure since the capital expenditure was lower than the projections of State Government in its MTFPS. The State Government should formulate guidelines for quick completion of incomplete projects to avoid time and cost over runs with a view to take corrective action. Increase in asset creation even if it involves an increase in fiscal deficit (within the bounds of three *per cent*) may be to the advantage of the state.

Financial Management

Review of Government investments: The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.2 to 0.4 *per cent* in the past three years while the Government paid an average interest of 7.7 *per cent* on this investment. As of 31 March 2012, investment of ₹ 7,806 crore (56 *per cent*) was made in Statutory corporations, rural banks, Government companies and joint stock companies having accumulated loss of ₹ 4,641 crore.

It would be advisable for the State Government to ensure better value for money in investments, otherwise high cost borrowed funds will continue to be invested in projects with low financial return. Projects which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification as to why high cost borrowings should be channeled there. It would also be prudent to review the working of state public sector undertakings which are incurring huge losses and work out either a revival strategy (for those which can be made viable) or closed down (if they are not likely to be viable given the current market conditions).

Prudent cash management: As on 31 March 2012, the State had a surplus cash balance of ₹ 9,785 crore. It increased by 61 *per cent* over the previous year. The cost of holding surplus cash balances is high. Since, maintaining huge idle cash balance is not prudent cash management, appropriate steps should be taken for spending on capital projects for creation of assets.

Transfer of funds to State implementing agencies

Oversight of funds transferred directly from the GoI to the State implementing agencies: During 2011-12, the GoI directly transferred ₹ 6,838 crore to the State Implementing Agencies compared to ₹ 8,671 crore during the previous year. It was seen that a major portion i.e ₹ 2,831 crore (41 *per cent*) went to *Zila Parishads* (Rural Development Cell) and ₹ 668 crore (10 *per cent*) to *Sarva Shiksha Abhiyan*. Direct transfer of funds from the GoI to the State Implementing Agencies runs the risk of improper utilisation of funds by these agencies.

As long as these funds remain outside the State budget, there is no single agency monitoring its use and there is no readily available data on how much is actually spent in any particular year on major flagship schemes and other important schemes which are being implemented by State implementing agencies but are funded directly by the GoI. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Principal Accountant General.

A review of release and utilization of grants recommended by XIII-FC by some Departments revealed non-utilisation of grant of ₹ 265 crore against sanctioned amount of ₹ 404 crore by eight departments due to non-finalisation of action plan/work plans.

Chapter 2
Financial Management and Budgetary Control

2.1 Introduction

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts thus facilitate management of finances in monitoring budgetary provisions and are, therefore, complementary to Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

As per the State Budget Manual (SBM), the Finance Department is responsible for the preparation of the annual budget by obtaining from the various departments material on which to base its estimates. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of Departments and submitted to the Finance Department by the prescribed dates. The Finance Department then consolidates the estimates and prepares the Detailed Estimates and Grants. The estimates of expenditure should be as accurate as possible. An avoidable excess in an estimate is as much a financial irregularity as an excess in the actual expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. A saving in an estimate constitutes as much of a financial irregularity as an excess in it.

The SBM was last published in 1995. After fifteen years, in July 2010, the State Government entrusted the work of revision of SBM to a Private Limited Company for completion by 1 November 2011. However, the revised SBM approved by the cabinet was stated to be under printing (September 2012). Further, while the copies were awaited, the SBM was stated to have been uploaded on the website[1] on 27 September 2012.

Deficiencies in management of budget and expenditure and violation of Budget Manual noticed in audit have been discussed in the subsequent paragraphs.

[1] http://www.finance.rajasthan.gov.in

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2011-12 against 55 grants/appropriations was as given in **Table 2.1**:

Table 2.1: Actual Expenditure *vis-à-vis* Original/Supplementary provisions

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I Revenue	45,055.06	4,678.03	49,733.09	46,334.84	(-) 3,398.25
	II Capital	9,582.10	1,567.61	11,149.71	7,806.88	(-) 3,342.83
	III Loans and Advances	39.58	738.50	778.08	1,109.10	(+) 331.02
Total Voted		**54,676.74**	**6,984.14**	**61,660.88**	**55,250.82**	**(-) 6,410.06**
Charged	IV Revenue	*8,082.71*	*19.43*	*8,102.14*	*7,974.99*	*(-) 127.15*
	V Capital	*0.01*	-	*0.01*	-	*(-) 0.01*
	VI Public Debt-Repayment	*3,474.36*	*16.11*	*3,490.47*	*3,490.42*	*(-) 0.05*
Total Charged		***11,557.08***	***35.54***	***11,592.62***	***11,465.41***	***(-) 127.21***
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		**66,233.82**	**7,019.68**	**73,253.50**	**66,716.23**[2]	**(-) 6,537.27**

Source: Appropriation Accounts

The overall saving of ₹ 6,537.27 crore was the result of saving of ₹ 6,537.39 crore in 49 grants and 42 appropriations under Revenue Section, 32 grants and four appropriations under Capital Section, offset by excess of ₹ 0.12 crore in two appropriations under Revenue Section and one grant under Capital Section (Given in **Table 2.11**). These savings were 93 *per cent* of the supplementary provisions made during the year, which indicated inaccurate budget estimation and inadequate monitoring of expenditure. The excess in Loans and Advances (₹ 331 crore) was mainly under '6217-03 Integrated Development of Small and Medium Towns' due to conversion of capital expenditure into loan incurred for local bodies and under '6801-800 Other Loans to Electricity Boards[3]' to meet the expenditure on additional power supply.

The saving/excess (Detailed Appropriation Accounts) was intimated (July 2012) to the Controlling Officers requesting them to explain the significant variations. Reminders were issued regularly to each department by the Principal Accountant General (Accounts and Entitlement) to furnish

[2] These are gross expenditure figures without taking into account the recoveries adjusted in accounts as reduction of expenditure (Revenue: ₹ 656.52 crore and Capital: ₹ 687.63 crore, Total: ₹ 1,344.15 crore).

[3] Jaipur Vidyut Vitran Nigam Limited, Jodhpur Vidyut Vitran Nigam Limited and Ajmer Vidyut Vitran Nigam Limited.

reasons for excesses/savings. Out of 1,021 sub-heads, explanations for variation in respect of 376 sub-heads (Saving: 287 sub-heads and Excess: 89 sub-heads) were not received (August 2012).

2.3 Financial accountability and Budget management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 22 cases, savings exceeded ₹ ten crore in each case and also by more than 20 *per cent* of total provision (***Appendix 2.1***).

Against the total saving of ₹ 6,537.27 crore, savings of above ₹ 100 crore in each case amounting to ₹ 5,510.26 crore (84.3 *per cent*) occurred in 19 cases relating to 14 grants and one appropriation as indicated in **Table 2.2.**

Table 2.2: List of Grants/Appropriation with savings of ₹ 100 crore and above

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue-Voted						
1.	3-Secretariat	506.84	0.34	507.18	150.34	356.84
2.	8-Revenue	575.70	-	575.70	438.39	137.31
3.	9-Forest	565.54	Negligible Amount	565.54	430.84	134.70
4.	15-Pensions and other Retirement Benefits	6,154.27	Negligible Amount	6,154.27	5,930.03	224.24
5.	24-Education, Art and Culture	10,328.23	655.47	10,983.70	10,469.58	514.12
6.	26-Medical and Public Health and Sanitation	2,752.40	425.39	3,177.79	2,984.61	193.18
7.	29-Urban Plan and Regional Development	1,376.82	197.17	1,573.99	1,471.16	102.83
8.	30-Tribal Area Development	2,028.88	276.59	2,305.47	2,110.99	194.48
9.	34-Relief from Natural Calamities	1,272.82	300.41	1,573.23	1,029.37	543.86
10.	51-Special Component Plan for Welfare of Scheduled Castes	1,520.78	384.72	1,905.50	1,702.62	202.88
Capital-Voted						
11.	3-Secretariat	600.00	-	600.00	-	600.00
12.	19-Public Works	252.39	51.90	304.29	94.48	109.81
13.	21-Roads and Bridges	671.31	575.79	1,247.10	1,087.98	159.12
14.	27-Drinking Water Scheme	1,473.75	-	1,473.75	880.57	593.18
15.	29-Urban Plan and Regional Development	987.34	Negligible Amount	987.34	632.80	354.54
16.	30-Tribal Area Development	1,086.90	0.38	1,087.28	691.84	395.44
17.	46-Irrigation	751.52	Negligible Amount	751.52	580.26	171.26
18.	51-Special Component Plan for Welfare of Scheduled Castes	1,251.01	0.52	1,251.53	849.72	401.81
Revenue-Charged						
19.	Interest Payments	*8,012.48*	Negligible Amount	*8,012.48*	*7,891.82*	*120.66*
Total		**42,168.98**	**2,868.68**	**45,037.66**	**39,527.40**	**5,510.26**

Source: Appropriation Accounts

Reasons for savings occurred under the above Grants are discussed below:

- ***Grant number 3-"Secretariat"***

The savings (₹ 356.84 crore) occurred mainly under head "3451-Secretariat-Economic Services-Other expenditure-Through the Planning Department-State level New Schemes" in which the entire provision of ₹ 300 crore was surrendered/re-appropriated at the end of the year due to non-designing of structure and forming of new projects.

- ***Grant number 8-"Revenue"***

The savings (₹ 137.31 crore) under "2029-Land Revenue-Land Records-District expenditure (₹ 50.98 crore) were mainly due to posts remaining vacant in various cadres. This was against the provisions contained in Para 53(7)(i) and (ii) of SBM. Besides, savings in Modernisation of Land Settlement Department (₹ 68.63 crore) were mainly due to absence of policy decisions and necessary sanctions at State level resulting in non-starting of survey work under National Land Record Modernisation Programme (NLRMP).

- ***Grant number 9-"Forest"***

The savings (₹ 134.70 crore) under "2406-Forestry and Wild Life-Environmental Forestry and Wild Life-Wild Life Preservation-Tiger Project, Ranthambhore (₹ 84.58 crore) and Tiger Project, Sariska (₹ 16.81 crore)" was attributed mainly to non-receipt of funds from Government of India (GoI) for relocation of the families in sanctuary areas.

- ***Grant number 15-"Pesions and other Retirement Benefits"***

Savings (₹ 224.24 crore) under the grant occurred mainly in "2071-Pensions and other Retirement Benefits-Superannuation and Retirement Allowances-Pensions to State employees" due to non-submission of final expenditure report in time by the Treasury Offices.

- ***Grant number 24-"Education, Art and Culture"***

The savings (₹ 514.12 crore) occurred under "2202-General Education-Elementary Education-Assistance to Block Panchayats/ Intermediate level Panchayats" (₹ 319.03 crore) mainly due to posts remaining vacant. This was against the provisions contained in Para 53(7)(i) and (ii) of SBM. Besides, savings (₹ 293.87 crore) under "Secondary Education-Government Secondary Schools" was mainly due to posts remaining vacant and non-receipt of funds from the GoI.

- ***Grant number 26-"Medical and Public Health and Sanitation"***

The savings (₹ 193.18 crore) under "2210-Medical and Public Health-Urban Health Services (Allopathy)-Hospital and Dispensaries (₹ 42.21 crore)" and under "Rural Health Services-Allopathy (₹ 51.38 crore)" were due to posts remaining vacant. Besides, savings of ₹ 37.29 crore under "2211-Family

Welfare" were due to posts remaining vacant and less receipt of conventional contraceptives from GoI. Savings due to posts remaining vacant was against the provisions contained in Para 53(7)(i) and (ii) of SBM.

- ***Grant number 29-"Urban Plan and Regional Development"***

Savings (₹ 102.83 crore) under the grant occurred mainly in "2217-Urban Development-Urban Infrastructure Development Scheme of Small and Medium Towns", where the entire budget provision was not utilised and surrendered/re-appropriated at the end of the year, reasons for which have not been intimated by the Government (August 2012).

- ***Grant number 30-"Tribal Area Development"***

Savings (₹ 194.48 crore) occurred under "2202-General Education-Elementary Education-Assistance to Block Panchayats/Intermediate Level Panchayats (₹ 46.55 crore) mainly due to posts remaining vacant. This was against the provisions contained in Para 53(7)(i) and (ii) of SBM. Besides, savings of ₹ 18.82 crore under "2505-Rural Employment-National Rural Employment Guarantee Scheme" were due to less receipt of funds from GoI. Reasons for savings of ₹ 21.28 crore under "2217-Urban Development-General-Urban Infrastructure Development Scheme of Small and Medium Towns" and ₹ 26.08 crore under "2515-Other Rural Development Programmes-National Nutrition Assistance Programme under Mid-day Meal Assistance Yojana for the students of Elementary Schools of Gram Panchayats" were not intimated by the Government (August 2012).

- ***Grant number 34-"Relief from Natural Calamities"***

Savings (₹ 543.86 crore) occurred mainly under "2245-Relief on account of Natural Calamities" due to less relief works in drought affected areas (₹ 361.25 crore) and in flood affected areas (₹ 178.62 crore). However, reasons for final savings were not intimated by the Government (August 2012).

- ***Grant number 51-"Special Component Plan for Welfare of Scheduled Castes"***

Savings (₹ 202.88 crore) occurred under "2029-Land Revenue-Modernisation of Land Settlement Department" where entire provision of ₹ 17.11 crore was surrendered due to non-starting of survey work under NLRMP. Reasons for savings in "2202-General Education-Secondary Education-*Rashtriya Madhyamik Shiksha Abhiyan*" (₹ 47.13 crore), "2217-Urban Development-Urban Infrastructure Development Scheme of Small and Medium Towns" (₹ 29.21 crore) and "2515-Other Rural Development Programmes-National Nutrition Assistance Programme under Mid-day Meal Assistance Yojana for the students of Elementary Schools of Gram Panchayats" (₹ 31.56 crore) were not intimated by the Government (August 2012). Savings in "2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-Scholarship and Stipend" (₹ 19.36 crore) and "2505-Rural Employment-National Rural

Employment Guarantee Scheme" (₹ 30 crore) were mainly due to less receipt of funds from GoI.

- ***Grant number 3-"Secretariat" (Capital)***

The savings (₹ 600 crore) occurred mainly under head "5475-Capital outlay on Other General Economic Services-Other expenditure-Schemes recommended by State Planning Board-Planning Department" where entire provision was surrendered due to non-designing of structure and forming of new projects.

- ***Grant number 19-"Public Works" (Capital)***

Savings (₹ 109.81 crore) occurred mainly under head "4059-Capital outlay on Public Works-General-Construction" due to slow progress/less execution of works.

- ***Grant number 21-"Roads and Bridges" (Capital)***

The savings were ₹ 159.12 crore against total provision of ₹ 1,247.10 crore (including supplementary grant of ₹ 575.79 crore). Augmentation of funds (₹ 105.97 crore) through supplementary grant was under head "5054-Capital Outlay on Roads and Bridges-State Highways-Road Works-Roads financed by State Road Development Fund-construction Works" wherein entire fund was re-appropriated to other heads. Reasons for savings were not intimated by the Government (August 2012).

- ***Grant number 27-"Drinking Water Scheme" (Capital)***

The savings (₹ 593.18 crore) occurred mainly in "4215-Capital Outlay on Water Supply and Sanitation". The savings under Rural Water Supply (₹ 253.06 crore) and Suspense-Stock (₹ 265.88 crore) were mainly due to slow progress of works. Reasons for final savings were not intimated by the Government (August 2012).

- ***Grant number 29-"Urban Plan and Regional Development"(Capital)***

Savings (₹ 354.54 crore) occurred mainly in "4217-Capital Outlay on Urban Development-Integrated Development of Small and Medium Towns-Development work through Local Self Government Department (₹ 197.36 crore) and other expenditure of various Urban Bodies for Urban Roads and Drainage (₹ 63.43 crore). Reasons for savings were not intimated by the Government (August 2012).

- ***Grant number 30-"Tribal Area Development" (Capital)***

The savings (₹ 395.44 crore) were mainly under head "4215-Capital outlay on Water Supply and Sanitation-Water Suppl y-Rural Water Supply Schemes and Urban Water Supply Schemes in Tribal Area Sub-plan" (₹ 90.85 crore) due to slow progress/non-execution of works, under "4801-Capital outlay on Power Projects-General-Tribal Area Sub-plan" (₹ 118.70 crore) due to less investment in power companies. Besides, reasons for savings of ₹ 35.25 crore under head "4217-Capital outlay on Urban Development-Integrated Development of Small and Medium Towns-Jawahar Lal Nehru National

Urban Renewal Mission in Tribal Area Sub-plan" and savings of ₹ 97.22 crore under head "5054-Capital outlay on Roads and Bridges-State Highways in Tribal Area Sub-plan" were not intimated by the Government (August 2012).

- ***Grant number 46-"Irrigation" (Capital)***

Savings (₹ 171.26 crore) under the grant occurred mainly in "4700-Capital outlay on Major Irrigation" in Indira Gandhi Nahar Project-Commercial (₹ 30.35 crore) due to pay and allowances of work charged employees charged on concerned work heads. Besides savings in Narbada Project-Commercial (₹ 96.04 crore) and Rajasthan Water Sector Restructuring Project (₹ 28.82 crore) were due to less execution of works.

- ***Grant number 51-"Special Component Plan for Welfare of Scheduled Castes"(Capital)***

The savings (₹ 401.81 crore) occurred mainly under "4215-Capital outlay on Water Supply and Sanitation-Water Supply in Scheduled Castes areas" (₹ 100.59 crore), under "4217-Capital outlay on Urban Development-Integrated Development of Small and Medium Towns-Special Component Plan for Scheduled Castes-Development Work under Jawahar Lal Nehru National Urban Renewal Mission" (₹ 48.39 crore) and under "5054-Capital outlay on Roads and Bridges-State Highways-Special Component Plan for Scheduled Castes" (₹ 62.72 crore), reasons for which were not intimated by the Government (August 2012). Savings under "4801-Capital outlay on Power Projects-General-Special Component Plan for Scheduled Castes" (₹ 162.17 crore) were attributed to less investment in power companies.

- ***Interest Payment (Revenue-Charged)***

Savings (₹ 120.66 crore) occurred under "2049-Interest Payments-Interest on Internal Debt-Interest on Market Loans-Interest on Current Loans-New Loan" mainly due to non-raising of various new loans planned.

2.3.2 Persistent savings

In 11 cases, there were persistent savings of more than ₹ one crore in each case and also by more than 10 *per cent* of the total grant (**Table 2.3**) during the last three years.

Table 2.3: List of Grants indicating persistent savings during 2009-12

(₹in crore)

No. and Name of the Grant	Amount of savings		
	2009-10	2010-11	2011-12
Revenue-Voted			
03-Secretariat	19.09	42.32	356.84
09-Forest	84.32	66.03	134.70
Capital-Voted			
09-Forest	59.30	49.44	20.23
19-Public Works	47.82	22.33	109.81
23-Labour and Employment	1.28	3.83	2.57
27-Drinking Water Scheme	1,071.44	705.25	593.18
29-Urban Plan and Regional Development	186.83	269.07	354.54
33-Social Security and Welfare	10.93	7.95	21.83
35-Miscellaneous Community and Economic Services	708.14	498.10	17.22
37-Agriculture	92.15	36.38	34.41
46-Irrigation	185.79	181.67	171.26

Source: Appropriation Accounts

In Grant No. 03, the persistent savings ranged between ₹ 19.09 crore and ₹ 356.84 crore of the total budget during 2009-12. The main reasons of savings were posts remaining vacant and non-payments of arrears of salary as per recommendations of Sixth Pay Commission during 2009-10 and posts remaining vacant and non-receipt of appropriate proposals by State Planning Board for recommendation of the schemes during 2010-12.

In Grant No. 09, the persistent savings ranged between ₹ 66.03 crore and ₹ 134.70 crore of the total budget during 2009-12 in Revenue Section and was mainly due to posts remaining vacant and non-receipt of funds from Government of India. Besides, the persistent savings ranging between ₹ 20.23 crore and ₹ 59.30 crore in Capital Section during 2009-12 was due to reduction in plan ceiling under different projects for Forest/CAMPA and Development of *Kevladev* National Park.

In Grant No. 19, the persistent savings ranged between ₹ 22.33 crore and ₹ 109.81 crore of the total budget during 2009-12. The main reasons for saving were slow progress of works under various construction projects of Public Works Department.

In Grant No. 23, the persistent savings ranged between ₹ 1.28 crore and ₹ 3.83 crore of the total budget during 2009-12. The main reasons for savings was reduction in plan ceiling under Training and less receipt of funds from the GoI under High level Industrial Training Institute during 2009-10 and non-receipt of sufficient tenders, less receipt of material from the firms, some of the materials supplied by the firm were rejected due to technical reasons and non-fulfillment of terms and conditions of World Bank by the Suppliers under Vocational Training Improve ment Project during 2010-12.

In Grant No. 27, the persistent savings ranged between ₹ 593.18 crore and ₹ 1,071.44 crore of the total budget during 2009-12. The main reasons for saving were slow progress of works under various water supply schemes. Reasons for final savings in 2011-12 were not intimated by the Government (August 2012)

In Grant No. 29, the persistent savings ranged between ₹ 186.83 crore and ₹ 354.54 crore of the total budget during 2009-12. The main reasons for saving were reduction in plan ceiling and less receipt of funds from Government of India in 2009-10 and 2010-11 and due to non-release of grants to Rajasthan Urban Development Fund, less receipt of funds from the Government of India and delay in payment of bills of Bisalpur Project in 2011-12.

In Grant No. 33, the persistent savings ranged between ₹ 7.95 crore and ₹ 21.83 crore of the total budget during 2009-12. The savings were mainly due to reduction in plan ceiling, less receipt of funds from GoI and less execution of works in 2009-10. Besides, savings in 2010-12 were mainly due to non-availability of land, reduction in plan ceiling, non-starting of works and less execution of construction works by Public Works Department.

In Grant No. 35, the persistent savings ranged between ₹ 17.22 crore and ₹ 708.14 crore of the total budget during 2009-12. The savings were mainly due to deposit of unutilised amount of "Rajasthan State Investment Fund"

from "Reserve Fund to Capital head", non-investment of ₹ 492.32 crore in "Rajasthan State Investment Fund" and non-receipt of funds from GoI for National e-Governance Plan during 2009-10, 2010-11 and 2011-12 respectively.

In Grant No. 37, the persistent savings ranged between ₹ 34.41 crore and ₹ 92.15 crore of the total budget during 2009-12. The main reasons for savings were reduction in plan ceiling in 2009-11 and less receipt of funds from GoI in 2011-12.

In Grant No. 46, the persistent savings ranged between ₹ 171.26 crore and ₹ 185.79 crore of the total budget during 2009-12. The savings were due to less execution of works under Indira Gandhi Nahar Project (Commercial), Narbada Project (Commercial), Rajasthan Water Sector Restructuring Project and Restoration of Minor Irrigation Schemes owing to reduction in annual plan outlay in 2009-10, due to less execution of works under *Narbada* Project (Commercial)-Accelerated Irrigation Benefit Programme, Rajasthan Water Sector Restructuring Project, *Gardada* Project (Commercial) and Restoration of Minor Irrigation Schemes (JICA) in 2010-11 and less execution of works in 2011-12.

2.3.2.1 A detailed review of persistent savings under Grants No. 9, 26, 32, 37 and 46 was undertaken. Major audit findings are discussed below:

Grant No. 09-Forest

Forest Department

During 2009-12, in four sub-heads, there were persistent savings ranging between ₹ 0.15 crore and ₹ 85.12 crore being one to 100 *per cent* of the total provision as detailed in **Table 2.4**.

Table 2.4: List of Major heads indicating persistent savings during 2009-12:

(₹ in crore)

Sl. No.	Head of Accounts	Year	Total Provision (Original + Suppl.)	Expen-diture	Saving	Percentage of savings
		Non-Plan				
1.	2406-Forestry and Wild Life 01-Forestry 001-Direction and Administration 02-Subordinate and expert staff	2009-10	255.63	252.00	3.63	1.4
		2010-11	271.42	257.82	13.60	5.0
		2011-12	301.55	284.20	17.35	5.8
		CSS				
2.	2406-Forestry and Wild Life 01-Forestry 101-Forest Conservation, Development and Regeneration 11-Integrated Forest Security Scheme (1:3)	2009-10	1.88	1.20	0.68	36.2
		2010-11	2.25	0.91	1.34	60.0
		2011-12	2.25	1.77	0.48	21.3
		CSS				
3.	2406-Forestry and Wild Life 02-Environmental Forestry and Wild Life 110-Wild Life Preservation 01-Tiger Project, Ranthambhore	2009-10	106.42	41.87	64.55	60.7
		2010-11	68.28	43.06	25.22	36.9
		2011-12	104.78	19.66	85.12	81.2

Sl. No.	Head of Accounts	Year	Total Provision (Original + Suppl.)	Expen-diture	Saving	Percentage of savings
		Plan				
4.	2406-Forestry and Wild Life 02-Environmental Forestry and Wild Life 110-Wild Life Preservation 03-Maintenance of Forest Areas	2009-10	0.37	0.22	0.15	40.5
		2010-11	0.40	-	0.40	100.0
		2011-12	0.40	-	0.40	100.0
		CSS				
		2009-10	4.61	4.01	0.60	13.0
		2010-11	5.00	2.57	2.43	48.6
		2011-12	4.40	2.54	1.86	42.3

Source: Appropriation Accounts

Scrutiny of the records of the Forest Department revealed that the savings were mainly due to posts remaining vacant under various cadres, incomplete pay fixation, less payment of arrears to work charge employees, termination of services of contracted forest guards, non-shifting of villages from forest areas for which acceptance of villagers was necessary and non-receipt of second instalment of assistance from GoI. Hundred *per cent* of budget provision under sub-head "2406-02-110-03-Maintenance of Forest Areas (Plan)" remained unutilised, as Government of India did not release its share resulting in non-release of matching share by State Government.

Grant No. 26- Medical and Public Health and Sanitation

Medical and Health Department

During 2009-12, in thirteen sub-heads, there were persistent savings ranging between ₹ 0.10 crore and ₹ 94 crore being two *per cent* to 78 *per cent* of the Budget provision as detailed in **Table 2.5**.

Table 2.5: List of Major heads indicating persistent savings during 2009-12:

(₹ in crore)

S. No.	Head of Account	Year	Total Provision (Original + Suppl.)	Expenditure	Savings	Percentage of savings
1.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 08-Sawai Man Singh Hospital, Jaipur (Non-plan)	2009-10	68.72	62.82	5.90	8.6
		2010-11	86.46	67.84	18.62	21.5
		2011-12	81.13	74.35	6.78	8.4
2.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 10-Zanana Hospital, Jaipur (Non-plan)	2009-10	12.84	11.58	1.26	9.8
		2010-11	12.38	11.98	0.40	3.2
		2011-12	14.07	12.78	1.29	9.2
3.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 11-TB Hospital, Jaipur (Non-plan)	2009-10	6.08	5.57	0.51	8.4
		2010-11	6.27	5.84	0.43	6.9
		2011-12	7.15	6.37	0.78	10.9

S. No.	Head of Account	Year	Total Provision (Original + Suppl.)	Expenditure	Savings	Percentage of savings
4.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 31-Maharao Bhim Singh Hospital, Kota (Non-plan)	2009-10	16.39	15.74	0.65	4.0
		2010-11	17.15	16.16	0.99	5.8
		2011-12	18.98	17.45	1.53	8.1
5.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 02-Mobile Hospital 01-Mobile Surgical Unit, Jaipur (Non-plan and Plan)	2009-10	5.46	4.91	0.55	10.1
		2010-11	5.35	4.90	0.45	8.4
		2011-12	6.62	5.12	1.50	22.7
6.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 03-Other Hospitals and Dispensaries 01-General Hospital (Non-plan)	2009-10	231.48	218.00	13.48	5.8
		2010-11	307.41	228.82	78.59	25.6
		2011-12	271.30	251.27	20.03	7.4
7.	2210-Medical and Public Health 02-Urban Health Services-Other system of medicine 101-Ayurveda 01- Direction and Administration (Non-plan)	2009-10	11.59	10.77	0.82	7.1
		2010-11	11.80	10.32	1.48	12.5
		2011-12	12.75	9.89	2.86	22.4
8.	2210-Medical and Public Health 02-Urban Health Services-Other system of medicine 101-Ayurveda 03-Education 01-Ayurved College, Udaipur (Non-plan)	2009-10	6.55	5.52	1.03	15.7
		2010-11	5.72	5.45	0.27	4.7
		2011-12	6.34	4.87	1.47	23.2
9.	2210-Medical and Public Health 03-Rural Health Services-Allopathy 103Primary Health Centres 01-Primary Health Centre (Non-plan)	2009-10	279.48	243.16	36.32	13.0
		2010-11	345.77	252.24	93.53	27.0
		2011-12	31.45	9.00	22.45	71.4
10.	2210-Medical and Public Health 04-Rural Health Services-other systems of medicine 101-Ayurveda 01-Hospital and Dispensaries (Non-plan)	2009-10	244.83	227.78	17.05	7.0
		2010-11	322.17	250.06	72.11	22.4
		2011-12	290.47	267.72	22.75	7.8
11.	2210-Medical and Public Health 05-Medical Education, Training and Research 105-Allopathy 01-Education 02-Medical College, Bikaner (Plan)	2009-10	2.58	1.22	1.36	52.7
		2010-11	3.13	3.03	0.10	3.2
		2011-12	10.23	7.43	2.80	27.4
12	2211-Family Welfare 003-Training 02-Training of Auxiliary Nurses, Midwife Dai and Female Health Supervisors (CSS)	2009-10	10.83	10.53	0.30	2.8
		2010-11	12.25	11.58	0.67	5.5
		2011-12	13.79	12.79	1.00	7.3
13	4210-Capital outlay on Medical and Public Health 03-Medical Education, Training and Research 105-Allopathy 07-Other expenditure 05-Medical College, Jodhpur (Plan)	2009-10	2.92	2.29	0.63	21.6
		2010-11	3.38	2.91	0.47	13.9
		2011-12	13.76	3.08	10.68	77.6

Source: Appropriation Account

The reasons given by the department were posts lying vacant, less payment of ACP arrears and non-payment of electricity bills, water bills and telephone charges bills.

The reply was not acceptable because department should have kept in view the trend of savings under respective heads and estimates should have been prepared as per provision of Para 53(7) of SBM according to which budget estimation is required to be formulated on the basis of working strength.

Grant No. 32- Civil Supplies

Food and Civil Supplies Department

In three sub-heads, there were persistent savings ranging between ₹ 0.16 crore and ₹ 4.82 crore being one *per cent* to 32 *per cent* of the total provision as detailed in **Table 2.6**.

Table 2.6: List of Heads indicating persistent savings during 2009-12

(₹ in crore)

Sl. No.	Head of Accounts	Year	Total Provision (Original + Suppl.)	Expen-diture	Saving	Percentage of savings
1.	3456-Civil Supplies 001-Direction and Administration 01-Through the Food Commissioner 01-Headquaters Staff (Non-plan)	2009-10	3.50	3.00	0.50	14.3
		2010-11	3.41	2.89	0.52	15.2
		2011-12	3.50	3 .34	0.16	4.6
2.	3456-Civil Supplies 001-Direction and Administration 01-Through the Food Commissioner 02-District staff (Non-plan)	2009-10	20.36	15.54	4.82	23.7
		2010-11	19.38	15.04	4.34	22.4
		2011-12	17.43	17.25	0.18	1.0
3.	3456-Civil Supplies 102-Civil Supplies Scheme 01-Food Storage Scheme 04-Annapurna Yojana (Plan)	2009-10	7.00	5.21	1.79	25.6
		2010-11	6.90	5.77	1.13	16.4
		2011-12	4.94	3.39	1.55	31.4

Source: Appropriation Account

The department stated (June 2012) that savings occurred due to non-submission of bills by the wholesale dealers, posts lying vacant and non-availing of the benefits of the *Annapurna Yojana* by the selected persons.

The reply was not acceptable because department should have kept in view the trend of savings under respective heads and estimates had been prepared in respect of vacant posts as per provisions of Para 53(7) of State Budget Manual according to which budget estimation is required to be formulated on the basis of working strength.

Grant No. 37-Agriculture

Agriculture Department

In four sub-heads, there were persistent savings ranging between ₹ one crore and ₹ 10 crore being two *per cent* to 100 *per cent* of the total provision (Plan) as detailed in **Table 2.7.**

Table 2.7: List of Heads indicating persistent savings during 2009-12

(₹ in crore)

S. No.	Head of Accounts	Year	Total Provision (Original + Suppl.)	Expenditure	Savings	Percentage of savings
1.	2401-Crop Husbandry 119-Horticulture and Vegetable Crops 25-National Horticulture Mission (15% State Share: 85% Central Share)	2009-10	8.50	-	8.50	100.0
		2010-11	9.15	5.00	4.15	45.4
		2011-12	10.67	6.38	4.29	40.2
2.	2401-Crop Husbandry 800-Other expenditure 27-National Agriculture Development Project (SCA) 02-Through Horticulture Department	2009-10	37.49	28.67	8.82	23.5
		2010-11	47.30	38.24	9.06	19.2
		2011-12	122.95	119.60	3.35	2.7
3.	2401-Crop Husbandry 800-Other expenditure 27-National Agriculture Development Project (SCA) 03-Through Animal Husbandry Department	2009-10	10.62	2.73	7.89	74.3
		2010-11	12.50	8.46	4.04	32.3
		2011-12	15.01	9.14	5.87	39.1
4.	2401-Crop Husbandry 800-Other expenditure 27-National Agriculture Development Project (SCA) 05-Through Fisheries Department	2009-10	3.62	0.90	2.72	75.1
		2010-11	3.00	0.78	2.22	74.0
		2011-12	2.00	0.87	1.13	56.5

Source: Appropriation Accounts

The reasons given by the department were less receipt of funds from GoI, non-taking of interest in the horticulture mission by the farmers, non-appointment of Drawing and Disbursing Officer in the Department and posts lying vacant. The reply is not acceptable because the Department did not revise its demands in subsequent years.

Grant No. 46-Irrigation

Water Resources Department

In six sub-heads, there were persistent savings ranging between ₹ one crore and ₹ 85 crore being 11 to 94 *per cent* of the total provision as detailed in **Table 2.8.**

Table 2.8: List of Major heads indicating persistent savings during 2009-12

(₹ in crore)

Sl. No.	Head of Account	Year	Total provision (Original + Suppl.)	Expenditure	Saving	Percentage of savings
	Non-Plan					
1.	2701-Medium Irrigation 80-General 001-Direction and Administration 01-Through the Chief Engineer, Water Resource Department, Rajasthan 02-Superintendence	2009-10	9.12	8.08	1.04	11.4
		2010-11	9.21	8.14	1.07	11.6
		2011-12	10.38	8.62	1.76	17.0
2.	2701-Medium Irrigation 80-General 001-Direction and Administration 01-Through the Chief Engineer, Water Resource Department, Rajasthan 03-Execution	2009-10	63.34	56.90	6.44	10.2
		2010-11	65.74	57.17	8.57	13.0
		2011-12	70.55	61.31	9.24	13.1
3.	2701-Medium Irrigation 80-General 197-Assistance to Block Panchayats/Intermediate Level Panchayats 01-Grants to Panchayats Samitis 01-Establishment expenditure	2009-10	3.97	2.61	1.36	34.3
		2010-11	2.60	0.38	2.22	85.4
		2011-12	2.60	1.56	1.04	40.0
	Plan					
4.	4700-Capital outlay on Major Irrigation 24-Narbada Project (Commercial) 001-Direction and Administration 02-Construction Works 01-Construction works in Rajasthan	2009-10	9.53	6.31	3.22	33.8
		2010-11	11.42	5.09	6.33	55.4
		2011-12	12.51	0.76	11.75	93.9
5.	4700-Capital outlay on Major Irrigation 24-Narbada Project (Commercial) 001-Direction and Administration 03-Accelerated Irrigation Benefit Programme 01-Construction works in Rajasthan	2009-10	155.85	127.62	28.23	18.1
		2010-11	178.35	94.32	84.03	47.1
		2011-12	156.75	73.30	83.45	53.2
6.	4700-Capital outlay on Major Irrigation 80-General 800-Other expenditure 02-Rajasthan Water Sector Restructuring Project (RWSRP) 02-Execution (through the Chief Engineer, Irrigation)	2009-10	140.07	100.11	39.96	28.5
		2010-11	135.69	89.69	46.00	33.9
		2011-12	89.78	65.07	24.71	27.5

Source: Appropriation Accounts

The department attributed (September 2012) the savings to posts lying vacant and less execution of works under Narmada Canal Project and Rajasthan Water Sector Restructuring Project etc. This confirms that the Department did not prepare estimates on the basis of working strength as per provisions of Para 53(7) of State Budget Manual and in other cases it did not plan the expenditure as per the sanctioned estimates.

2.3.3 *Excess expenditure*

In 12 cases, the programme delivery Departments exceeded the expenditure limits set by the Legislature through grants (₹ 64.65 crore). Such excesses are irregular and they require retrospective Legislative sanction through appropriate vote. In these 12 cases, excess expenditure was more than ₹ one crore and also by more than 10 *per cent* of the total provisions in each case (***Appendix 2.2)***. However, in three cases the overall excess expenditure (₹ one crore and above in each case) has been observed consistently for the last three years **(Table 2.9).**

Table 2.9: List of Major heads indicating persistent excess expenditure during 2009-12

(₹ in crore)

S. No.	Number and name of the Grant	Head of Account	Amount of excess		
			2009-10	2010-11	2011-12
1.	27-Drinking Water Scheme	4215-01-101-01-02 Other Urban Water Supply Schemes	18.44	2.06	1.64
2.	46-Irrigation	2700-01-799-02 Bhakra Beas Management Board	1.69	1.63	1.71
3.	46-Irrigation	4702-800-06-04 Execution	1.19	1.02	4.21

Source: Appropriation Accounts

Inadequate provision of funds and consequent excess expenditure indicates weak budgeting and expenditure controls. The reasons for excess in 2009-12 were not intimated by the Government (August 2012).

2.3.4 *Excess over provisions relating to previous years (2008-11) requiring regularisation*

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after completion of the discussion of Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 499.55 crore for the years 2008-11 was yet to be regularised (31 August 2012)**.** The year-wise amount of excess expenditure awaiting regularisation for grants/appropriations is summarized in **Table 2.10.** Grant/ Appropriation-wise details of excess expenditure requiring regularisation are given in ***Appendix 2.3*****.**

Table 2.10: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Appropriations and Grants	Amount of excess over provision	Status of Regularisation
2008-09	16	444.03	Not regularised by the State Legislature.
2009-10	5	35.72	
2010-11	6	19.80	
Total	**27**	**499.55**	

Source: Appropriation Accounts

2.3.5 Excess over provisions during 2011-12 requiring regularisation

Table 2.11 depicts the summary of total excess in one grant and two appropriations amounting to ₹ 0.12 crore over authorisation from the Consolidated Fund of State during 2011-12 and requires regularisation under Article 205 of the Constitution.

Table 2.11: Excess over provisions requiring regularisation during 2011-12

(₹ in crore)

S. No.	Number and name of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
Voted Grants – Capital					
1.	48	Power	3,041.19	3,041.20	0.01
Total Voted			**3,041.19**	**3,041.20**	**0.01**
Charged Grants - Revenue					
2.	12	Other Taxes	*0.02*	*0.13*	*0.11*
3.	36	Co-operation	*0.01*	*0.01*	-[4]
Total Charged			***0.03***	***0.14***	***0.11***
Grand Total			**3,041.22**	**3,041.34**	**0.12**

Source: Appropriation Accounts

2.3.6 Unnecessary/excessive supplementary provision

Para 183 of SBM stipulates that if during the currency of a financial year, the amount provided for any purpose is found to be inadequate or a need arises for an expenditure on some object or service for which no provision has been made, a supplementary provision can be sanctioned by the Legislature. Supplementary provision aggregating to ₹ 413.14 crore obtained in 10 cases, amounting to ₹ one crore or more in each case, during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in ***Appendix 2.4.*** Important cases where supplementary provisions proved unnecessary are summarised below:

In Grant No. 34-Relief from Natural Calamities, provision of ₹ 300.41 crore was obtained in March 2012 through second supplementary for transfer of outstanding second installment of ₹ 300.33 crore on account of State Disaster Response Fund for the year 2010-11 was unnecessary as the actual expenditure was even less than the original provision.

In Grant No. 19-Public Works, supplementary provisions of ₹ 3.52 crore obtained for construction of Jails under the recommendations of XIII Finance Commission proved unnecessary as the entire provision was surrendered on 31 March 2012; reasons for which have not been intimated (August 2012) by the Government. Besides, supplementary provisions of ₹ 8.85 crore obtained by the Department for construction of building of State Excise proved unnecessary in view of anticipated savings of ₹ 15.38 crore due to less execution of works. Supplementary provision of ₹ 10.90 crore obtained for construction of Judicial building under the recommendations of XIII Finance Commission proved excessive in view of total saving of ₹ 9.38 crore due to late receipt of sanction for construction work.

[4] Only ₹ 57.

Thus, supplementary provisions were made without assessing the actual requirements under the sub-heads.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive, unnecessary or insufficient resulting in excess of ₹ 94.84 crore in 104 sub-heads and savings of ₹ 446.57 crore in 313 sub-heads. The re-appropriation and final excess/saving was more than ₹ one crore in 52 sub-heads as detailed in ***Appendix 2.5***. Out of these cases, there was insufficient re-appropriation in 21 heads of account, unnecessary re-appropriation in 17 heads of account and excessive re-appropriation in 14 heads of account. It indicates that the estimates were not properly assessed, as even after the withdrawal/augmentation of funds through re-appropriation there were final savings/excesses in the grants

2.3.8 Unexplained re-appropriations

According to Para 194 of SBM, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vague expressions such as 'based on actual requirements', 'based on trend of expenditure', etc., should be avoided. However, a scrutiny of re-appropriation orders issued by the Finance Department revealed that out of 2151 sub-heads, the explanations have been received in respect of 821 sub-heads for additional provision/withdrawal of provision, in which 72 sub-heads explanations were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'. ***Besides, in 1330 sub-heads no specific explanation was given. This also goes against the principle of transparency stipulated in Section 4 of Fiscal Responsibility and Budget Management Act.***

2.3.9 Anticipated savings not surrendered

As per para 138 of SBM, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated.

During 2011-12, out of total saving of ₹ 6,537.39 crore an amount of ₹ 6,078.92 crore (93 *per cent*) was surrendered on the last working day of financial year indicating lack of realistic financial planning and weak financial control which resulted in deprivation of funds for other development purposes.

Out of total savings of ₹ 4,357.92 crore under 20 grants (savings of ₹ one crore and above) amount aggregating to ₹ 512.64 crore (11.8 *per cent* of total savings) were not surrendered, details are given in ***Appendix 2.6.***

Besides, in 39 cases, (surrender of funds in excess of ₹ 20 crore in each case), ₹ 5,911.32 crore were surrendered on the last working day of March 2012 (***Appendix 2.7*).** Departments did not furnish (August 2012) any

reasons/explanations regarding surrender of savings in excess on the last working day of financial year.

2.3.10 Lump-sum provision

As stipulated in Para 53(6) of SBM, the spending departments are required to furnish full details of expenditure which should be shown in the estimates and no lump-sum provision should be made in the estimates. During 2011-12, in 79 cases (77 grants and two appropriations) a lump-sum provision of ₹ 1,742.31 crore was made in the estimates in violation of this stipulation. However, ₹ 1,573.72 crore (90.3 *per cent*) of this provision remained unutilised at the close of the financial year, which were surrendered at the fag end of the year, details are given in ***Appendix 2.8*** and balance amount was re-appropriated**.** Government had not stated (August 2012) any reasons for making lump-sum budget provisions under these cases.

2.3.11 Surrender in excess of actual savings

In seven grants and one appropriation, the amount surrendered (₹ one crore or more in each grant) was in excess of actual savings indicating lack of inadequate budgetary control in these departments. As against savings of ₹ 434.74 crore, the amount surrendered was ₹ 492.11 crore resulting in excess surrender of ₹ 57.37 crore (***Appendix 2.9*****).** Departments did not furnish any reasons/explanations regarding surrender in excess of actual savings (August 2012).

2.3.12 Rush of expenditure

According to Para 139 of SBM, rush of expenditure in the closing month of the financial year should be avoided. During 2011-12, 17 *per cent* of total expenditure was incurred in the month of March. However, in respect of 61 sub-heads listed in ***Appendix 2.10***, expenditure (exceeding ₹ ten crore and also more than 50 *per cent* of the total expenditure in each case) of ₹ 3,557.20 crore was incurred in last quarter of the financial year, which was 76 *per cent* of total expenditure. Of this ₹ 3,403.73 crore (73 *per cent*) was spent in March 2012. Thus, a substantial amount incurred by the department at the fag end of the year is indication of poor financial control over the expenditure.

2.4 Transfer of funds to avoid lapse of Budget

The Chief Minister, Rajasthan (CM) announced (30 March 2012) payment of bonus of ₹ 100 per quintal on purchase of wheat from farmers in 2012-13 over and above the minimum support price. For this, State Government was to make available funds of ₹ 150 crore. During review it was noticed that Principal Secretary, Food and Civil Supplies Department ordered (31 March 2012) to transfer ₹ seven crore appearing as saving in *Antyodya Yojana*, BPL *Annapurna Yojana*, Food Stamp *Yojana* etc. to the Major head "3456-190-01-12-Grant-in-aid" and transferred the same to the Personal Deposit Account of Civil Supply Corporation Limited by contra debiting this head.

On being pointed out (July 2012) the Department admitted the facts (July 2012) and stated that as the bonus was to be paid from 01 April 2012, transfer of funds have been sanctioned by the Finance Department.

The fact is that the Department transferred funds in PD Account to avoid lapse of budget. Besides, transfer of funds on 31 March 2012 with a view to meet out the requirement of 2012-13 was not justified.

2.5 Outcome of review of selected grants

A review of receipts and expenditure of Grant No. 23-Labour and Employment and Grant No. 47-Tourism for the period 2009-12 was undertaken. Major irregularities noticed are summarised below:

Grant No. 23-Labour and Employment

Labour and Employment Department

Non-transfer of funds

The State Government made a token budget provision of ₹ 0.01 lakh under budget head "2230-01-103-07-Rajasthan Building and other Construction Workers Welfare Board" for 2010-11 and 2011-12 each. The State Government transferred ₹ 0.50 crore and ₹ 10 crore in the PD account of the Board in June 2010 and July 2011 respectively. Audit observed that as per Rules 4 and 5 of the Building and Other Construction Workers Welfare Cess Rules, 1998, the cess collected by the State Government, Public Sector Undertakings, Local Authority or Cess Collector, was required to be transferred to the Board within 30 days of its collection. However, it was noticed that though labour cess of ₹ 239 crore was collected during 2010-12 by the State Government, it did not transfer ₹ 229 crore to the Board, resultantly, the receipts of the State Government under head '0230-800' was inflated to this extent.

Receipts

During 2011-12, the actual receipt was ₹ 5.92 crore against original budget estimates of ₹ two crore under head "0230-104 Fees realised under Factory's Act". The Department intimated (July 2012) that the steep increase in receipts was due to revision of fees (100 *per cent*) by the State Government w.e.f. January 2011 and 297 registrations of new factories in 2011-12 for license.

The fact is that the Department did not revise its provision under receipts after revision of rates in January 2011.

The matter was referred to the State Government (August 2012). A reply was awaited (September 2012).

Grant No. 47- Tourism

Tourism Department

Expenditure

• The status of original budget estimates approved by the Budget Finalisation Committee (BFC), supplementary provision, final allotment and actual expenditure thereagainst for the year 2009-12 is given in **Table 2.12.**

Table 2.12: Summarised position of actual expenditure *vis-a-vis* original/supplementary provision during 2009-12

(₹ in crore)

Head of Account	Year	Original	Supple-mentary	Total	Expenditure	Saving
Revenue	2009-10	23.44	-	23.44	21.60	1.84
	2010-11	21.15	6.20	27.35	27.26	0.09
	2011-12	19.59	1.12	20.71	20.20	0.51
	Total	**64.18**	**7.32**	**71.50**	**69.06**	**2.44**
Capital	2009-10	18.46	-	18.46	12.21	6.25
	2010-11	22.65	6.56	29.21	28.35	0.86
	2011-12	18.80	11.04	29.84	20.56	9.28
	Total	**59.91**	**17.60**	**77.51**	**61.12**	**16.39**

Source: Appropriation Accounts

The actual capital expenditure during 2009-10 was only ₹12.21 crore against the provision of ₹ 18.46 crore. In 2011-12, the supplementary provision of ₹ 11.04 crore obtained was utilised to the extent of ₹ 1.76 crore (16 *per cent*) only indicating that the estimation was inadequate.

Delay in implementation of announcement made during the Budget

• During 2011-12, provision of ₹ five crore was made under capital head '5452-80-800-06 (Plan)' through supplementary grant for construction of tourism building. However, ₹ 4.78 crore (95.6 *per cent*) was surrendered on 31 March 2012 and ₹ 0.22 crore re-appropriated due to non-selection of construction site. The State Government stated (September 2012) that proposal for handing over of identified land to the department had been submitted to the Governor Secretariat but no decision was taken (March 2012). This indicated that the provision was made in the budget without ensuring availability/taking over of the land.

• Pursuant to the announcement (March 2010) by CM during his budget speech, 2010-11 for setting up of Rajasthan Fair Arrangement Authority (Authority), provision of ₹ one crore was made for grant-in-aid to the Authority under budget head '3452-80-800-07 (Plan)'. This amount was not utilised due to belated constitution of the Authority (April 2011) and funds were re-appropriated. The State Government has accepted (September 2012) the facts.

The Ministry of Tourism, Government of India (GoI) sanctioned (August/November 2010) Central Assistance of ₹ 2.75 crore for beautification

of Jaipur city for commonwealth Games-2010 and ₹ 3.22 crore for the Project *Hathi Gaon*-Phase-II, Amber. GoI released ₹ 2.20 crore and ₹ 2.57 crore for beautification of Jaipur and *Hathi Gaon Project* respectively. The GoR transferred ₹ two crore into the Personal Deposit (PD) Account of Jaipur Development Authority (JDA) in November 2010 and ₹ two crore in the PD Account of Amber Development Management Authority (ADMA) in February 2011 and January 2012 (₹ one crore each). Audit noticed that ₹ 1.34 crore was incurred by JDA upto May 2012 and the work was in progress (June 2012). ADMA spent ₹ 1.30 crore as of June 2012. ₹ 1.93 crore were lying unutilised in PD Accounts of JDA (₹ 0.66 crore), ADMA (₹ 0.70 crore) and with State Government (₹ 0.57 crore) since November 2010.

The State Government stated (September 2012) that the works of ₹ 2.20 crore have since been got done by the implementing agency in respect of Commonwealth Games-2010. Further, in respect of *Hathi Gaon* Phase-II the State Government has accepted the delay and informed (October 2012) that project would be completed by 31 March 2013. Thus, due to non-utilisation of Central assistance, State Government was deprived of the balance assistance of ₹ 1.19 crore from GoI indicating defective planning.

- Of ₹ 3.92 crore released (December 2010) by GoI for conservation and restoration of Shiv Temple Bandevra, Ramgarh, District Baran, the Department issued (May 2011) administrative and financial sanction of ₹ 0.50 crore only to the Department of Archaeology and Museum, for executing the work. Thus, ₹ 3.92 crore was lying blocked with the State Government since December 2010.

The State Government accepted (September 2012) non-utilisation of released funds and stated that a committee of experts and technical consultants has been constituted under chairmanship of retired Director (Monuments) of Archeological Survey of India for selection of sites.

Receipts

The position of Budget Estimates, Revised Estimates and actual receipts thereagainst under the revenue head '1452-Tourism' during 2009-12 is as under:

(₹ in crore)

Head of Account	Year	Budget Estimates	Revised Estimates	Actual Receipt
1452-Tourism	2009-10	0.20	0.20	2.09
800-Other Receipts	2010-11	0.20	0.60	0.94
01-Other Receipts	2011-12	0.40	0.60	0.71
1452-Tourism	2009-10	15.00	10.00	-
800-Other Receipts	2010-11	15.00	15.00	-
02-Receipts regarding CSS	2011-12	15.00	15.00	-

While there are no receipts under the head "1452-800-02" during 2009-12, the Department had been unnecessarily making a provision every year. The State Government has accepted (September 2012) the facts.

2.6 Outcome of Inspection of Treasuries

There are 265 treasuries/sub-treasuries in the State, which are under purview of inspection by Office of the Principal Accountant General (A&E), Rajasthan, Jaipur. Major irregularities noticed by the Office of the Principal Accountant General (A&E), Rajasthan while conducting inspection of treasuries/sub-treasuries during the period 2011-12 are as follows:

- ***Non-disposal of confiscated items of gold and silver***

As per note 2 below Rule 122 of Rajasthan Treasury Rules, 1999, Jaipur (City) Treasury has been declared by GoR as Reserve Treasury for depositing gold, silver, diamond and coins etc. which has become the property of State Government after their confiscation.

It was observed that detailed instructions for disposal and accounting of such items has not been laid down by the Director, Treasury and Accounts, Rajasthan despite approval given by the State Finance Department. Consequently, confiscated gold and silver jewellery of 23.642659 Kilogram and 758.43338 Kilogram respectively were lying un-disposed and idle since last 23 years.

- ***Incomplete maintenance of Pension Cheque Register on computers***

Director, Treasury and Accounts, Raja sthan instructed (April 1998) all the Treasury Officers to maintain a pension check register for checking pension payments made through Public Sector Banks for ascertaining excess/short pension payments. It was observed that 31 treasuries/sub-treasuries did not maintain the required pension check register with complete details.

- ***Incomplete maintenance of Broadsheets of Long Term Loans***

As per the instructions issued (May 1988) by the State Finance Department, all columns of Broadsheets for long term loans and advances viz. House Building Advances and Conveyance advances should be filed in properly.

However, it was observed that 14 treasuries did not maintain the broad sheets of long term loans and advances with complete details as number and date of sanctions issued, number and amount of monthly instalments, treasury voucher number and date were not noted therein, balance not brought forward and broadsheets were not closed at the month end.

- ***Keeping of valuables in the Security Rooms having no guards***

As per the instructions (July 2003) issued by the State Finance Department and Rule 6 of Rajasthan Treasury Rules 1999, wherever there were no arrangements of guard in Sub-treasuries, the District Collectors will not issue sanctions for keeping the Sealed Packets/valuables therein. During inspection it was noticed that in 14 sub-treasuries, various authorities kept sealed packets in security rooms having no guards.

- ***Non-disposal of outdated/damaged stamps***

Rule 319 of Rajasthan Treasury Rules 1999, provides sending a report of outdated/damaged stamps to Inspector General Stamps and Registration Ajmer and disposals of outdated stamps should be done under his permission. During inspection it was noticed that 10 treasuries/sub-treasuries did not take action for disposal of such outdated/damaged stamps of ₹ 20.12 lakh.

- ***Non-obtaining of security bond paper from Cashiers***

Rule 313 of General Financial and Accounting Rules envisages that Collectors/Treasury Officers should ensure that adequate security bond is obtained from working cashier. It was noticed that in 28 treasuries/sub-treasuries the work regarding cash was being performed by the cashier without obtaining security bond from him.

2.7 Expenditure on New Services without approval of the Legislature

The expression "New Service" occurs in Article 115(1)(a) and 205(1)(a) of Constitution of India. Item No. 21 of Para 16 of SBM defines New Service as a new policy decision (not brought to the Legislature's notice earlier) including a new activity or form of investment. Further, large expenditure exceeding ₹ five lakh or 20 *per cent* of the existing budget provision under sub-head or, where there is no sub-head under a Minor head, whichever is more, arising out of extension of an existing activity shall also be treated as New Service. Expenditure on 'New Service' shall be met from the Contingency Fund during the course of the financial year.

In 10 grants (37 cases) an expenditure of ₹ 88.80 crore was incurred during 2011-12 on New Services i. e. the expenditure was more than 20 *per cent* of the budget provision and exceeded ₹ five lakh in each case (***Appendix 2.11***). In all these cases expenditure on New Services was not met from the Contingency Fund and was incurred without the approval of Legislature.

2.8 Conclusion and Recommendations

During 2011-12, there was an overall saving of ₹ 6,537.27 crore against the total grants and appropriations of ₹ 73, 253.50 crore. The overall savings were the net result of saving of ₹ 6,537.39 crore offset by excess of ₹ 0.12 crore, which requires regularisation under Article 205 of the Constitution of India. Large savings indicated deficient budget estimates. The departments surrendered ₹ 6,079 crore (93 *per cent*) and the entire surrender was made on the last working day of the financial year leaving no scope for utilising these funds for other development purposes. In seven cases, ₹ 57.37 crore was surrendered in excess of savings. In 79 cases a lump-sum provision of ₹ 1,742.31 crore was made in the estimates in violation of provision of SBM. Of this, ₹ 1,573.72 crore (90 *per cent*) remained unutilised.

Rush of expenditure at the end of the year is another chronic feature noticed in the overall financial management, which indicates lack of budgetary control. In 37 cases the expenditure of ₹ 88.80 crore was incurred on New Services without the approval of the Legislature during 2011-12.

Review of some grants also revealed that (i) there were persistent savings ranging between ₹ 0.10 crore and ₹ 94 crore in Forest, Medical and Health, Food and Civil Supplies, Agriculture and Water Resources Departments, (ii) though the Tourism Department had been making provision every year in the estimates, there were no receipts during 2009-12. The provision of ₹ five crore was made by Tourism Department in budget estimates without ensuring the availability of land; an amount of ₹ 1.93 crore meant for utilisation on two projects was lying unutilised in PD Accounts of JDA, ADMA and with State Government since November 2010. An amount of ₹ 3.92 crore was lying blocked with the State Government since December 2010 and (iii) in Labour and Employment Department the State Government has not transferred (March 2012) labour cess of ₹ 229 crore to the Rajasthan Building and other Construction Workers Welfare Boar d, Jaipur collected during 2010-12. Inspection of treasuries indicated deficiencies in their functioning.

Recommendations:

- Efforts should be made by all the departments to submit realistic budget estimates keeping in view the trends of expenditure and actual requirement of both plan and non-plan funds, in order to avoid large scale savings/excess, re-appropriations and surrenders at the end of the year.
- Savings are to be worked out before hand and surrendered before the close of the financial year for its effective utilisation in other areas/schemes.
- The department should follow more reliable mechanism in budgeting to avoid persistent savings or excess.
- The Government may closely monitor the expenditure against the allocations in all departments and avoid excess expenditure over the grants.
- Expenditure against allocations should be spaced out and closely monitored in order to achieve the desired goals; else budgeting will remain an exercise on paper.
- Expenditure on New Service should be met from Contingency Fund and bear approval of the Legislature.
- Functioning of Treasuries should be monitored to avoid their deficient functioning.

Chapter 3
Financial Reporting

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing Utilisation Certificates

General Financial and Accounts Rules provide that for the grants provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Principal Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. However, 15,557 UCs due in respect of grants and loans aggregating to ₹ 2,925.71 crore paid during 1997-98 to 2010-11, 331 UCs (2.13 *per cent*) for an aggregate amount of ₹ 15 crore were in arrears. The department-wise break-up of outstanding UCs is given in ***Appendix 3.1***. The age-wise position of delays in submission of UCs is summarized in the following table:

Table 3.1 Age-wise arrears of Utilisation Certificates

(₹ in crore)

Range of Delay	Total grants paid		Utilisation Certificates Outstanding as on 30 June 2012	
Years	Number	Amount	Number	Amount
0-1	40	2.27	33	1.54
1-3	395	46.07	85	9.08
3-5	629	71.71	72	2.87
5-7	1,890	89.49	101	0.66
7-9	1,337	69.62	26	0.77
9 and above	11,266	2,646.55	14	0.08
Total	**15,557**	**2,925.71**	**331**	**15.00**

Source: Finance Accounts and vouchers compiled by PAG (A & E).

Pendency of UCs mainly pertained to Science and Technology Department (264 UCs: ₹ 2.64 crore), Social Welfare Department (58 UCs: ₹ 1.28 crore) and Family Welfare Department (three UCs: ₹ 10.77 crore).

3.2 Non-submission/delay in submission of accounts

Out of 336 accounts received during the year 2010-11, the accounts of 85 bodies/authorities attracted audit by CAG of India. Of these, accounts of 82 bodies/authorities were audited upto April 2012. The details of the pendency in receipt of accounts in respect of the bodies and authorities who received

grants from various Government departments are given in ***Appendix 3.2*** and their age-wise pendency is as follows:

Table 3.2 Age-wise arrears of Annual Accounts due from Bodies/Authorities

Delays in number of years	Number of the Bodies/Authorities	Grants received during preceding year (₹ in crore)
0-1 year	59	1,313.04
1-3 years	37	84.85
3-5 years	19	40.63
5-10 Years	15	6.21
More than 10 years	01	NA
Total	**131**	**1,444.73**

Source: Information received from the Departments

It would be seen that delay in submission of the accounts of 35 (27 *per cent*) bodies/authorities ranged between three and 10 years.

In order to identify the institutions which attract audit under Section 14 of the Comptroller and Auditor General's (Duties, Power and Conditions of Services) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. As of March 2012, 353 annual accounts in respect of 131out of total 260 autonomous bodies/authorities due upto 2010-11 had not been received by the Principal Accountant General (G&SSA), Rajasthan.

3.3 Delay in submission of Accounts/Audit Reports of Autonomous Bodies

Four[1] autonomous bodies have been set up by the State Government in the field of legal aid, human rights, development of khadi and Welfare of construction workers respectively. These bodies are audited by the Comptroller and Auditor General of India (CAG). The audit of accounts of Rajasthan Khadi and Village Industries Board (RKVIB) in the State has been entrusted to the CAG under Section 20(1) of the Act while the audit of other three bodies have been entrusted to the CAG as per provision in their Acts. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report and its placement in the legislature are indicated in ***Appendix 3.3***. The accounts of Rajasthan State Human Rights Commission

[1] Rajasthan State Legal Services Authority, Jaipur; Rajasthan State Human Rights Commission, Jaipur, Rajasthan *Khadi* and Village Industries Board, Jaipur and Rajasthan Building and Other Construction Workers Welfare Board, Jaipur.

has not been received for the years 2007-08 to 2011-12 as the funding is being done through treasury and therefore, audit could not be conducted under Section 19 (2) of the Act.

3.4 Departmentally managed commercial undertakings

The departmental undertakings of certain Government departments performing activities of quasi commercial nature are required to prepare *pro forma* accounts in the prescribed format annually showing the working results of financial operations so that the Government can assess their working. The finalised accounts of departmentally managed commercial and quasi-commercial undertakings reflect their overall financial health and efficiency in conducting their business. In absence of timely finalisation of accounts, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time.

The Heads of Department in the Government are to ensure that the undertakings prepare such accounts and submit the same to Accountant General for audit within a specified time frame. As of 2011-12, all the 10 such undertakings have prepared the accounts up to 2010-11. The department-wise position as on 31 May 2012 of preparation of *pro forma* accounts and investment made by the Government is given in ***Appendix 3.4***.

3.5 Misappropriations, losses, defalcations etc.

Rule 20 of General Financial and Accounts Rules (Part-I) provides that any loss of public money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent drawal/payment or otherwise discovered in a treasury, any other office/department shall be reported immediately by the officer concerned to the next higher authority as well as to the Principal Accountant General.

State Government reported 983 cases of various Departments regarding misappropriation (340) and the theft/loss (643) of the Government money amounting to ₹ 44.07 crore upto 31 March 2012 on which final action was pending at the end of June 2012. The department-wise break up of pending cases and age-wise analysis is given in ***Appendix 3.5*** and nature of these cases is given in ***Appendix 3.6***. The age-profile of pending cases and the number of cases pending in each category of theft/loss and misappropriation as emerged

from these appendices are summarised in the **Table 3.4**:

Table 3.4: Profile of Misappropriation, losses, defalcations etc.

Age profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	286	2,106.53	Theft/loss of material	**643**	**946.78**
5-10	271	917.98	Misappropriation/ embezzlement	**340**	**3,460.63**
10-15	177	818.17			
15-20	135	383.34			
20-25	74	108.85	**Total**	**983**	**4,407.41**
25 and above	40	72.54	Cases of losses written off during the year	89	178.58
Total	**983**	**4407.41**	**Total pending cases**	**983**	**4,407.41**

Source: Information received from the Departments

Further analysis indicates that the reasons for outstanding cases could be classified in the categories listed in the following table:

Table 3.5: Classification of reasons for outstanding cases of Misappropriations, losses, defalcations etc.

Reasons for the Delay/ Outstanding Pending Cases	Number of cases	Amount (₹ in lakh)
Awaiting departmental and criminal investigation	202	1,374.26
Awaiting orders for recovery/write off	690	2,489.71
Pending in the courts of law	91	543.44
Total	**983**	**4,407.41**

Source: Information received from the Departments

3.6 Irregularities in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

- ***Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills***

As per Rule 219 of General Financial and Accounts Rules (GF&ARs), every drawing officer has to certify in each Abstract Contingent (AC) bill that the detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective controlling officers for countersignature and transmission to the Principal Accountant General (A&E). Out of ₹ 3,304.37 crore drawn on AC bills up to 31 March 2012, total amount of Detailed Countersigned Contingent (DCC) bills received up to 31 July 2012 was ₹ 3,241.67 crore resulting in an outstanding balance of ₹ 62.70 crore. Year

wise details are given in **Table 3.6.**

Table 3.6: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

(₹ in crore)

Year	AC bills		DCC bills		DCC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
Upto 2006-07	21,356	1,444.20	21,309	1,442.32	99.8	47	1.88
2007-08	3,679	236.62	3,674	233.68	99.9	5	2.94
2008-09	3,102	297.18	3,094	296.73	99.7	8	0.45
2009-10	3,669	708.79	3,654	697.17	99.6	15	11.62
2010-11	2,460	419.86	2,388	412.87	97.1	72	6.99
2011-12	1,471	197.72	1,177	158.90	80.0	294	38.82
Total	**35,737**	**3,304.37**	**35,296**	**3,241.67**	**98.8**	**441**	**62.70**

Source: Finance Accounts

The outstanding AC bills were in Revenue (171: ₹ 14.27 crore), Medical Education (71: ₹ 22.97 crore), General Administration (33: ₹ 11.51 crore) and Relief (23: ₹ 5.17 crore) Departments. Delay in submission of DCC bills is fraught with the risk of serious financial indiscipline/ misappropriation. The department-wise pendency of DCC bills for the period up to July 2012 is detailed in ***Appendix 3.7.*** During 2011-12, utilisation of ₹ 38.82 crore was not verifiable in the absence of detailed bills, though the amount was shown as expended in the State accounts. Due to long pendency in adjusting the bills, possibility of misuse of Government funds and misappropriation thereof could not be eliminated.

- ***Without assessing the requirement ₹ 25.88 crore was drawn and deposited back in Treasuries***

Rule 8 (ii) of General Financial and Accounts Rules prescribes that funds shall be withdrawn only if required for immediate payment.

Scrutiny of records of Collectors of Relief revealed that of ₹ 162.08 crore drawn on AC bills, ₹ 25.88 crore were not utilised and refunded after a delay of one to 19 months. Thus, funds were drawn on AC bills without assessing the actual requirement as given in **Table 3.7**:

Table 3.7: Drawal of Abstract Contingent Bills without actual requirement

(₹ in lakh)

S. No.	Name of Office	Month of AC bill	Amount	Date of refund	Amount	Delay in Depositing amount in Treasury (in months)
1	Collector Relief, Dungarpur	March 2010	46.90	5.10.10 12.11.10	14.80 1.53	6 7

(₹ in lakh)

S. No.	Name of Office	Month of AC bill	Amount	Date of refund	Amount	Delay in Depositing amount in Treasury (in months)
2	Collector Relief, Ajmer	February 2010	240.00	31.03.10	36.62	1
		April 2010	446.40	04.06.10	91.83	1
		June 2010	353.60	03.07.10	66.20	1
		June 2010	250.00	23.08.10	100.00	2
		August 2010	1,000.00	09.09.10	108.29	1
		February 2010	2,460.00			
		March 2010	900.00	27.09.10	2.34	1
		August 2010	115.00			
		April 2010	2,006.08	13.07.10	500.00	2
				27.09.10	187.89	5
3	Collector Relief, Udaipur	February 2010	3,580.00	31.03.10	750.00	1
				23.06.10	10.00	3
				15.09.10	0.62	6
				18.06.11	312.25	3
				28.06.11	32.43	4
4	Collector Relief, Jodhpur	February 2010	1,140.00	22.09.11	198.96	9 to 19
		March 2010	675.00	01.12.10	1.88	
		June 2010	34.26			
		August 2010	138.00			
		May 2010	2,822.52	22.09.11	172.16	
	Total		**16,207.76**		**2587.80**	

Source: Inspection Reports of concerned Departments

3.7 Personal Deposit Accounts

The State Government is authorised to open Personal Deposit (PD) Accounts in order to deposit money by transferring funds from the Consolidated Fund for discharging liabilities of the Government arising out of special enactments. During 2011-12, 281 PD Accounts were opened by the State Government. Transfer of funds to PD Accounts is booked as expenditure in the Consolidated Fund (Service Major Heads) of the State. During 2011-12, ₹ 9,534.75 crore have been transferred to PD Account, of which ₹ 1,873.89 crore (19.7 *per cent*) was transferred in March 2012 alone. As of 31 March 2012, there was unspent balance of ₹ 2,016.65 crore in 1,877 PD Accounts. Of these, 33 PD Accounts involving ₹ 1.75 crore were inoperative for the last five years (2007-12) and did not yield any interest, out of which mainly two PD Accounts pertain to Rajasthan State Beverages Corporation Limited, Jaipur and Special Secretary, General Administration Department, Rest House in New Delhi, Jaipur (Sectt.) involving ₹ one crore and ₹ 0.30 crore respectively. DDO-wise details of inoperative PD Accounts are given in ***Appendix 3.8.***

Further, as per the accounts maintained by office of the Principal Accountant General (A&E), in 99 PD Accounts there was negative balances of ₹ 54.19

crore which was indicative of irregularities in operation of PD Accounts and need to be rechecked with proper explanation for minus balances ***(Appendix 3.9)***.

The details of unspent balances in the accounts of the administrators which also include receipts from other sources other than the Consolidated Fund of State was not readily ascertainable.

3.8 Booking under Minor Head 800-"Other Expenditure" and "Other Receipts"

One crucial component of a transparent system of accounting is that the forms of account in which the receipts and expenditure of the Government are reported to the legislature, are constantly reviewed and updated so that they truly reflect receipt and expenditure on all major activities of the Government in a transparent manner for meeting the basic information needs of all the important stakeholders.

Scrutiny of State Government Finance Accounts 2011-12 disclosed that ₹ 6,889.20 crore under 55 Major Head of accounts (representing function of the Government) was classified under the Minor Head '800- Other expenditure' in the accounts constituting more than 11.34 *per cent* of the total expenditure (Revenue and Capital) recorded under respective Major Heads. The major schemes such as "Grants-in-aid/subsidies given to various Power Companies: ₹ 3,004.49 crore, Interest on Major/Medium Irrigation projects: ₹ 961.67 crore, National Agriculture Development Project: ₹ 568.30 crore, Funds released to Local Bodies: ₹ 474.33 crore, District and other Roads: ₹ 424.96 crore, Interest grant under Taxes on Sales, Trade etc: ₹ 281.31 crore and Road Transport: ₹ 71.50 crore" etc. are not depicted distinctly in the Finance Accounts but are rolled up under the Minor Head 800 "Other expenditure", though the details of these expenditure are depicted at the sub-head (Scheme) level or below in the Detailed Demands for Grants and corresponding headwise Appropriation Accounts forming part of the State Government accounts.

Similarly, ₹ 2,030.32 crore under 43 Major Heads of accounts (representing functions of the Government) were classified under the Minor Head '800-Other Receipts' in the accounts constituting about 3.56 *per cent* of the total receipts recorded under the respective Major Heads.

Large amounts booked under the Minor head '800' affects the transparency in financial reporting. This shows that the existing structure of the Government Accounts does not truly reflect the current activities of the Government in these Ministries/Departments.

3.9 Book Adjustment

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below.

(i) Creation of Funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. State Disaster Response Fund, Reserve Funds etc.

(ii) Crediting of deposit heads of acc ounts in Public Account by debit to Consolidated Fund.

Annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest Payments and crediting 8009-State Provident Funds.

During 2011-12, there were 43 items[2] of Book adjustment involving ₹ 5,502.78 crore, which were transferred from Consolidated Fund to Public Account and vice versa. The Book adjustment were mainly under Interest on balance of State Provident Fund: ₹ 1,164.71 crore, Transfer of Central and State share to State Disaster Response Fund: ₹ 931.02 crore, Expenditure on drought and flood etc. met from State Disaster Response Fund: ₹ 89.73 crore, State share transfer to Rural Employment Guarantee Fund: ₹ 200 crore, Transfer of Cess to Road and Bridge Fund: ₹ 283.65 crore and Interest on balance of Life Insurance Fund: ₹ 521.23 crore.

3.10 Extra expenditure on payment of interest

The State Government has been raising loans for the purpose of development, repayment of old loans and payment of interest thereon taken form Government of India, Financial Institutions and from the Public. A total of ₹ 28,522.76 crore was raised from the public at an average rate of interest of 8.36 *per cent* during 2007-12. The entire loan amount could not be utilised in any of the years. The State Government invested the unutilised amount in 14 days Treasury Bills and in 91, 181 and 364 days auctioned Treasury Bills. The State Government earned ₹ 1,287.93 crore as interest from investment in Treasury Bills during 2007-12 whereas paid ₹ 1,656.67 crore as interest on the amounts which were invested in these Treasury Bills by raising loans from the public. Thus, the Government incurred extra expenditure of ₹ 368.74 crore on

[2] Details of the items are given in the Finan ce Accounts (Volume-I) Government of Rajasthan-2011-12

payment of interest of unutilised market loans as detailed in **Table 3.8**:

Table 3.8: Extra expenditure on payment of interest

(₹ in crore)

Year	Market Loan	Repayment of Market Loan	Interest on current Market loan upto 2012	Average monthly investment in Treasury Bills	Interest payment on amount invested in Treasury Bills	Interest earned on Treasury Bills	Extra expenditure on interest payment
2007-08	3,986.96	753.90	776.16	3,143.41	257.76	177.24	80.52
2008-09	6,355.80	1,160.16	981.21	3,688.09	303.53	209.91	93.62
2009-10	7,500.00	1,388.59	1,786.87	2,654.58	214.49	130.83	83.66
2010-11	6,180.00	1,342.79	1,292.82	2,683.62	222.47	180.44	42.03
2011-12	4,500.00	1,396.37	21.63	7,323.93	658.42	589.51	68.91
Total	**28,522.76**	**6,041.81**	**4,858.69**	**19,493.63**	**1,656.67**	**1,287.93**	**368.74**

Source: Finance Accounts

3.11 Reconciliation of Receipt and Expenditure

As per the provisions of financial code, all controlling officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted for by the Principal Accountant General (Accounts and Entitlements). ***During 2011-12, 100 per cent reconciliation of the total expenditure of ₹ 65,372.08 crore (net) has been done by all 374 controlling officers.***

Similarly, out of 132 controlling officers, 121 have reconciled State Government receipts to the extent of ₹ 54,718.22 crore (96 per cent) against the total receipts (including Miscellaneous Capital Receipt) of ₹ 57,026.49 crore.

3.12 Outstanding balance under major Suspense accounts

According to list of major and minor heads of accounts, certain intermediary/adjusting heads of accounts known as "Suspense heads" are operated in Government accounts to reflect transaction of receipts and payments which cannot be booked to a final head of account, due to lack of information as to their nature or for other reasons. These heads of accounts are finally cleared by minus debit or minus credit when the amount under them is booked to their respective final heads of accounts. If these amounts remain uncleared, the balances under the suspense heads would accumulate and would not reflect Government's receipts and expenditure accurately.

The ledger of suspense balances is to be maintained by Pay and Accounts Office (PAOs) sub/detailed head-wise, as may be necessary.

The aggregate net balance under the Major Heads "8658-Suspense Accounts" in the Finance Accounts of the Government of Rajasthan was ₹ 8.70 crore (Cr) as on 31 March 2012. The Finance Accounts reflect the net balances under Suspense accounts and, therefore, the real magnitude of outstanding under these heads does not get reported in the annual accounts of the Government presented to the State Legislature. The correct balances under these heads can be worked out only by aggregating the debit and credit balances separately under various Suspense Heads, Netting of debit/credit balances leads to significant understatement of Suspense balances in the Finance Accounts. This understatement takes place both at the minor head as well as major head level. The position of suspense balances under 8658-major Suspense Account for the last three years is given in ***Appendix 3.10.***

The aggregate net balance of Suspense Accounts was reduced by ₹ 26.51 crore (Cr), leaving a balance of ₹ 8.70 crore (Cr) in 2011-12 from ₹ 35.21 crore (Cr) in 2009-10. The reduction was mainly under Tax Deducted at Source (TDS) Suspense (₹ 25.90 crore (Cr)) sub-head. It would also be seen that net Debit balances under Pay and Accounts Office- Suspense has decreased in 2011-12 in comparison to 2009-10.

3.12.1 Pay and Accounts Office- Suspense

This minor head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and the Accountants General. Transactions under this minor head represent either recoveries effected or payments made by an Accounts Officer on behalf of another Accounts Officer against whom the minor head "PAO Suspense" has been operated. Credit under the head is cleared by 'minus credit' when cheque is issued by the Accounts Officer in whose books initial recovery was accounted for. Debit under 'PAO Suspense' is cleared by 'minus debit' on receipt and realisation of cheque from the Accounts Officer on whose behalf payment was made. Outstanding debit balance under this head would mean that payments have been made by the PAO on behalf of other PAO, which are yet to be recovered. Outstanding credit balance would mean that payments have been received by the PAO on behalf of other PAO, which are yet to be paid.

In March 2012, the outstanding debit balance under this head was ₹ 10.46 crore and the credit balance was ₹ 0.88 crore. The outstanding balances were mainly in respect of PAO (National Highways) Ministry of Road, Transport and Highway, Jaipur: ₹ 9.95 crore (Dr) and ₹ 0.57 crore (Cr), PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi: ₹ 0.47 crore (Dr), PAO Electoral Office Ministry of Law and Justice, New Delhi: ₹ 0.18 crore net (Cr) and PAO (Legal Affairs) Ministry of Law and Justice and Supreme Court of India, New Delhi: ₹ 0.13 crore net (Cr),

indicating the payments made (Dr) or received (Cr) by these departments/ministries on behalf of other PAOs which were yet to be recovered/paid by them as on 31 March 2012. The debit and credit balance under PAO suspense and their continuous accumulation indicated significant control deficiencies.

As per Finance Account 2011-12, ₹ 0.47 crore (Dr) pertaining to Central Government securities and interest thereon were pending prior to 1999-2000 with PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi.

3.12.2 Suspense Account (Civil)

This transitory minor head is operated for accounting of the transaction, which for want of certain information/documents viz., vouchers, challans etc., cannot be taken to the final head of expenditure or receipt. This minor head is credited for recording receipts and debited for expenditure incurred. On receipt of the requisite information/documents etc., the minor head is cleared by 'minus' debit or 'minus' credit by contra debit or credit to the concerned major/sub-major/minor heads of accounts. Outstanding debit balance under this head would mean payments made which could not be debited to final expenditure head for want of details like vouchers etc. Outstanding credit balance would mean accounts received which could not be credited to the final receipt head for want of details.

The outstanding balance under this minor head as on 31 March 2012 was ₹ 3.99 crore (Dr) and ₹ 0.01 crore (Cr) indicating that receipts and expenditure of ₹ four crore, which were required to be handled individually for settlement, had not been booked to their final heads of accounts. The major balances outstanding under Accounts of Defence pertained to CDA (Pension) Allahabad: ₹ 2.72 crore (Dr) and ₹ 0.01 crore (Cr), CDA (SC) Pune: ₹ 0.34 crore (Dr), House Building Advance Suspense under Director, Postal Accounts, Kolkata: ₹ 0.72 crore (Dr) and unclassified suspense: ₹ 0.20 crore (Dr).

As per Finance Account, Accounts with Defence, balance of ₹ 3.06 crore (Dr) and ₹ 0.01 crore (Cr) were outstanding for the period from 1977-78 to 2011-12 and balance of ₹ 0.72 crore (Dr) outstanding for House Building Advance Suspense with Postal Accounts, Kolkata from 1969-70.

3.12.3 Material Purchase Settlement Suspense Account

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than

three complete account years under this minor head shall be cleared by credit to revenue.

The outstanding balance was '*minus*' ₹ 3.58 crore (Cr) as on 31 March 2012 under this minor head for want of adjustment of Store Purchase in Accounts. The uncleared '*minus*' credit balance under this minor head indicates lack of significant control of the Government.

3.13 Non-revision of General Financial and Accounts Rules

The General Financial and Accounts Rules (GF&ARs) were last published in 1993. After a lapse of 19 years, the State Government has entrusted the work of revision of GF&ARs to a Private Limited Company to update the State GF&ARs considering the provisions of revised General Financial Rules of Government of India. The work regarding revision is under process (September 2012).

3.14 Conclusion and Recommendations

Seven departmental officers did not submit Utilisation Certificates in respect of the grants (₹ 15 crore) given for specific purposes to the Principal Accountant General (A&E), Rajasthan till June 2012. In the absence of the certificates it could not be ascertained whether the recipients had utilised the grants for the intended purposes. Annual Accounts (353 numbers) in respect of 131 autonomous bodies/authorities due upto 2010-11 had not been received by the Principal Accountant General (G&SSA) as of 31 March 2012. As such the institutions which attract audit by CAG could not be identified.

Out of 983 outstanding cases of misappropriation, theft and losses of Government money amounting to ₹ 44.07 crore during last more than 25 years, departmental proceedings and criminal investigation initiated but not finalised in 202 cases involving ₹ 13.74 crore, indicating lack of initiative on the part of the Government to fix accountability.

The Controlling Officers did not submit (July 2012) the Detailed Contingent Bills in respect of ₹ 62.70 crore drawn on Abstract Contingent Bills upto 31 March 2012. An unspent balance of ₹ 2,016.65 crore was lying in 1,877 PD Accounts at the end of 2011-12. Significant amounts of expenditure and receipts under Central and State schemes, booked under the Minor head '800-Other expenditure' and '800-Other receipts' were not distinctly depicted in the State Finance Accounts of 2011-12, affecting the transparency in financial reporting. ***The Controlling Officers reconciled the Government expenditure***

and receipts with the Principal Accountant General (A&E) to the extent of 100 per cent and 96 per cent respectively.

Recommendations

- The Departments should ensure timely submission of utilisation certificates in respect of the grants released for specific purposes and the annual accounts in respect of the autonomous bodies.
- Departmental enquiries in all fraud and misappropriation cases should be expedited to bring the defaulters to book. The internal controls in all the organisations should be strengthened to prevent recurrence of such cases.
- A rigorous monitoring mechanism should be put in place in the Departments to adjust the advances drawn in Abstract Contingent bills within the stipulated period, as required under the extant rules.
- In order to ensure greater transparency in financial reporting, large amounts received or expended under various schemes should be depicted in Accounts distinctly, instead of clubbing the same under the Minor head '800-Other expenditure' and '800-Other receipts'.

JAIPUR

(SUMAN SAXENA)
Principal Accountant General
(General and Social Sector Audit), Rajasthan

Countersigned

NEW DELHI

(VINOD RAI)
Comptroller and Auditor General of India

Appendix 1.1

State Profile
(Refer Profiles of Rajasthan, Page 1)

A. General Data

S.No.	Particulars		Figures
1	Area		3,42,239 Sq. km.
2	Population		
	a.	As per 2001 Census	5.65 crore
	b.	As per 2011 Census	6.86 crore
3	Density of Population 2001 (All India Density = 325 persons per Sq. Km.)		165 person per Sq. km.
	Density of Population 2011 (All India Density = 382 persons per Sq. Km.)		201 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 *per cent*)		*22.1 per cent*
5	a.	Total Literacy (2001) (All India Average = 64.8 *per cent*)	60.4 *per cent*
	b.	Total Literacy (2011) (All India Average = 74.0 *per cent*)	67.1 *per cent*
6	Infant mortality ** (per 1000 live births) (All India Average = 47 per 1000 live births)		55
7	Life Expectancy at birth*** (All India Average = 63.5 years)		62 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.30)	0.25
	b.	Urban (All India = 0.37)	0.37
9	Gross State Domestic Product (GSDP) 2011-12 at current price		₹ 3,68,320 crore
10	Per capita GSDP CAGR (2002-03 to 2011-12)	Rajasthan	*14.01 per cent*
		*****Other General Category States	*13.09 per cent*
11	GSDP CAGR (2002-03 to 2011-12)	Rajasthan	*16.04 per cent*
		General Category States	*14.46 per cent*
12	Population Growth (2002-03 to 2011-12)	Rajasthan	*17.20 per cent*
		General Category States	13.90 *per cent*

B. Financial Data[$]

S.No.	Particulars				
1	CAGR		2002-03 to 2010-11		2002-03 to 2011-12
			General Category States	Rajasthan	Rajasthan
			(In *per cent*)		
	a.	of Revenue Receipts	16.86	17.00	17.75
	b.	of Own Tax Revenue	16.74	16.18	16.82
	c.	of Non Tax Revenue	12.84	18.96	21.66
	d.	of Total Expenditure	14.58	12.73	13.79
	e.	of Capital Expenditure	21.25	12.64	14.96
	f.	of Revenue Expenditure on Education	15.41	15.08	14.92
	g.	of Revenue Expenditure on Health	14.00	13.78	15.41
	h.	of Salary and Wages	13.43	14.02	13.41
	i.	of Pension	16.89	15.01	14.98

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round).

** Infant Mortality rate (SRS Bulletin January 2011).

*** Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2011-12.

****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).

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.

***** *excluding of three General Category States i.e. Delhi, Goa and Puducherry.*

[$] *Financial data is based on Finance Accounts of the States Government.*

Appendix 1.2

Part-A
Structure and Form of Government Accounts
(Refer Paragraph 1.1 : Page 1)

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 1)

The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised from the details presented in Volume II.

Statement No.	Layout
Volume I contains the Certificate of the Comptroller and Auditor General of India, four summary Statements as given below, one Appendix and No tes 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 2011-12.
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 loans raised by the State by function and objects of expenditure.
Volume II Comprises three parts, **Part I** contains six statements as given below:	
5	Summarized statement of capital outlay showing progressive expenditure to the end of 2011-12 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	Statement of Grants-in-aid given by the State Government, organised by grantee institutions group wise
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, Local Bodies and other Institutions.
10	Distribution between the charged and voted expenditure incurred during the year.
Volume II Part II: This part contains nine statements presenting details of transaction by minor head corresponding to statements in Volume I and Part I of Volume II:	
11	Detailed account of revenue and capital receipts by minor heads.
12	Accounts of revenue expenditure by minor heads under non–plan and plan separately and a comparison with the figures for the previous year.
13	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 upto the end of the year is also depicted
14	Detailed account of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks and Societies etc up to the end of 2011-12.
15	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
16	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 2012.
17	Detailed account of sources and applications of funds for expenditure other than revenue account.
18	Detailed account of Contingency Fund and other Public Account transaction.
19	Details of investments of earmarked balances of reserve funds in public account.
Volume II Part III: In Part III of Finance Accounts also contains 10 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

Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and FRBM (Ammendment) Act, 2011 (Refer Paragraph 1.1: Page 1)

The State Government has enacted the Rajasthan Fiscal Responsibility and Budget Management Act, 2005 and 2011 (FRBM) to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. To give effect to the fiscal management principles as laid down in the Act, and/or the rules framed thereunder prescribed the following fiscal targets for the State Government:

- achieve zero revenue deficit target from financial year 2011-12 and thereafter maintain it or attain revenue surplus;
- achieve fiscal deficit of three *per cent* of Gross State Domestic Product (GSDP) by financial year 2011-12 and thereafter maintain the said ratio of reduce it;
- restrict its total outstanding debt upto 39.3, 38.3, 37.3 and 36.5 *per cent* of GSDP for the financial year 2011-12, 2012-13, 2013-14 and 2014-15 respectively;
- require to bring out annual statement giving prospects for the State economy and related fiscal strategy.

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Appendix 1.4

Time series data on the State Government finances (Refer Paragraphs 1.5 and 1.5.2; Page 7 and 12)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	**30,781**	**33,469**	**35,385**	**45,928**	**57,011**
(i) Tax Revenue	13,275(43)	14,943(45)	16,414(46)	20,758(45)	25,377(45)
Taxes on Agricultural Income	-[1]	-[1]	-[1]	-[1]	[1]
Taxes on Sales, Trade, etc	7,751(58)	8,904(60)	10,163(62)	12,630(61)	15,767(62)
State Excise	1,805(14)	2,170(14)	2,300(14)	2,861(14)	3,287(13)
Taxes on Vehicles	1,164(9)	1,214(8)	1,373(8)	1,612(8)	1,927(8)
Stamps and Registration fees	1,544(12)	1,357(9)	1,363(8)	1,941(9)	2,651(10)
Land Revenue	155(1)	163(1)	148(1)	222(1)	209(1)
Taxes on Goods and Passengers	161(1)	190(1)	176(1)	231(1)	220(1)
Other Taxes	695(5)	945(7)	891(6)	1,261(6)	1,316(5)
(ii) Non Tax Revenue	4,054(13)	3,889(12)	4,558(13)	6,294(14)	9,175(16)
(iii) State's share of Union taxes and duties	8,528(28)	8,999(26)	9,258(26)	12,856(28)	14,977(26)
(iv) Grants in aid from Government of India	4,924(16)	5,638(17)	5,155(15)	6,020(13)	7,482(13)
2. Miscellaneous Capital Receipts	**1**	**4**	**9**	**13**	**16**
3. Recoveries of Loans and Advances	**1,781**	**89**	**112**	**319**	**1,229**
4. Total Revenue and Non debt capital receipts (1+2+3)	**32,563**	**33,562**	**35,506**	**46,260**	**58,256**
5. Public Debt Receipts	**5,063**	**7,478**	**8,797**	**7,977**	**5,918**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,635(92)	7,152(96)	8,539(97)	7,617(95)	5,581(94)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	428(8)	326(4)	258(3)	360(5)	337(6)
6. Total Receipts in the Consolidated Fund (4+5)	**37,626**	**41,040**	**44,303**	**54,237**	**64,174**
7. Contingency Fund Receipts	**-**	**165**	**-**	**-**	**-**
8. Public Account Receipts	**77,596**	**93,580**	**1,09,357**	**1,19,490**	**1,27,215**
9. Total Receipts of the State (6+7+8)	**1,15,222**	**1,34,785**	**1,53,660**	**1,73,727**	**1,91,389**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**29,128**	**34,296**	**40,132**	**44,873**	**53,654**
Plan	5,134(18)	5,771(17)	6,287(16)	8,752(20)	12,416(23)
Non Plan	23,994(82)	28,525(83)	33,845(84)	36,121(80)	41,238(77)
General Services (including interest payments)	10,922(37)	12,950(38)	15,647(39)	16,737(37)	18,709(35)
Social Services	10,200(35)	14,053(41)	16,494(41)	17,895(40)	21,928(41)
Economic Services	7,989(28)	7,267(21)	7,972(20)	10,220(23)	12,744(24)
Grants-in-aid and contributions	17(-)	26(-)	19(-)	21(-)	273(-)
11. Capital Expenditure	**6,555**	**5,900**	**5,175**	**5,251**	**7,119**
Plan	5,611(86)	6,096	5,820	5,231(99)	7,103(99)
Non Plan	944(14)	(-)196	(-) 645	20(1)	16(1)
General Services	984(15)	(-) 145	(-)577	155(3)	204(3)
Social Services	2,800(43)	3,088	2,506	1,836(35)	1,997(28)
Economic Services	2,771(42)	2,957	3,246	3,260(62)	4,918(69)
12. Disbursement of Loans and Advances	**288**	**340**	**498**	**262**	**1,109**
13. Total (10+11+12)	**35,971**	**40,536**	**45,805**	**50,386**	**61,882**
14. Repayments of Public Debt	**1,846**	**2,433**	**2,945**	**3,317**	**3,490**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,406(76)	2,041(84)	2,545(86)	2,863(86)	3,022(87)
Net transactions under Ways and Means Advances and Overdraft	59(3)	-	-	-	-
Loans and Advances from Government of India	381(21)	392(16)	400(14)	454(14)	468(13)
15. Appropriation to Contingency Fund	**-**	**165**	**-**	**-**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**37,817**	**43,134**	**48,750**	**53,703**	**65,372**
17. Contingency Fund disbursements	**-**	**-**	**-**	**-**	**-**
18. Public Account disbursements	**74,735**	**91,779**	**1,07,714**	**1,16,298**	**1,22,320**
19. Total disbursement by the State (16+17+18)	**1,12,552**	**1,34,913**	**1,56,464**	**1,70,001**	**1,87,692**
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(+) 1,653**	**(-) 827**	**(-) 4,747**	**(+) 1,055**	**(+) 3,357**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-) 3,408**	**(-) 6,974**	**(-) 10,299**	**(-) 4,126**	**(-) 3,626**

[1] 2007-08 : ₹ 0.72 lakh, 2008-09 : ₹ 0.06 lakh, 2009-10 : ₹ 0.07 lakh, 2010-11 : ₹ 0.01 lakh and 2011-12 : ₹ 0.01 lakh.

Appendix 1.4

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
22. Primary Deficit (21+23)	**(+) 2,535**	**(-) 750**	**(-) 3,530**	**(+) 3,243**	**(+) 4,266**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	5,943	6,224	6,769	7,369	7,892
24. Financial Assistance to local bodies etc.,	**5,236**	**6,489**	**8,044**	**10,216**	**12,337**
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)[@]	**1,94,822**	**2,30,949**	**2,63,258♣**	**3,23,682⊗**	**3,68,320▽**
28 Outstanding Fiscal liabilities (year end)	**77,138**	**84,023**	**91,533**	**99,285**	**1,06,560**
29. Outstanding guarantees (year end) (including interest)	**19,770**	**27,765**	**39,069**	**50,692**	**60,711**
30. Maximum amount guaranteed (year end)	**37,029**	**46,080**	**63,621**	**88,112**	**97,566**
31. Number of incomplete projects[$]	**616**	**579**	**144**	**152**	**160**
32. Capital blocked in incomplete projects	**3,276**	**4,759**	**6,271**	**7,142**	**7,993**
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilization					
Own Tax revenue/GSDP	6.8	6.5	6.2	6.4	6.9
Own Non-Tax Revenue/GSDP	2.1	1.7	1.7	1.9	2.5
Central Transfers/GSDP	6.9	6.3	5.5	5.8	6.1
II Expenditure Management					
Total Expenditure/GSDP	18.5	17.6	17.4	15.6	16.8
Total Expenditure/Revenue Receipts	116.9	121.1	129.4	109.7	108.5
Revenue Expenditure/Total Expenditure	**81.0**	**84.6**	**87.6**	**89.1**	**86.7**
Revenue Expenditure on Social Services/Total Expenditure	**28.4**	**34.7**	**36.0**	**35.5**	**35.4**
Revenue Expenditure on Economic Services/Total Expenditure	**22.2**	**17.9**	**17.4**	**20.3**	**20.6**
Capital Expenditure/Total Expenditure	**18.2**	**14.6**	**11.3**	**10.4**	**11.5**
Capital Expenditure on Social and Economic Services/Total Expenditure.	**15.5**	**14.9**	**12.6**	**10.1**	**11.2**
III Management of Fiscal Imbalances					
Revenue deficit (surplus +)/GSDP	(+) 0.8	(-) 0.4	(-) 1.8	(+)0.3	(+)0.9
Fiscal deficit/GSDP	(-) 1.7	(-) 3.0	(-) 3.9	(-) 1.3	(-) 1.0
Primary Deficit (surplus +) /GSDP	(+)1.3	(-) 0.3	(-) 1.3	(+)1.0	(+)1.2
Revenue Deficit/Fiscal Deficit	-	11.9	46.1	-	-
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**39.6**	**36.4**	**34.8**	**30.7**	**28.9**
Fiscal Liabilities/RR	**250.6**	**251.0**	**258.7**	**216.2**	**186.9**
Primary deficit vis-à-vis quantum spread (₹ in crore)	**6,733**	**7,581**	**1,763**	**17,248**	**10,322**
Debt Redemption (Principal +Interest)/ Debt Receipts	**99.9**	**99.3**	**99.3**	**99.7**	**100.5**
V Other Fiscal Health Indicators					
Return on Investment	**0.2**	**0.5**	**0.4**	**0.2**	**0.4**
Balance from Current Revenue (₹ in crore)	**2,914**	**578**	**(-) 1,900**	**5,503**	**11,192**
Financial Assets/Liabilities	**0.69**	**0.70**	**0.67**	**0.71**	**0.76**

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 estimate
▽ Advance estimates
$ Upto 2007-08 and 2008-09, the projects commented which cost more than ₹ one crore each and after 2008-09, projects costing more than ₹ 10 crore each have been commented.

Appendix 1.5

Abstract of Receipts and Disbursements in 2011-12 (Refer Paragraph 1.2; Page 2)

(₹ in crore)

2010-11	Receipts		2011-12	2010-11	Disbursements	Non-Plan	Plan	Total	2011-12
Section-A: Revenue									
45,928.20	**I. Revenues receipts**		**57,010.76**	**44,873.35**	**I. Revenue Expenditure**	**41237.78**	**12415.53**	**53,653.31**	**53,653.31**
20,758.13	Tax revenue	25,377.06		**16,737.50**	**General Services**	**18,286.83**	**421.69**	**18,708.52**	
				17,895.24	**Social Services**	**15,980.69**	**5,947.18**	**21,927.87**	
6,294.12	Non-tax revenue	9,175.10		10,181.70	Education, Sports, Art and Culture	9,195.78	2,389.93	11,585.71	
				2,525.47	Health and Family Welfare	1,949.17	1,321.40	3,270.57	
12,855.62	State's share of Union Taxes and Duties	14,977.04		2,675.40	Water Supply, Sanitation, Housing and Urban Development	2,911.96	265.24	3,177.20	
				36.81	Information and Broadcasting	49.47	0.04	49.51	
1,716.14	Non-Plan grants	2,900.70		512.17	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	91.81	542.40	634.21	
2,488.02	Grants for State Plan Schemes	2,415.84		101.90	Labour and Labour Welfare	102.19	11.08	113.27	
				1,837.59	Social Welfare and Nutrition	1,654.13	1,417.09	3,071.22	
				24.20	Others	26.18	-	26.18	
1,816.17	Grants for Central and Centrally Sponsored Plan Schemes	2,165.02		**10,219.60**	**Economic Services**	**6,963.92**	**5,779.97**	**12,743.89**	
				2,773.66	Agriculture and Allied Activities	1,132.95	1,470.33	2,603.28	
				2,645.11	Rural Development	976.65	2,662.74	3,639.39	
				0.14	Special Areas Programmes	-	0.42	0.42	
				1,308.24	Irrigation and Flood Control	1,349.52	62.02	1,411.54	
				2,069.31	Energy	2,200.95	806.28	3,007.23	
				149.09	Industry and Minerals	146.81	52.59	199.40	
				859.64	Transport	815.12	457.57	1,272.69	
				21.34	Science, Technology and Environment	4.54	34.85	39.39	
				393.07	General Economic Services	337.38	233.17	570.55	
				21.01	**Grants-in-aid and Contributions**	**6.34**	**266.69**	**273.03**	
				44,873.35	**Total**	**41,237.78**	**12,415.53**	**53,653.31**	

Appendix 1.5

(₹ in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements	Non-Plan	Plan	Total	2011-12
-	**II. Revenue deficit carried over to Section-B**		**1,054.85**	**II. Revenue Surplus Carried over to Section-B**	**-**	**-**	**3,357.45**	**3,357.45**
45,928.20	**Total**	**57,010.76**	**45,928.20**	**Total**			**57,010.76**	**57,010.76**
Section – B : Others								
2,361.65	**III. Opening Cash balance including Permanent Advances and Cash Balance Investment**	**6,087.76**	**-**	**III Opening Overdraft from Reserve Bank of India**	**-**	**-**	**-**	**-**
13.42	**IV. Miscellaneous Capital Receipts**	**15.73**	**5,250.62**	**IV Capital Outlay**	**16.33**	**7,102.92**	**7,119.25**	**7,119.25**
			154.79	**General Services**	**5.71**	**198.16**	**203.87**	
			1,835.61	**Social Services**	**10.62**	**1,986.09**	**1,996.71**	
			54.53	Education, Sports, Art and Culture	-	78.29	78.29	
			36.14	Health and Family Welfare	-	95.63	95.63	
			1,512.61	Water Supply, Sanitation, Housing and Urban Development	10.62	1,581.06	1,591.68	
			0.02	Information and Broadcasting	-	0.03	0.03	
			214.67	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	188.55	188.55	
			5.00	Social Welfare and Nutrition	-	33.80	33.80	
			12.64	Others	-	8.73	8.73	
			3,260.22	**Economic Services**	**-[2]**	**4,918.67**	**4,918.67**	
			192.97	Agriculture and Allied Activities	-	209.01	209.01	
			232.94	Rural Development	-	228.28	228.28	
			100.84	Special Areas Programmes	-	148.50	148.50	
			719.00	Irrigation and Flood Control	-	664.03	664.03	
			1,296.00	Energy	-	2,459.00	2,459.00	
			29.38	Industry and Minerals	-	45.43	45.43	
			553.19	Transport	-	1,083.31	1,083.31	
			1.33	Science, Technology and Environment	-	0.19	0.19	
			134.57	General Economic Services	-	80.92	80.92	
			5,250.62	**Total**	**16.33**	**7,102.92**	**7,119.25**	

[2] only ₹ 0.14 lakh.

Appendix 1.5

(₹ in crore)

2010-11	Receipts		2011-12	2010-11	Disbursements	Non-Plan	Plan	Total	2011-12
318.40	**V. Recoveries of Loans and Advances**		**1,229.31**	**262.11**	**V. Loans and Advances disbursed**	-	-	**1,109.10**	**1,109.10**
84.91	From Power Projects		1,140.31	-	For Power projects	-	-	995.00	
1.02	From Government Servants		0.64	-	To Government Servants	-	-	-	
232.47	From Others		88.36	262.11	To Others			114.10	
1,054.85	**VI Revenue surplus brought down**		**3,357.45**	**-**	**VI Revenue deficit brought down**	-	-	**-**	**-**
7,977.35	**VII. Public Debt Receipts**	**-**	**5,918.40**	**3,317.24**	**VII Repayment of Public Debt**	-	-	**-**	**3,490.42**
-	External debt	-		-	External debt	-	-	-	
7,617.62	Internal debt other than Ways and Means Advances and Overdraft	5,581.30		2,863.42	Internal debt other than Ways and Means Advances and Overdraft	-	-	3,022.15	
-	Net transaction under Ways and Means Advances	-		-	Net transaction under Ways and Means Advances	-	-	-	
-	Net transactions under overdraft	-		-	Net transactions under overdraft	-	-	-	
359.73	Loans and Advances from GoI	337.10		453.82	Repayment of Loans and Advances to GoI	-	-	468.27	
-	**VIII Appropriation to Contingency Fund**		**-**	**-**	**VIII Appropriation to Contingency Fund**	-	-	**-**	**-**
-	**IX Amount Transferred to Contingency Fund**		**-**	**-**	**IX Expenditure from Contingency Fund**	-	-	**-**	**-**
1,19,489.98	**X. Public Account Receipts**		**1,27,214.84**	**1,16,297.92**	**X. Public Account disbursements**	-	-	**-**	**1,22,319.61**
5,130.29	Small Savings, Provident Funds etc.	5,630.47		2,289.30	Small Savings, Provident Funds etc.	-	-	2,863.33	
872.88	Reserve Funds	1,638.04		1,358.10	Reserve Funds	-	-	618.28	
10.34	Suspense and Miscellaneous	26.76		58.90	Suspense and Miscellaneous	-	-	15.09	
5,810.27	Remittances	5,618.49		5,810.07	Remittances	-	-	5,618.17	
1,07,666.20	Deposits and Advances	1,14,301.08		1,06,781.55	Deposits and Advances	-	-	1,13,204.74	

Appendix 1.5

2010-11	Receipts	2011-12	2010-11	Disbursements	Non-Plan	Plan	Total	2011-12
-	**XI Closing Overdraft from Reserve Bank of India** -	-	**6,087.76**	**IX Cash Balance at end**	-	-	-	**9,785.11**
			(-) 2.88	Cash in Treasuries and Local Remittances	-	-	(-) 3.42	
			(-) 23.43	Deposits with Reserve Bank	-	-	38.90	
			6.81	Departmental Cash Balance including permanent Advances	-	-	6.37	
			5,708.67	Cash Balance Investment	-	-	9,307.78	
			398.59	Earmarked Investment Funds	-	-	435.48	
1,31,215.65	**Total**	**1,43,823.49**	**1,31,215.65**	**Total**				**1,43,823.49**

Source: Finance Accounts

Appendix 1.6

Summarised financial position of Government of Rajasthan as on 31 March 2012 (Refer Paragraph 1.9.1 ; Page 35)

(₹ in crore)

As on 31.03.2011	Liabilities		As on 31.03.2012
61,897.28	**Internal Debt -**		**64,456.43**
35,447.53	Market Loans bearing interest	38,551.12	
0.66	Market Loans not bearing interest	0.28	
58.48	Loans from Life Insurance Corporation of India	52.44	
22,656.16	Special Securities issued to National Small Saving Fund of the Central Government	21,517.84	
3,734.45	Loans from other Institutions	4,334.75	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,380.40	**Loans and Advances from Central Government -**		**7,249.23**
5.40	Pre 1984-85 Loans	5.40	
66.55	Non-Plan Loans	60.35	
7,162.81	Loans for State Plan Schemes	7,052.22	
0.70	Loans for Central Plan Schemes	0.69	
144.94	Loans for Centrally Sponsored Plan Schemes	130.57	
200.00	**Contingency Fund**		**200.00**
21,813.44	**Small Savings, Provident Funds, etc.**		**24,580.58**
8,062.53	**Deposits**		**9,159.69**
529.95	**Reserve Funds**		**1,549.71**
-	**Suspense and Miscellaneous Balances**		**-**
99,883.60	**Total**		**1,07,195.64**
As on 31.03.2011	**Assets**		**As on 31.03.2012**
61,449.81	**Gross Capital Outlay on Fixed Assets -**		**68,553.33**[3]
11,112.16	Investments in shares of Companies, Corporations, etc.	13,920.78	
50,337.65	Other Capital Outlay	54,632.55	
3,318.28	**Loans and Advances -**		**3,198.07**
2,363.05	Loans for Power Projects	2,217.74[4]	
955.34	Other Development Loans	981.08	
(-) 0.11	Loans to Government servants and Miscellaneous loans	(-) 0.75[5]	
398.59	**Reserve Fund Investments**		**435.48**
2.67	**Advances**		**3.49**
21.14	**Remittance Balances**		**20.82**
43.45	**Suspense and Miscellaneous Balances**		**31.78**
5,689.17	**Cash -**		**9,349.63**
(-) 2.88	Cash in Treasuries and Local Remittances	(-) 3.42	
(-) 23.43	Deposits with Reserve Bank	38.90	
1.38	Departmental Cash Balance	1.26	
5.43	Permanent Advances	5.11	
5,708.67	Cash Balance Investments	9,307.78	
28,960.49	**Deficit on Government Account -**		**25,603.04**
-	(i) Revenue Deficit of the Current Year	-	
-	(ii) Appropriation to the Contingency Fund	-	
30,015.34	(iii) Accumulated deficit at the beginning of the year	28,960.49	
1,054.85	Less: Revenue Surplus of the current year	3,357.45	
-	Less: Miscellaneous Deficit	-	
99,883.60	**Total**		**1,07,195.64**

Explanatory Notes for Appendices 1.5 and 1.6

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 1.6, 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 ₹ 0.05 crore (Credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The entire difference has been reconciled and cleared (August 2012).

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[3] Capital receipts of current year has been shown as "Nil" due to proforma reduction of ₹ 15.73 crore (Capital disinvestments) from Gross Capital Expenditure to end of the year.

[4] Includes ₹ 0.04 crore booked under major head 6853 (Industry and Minerals Sector).

[5] Minus balance is under investigation.

Appendix 1.7

Actuals vis-a-vis Budget Estimates 2011-12
(Refer Paragraph 1.3 ; Page 4)

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
(1) Revenue Receipts (a+b+c+d)	**52,287**	**57,011**	**4,724**	**9.03**
(a) Tax Revenue	**21,349**	**25,377**	**4,028**	**18.87**
Taxes on Sales, Trade etc.	13,490	15.767	2,277	16.88
State Excise	2,623	3,287	664	25.31
Taxes on Immovable Property other than Agricultural land	300	178	(-) 122	(-) 40.67
Taxes on vehicles	1,650	1,927	277	16.79
Stamps and Registration Fees	1,900	2,651	751	39.53
Taxes on Goods and Passengers	265	220	(-) 45	(-) 16.98
Land Revenue	196	209	13	6.63
Taxes and Duties on Electricity	847	1,094	247	29.16
Other Taxes and Duties on Commodities and Services	78	44	(-) 34	(-) 43.59
(b) Non-Tax Revenue	**6,438**	**9,175**	**2,737**	**42.51**
Interest Receipts	1,229	1,715	486	39.54
Miscellaneous General Services	195	353	158	81.03
Water Supply and Sanitation	289	254	(-) 35	(-) 12.11
Petroleum	1,890	3,436	1,546	81.80
Non-ferrous Mining and Metallurgical Industries	2,060	2,366	306	14.85
Police	150	144	(-) 6	(-) 4.00
Public Works	76	56	(-) 20	(-) 26.32
Other Administrative Service	61	111	50	81.97
Forestry and Wild Life	62	75	13	20.97
Major Irrigation	59	82	23	38.98
Other Non-Tax Revenue	367	583	216	58.86
(c) State's share of Union Taxes and Duties	**15,444**	**14,977**	**(-) 467**	**(-) 3.02**
(d) Grants-in-aid from GoI	**9,056**	**7,482**	**(-) 1,574**	**(-) 17.38**
(2) Miscellaneous Capital Receipts	**6**	**16**	**10**	**166.67**
(3) Recoveries of Loans and Advances	**168**	**1,229**	**1,061**	**631.55**
(4) Total Receipts (1+2+3)	**52,461**	**58,256**	**5,795**	**11.05**
(5) Revenue Expenditure (a+b+c+d)	**51,934**	**53,654**	**1,720**	**3.31**
(a) General Services	**18,855**	**18,709**	**(-) 146**	**(-) 0.77**
Administration of Justice	425	418	(-) 7	(-) 1.65
Land Revenue	586	417	(-) 169	(-) 28.84
State Excise	122	86	(-) 36	(-) 29.51
Taxes on Sales, Trade etc	227	469	242	106.61
Interest Payments	8,012	7,892	(-) 120	(-) 1.50
Secretariat- General Services	123	114	(-) 9	(-) 7.32
District Administration	305	271	(-) 34	(-) 11.15
Treasury and Accounts Administration	117	117	-	-
Police	2,173	2,272	99	4.56
Public Works	131	118	(-) 13	(-) 9.92
Other Administrative Services	136	138	2	1.47
Pension and Other Retirement Benefits	6,155	5,920	(-) 235	(-) 3.82
Others	343	477	134	39.07

Appendix 1.7

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
(b) Social Services	**20,777**	**21,928**	**1,151**	**5.54**
General Education	11,220	11,392	172	1.53
Medical and Public Health	2,469	2,512	43	1.74
Family Welfare	551	759	208	37.75
Water Supply and Sanitation	1,598	1,633	35	2.19
Urban Development	1,470	1,504	34	2.31
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	502	634	132	26.29
Social Security and Welfare	954	1,055	101	10.59
Nutrition	961	1,077	116	12.07
Relief on account of Natural Calamities	642	940	298	46.41
Others	410	422	12	2.93
(c) Economic Services	**12,039**	**12,744**	**705**	**5.86**
Crop Husbandry	1,074	1,475	401	37.34
Animal Husbandry	369	361	(-) 8	(-) 2.17
Forestry and Wild Life	580	441	(-) 139	(-) 23.97
Rural Employment	425	363	(-) 62	(-) 14.59
Other Rural Development Programmes	3,260	3,202	(-) 58	(-) 1.78
Major Irrigation	1,019	1,031	12	1.18
Medium Irrigation	210	200	(-) 10	(-) 4.76
Minor Irrigation	217	163	(-) 54	(-) 24.88
Power	2,157	3,006	849	39.36
Roads and Bridges	1,217	1,201	(-) 16	(-) 1.31
Secretariat- Economic Services	407	45	(-) 362	(-) 88.94
Civil Supplies	608	388	(-) 220	(-) 36.18
Others	496	868	372	75.00
(d) Grants-in-aid and contributions	**263**	**273**	**10**	**3.80**
(6) Capital expenditure	**8,550**	**7,119**	**(-) 1,431**	**(-) 16.74**
Capital Outlay on Public Works	134	104	(-) 30	(-) 22.39
Capital Outlay on Medical and Public Health	138	97	(-) 41	(-) 29.71
Capital Outlay on Water Supply and Sanitation	1,434	931	(-) 503	(-) 35.08
Capital Outlay on Urban Development	1,148	657	(-) 491	(-) 42.77
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	200	189	(-) 11	(-) 5.50
Capital Outlay on other Rural Development Programmes	228	228	-	-
Capital Outlay on other Special Areas Programmes	105	148	43	40.95
Capital Outlay on Major Irrigation	526	401	(-) 125	(-) 23.76
Capital Outlay on Minor Irrigation	249	145	(-) 104	(-) 41.77
Capital Outlay on Command Area Development	149	75	(-) 74	(-) 49.66
Capital Outlay on Power Projects	2,334	2,459	125	5.36
Capital Outlay on Roads and Bridges	675	1,083	408	60.44
Capital Outlay on other General Economic Services	677	59	(-) 618	(-) 91.29
Others Capital Outlay	553	543	(-) 10	(-) 1.81
(7) Disbursement of Loans and Advances	**40**	**1,109**	**1,069**	**2,672.50**
(8) Total Expenditure (5+6+7)	**60,524**	**61,882**	**1,358**	**2.24**
(9) Revenue surplus (+)/ deficits (-) (1-5)	**(+) 353**	**(+) 3,357**	**3,004**	**-**
(10) Fiscal Deficits (-) (4-8)	**(-) 8,063**	**(-) 3,626**	**4,437**	**-**
(11) Primary surplus (+)/ deficits (-) (10+ Interest Payment)	**(-) 51**	**(+) 4,266**	**4,317**	**-**

Source: Finance Accounts and Budget Documents.

Appendix 1.8

Statement of Funds transferred by Government of India directly to State implementing agencies (Refer Paragraph 1.4.2; Page 6)

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2010-11	2011-12
Agriculture Technology Management Agency Projects (ATMAP) (90:10)	Government Agriculture Management Institution	10.58	20.36
Micro Irrigation Scheme (MIS) (80:20)	Rajasthan Horticulture Development Society	120.00	130.95
National Horticulture Mission (NHM) (85:15)	Rajasthan Horticulture Development Society	40.00	40.21
National Food Security Mission (100 *per cent*)	State Institute of Agriculture Management Durgapura, Jaipur	76.04	80.28
Crop Compensatory Scheme (50:50)	National Agriculture Insurance Company	679.22	-
Crop Insurance (50:50)	National Agriculture Insurance Company	178.15	336.87
National Bamboos Mission (100 *per cent*)	Rajasthan Horticulture Development Society	1.88	2.05
National Mission on Medicinal Plants (100 *per cent*)	Rajasthan State Medicinal Plants Board	6.71	4.52
Renovation of Co-operative Credit Structure	Co-operative Department	77.21	-
Accelerated Pulse Production Programme (100 *per cent*)	Agriculture Department	32.80	11.24
National Institute of Agricultural Marketing	CCS national Institute of Agriculture Marketing	5.50	5.00
Swarn Jayanti Gram Swarojgar Yojana (SGSY) (75:25)	Zila Parishad (Rural Development Cell)	71.83	59.37
Desert Development Programme (DDP) (75:25)	Zila Parishad (Rural Development Cell)	118.03	46.48
Integrated Waste Land Development Programme (91.67: 8.33)	Zila Parishad (Rural Development Cell)	7.92	1.39
Swarn Jayanti Shahari Rojgar Yojana	Zila Parishad (Rural Development Cell)	1.88	14.66
Drought Prone Area Development Programme (75:25)	Zila Parishad (Rural Development Cell)	21.93	8.72
Indira Awas Yojana (IAY) (75:25)	Zila Parishad (Rural Development Cell)	373.87	390.31
District Rural Development Agency (DRDA) Administration (75:25)	Zila Parishad (Rural Development Cell)	26.25	31.95
Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) (90:10)	Zila Parishad (Rural Development Cell)	2,788.82	1,619.70
Provision for Urban Amenities in Rural Areas (PURA)	District Rural Development Agencies	19.83	26.96
Members of Parliament Local Area Development Scheme (MPLAD) (100 *per cent*)	Zila Parishad (Rural Development Cell)	59.00	127.50
Integrated Water Shed Management Programme (90:10)	Zila Parishad (Rural Development Cell)	405.35	374.92

Appendix 1.8

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2010-11	2011-12
Desert Development Programme (Comb.)	Zila Parishad (Rural Development Cell)	48.48	67.12
Rastriya Gram Swaraj Yojana (CSS)	Indira Gandhi Panchayati Raj and Gramiin Vikas Sansthan	-	7.26
Gramin Haat	Zila Parishad (Rural Development Cell)	-	0.17
Rastriya Gramin Ajeevika Mission	District Rural Development Agencies	77.81	61.48
Mission Project on E-Panchayat	Indira Gandhi Panchayati Raj and Gramiin Vikas Sansthan	-	1.63
Panchayat Empowerment and Accountability Incentive Scheme	Indira Gandhi Panchayati Raj and Gramiin Vikas Sansthan	1.50	2.25
Pradhan Mantri Gram Sarak Yojana (PMGSY) (100 *per cent*)	R.R.R.D.A	886.22	667.76
National Rural Drinking Water Programme	State Water and Sanitation Mission, Jaipur	10.99	11.54
Central Rural Sanitation Programme	State Water and Sanitation Mission, Jaipur	55.80	54.24
Conservation of National Resources and Eco-system	Urban Improvement Trust, Ajmer	5.00	9.00
Urban Support Infrastructure Scheme	Rajasthan Yuva Board	-	4.50
Miscellaneous Schemes	S.R.S.A. Jodhpur	0.32	5.09
Miscellaneous Schemes	State Council for Science and Technology	1.02	3.07
Environment, Information, Education and Awareness	Rajasthan State Bharat Scout and Guide	2.25	2.25
Sarva Shiksha Abhiyaan (SSA) (65:35)	Director Sarva Shiksha Abhiyaan	1,461.82	1,485.81
Panchayati Yuva Krida and Khel Abhiyaan (100 *per cent*)	Sports Council	3.71	4.47
Up-gradation of Government Industrial Training Institution (Through Public Private Partnership)	IMC Societies	60.00	67.50
Multipurpose Indore Hall Jodhpur	Rajasthan Yuva Board	-	4.50
Rashtriya Madhyamik Siksha Abhiyan (75:25)	Rashtriya Madhyamik Shikhsha Patishad	52.96	146.89
Sakshar Bharat Mission 2012	Director, Literacy and Continuous Education	6.69	81.11
Model School	Rajasthan Council of Secondary Education	91.71	49.92
Girls Hostel	N.A.	-	16.49
National Rural Health Mission (NRHM) (85:15)	Project Director NRHM	509.95	573.35
Hospital and Dispensaries under NRHM	Rajasthan State Heath Society	58.01	6.37
National TB Control Programme (NRHM)	Rajasthan State Heath Society	13.10	15.22
National Programme for Control of Blindness (100 *per cent*)	State Bind Control Society	8.63	7.39

Appendix 1.8

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2010-11	2011-12
National Leprosy Eradication Programme (100 *per cent*)	Director Medical and Health Services	1.64	1.60
Integrated Diseases Surveillance Programme (60:40)	Director Medical and Health Services	2.77	3.00
Development and Up-gradation of Ayush Institutions/ Colleges	Rajasthan State Heath Society	-	3.50
National Programme for Prevention and Control of flurosis	Rajasthan State Heath Society	2.11	4.21
National Cancer Control Programme (NRHM)	Rajasthan State Heath Society	0.50	4.20
National Programme for Prevention and Control of Diabetes	Rajasthan State Heath Society	2.59	7.02
National ADIS Control Programme	Rajasthan State AIDS Control Society	32.49	24.57
Up-gradation of State Government Medical Colleges	Medical Colleges	51.91	-
Various Schemes (Ayurved) (100 *per cent*)	Ayurved Department, Ajmer	-	18.00
National Lake Conservation Scheme (70:30)	Local Self Government Department	6.28	6.28
Cock Show	Director, Economic and Statistics Department	-	17.00
University Level Granth Nirman Yojana in Indian Languages	Rajasthan Hindi Granth Academy	0.08	0.21
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	3.26	3.88
Police Modernisation Scheme	R.S.R.D.C.C	19.41	19.41
Police Ordnance	Ordnance Factory	3.18	3.18
Crime and Criminal Tracking and Network System	Centre for Development of Police Science and Management	42.70	9.72
Remote Village Electrification Programme and Solar Photovoltaic Power Plant	Rajasthan Renewal Energy Corporation Limited	9.95	-
Rural Electrification Scheme	Rajasthan Renewal Energy Corporation Limited	4.47	3.00
Strengthening of State Nodal/Agency under Food Processing Industries Scheme	Industries Department	0.03	0.05
Tourist Facilitation and Security Organisation	Ritman	-	0.29
National Child Labour Project	Child Labour Project Institute	3.96	4.31
National Project for Cattle and Buffalo Breeding	Rajasthan Live Stock Development Board	-	9.00
National Afforestation Programme	State Forest development Agency	4.94	6.23
Total		**8,671.04**	**6,838.48**

N.A.: Not Available

Source: Finance Accounts, CGA Portal website and Budget Document 2012-13 (Volume 4-B)

Appendix 1.9

Financial Results of Major and Medium Irrigation Works during 2011-12
(Refer Paragraph 1.8.1; Page 29)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay upto 31 March 2012	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	4-5= 6	7	6+7=8
	Major Irrigation Projects						
1	Bhakra Nagal Project (Irrigation Branch Portion)	2,849.09	2,299.22	3,299.95	1,000.73	290.09	1,290.82
2	Chambal Project (Irrigation Branch Portion)	32,953.71	1,341.30	2,090.08	748.78	2,448.85	3,197.63
3	Indira Gandhi Nahar Project	3,98,827.43	2,215.77	6,823.49	4,607.72	38,957.49	43,565.21
4	Gurgaon Canal	3,313.68	0.86	184.32	183.46	330.41	513.87
5	Jakham Project	11,150.36	24.14	281.42	257.28	1,112.78	1,370.06
6	Gang Canal	44,777.70	214.37	1,453.04	1,238.67	4,359.97	5,598.64
	Medium Irrigation Projects						
7	Jawai River Project (Sei- Diversion Scheme)	709.57	34.68	105.27	70.59	69.74	140.33
8	Meja Project	4,056.90	0.03	213.99	213.96	405.21	619.17
9	Parbati Project (Dholpur)	6,466.95	2.56	263.53	260.97	641.69	902.66
10	Gudha Project	163.49	0.09	94.46	94.37	16.33	110.70
11	Morel Project	235.83	1.21	105.31	104.10	23.55	127.65
12	Alnia Project	195.97	0.66	143.56	142.90	19.51	162.41
13	West Banas Project	67.03	8.28	18.43	10.15	6.70	16.85
14	Vallabh Nagar Project	86.37	-	32.06	32.06	8.64	40.70
15	Badagaon Pal Project	76.02	-	19.00	19.00	7.60	26.60
16	Orai Irrigation Project	63.42	-	33.00	33.00	6.34	39.34
17	Wagon Diversion Scheme	1,397.26	-	74.57	74.57	139.66	214.23
	Total	**5,07,390.78**	**6,143.17**	**15,235.48**	**9,092.31**	**48,844.56**	**57,936.87**

Source: Finance Accounts

Appendix 1.10

Summarized Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings (Refer Paragraph 1.8.4; Page 32)

(₹ in lakh)

Name of the Undertaking	Period of accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the year	Turn over	Net profit (+)/ loss (-)	Interest on capital	Total return (7+8)	Percentage return on capital[6]
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2010-11	3.07	1.70	0.19	2.99	(-) 11.54	0.35	(-) 11.19	(-) 290.86
Jail Manufacture, Alwar	2010-11	0.16	0.09	0.00	0.45	(-) 5.42	0.29	(-) 5.13	(-) 160.86
Jail Manufacture, Bikaner	2010-11	8.88	3.75	0.41	1.27	(-) 18.75	10.47	(-) 8.28	(-) 7.92
Jail Manufacture, Jaipur	2010-11	7.56	5.72	0.61	0.36	(-) 29.56	19.35	(-) 10.21	(-) 4.58
Jail Manufacture, Jodhpur	2010-11	8.86	3.42	0.37	7.71	(-) 9.83	1.04	(-) 8.79	(-) 76.14
Jail Manufacture, Kota	2010-11	1.49	0.56	0.06	0.00	(-) 5.92	0.00	(-) 5.92	(-) 397.28
Jail Manufacture, Udaipur	2010-11	9.97	3.09	0.34	4.15	(-) 16.30	1.99	(-) 14.31	(-) 64.63
Departmental Trading of Forest Coupes	2010-11	115.39	30.18	4.65	2,457.27	1,573.38	10.27	1,583.66	-
Patta Tendu Scheme	2010-11	5,508.41	6.27	0.17	1,164.35	932.13	-	932.13	[7]
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2010-11	9,19,851.00	2,11,096.00	7,754.00	10,14,631.00	(-) 80,258.00	16,433.00	(-) 63,825.00	(-) 21.86
Total		**925514.79**	**211150.78**	**7760.80**	**1018269.55**	**(-) 77849.81**	**16476.76**	**(-) 61373.04**	

[6] The capital has been considered on which the interest on capital has been worked out.

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

Appendix 1.11

Statement showing the details of loans not repaid by the Institutions/Organisations (Refer Paragraph 1.8.5; Page 33)

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-12	Repaid during 2003-12	Closing Balance as on 31.03.2012
1	6215-01-192 (01)	Loans to Municipalities- Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/ Municipal Council	2.53	-	-	2.53
4	6216-80-800(01)	Industrial Housing Scheme	2.26	-	-	2.26
5	6217-60-800 (02)	Loans to Urban Improvement Trust	0.10	200.00	-	200.10
6	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
7	6235-02-800 (02)	Loans and Advances to Political Sufferers of Rajasthan	0.03	-	-	0.03
8	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.51	-	-	1.51
9	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
10	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarankars	49.79	-	-	49.79
11	6245-01-800 (04)	Loans to Gosewa Sangh for fodder etc. Through the agency of Animal Husbandry Department	11.82	-	-	11.82
12	6245-01-800 (05)	Loans to Municipalities/ Urban Improvement Trusts	4.04	-	-	4.04
13	6250-60-800(02)	Loan to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
14	6250-60-800(03)	Loan to Bharat Sewak Samaj	1.40	-	-	1.40
15	6250-60-800(04)	Loan to Rajasthan Board of Muslim Waqf	2.32	-	-	2.32
16	6250-60-800(05)	Loans to Forest Labour Co-operative Societies Through the Chief Conservator of Forests	0.42	-	-	0.42
17	6401-103 (02)	Loan to Rajasthan State Agro Industries Corporation Limited	1,587.53	83.22	-	1,670.75
18	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
19	6401-107 (01)	Loan for aerial spraying operations	15.72	-	-	15.72
20	6401-107 (02)	Agriculture Engineering	6.00	-	-	6.00

Appendix 1.11

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-12	Repaid during 2003-12	Closing Balance as on 31.03.2012
21	6403-102 (02)	Intensive Cattle Development Scheme	4.07	-	(-) 3.60	7.67
22	6403-103	Poultry Development	0.01	-	-	0.01
23	6403-104 (01)	Loan to Sheep Farmers	0.02	-	-	0.02
24	6403-107 (01)	Loan to Rajasthan Water Resources Development Corporation for Fodder Development through the Ground Water Department	9.35	-	3.60	5.75
25	6403-800 (01)	Loan to Panchayati Raj Institution	3.09	-	-	3.09
26	6404-190(01)	Loan to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71
27	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18
28	6404-190(03)	Loan to Rajasthan Dairy Development Corporation	11.30	-	-	11.30
29	6405-800(01)	Loan to Fish Farmers Development Agency Through the Director, Animal Husbandry Department	0.33	-	-	0.33
30	6408-02-800(01)	Loan to Rajasthan Rajya Sahkari Kraya Vikraya Sangh Ltd.	156.32	-	-	156.32
31	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
32	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
33	6425-107(07)	Loan for establishment of Rajasthan State Co-operative Enforcement Fund	161.18	-	-	161.18
34	6515-103(03)	Loan to Panchayati Raj Institutions for shadow and pre-extensions blocks	36.73	-	-	36.73
35	6515-103(04)	Loan to Panchayati Raj Institutions- Pilot Projects for rural man-power	40.43	-	-	40.43
36	6705-800(01)	Soil Conservation	9.47	-	-	9.47
37	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
38	6705-800(03)	Rajasthan Land Development Corporation	1,453.93	-	-	1,453.93
39	6851-103(01)	Loan for Development of Hand-loom Industries Through the Director, Industries Department	0.01	-	-	0.01

Appendix 1.11

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-12	Repaid during 2003-12	Closing Balance as on 31.03.2012
40	6851-103(02)	Loan to small fabricators for modernising their equipments	0.05	-	-	0.05
41	6851-200(01)	Loan for Development of Village Industries Through Development Department	0.02	-	(-) 0.01	0.03
42	6851-200(04)	Interest free loan in lieu of Sales Tax	0.35	-	-	0.35
43	6853-60-190 (02)	Loan to Rajasthan State Electricity Board	4.06	-	-	4.06
44	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 20.52	562.68
45	6860-60-600(01) [01]	Loan to M/s Hi-Tech Precision Glass Company Limited, Dholpur	11.08	-	-	11.08
46	6885-60-800-(01) [01]	Through Secretary, Industries Department	134.42	-	-	134.42
47	7075-01-800 (01)	Loan to Contractors to Strategic Roads	0.82	-	-	0.82
48	7475-103(01)	Loan to Consumer Co-operative Stores	0.98	-	(-) 1.02	2.00
49	7475-103(05)	Loan to College and University Co-operative Stores	0.07	-	-	0.07
50	7615-200	Miscellaneous Loans	32.48	-	-	32.48
Grand Total			**8,726.68**	**396.89**	**(-) 21.66**	**9,145.23**

Source: Finance Accounts

Appendix 1.12(A)

Status of Public Private Partnership (PPPs) Projects in Infrastructure (As on March 31, 2012) - Completed projects (Refer Paragraph 1.12; Page 44)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
(A)	**Road Sector**		
1	Karaunti Bridge, Pali District	2.95	25.02.1997
2	Strengthening & Improvement of Mangalwar–Nimbaheada - Neemuch Road (km.40/0 to 50/0)	6.35	01.04.2000
3	Widening, Strengthening and Improvement of Kekri - Nasirabad Road (SH-26) Km. 0/0 to 25/0	4.00	10.02.1999
4	Improvement & Strengthening of Sirohi - Anadar - Reodar - Mandar Road uptoState Border (km.197/0 to 214/0) km.0/0 at Beawar	7.29	01.04.2002
5	Improvement of Sirohi – Mandar - Deesa Road SH-27 upto State Border (km 214/0 to 268/400)	26.01	17.05.2003
6	Construction of submersible bridge by providing RCC Hume Pipe on existing causeway at Luni River on Jodhpur Balotra Guda Road SH-289	4.00	10.06.2003
7	Improvement & strengthening of Hanumangarh - Suratgarh Road via peelibanga (km. 0/0 to 26/0)	10.24	26.03.2001
8	Upgradation by Strengthening & Renewal of Kherwara - Dungarpur Road SH-10 (km 0/0 to 20/0) Km. 0/0 Start from Malai chouraha	3.69	18.02.2001
9	Strengthening, Widening & Improvement of road and reconstruction of narrow & weak culverts on Nathdwara - Mavali Road MDR-36(Km. 0/0 to 26/700 Km.0/0)	4.50	06.03.2002
10	Bharatpur Bye-Pass	13.25	12.04.2000
11	Construction of Udaipur Bye-pass Phase –II	23.99	28.03.1998
12	Improvement of Alwar - Bhiwadi Road SH-25Km. 146/0 to 225/0	18.62	09.06.2004
13	Sikar Bye-Pass	13.75	15.01.2000
14	Improvment of Banswara - Udaipur Road SH-32 (Km 91/500 to 165/0)	11.50	05.02.2002
15	Strengthening of Banswara - Dahod Road (Km. 396/0 to 411/0 SH-4)	2.65	04.11.2001
16	Widening & Strengthening of Challa-Neem-ka-thana-Kotputli Road SH- 13 &MDR- 25 (Km.60/800 to 125/0)	20.36	29.04.2005
17	Widening & Strengthening and Improvement of Mangalwar- Nimbahera Road (Km. 0/0 to 40/0)	10.26	01.03.2002
18	Construction of H.L. Bridge on River Massi (Km. 48/200 of Sanganer-Malpura – Kekri Road) SH-12	1.94	08.04.2002
19	Improvement of Manglana-Makrana Road (Km. 400/0 to 415/0) and Makrana-Bidiyad Road (Km. 0/0 to 6/0)	6.54	21.04.2002

Appendix 1.12(A)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
20	Widening & Improvement of Dantiwara- Pipar City – Merta City Road (Km 0/0 to 26/500)	5.47	11.02.2002
21	Construction of Four Lane Road with Median Strip of 1.2 Mtr. Wide on Bar- Bilara-Jodhpur Road SH-5 (Km. 90/0 to 105/0)	8.93	24.07.2002
22	Pali Bye-Pass (Beawar - Bar - Pali - Sirohi NH-14 Km. 106/0 to 112/0)	10.25	05.12.1998
23	Construction of Pali Bye-Pass on Jodhpur-Sumerpur Road NH-65 Km. 0/0 to 11/500 (0 at Km. 366/0)	30.00	04.05.2006
24	Improvement of Jhalawar-Indore Road SH-1A (Strengthening & Widening Km. 9/700 to 29/900) 6.0 Km. away from Patan to State Border	7.15	01.04.2002
25	Upgradation (Strengthening and Renewal) of SH-32 Udaipur-Salumber- Banswara Road (Km. 5/0 to 72/0)	13.57	02.06.2004
26	Widening & Strengthening of Shri Ganga Nagar-Hanuman Garh Road SH-36 Km.1/500 to 56/0	16.03	18.02.2005
27	Construction of Nimbhahera Bye-pass on NH-79 (Ajmer-Bhilwara-Chittorgarh-Nimbahera-Ratlam-Indore Road) Km. 209/087 to 217/400	31.48	18.05.2005
28	Widening & Strengthening of Sikar- Jhunjhunu-Loharu Road SH-8 Km. 0/0 to 119/700	49.78	21.07.2004
29	Construction of Kelwa-Amet Road 0/0 to 18/0	5.70	05.05.2006
30	Widening & Strengthening and Improvement of Nasirabad-Kekri-Deoli Road SH-26 Km. 25/0 to 56/500	21.40	15.12.2006
31	Widening & Strengthening of Delhi- Ramgarh-Alwar Road (SH-13) Km. 125/400 to 160/300	25.28	19.04.2008
32	Strengthening of road from Makhupura (Sanchore) to Gujrat State boarder via peer ki jal MDR-108 Km 0/0 to 12/0	11.61	18.02.2012
33	Strengthening and Improvement of Riding Quality of Existing Bikaner Bye-Pass Road Km. 0/0 to 28/0	12.02	09.05.2008
34	Widening & Improvement of Kama-Nand Goan-Kosi Road 56/200 to 64/200 and Kama Bye Pass (SH-44) Kama Jurehera Punhana Road (MDR-72) Km. 0/0 to 20/0 and Kama Pahari Road (ODR-16) Km. 0/0 to 22/0	35.66	05.08.2009
35	Widening & Strengthening of Nasirabad to Mangliawas Road Km. 0/0 to 24/200 (MDR-39)	21.52	02.04.2009
36	Strengthening, Widening & Improvement of riding Quality of Road Sirohi-Reodar- Mandar-Deesa Road (Up to Gujrat Border) SH-27 Km. 197/0 to 268/400	133.79	30.04.2010
37	Phalodi to Ramgi ki Gol	386.30	28.12.2007
38	Hanumangarh to Kishangarh	627.20	28.02.2008
39	Alwar to Sikandra	128.10	31.08.2008
40	Baran to Jhalawar	111.70	15.04.2008
41	Lalsot to Kota	303.70	15.12.2008

Appendix 1.12(A)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
42	Hanumangarh to Sangaria (upto Haryana Border)	51.40	01.11.2011
43	Arjunsar – Pallu (PS)	330.11	18.02.2012
44	Bhiwadi – Alwar (4-Lane)	83.93	21.01.2012
	Sub Total (A)	**2,653.97**	
(B)	**Urban Infrastructure**		
1	Common Bio- Medical Waste Treatment Facility (CBWTF), Jhalawar and Baran	0.70	21.02.2005
2	Common Bio- Medical Waste Treatment Facility (CBWTF), Kota and Bundi	0.70	28.08.2010
3	Common Bio- Medical Waste Treatment Facility (CBWTF), Jaipur, (additional) Dausa, Nawa, Kuchaman-Nagaur (Partial)	0.70	2005
4	Common Bio-Medical Waste Treatment Facility (CBWTF) Ajmer, Bhilwara, Parbatsar, Makrana, Merta City and Nagaur (partial)	0.70	21.02.2005
5	Common Bio-Medical Waste Treatment Facility (CBWTF), Jodhpur and Pali	0.70	21.02.2005
6	Common Bio-Medical Waste Treatment Facility (CBWTF), Hanumangarh and Shri Ganganagar	0.70	21.02.2005
7	Common Bio-Medical Waste Treatment Facility (CBWTF), Bikaner, Nagaur and Ladnu	0.70	21.02.2005
8	Common Bio-Medical Waste Treatment Facility (CBWTF), Sawai Madhopur, Tonk and Karauli	0.70	21.02.2005
9	Common Bio-Medical Waste Treatment Facility (CBWTF) Alwar and Bharatpur	0.70	21.02.2005
10	Common Bio-Medical Waste Treatment Facility (CBWTF), Jaipur City.	0.70	21.02.2005
11	Common Bio-Medical Waste Treatment Facility (CBWTF), Udaipur	0.70	2005
12	Common Bio-Medical Waste Treatment Facility (CBWTF), Udaipur City	0.70	2005
13	Rope Way from Deen Dayal Park to Karni Mata Temple, Udaipur	3.00	07.06.2008
14	Solid Waste Treatment Plant, Jaipur	20.00	April, 2007
15	Construction of Foot Over Bridge at Collectorate Circle, Jaipur	2.50	August, 2006
	Sub Total (B)	**33.90**	
(C)	**Water Sector**		
1	Desalination Plant, Matasukh (Nagaur)	300.00	30.09.2010
	Sub Total (C)	**300.00**	
(D)	**Social Sector**		
1	Shree Devi Women Polytechnic College, Hanumangarh	5.49	09.03.2010

Appendix 1.12(A)

S. No	Project Name	Estimated cost (₹ in crore)	Date of Completion
2	Veena Institute of Technical Education, Karauli (Women Polytechnic)	5.49	December, 2011
3	Mantram Women Polytechnic College, Dungarpur	5.49	December, 2011
4	Vikas Polytechnic College, Madera, Deeg Bhartpur Road, Deeg (Bhartpur)	9.30	March, 2011
5	Saraswati Polytechnic College, School Building, Village: Tihara, (Khetri) Dist. – Jhunjhunu	9.30	March, 2011
6	Bright Career Polytechnic College, Bhamatsar, Nokha (Bikaner)	9.30	March, 2011
7	Sugan Inst. Of Tech. & Engg., Paramveer Near Electric Board, Pokhran – Phalodi Road, Phalodi (Jodhpur)	9.30	March, 2011
8	Rajasthan Polytechnic College, Behind State Middle School, R.S.E.B. Raod, Ratangarh	9.30	March, 2011
9	Satyam Institute of Technology, Abhishek Bhawan,Outside Nehru Gate, Beawar (Ajmer)	9.30	March, 2011
10	Rajasthan Institute of Engineering & Technology, Aachora, Kota Road, Chittorgarh	16.40	March, 2011
11	Dungarpur College of Engineering and Technology, Vill. Bori Simalwada Road, Dungarpur	16.40	March, 2011
12	Chartered Institute of Technology, Kh. No. 276/252 at Vill. Danvav, Abu Road	16.40	March, 2011
13	Tagore Engineering College, Near DIET Vill. Pnwari, Kunchamancity, Nagaur	16.40	March, 2011
14	Asians Institute of Technology Vill. Bhunja Via Kathun, Techsil Newai,Tonk	16.40	March, 2011
15	Shri Digambar Prashikshan Avum Anusandhan Sansthan, Gulzar Bagh, Bharatpur	16.40	March, 2011
16	Vedant College of Engineering and Technology, Bundi	16.40	March, 2011
17	Regional Engineering College, Dhamotar, Pratapgarh	16.40	March, 2011
18	Swaimadhopur College of Engineering & Technology, Swaimadhopur	16.40	2011-12
19	Emergency Response Service –Knowinglyas 108 Ambulance Project	55.68	01.07.2010
20	Rajiv Gandhi Mobile Medical Services in Rajasthan	25.92	October, 2011
21	Toll Free 104 Medical Advice Service	1.15	06.09.2011
	Sub Total (D)	**302.62**	
(E)	**Any Other Sector**		
1	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Sikar	2.38	15.02.2012
2	Multi Chamber Cold Storage (6000 M. T.) at Mandore Mandi, Jodhpur	4.90	25.02.2012
	Sub Total (E)	**7.28**	
	Grand Total	**3,297.77**	

Source: Planning Department, GoR.

Appendix 1.12(B)

Status of Public Private Partnership (PPPs) Projects in Infrastructure (As on March 31, 2012) - Projects under Implementation (Refer Paragraph 1.12; Page 44)

S. No	Project name	Estimated cost (₹ in crore)	Likely date of Completion
(A)	**Road Sector**		
1	Jaipur to Bhilwara (SH-12)	220.00	August, 2013
2	Chomu to Mahala via Renwal Jobner (SH -19 & 2C)	134.20	December, 2013
3	Jhalawar to Jhalawar Road	79.73	May, 2012
4	Khushkhera to kasola Chowk	34.50	June, 2012
5	Jhalawar to Ujjain (upto Raj. Border)	75.88	November, 2012
6	Rohat-Jalore	56.38	May, 2013
7	Jalore – Ramsingh – Revdar	51.75	May, 2013
8	Chirawa – Singhana – Pacheri up to Haryana Border	35.87	November, 2012
9	Kota – Jharal-Ke-Balaji – via Tather – Sultanpur-Ganesh Ganj Itawa.	64.56	February, 2013
10	Bali – Sewaro – Pinwara	25.21	December, 2012
11	Laxmangarh – Salasar	13.96	July, 2012
12	Sriganganar – Padampur – Raisinghnagar – Anupgarh	17.57	October, 2012
13	Salumbar – Banswara	46.33	October, 2012
14	Jhunjhunu – Udaipurwati – Khandela	86.22	April, 2013
15	Khandela – Srimadhopur – Reengus – Khatushyamji	43.26	July, 2013
16	Bikaner – Suratgarh (NH-15)	501.08	November, 2014
17	Chittorgarh Neemuch, (MP Border) (38 Km) and Nimbahera –Pratapgarh (80 Km) (NH 79 & 113)	511.21	March, 2015
18	Suratgarh – Sri-Ganganagar (NH-15)	224.03	September, 2014
19	Ajmer – Nagaur (NH-89)	377.15	September, 2014
20	Sikar – Bikaner (NH-11)	650.84	December, 2014
21	Ring Road around Jaipur City	890.00	April, 2013
22	Alternate route to *Ghat Ki Guni* by construction of tunnel through Jhalana hills to connect NH-11, Agra Road	150.00	30.06.2012
	Sub - Total (A)	**4,289.73**	
(B)	**Urban Infrastructure**		
1	Common Bio- Medical Waste Treatment Facility (CBWTF), Sikar, Jhunjhunu, Didwana, Mundwa and Kuchara	0.70	--

Appendix 1.12(B)

S. No	Project name	Estimated cost (₹ in crore)	Likely date of Completion
2	Common Bio- Medical Waste Treatment Facility (CBWTF), Udaipur (Rural) Banswara, Dungarpur, Chittorgarh, Rajsamand	0.70	--
3	Common Bio- Medical Waste Treatment Facility (CBWTF), Jalore, Sirohi, Badmer	0.70	--
4	Solid Waste Management Plant WSM processing plant at Sewapura by M/s IL&FS Ltd.,	20.00	--
5	Solid Waste Management Plant SWS processing plant at Sikar	13.00	--
6	Waste water Treatment Plant 20 MLD STP, Udaipur	20.00	--
7	Waste water Treatment Plant 10 MLD STP, Bhilwara	10.00	--
8	Jal Mahal Tourism Project, Jaipur	200.00	December, 2013
9	Restoration and Conservation of Tijara Fort, Alwar	25.00	--
10	Exhibition cum Convention Centre at Sitapura Industrial Area, Jaipur	216.65	--
	Sub – Total (B)	**506.75**	
(C)	**Social Sector**		
1	Affordable housing with focus on EWS & LIG housing, Mukandpura near Bhankrota, Jaipur through M/s Vinkash Estess Pvt. Ltd.	17.90	08.02.2014
2	Affordable housing with focus on EWS & LIG housing, Village Ramla ka vaas Teshil, Kalwar, Jaipur through M/s Bhairav Township Pvt. Ltd.	19.36	22.02.2014
3	Affordable housing with focus on EWS & LIG housing, villageMahapura near Sez, Jaipur through M/s Majestic Realmart Pvt. Ltd.	31.95	22.02.2014
4	Affordable housing with focus on EWS & LIG housing, near Pink pearl, Ajmer Road, Jaipur through M/s Sintex Industries Ltd.	14.30	06.01.2013
5	Affordable housing with focus on EWS & LIG housing, Village Bagru Khurd, Thikerya, Ajmer Highway, Jaipur through M/s Siddha Infra project Pvt. Ltd.	13.54	22.02.2013
6	Affordable housing with focus on EWS & LIG housing, Village Bagru Khurd Omex city, Ajmer Road, Jaipur through M/s Shiv Shakti Real Homes Pvt. Ltd.	25.38	03.02.2013
7	Affordable housing with focus on EWS & LIG housing, Village Shyampur Buhariya Vatika Road, Sanganer, Jaipur through M/s Regency Buildhome Pvt. Ltd.	39.17	13.06.2014

Appendix 1.12(B)

S. No	Project name	Estimated cost (₹ in crore)	Likely date of Completion
8	Affordable housing with focus on EWS & LIG housing, Village Nevta, Teshil Sanganer, Jaipur through M/s Siddhi Vinayak Affordable Homes Ltd.	36.37	10.03.2014
9	Affordable housing with focus on EWS & LIG housing, Chakshu Jaipur through M/s Patni Buildes Pvt. Ltd.	59.76	06.01.2014
10	Affordable housing with focus on EWS & LIG housing, Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar through Falcon Reality services Pvt. Ltd.	13.75	01.02.2013
11	Affordable housing with focus on EWS & LIG housing, Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar through Sun System Institute of Information	13.54	21.01.2013
12	Affordable housing with focus on EWS & LIG housing, panwadi sargod, Trisingiya, Kuchaman city Nagaur through Shree Ram Balaji Developers & Infrastructures Pvt. Ltd.	28.22	15.06.2013
13	Affordable housing with focus on EWS & LIG housing, Ajmer- Beawar Road NH-8, In front of Tabiji Railway Station, Ajmer through Golden Line Infrastructure Pvt. Ltd.	20.24	31.08.2014
14	Affordable housing with focus on EWS & LIG housing, Village Jirota Khurd, near shyam sarowar, Distt. Dausa on Main NH-11 through Amit Colonizers Ltd.	14.66	18.05.2013
15	Engineering College through Baba Saheb Ambedker Technical Education Society, B-75, Raksha Vikash Appartment, Vikashpuri, New Delhi-110018 (for Dholpur)	16.40	31.03.2013
16	Engineering College through Kailker Awareness & Relief Welfare Society, A-13, Mohan Garden Ext. Uttam Nagar, New Delhi-110059 (for Barmer)	16.40	31.03.2013
17	Engineering College through Veena Memorial Seva Society, Gulab Baag, Karauli (for Karauli)	16.40	31.03.2013
18	Engineering College through Nav Uday Welfare & Charitable Society, 29-A, Pocket-1, Sector-7, Dwarla, Delhi (for Baran)	16.40	31.03.2013
19	Engineering College through Gyan Jyoti Shikshan Sansthan, 74, Sharma Colony Ward no. 24, Churu, Raj. (for Churu)	16.40	31.03.2013
20	Rajasthan Institute of Engineering & Technology, Jaisalmer	16.40	31.03.2013

Appendix 1.12(B)

S. No	Project name	Estimated cost (₹ in crore)	Likely date of Completion
21	Swami Vivekanand College of Engineering and Technology, Jalore	16.40	31.03.2013
22	Swasthya Kalyan Women Polytechnic College Tonk	5.49	31.03.2013
23	Shri Jawahar Women Polytechnic College, Dausa	5.49	31.03.2013
24	Vivakanand Institute of Technology, Bhilwara.(Women Polytechnic)	5.49	31.03.2013
25	Bhadariya Mateshwari Polytechnic College for Women, Jalore	5.49	31.03.2013
26	Rajasthan Institute of Engineering and Craft, Dholpur (Women Polytechnic)	5.49	31.03.2013
27	Rajasthan Girls Polytechnic College, Baran	5.49	31.03.2013
28	Chandrawati Girls Polytechnic College, Jaisalmer	5.49	31.03.2013
29	Manas Arogya Heart - Care Hospital & Research Institute in Jaipur	56.00	November, 2012
	Sub – Total (C)	**557.37**	
(D)	**Power Sector**		
1	Lignite based Power Plant, Bhadresh (Barmer)	5,000.00	2012-13
2	400 KV S/C Bikaner- Deedwana –Ajmer Line with 400 KV/220 KV GSS at Deedwana	285.00	2013-14
3	400 KV S/C Hindaun-Alwar Line with 400/220 KV GSS at Alwar	188.32	2013-14
4	220 KV S/C Sikar – Nawalgarh –Jhunjhunu Line with 220/132 KV GSS at Nawalgarh	36.28	2013-14
	Sub – Total (D)	**5,509.60**	
(E)	**IT Sector**		
1	Rajasthan State Wide Area Network (RajSWAN) Project	120.21	15.04.2017
2	Common Service Centres Project	106.40	2014
	Sub – Total (E)	**226.61**	
(F)	**Any Other Sector**		
1	Multi Chamber Cold Storage (4000 M. T.) at Mandi Yard, Alwar	3.85	30.06.2012
2	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Udaipur	2.54	30.06.2012
3	Multi Chamber Cold Storage (1000 M. T.) at Mandi Yard, Sumerpur, District Pali	1.28	30.06.2012
4	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Bhilwara	2.28	30.06.2012
	Sub – Total (F)	**9.95**	
	Grand Total	**11,100.01**	

Source: Planning Department, GoR.

Appendix 1.13

Status of Public Private Partnership(PPPs) Projects in Infrastructure (As on March 31, 2012) Projects under Planning/Pipeline

(Refer Paragraph 1.12; Page 44)

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
(A)	**Road Sector**		
1	Nagaur – Bikaner (NH- 89)	378.07	30.07.2012
2	Nagaur– Jodhpur(NH- 65)	411.18	30.10.2012
3	Jodhpur – Pali (NH-65)	342.72	30.10.2012
4	Mathura (State Border - Bharatpur –Bhadoti Road)	421.00	--
5	Rawatsar – Nohar – Bhadra upto State Border Road	224.20	--
6	Kapren to Mangrol	121.69	--
7	Metra – Gotan – Piparcity – Jodhpur	74.47	30.06.2012
8	Aspur – Doongarpur	64.10	18.04.2012
9	Sardulshahar (Punjab state Border) Hanumangarh-Tibbi- Alinabad (Hariyana Border)	93.84	18.04.2012
10	Sirsa (Hariyana) Ludesar-Bhadra- Sidhmukh-Rajgarh	45.16	18.04.2012
11	Lunkaransar (NH-15) Kalu- Shreedoongargarh (NH-11) Sardarsahahar (NH-64)	96.85	18.04.2012
12	Sardarsahahar(NH-64) Taranagar – Rajgarh (NH-64)	70.78	18.04.2012
13	Jhunjhunu Mandawa Fathepur	38.29	--
14	Kota Dharnawada Road	110.73	16.04.2012
	Sub – Total (A)	**2,493.08**	
(B)	**Urban Infrastructure**		
1	Affordable housing with focus on EWS & LIG housing, at Udaipur through M/s Shubh Builders & Developers	14.30	--
2	Jalore Area Development Program–Drinking Water Supply & Sanitation Project	962.00	--
3	Jaipur Metro Rail Project	6,583.00	--
4	Restoration and Conservation of Forts in the State and Conversion of same into Heritage Hotels	0.00	--
5	Solid Waste Treatment Plant at Sikar	13.00	--
6	Integrated Solid Waste Management Project Jaipur	60.00	--
7	Integrated Solid Waste Management Project, Jodhpur	40.00	--
8	Integrated Solid Waste Management Project, Ajmer, Kishangarh and Pushkar	0.00	--
9	Integrated Solid Waste Management Project, Kota, Bikaner and Udaipur	0.00	--
	Sub - Total (B)	**7,672.30**	

Appendix 1.13

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
(C)	**Water Sector**		
1	Water Supply & Sewerage System of Udaipur City	1,000.00	2012-13
2	Water Supply & Sewerage System of Ajmer and Pushkar City	700.00	2012-13
3	Reduction of non revenue water in to selected pilot area in Water Distribution Zones of Kaithoonipole and Ladpura in Kota City	15.00	2012-13
4	Water Supply in Distribution zones of Mansarover of Jaipur City	25.00	2012-13
	Sub – Total (C)	**1,740.00**	
(D)	**Power Sector**		
1	400 KV D/C Babai - Jaipur (North) (Twin Moose) line along with 400/220 KV GSS at Jaipur (North)	221.80	2014-15
2	400 KV D/C Jodhpur (New)-Udaipur (Twin Moose) Line along with 400/220 KV GSS at Udaipur	379.53	2015-16
3	400 KV Bikaner – Sikar D/C line (Twin Moose) – 210 Km	219.58	2014-15
4	400 KV AKAL – Jodhpur (New) D/C line (Quad Moose) -240 Km	512.27	2014-15
	Sub –Total (D)	**1,333.18**	
(E)	**Social Sector**		
1	Gyanodaya PPP Schools (Establishment of 50 New Senior Secondary Schools in 10 districts of Ajmer and Udaipur Division on 30 year Concession period)	172.00	May, 2012
2	Polytechnic College proposed at Ajmer under CSS.	13.00	31.03.2014
3	Polytechnic College proposed at Bhiwadi, Alwar under CSS.	13.00	31.03.2014
4	Polytechnic College proposed at Reengus, Sikar under CSS.	13.00	31.03.2014
5	Polytechnic College proposed at Rural Area Baswa, Dausa under CSS.	13.00	31.03.2014
6	Polytechnic College proposed at Rural Area, Devli, Tonk under CSS.	13.00	31.03.2014
7	Polytechnic College proposed at Teh.- Bassi, Agra Road, Distt. Jaipur under CSS.	13.00	31.03.2014
8	Polytechnic College proposed at Vill.Jalsu,Tel. Amer, Distt. Jaipur under CSS.	13.00	31.03.2014
9	Polytechnic College proposed at Rural Area, Shahpura, Bhilwara under CSS.	13.00	31.03.2014
10	Polytechnic College proposed at Vill. Khor Bassi, Teh. Beharor, Distt. Alwar under CSS.	13.00	31.03.2014

Appendix 1.13

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
11	Polytechnic College proposed at Bharatpur under CSS.	13.00	31.03.2014
12	Polytechnic College proposed at Rural Area Dholpur under CSS.	13.00	31.03.2014
13	Polytechnic College proposed at Bundi under CSS.	13.00	31.03.2014
14	Polytechnic College proposed at Jaipur Road, Kota under CSS.	13.00	31.03.2014
15	Polytechnic College proposed at Rural, Deoli, Tonk under CSS.	13.00	31.03.2014
16	Polytechnic College proposed at Rural Bhawanimandi, Jhalawar under CSS.	13.00	31.03.2014
17	Polytechnic College proposed at Rural Jhalawar under CSS.	13.00	31.03.2014
18	Polytechnic College proposed at Udaipur under CSS.	13.00	31.03.2014
19	Polytechnic College proposed at Kishangarh, Ajmer under CSS.	13.00	31.03.2014
20	Polytechnic College proposed at Teh. Khairthal, Alwar under CSS	13.00	31.03.2014
21	Polytechnic College proposed at Kishangarh, Ajmer under CSS.	13.00	31.03.2014
22	Computed Tomography (CT) Scan facilities in 14 Districts of Rajasthan	30.00	--
23	Setting up of a University for Physical Education and Sports, Jhunjunjhu	0.00	--
24	New Colleges proposed on PPP mode at 18 College less Tehsils	37.80	2012-13
25	Girls College at Pratapgarh Distt. Head Quarter	2.10	2012-13
	Sub – Total (E)	**501.90**	
(F)	**Any Other Sector**		
1	Project at Khamnaur (Rajsamand) under Provision of Urban Amenities in Rural Area (PURA) Scheme	132.03	--
2	Project at Sanganer (Jaipur) under Provision of Urban Amenities in Rural Area (PURA) Scheme	120.17	--
3	Horticulture Park at Alwar	--	2012-13
	Sub - Total (F)	**252.20**	
	Grand Total	**13,992.66**	

Source: Planning Department, GoR.

Appendix 2.1

Statement of various grants/appropriations where saving was more than ₹ 10 crore each and also by more than 20 per cent of the total provision (Refer paragraph 2.3.1 ; page 49)

(₹ in crore)

No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
	Revenue-Voted				
1.	3	Secretariat	507.18	356.84	70.4
2.	8	Revenue	575.70	137.31	23.9
3.	9	Forest	565.54	134.70	23.8
4.	13	Excise	121.84	35.63	29.2
5.	34	Relief from Natural Calamities	1,573.23	543.86	34.6
6.	35	Miscellaneous Community and Economic Services	65.42	28.25	43.2
7.	43	Minerals	149.45	58.20	38.9
8.	50	Rural Employment	259.97	76.15	29.3
	Capital-Voted				
9.	3	Secretariat	600.00	600.00	100.0
10.	9	Forest	82.13	20.23	24.6
11.	19	Public Works	304.29	109.81	36.1
12.	20	Housing	14.92	10.74	72.0
13.	22	Area Development	229.65	52.28	22.8
14.	26	Medical and Public Health and Sanitation	62.17	26.41	42.5
15.	27	Drinking Water Scheme	1,473.75	593.18	40.2
16.	29	Urban Plan and Regional Development	987.34	354.54	35.9
17.	30	Tribal Area Development	1,087.28	395.44	36.4
18.	33	Social Security and Welfare	74.18	21.83	29.4
19.	35	Miscellaneous Community and Economic Services	52.44	17.22	32.8
20.	37	Agriculture	138.36	34.41	24.9
21.	46	Irrigation	751.52	171.26	22.8
22.	51	Special Component Plan for Welfare of Scheduled Castes	1,251.53	401.81	32.1
		Total	**10,927.89**	**4,180.10**	**38.3**

Source: Appropriation Accounts

Appendix 2.2

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 (Refer paragraph 2.3.3; page 61)

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 Establishment	3.19	4.39	1.20	37.6
2	27	Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 01-Water Supply Scheme, Ajmer	72.51	94.44	21.93	30.2
3	30	Tribal Area Development	2202-General Education 01-Elementary Education 796-Tribal Area Sub-plan 07-Establishment of Ashram Schools 02-Tribal Welfare Fund	36.90	57.29	20.39	55.3
4	30	Tribal Area Development	2402-Soil and Water Conservation 796-Tribal Area Sub-plan 03-Poverty Alleviation Project in West Rajasthan (M POWER) (IFAD Funded)	0.92	3.00	2.08	226.1
5	38	Minor Irrigation and Soil Conservation	2402-Soil and Water Conservation 102-Soil Conservation 03-Poverty Alleviation Project in West Rajasthan (M POWER) (IFAD Funded)	4.34	6.73	2.39	55.1
6	46	Irrigation	2700-Major Irrigation 01-Bhakhra Nangal Project (Commercial) 799-Suspense 02-Bhakhra Beas Management Board	0.06	1.77	1.71	2850.0
7	46	Irrigation	2702-Minor Irrigation 01-Surface Water 800-Other expenditure 01-Other Irrigation Construction Work 02-Proportionate expenditure transferred from Sub-head "2701-80-General"	14.59	18.99	4.40	30.2

Appendix 2.2

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8	51	Special Component Plan for Welfare of Scheduled Castes	2402-Soil and Water Conservation 789-Special Component Plan for Scheduled Castes 02-Poverty Alleviation Project in West Rajasthan (M POWER) (IFAD Funded)	0.75	2.15	1.40	186.7
Capital-Voted							
9	19	Public Works	4059-Capital Outlay on Public Works 80-General 001-Direction and Administration 01-Percentage Charges (General Area) 91-Percentage charges for establishment expenditure (2059)	2.98	4.68	1.70	57.0
10	30	Tribal Area Development	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 796-Tribal Area Sub-plan 01-Rural Water Supply Schemes 02-Maintenance Percentage Charges (O & M) for Rural Schemes transferred from Major head 2215-Water Supply and Sanitation-01-102	6.55	8.41	1.86	28.4
11	46	Irrigation	4702-Capital Outlay on Minor Irrigation 800-Other expenditure 06-Restoration of Minor Irrigation Schemes (JICA) 04-Execution	33.97	38.18	4.21	12.4
Revenue-Charged							
12		Interest Payments	2049-Interest Payments 03-Interest on Small Savings, Provident Funds etc. 108-Interest on Insurance and Pension Fund 15-Interest on funds relating to General Insurance Scheme	*9.91*	*11.29*	*1.38*	*13.9*
Total				**186.67**	**251.32**	**64.65**	**34.6**

Source: Appropriation Accounts

Appendix 2.3

Excess over provision of previous years requiring regularisation
(Refer paragraph 2.3.4; page 61)

Year	Number of grants/ appropriations	Number and name of Grant	Grant/ appropriation	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC) (As on 31 August 2012)
2008-09	10	9-Forest	Revenue-Voted	5.83	Examined by PAC
		16-Police	Revenue-Voted	36.42	Examined by PAC
		19-Public Works	Revenue-Voted	9.47	Examined by PAC
		20-Housing	Revenue-Voted	0.15	Examined by PAC
		21-Roads and Bridges	Revenue-Voted	1,05.57	Examined by PAC
		24-Education, Art and culture	Revenue-Voted	1,71.65	Examined by PAC
		26-Medical and Public Health and Sanitation	Revenue-Voted	8.75	Examined by PAC
		27-Drinking Water Scheme	Revenue-Voted	91.35	Examined by PAC
		11-Miscellaneous Social Services	Capital-Voted	1.04	Examined by PAC
		21-Roads and Bridges	Capital-Voted	13.69	Examined by PAC
		45-Loans to Government Servants	Capital-Voted	0.01	Examined by PAC
	6	16-Police	Revenue-Charged	0.06	Examined by PAC
		21-Roads and Bridges	Revenue-Charged	[A]	Examined by PAC
		23-Labour and Employment	Revenue-Charged	0.01	Examined by PAC
		27-Drinking Water Scheme	Revenue-Charged	0.03	Examined by PAC
		37-Agriculture	Revenue-Charged	[B]	Examined by PAC
		43-Minerals	Revenue-Charged	[C]	Examined by PAC
2009-10	3	27-Drinking Water Scheme	Revenue-Voted	33.96	Not Examined by PAC
		28-Special Programmes for Rural Development	Revenue-Voted	1.75	Not Examined by PAC
		45-Loans to Government Servants	Capital-Voted	[D]	Examined by PAC
	2	26-Medical and Public Health and Sanitation	Revenue-Charged	0.01	Not Examined by PAC
		29-Urban Plan and Regional Development	Revenue-Charged	[E]	Not Examined by PAC

Appendix 2.3

Year	Number of grants/ appropriations	Number and name of Grant	Grant/ appropriation	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC) (As on 31 August 2012)
2010-11	4	20-Housing	Capital-Voted	2.16	Not Examined by PAC
		27-Drinking Water Scheme	Revenue-voted	15.70	Not Examined by PAC
		28-Special Programme for Rural Development	Revenue-voted	1.90	Not Examined by PAC
		38-Minor Irrigation and Soil Conservation	Capital-Voted	0.01	Not Examined by PAC
	2	13-Excise	Revenue-Charged	[F]	Not Examined by PAC
		15-Pensions and Other Retirement Benefits	Revenue-Charged	0.03	Not Examined by PAC
Total	**27**			**499.55**	

Source: Appropriation Accounts

[A] Only ₹ 184
[B] Only ₹ 597
[C] Only ₹ 384
[D] Only ₹ 2,010
[E] Only ₹ 15,360
[F] Only ₹ 54,783

Appendix 2.4

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

(Refer paragraph 2.3.6; page 62)

(₹ in crore)

S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue (Voted)					
1	12-Other Taxes	149.64	149.22	0.42	11.06
2	25-Treasury and Accounts Administration	117.47	117.03	0.44	2.57
3	28-Special Programmes for Rural Development	70.69	65.32	5.37	5.35
4	34-Relief from Natural Calamities	1,272.82	1,029.37	243.45	300.41
5	43-Minerals	141.50	91.25	50.25	7.95
Capital (Voted)					
6	19-Public Works	252.39	194.48	57.91	51.90
7	20-Housing	6.79	4.18	2.61	8.13
8	33-Social Security and Welfare	56.90	52.35	4.55	17.28
9	38-Minor Irrigation and Soil Conservation	17.77	16.67	1.10	6.84
Revenue (Charged)					
10	6-Administration of Justice	*49.91*	*48.30*	*1.61*	*1.65*
Total		**2,135.88**	**1,768.17**	**367.71**	**413.14**

Source: Appropriation Accounts

Appendix 2.5

Excessive/Unnecessary/Insufficient re-appropriationn of funds (where re-appropriation and final excess /saving were more than ₹1 crore) (Refer: paragraph 2.3.7; page 63)

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
Insufficient re-appropriation of funds					
1.	8	Revenue	2029-103-02 District Expenditure	(-) 49.32	(-) 1.66
2.	15	Pensions and other Retirement Benefits	2071-01-101-01 Pensions to State Employees	(-) 305.76	(-) 12.66
3.	15	Pensions and other Retirement Benefits	2071-01-104-01 Gratuity to State Employees	(+) 53.51	(+) 3.26
4.	15	Pensions and other Retirement Benefits	2071-01-115 Leave Encashment Benefits	(+) 35.44	(+) 4.92
5.	16	Police	2055-109-01-01 General Police (Direction)	(-) 22.58	(-) 2.95
6.	19	Public Works	2059-80-001-01-03 Execution	(-) 23.61	(-) 2.31
7	21	Roads and Bridges	5054-02-337-03 Through Border Road Development Board	(-) 30.01	(-) 1.86
8.	24	Education, Art and Culture	2202-01-197-01-01 Establishment Expenditure	(-) 183.92	(-) 21.03
9.	24	Education, Art and Culture	2202-02-109-01 Boys School	(-) 74.43	(-) 110.10
10.	24	Education, Art and Culture	2202-02-109-02 Girls School	(-) 29.51	(-) 40.84
11.	27	Drinking Water Scheme	2215-01-101-12 Other Urban Water Supply Schemes	(-) 14.84	(-) 1.65
12.	27	Drinking Water Scheme	4215-01-102-39 Pokran-Phalsund Water Supply Scheme	(-) 9.50	(-) 15.15
13.	27	Drinking Water Scheme	4215-01-799-01 Stock	(-) 264.00	(-) 1.88
14.	27	Drinking Water Scheme	4215-01-101-01-02 Other Urban Water Supply Schemes	(+) 22.26	(+) 1.64
15.	28	Special Programmes for Rural Development	2501-03-196-01 Functional related	(-) 8.72	(-) 1.54

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
16.	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) R.U.I.D.P. Second Stage (EAP) Construction Work	(-) 44.96	(-) 54.15
17.	30	Tribal Area Development	2202-02-796-02-01 Boys School	(-) 3.49	(-) 4.84
18.	33	Social Security and Welfare	2235-60-196-01-05 Indira Gandhi National Old Aged Pension	(+) 9.36	(+) 1.88
19.	41	Community Development	2515-198-06-02 Functional/Activities	(-) 75.10	(-) 4.32
20.	46	Irrigation	2700-24-800-01 Other expenditure	(-) 3.40	(-) 4.40
21.	51	Special Component Plan for Welfare of Scheduled Castes	4702-789-01-01 Rehabilitation of minor construction projects (Through Chief Engineer, Water Resources)	(-) 3.34	(-) 3.86
Unnecessary re-appropriation of funds					
22.	20	Housing	2216-05-053-01-11 Proportionate expenditure relating to Major head 2059-Establishment	(-) 2.45	(+) 1.20
23.	26	Medical and Public Health and Sanitation	2210-01-110-03-01 General Hospital	(-) 10.93	(+) 1.78
24.	26	Medical and Public Health and Sanitation	2210-03-104-01 Community Health Centre	(-) 12.89	(+) 1.04
25.	26	Medical and Public Health and Sanitation	2210-04-101-01 Hospital and Dispensaries	(-) 26.33	(+) 5.42
26.	26	Medical and Public Health and Sanitation	2211-800-02-03 National Rural Health Mission (NRHM) (15:85)	(-) 7.22	(+) 3.77
27.	27	Drinking Water Scheme	2215-01-101-01 Water Supply Scheme, Ajmer	(-) 5.87	(+) 21.93
28.	27	Drinking Water Scheme	2215-01-102-01 Other Rural Water Supply Schemes	(+) 12.13	(-) 22.91
29.	30	Tribal Area Development	2202-01-796-07-02 Tribal Welfare Fund	(-) 28.43	(+) 20.39
30.	30	Tribal Area Development	4225-02-796-20-02 Construction of Hostel Building of tribal Boys/girls	(+) 1.05	(-) 25.13

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
31.	33	Social Security and Welfare	2236-02-197-01-02 District Level establishment expenditure of Block/Intermediate Panchayats	(-) 33.56	(+) 1.05
32.	38	Minor Irrigation and Soil Conservation	2402-102-03 Poverty Alleviation Project in West Rajasthan (M. POWER) (IFAD Funded)	(-) 9.53	(+) 2.40
33.	39	Animal Husbandry and Medical	2403-101-05 Hospital and Dispensaries	(-) 4.79	(+) 1.94
34.	46	Irrigation	4700-04-001-02-01 Through the Chief Engineer, Indira Gandhi Nahar Project, Bikaner	(-) 15.70	(+) 1.52
35.	46	Irrigation	4701-71-001-02-02 Proportionate expenditure transferred from Major head 2701-80	(+) 2.36	(-) 2.96
36.	46	Irrigation	4702-101-02-04 Proportionate expenditure transferred from Major Head 2701- Establishment	(+) 1.72	(-) 2.19
37.	51	Special Component Plan for Welfare of Scheduled Castes	2402-789-02 Poverty Alleviation Project in West Rajasthan (M POWER) (IFAD Funded)	(-) 4.05	(+) 1.40
38.	Interest Payments	Interest Payments	2049-03-104-01-01 Interest on General Provident Funds	*(-) 11.18*	*(+) 14.66*
Excessive re-appropriation of funds					
39.	19	Public Works	4059-80-051-05-01 Through the Chief Engineer, Public Works Department	(+) 1.95	(-) 1.80
40.	24	Education, Art and Culture	2202-01-101-05 Primary Schools (through the Director, Sanskrit Education)	(+) 48.65	(-) 30.00
41.	27	Drinking Water Scheme	4215-01-102-03-01 Other Rural Water Supply Schemes	(+) 49.98	(-) 6.53
42.	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	(+) 7.07	(-) 1.12

Appendix 2.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
43.	30	Tribal Area Development	2211-796-03 National Rural Health Mission (NRHM) (15:85)	(+) 14.11	(-) 3.57
44.	30	Tribal Area Development	2225-02-796-05 Saharia Development (Special Central Assistance)	(+) 1.32	(-) 1.12
45.	30	Tribal Area Development	4225-02-796-20-01 Schemes for Tribal Area Development	(+) 10.26	(-) 1.04
46.	30	Tribal Area Development	4215-01-796-01-03 Chambal-Dholpur-Bharatpur Project (NABARD)	(+) 19.00	(-) 10.35
47.	30	Tribal Area Development	4225-02-796-09 Various construction works in sub-plan area for irrigation facility (SCA)	(+) 11.33	(-) 9.53
48.	30	Tribal Area Development	4225-02-796-11 Schemes for amount received from Government of India under Article 275(i) of the Constitution of India (SCA)	(+) 7.05	(-) 4.85
49.	33	Social Security and Welfare	4236-02-800-08 Construction of Angan Bari Building financed by NABARD	(+) 4.61	(-) 1.00
50.	46	Irrigation	2700-01-001-03 Expenditure through Bhakhra Beas Management Board	(+) 7.25	(-) 1.73
51.	46	Irrigation	2701-67-800-01 Other expenditure	(+) 2.41	(-) 1.78
52.	46	Irrigation	4701-67-001-04 Proportionate expenditure transferred from Major head 2701-80	(+) 1.77	(-) 1.21
Total					**(-) 414.02 (+) 90.20**

Source: Appropriation Accounts

Appendix 2.6

Details of saving of ₹ 1 crore and above not surrendered (Refer paragraph 2.3.9; page 63)

(₹ in crore)

S. No.	Number and Name of Grants	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue- Voted			
1	6-Administration of Justice	34.79	33.34	1.45
2	8-Revenue	137.31	135.45	1.86
3	9-Forest	134.70	133.22	1.48
4	12-Other Taxes	11.48	4.71	6.77
5	15-Pensions and other Retirement Benefits	224.24	220.40	3.84
6	16-Police	66.03	62.74	3.29
7	19-Public Works	32.51	30.37	2.14
8	24-Education, Art and Culture	514.12	304.99	209.13
9	27-Drinking Water Scheme	33.85	26.54	7.31
10	28-Special Programme for Rural Development	10.72	9.16	1.56
11	29-Urban Plan and Regional Development	102.83	88.13	14.70
12	30-Tribal Area Development	194.48	180.59	13.89
13	34-Relief from Natural Calamities	543.86	522.64	21.22
14	41-Community Development	26.64	22.34	4.30
15	46-Irrigation	54.85	49.08	5.77
	Capital- Voted			
16	19-Public Works	109.81	104.97	4.84
17	20-Housing	10.74	8.25	2.49
18	21-Roads and Bridges	159.12	157.46	1.66
19	24-Education, Art and Culture	8.50	5.97	2.53
20	27-Drinking Water Scheme	593.18	563.16	30.02
21	29-Urban Plan and Regional Development	354.54	279.54	75.00
22	30-Tribal Area Development	395.44	332.89	62.55
23	33-Social Security and Welfare	21.83	20.05	1.78
24	46-Irrigation	171.26	150.11	21.15
25	47-Tourism	9.28	8.18	1.10
26	51-Special Component Plan for Welfare of Scheduled Castes	401.81	391.00	10.81
	Total	**4,357.92**	**3,845.28**	**512.64**

Source: Appropriation Accounts

Appendix 2.7

Cases of surrender of funds in excess of ₹ 20 crore on 31 March 2012 (Refer paragraph 2.3.9; page 63)

(₹ in crore)

Sr. No.	Grant No/ Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	Interest Payments	2049	*8,012.48*	*139.49*
2.	3	2052, 2251, 3451	507.18	356.64
3.		5475	600.00	600.00
4.	4	2053	305.41	34.54
5.	6	2014	398.43	33.34
6.	8	2029, 2052	575.70	135.45
7.	9	2406	565.54	133.22
8.		4406	82.13	20.13
9.	13	2039	121.84	35.57
10.	15	2071	6,154.27	220.40
11.	16	2055, 2070	2,377.70	62.74
12.	19	2059	334.35	30.37
13.		4055, 4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4405, 4515, 4700, 4853, 5475	304.29	104.97
14.	21	3054	1,249.08	28.70
15.		4851, 4853, 5054	1,247.10	157.46
16.	22	4705	229.65	52.27
17.	24	2202, 2203, 2205	10,983.70	304.99
18.	26	2210, 2211	3,177.79	205.72
19.		4210	62.17	26.23
20.	27	2215	1,788.75	26.54
21.		4215	1,473.75	563.16
22.	29	2217, 3055	1,573.99	88.13
23.		4217, 5055, 6217, 7055	987.34	279.54
24.	30	2014, 2029, 2055, 2056, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2425, 2501, 2505, 2515, 2700, 2702, 2851, 2852, 2853, 3425, 3435, 3454, 3456,	2,305.47	180.59
25.		4055, 4059, 4202, 4210, 4215, 4216, 4217, 4225, 4250, 4401, 4402, 4405, 4406, 4425, 4515, 4700, 4701, 4702, 4705, 4801, 4853, 4885, 5054, 5452, 5475, 6408, 6885	1,087.28	332.89

Appendix 2.7

Sr. No.	Grant No/ Appropriation	Major Head(s)	Total Provision	Amount of Surrender
26.	33	2225, 2230, 2235, 2236	2,060.26	92.52
27.		4225, 4235, 4236, 6225, 6235	74.18	20.05
28.	34	2245	1,573.23	522.64
29.	35	2047, 3454, 3475	65.42	28.41
30.	37	2401, 2415, 2435	1,457.63	88.18
31.		4401, 6401	138.36	34.38
32.	41	2515	2,399.95	22.34
33.	43	2802, 2853	149.45	58.12
34.	46	2700, 2701, 2702,	1,441.88	49.08
35.		4700, 4701, 4702, 4711	751.52	150.11
36.	49	3604	295.28	21.68
37.	50	2505, 2515	259.97	76.15
38.	51	2014, 2029, 2056, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2406, 2425, 2501, 2505, 2515, 2701, 2705, 2802, 2851, 2852, 3451, 3454, 3456	1,905.50	203.58
39.		4055, 4059, 4202, 4210, 4215, 4217, 4225, 4250, 4402, 4405, 4406, 4515, 4700, 4701, 4702, 4705, 4711, 4801, 4853, 5054, 5452, 5475	1,251.53	391.00
	Total		**60,329.55**	**5,911.32**

Source: Appropriation Accounts

Appendix 2.8

Lump-sum Provisions
(Refer paragraph 2.3.10; page 64

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered
1.	-	Interest Payments	2049-01-101-04-99 New Loan	*127.50*	*52.37*
2.	3	Secretariat	3451-090-13-01 Schemes recommended by State Planning Board through the Planning Department	24.25	24.25
3.			3451-800-01-01 State Level new schemes through the Planning Department	300.00	268.61
4.			5475-800-12-01 Schemes recommended by State Planning Board through the Planning Department	600.00	600.00
5.	9	Forest	4406-02-110-06 Tiger Project, Ranthambhore	0.50	0.50
6.	15	Pensions and other Retirement Benefits	2071-01-106 Pensionery charges in respect of High Court Judges	*1.20*	*1.20*
7.	19	Public Works	4210-02-104-02-90 Construction Works under XIII Finance Commission	8.49	8.49
8.	21	Roads and Bridges	5054-04-800-02-02 Externally Aided Projects	62.25	56.24
9.	24	Education, Art and Culture	4202-02-104-04 Construction work for IIIT	1.00	1.00
10.	27	Drinking Water Scheme	4215-01-101-01-64 Nagaur Lift Water Supply Scheme Phase-II	14.18	14.18
11.			4215-01-101-01-66 Deeg Water Supply Project	3.64	3.64
12.			4215-01-101-01-67 Voravas-Mandana Water Supply Scheme	3.64	3.64
13.			4215-01-101-01-68 Construction and opening of 40 M.L.D. Water Refining Plant in Sobhasar Block of Bikaner and other Secondary Works	3.64	3.64
14.			4215-01-101-01-69 Nagda-Anta-Baldevpura Water Supply Scheme	3.64	3.64
15.			4215-01-102-01-19 Fluoride Control Project Aren, Kishangarh	2.90	2.90
16.			4215-01-102-04-01 Project Management Cell, Churu	2.49	2.49

Appendix 2.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered
17.	27	Drinking Water Scheme	4215-01-102-20 Churu-Jhunjhunu Water Supply Scheme (Apni Yojana Phase-II)	17.48	17.48
18.			4215-01-102-45 Nagaur Lift Canal Project Phase-II (EAP)	30.50	30.50
19.			4215-01-102-50 Barmer Lift Canal Water Supply Project Phase-II	18.88	18.88
20.	29	Urban Plan and Regional Development	2217-80-192-22 Urban Infrastructure Development Scheme of Small and Medium Towns (UIDSSMT) (10:10:80)	119.73	69.94
21.			4217-03-800-04 Rajasthan Urban Development Fund (RUDF)	31.65	31.65
22.	30	Tribal Area Development	2210-06-796-05-02 Health Development Programme	5.02	5.02
23.			2225-02-796-02-17 Assistance to agencies for Community Diesel Pumps (S. C.A.)	2.00	2.00
24.			3451-796-01 Rajasthan Rural Livelihood Project	7.02	7.02
25.			3454-02-796-02-02 U.I.D. Project under recommendation of XIII Finance Commission	3.39	3.39
26.			4059-80-796-03-01 Construction of building under recommendation of XIII Finance Commission	1.11	1.11
27.			4059-80-796-04-02 Other Buildings	2.00	2.00
28.			4215-01-796-01-05 Churu-Jhunjhunu Water Supply Project Phase-II (EAP)	2.86	2.86
29.			4215-01-796-01-09 Kalikhar-Jhalawar Water Supply (NABARD)	1.55	1.55
30.	30	Tribal Area Development	4215-01-796-02-06 Chambal-Baler-Sawaimadhopur Water Supply Project	1.04	1.04
31.			4215-01-796-02-13 Reconstruction work of Urban Water Supply Scheme, Jodhpur	17.28	17.28
32.			4215-01-796-02-15 Nagaur Lift Canal Project Phase-II	2.25	2.25

Appendix 2.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered
33.	30	Tribal Area Development	4217-03-796-03 Rajasthan Urban Development Fund (RUDF)	5.63	5.63
34.			4702-796-04-01 Construction Works	1.00	1.00
35.			4705-796-02-01 Land Development Works	4.47	4.47
36.			5054-03-796-04 Roads financed from State Road Development Fund (S.H.)	25.20	25.20
37.			5054-04-796-08 Roads financed from State Road Development Fund (M.D.R.)	1.26	1.26
38.			5054-04-796-10 External Aided Project	11.06	11.06
39.	33	Social Security and Welfare	2225-03-196-10-01 Gopal Yojana	1.00	1.00
40.			4225-80-800-02-90 Construction Work	0.70	0.70
41.			4235-02-103-12 Construction of Nari Niketan Bhawan	1.00	1.00
42.			4235-02-800-04 Construction of Old Age Home building	1.80	1.80
43.	34	Relief from Natural Calamities	2245-01-102-08 Emergency supply of drinking water in urban areas	1.00	1.00
44.			2245-01-282-02 Supply of Medicines	5.00	5.00
45.			2245-01-800-01-18 Agriculture input grant except for small and marginal farmers	10.00	10.00
46.			2245-02-101-11 Relief for aged, disabled and orphan children	2.00	2.00
47.			2245-02-107 Repairs and restoration of damaged Government Office Buildings	3.50	3.50
48.			2245-02-115 Assistance to farmers to clean sand/silt/salinity from land	1.00	1.00
49.			2245-02-191 Assistance to Municipal Corporation	10.00	10.00
50.			2245-02-192 Assistance to Municipalities/Municipal Councils	20.00	20.00

Appendix 2.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered
51.	34	Relief from Natural Calamities	2245-02-193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof	15.00	15.00
52.	35	Miscellaneous Community and Economic Services	3454-02-203-01-04 U.I.D. Project under recommendation of XIII Finance Commission	18.96	14.64
53.	36	Co-operation	4425-195-03-03 Investment in Spin Fed	3.66	3.66
54.	37	Agriculture	4401-800-03-06 National Agriculture Development Project through the University and Higher Education Department	2.00	2.00
55.	41	Community Development	2515-198-19-02 Operational/Activities under special area execution basic grant for Gram Panchayats under recommendation of XIII Finance Commission	1.71	1.71
56.	43	Minerals	2802-02-101-01 Rajasthan Refinery	5.00	5.00
57.			2853-02-797-01 Accounting head 8229-200(07) Environment Reform in Mining Area	32.82	30.87
58.	51	Special Component Plan for Welfare of Scheduled Castes	2029-789-01-01 Modernisation of Land Settlement Department (50:50)	17.11	17.11
59.			2210-06-789-01-01 Health Development Programme	6.86	6.86
60.			2217-80-789-02 Urban Infrastructure Development Scheme of Small and Medium Towns (UIDSSMT)	29.21	29.21
61.			3451-789-01 Rajasthan Rural Livelihood Project	9.73	9.73
62.			3454-02-789-01-02 U.I.D. Project under recommendation of XIII Finance Commission	4.63	4.63
63.			4059-80-789-01-01 Construction of building under recommendation of XIII Finance Commission	1.51	1.51
64.			4059-80-789-03-01 Construction of building under recommendation of XIII Finance Commission	1.52	1.52
65.			4210-01-789-02-90 Construction work under XIII Finance Commission	4.63	4.63

Appendix 2.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered
66.	51	Special Component Plan for Welfare of Scheduled Castes	4210-02-789-02-90 Construction work under XIII Finance Commission	1.80	1.80
67.			4215-01-789-01-05 Churu-Jhunjhunu Water Supply Project Phase-II (EAP)	4.34	4.34
68.			4215-01-789-01-09 Kalikhar-Jhalawar Water Supply Project (NABARD)	2.34	2.34
69.			4215-01-789-01-12 Matasukh-Jayal Water Supply Project (NABARD)	1.22	1.22
70.			4215-01-789-01-19 Barmer Lift Canal Water Supply Project Phase-II	8.12	8.12
71.			4215-01-789-02-06 Chambal-Baler-Sawaimadhopur Water Supply Project	1.41	1.41
72.			4215-01-789-02-08 Chappi-Jhalawar-Jhalarapatan Water Supply Scheme	1.18	1.18
73.			4215-01-789-02-15 Nagaur Lift Canal Project Phase-II	3.07	3.07
74.			4217-03-789-03 Rajasthan Urban Development Fund	7.72	7.72
75.			4701-66-789-01 Grant under XIII Finance Commission	6.00	6.00
76.			4701-67-789-01 Grant under XIII Finance Commission	2.87	2.87
77.			4701-71-789-01 Grant under XIII Finance Commission	2.00	2.00
78.			4701-72-789-01 Grant under XIII Finance Commission	2.00	2.00
79.			5054-04-789-08 External Aided Projects	15.19	15.19
	TOTAL			**1,742.31**	**1,573.72**

Appendix 2.9

Details of surrender (₹ one crore and above) in excess of actual savings (Refer paragraph 2.3.11; page 64

(₹ in crore)

S. No.	Number and Name of Grants	Saving	Amount surrendered	Excess surrendered
1	2	3	4	5
	Revenue- Voted			
1	21-Roads and Bridges	10.17	28.70	18.53
2	26-Medical and Public Health and Sanitation	193.18	205.72	12.54
3	33-Social Security and Welfare	90.60	92.52	1.92
4	38-Minor Irrigation and Soil Conservation	11.78	14.17	2.39
5	39-Animal Husbandry and Medical	8.35	9.97	1.62
6	48-Power	-[8]	1.54	1.54
	Revenue-Charged			
7	Interest Payments	*120.66*	*139.49*	*18.83*
	Total	**434.74**	**492.11**	**57.37**

Source: Appropriation Accounts

[8] Only ₹ 9000.

Appendix 2.10

Rush of Expenditure
(Refer paragraph 2.3.12; page 64)

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of expenditure incurred during	
						January-March 2012	March 2012
1.	09-Forest	2406-01-196-01 Subordinate and Trained Staff	11.12	10.52	16.43	67.7	64.0
2.		4406-01-800-02 Different Projects for Forest/Campa	20.46	20.46	20.46	100.0	100.0
3	10-Miscellaneous General Services	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption Fund	157.48	157.48	157.48	100.0	100.0
4	11-Miscellaneous Social Services	3425-01-800-01 Science and Technology	18.13	15.33	22.55	80.4	68.0
5	19-Public Works	4059-80-051-03 General Building (Administration of Justice)	23.86	20.20	31.10	76.7	65.0
6	21-Roads and Bridges	5054-03-337-09 Construction of Roads under XIII Finance Commission	15.43	14.97	20.40	75.7	73.4
7		5054-04-800-16 Construction of Air Strips	21.93	21.53	26.86	81.6	80.2
8	23-Labour and Employment	3475-108-01 *Swarn Jayanti Shahri Rozgar Yojana*	36.10	35.90	52.34	69.0	68.6
9	24-Education, Art and Culture	2202-02-107-11 Pre-metric scholarship to students for Minority Class	20.56	20.30	20.66	99.5	98.3
10		2202-02-107-12 Pre-metric scholarship to scavengers boy/girl	11.22	10.18	15.57	72.1	65.4
11		2205-103-01 General expenditure	11.73	10.88	16.34	71.8	66.6
12	26-Medical and Public Health and Sanitation	2210-04-800-01 Through National Rural Health Mission	12.48	12.48	12.48	100.0	100.0
13	29-Urban Plan and Regional Development	2217-05-190-02 Rajasthan Transport Infrastructure Development Fund	60.00	60.00	60.00	100.0	100.0
14		2217-80-191-14 Grants under the recommendations of State Finance Commission	29.21	19.70	32.71	89.3	60.2
15		2217-80-191-27 General Infrastructural Grants under the XIII Finance Commission	21.75	21.75	42.63	51.0	51.0

Appendix 2.10

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of expenditure incurred during	
						January-March 2012	March 2012
16	29-Urban Plan and Regional Development	2217-80-191-29 Public Light	52.02	52.02	52.02	100.0	100.0
17		2217-80-192-28 General Execution Grant under the XIII Finance Commission	49.34	49.34	96.74	51.0	51.0
18		2217-80-192-29 General Execution Grant under the XIII Finance Commission	33.32	16.83	33.32	100.0	50..5
19		2217-80-192-33-01 Payment of Electric Bills under Public Light	35.20	35.20	35.20	100.0	100.0
20		3055-800-07 Rajasthan Transport Infrastructure Development Fund	25.00	25.00	25.00	100.0	100.0
21		4217-03-800-01 Assistance to Local Bodies, Corporations, Urban Development Authorities, Urban Improvement Trusts etc.	31.94	31.89	34.19	93.4	93.3
22	30-Tribal Area Development	2210-05-796-01 Hospital and Dispensaries	12.76	12.15	15.39	82.9	78.9
23		2211-796-02 National Rural Health Mission	25.48	23.43	44.93	56.7	52.1
24		2225-02-796-06 Through the Social Justice and Empowerment Department	84.78	75.07	129.87	65.3	57.8
25		2401-796-28 Crop Insurance (50% State Share; 50% Central Share)	31.77	31.77	61.77	51.4	51.4
26.		2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	33.93	33.93	49.87	68.0	68.0
27		4225-02-796-11 Schemes for amount received from Government of India under Article 275(1) of the Constitution of India (S.C.A.)	46.32	46.32	70.53	65.7	65.7
28		4225-02-796-20 Special scheme Programme for development of Tribal Areas (Tribal Welfare Fund)	64.19	62.88	78.01	82.3	80.6

Appendix 2.10

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of expenditure incurred during	
						January-March 2012	March 2012
29	33-Social Security and Welfare	2225-02-277-01-01 Scholarships and Stipends through the Commissioner, Social Justice and Empowerment Department	12.53	12.53	12.54	99.9	99.9
30		2225-03-196-05 Devnarain Yojana (through Social Justice and Empowerment Department)	16.05	12.15	20.61	77.9	59.0
31		2225-03-277-02 Maintenance of Hostels	28.01	26.77	28.28	99.0	94.7
32		4236-02-800-08 Construction of Angan Bari building financed by NABARD	25.89	25.07	25.89	100.0	96.8
33	35-Miscellaneous Community and Economic Services	5475-800-05 Information Technology on State Department	22.77	18.94	29.72	76.6	63.7
34	37-Agriculture	2401-119-28 Drip Irrigation State Scheme	57.36	57.36	104.33	55.0	55.0
35		4401-800-03 National Agriculture Development Project (S.C.A.)	52.76	46.09	82.39	64.0	55.9
36		6401-800-06 Loans to Agriculture Universities	18.50	18.50	18.50	100.0	100.0
37	41-Community Development	2515-197-05 Grants for Panchayat Samitis under the recommendations of State Finance Commission (12% of total provision)	23.28	22.68	39.63	58.7	57.2
38		2515-197-07 General Basic Grant for Panchayat Samitis under the recommendations of XIII Finance Commission	28.77	28.30	55.16	52.2	51.3
39		2515-198-03 Grants to Gram Panchayats under the recommendations of State Finance Commission	191.26	191.00	280.68	68.1	68.1
40		2515-198-16 General Basic Grant for Gram Panchayats under the recommendations of XIII Finance Commission	199.26	199.30	390.70	51.0	51.0
41	42-Industries	4851-190-02 Rajasthan State Handloom Development Corporation Limited	16.25	16.25	16.25	100.0	100.0

Appendix 2.10

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of expenditure incurred during	
						January-March 2012	March 2012
42	42-Industries	4885-60-800-23 Rajasthan State Industrial and development Corporation Limited	20.00	20.00	20.00	100.0	100.0
43	43-Minerals	2853-02-800-01 Environment reform in Mining Area and expenditure relating to health	13.08	12.46	20.12	65.0	61.9
44	48-Power	2801-80-800-08 Grant to Rajasthan Rajya Vidyut Prasaran Nigam Limited	18.44	18.44	18.44	100.0	100.0
45		2801-80-800-12 Grant for interest to Rajasthan Vidyut Utpadan Nigam Limited	18.99	18.99	18.99	100.0	100.0
46		4801-80-190-04 Investment in Jaipur Vidyut Vitran Nigam Limited	444.88	427.48	512.15	86.9	83.5
47		4801-80-190-05 Investment in Jodhpur Vidyut Vitram Nigam Limited	320.00	313.90	417.64	76.6	75.2
48		4801-80-190-06 Investment in Ajmer Vidyut Vitram Nigam Limited	408.83	397.77	469.12	87.1	84.8
49	50-Rural Employment	2505-01-196-01 Indira Awas Yojana	37.16	28.58	48.95	75.9	58.4
50	51-Special Component Plan for Welfare of Scheduled Castes	2210-05-789-01 Hospital and Dispensaries	24.98	21.49	27.29	91.5	78.7
51		2225-01-789-01 Scholarship and Stipend	96.37	81.84	141.04	68.3	58.0
52		2401-789-01 Through the Agriculture Department	49.17	46.50	91.09	54.0	51.0
53		2505-01-196-01 Indira Awas Yojana	59.74	55.38	94.58	63.2	58.6
54		2515-198-03 Grants to Gram Panchayats under the recommendations of State Finance Commission	46.60	46.60	68.48	68.1	68.1
55		4215-01-789-01 Water Supply in Scheduled Castes Areas	56.77	40.70	79.80	71.1	51.0
56		4700-24-789-01 Construction Works	31.24	31.24	31.40	99.5	99.5
57	Interest Payments	2049-03-104-02 Interest on Contributory Provident Funds	*68.39*	*68.39*	*68.39*	*100.0*	*100.0*

Appendix 2.10

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of expenditure incurred during	
						January-March 2012	March 2012
58	Interest Payments	2049-03-117-01 Interest on Defined Contribution Pensions Scheme for Government Employees	*92.83*	*92.83*	*97.46*	*95.2*	*95.2*
59		2049-60-101-04 Interest on Deposits of State Industrial and Mineral Development Corporation Limited	*17.37*	*16.53*	*17.37*	*100.0*	*95.2*
60		2049-60-101-16 Interest on deposits of Krishi Upaj Mandi Samitis	*14.72*	*14.72*	*14.72*	*100.0*	*100.0*
61	Public Debt	6003-108 Loans from National Co-operative Development Corporation	*27.44*	*27.44*	*27.44*	*100.0*	*100.0*
Total			**3,557.20**	**3,403.73**	**4,664.00**		

Source: Office of the Principal Accountant General (A & E), Rajasthan

Appendix 2.11

Cases of New Services
(Refer paragraph 2.7; page 69)

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
1.	12-Other Taxes	2041-Taxes on Vehicles 001-Direction and Administration 01-Commissioner, Transport	*0.44*	*10.98*	*10.54*	*2395.5*
2.	19-Public Works	4059-Capital Outlay on Public Works 80-General 001-Direction and Administration 01-Percentage Charges (General Area) 91-Percentage Charges for establishment expenditure (2059)	298.16	468.02	169.86	57.0
3.	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-establishment	318.95	439.11	120.16	37.6
4.	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	5,788.07	8,237.17	2,449.10	42.3
5.	27-Drinking Water Scheme	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 01-Water Supply Scheme, Ajmer	7,251.09	9,444.16	2,193.07	30.2
6.	27-Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 11-Churu-Bisau Water Supply Scheme (through the Chief Engineer, Project Management Cell, Churu)	-	6.38	6.38	100.0

Appendix 2.11

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
7.	30-Tribal Area Development	2202-General Education 01-Elementary Education 796-Tribal Area Sub-plan 07-Establishment of Ashram School 02-Tribal Welfare Fund	3,689.56	5,728.83	2,039.27	55.3
8.	30-Tribal Area Development	2402-Soil and Water Conservation 796-Tribal Area Sub-plan 03-Mitigating Poverty in Western Rajasthan (M POWER) (IFAD Funded)	92.43	300.00	207.57	224.6
9	30-Tribal Area Development	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 796-Tribal Area Sub-plan 01-Rural Water Supply Schemes 02-Maintenance Percentage Charges (O & M) for Rural Schemes transferred from Major head 2215-Water Supply and Sanitation -01-102	655.00	840.83	185.83	28.4
10.	30-Tribal Area Development	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02-Welfare of Scheduled Tribes 796-Tribal Area Sub-plan (Through the Commissioner, Tribal Area Sub-plan (S.C.A.) 09-Programme under special plan for Tribal Area Development (Scheduled Tribes Welfare Fund) 07-Grants for general services for tribal people	14.10	32.31	18.21	129.1
11.	38-Minor Irrigation and Soil Conservation	2402-Soil and Water Conservation 102-Soil Conservation 03-Poverty Alleviation Project in West Rajasthan (M POWER) (IFAD Funded)	433.70	673.27	239.57	55.2
12.	46-Irrigation	2700-Major Irrigation 01-Bhakra Nangal Project (Commercial) 799-Suspense 02-Bhakra Beas Management Board	6.47	177.28	170.81	2640.0

Appendix 2.11

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
13.	46-Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 101-Maintenance and Repairs 01-Execution (through the Chief Engineer, Water Resources) 03-Proportionate expenditure transferred from Major head "2701-80"	40.71	55.66	14.95	36.7
14.	46-Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 101-Maintenance and Repairs 05-Rana Pratap Sagar Dam 04-Proportionate expenditure transferred from Sub Major head "2701-80"	53.07	72.47	19.40	36.6
15	46-Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 101-Maintenance and Repairs 06-Jawahar Sagar Dam 03-Expenditure transferred from Sub Major head "2701-80"	29.63	39.36	9.73	32.8
16.	46-Irrigation	2700-Major Irrigation 06-Gurgaon Canal (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "2701-80"	41.55	56.58	15.03	36.2
17.	46-Irrigation	2700-Major Irrigation 22-Jakham Project (Commercial) 101-Maintenance and Repairs 01-Maintenace and Repairs 03-Proportionate expenditure transferred from Sub-Major head "2701-80"	61.50	86.42	24.92	40.5
18.	46-Irrigation	2701-Medium Irrigation 01-Jawai Canal (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "2701-80"	24.97	32.31	7.34	29.4
19.	46-Irrigation	2701-Medium Irrigation 02-Meja Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "2701-80"	49.32	65.69	16.37	33.2

Appendix 2.11

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
20.	46-Irrigation	2701-Medium Irrigation 03-Parbati Project (Dholpur) (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	56.50	80.90	24.40	43.2
21.	46-Irrigation	2701-Medium Irrigation 04-Gudha Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	20.76	29.00	8.24	39.7
22.	46-Irrigation	2701-Medium Irrigation 05-Morel Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	20.29	32.33	12.04	59.3
23.	46-Irrigation	2701-Medium Irrigation 06-Alnia Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	32.00	44.07	12.07	37.7
24.	46-Irrigation	2701-Medium Irrigation 24-Som Kamla Amba Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	65.37	84.29	18.92	28.9
25.	46-Irrigation	2701-Medium Irrigation 27-Wagon Diversion (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	14.98	22.89	7.91	52.8

Appendix 2.11

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
26.	46-Irrigation	2701-Medium Irrigation 30-Bhim Sagar Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Pro-rata charges transferred from Sub-Major head "80"	18.73	24.01	5.28	28.2
27.	46-Irrigation	2701-Medium Irrigation 33-Bassi Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	14.98	21.29	6.31	42.1
28.	46-Irrigation	2701-Medium Irrigation 38-Sawan Bhado Project (Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	21.23	29.18	7.95	37.4
29.	46-Irrigation	2701-Medium Irrigation 64-Parwan Lift (Non-Commercial) 101-Maintenance and Repairs 01-Execution 03-Proportionate expenditure transferred from Sub-Major head "80"	40.08	56.28	16.20	40.4
30.	46-Irrigation	2702-Minor Irrigation 01-Surface Water 800-Other expenditure 01-Other Irrigation Construction Work 02- Proportionate expenditure transferred from Major head "2701-80 General"	1,458.30	1,898.59	440.29	30.2
31.	46-Irrigation	4700-Capital Outlay on Major Irrigation 01-Bhakhra Nangal Project (Commercial) (BBMB) through Chief Engineer (North), Hanumangarh 799-Suspense 01-Suspense	-	23.96	23.96	100.0

Appendix 2.11

(₹ in lakh)

Sl. No.	No and Name of Grant	Head of Account	Total Budget Provision	Expenditure	Excess	Percentage excess over provision
32.	46-Irrigation	4700-Capital Outlay on Major Irrigation 03-Beas Project (Commercial) 001-Direction and Administration 02-Beas Dam (expenditure through the Beas Construction Board) 02-Through Chief Engineer, Irrigation	-	27.39	27.39	100.0
33.	46-Irrigation	4700-Capital Outlay on Major Irrigation 24-Narbada Project (Commercial) 799-Suspense 01-Suspense	-	6.22	6.22	100.0
34.	46-Irrigation	4701-Capital Outlay on Minor Irrigation 63-Gardada Project (Commercial) 001-Direction and Administration 02-Proportionate expenditure transferred from Major head "2701-Establishment"	28.78	35.61	6.83	23.7
35.	48-Power	2801-Power 06-Rural Electrification 800-Other expenditure 02-Through the Rajasthan Akshay Urja Nigam 01-For Rural Electrification	100.00	253.74	153.74	153.7
36.	51-Special component Plan for Welfare of Scheduled Castes	2402-Soil and Water Conservation 789-Special Component Plan for Scheduled Castes 02-Poverty Alleviation Project in West Rajasthan (M. Power) (IFAD Funded)	74.60	214.72	140.12	187.8
37.	51-Special component Plan for Welfare of Scheduled Castes	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 789-Special Component Plan for Scheduled Castes 02-Water Supply in Scheduled Castes Area (Urban) 10-Water Supply Projects based on Urban Infrastructure and Small and Medium Town and other Agencies (UIDSSMT)	32.00	76.16	44.16	138.0
Total			**20,847.32**	**29,727.46**	**8,880.14**	

Source: Appropriation Accounts of Government of Rajasthan

Appendix 3.1

Utilisation Certificates outstanding as on 30 June 2012 (Refer paragraph: 3.1 page 71)

(₹ in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1.	Environment (3435)	1997-98	30	27.56	29	27.38	1	0.18
		1998-99	25	26.20	22	25.61	3	0.59
		Total	**55**	**53.76**	**51**	**52.99**	**4**	**0.77**
2.	Science and Technology (3425)	2002-03	83	25.78	75	23.67	8	2.11
		2003-04	31	11.69	22	9.34	9	2.35
		2004-05	48	4.80	35	3.21	13	1.59
		2005-06	117	31.40	62	18.44	55	12.96
		2006-07	49	18.01	35	13.56	14	4.45
		2007-08	105	120.34	51	96.78	54	23.56
		2008-09	67	16.08	23	4.25	44	11.83
		2009-10	55	84.65	20	24.29	35	60.36
		2010-11	35	176.76	3	32.08	32	144.68
		Total	**590**	**489.51**	**326**	**225.62**	**264**	**263.89**
3.	Animal Husbandry (2403)	2003-04	17	167.31	16	146.25	1	21.06
		Total	**17**	**167.31**	**16**	**146.25**	**1**	**21.06**
4.	Social Welfare (2235)	1997-98	232	89.94	231	88.42	1	1.52
		1999-2000	256	220.23	255	218.28	1	1.95
		2000-01	260	208.46	255	204.36	5	4.10
		2001-02	361	439.98	358	439.54	3	0.44
		2002-03	335	368.88	331	356.48	4	12.40
		2003-04	276	391.83	272	352.58	4	39.25
		2004-05	316	328.87	298	305.06	18	23.81
		2005-06	225	215.11	211	198.75	14	16.36
		2006-07	101	99.54	98	98.78	3	0.76
		2008-09	71	189.93	67	173.94	4	15.99
		Total	**2,433**	**2,552.77**	**2,376**	**2,436.19**	**57**	**116.58**
5.	Social Welfare (2225)	2004-05	308	235.47	307	223.74	1	11.73
		Total	**308**	**235.47**	**307**	**223.74**	**1**	**11.73**
6.	Medical and Health (2210)	2010-11	3	31.54	2	22.59	1	8.95
		Total	**3**	**31.54**	**2**	**22.59**	**1**	**8.95**
7.	Family Welfare (2211)	2007-08	1	486.00	0	228.22	1	257.78
		2008-09	1	489.00	0	87.83	1	401.17
		2009-10	5	508.97	4	90.48	1	418.49
		Total	**7**	**1,483.97**	**4**	**406.53**	**3**	**1,077.44**
	Grand Total		**3,413**	**5,014.33**	**3,082**	**3,513.91**	**331**	**1,500.42**

Source: Office of the Principal Accountant General (A&E), Rajasthan

Appendix 3.2

Statement showing names of bodies and authorities the accounts of which had not been received (Refer paragraph 3.2; page 72)

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
1.	**Higher Education**			
1	Adarsh Degree College, Ajmer	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	17.04
2	Arya Vidhya Peeth Kanya Mahavidhyalaya, Bharatpur	2	2009-10, 2010-11	27.04
3	M.G.S. University, Bikaner	1	2010-11	5.00
4	Rajasthan Agriculture University, Bikaner	1	2010-11	9,333.78
5	M.D. Girls College, Sriganganagar	2	2009-10, 2010-11	24.29
6	Sharda Sadan Kanodia College, Mukundgarh, Jhunjhunu	2	2009-10, 2010-11	30.33
7	Rajasthan University, Jaipur	1	2010-11	4,024.25
8	Vedik Girls P.G. College, Jaipur	2	2009-10, 2010-11	72.00
9	Lal Bahadur Shashtri College, Jaipur	2	2009-10, 2010-11	65.53
10	Shri Khandelwal Vaishya Girls P.G. College, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010- 11	46.18
11	Rajasthan Ayurved University, Jodhpur	3	2008-09 2009-10, 2010-11	270.00
12	Mahesh Shikshan Sansthan, Jodhpur	1	2010-11	167.39
13	Lachoo Memorial College of Science, Jodhpur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	38.00
14	Mahila Mahavidhyalaya, Jodhpur	2	2009-10, 2010-11	63.75
15	Institute of Hotel Management, Jodhpur	1	2010-11	10.00
16	Vardhman Mahavir Open University, Kota	2	2009-10, 2010-11	676.70
17	Kota University, Kota	5	2006-07, 2007-08, 2008-09, 2009-10, 2010-11	150.00
18	Seth Ram Kishan Dhanak Girls College Fatehpur Shekhawati, Sikar	2	2009-10,2010-11	10.85
19	Mohan Lal Sukhadiya University, Udaipur	1	2010-11	1,309.00
20	M.L. Verma Sharmjivi College, Udaipur	1	2010-11	36.95

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
21	M.D.S. University, Ajmer	3	2008-09, 2009-10, 2010-11	271.87
22	Vijay Singh Pathik Shramjivi College, Ajmer	1	2010-11	11.74
23	B.J.S. Rampuria Jain College, Bikaner	1	2010-11	63.99
24	Swami Keshwanand College, Sangaria, Hanumangarh	1	2010-11	65.71
25	Meera Girls P.G. College, Hanumangarh	1	2010-11	17.38
26	Satya Sai Girls College, Jaipur	1	2010-11	90.58
27	Jagadguru Ramanandacharya Sanskrit University, Jaipur	1	2010-11	622.70
28	Shri Agarsen P.G. Shiksha College, Jamdoli	1	2010-11	N.A.
29	Seth Motilal P.G. College, Jhunjhunu	1	2010-11	90.42
30	Vinodini P.G. College, Khetri	1	2010-11	62.25
31	Seth Gyarasiram Banshidhar Poddar College, Navalgarh	1	2010-11	97.30
32	Shri Jain Terapanthi College, Ranawas	1	2010-11	16.99
33	G.G.N. Khalsa P.G. College, Sriganganagar	1	2010-11	83.10
34	Seth G.L. Bihani P.G. College, Sriganganagar	1	2010-11	66.46
35	Agrawal Shiksha Samiti, Jaipur	1	2010-11	116.81
36	Rajasthan Health Science University, Jaipur	1	2010-11	110.00
37	J.B. Shah P.G. College, Jhunjhunu	1	2010-11	58.17
38	Vidhya Bhawan Rural Institute, Udaipur	1	2010-11	62.43
	Total	**66**		**18,285.98**
2.	**Secondary Education**			
1	DAV Sr. Sec. School, Ajmer	2	2009-10, 2010-11	43.43
2	Adarsh Sr. Sec. School, Ajmer	2	2009-10, 2010-11	38.03
3	K.D. Jain Sr. Sec. School, Madanganj, Ajmer	2	2009-10, 2010-11	57.14
4	Shri Jamanadas Mahavir Sr. Sec. School, Dungarpur	2	2009-10, 2010-11	36.55
5	G.L. Bihani Sr. Sec. School, Sriganganagar	18	1993-94,1994-95 1995-96, 1996-97 1997-98, 1998-99 1999-2000 2000-01, 2001-02 2002-03, 2003-04 2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10, 2010-11	NA

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
6	Gyan Jyoti Sr. Sec. School, Shrikaranpur, Sriganganagar	6	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	40.00
7	Maheshwari Sr. Sec. School, Jaipur	4	2007-08, 2008-09, 2009-10, 2010-11	49.72
8	Seth P.R. Saharia Sr. Sec. School, Kaladera, Jaipur	1	2010-11	60.28
9	Vedik Balika Sr. Sec. School, Jaipur	3	2008-09, 2009-10, 2010-11	33.23
10	S.S. Jain Subodh Sr. Sec. School, Jaipur	4	2007-08, 2008-09, 2009-10, 2010-11	52.58
11	Adarsh Vidhya Mandir Sr. Sec. School, Jaipur	2	2009-10, 2010-11	47.08
12	Shri Hanuwant Sr. Sec. School, Jodhpur	3	2008-09, 2009-10, 2010-11	28.33
13	Sardar Sr. Sec. School, Jodhpur	2	2009-10, 2010-11	52.54
14	Sir Pratap Sr. Sec. School, Jodhpur	2	2009-10, 2010-11	52.68
15	Bal School, Kota	1	2010-11	29.76
16	Shri Bagdiya Bal Vidhyaniketan Sr. Sec. School, Laxmangarh, Sikar	7	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10, 2010-11	27.05
17	Bhopal Nobles Sansthan, Udaipur	6	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	101.07
18	Vidhya Bhawan Sr. Sec. School, Udaipur	10	2001-02,2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	31.46
19	Savitri Kanya Sr. Secondary School, Ajmer	1	2010-11	66.32
20	Virjanand Sr. Sec. School, Ajmer	1	2010-11	32.04
21	Guru Nanak Girls Sr. Sec. School, Ajmer	1	2010-11	6.44
22	Shri Gandhi Higher Secondary School, Gulabpura, Bhilwara	1	2010-11	49.08
23	B.L. Sr. Sec. School, Baggar, Jhunjhunu	1	2010-11	NA
24	Chaupasani Senior Sec. School. Jodhpur	1	2010-11	57.57
25	Shri Sumer Higher Secondary School, Jodhpur	1	2010-11	45.46
26	Shri Jagdamba Mook Badhir School, Sriganganagar	1	2010-11	62.12
27	Bal Bharti Vishisht Montessori School, Bikaner	1	2010-11	16.93
	Total	**86**		**1,116.89**

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
3	**Technical Education**			
1	Engineering College, Ajmer	2	2009-10, 2010-11	103.00
2	Engineering College, Bikaner	1	2010-11	71.04
3	Birla Institute of Technology, Pilani, Jhunjhunu	2	2009-10, 2010-11	307.40
4	L.N.M. Institute of Information Technology, Kanota, Jaipur	2	2009-10, 2010-11	3,732.92
5	Rajasthan Technical University, Kota	1	2010-11	10.00
6	Maharana Pratap Agriculture & Technology University, Udaipur	1	2010-11	7,636.34
7	Irrigation Management and Training Institute, Kota	1	2010-11	421.15
	Total	**10**		**12,281.85**
4	**Industries**			
1	Entrepreneurship and Management Development Institute, Jaipur	2	2009-10, 2010-11	694.01
2	Bureau of Investment Promotion, Jaipur	1	2010-11	470.00
	Total	**3**		**1,164.01**
5	**Adult Education**			
1	Zila Sampurna Saksharta Samiti, Barmer	3	2008-09, 2009-10, 2010-11	66.44
2	Zila Saksharta Samiti, Bharatpur	3	2008-09, 2009-10, 2010-11	161.86
3	Zila Saksharta Samiti, Bikaner	3	2008-09, 2009-10, 2010-11	84.22
4	Zila Saksharta Samiti, Dungarpur	2	2009-10, 2010-11	NA
5	Jan Shikshan Sansthan, Jaipur	2	2009-10, 2010-11	28.25
6	Rajasthan Praud Shiksha Samiti, Jaipur	2	2009-10, 2010-11	77.59
7	Zila Saksharta Samiti, Sirohi	1	2010-11	NA
8	Zila Saksharta Avam Satat Shikshan Adhikari, Karauli	2	2009-10, 2010-11	NA
9	Zila Shaksharta Samiti, Sikar	1	2010-11	NA
	Total	**19**		**418.36**
6	**Health**			
1	Bhagwan Mahavir Viklang Sansthan, Jaipur	1	2010-11	200.00
2	Rajasthan State Malaria Control Society, Jaipur	3	2008-09, 2009-10, 2010-11	406.76
3	Rajasthan State Health Society, Jaipur	1	2010-11	98,277.39
4	Rajasthan State T.B. Society, Jaipur	7	2004-05, 2005-06 2006-07, 2007-08 2008-09, 2009-10, 2010-11	281.81

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
5	Rajasthan State Medicinal Plants Board, Jaipur	1	2010-11	278.02
	Total	**13**		**99,443.98**
7	**Sports**			
1	Rajasthan State Sports Council, Jaipur	4	2007-08 2008-09, 2009-10, 2010-11	650.49
2	Badminton Association of India, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	271.94
3	Gymnastics Federation of India, Jodhpur	6	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	6.65
	Total	**15**		**929.08**
8	**Environment**			
1	Swachha Jal Avam Samudayik Swasthya Pariyojana, Udaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	393.81
	Total	**5**		**393.81**
9	**Animal Husbandry**			
1	Fish Farmers Development Agency, Bhilwara	4	2007-08, 2008-09, 2009-10, 2010-11	0.05
2	Rajasthan Gau Seva Sangh, Jaipur	3	2008-09, 2009-10, 2010-11	23.66
3	Rajasthan Animal Husbandry Development Board, Jaipur	1	2010-11	854.64
4	Rural Non Farm Development Agency,(RUDA), Jaipur	1	2010-11	176.37
	Total	**9**		**1,054.72**
10	**Cooperative**			
1	Rajasthan Rajya Sahakari Upbhogta Sangh, Jaipur	1	2010-11	806.12
2	Rajasthan Minority Finance and Development Co-operative Corporation Limited, Jaipur	3	2008-09, 2009-10, 2010-11	720.90
	Total	**4**		**1,527.02**
11	**Women development**			
1	Janjati Mahila Sansthan, Sawaimadhopur	2	2009-10, 2010-11	31.74
	Total	**2**		**31.74**
12	**Social Justice and Empowerment**			
1	Rajasthan Rajya Samaj Kalyan Board, Jaipur	1	2010-11	121.34
2	Rajasthan SC ST Development Corporation Limited, Jaipur	1	2010-11	4,140.75

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
3	Rajasthan Janjati Regional Development Cooperative Sangh Limited, Udaipur	1	2010-11	435.95
	Total	**3**		**4,698.04**
13	**Air Line**			
1	Rajasthan Rajya Uddayan Vidhyalaya, Air Port, Jaipur	2	2009-10,2010-11	25.00
	Total	**2**		**25.00**
14	**Agriculture**			
1	Rajasthan Horticulture Development Society, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	2,259.57
2	Rajasthan Udhyan Avam Nursery Udhyan Society, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	NA
	Note: Constituted vide Govt. order dated 04-02-06			
3	Rajasthan Krishi Sevanivrat Adhikari Society, Jaipur	6	2005-06 2006-07, 2007-08 2008-09, 2009-10, 2010-11	88.28
	Total	**16**		**2,347.85**
15	**Art & Culture**			
1	Rajasthan Brij Bhasha Academy, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	6.90
2	Rajasthan Lalit Kala Academy, Jaipur	2	2009-10,2010-11	65.89
3	Rajasathan Urdu Academy, Jaipur	1	2010-11	37.00
4	Rajasthan Sanskrit Academy, Jaipur	5	2006-07, 2007-08 2008-09, 2009-10, 2010-11	26.45
5	Rajasthan Sangeet Natak Academy, Pawata	1	2010-11	78.35
6	Indian Institute of Craft and Design, Jaipur	4	2007-08 2008-09,2009-10,2010-11	100.00
7	Rajasthan Kathak Kendra, Jaipur	2	2009-10,2010-11	53.80
	Total	**20**		**368.39**
16	**Child Development**			
1	Child Labour Project, Barmer (working since 2003-04)	8	2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
2	Child Labour Project, Bhilwara (working since 2003-04)	8	2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA

Appendix 3.2

S. No.	Department	No. of Accounts	Year for which accounts had not been received	Grant received during Preceding years (₹ in lakh)
3	Child Labour Project, Bikaner (working since 2004-05)	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
4	Child Labour Project, Banswara (working since 2004-05)	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
5	Child Labour Project, Baran (working since 2007-08)	4	2007-08, 2008-09, 2009-10, 2010-11	NA
6	Child Labour Project, Churu (working since 2004-05)	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
7	Child Labour Project, Chittorgarh (working since 2004-05)	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
8	Child Labour Project, Dholpur (working since 2004-05)	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	NA
9	Child Labour Project, Karauli (working since 2007-08)	4	2007-08, 2008-09, 2009-10, 2010-11	NA
10	Child Labour Project, Kota (working since 2007-08)	4	2007-08, 2008-09, 2009-10, 2010-11	NA
11	Child Labour Project, Jodhpur	7	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11	45.15
12	Child Labour Project, Bundi	1	2010-11	NA
13	Child Labour Project, Sawaimadhopur (working since 2007-08)	4	2007-08, 2008-09, 2009-10, 2010-11	NA
14	Bal Vikas Pariyojana, Bharatpur	1	2010-11	69.62
15	Child Labour Project, Dungarpur	1	2010-11	NA
16	Child labour Project, Hanumangarh	1	2010-11	98.11
17	Child labour Project, Jalore	1	2010-11	83.17
18	Child labour Project Society, Jaipur	1	2010-11	90.35
	Total	**80**		**386.40**
	Grand Total	**353**		**1,44,473.12**

Appendix 3.3

Statement showing performance of the Autonomous Bodies (Refer paragraph 3.3; page 73)

S. No.	Name of Body	Period of Entrustment	Year up to which accounts were received	Period up to which separate audit report issued	Placement of SAR in Legislature	Delay in Submission of accounts	Period of delay up to 31.07.2012 (In months)
1	Rajasthan Khadi and Village Industries Board, Jaipur	2007-08 to 2011-12	2010-11	2008-09	Not available	2011-12	01
2	Rajasthan State Human Rights Commission, Jaipur	Regular audit	2006-07	2006-07	--do--	2007-08 2008-09 2009-10 2010-11 2011-12	49 37 25 13 01
3	Rajasthan State Legal Services Authority, Jaipur	Regular audit	2010-11	2010-11	--do--	2011-12	01
4	Rajasthan Building and Other Construction Workers Welfare Board, Jaipur	Regular Audit	2010-11	first audit	--do--	2011-12	01

Source: Information received from the Departments

Appendix 3.4

Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial Undertakings
(Refer paragraphs 1.8.4 and 3.4; page 32 and 73)

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment[9] as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2010-11	1.59	1.57
2	Jail Manufacture, Alwar	2010-11	0.51	0.53
3	Jail Manufacture, Bikaner	2010-11	1.29	1.33
4	Jail Manufacture, Jaipur	2010-11	2.50	2.37
5	Jail Manufacture, Jodhpur	2010-11	1.69	1.63
6	Jail Manufacture, Kota	2010-11	0.45	0.44
7	Jail Manufacture, Udaipur	2010-11	1.28	1.07
8	Departmental Trading of Forest Coupes	2010-11	Nil[10]	
9	Tendu Patta Scheme	2010-11	Nil[10]	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2010-11	10,146.31	7952.71
	Total		**10,155.62**	**7,961.65**

Source: Information received from the Departments

[9] Investment represents balance of fixed and current capital of the Government on the last day of the financial year up to which accounts had been finalised.

[10] 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

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 2012)

(Refer paragraph 3.5; page 73)

(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	21	24	16	5	3	3	72
2.	Education	101	39	25	26	8	9	208
3.	Medical	30	18	14	10	4	3	79
4.	Public Works	1	3	5	19	6	4	38
5.	Water Resources	5	4	6	0	0	2	17
6.	Ground Water	7	10	4	3	1	0	25
7.	CAD, IGNP	1	1	7	1	1	0	11
8.	IGNP	6	12	5	2	2	1	28
9.	Forest	3	0	4	3	0	0	10
10.	PHED	49	102	65	47	45	8	316
11.	Others	62	58	26	19	4	10	179
	Total	**286**	**271**	**177**	**135**	**74**	**40**	**983**

Source: Information received from the Departments

Appendix 3.6

Department/category-wise details in respect of loss to Government due to theft, misappropriation/loss of Government material
(Refer paragraph 3.5; page 73)

(₹ 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	32	137.87	40	827.65	72	965.52
2.	Education	130	126.61	78	330.26	208	456.87
3.	Medical	33	39.73	46	376.94	79	416.67
4.	Public Works	9	5.51	29	457.14	38	462.65
5.	Water Resources	8	6.47	9	91.07	17	97.54
6.	Ground Water	23	34.21	2	3.51	25	37.72
7.	CAD, IGNP	10	12.58	1	0.81	11	13.39
8.	IGNP	23	98.36	5	69.73	28	168.09
9.	Forest	7	36.56	3	78.22	10	114.78
10.	PHED	293	235.84	23	174.60	316	410.44
11	Others	75	213.04	104	1,050.70	179	1,263.74
	Total	**643**	**946.78**	**340**	**3,460.63**	**983**	**4,407.41**

Source: Information received from the Departments

Appendix 3.7

Pending Detailed Contingent Bills for the year upto 2011-12 (Refer paragraph 3.6; page 75)

(₹ in lakh)

S. No.	Name of Department	Major Head	Year	No. of AC Bills	Amount
1	Ayurvedic college	2210	2011-12	1	0.25
		Total		**1**	**0.25**
2	Election	2015	2008-09	2	1.25
		2015	2010-11	2	3.86
		2015	2011-12	9	22.81
		2515	2011-12	6	5.25
		Total		**19**	**33.17**
3	General Administration Department	2052	2010-11	1	6.20
		2052	2011-12	6	14.22
		2059	2008-09	1	0.67
		2059	2010-11	7	10.95
		2059	2011-12	13	13.73
		2245	2008-09	1	3.49
		2245	2009-10	1	1,084.56
		2245	2010-11	2	17.24
		2245	2011-12	1	0.03
		Total		**33**	**1,151.09**
4	Governor	2012	2011-12	2	1.00
		Total		**2**	**1.00**
5	Harish Chandra Mathur, RIPA	2070	2011-12	1	1.00
		Total		**1**	**1.00**
6	Jail	2056	2009-10	1	1.34
		2056	2010-11	2	2.51
		Total		**3**	**3.85**
7	Medical and Health Services	2210	2010-11	3	1.12
		2210	2011-12	1	0.55
		2211	2011-12	1	0.10
		4210	2011-12	8	29.25
		Total		**13**	**31.02**
8	Medical Education	2210	2011-12	40	973.92
		2245	2011-12	26	1,260.94
		4210	2011-12	5	62.06
		Total		**71**	**2,296.92**
9	Police	2059	Prior to 2003	1	2.80
		2059	2011-12	11	11.40
		Total		**12**	**14.20**
10	Relief	2245	Prior to 2003	8	29.67
		4202	Prior to 2003	1	0.30
		5054	Prior to 2003	2	34.50
		2245	2005-06	1	5.00
		2245	2006-07	2	80.14
		2245	2008-09	1	19.01
		2245	2010-11	5	218.58
		2245	2011-12	3	130.23
		Total		**23**	**517.43**
11	Public Works Department	2059	2011-12	1	0.10
		5054	2005-06	1	10.40
		Total		**2**	**10.50**

Appendix 3.7

S. No.	Name of Department	Major Head	Year	No. of AC Bills	Amount
12	Mines and Geology	2853	2011-12	2	1.25
		Total		**2**	**1.25**
13	National Cadet Core	2204	2011-12	4	3.03
		Total		**4**	**3.03**
14	Public Health and Engineering Department	2215	2010-11	3	0.51
		Total		**3**	**0.51**
15	Rajasthan High Court	2245	2011-12	2	64.78
		Total		**2**	**64.78**
16	Rajasthan State Motor Garrage	2070	2011-12	1	9.77
		Total		**1**	**9.77**
17	Revenue	2015	2011-12	1	0.47
		2029	2009-10	4	3.19
		2029	2010-11	5	2.44
		2029	2011-12	2	1.46
		2052	2010-11	1	10.00
		2052	2011-12	11	40.57
		2059	2009-10	2	0.60
		2059	2010-11	2	1.30
		2059	2011-12	18	10.25
		2245	2005-06	1	10.00
		2245	2008-09	2	9.17
		2245	2009-10	4	62.28
		2245	2010-11	34	389.35
		2245	2011-12	25	787.29
		2515	2008-09	1	11.29
		2702	2009-10	2	4.30
		4059	2011-12	50	53.69
		4202	2005-06	1	4.20
		4702	2007-08	4	2.01
		5054	2011-12	1	23.31
		Total		**171**	**1,427.17**
18	Revenue Board	4202	Prior to 2003	2	0.54
		2015	2011-12	1	4.01
		2029	2007-08	1	292.18
		2029	2010-11	1	26.60
		2029	2011-12	4	325.30
		2052	2009-10	1	6.00
		2245	2010-11	1	7.00
		Total		**11**	**661.63**
19	Science and Technology	3425	2010-11	2	0.85
		3425	2011-12	35	28.96
		Total		**37**	**29.81**
20	Art and Culture	2205	2011-12	1	1.00
		Total		**1**	**1.00**
21	Department of Personnel (KHA-3)	2013	2010-11	1	0.25
		2013	2011-12	1	0.25
		Total		**2**	**0.50**
22	Primary and Secondary Education	2202	Prior to 2003	25	5.76
		Total		**25**	**5.76**
23	Economics and Statistics	3454	Prior to 2003	2	4.57
		Total		**2**	**4.57**
Total				**441**	**6,270.21**

Source: Office of the Principal Accountant General (A&E), Rajasthan

Appendix 3.8

Statement showing the details of non-operation of PD Accounts during 2007-12 (Refer paragraph 3.7; page 76)

(₹ in lakh)

S. No.	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2007	During 2007-12		Balance as on 31.03.12
			Receipt	Payment	
1	District Rural Development Agency (DRDA), Ajmer	1.49	NIL	NIL	1.49
2	District Collector , Alwar	0.78	NIL	NIL	0.78
3	District Collector, Small Saving Alwar	0.37	NIL	NIL	0.37
4	Project Director, DRDA, Banswara	5.06	NIL	NIL	5.06
5	Dy. Conservator of Forests, Barmer	1.11	NIL	NIL	1.11
6	Assistant Director, Sheep and Wool, Churu	0.09	NIL	NIL	0.09
7	Loan Recovery SBBJ, Bharatpur	0.05	NIL	NIL	0.05
8	Project Manager, Rajasthan State S.C. Development Corporation, Sriganganagar	2.39	NIL	NIL	2.39
9	Additional Assistant Collector, DR DA, Bharatpur	4.26	NIL	NIL	4.26
10	Inspector General, ACD, Jaipur (City)	10.54	NIL	NIL	10.54
11	Rajasthan State Beverages Corporation Limited, Jaipur	100.00	NIL	NIL	100.00
12	Special Secretary, General Administration Department, Rest House in New Delhi, Jaipur (Sectt.)	29.88	NIL	NIL	29.88
13	Principal, Government Sr. Secondary School ,Chaura Rasta, Jaipur	0.09	NIL	NIL	0.09
14	Director, SI of H&E welfare, Jaipur (Sectt.)	0.01	NIL	NIL	0.01
15	AEN, Soil Conservation Agr. Pokaran, Jaisalmer	1.33	NIL	NIL	1.33
16	XEN(Land Resource), Soil Conservation, Jalore	1.36	NIL	NIL	1.36
17	AEN, Soil Conservation and Water Resource, Jhalawar	9.92	NIL	NIL	9.92
18	Superintending Engineer, Ground Water Storage, Jodhpur (City)	3.01	NIL	NIL	3.01
19	Suprintendent (Garden), PWD, Jodhpur(City)	0.03	NIL	NIL	0.03
20	Zila Prajnan & Shishu Swasthaya Officer, Karauli	(-) 0.17	NIL	NIL	(-) 0.17
21	AEN, Soil Conservation, Sikar	2.74	NIL	NIL	2.74
22	Chief Medical and Health Officer , Sikar	0.77	NIL	NIL	0.77
23	District RCHO, Sikar	0.04	NIL	NIL	0.04
24	Others[11]	0.01	NIL	NIL	0.01
	Total	**175.16**			**175.16**

Source: Office of the Principal Accountant General (A & E), Rajasthan.

[11] (i) Recovery of MCA from Government Employees Oriental Bank, Bundi : ₹ 442, (ii) GAIL, Baran: ₹ 0.32, (iii) Sr. Hydrologist, GWD, Barmer: ₹ 0.35, (vi) Dy. Director Agriculture Extension, Bharatpur : ₹ (-) 0.19, (v) Dy. Director Social Education, Bikaner : ₹ 0.26, (vi) DRDA, Bundi : ₹ 0.31 , (vii) Assistant Registrar, Co-operative payment of Arbitration fee, Bundi : ₹ (-) 0.45, (viii) Excise officer Dausa: ₹ 40, (ix) Additional Director, Small Saving Promotion Fund Account, Jaipur (Sectt.) : ₹ 0.66 and (x) Assistant Director, Horticulture, Tonk : ₹ 0.50.

Appendix 3.9

Statement showing the details of minus balances of PD Account (Refer paragraph 3.7; page 77)

(₹ in lakh)

S. No.	Name of Treasury	Amount	Number of DDO/PD Account
1.	Ajmer	6.49	3
2.	Alwar	6.86	3
3.	Banswara	0.46	1
4.	Baran	9.05	1
5.	Barmer	225.44	3
6.	Beawer	18.83	2
7.	Bhilwara	7.19	4
8.	Bikaner	2.06	4
9.	Chittorgarh	38.38	2
10.	Churu	61.63	2
11.	Dholpur	0.03	1
12.	Jaipur (City)	1,316.65	10
13.	Jaipur (Pension)	0.02	1
14.	Jaipur (Rural)	0.93	2
15.	Jaipur (Secretariat)	41.21	4
16.	Jaisalmer	20.41	1
17.	Jalore	35.89	2
18.	Jhalawar	303.09	8
19.	Jhunjhunu	527.90	3
20.	Jodhpur (City)	4.03	3
21.	Jodhpur (Rural)	22.85	2
22.	Karauli	0.61	4
23.	Kota	41.57	6
24.	Nagaur	25.38	5
25.	Pali	1.16	1
26.	Pratapgarh	858.06	4
27.	Rajsamand	47.59	1
28.	Sawaimadhopur	56.13	3
29.	Sriganganagar	0.54	1
30.	Sikar	221.98	1
31.	Sirohi	0.43	2
32.	Tonk	105.31	5
33.	Udaipur	1,410.83	4
	Total	**5,418.99**	**99**

Source: Office of the Principal Accountant General (A & E), Rajasthan.

Appendix 3.10

Outstanding Balances under Major head "8658-Suspense Accounts (Refer paragraph 3.12; page 80)

(₹ in lakh)

Name of Minor Head	2009-10		2010-11		2011-12	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	1,306.45	100.44	2,931.36	164.67	1,046.24	88.54
Net	**(Dr) 1,206.01**		**(Dr) 2,766.69**		**(Dr) 957.70**	
102- Suspense Account (Civil)	464.82	(-) 0.33	396.93	543.61	399.44	0.48
Net	**(Dr) 465.15**		**(Cr) 146.68**		**(Dr) 398.96**	
106- Telecommunication Accounts Office Suspense	0.01	-	0.01	-	0.01	-
Net	**(Dr) 0.01**		**(Dr) 0.01**		**(Dr) 0.01**	
107- Cash Settlement Suspense Account	179.44	-	0.02	-	-	-
Net	**(Dr) 179.44**		**(Dr) 0.02**		**Nil**	
110 Reserve Bank Suspense-Central Accounts Office	(-) 1.56	(-) 1.56	-	-	-	-
Net	**Nil**		**Nil**		**Nil**	
112- Tax Deducted at Source (TDS) Suspense	-	5,158.64	-	2,292.00	-	2,569.14
Net	**(Cr) 5,158.64**		**(Cr) 2,292.00**		**(Cr) 2,569.14**	
123- All India Service Officers' Group Insurance Scheme	-	11.15	-	13.19	-	15.53
Net	**(Cr) 11.15**		**(Cr) 13.19**		**(Cr) 15.53**	
129- Material Purchase Settlement Suspense Account	-	202.00	-	(-) 115.28		(-) 358.18
Net	**(Cr) 202.00**		**(Cr) (-) 115.28**		**(Cr) (-) 358.18**	
Net Total	**(Cr) 3,521.18**		**(Dr) 430.13**		**(Cr) 869.82**	

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 (ROG)	[(Current year Amount /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 *per cent* 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 grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.

Appendix 4.1

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 subsides 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 *Sarva Shiksha Abhiyan* and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislature Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast $1/5^{th}$ 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.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.

Appendix 4.1

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 Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinize.

Appendix 4.2 Acronyms and Abbreviations

AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CAGR	Compound Annual Growth Rate
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DE	Development Expenditure
GoI	Government of India
GSDP	Gross State Domestic Product
FRBM	Fiscal Responsibility and Budget Management Act, 2005 and 2011
IP	Interest Payment
MTFPS	Medium Term Fiscal Policy Statement
NPRE	Non-Plan Revenue Expenditure
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PD	Personal Deposit
PRE	Plan Revenue Expenditure
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SBM	State Budget Manual
SSE	Social Sector Expenditure
TE	Total Expenditure
XIII-FC	Thirteenth Finance Commission
UC	Utilisation Certificate