सत्यमेव जयते

Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 18-07-2014

Government of Rajasthan

Report of the
Comptroller and Auditor General of India

on

State Finances
for the year ended 31 March 2013

Government of Rajasthan

http://www.cag.gov.in

Contents

Preface		**(iii)**
Executive Summary		**(v)**
Chapter I		
FINANCES OF THE STATE GOVERNMENT		
1.1	Introduction	2
1.2	Summary of Fiscal Transactions in 2012-13	2
1.3	Resources of the State	8
1.4	Revenue Receipts	11
1.5	Capital Receipts	20
1.6	Public Account Receipts	21
1.7	Application of Resources	21
1.8	Quality of Expenditure	30
1.9	Financial Analysis of Government Expenditure and Investments	36
1.10	Assets and Liabilities	44
1.11	Debt Management	49
1.12	Fiscal imbalances	55
1.13	Conclusions and Recommendations	60
Chapter II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
2.1	Introduction	63
2.2	Summary of Appropriation Accounts	64
2.3	Financial accountability and budget management	65
2.4	Budget formulation and budgetary control	83
2.5	Outcome of review of selected grants	85
2.6	Outcome of Inspection of Treasuries	88
2.7	Misclassification of grant-in-aid	89
2.8	Advances from Contingency Funds	89
2.9	Irregularities in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills	90
2.10	Conclusions and Recommendations	91
Chapter III		
FINANCIAL REPORTING		
3.1	Delay in furnishing Utilisation Certificates	93
3.2	Non-submission/delay in submission of accounts	94
3.3	Delay in submission of Accounts/Audit Reports of Autonomous Bodies	95
3.4	Departmentally managed commercial undertakings	95
3.5	Misappropriations, losses, defalcations etc.	95
3.6	Personal Deposit Accounts	96
3.7	Booking under Minor Head 800-"Other Expenditure" and "Other Receipts"	98
3.8	Book Adjustment	99
3.9	Reconciliation of Receipt and Expenditure	99
3.10	Outstanding balance under major Suspense accounts	100
3.11	Conclusions and Recommendations	102

Appendices		
Appendix 1.1	State Profile	105
Appendix 1.2	Part-A Structure and Form of Government Accounts Part-B Layout of Finance Accounts	106 107
Appendix 1.3	Time series data on the State Government finances	108
Appendix 1.4	Abstract of Receipts and Disbursements in 2012-13	110
Appendix 1.5	Summarised financial position of Government of Rajasthan as on 31 March 2013	114
Appendix 1.6	Actuals *vis-à-vis* Budget Estimates – 2012-13	115
Appendix 1.7	Statement of Funds transferred by Government of India directly to State implementing agencies	117
Appendix 1.8	Financial Results of Major and Medium Irrigation Works during 2012-13	120
Appendix 1.9	Summarised Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings	121
Appendix 1.10	Statement showing the details of loans not repaid by the Institutions/Organisations	122
Appendix 1.11 A	Status of Public Private Partnership Projects in Infrastructure (As on 31 March 2013)- Completed projects	124
Appendix 1.11 B	Status of Public Private Partnership Projects in Infrastructure (As on 31 March 2013)- Projects under Implementation	129
Appendix 1.12	Status of Public Private Partnership Projects in Infrastructure (As on 31 March 2013)- Projects under Planning/Pipeline	133
Appendix 1.13	Market borrowing	136
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	138
Appendix 2.2	Statement of various grants/appropriations where excess expenditure was more than ₹ one crore each and also by more than 10 *per cent* of the total provision	139
Appendix 2.3	Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary	141
Appendix 2.4	Excessive/Unnecessary/Insufficient re-appropriation of funds (where re-appropriation and final excess/saving were more than ₹ one crore)	142
Appendix 2.5	Cases of surrender of funds in excess of ₹ 20 crore on 31 March 2013	145
Appendix 2.6	Details of saving of ₹ one crore and above not surrendered	147
Appendix 2.7	Lump sum Provisions more than ₹ one crore and also by more than 50 *per cent* of budget provision	148
Appendix 2.8	Details of surrender (₹ one crore and above) in excess of actual savings	158
Appendix 2.9	Rush of expenditure	159
Appendix 2.10	Rush of expenditure under Grant No. 24	167
Appendix 2.11	Pending Detailed Contingent Bills up to 2012-13	168
Appendix 3.1	Utilisation Certificates Outstanding as on 31 August 2013	171
Appendix 3.2	Statement showing names of bodies and authorities the accounts of which had not been received	172
Appendix 3.3	Statement showing performance of the Autonomous Bodies	179
Appendix 3.4	Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings	180
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 2013)	181
Appendix 3.6	Department/category-wise details in respect of loss to Government due to theft, misappropriation/loss of Government material	182
Appendix 3.7	Statement showing the details of non-operation of PD Accounts during 2008-13	183
Appendix 3.8	Statement showing the details of minus balances of PD Account	185
Appendix 3.9	Outstanding Balances under Major head "8658-Suspense Accounts"	186
Appendix 4.1	Glossary of terms	187
Appendix 4.2	Acronyms and Abbreviations	190

PREFACE

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

2. Chapter I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of Rajasthan wherever necessary.

3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives.

4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

Executive Summary

Background

Based on the audited accounts of the Government of Rajasthan for the year ended March 2013, this report provides an analytical review of the finances of the State Government. The financial performance of the State has been assessed based on the Fiscal Responsibility and Budget Management Act, Budget Documents, Economic Review 2012-13, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of Government of Rajasthan's fiscal position as on 31 March 2013. It provides an insight into trends in committed expenditure, borrowing pattern, besides giving a brief account of Central funds transferred directly to the State Implementing Agencies through off budget route.

Chapter II 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 III is an inventory of Government of Rajasthan'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 improvement in both tax and non-tax revenue. The fiscal deficit was 1.8 per cent of Gross State Domestic Product as against the target of 3 per cent as prescribed under the Rajasthan Fiscal Responsibility and Budget Management (Amendment) Act, 2011. However, it increased from 0.9 per cent in 2011-12 to 1.8 per cent in 2012-13, which was due to increase in net capital expenditure and net loans and advances disbursed during the year.

(Para 1.2.1, 1.12.1 and 1.12.2)

Budget Estimates: The actual Revenue Receipts and Revenue Expenditure increased by six *per cent* and two *per cent* respectively as compared to the budget estimates for 2012-13. Resultantly, the revenue surplus increased by ₹ 2,523 crore as compared to the budget estimates. The actual fiscal deficit and primary deficit decreased from the budget estimates by ₹ 116 crore and ₹ 141 crore respectively; fiscal deficit was 1.8 *per cent* of Gross State Domestic Product as against the target of 2.14 *per cent* of estimated Gross State Domestic Product in the budget.

(Para 1.2.1 and 1.2.2)

Revenue Receipts: During 2012-13, the State's Revenue Receipts increased by 17.4 *per cent* over the previous year. The State's Revenue Receipts as a

percentage of Gross State Domestic Product marginally declined from 14.5 *per cent* in 2008-09 to 14 *per cent* in 2012-13.

(Para 1.4)

Revenue Expenditure: During 2012-13, Revenue Expenditure constituted 83 *per cent* of the total expenditure. Non-Plan Revenue Expenditure constituted 78 *per cent* of total Revenue Expenditure. Ratio of Non-Plan Revenue Expenditure to total Revenue Expenditure increased by one percentage point over the previous year (77 *per cent*). Nearly 57 *per cent* of the Revenue Receipts of the State was spent on committed expenditure. There is a necessity to contain the committed expenditure.

(Para 1.7.2, 1.7.5 and 1.8.3)

Inadequate Priority to Capital Expenditure: The Capital Expenditure increased by 50 *per cent* over the previous year and constituted 14 *per cent* of total expenditure. It was 10 *per cent* higher than that projected during the Medium Term Fiscal Policy Statement for 2012-13. The progressive capital expenditure at the end of March 2013 includes ₹ 8,659 crore blocked in 166 incomplete projects.

(Para 1.2, 1.7.3, 1.9.2 and Appendix 1.3)

Review of Government Investments: The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Cooperative Banks and Societies remained between 0.2 and 0.4 *per cent* in the past three years while the Government paid an average interest of 7.4 to 7.7 *per cent* on this investment. It would be prudent to review the working of State Public Sector Undertakings which are suffering huge losses and work out appropriate strategies for their revival or closure.

(Para 1.9.3)

Prudent Cash Management: The State had a huge surplus cash balance of ₹ 12,887 crore. Since maintaining the huge idle cash balance is not prudent cash management, appropriate steps should be taken for duly utilising it for gainful ends.

(Para 1.9.7 and 1.11.1)

Oversight of funds transferred directly from the Government of India (GoI) to the State Implementing Agencies: GoI directly transferred central funds of ₹ 7,826 crore to the State Implementing Agencies, which is fraught with the risk of their improper utilisation by these agencies. Funds flowing directly to the implementing agencies through off budget route inhibit Fiscal Responsibility and Budget Management Act requirements of transparency and accountability. There is no agency to monitor its use and there is no readily available data on how much amount is actually spent in any particular year on the major flagship schemes.

(Para 1.3.2)

Financial Management and Budgetary Control: During 2012-13, there was an overall saving of ₹ 6,836.94 crore over the total grants and appropriations indicating inaccurate budgeting. There was excess expenditure of ₹ 0.79 lakh under Grants No. 11 and 20, which requires regularisation under Article 205 of the Constitution of India. In all the 55 Grants/appropriations, ₹ 6,717.45 crore (98 *per cent* of total savings of ₹ 6,836.94 crore) was surrendered on the last working day of the financial year leaving no scope for utilising these funds for other development programmes. In 179 cases, lump sum provision of ₹ 1,539.34 crore was made violating provisions of revised State Budget Manual. Out of ₹ 1,539.34 crore, ₹ 1,275.09 crore (83 *per cent*) remained unutilised. Rush of expenditure at the end of the year is another chronic feature, which indicates weak budgetary control. An amount of ₹ 2,198.60 crore drawn by the State Government during the month of March 2013 was deposited in the deposit heads to avoid lapse of budget grants.

(Para 2.2 and 2.3)

Review of some grants revealed that (i) there were persistent savings in Revenue, Excise, Public Works, Tribal Area Development and Social Justice and Empowerment Departments, (ii) in three schemes under Public Health and Engineering Department, entire budget allotment of ₹ 22.39 crore was surrendered without incurring any expenditure, (iii) in Home Department, the receipts decreased by 61.9 and 97 *per cent* during 2011-12 and 2012-13 as compared to the receipts of 2010-11 and 2011-12 respectively, while the entire provision of ₹ 0.50 crore for Rajasthan Police Housing and Construction Corporation Limited was surrendered on 31 March 2013 without incurring any expenditure and (iv) in Education, Art and Culture Department, the estimated receipts were not properly assessed resulting in variation ranging between (-) 2.71 and 575 *per cent* during 2010-13.

(Para 2.3.2.1, 2.4 and 2.5)

Inspection of treasuries indicated deficiencies in their functioning. Grants-in-aid of ₹ 1.83 crore was accounted for under Capital section instead of Revenue section. Review of Contingency Fund revealed that during 2012-13, four sanctions aggregating to ₹ 19.64 crore were issued in four cases by the State Government for grant of advance from Contingency Fund, of which ₹ 3.75 crore was not immediately required. The Controlling Officers did not submit the Detailed Contingent Bills in respect of ₹ 95.57 crore against the advances drawn on 659 Abstract Contingent Bills up to 31 March 2013.

(Para 2.6 to 2.9)

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 through monthly expenditure monitoring mechanism. Anticipated savings should be surrendered well in time so that the funds are utilised for various other development programmes. The Government should sanction advance from Contingency Fund only for meeting expenditure of an unforeseen and emergent nature. Functioning of Treasuries should be monitored to avoid their deficient functioning.

(Para 2.10)

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 110 Autonomous Bodies/Authorities for the year 2011-12 have not been received up to 31 July 2013. There were instances of losses and misappropriations of Government money amounting to ₹ 46.84 crore as of 31 March 2013. 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.

(Para 3.2 and 3.5)

Unspent balance of ₹ 2,173.73 crore was lying in 1,491 Personal Deposit Accounts.

(Para 3.6)

Significant amounts of expenditure (₹ 4,888.85 crore) and receipts (₹ 2,364.10 crore) booked under the Minor Head '800-Other Expenditure/Other Receipts' were not depicted in the appropriate heads of accounts in Finance Accounts of 2012-13, affecting 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'.

(Para 3.7)

MAIN REPORT

Chapter I
Finances of the State Government

Profile of the State

Rajasthan, the largest State in terms of geographical area (342.24 thousand sqkm) and the eighth in terms of population, is located in the north-western part of the country. The population of the State increased from 5.65 crore in 2001 to 6.86 crore in 2011, recording a decadal growth of 21.44 *per cent* (***Appendix 1.1***). The percentage of population below the poverty line was 14.7 *per cent*, less than the All India average of 21.9 *per cent*. The Gross State Domestic Product (GSDP) in 2012-13 at current prices was ₹ 4,78,160 crore (advance estimates). The literacy rate increased from 60.4 *per cent* (2001 census) to 67.1 *per cent* (2011 census) which was 6.9 percentage points below the All India average of 74 *per cent* during the corresponding period. **The per capita income of the State stands at ₹ 60,652[1] as compared to the national per capita income of ₹ 68,747.** General data relating to the State are given in ***Appendix 1.1***.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trend in the annual growth rate of India's Gross Domestic Product (GDP) and that of the State's GSDP at current prices are indicated in **Table 1.1**:

Table 1.1: Annual growth rate of GDP and GSDP at current prices

Year	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP# (₹ in crore)	53,03,567	61,08,903	72,66,967[2]	83,53,495[3]	94,61,013[4]
Growth rate of GDP (percentage)	15.7	15.2	19.0	15.0	13.3
State's GSDP* (₹ in crore)	2,30,949	2,65,825	3,41,865[5]	4,16,755[6]	4,78,160[4]
Growth rate of GSDP (percentage)	18.5	15.1	28.6	21.9	14.7

Sources: # Ministry of Statistics and Programme Implementation, Government of India and
*Directorate of Economics and Statistics, Government of Rajasthan

Rajasthan achieved higher GSDP growth rate compared to India's GDP growth rate during the period 2008-13, except in 2009-10 when it was lower. During 2012-13 growth rate of GSDP was 14.7 *per cent* compared to growth rate of GDP (13.3 *per cent*).

1. Source: Economic Review, Government of Rajasthan
2. Second revised Estimates
3. First revised Estimates
4. Advance Estimates
5. Provisional estimates
6. Quick estimates

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Rajasthan (GoR) during 2012-13 and analyses the changes observed in the major fiscal aggregates in relation to that of the previous year, keeping in view the overall trends during last five years. The annual accounts of the State Government consists of Finance Accounts and Appropriation Accounts. The new format of Finance Accounts, introduced from 2009-10, has been divided into two Volumes. Volume I represents the financial statements of the Government in a summarised form while Volume II represents detailed financial statements. 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)***.

1.2 Summary of Fiscal Transactions in 2012-13

Table 1.2 below presents the summary of the State Government's fiscal transactions during the current year (2012-13) *vis-à-vis* that of the previous year (2011-12), while ***Appendix 1.4*** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal operations in 2012-13

(₹ in crore)

Receipts			Disbursements		
	2011-12	2012-13		2011-12	2012-13
Section-A: Revenue					
Tax revenue	*25,377.06*	30,502.65	General Services	*18,708.52*	20,495.80
Non-Tax Revenue	*9,175.10*	12,133.59	Social Services	*21,927.87*	25,292.94
Share of Union Taxes/ Duties	*14,977.04*	17,102.85	Economic Services	*12,743.89*	17,408.02
Grants from Government of India	*7,481.56*	7,173.92	Grants-in-aid and Contributions	*273.03*	265.03
Total Section-A Revenue Receipts	**57,010.76**	**66,913.01**	**Total Section-A Revenue Expenditure**	**53,653.31**	**63,461.79**
Section-B: Capital and others					
Miscellaneous Capital Receipts	15.73	8.12	Capital Outlay	7,119.25	10,683.57
Recoveries of Loans and Advances	1,229.31	1,101.56	Loans and Advances disbursed	1,109.10	2,411.83
Public Debt receipts*	5,918.40	9,955.00	Repayment of Public Debt*	3,490.42	4,706.72
Contingency Fund	-	-	Contingency Fund	-	-
Public Account receipts	1,27,214.84	1,56,563.24	Public Account disbursements	1,22,319.61	1,50,175.41
Opening Cash Balance	6,087.76	9,785.11	Closing Cash Balance	9,785.11	12,886.72
Total Section-B Receipts	**1,40,466.04**	**1,77,413.03**	**Total Section-B Disbursements**	**1,43,823.49**	**1,80,864.25**
Grand Total (A + B)	**1,97,476.80**	**2,44,326.04**	**Grand Total (A + B)**	**1,97,476.80**	**2,44,326.04**

Source: Finance Accounts for the respective years

***Excluding net transaction under Ways and Means advances and overdraft**

Salient features of fiscal operations in 2012-13 are given below:

- Revenue receipts grew by ₹ 9,902.25 crore (17.4 *per cent*) due to increase in own Tax revenue (₹ 5,125.59 crore), Non-Tax Revenue (₹ 2,958.49 crore) and share of Union Taxes/duties (₹ 2,125.81 crore) which was counterbalanced by decrease in grants-in-aid (₹ 307.64 crore) from Government of India (GoI). The revenue receipts exceeded the projections made in the Medium Term Fiscal Policy Statement (MTFPS) 2012-13 by ₹ 3,766 crore.

- Revenue expenditure increased by ₹ 9,808.48 crore (18.3 *per cent*). Increases were under General Services sector (₹ 1,787.28 crore), Social Services sector (₹ 3,365.07 crore) and Economic Services sector (₹ 4,664.13 crore) which was counterbalanced by decrease in grants-in-aid and contributions (₹ 8 crore). It exceeded the MTFPS projections for the year by ₹ 1,243 crore.

- Capital outlay increased by ₹ 3,564.32 crore (50.1 *per cent*), mainly under Economic Services sector: ₹ 2,675.24 crore, General Services sector: ₹ 45.69 crore and Social Services sector: ₹ 843.39 crore.

- Public debt receipts (excluding Ways and Means advances) increased by ₹ 4,036.60 crore (68.2 *per cent*) while repayment of public debt increased by ₹ 1,216.30 crore (34.8 *per cent*).

- Public Account receipts and disbursements increased by ₹ 29,348.40 crore (23.1 *per cent*) and ₹ 27,855.80 crore (22.8 *per cent*), respectively.

- Cash balance increased by ₹ 3,101.61 crore (31.7 *per cent*).

1.2.1 Review of the fiscal situation

In May 2005, Rajasthan Government responded to the Twelfth Finance Commission recommendation by legislating its "Fiscal Responsibility and Budget Management (FRBM) Act". As per the recommendations of Thirteenth Finance Commission (XIII FC) the State Government amended the Act in March 2011 and September 2011. Government laid the MTFPS for 2012-13 in the legislature (March 2012). In compliance to Section 8 of FRBM Act, the State Government constituted (February 2006) a Public Expenditure Review Committee (PERC) under the chairmanship of Chief Secretary, GoR.

The State Government enacted the Rajasthan FRBM Act, 2005 and FRBM (Amendment) Act, 2011 to ensure prudence in fiscal management and to maintain fiscal stability in the State. 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. 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 GSDP by financial year 2011-12 and thereafter maintain the said ratio or to reduce it;
- restrict its total outstanding debt upto 39.3, 38.3, 37.3 and 36.5 *per cent* of GSDP for the financial years 2011-12, 2012-13, 2013-14 and 2014-15 respectively;
- bring out annual statement giving prospects for the State economy and related fiscal strategy.

Major fiscal variables provided in the budget, based on recommendations of the XIII FC and targeted in the FRBM Act of the State, are depicted in **Table 1.3** below:

Table 1.3: Major Fiscal Targets and Actual

Fiscal variables	2012-13			
	XIII FC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget/ MTFPS	Actual
Revenue Deficit (-) / Surplus (+) (₹ in crore)	0.00	0.00	(+) 928	(+) 3,451
Fiscal Deficit/GSDP (In *per cent*)	3.0	3.0	2.14	1.8
Ratio of total outstanding debt of the Government to GSDP in *per cent*)	38.3	38.3	28.65	24.64

The outstanding debt and fiscal deficit were 24.64 *per cent* and 1.8 *per cent* respectively, of the GSDP which was within the prescribed limit.

1.2.2 Budget estimates and actuals

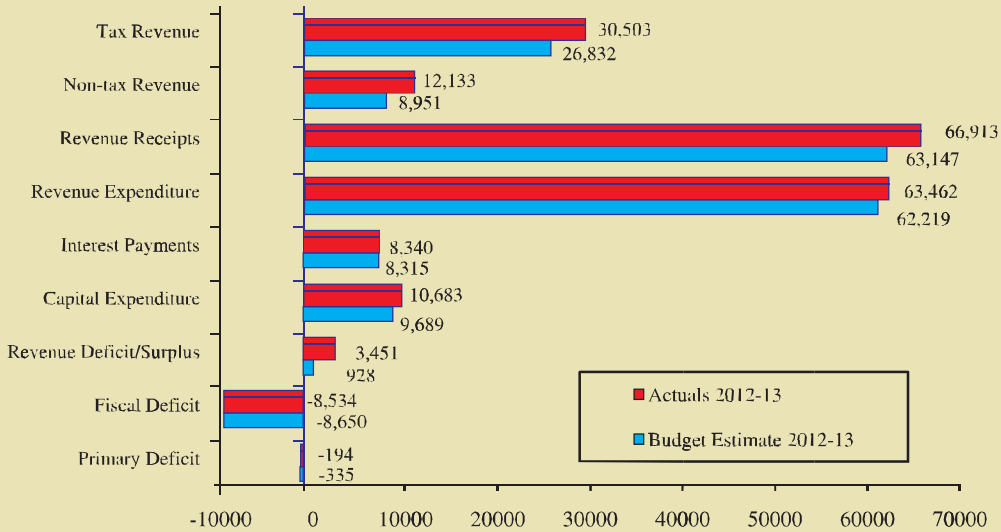
The budget papers presented by the State Government provide descriptions of projections or estimations of receipts and expenditure for a particular fiscal year. The importance of accuracy in the estimation of receipts and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to various causes-some within the control of the Government and some beyond the control of the Government.

As per the State Budget Manual, 1995 (revised in 2012) 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 them and prepares the Budget Estimates.

Comparison of the budget estimates and actuals for the year 2012-13 shows that the actual Revenue Receipts and Revenue Expenditure increased by six *per cent* and two *per cent* respectively. Resultantly, the revenue surplus increased by ₹ 2,523 crore over the budgeted revenue surplus. The Capital Expenditure increased by 10 *per cent* over the budget estimates. The budgeted and actual figures under Revenue Receipts and Expenditure are shown in **Chart 1.1** below and ***Appendix-1.6***.

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



Source: Finance Accounts and Budget Documents

As may be observed, there was considerable variation between budget estimates and actuals in the case of several key parameters. Revenue Receipts had a positive variation of ₹ 3,766 crore (six *per cent*) over budget estimates due to increase in Tax as well as Non-Tax Revenue. The State's Tax revenue (inclusive of State's share of Union Taxes and duties) was more than the budget estimate by ₹ 3,067 crore* (seven *per cent*). Further, Non-Tax Revenue exceeded the budget estimate by ₹ 3,182 crore (36 *per cent*) but Grants-in-aid from GoI was less than the budget estimate by ₹ 2,483 crore (26 *per cent*). 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, Labour and Employment, Major Irrigation, State's share of Union Taxes and Duties and Grants-in-aid from GoI) were higher than budget estimates.

* State Tax Revenue increased by ₹ 3,671 crore and State's share of Union Taxes and Duties decreased by ₹ 604 crore.

Revenue expenditure increased by two *per cent* over budget estimates, mainly under Taxes on Sales, Trade etc, Pension and Other Retirement Benefits, Miscellaneous General Services, Family Welfare, Urban Development, Labour and Employment, Relief on account of Natural Calamities, Cooperation, Other Rural Development Programmes, Power and Civil Supplies etc. As a result, the revenue surplus increased from the budget estimate of ₹ 928 crore to ₹ 3,451 crore, whereas the fiscal deficit[7] decreased from the budget estimate of ₹ 8,650 crore to ₹ 8,534 crore and the primary deficit also decreased from the budget estimate of ₹ 335 crore to ₹ 194 crore.

During 2012-13, the capital expenditure showed increase of 10 *per cent* over budget estimates mainly under Capital Outlay on Other Rural Development Programmes and on Power Projects.

1.2.3 Gender Budgeting

Gender Responsive Budgeting (GRB) is a means of ensuring that public resources are allocated in an equitable way so that the most pressing needs of specific gender groups are satisfied. During the Budget speech of the year 2009-10 Hon'ble Chief Minister, Government of Rajasthan (GoR) announced preparation of GRB which would enable gender based analysis of budget of each department. Accordingly, a High level committee (HLC) was formed (August 2009) under the chairmanship of the Chief Secretary and a Gender Cell was formed during 2009-10 in the Department of Women Empowerment (department). One of the functions and objectives of GRB was consolidating budget schemes and facilitating integration of gender analysis in the Government Budget. Further, during 2010-11, focal Gender Budget Desks in various Departments were also constituted with the intention of implementation of various GRB initiatives. Besides, State Finance Department decided to incorporate Gender Budget Statement (August 2011) in the new Integrated Financial Management System (IFMS) for preparation of BE from the financial year 2012-13 as per guidelines of Para 13.27 of the revised State Budget Manual with a view to provide situational analysis of fund allocated and expenditure incurred on women Department-wise. The GoR has created four categories[8] in respect of budget allotment and allocation.

The GoR allotted the budget on gender basis for the first time in 2012-13 under four categories as given below:

(₹ in crore)

S.No.	Category	Non-plan	Plan	CSS	Total
1	A	1,323.59	783.80	120.20	2,227.59
2	B	7,289.41	7,443.80	781.15	15,514.36
3	C	99.00	119.49	37.38	255.87
4	D	49.98	124.79	34.94	209.71

7. see glossary at page 187
8. Category A: budget allocated more than 70 *per cent* for women;
Category B: budget allocated between 30 *per cent* and 70 *per cent* for women;
Category C: budget allocated between 10 *per cent* and 30 *per cent* for women and
Category D: budget allocated up to 10 *per cent* for women.

However, details of expenditure under each category were not maintained/available with the department (September 2013) in the absence of which it is not possible to assess the efficacy of GRB.

The information about number of meetings of HLC held during 2010-13 was also not furnished by the Department.

1.2.4 Major policy initiatives in the budget

Hon'ble Chief Minister announced (26 March 2012) several schemes and policies in his budget speech for 2012-13. The major policy initiatives and the status of action taken on them, as intimated by the concerned departments (July and August 2013) are summarised in **Table 1.4** below:

Table 1.4: Policy initiatives taken

S. No.	Name of Department	Major Policy Initiative announcement	Status of action taken
1	Public Works Department	Construction of Water Bound Macadam (WBM) roads of 3302 km length costing ₹ 800 crore for 1500 villages with NABARD assistance.	1096.35 km roads completed (July 2013) for 595 villages.
2	Public Works Department	Construction of waiting rooms with toilet and drinking water facilities in the premises of all district collectorates costing ₹ 25 lakh each.	Out of 33 waiting rooms, 23 were completed (July 2013).
3	Director, Local Bodies	Construction of 90 Million Litre Daily (MLD) capacity Sewerage Treatment Plants (STP) in Jodhpur costing ₹ 90 crore with allotment of ₹ 25 crore for 2012-13 to overcome pollution arising due to untreated sewerage water mixed in Jojari river.	Work order issued on 13 December 2012 for construction of STP of 50 MLD in *Salawas* with date of completion on 18 December 2013 on which expenditure of ₹ 1.25 crore has been incurred (August 2013). Tendering for work of STP of 40 MLD in *Basni Benda* was under progress (August 2013).
4	Director, Local Bodies	Provision of ₹ 5 crore for each town namely Kishangarh, Makrana and Rajsamand made for multipurpose developmental works for environment betterment including proper disposal of waste material receiving from mining	The administrative and financial sanction was issued on 23 November 2012. No work was started (March 2013).
5	Animal Husbandry Department	Cattle Feed Plant costing ₹ 25 crore in Pali and Powder Milk Plant costing ₹ 40 crore in Jaipur would be established through Rajasthan State Cooperative Dairy Federation.	Land acquisition completed for Pali plant. Agreement for construction has been executed with Rajasthan Awas Vikas Infrastructure Limited, Jaipur and the requirement of Plant and Machinery is being assessed. As regards Powder Milk Plant at Jaipur the department intimated (August 2013) that request was sent to District Collector, Jaipur for allotment of land. However, it again intimated (November 2013) that the land was purchased in January 2013 at Village *Govindgarh* on Jaipur-Sikar Highway and civil work for the plant was started (August 2013). The replies are contradictory for which the department was requested (December 2013) to furnish the correct position. Further reply is awaited.

S. No.	Name of Department	Major Policy Initiative announcement	Status of action taken
6	Panchayati Raj Department	Provision of ₹ 300 crore for Rajasthan State Rural Livelihood Project (RRLP), National Rural Livelihood Project (NRLP) and Mitigating Poverty in Western Rajasthan (MPOWER) has been made for self-employment of approximately three lakh persons.	MPOWER project was implemented in six districts of Jodhpur division and 34,045 persons were benefited under this project during 2012-13. Moreover, 11,000 persons were benefited under RRLP. In principle approval of annual action plan (2012-14) for NRLP was given by GoI.
7		After empowering PRIs through State Government's decision on 2 October 2010 by transfer of funds, functions and functionaries in respect of five departments, PRIs are implementing major schemes including MNREGA, for which more than 23,000 posts under various cadres are to be created to strengthen the system.	New posts of 19,846 Lower Division Clerks (LDC) and 4,080 in other cadres were created against which 202 posts of LDCs and 143 posts of Group 'D' were filled through compassionate appointments and process of appointment for remaining posts was under progress.
8		To facilitate monitoring of various schemes and maintenance of accounts etc, one computer will be provided to each Gram Panchayat, on which approximately ₹ 25 crore will be spent.	Purchase order of 6,528 computers, printers and UPS was issued (7 December 2012) to RajComp for which ₹ 12.46 crore have been allotted. Action for supply of the said articles is under process.
9		New Panchayat Training Centres (PTC) at Kota, Bharatpur and Bikaner will be established at a cost of ₹ 2 crore each to facilitate training to public representatives and personnel of PRIs.	₹ 1.5 crore each has been transferred to PD accounts of Zila Parishads, Kota, Bharatpur and Bikaner. The work of land allotment and construction was under process.
10		Construction of rest houses for people at a cost of ₹ 25 lakh in each Zila Parishad premises.	After revision of cost to ₹ 50 lakh, the work of construction of rest houses in 29 Zila Parishads was being done through PWD (August 2013).

1.3 Resources of the State

1.3.1 Resources of the State as per the Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenues, Non-Tax Revenues, State's share of Union Taxes and Duties and Grants-in-aid from the 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. Besides, the funds available in the Public Account after disbursement are also utilised by the Government to finance its deficit. **Table-1.2** 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 2007-13 and **Chart 1.3** depicts the composition of resources of the State during the current year.

Chart 1.2 Trends in receipts (₹ in crore)

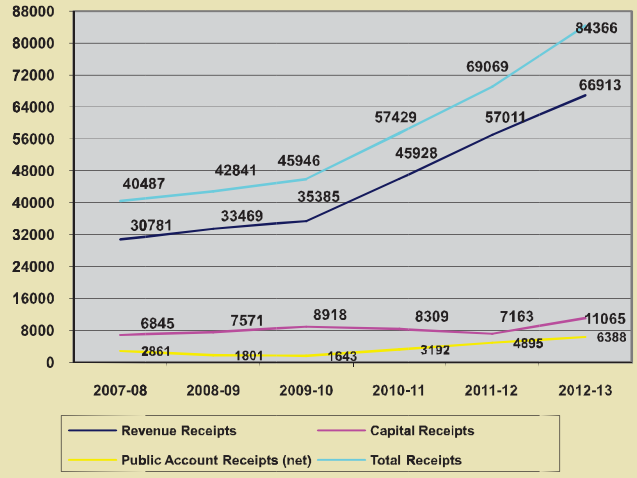
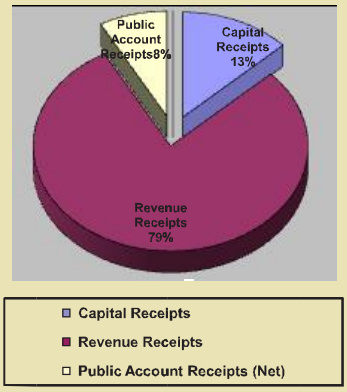


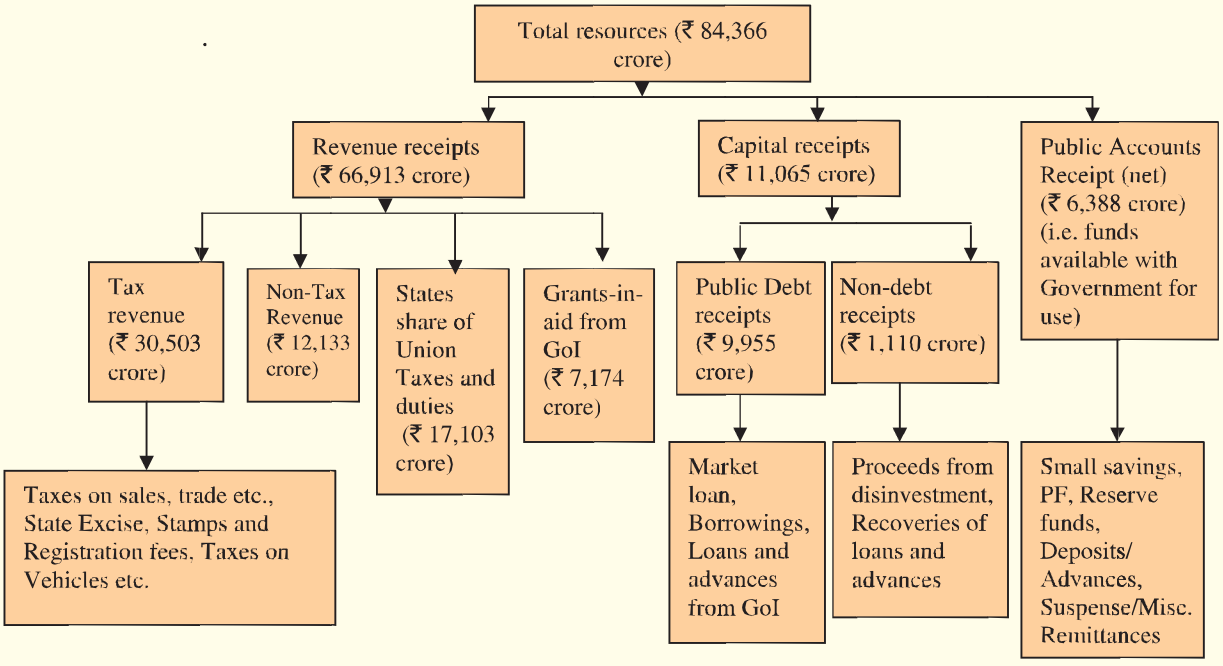
Chart 1.3 Composition of Receipts during 2012-13 (in per cent)



Source: Finance Accounts

Following flowchart shows the components and sub-components of resources:

Components and sub-components of resources



Total receipts (excluding contingency fund receipts) increased by 108 *per cent* from ₹ 40,487 crore in 2007-08 to ₹ 84,366 crore in 2012-13 and increased over the previous year by ₹ 15,297 crore (22 *per cent).* The share of Revenue Receipts in total receipts was 79 *per cent*. More details of Revenue Receipts are given in **paragraph 1.4** below.

Public Account receipts refer to those receipts for which the Government acts as a banker/trustee for the public money. On an average, these constituted six *per cent* of the total receipts during 2007-2013. Net Public Account Receipts, which totalled ₹ 2,861crore in 2007-08, increased to ₹ 6,388 crore in 2012-13. There was 31 *per cent* growth in Public Account receipts compared to the previous year. The increase was mainly in Small Savings, Provident Funds etc.: ₹ 2,164 crore, Deposits and Advances: ₹ 3,416 crore and Reserve Fund: ₹ 781 crore. A brief analysis of Reserve Funds is given in **paragraph 1.10.3** below.

Capital Receipts increased by 62 *per cent* from ₹ 6,845 crore in 2007-08 to ₹ 11,065 crore in 2012-13. Capital Receipts accounted for 13 *per cent* of total receipts. Debt Receipts, which are the main constituent of Capital Receipts, increased by ₹ 4,037 crore from the previous year. Internal Debt and Loans and Advances from GoI were two components of the Debt Receipts which constituted 98 *per cent* and 2 *per cent* respectively, of the total Debt Receipts. There was a growth of 75 *per cent* in internal debt over the previous year while there was a decrease of 41 *per cent* in Loans and Advances from GoI, due to short release of loans under State plan schemes.

1.3.2 Funds transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to the State Implementing Agencies (IAs)[9] for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. In the present mechanism these funds are not routed through the State Budget/State Treasury System and hence do not find mention in the Finance Accounts of the State. As such, the Annual Finance Accounts of the State do not depict a complete picture of the resources of the State Government.

During the year, central funds of ₹ 7,826 crore were transferred directly to the state IAs for 49 programmes/schemes assisted by GoI. Out of this, ₹ 5,169 crore (66 *per cent*) were transferred for Rural Development[10], ₹ 1,535 crore (20 *per cent*) for *Sarva Shiksha Abhiyan* and ₹ 502 crore (6 *per cent*) for National Rural Health Mission. Funds directly transferred to state IAs are presented in ***Appendix 1.7***.

It was observed that the funds (Central Share) transferred directly to IAs increased by ₹ 832 crore compared to that of the previous year (₹ 6,994 crore). The increase was mainly under National Rural Drinking Water Programme (₹ 1,395 crore) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (₹ 966 crore) set off by decrease under *Pradhan Mantri Gram Sadak Yojana* (₹ 516 crore), Crop Insurance (₹ 337 crore), *Indira Awas*

9 State IAs include organisations/institutions including non-governmental organisations which are authorised by the State Government to receive funds from the GoI, for implementing specific programmes.

10 ₹ 2,585 crore: MGNREGS and ₹ 1,406 crore: National Rural Drinking Water Programme.

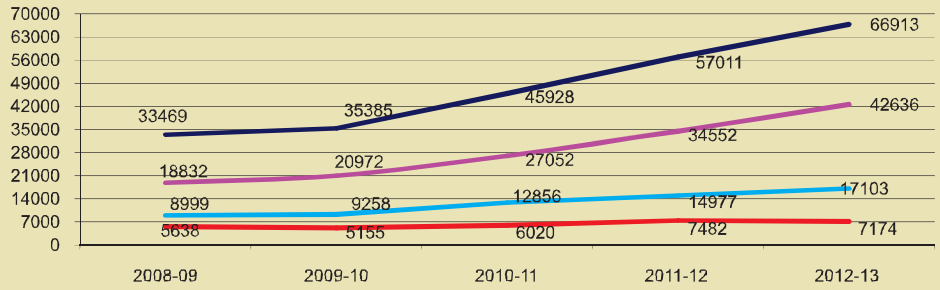
Yojana (₹ 208 crore), *Sakshar Bharat* Mission (₹ 81 crore), National Rural Health Mission (₹ 71 crore), Upgradation of Government Industrial Training Institution (₹ 68 crore), Desert Development Programme (combating) (₹ 67 crore), *Rashtriya Madhyamik Siksha Abhiyan* (₹ 60 crore), Model School (₹ 50 crore), Desert Development Programme (₹ 47 crore) and Provision for Urban Amenities in Rural Areas (₹ 27 crore).

The present mechanism does not provide a complete picture of the resources under the control of the State Government. Direct transfer from the GoI to the State IAs runs the risk of poor oversight of utilisation of funds by these agencies.

1.4 Revenue Receipts

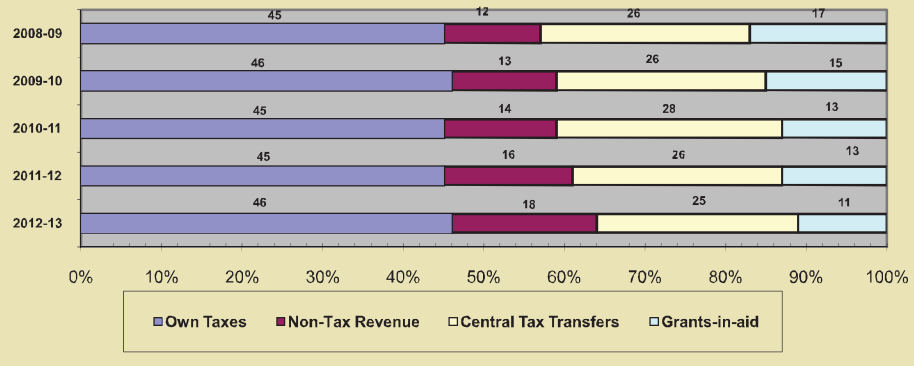
Statement-11 of the Finance Accounts details the Revenue Receipts of the Government. Revenue receipts consist of its own Tax and Non-Tax Revenues, Central Tax transfers and Grants-in-aid from GoI. The trends and composition of Revenue Receipts over the period 2008-13 are presented in ***Appendix 1.3*** and also depicted in **Chart 1.4** and **Chart 1.5** below:

Chart 1.4 Trends in Revenue Receipts
(₹in crore)



Source: Finance Accounts

Chart 1.5 The Composition of Revenue Receipts during 2008-13
(Share in per cent)



Source: Finance Accounts

Revenue Receipts showed progressive increase from ₹ 33,469 crore in 2008-09 to ₹ 66,913 crore in 2012-13. On an average, 60 *per cent* of the revenue came from State's own resources during the period 2008-13. The balance came as transfer from GoI in the form of State's share of Union Taxes and Duties and Grants-in-aid.

State's own resources consist of Tax Revenue and Non-Tax Revenue. The share of Tax Revenue in Revenue Receipts ranged between 45 and 46 *per cent* during 2008-13, while the Non-Tax Revenue share increased from 12 *per cent* in 2008-09 to 18 *per cent* in 2012-13.

The trends in Revenue Receipts relative to GSDP are shown in **Table 1.5** below:

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	**33,469**	**35,385**	**45,928**	**57,011**	**66,913**
Rate of growth of RR *(per cent)*	8.7	5.7	29.8	24.1	17.4
Rate of growth of State's own Tax *(per cent)*	12.6	9.8	26.5	22.3	20.2
RR/GSDP *(per cent)*	14.5	13.3	13.4	13.7	14.0
Buoyancy Ratios[11]					
Revenue buoyancy w.r.t. GSDP	0.5	0.4	1.0	1.1	1.2
State's own Tax buoyancy w.r.t. GSDP	0.7	0.6	0.9	1.0	1.4
Revenue buoyancy w.r.t. State's own Taxes	0.7	0.6	1.1	1.1	0.9

Source: Finance Accounts

Revenue buoyancy, which is directly proportionate to growth of Revenue Receipts and GSDP, widely fluctuated during the period due to fluctuations in the growth rate of Revenue Receipts. During 2008-10, the lower growth rate of Revenue Receipts, relative to GSDP, pushed the revenue buoyancy ratio down. Revenue buoyancy ratio, which was as low as 0.4 in 2009-10, increased to 1.0 in 2010-11 due to high increase in the growth rate of Revenue Receipts. It further increased to 1.2 in 2012-13 from 1.1 over the previous year.

During 2008-13, the State's own Tax Revenue was the largest component of Revenue Receipts and its growth trend influenced the trends in Revenue Receipts. During this period, rate of growth of own Tax Revenue was lowest in 2009-10. During 2012-13, there was decrease in growth rate of own Tax Revenue over the previous two years. However, due to decrease in growth rate of GSDP, the buoyancy ratio of own Tax Revenue with respect to GSDP increased to 1.4. The buoyancy ratio of own Tax Revenue with respect to GSDP was lowest in 2009-10 and highest in 2012-13. In 2012-13, growth rate of Revenue Receipts decreased by 6.7 percentage points and that of GSDP decreased by 7.2 percentage points **(Table 1.1)** over the growth rate of previous year and this influenced the revenue buoyancy with respect to GSDP and the State's own Tax Revenue buoyancy with respect to GSDP as shown in the above Table.

The increase of 17 *per cent* in Revenue Receipts during 2012-13 was on account of increase in State's own Tax Revenue (20 *per cent*), Non-Tax

11 Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

Revenue (32 *per cent*) and Central Tax transfers (14 *per cent*) which was counterbalanced by decrease in Grants-in-aid (4 *per cent*). ***Revenue Receipts (₹ 66,913 crore) were 6 per cent higher than the assessment made by the State Government in the MTFPS (₹ 63,147 crore) for the year 2012-13*** **(Chart 1.1).**

1.4.1 State's own resources

As the State's share in Central Taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising Tax and non-Tax sources.

The State's actual Tax and Non-Tax receipts *vis-a-vis* assessment made by XIII FC and MTFPS are given in the **Table 1.6** below:

Table 1.6: Tax and Non-Tax revenue projection and actual for 2012-13

(₹ in crore)

	XIII FC projections	Budget/MTFP estimates	Actual
Tax revenue	25,199	26,832	**30,503**
Non Tax revenue	6,311	8,951	**12,133**

The receipts under Tax Revenue and Non-Tax Revenue exceeded the normative assessment made by XIII FC by 21 (₹ 5,304 crore) and 92.3 *per cent* (₹ 5,822 crore) respectively and the targets fixed by the State Government in the MTFPS by 13.7 (₹ 3,671 crore) and 35.5 *per cent* (₹ 3,182 crore) respectively.

1.4.1.1 Tax Revenue

Taxes on sales, trade, etc. were the main sources of the State's Tax Revenue with a contribution of 61 *per cent,* followed by State Excise (13 *per cent*), Stamps Duty and Registration Fees (11 *per cent*) and Taxes on Vehicles (7 *per cent*). The component wise position of gross collection in respect of major Taxes and duties is given in **Table 1.7** ***and*** **Chart 1.6** below**:**

Table 1.7: Components of State's own Tax revenue

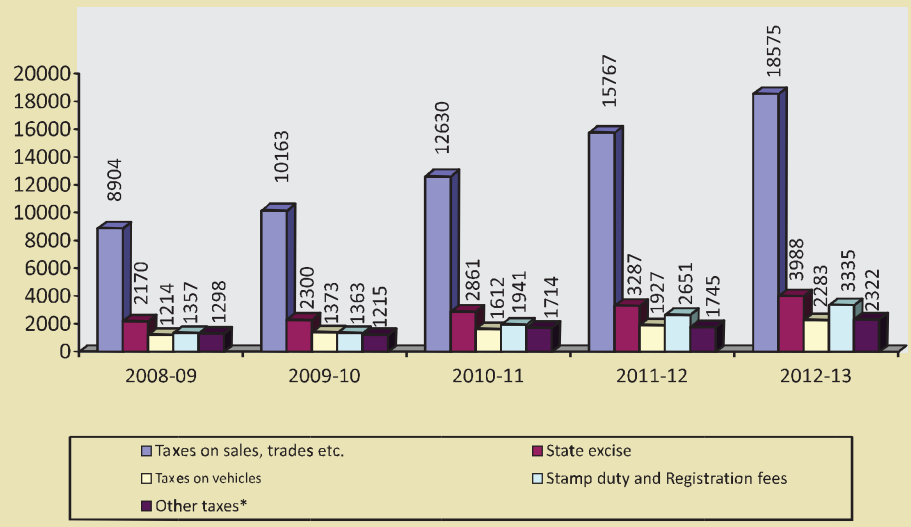
(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	*Percentage increase over previous year*
Taxes on Sales, Trade etc.	8,904	10,163	12,630	15,767	18,575	17.8
State Excise	2,170	2,300	2,861	3,287	3,988	21.3
Taxes on Vehicles	1,214	1,373	1,612	1,927	2,283	18.5
Stamp Duty and Registration Fees	1,357	1,363	1,941	2,651	3,335	25.8
Land Revenue	163	148	222	209	304	45.5
Taxes on Goods and Passengers	190	176	231	220	249	13.2
Other Taxes[12]	945	891	1,261	1,316	1,769	34.4
Total	**14,943**	**16,414**	**20,758**	**25,377**	**30,503**	**20.2**

Source: Finance Accounts for the respective years

12 Other Taxes include Taxes on immovable property other than agricultural land, Taxes and duties on electricity and Taxes on agricultural income.

Chart 1.6 State's own Tax Revenue component during 2008-09 to 2012-13
(₹in crore)



* **Other Taxes include Land revenue, Taxes on goods and passengers, Taxes on immovable property other than agricultural land, Taxes and duties on electricity and Taxes on agricultural income etc.**

The revenue through Taxes on Sales, Trade etc. not only contributed a major share of Tax Revenue (61 *per cent*) but it also increased by 18 *per cent* over the previous year. During 2012-13, the rate of growth of Taxes on Sales, Trade etc. (18 *per cent*) decreased by 7 percentage points from the previous year (25 *per cent*). However, during 2012-13, revenue realisation was ₹ 18,575 crore against budget estimate of ₹ 16,550 crore.

The growth rate of State Excise which was at its lowest at 6 *per cent* in 2009-10, was 24 *per cent* during 2010-11. There was again a downfall in the growth rate which was 15 *per cent* in 2011-12. During 2012-13, the State excise increased by 21 *per cent* over the previous year due to more receipts under sale of foreign liquor, spirits and service fees. The revenue realisation during 2012-13 (₹ 3,988 crore) exceeded the estimate (₹ 3,250 crore) by 22.7 *per cent.*

Taxes on Vehicles (₹ 2,283 crore) had shown 18.5 *per cent* increase over the previous year due to increase in receipts under the State Motor Vehicles Taxation Act. Stamps and Registration Fees (₹ 3,335 crore) had also shown increase by 25.8 *per cent* due to more sale of non-judicial stamps and more receipts from duty on impressing of documents.

Cost of collection

The gross collection of major Revenue Receipts, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2010-11 to 2012-13 along with the relevant All India average

percentage of expenditure on collection to gross collection for 2010-11 and 2011-12 are shown in **Table 1.8** below:

Table 1.8: Cost of collection

(₹ in crore)

Heads of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage
Taxes on Sales, Trade etc.	2010-11	12,630	87	0.69	0.75
	2011-12	15,767	85	0.54	0.83
	2012-13	18,575	89	0.48	NA
State Excise	2010-11	2,861	88	3.08	3.05
	2011-12	3,287	83	2.53	2.98
	2012-13	3,988	83	2.08	NA
Taxes on Vehicles	2010-11	1,612	31	1.92	3.71
	2011-12	1,927	41	2.13	2.96
	2012-13	2,283	40	1.75	NA
Stamps and Registration Fees	2010-11	1,941	34	1.75	1.60
	2011-12	2,651	43	1.62	1.89
	2012-13	3,335	49	1.47	NA

Source: Finance Accounts and information provided by State Government to the Office of the Accountant General (E&RSA), Rajasthan
NA : Not Available

The percentage of expenditure on collection decreased in Taxes on Sales, Trade etc, State Excise, Taxes on Vehicles and Stamps and Registration Fees over the previous year. During 2011-12, the percentage of expenditure on collection in all the above four heads of revenue was lower than the All India average.

1.4.1.2 Non-Tax Revenue

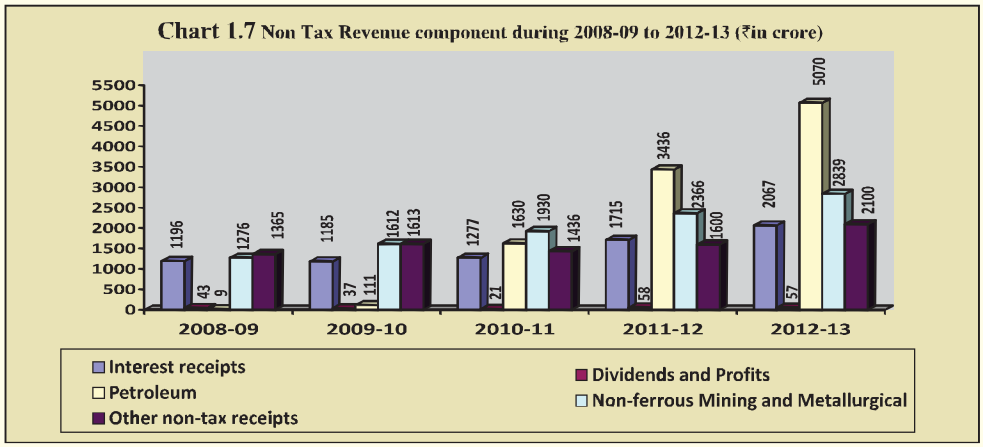
The trends in the major constituents of Non-Tax Revenue during the period 2008-13 are shown in **Table 1.9** and **Chart 1.7** below:

Table 1.9: Components of Non-Tax Revenue

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage increase over previous year
Interest receipts	1,196	1,185	1,277	1,715	2,067	20.6
Dividends & Profits	43	37	21	58	57	(-)1.7
Petroleum	9	111	1,630	3,436	5,070	47.6
Non-ferrous Mining and Metallurgical Industries	1,276	1,612	1,930	2,366	2,839	20.0
Other non-Tax receipts	1,365	1,613	1,436	1,600	2,100	31.2
Total	**3,889**	**4,558**	**6,294**	**9,175**	**12,133**	**32.2**

Source: Finance Accounts



The Non-Tax Revenue (₹ 12,133 crore) which constituted 18 *per cent* of total Revenue Receipts in 2012-13 increased by 32 *per cent* (₹ 2,958 crore) over the previous year. Petroleum receipts increased by ₹ 1,634 crore due to increased production of crude oil, 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.

Returns on investment decreased from 0.4 *per cent* in 2011-12 to 0.3 *per cent* in 2012-13.

1.4.1.3 Cost recovery from Socio-Economic Services

The ratio of Non-Tax Revenue Receipts (NTRR) to Non-Plan Revenue Expenditure (NPRE) is considered as an indicator of cost recovery from Socio-Economic Services. The details of recovery of current cost as ratio of NTRR to NPRE in respect of Elementary Education, Medical and Public Health, Water Supply and Sanitation, Major, Medium and Minor Irrigation and Roads and Bridges during 2011-12 and 2012-13 are given in **Table 1.10** below**:**

Table 1.10: Cost recovery from Socio-Economic Services

(₹ in crore)

S. No.	Service	2011-12			2012-13		
		NTRR	NPRE	Cost Recovery (in *per cent*)	NTRR	NPRE	Cost Recovery (in *per cent*)
1	Elementary Education	7.80	5,053.91	0.15	10.99	5,642.60	0.19
2	Medical and Public Health	59.38	1,932.75	3.07	96.04	2,357.56	4.07
3	Water Supply and Sanitation	254.03	1,625.26	15.63	258.61	1,697.08	15.24
4	Major, Medium and Minor Irrigation	109.87	383.33[13]	28.66	102.61	484.37[13]	21.18
5	Roads and Bridges	5.66	770.62	0.73	3.17	796.58	0.40

Source: Finance Accounts

13 Excluding notional adjustment of interest expenditure 2011-12: ₹ 961.67 crore and 2012-13: ₹ 1,002.86 crore

In irrigation sector, receipts of ₹ 109.87 crore during 2011-12 decreased by 6.6 *per cent* to ₹ 102.61 crore in 2012-13, whereas the actual cost of recovery decreased by 7.48 percentage points from the previous year.

The actual recovery rate of irrigation under* Major, Medium and Minor Irrigation *was lower (21.18 per cent) during 2012-13, than the normative assessment made by XIII FC (32 per cent).

1.4.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 5,638 crore in 2008-09 to ₹ 7,174 crore in 2012-13 as shown in **Table 1.11** below:

Table 1.11: Grants-in-aid from GoI

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	1,272	1,715	1,716	2,901	2,675
Grants for State Plan Schemes	2,077	1,606	2,488	2,416	2,316
Grants for Central Plan Schemes	67	128	165	166	92
Grants for Centrally Sponsored Schemes	2,222	1,706	1,651	1,999	2,091
Total	**5,638**	**5,155**	**6,020**	**7,482**	**7,174**
Percentage of increase over previous year	14.5	(-) 8.6	16.8	24.3	(-) 4.1
Total grants as a percentage of Revenue Receipts	16.8	14.6	13.1	13.1	10.7

Source: Finance Accounts

The Grants-in-aid from GoI during 2012-13 (₹ 7,174 crore) decreased by four *per cent* (₹ 308 crore) from the previous year. The decrease was under Non-Plan Grants (₹ 226 crore), Grants for State Plan Schemes (₹ 100 crore) and Grants for Central Plan Schemes (₹ 74 crore), which was counterbalanced by increase in grants for Centrally Sponsored Schemes (₹ 92 crore). As per recommendation of XIII FC, the GoI released ₹ 2,409.50 crore (including State-specific Grants: ₹ 37.50 crore) under Non-Plan Grants.

1.4.3 Central Tax transfers

The XIII FC recommended the share of States in Central Taxes, to be increased from 30.50 *per cent* (recommended by Twelfth Finance Commission) to 32 *per cent*. The share of the State in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax were fixed at 5.85 *per cent* and 5.95 *per cent*, respectively. During 2012-13 the share of Union Taxes (₹ 17,103 crore) was less than the budget estimates (₹ 17,707 crore), by ₹ 604 crore.

The Central Tax transfer increased by ₹ 2,126 crore over the previous year and constituted 25.6 *per cent* of revenue receipts. The increase was under Corporation Tax (₹ 248 crore), Service Tax (₹ 710 crore), Customs (₹ 245 crore), Taxes on Income other than Corporation Tax (₹ 684 crore) and Union Excise Duties (₹ 251 crore) which was counterbalanced by decrease in Taxes on Wealth (₹ 12 crore).

1.4.4 Optimisation of XIII FC grants

During 2012-13, XIII FC had recommended ₹ 2,776.60 crore, as transfer to the State, in the areas indicated in **Table 1.12** below:

Table 1.12: Transfers recommended and actual release of Grants-in-aid

(₹ in crore)

S. No.	Transfers	Recommendation of the XIII FC		Unutilised amount/ Excess expenditure (-) end of March 2012	Actual release in 2012-13	Expenditure during 2012-13 against grant received till 2012-13	Unutilised amount/Excess expenditure (-) in the context of release up to 2012-13
		2010-15	for 2012-13				
1	2	3	4	5	6	7	(5+6)-7=8
(1)	**Local Bodies**						
	(i) Grants to PRIs	3,938.64	838.23	66.93	880.00	946.95	(-) 0.02
	(a) General Basic Grant	*2,575.24*	*497.15*	*(-) 0.02*	*522.15*	*522.15*	*(-) 0.02*
	(b) General Performance Grants to PRI	*1,363.40*	*341.08*	*66.95*	*357.85*	*424.80*	-
	(ii) Grants to ULBs	1,194.26	254.14	21.56	251.71	273.63	(-) 0.36
	(a) General Basic Grant	*780.86*	*150.72*	*(-) 0.36*	*158.33*	*158.33*	(-) 0.36
	(b) General Performance Grants to ULBs	*413.40*	*103.42*	*21.92*	*93.38*	*115.30*	-
	(iii) Special Areas Grants	30.90	7.20	0.37	7.20	6.85	0.72
	(a) Special Areas Basic Grants	*18.20*	*3.60*	*0.37*	*3.60*	*3.43*	0.54
	(b) Special Areas Performance Grants	*12.70*	*3.60*	-	*3.60*	*3.42*	0.18
	Total (1)	**5,163.80**	**1,099.57**	**88.86**	**1,138.91**	**1,227.43**	**0.34**
(2)	**Disaster Relief**						
	(i) Disaster Relief Fund	2,489.30	496.67	-	496.67	496.67	-
	(ii) Capacity Building	30.00	6.00	2.53	6.00	2.50	6.03
	Total (2)	**2,519.30**	**502.67**	**2.53**	**502.67**	**499.17**	**6.03**
(3)	**Improving Outcome Grants**						
	(i) Improvement in supply of justice	268.51	53.70	63.22	-	16.84	46.38
	(ii) Incentive for Issuing UIDs	134.90	26.98	13.49	-	-	13.49
	(iii) District Innovation Fund*	33.00	-	16.50	-	2.94	13.56
	(iv) Improvement of Statistical Systems of State and District Level	33.00	6.60	6.17	-	5.12	1.05
	(v) Employee and Pension Database	10.00	0.00	2.50	-	2.36	0.14
	Total (3)	**479.41**	**87.28**	**101.88**	**-**	**27.26**	**74.62**
(4)	**Environment related grants**						
	(i) Protection of Forests	88.32	22.08	3.23	15.13	17.28	1.08
	(ii) Water sector management	224.00	56.00	56.00	-	-	56.00
	Total (4)	**312.32**	**78.08**	**59.23**	**15.13**	**17.28**	**57.08**
(5)	**Elementary education**	**1,766.00**	**356.00**	**-**	**356.00**	**356.00**	**-**
(6)	**Roads and bridges**	**1,509.00**	**353.00**	**-**	**353.00**	**353.00**	**-**
(7)	**State specific grants**	**1,200.00**	**300.00**	**197.17**	**37.50**	**231.85**	**2.82**
	Grand Total (1 to 7)	**12,949.83**	**2,776.60**	**449.67**	**2,403.21**	**2,711.99**	**140.89**

Source: XIII Finance Commission Report and Finance Accounts

* **During 2011-12 an amount of ₹ 16.50 crore was released on account of 1st instalment. However, the 2nd instalment was to be released after utilisation of 1st instalment.**

As of March 2013, the State Government had received grants aggregating to ₹ 2,403.21 crore (excluding grants received from GoI for reduction in Infant Mortality Rates: ₹ 6.29 crore) against recommendation of ₹ 2,776.60 crore, due to short release of ₹ 412.73 crore under State Specific Grants (₹ 262.50 crore), Water Sector Management (₹ 56 crore), Protection of Forest (₹ 6.95 crore), Improvement of Justice Delivery (₹ 53.70 crore), Incentive for Issuing UIDs (₹ 26.98 crore) and Improvement of Statistical Systems of State and District Level (₹ 6.60 crore) offset by excess release (₹ 39.34 crore) under Local Bodies. In all these cases, the first transfer/instalment was to be released during 2010-11 or 2011-12 without any condition and the subsequent instalments were to be released on fulfilment of certain conditions as detailed against each grant in the **Table 1.13** below. As the State did not fulfil the conditions stipulated by XIII FC, subsequent installments were not released.

Table 1.13: Conditions for release of XIII FC grants

Transfer	Condition for release of subsequent instalment
Incentive grant for UID	To be released on a reimbursement basis based on various criteria.
Improvement of Justice delivery	To be released after the State puts in place a State Litigation Policy.
Database for Government Employees and Pensioners	Database to be completed in three years. Balance to be released after the State certifies that it has created a database.
Water Sector Management*	State to set up the Water Regulatory Authority by 2011-12, to be notified latest by 31.03.2012.
State Specific grant	To be withheld for the period during which a State is in violation of the agreement. If a State is in violation for only the part of a year, its grants to be reduced to a proportionate extent.

* Condition for release of first instalment

During 2012-13, expenditure of ₹ 2,711.99 crore was booked under relevant revenue heads against the available grants of ₹ 2,852.88 crore (unutilised grant at the end of March 2012: ₹ 449.67 crore; grant received during 2012-13:₹ 2,403.21 crore). As of March 2013, there was unutilised grant of ₹ 140.89 crore mainly under Water sector management: ₹ 56 crore; Improvement in supply of justice: ₹ 46.38 crore; District Innovation Fund: ₹ 13.56 crore and Incentive for Issuing UIDs: ₹ 13.49 crore.

1.4.5 Revenue foregone

The information on revenue foregone by the State during 2012-13, due to discounts, waivers, exemptions, deferments etc under various Taxes, as collected from the Departments was as under:

- The Department of Stamps and Registration exempted stamp duty on documents including Bonds, Non-convertible Bonds, share certificates etc. which led to revenue forgone to the extent of ₹ 53.80 crore[14].

14 (1) Rajasthan Roadways Transport Corporation : ₹ 10.00 crore, (2) RRVPNL : ₹ 7.87 crore, (3) Jaipur Metro Rail Corporation Ltd.: ₹ 0.15 crore, (4) M/s Bajaj Hindustan Ltd.: ₹ 20.11 crore, (5) Rajasthan State Ganganagar Sugar Mills Ltd. : ₹ 0.01 crore, (6) RFC: ₹ 2.00 crore, (7) RRVPNL: ₹ 9.62 crore, (8) RFC : ₹ 4 crore and (9) Rajasthan State Food and Civil Supplies Corporation Ltd. : ₹ 0.04 crore

- The Transport Department waived various beneficiaries such as 500 girl students availing free distribution of scooty under *Devnarain chhatra scooty vitaran evam protsahan rashi yojana* from payment of onetime tax and surcharge; all passenger vehicles of other States coming to and going out of Ajmer during *Urs* period from payment of motor vehicle tax, special road tax and surcharge payable in excess of ₹ 3,500, Mahindra Xylo vehicles plied by *Bhagwan Mahaveer Viklang Sahayata Samiti*, Jodhpur from payment of motor vehicle tax, special road tax and surcharge thereon totalling to ₹ 2.08 crore.

- Land Revenue Department provided information on waiver of revenue in respect of two districts only i.e. Jodhpur (₹ 4.90 crore) and Bikaner (nil).

- Information in respect of Departments of Mining and Geology and State Excise was nil.

- Information was awaited from Department of Commercial Taxes.

1.5 Capital Receipts

The trend in growth and composition of Capital Receipts during 2008-13 is shown in **Table 1.14** below:

Table 1.14: Trends in growth and composition of Capital Receipts

(₹ in crore)

Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts (CR)	7,571	8,918	8,309	7,163	11,065
Miscellaneous Capital Receipts	4	9	13	16	8
Recoveries of Loans and Advances	89	112	319	1,229	1,102
Public Debt Receipts	7,478	8,797	7,977	5,918	9,955
Rate of growth of debt receipts	47.7	17.6	- 9.3	- 25.8	68.2
Rate of growth of non-debt receipts	- 94.8	30.1	174.4	275.0	- 10.8
Rate of growth of GSDP	18.5	15.1	28.6	21.9	14.7
Rate of growth of CR (*per cent*)	10.6	17.8	- 6.8	- 13.8	54.5

Source: Finance Accounts

1.5.1 Capital Receipts

Capital Receipts (debt and non-debt receipts) of the State increased by 46 *per cent* from 2008-09 to 2012-13 and by 54 *per cent* over the previous year.

1.5.2 Recoveries of loans and advances

Major portion of recoveries of loans and advances was from Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 323 crore, Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 280 crore, Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 275 crore, Rajasthan State Cooperative Seed Product *Sangh* (*Tilam Sangh*): ₹ 73 crore, Rajasthan State Cooperative Bank Limited: ₹ 38 crore, Rajasthan Pensioners' Medical Fund for Indoor Medical Facility Scheme to Pensioners of State Government: ₹ 36 crore, Rajasthan Agriculture Marketing Board: ₹ 24 crore and Rajasthan Financial Corporation: ₹ 19 crore. Recovery of loans and advances decreased by ₹ 127 crore from the previous year.

1.5.3 Debt receipts from internal sources

During 2012-13, the internal debt receipts i.e. market loans, borrowings from financial institutions, banks etc. under public debt receipts increased by 75 *per cent* (₹ 4,174 crore) over the previous year, of which market loan receipts increased by ₹ 3,541 crore (79 *per cent*) over the previous year.

1.5.4 Loans and advances from GoI

The receipts of loans and advances from GoI decreased by 39 *per cent* from ₹ 326 crore in 2008-09 to ₹ 200 crore in 2012-13. It decreased under loans for State/Union Territory Plan Schemes by 41 *per cent* (₹ 137 crore) from the previous year.

1.6 Public Account Receipts

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. Here the Government acts as a banker and utilises the balances remaining after disbursements. Details of Public Account Receipts are given in **Table 1.15:**

Table 1.15: Components of Public Account receipts

(₹ in crore)

Resources under various heads	2008-09	2009-10	2010-11	2011-12	2012-13
Public Account Receipts					
a. Small Savings, Provident Fund etc.	3,106	3,975	5,130	5,630	7,171
b. Reserve Fund	1,945	-267	873	1,638	1,568
c. Deposits and Advances	81,808	99,446	1,07,666	1,14,301	1,40,748
d. Suspense and Miscellaneous	150	75	11	27	43
e. Remittances	6,571	6,128	5,810	5,619	7,033
Total	**93,580**	**1,09,357**	**1,19,490**	**1,27,215**	**1,56,563**

Source: Finance Accounts

The Public Account receipts showed a progressive increase during 2008-13 and there was an increase of ₹ 29,348 crore over the previous year. The increase was mainly under Deposits and Advances (₹ 26,447 crore).

1.7 Application of Resources

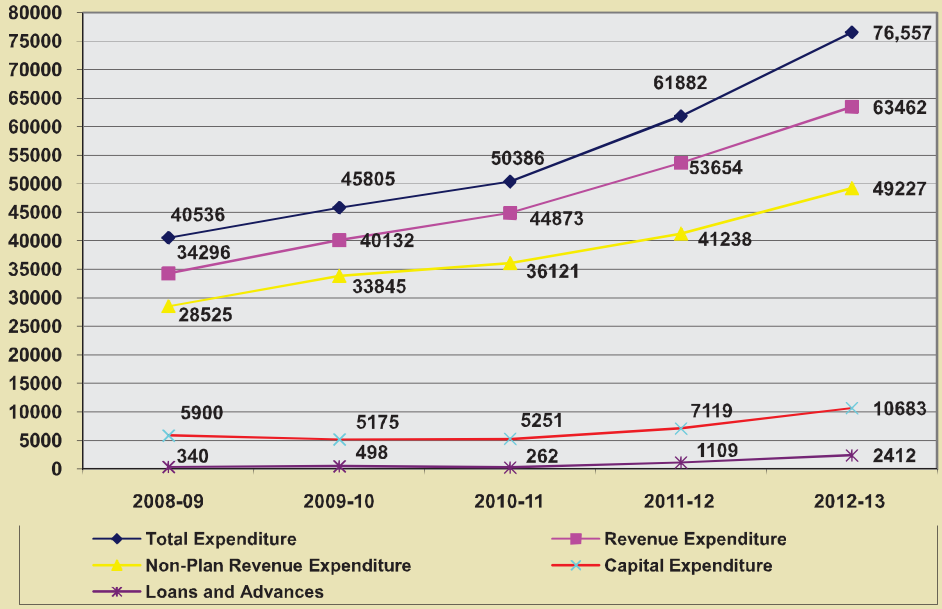
Analysis of the allocation of expenditure at the State Government level assumes significance as major expenditure responsibilities are entrusted with the said State Government. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at

the cost of expenditure, especially the expenditure directed towards development of social sector.

1.7.1 Growth and Composition of Expenditure

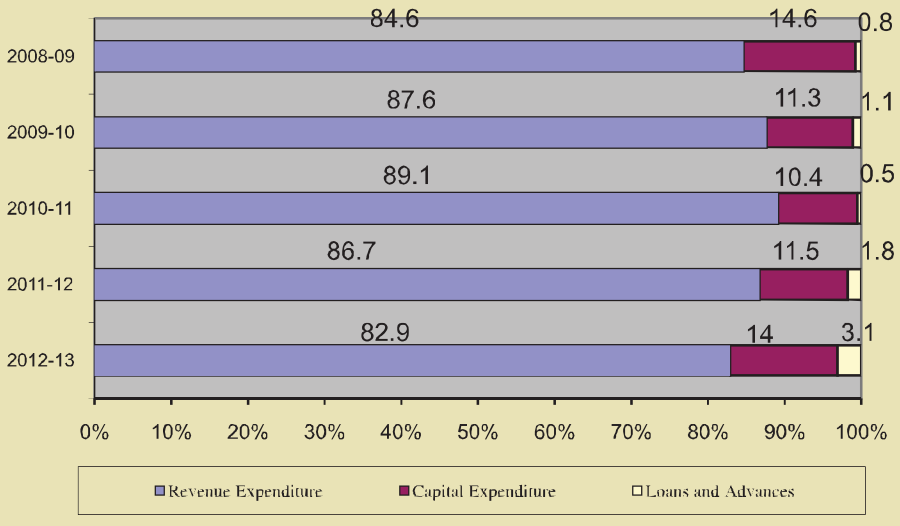
Chart 1.8 below, presents the trends in total expenditure over a period of five years (2008-13) and **Charts 1.9 and 1.10** depict its composition both in terms of 'economic classification' and 'expenditure by activities' respectively.

Chart 1.8 Total Expenditure : Trends and Composition
(₹in crore)



Source: Finance Accounts

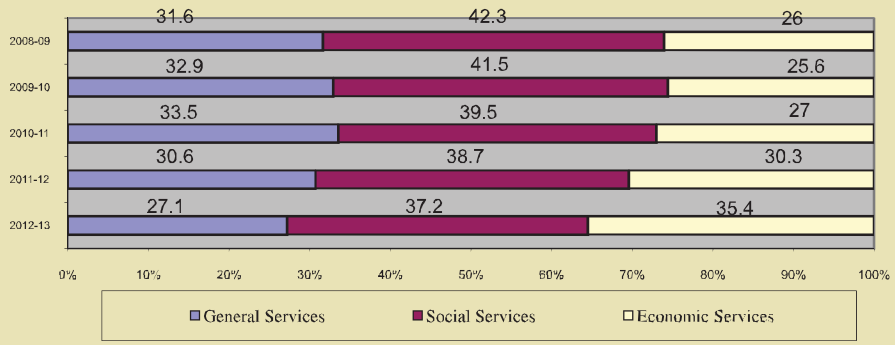
Chart 1.9 Total Expenditure : Trends in share of its Components (Share in per cent)
(₹in crore)



Total Expenditure

The total expenditure of the State increased by 89 *per cent* from 2008-09 to 2012-13 and by 24 *per cent* over 2011-12. The Revenue expenditure increased by ₹ 9,808 crore (18 *per cent*), Capital Expenditure by ₹ 3,564 crore (50 *per cent*) and repayment of Loans and Advances by ₹ 1,303 crore (117 *per cent*) over 2011-12. The actual total expenditure increased by 6 *per cent* (₹4,601 crore) against the assessment made by the State Government in the MTFPS (₹ 71,956.61 crore) for the year 2012-13, which was mainly due to increased expenditure on Power Project ₹ 4,313 crore (Revenue Expenditure: ₹ 1,164 crore; Capital Expenditure: ₹ 1,320 crore; and Loans and Advances: ₹ 1,829 crore).

Chart 1.10 Total Expenditure: Trends by : "Activities" (Share in *Per cent*)



The movement of relative share of these components of total expenditure indicated that while the share in total expenditure of General Services and Social Services together declined from 31.6 *per cent* and *42.3 per cent* in 2008-09 to 27.1 *per cent* and 37.2 *per cent* respectively in 2012-13, the relative share of Economic Services increased from 26 *per cent* in 2008-09 to 35.4 *per cent* in 2012-13. Expenditure considered as non-Development on General Services, accounted for 27.1 *per cent* in 2012-13 as against 30.6 *per cent* in 2011-12, showing a decrease of 3.5 percentage points over the previous year. On the other hand, Development expenditure i.e. expenditure on Social and Economic Services together, accounted for 72.6 *per cent* in 2012-13 as against 69 *per cent* in 2011-12 showing an increase of 3.6 percentage points over the previous year.

1.7.2 Revenue Expenditure

The bulk of total expenditure goes towards Revenue Expenditure. It is incurred to maintain the current level of services and make payment for past obligation and, as such, does not result in any addition to the State's infrastructure and services network.

Revenue expenditure increased by 85 *per cent* from ₹ 34,296 crore in 2008-09 to ₹ 63,462 crore in 2012-13. The grants given to various bodies/organisations are classified as Revenue Expenditure, regardless of the purpose for which it is used by the bodies/organisations. The Revenue expenditure as percentage of GSDP, had decreased from 14.9 in 2008-09 to 13.3 in 2012-13. It, however,

has increased by 12.9 *per cent* over 2011-12. Revenue deficit as a ratio to the GSDP, was 0.4 and 1.8 in 2008-09 and 2009-10 respectively, leading the State to revenue surplus from 2010-11 and onwards. The Revenue Expenditure constituted 83 *per cent* of the total expenditure during 2012-13. It exceeded the assessments made by the State Government in the MTFPS (₹ 62,219 crore) for the year 2012-13, by 2 *per cent*.

1.7.3 Capital Expenditure

The Capital Expenditure of ₹ 10,683 crore was higher than the assessment made by the State Government in MTFPS (₹ 9,689 crore) by 10 *per cent* for the year 2012-13. Capital Expenditure increased by 50 *per cent* (₹ 3,564 crore) over the previous year and by 81 *per cent* from ₹ 5,900 crore in 2008-09 to ₹ 10,683 crore in 2012-13. During 2012-13, the Government invested in Energy sector: ₹ 3,868 crore, Education, Sports, Art and Culture sector: ₹ 120 crore, Health and Family Welfare sector: ₹ 214 crore and Urban Development: ₹ 979 crore.

1.7.4 Diversion of plan assistance

Revenue Receipts (excluding plan assistance received from GoI) of ₹ 62,414 crore (₹ 66,913 crore - ₹ 2,316 crore - ₹ 2,183 crore) ***(Appendix 1.4)*** exceeded NPRE of ₹ 49,227 crore (**Chart 1.8**) by ₹ 13,187 crore, indicating that plan assistance was not utilised to meet NPRE.

1.7.5 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.16** and **Chart 1.11** below present the trends in the expenditure on these components during 2008-2013.

Table-1.16: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Salaries and Wages - Non-Plan Head	11,053	13,348	13,730	14,829	16,825
Salaries and Wages - Plan Head**	650	682	840	1,018	770
Total Salaries and Wages	11,703 (35.0)	14,030 (39.7)	14,570 (31.7)	15,847 (27.8)	17,595* (26.3)
Interest Payments	6,224 (18.6)	6,769 (19.1)	7,369 (16.0)	7,892 (13.8)	8,340 (12.5)
Expenditure on Pensions	3,322 (9.9)	4,887 (13.8)	5,151 (11.2)	5,920 (10.4)	6,858 (10.2)
Subsidies	1,435 (4.3)	1,493 (4.2)	2,227 (4.8)	3,200 (5.6)	5,464 (8.2)
Total Committed Expenditure	**22,684 (67.8)**	**27,179 (76.8)**	**29,317 (63.8)**	**32,859 (57.6)**	**38,257 (57.2)**
Other Components	11,612 (34.7)	12,953 (36.6)	15,556 (33.9)	20,795 (36.5)	25,205*** (37.7)
Total Revenue Expenditure	**34,296**	**40,132**	**44,873**	**53,654**	**63,462**
Revenue Receipts	**33,469**	**35,385**	**45,928**	**57,011**	**66,913**

Note: Figures in the parentheses indicate percentage to Revenue Receipts.

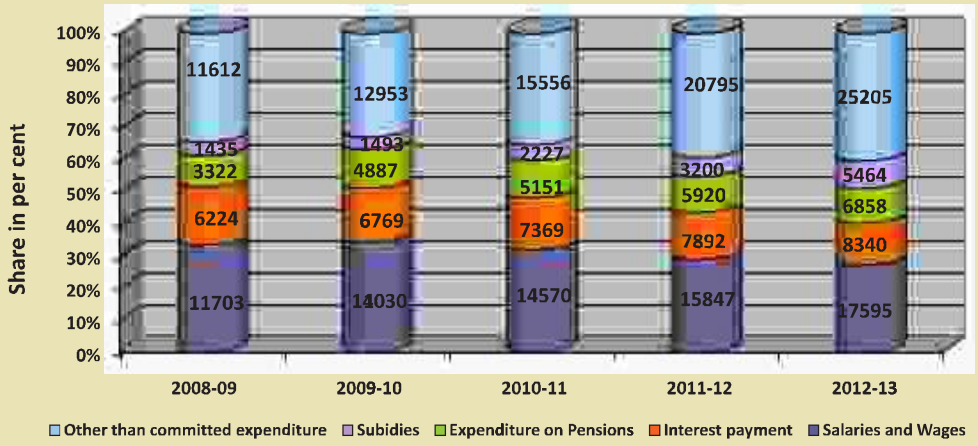
* Salaries: ₹ 17,214 crore and Wages ₹ 381 crore

** Plan Head also includes the Salaries and Wages paid under Centrally Sponsored Schemes.

*** Includes expenditure on financial assistance: ₹ 10,526 crore; Grants-in-aid General (Salary): ₹ 5,035 crore; Transfer to funds: ₹ 1,324 crore; and Maintenance: ₹ 392 crore.

Source: Finance Accounts

Chart 1.11: Share of Committed Expenditure in Revenue Expenditure during 2008-13 (Value in Lables in ₹ crore)



In 2012-13, the committed expenditure amounted to ₹ 38,257 crore, which was 60 *per cent* and 57 *per cent* of Revenue Expenditure and Revenue Receipts respectively. It is pertinent to note that if the financial assistance to local bodies (₹ 10,526 crore) and Grants-in-aid General (Salary) (₹ 5,035 crore) are added to the committed expenditure, the percentage of committed expenditure to Revenue Expenditure and Revenue Receipts works out to 85 *per cent* and 80 *per cent* respectively and the percentage to State's own Tax Revenue comes to 126 *per cent*.

Salaries and Wages

The expenditure on Salaries and Wages increased by 50 *per cent* from ₹ 11,703 crore in 2008-09 to ₹ 17,595 crore in 2012-13. However, non-plan and plan expenditure on Salaries and Wages increased by 52 *per cent* and 18 *per cent* respectively during this period. Expenditure on Salaries and Wages increased by 11 *per cent* over the previous year. This was 5 percentage points higher than that recommended by XIII FC[15] (6 *per cent*) and lower than the assessment made by the State Government in MTFPS (₹ 18,488 crore).

Pension payments

The expenditure on pension payments increased by 106 *per cent* from ₹ 3,322 crore in 2008-09 to ₹ 6,858 crore in 2012-13. Pension payments recorded a growth of 16 *per cent* over the previous year which was higher than the projected growth of 10 *per cent* recommended by XIII FC[16]. The increase in expenditure under pension was due to increase in total number of pensioners by 11,955[17] (3.6 *per cent*). The comparative analysis of actual pension payments, the assessment/projection made by XIII FC and the State Government in MTFPS, shows that actual pension payment (₹ 6,858 crore)

15. XIII FC Report Para No. 7.60.
16. XIII FC Report Para No. 7.65.
17. Number of pensioners 2011-12: 3,30,335 and 2012-13: 3,42,290.

exceeded the normative assessment made by XIII FC (₹ 4,374 crore) by 57 *per cent* and the assessment made by the State Government in MTFPS (₹ 6,723 crore) by 2 *per cent* (₹ 135 crore). The expenditure on pension and other retirement benefits to State Government employees was 11 *per cent* of total revenue expenditure.

XIII FC recommended a grant of ₹ 10 crore for setting up a database for Government employees and pensioners. An amount of ₹ 2.50 crore was released by GoI during 2010-11 without any condition. However, for release of balance of ₹ 7.50 crore, the State Government was required to certify that it had created a database and integrated it with the treasury on a transactional basis. This database was to enable speedy implementation of the New Pension Scheme (introduced from January 2004) and also to provide the basis for payroll linked deduction and transfer of contribution to the service providers. The State Government, however, did not complete setting up of the database as at the end of March 2013.

Prior to April 2008, the State Government was liable for payment of pension and other retirement benefits to All India Service officers. A new procedure was introduced from April 2008, under which the payments of pension and other retirement benefits to these officers were to be made by booking under suspense head 8658 and raising a demand for reimbursement from GoI. During 2012-13, a sum of ₹ 0.22 crore, being the pensionary benefits disbursed to All India Service Officers, was pending settlement under suspense head.

Interest payments

Interest payments increased by 34 *per cent* from ₹ 6,224 crore in 2008-09 to ₹ 8,340 crore in 2012-13 and by 6 *per cent* over the previous year (₹ 7,892 crore). The major components were interest on Internal Debt (₹ 5,445 crore), Interest on Small Savings, Provident Fund etc. (₹ 2,238 crore) and Interest on Loans and Advances from Central Government (₹ 534 crore).

The interest on Internal Debt increased by 3 *per cent* from ₹ 5,269 crore in 2011-12 to ₹ 5,445 crore in 2012-13, mainly on account of increase in payment of interests on market loans by 15 *per cent* and interest on other Internal Debts by 16 *per cent* over the previous year.

The interest on Small Savings, Provident Fund etc. also increased by 14 *per cent* from ₹ 1,971 crore during 2011-12 to ₹ 2,238 crore in 2012-13 mainly on account of increase in interest on State Provident Fund and Interest on Insurance and Pension Fund by 17 *per cent* and 14 *per cent* respectively over the previous year.

Interest payments made during the year 2012-13 remained higher than the projections made by State Government in MTFPS (₹ 8,315 crore) but lower than the projections made in XIII FC (₹ 8,666 crore).

The ratio of interest payments to Revenue Receipts determines the debt sustainability of the State. The ratio of interest payments to total Revenue Receipts of the State was 12 *per cent* during the year, which was within the norms of Twelfth Finance Commission (15 *per cent).*

Subsidies

In any welfare state, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public services to the people. Budgetary support to financial institutions, inadequate returns on investments and poor recovery of user charges from Social and Economic services provided by the Government fall in the category of implicit subsidies

Finance Accounts (***Appendix III***) showed an explicit subsidy of ₹ 5,460 crore during the year which was ₹ 2,263 crore (71 *per cent*) more than that of the previous year, mainly in the areas of power (₹ 4,861 crore), food distribution (₹ 311 crore), domestic gas (₹ 123 crore) and crop husbandry (₹ 125 crore).

Subsidy to Power Sector (₹ 4,861 crore) accounted for 89 *per cent* of the total subsidy (₹ 5,464 crore) which was 74 *per cent* (₹ 2,060 crore) more than that of the previous year (₹ 2,801 crore). It included grant for non-increasing rates (₹ 2,446 crore), grant for electricity Tax (₹ 1,150 crore), grant for interest on bonds (₹ 829 crore), cash assistance under financial re-modification programme (₹ 400 crore) and grant for interest (₹ 36 crore).

Food subsidy and Domestic Gas subsidy increased by 23 *per cent* and 120 *per cent* respectively over the previous year. Crop Husbandry subsidy also increased by 116 *per cent* over the previous year.

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Implicit subsidies, *inter alia,* arise when the Government is unable to recover the costs it incurs in the provision of Social and Economic goods/ services, which are mainly private goods/services in nature, even though sometimes these may have extended benefits. It can be indirect or it can take the shape of Tax concessions.

1.7.6 Financial assistance by the State Government to Local Bodies and other Institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during 2012-13, as against the previous years, is as under:

Table 1.17: Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2008-09	2009-10	2010-11	2011-12	2012-13	
					BE	Actual
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	234.99	448.63	1,506.21	2,013.12	2,309.02	2,302.98
Municipal Corporations and Municipalities	932.41	1,047.23	1,130.04	1,339.94	2,262.92	2,255.06
Panchayati Raj Institutions	2,993.02	3,868.59	4,365.15	6,217.95	7,682.94	7,675.24
Development Agencies	52.96	376.36	354.18	75.07	121.80	118.94
Hospitals and Other Charitable Institutions	96.23	107.51	117.03	72.50	84.42	84.27
Other Institutions	2,178.99	2,195.49	2,743.03	2,618.23	3,788.70	3,781.66
Total	**6,488.60**	**8,043.81**	**10,215.64**	**12,336.81**	**16,249.80**	**16,218.15**
Revenue Expenditure	34,296	40,132	44,873	53,654	62,219	63,462
Assistance as percentage of Revenue Expenditure	19	20	23	23	26	26

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

Financial assistance to local bodies and other institutions increased by ₹ 3,881 crore, recording a growth of 31 *per cent* over the previous year and constituted 19 to 26 *per cent* of Revenue Expenditure during the years 2008-13. The financial assistance was given mainly to Panchayat Samitis for Primary Schools: ₹ 2,413 crore (14.9 *per cent*), *Sarva Shiksha Abhiyan*: ₹ 1,821 crore (11.2 *per cent*), Crop Husbandry: ₹ 856 crore (5.3 *per cent*), Mid-Day Meal: ₹ 686 crore (4.2 *per cent*), Gram Panchayat under State Finance Commission: ₹ 833 crore (5.1 *per cent*), Untied Development Funds for Panchayati Raj Institutions: ₹ 645 crore (4 *per cent*), Power Companies for recoupment of losses against liabilities: ₹ 700 crore (4.3 *per cent*) and Special Grants to Municipalities/ Municipal Councils: ₹ 564 crore (3.5 *per cent*) during 2012-13.

The funds are generally not being spent fully by the IAs in the same financial year. These unspent balances kept outside Government accounts, were not readily ascertainable. The Government expenditure as reflected in the Finance Accounts to that extent is, therefore, not final.

1.7.7 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) is summarised in the following paragraphs:

1.7.7.1 Panchayati Raj Institutions

Introduction

As on 31 March 2013, there are 33 Zila Parishads (Rural Development Cells), 33 Zila Parishads (Panchayat Cells), 248 Panchayat Samitis (PSs) and 9,177 Gram Panchayats (GPs) in the State. The Panchayati Raj Institutions (PRIs) are headed by Additional Chief Secretary, Rural Development and Panchayati Raj Department at the State level.

Audit

The Director, Local Fund Audit Department (DLFAD) is the primary auditor. The Comptroller and Auditor General of India (CAG) conducts audit under Section 14 of CAG's (Duties, Power and Conditions of Service) Act 1971. The Technical Guidance and Supervision (TGS) over the audit of all tiers of PRIs was entrusted by GoR (February 2011) to the CAG. This was followed by amendment of Section 75 of Rajasthan Panchayati Raj Act (RPRA) 1994 (March 2011) through which proviso of sub-section 4 was substituted by the expression "audit of such accounts and such audit report shall be laid before the State legislature by the State Government".

Accounting

Till 31 March 2013, the accounts were being maintained in conventional formats under Rajasthan Panchayati Raj Rules (RPRR), 1996 framed under RPRA, 1994. Meanwhile, simplified Accounting Formats 2009, issued by Ministry of Panchayati Raj, GoI, in consultation with the CAG of India, were adopted for mandatory implementation with effect from April 2011, along with model accounting system 'Panchayati Raj Institution Accounting Software' (PRIASoft) for data entry and maintenance of eight database formats. In pursuance of this, work of data entry started in all 33 Zila Parishads, 230 Panchayat Samitis and 1,567 Gram Panchayats, during 2012-13 and work of data entry in the remaining 18 Panchayat Samitis and 7,610 Gram Panchayats were under process. The Rural Development and Panchayati Raj Department, GoR intimated (July 2013) that amendments to Rule 245 and 246 of RPRR, 1996 were under process.

Devolution

Article 243G of Constitution of India, inserted through 73rd 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 the State Government in June 2003 and October 2010. As per information provided (June 2013), devolution of funds, functions and functionaries was done in respect of 20, 28 and 20 subjects respectively (June 2013).

1.7.7.2 Urban Local Bodies

Introduction

There are 5 Municipal Corporations, 30 Municipal Councils and 149 Municipal Boards in the State. The ULBs in the State are headed by Additional Chief Secretary, Local Self Government Department (LSGD) at the State level.

Audit

DLFAD is the primary auditor and the CAG conducts audit under Section 14 of the DPC Act, 1971. Section 99-A of Rajasthan Municipalities Act (RMA),

2009 was inserted through the Rajasthan Municipalities (2nd Amendment) Act, 2011. Accordingly, the accounts of Municipalities shall be audited by CAG in accordance with the provision of CAG's (DPC) Act, 1971. The State shall entrust the CAG the TGS over audit of Municipal accounts and the State Government shall cause the Audit Report prepared under the Rajasthan Local Fund Audit Act, 1954 along with Annual Technical Inspection Report of CAG on TGS, to be laid before the State Legislature.

Accounting

The Director of Local Bodies (DLB), Jaipur intimated (June 2013) that all the 184 Municipal Bodies of the State were instructed to maintain accounts on accrual based accounting system with effect from 1 April 2010 and that the ULBs of the State are maintaining the accounts on the basis of accrual accounting system. It was, however, noticed that no ULB was maintaining accounts on accrual basis, except Jodhpur Municipal Corporation.

Devolution

Article 243W inserted through the 74th CAA, 1992 envisaged devolution of powers and responsibilities to Municipalities in respect of 18 subjects mentioned in XII Schedule of the Constitution. As per information given by DLB (June 2013), works of 16 subjects were already being performed by ULBs and one subject (water supply) has been partially transferred to seven ULBs with effect from 2013-14. However, no information regarding devolution of power to Municipalities on the remaining subject 'Urban Planning including Town Planning' has been furnished.

1.8 Quality of Expenditure

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

1.8.1 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 1.18 below, analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2012-13.

Table 1.18: Fiscal Priority of the State in 2009-10 and 2012-13

Fiscal Priority by the State	AE/GSDP	DE#/AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
*General Category States' Average (Ratio) 2009-10	17.06	66.05	35.73	14.96	16.19	4.24
Rajasthan's Average (Ratio) 2009-10	17.23	67.06	41.53	11.30	20.26	5.13
General Category States' Average (Ratio) 2012-13	15.93	65.79	32.77	13.23	17.23	4.47
Rajasthan's Average (Ratio) 2012-13	16.01	72.56	37.16	13.95	17.10	5.15

* General Category States exclude 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 information was collected from the Directorate of Economics and Statistics, Government of Rajasthan and Finance Accounts

Table 1.18 indicates the following:

1. Rajasthan is spending marginally more of its GSDP as Aggregate Expenditure compared to General Category States. However, compared to 2009-10, 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 Sector 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.

3. Priority to Capital Expenditure has been given by the State Government in 2012-13 compared to 2009-10. In 2012-13, the ratio of Capital Expenditure to Aggregate Expenditure has been higher than the average ratio of General Category States.

1.8.2 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 goods and merit goods[18]. Apart from improving the allocation towards development expenditure[19], 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 1.19** presents 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 1.19: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13	
					BE	Actual
a. Development Revenue Expenditure	21,320 (52.6)	24,466 (53.4)	28,115 (55.8)	34,672 (56.0)	41,727 (58.0)	42,701 (55.8)
b. Development Capital Expenditure	6,045 (14.9)	5,752 (12.6)	5,096 (10.1)	6,915 (11.2)	9,309 (12.9)	10,434 (13.6)
c. Development Loans and Advances	340 (0.8)	498 (1.1)	262 (0.5)	1,109 (1.8)	48 (0.1)	2,412 (3.2)
Development Expenditure (a to c)	**27,705 (68.3)**	**30,716 (67.1)**	**33,473 (66.4)**	**42,696 (69.0)**	**51,084 (71.0)**	**55,547 (72.6)**
Rate of Growth of Development Expenditure	15.2	10.9	9.0	27.6	24.0	30.1
Figures in parentheses indicate percentage to aggregate expenditure						

Source: Finance Accounts and Budget Documents

18 *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 subsidised 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 subsidised 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.

19 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 categorised into social services, economic services and general services. Broadly, expenditure on social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

Development expenditure comprising Revenue Expenditure, Capital Outlay and Loans and Advances on socio-economic Services increased from ₹ 27,705 crore in 2008-09 to ₹ 55,547 crore in 2012-13. As a percentage of total expenditure, it increased from 68.3 in 2008-09 to 72.6 during 2012-13 and increased by 3.6 percentage points during 2012-13, over the previous year. On an average, 55 *per cent* of the development expenditure was on revenue account and the balance was on capital account including loans and advances during 2008-13.

Table 1.20 below, gives details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic services.

Table 1.20: Efficiency of Expenditure Use in Selected Social and Economic Services

(In *per cent*)

Sector	2011-12			2012-13		
	Ratio of capital expenditure to Total expenditure	Revenue expenditure		Ratio of capital expenditure to Total expenditure	Revenue expenditure	
		Salaries and wages	Operation and maintenance		Salaries and wages	Operation and maintenance
(A) Social Services						
General Education	0.04	59.18	Negligible	0.13	59.56	Negligible
Health and Family Welfare	2.85	68.96	0.12	5.50	68.95	0.11
Water Supply, Sanitation, Housing and Urban Development	33.38	29.12	1.48	34.65	23.83	1.24
Total (A)	**8.35**	**47.34**	**0.24**	**10.09**	**45.95**	**0.23**
(B) Economic Services						
Agriculture and Allied Activities	7.43	37.57	0.46	9.87	34.87	0.40
Irrigation and Flood Control	31.98	19.12	6.31	36.34	19.20	7.05
Power & Energy	44.99	0.03	-	40.81	0.02	0.00
Transport	45.97	8.01	10.81	54.82	8.10	13.18
Total (B)	**27.85**	**12.16**	**1.91**	**30.37**	**9.69**	**1.75**
Total (A+B)*	**16.63**	**34.41**	**0.85**	**19.64**	**31.17**	**0.85**

Source: Finance Accounts

*** (Expenditure on Social Services+ Expenditure on Economic Services)/Total Expenditure* 100**

Capital Expenditure on Social Services increased from ₹ 1,997 crore in 2011-12 to ₹ 2,840 crore in 2012-13 with a growth rate of 42 *per cent* while its ratio with total capital expenditure decreased from 28 *per cent* in 2011-12 to 27 *per cent* in 2012-13.

The share of salary expenditure in total Revenue Expenditure decreased from 47.34 *per cent* in 2011-12 to 45.95 *per cent* in 2012-13.

Expenditure on Economic Services

Capital Expenditure on Economic Services increased from ₹ 4,918 crore in 2011-12 to ₹ 7,594 crore in 2012-13 with a growth rate of 54 *per cent*.

The priority sectors identified by the Government in respect of Economic Services were Agriculture, Rural Development, Special Area Programmes, Irrigation and Flood Control and Transport. As compared to the previous year, capital outlay on Irrigation and Flood Control, Transport, Rural Development and Energy was higher in 2012-13 by ₹ 231 crore, ₹ 520 crore, ₹ 240 crore and ₹ 1,409 crore respectively.

The share of salary expenditure under Economic Services in total revenue expenditure decreased from 12.16 *per cent* in 2011-12 to 9.69 *per cent* in 2012-13.

Expenditure on Operation and Maintenance

It is important to ensure that adequate funds are allocated to operation and maintenance since assets have to be maintained. The share of operation and maintenance in revenue expenditure on social services and economic services was equal to that of the previous year (0.85 *per cent*). During 2012-13, only 0.62 *per cent* of total revenue expenditure was allocated to operation and maintenance.

The share of operation and maintenance decreased in revenue expenditure on Social Services and Economic Services from 0.24 *per cent* and 1.91 *per cent* in 2011-12 to 0.23 *per cent* and 1.75 *per cent* in 2012-13, respectively. 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 2012-13, as per Finance Accounts the State Government booked only ₹ 431 crore (Revenue: ₹ 392 crore, Capital: ₹ 39 crore) under Detailed Head '21-Maintenance and Repairs' to maintain its public assets.

1.8.3 Plan and Non-Plan Expenditure

Finance Accounts provide further classification of expenditure into Plan and Non-Plan. Plan expenditure normally relates to incremental developmental expenditure on new projects or schemes and involves both revenue and capital expenditure. In order to maintain the level of services already achieved, Non-Plan expenditure is normally utilised. **Table 1.21** below, presents the growth and composition of Plan and Non-Plan expenditure over the last five years.

Table 1.21: Growth in Plan and Non-Plan expenditure

(₹ in crore)

		2008-09	2009-10	2010-11	2011-12	2012-13
Plan	Revenue	5,771	6,287	8,752	12,416	14,235
	Capital	6,096	5,820	5,231	7,103	10,682
	Loan	324	462	189	1,051	2,242
	Total	12,191	12,569	14,172	20,570	27,159
	Percentage of plan to total expenditure	30	27	28	33	35
Non-Plan	Revenue	28,525	33,845	36,121	41,238	49,227
	Capital	(-) 196	(-) 645	20	16	1
	Loan	16	36	73	58	170
	Total	28,345	33,236	36,214	41,312	49,398
	Percentage of non-plan to total expenditure	70	73	72	67	65
Total Expenditure		**40,536**	**45,805**	**50,386**	**61,882**	**76,557**

Source: Finance Accounts

The share of plan expenditure in the total expenditure exhibited increasing trend during 2009-13, which indicated the productive quality of expenditure.

During the period 2008-13, plan expenditure increased by 123 *per cent* from ₹ 12,191 crore in 2008-09 to ₹ 27,159 crore in 2012-13 and non-plan by 74 *per cent* from ₹ 28,345 crore to ₹ 49,398 crore during this period.

The Plan Revenue Expenditure (PRE) and Non-Plan Revenue Expenditure (NPRE) have shown consistent increase over the period 2008-13. PRE increased by 14.7 *per cent* over the previous year. PRE was more than the projected increase of 4.4 *per cent* in MTFPS for 2012-13. Similarly, NPRE increased by 19.4 *per cent* during the year over previous year against the projections of 14.1 *per cent* made in MTFPS for 2012-13.

Plan Revenue Expenditure

Increase of plan Revenue Expenditure by ₹ 1,819 crore over the previous year was mainly under the Major Heads : Urban Development (₹ 781 crore), Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes (₹ 164 crore), Nutrition (₹ 96 crore), Cooperation (₹ 250 crore), Other Rural Development Programmes (₹ 711 crore) and Civil Supplies (₹ 226 crore), offset by decrease in Taxes on Sales, Trade etc. (₹ 128 crore) and Power (₹ 402 crore). During 2012-13, the ratio of PRE to Revenue Expenditure (22 *per cent*) was decreased by one percentage point over the previous year (23 *per cent*).

Non-Plan Revenue Expenditure

The increase in NPRE by ₹ 7,989 crore during the current year was mainly due to Pensions and other Retirement Benefits (₹ 938 crore), Power (₹ 3,004 crore), Interest Payments (₹ 448 crore), Police (₹ 234 crore), General Education (₹ 1,283 crore), Medical and Public Health (₹ 425 crore), Urban Development (₹ 178 crore), Labour and Employment (₹ 233 crore), Other Rural Development Programmes (₹ 424 crore) and Major Irrigation

(₹ 131 crore) offset by decrease in Relief on account of Natural Calamities (₹ 159 crore).

NPRE constituted 78 *per cent* of Revenue Expenditure and 64 *per cent* of total expenditure.

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 1.22: NPRE and PRE *vis-à-vis* assessments made by XIII FC and MTFPS

(₹ in crore)

	Assessments made by XIII FC	Assessments made by GoR in MTFPS	Actual Expenditure
Non-Plan Revenue Expenditure	33,307	48,100	49,227
Plan Revenue Expenditure	Not Applicable	14,119	14,235

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

The actual NPRE exceeded the normative assessment made by XIII FC by ₹ 15,920 crore (48 *per cent*) and the assessment made by the State Government in MTFPS by ₹ 1,127 crore (2 *per cent*). The actual PRE was more than the projections made in MTFPS by ₹ 116 crore (one *per cent*).

1.9 Financial Analysis of Government Expenditure and Investments

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 returns 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.

1.9.1 Financial results of Irrigation Projects

The financial results of 6 major and 11 medium irrigation projects (***Appendix 1.8***), completed with a capital outlay of ₹ 5,261.55 crore at the end of March 2013, revealed that revenue realised (₹ 50.65 crore) from these projects during 2012-13 was only 0.96 *per cent* of the capital expenditure which was not sufficient to cover the direct working expenses. After meeting the working and maintenance expenditure (₹ 226.92 crore) and interest charges (₹ 507.96 crore), the projects suffered a net loss of ₹ 684.23 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 2013, the Capital Expenditure on IGNP was ₹ 4,141.57 crore. During 2012-13 the revenue realised from IGNP was ₹ 23.93 crore comprising only 0.58 *per cent* of the Capital Expenditure. This revenue was negligible (4.50 *per cent*) even with reference to total working and maintenance expenditure incurred (₹ 125.84 crore) and the interest charges of ₹ 405.61 crore. The project suffered a net loss of ₹ 507.52 crore.

Gang Canal is the second largest irrigation project in the State. At the end of March 2013, the Capital Expenditure on Gang Canal was ₹ 457.46 crore. During 2012-13 the revenue realised from Gang Canal was ₹ 5.68 crore, which was not sufficient to cover the working and maintenance expenditure (₹ 21.65 crore) and interest charges (₹ 45.04 crore). The project suffered a net loss of ₹ 61.01 crore.

1.9.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2013 is as follows:

Table 1.23: 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 43 projects which were revised		Revised cost of 43 incomplete projects	Cost Overrun of 43 projects which were revised	Cumulative actual expenditure of all incomplete projects as on 31.3.2013
			No.	Amount			
Water Resources Department /Projects	34	1,466.48	19	877.31	3,346.52	2,469.21	2,691.72
Public Works Department/ Project	59	1,230.45	10	142.27	185.60	43.33	531.49
Public Health Engineering Department	73	11,926.94	14	2,686.08	5,141.20	2,455.12	5,435.47
Total	**166**	**14,623.87**	**43**	**3,705.66**	**8,673.32**	**4,967.66**	**8,658.68**

Source: Finance Accounts

As per the information furnished by the State Government, there were 166 incomplete projects (more than ₹ 10 crore each) as on 31 March 2013, on which an amount of ₹ 8,659 crore was blocked. Of these, 115 projects (₹ 2,615 crore) were remaining incomplete for less than 5 years and 51 projects (₹ 6,044 crore) remaining incomplete for 5 to 19 years. The revised cost of 43 incomplete projects increased by 134 *per cent* from ₹ 3,706 crore (initial cost) to ₹ 8,673 crore (revised cost). Thus the total cost overrun was ₹ 4,967 crore, of which *Narmada Jalore* Project alone increased by 431 *per cent* (₹ 2,013.96 crore) from ₹ 467.53 crore to ₹ 2,481.49 crore.

Moreover, no expenditure was incurred on five projects during the last three years as detailed below. The amount spent up to March 2010 and the cumulative expenditure up to March 2013 remain the same i.e. ₹ 79 crore.

Table 1.24: No expenditure on incomplete projects more than three years

(₹ in crore)

S. No.	Name of Project	Year of Commence-ment	Original sanctioned cost	Revised Cost	Expenditure during 2010-13	Cumulative actual exp. as on 31.03.2013
	Projects of Water Resources Department					
1	Mamer	1999-2000	2.95	18.76	-	0.32
	Projects of Public Works Department					
2	Ras Kamos Nagelav Jethana Mangliawas Road	2007-08	20.00	13.30	-	9.32
	Projects of Public Health Engineering Department					
3	Reorganisation of Rural Water Supply Scheme of fluoride affected villages of Salumber Tehsil from Som Kamla Amba Dam for 84 villages (Udaipur Region)	2005-06	22.88	33.58	-	24.43
4	Revised Administrative and Financial Sanction for Reorganisation of Water Supply Scheme Atru Kehdliganj	2007-08	25.39	-	-	0.27
5	Water Supply Scheme of Matasukh Pharond-Jayal for providing potable water to 120 villages of Jayal Tehsil	2008-09	124.73	-	-	45.00
	Total		**195.95**		**-**	**79.34**

Source: Finance Accounts

The amount blocked in all the incomplete projects/works was 11 *per cent* of the cumulative capital outlay of the State. ***Due to non-completion of projects within the stipulated time frame, while the expected benefits to the society were delayed, the cost to the exchequer also increased due to time overrun.***

1.9.3 Investment and returns

As on 31 March 2013, Government had invested ₹ 18,753.33 crore in 42 Government companies (₹ 17,576.98 crore) including investment of ₹ 10.83 crore in 3 non-working Government companies, 7 Statutory Corporations (₹ 509.34 crore) including investment of ₹ 19.37 crore in 3 non-working Statutory Corporations, 3 Rural Banks (₹ 73.69 crore), 25 Joint Stock Companies (₹ 115.65 crore) and Cooperative Banks and Societies (₹ 477.67 crore). 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 of 7.4 to 7.7 *per cent* on its borrowings (**Table 1.25**). ***Continued use of borrowed funds for investments, which do not yield sufficient financial return, would lead to unsustainable financial position. The Government may ensure commensurate results by better monitoring.***

Table 1.25: Returns on Investment

Investment/Returns/Cost of Borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Investment at the end of the year (₹ in crore)	7,929.63	9,533.57	11,112.16	13,920.78	18,753.33
Returns (₹ in crore)	43.39	37.26	20.76	57.58	57.18
Returns *(per cent)*	0.5	0.4	0.2	0.4	0.3
Average rate[20] of interest on Government borrowings *(per cent)*	7.7	7.7	7.7	7.7	7.4
Difference between interest rate and returns *(per cent)*	7.2	7.3	7.5	7.3	7.1

Source: Finance Accounts

Net investment of the State Government in Government Companies, Rural Banks and Cooperative Banks and Societies was ₹ 4,832.55 crore during 2012-13. The sectors/companies where major investments were made, were Cooperative Banks and Societies: ₹ 36.89 crore; Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 969 crore; Rajasthan *Rajya Vidyut Utpadan Nigam* Limited: ₹ 636 crore; Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 917 crore; Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 877 crore; Rajasthan *Rajya Vidyut Prasaran Nigam* Limited: ₹ 449 crore; Rajasthan State Road Transport Corporation, Jaipur: ₹ 189 crore and Jaipur Metro Rail Corporation, Jaipur: ₹ 561 crore.

The investment of State Government included ₹ 17,566.15 crore in 39 working Government Companies, of which only 6 companies declared dividend aggregating to ₹ 53.95 crore against an investment of ₹ 336.24 crore. Government had invested ₹ 15,966.09 crore (85 *per cent* of total investment) in five power companies as on 31 March 2013.

The total investment in 2 Statutory Corporations, 1 Rural Bank, 19 Government Companies and 6 Joint Stock Companies, amounted to ₹ 17,566.99 crore and their accumulated losses amounted to ₹ 45,716.11 crore. Major loss making organisations were 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 (₹ 548.92 crore), Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 1,634.57 crore), Jaipur *Vidyut Vitaran Nigam* Limited (₹ 13,432.16 crore), Jodhpur *Vidyut Vitaran Nigam* Limited (₹ 13,006.16 crore) and Ajmer *Vidyut Vitaran Nigam* Limited (₹ 14,503.15 crore).

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 and make appropriate strategy for their revival or closure.

20. See glossary at page 187 for method of calculation

XIII FC, while reviewing the performance of State Public Sector Undertakings with respect to Government investments, had recommended that the State Government should draw up a road map by March 2011 for closure of non-working companies. However, it is observed that no such road map was drawn by the Government in respect of ₹ 30.20 crore invested in six non-working Statutory Corporations/Government Companies[21] during 1974-75 to 1997-98.

1.9.4 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 up to the year for which *pro forma* accounts are finalised, net profit/loss as well as return on capital invested in these undertakings are given in ***Appendices 1.9 and 3.4***. It is observed that an amount of ₹ 11,220.64 crore had been invested by the State Government in 10 undertakings at the end of financial year up to which their accounts were finalised. Of these, only 2 undertakings could earn net profit during the current year amounting to ₹ 23.64 crore and remaining 8 undertakings incurred accumulated loss of ₹ 8,868.87 crore, continuously for more than five years.

1.9.5 Investment in PPP projects

The concept of Public Private Partnership (PPP) has evolved for meeting rising demands of the people for adequate and quantitative infrastructure. The PPP Cell established (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 sector involving PPPs.

(1) Status of PPP Projects

As per information furnished (May 2013) by the PPP Cell, 203 projects involving ₹ 15813.89 crore have been taken up during 1995-2013 in the State under different sectors. Of these, 126 projects (₹ 8,855.87 crore) have been completed as on 31 March 2013 ***(Appendix 1.11 (A))*** and 77 projects (₹ 6,958.02 crore) were under progress at the end of 2012-13 ***(Appendix 1.11 (B))***. Besides, 86 projects (₹ 16,329.55 crore) have been planned for future ***(Annexure 1.12)***. Sector-wise details of PPP projects completed, ongoing projects and projects to be taken up in future are given in the **Table 1.26** below:

21 (i) Rajasthan Land Development Corporation, Jaipur: (₹ 1,936.45 lakh), (ii) Rajasthan State Mandi Development Corporation, Jaipur: (₹ 0.65 lakh), Rajasthan Water Supply and Sewerage Corporation, Jaipur: (₹ 0.08 lakh), (iv) Rajasthan State Mineral Development Corporation Limited, Jaipur: (₹ 1,061.45 lakh), (v) Rajasthan Rajya Van Vikas Nigam Limited, Jaipur: (₹ 16.75 lakh) and (vi) Rajasthan State Electricity Corporation, Jaipur: (₹ 5.00 lakh)

Table 1.26: Sector-wise details of PPP projects

(₹ in crore)

S. No.	Sector	Completed		On going		Planning for future	
		No.	Estimated Cost	No.	Estimated Cost	No.	Estimated Cost
1.	Road	50	2994.36	18	4902.53	14	1649.48
2.	Urban Infrastructure	18	95.13	25	1044.99	36	11282.92
3.	Power	1	5000.00	3	509.60	3	820.91
4.	Water	1	300.00	-	-	4	1740.00
5.	IT	-	-	2	315.77	-	-
6.	Social	24	438.27	14	157.04	14	273.20
7.	Any Other	32	28.11	15	28.09	15	563.04
	Total	**126**	**8855.87**	**77**	**6958.02**	**86**	**16329.55**

Source: PPP Cell of Planning Department, GoR

As per information provided by PPP Cell, 27 projects under Road Sector taken up and completed up to May 2006, creating assets of ₹ 304.44 crore, were handed over to Government till 31 March 2013.

(ii) Non-enactment of Rajasthan Infrastructure Development Act

The Guidelines for PPP projects issued by GoR in May 2012 envisages enactment of the Rajasthan Infrastructure Development Act for implementation of PPP projects in statutory framework. However, no enactment was done by GoR. In reply, the Planning Department stated (August 2013) that the Act was under finalisation in the Industries Department.

(iii) Government contribution

During the year 2012-13, GoI sanctioned ₹ 44.00 crore as Viability Gap Funding (VGF) for Jaipur-Bhilwara via Malpura-Kekri to M/s Bhilwara Jaipur Toll Road Private Limited, out of which ₹ 27.03 crore were released (May 2013).

1.9.6 Loans and Advances by State Government

In addition to investments in Cooperative Societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.27** presents the outstanding loans and advances as on 31 March 2013 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.27: Average interest received on loans advanced by Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13	
			BE	Actual
Opening Balance	**3,375**	**3,318**	**3,194**	**3,198**
Amount advanced during the year	262	1,109	48	2,412
Amount repaid during the year	319	1,229	151	1,102
Closing Balance	**3,318**	**3,198**	**3,091**	**4,508**
Net addition	(-) 57	(-) 120	(-) 103	1,310
Interest Receipts	144	130	-	150
Interest Receipts as *per cent* to outstanding Loans and Advances	4.3	4.0	-	3.9
Interest payments as *per cent* to outstanding fiscal liabilities of the State Government.	7.7	7.7	-	7.4
Difference between interest payments and interest receipts (*per cent*)	(-) 3.4	(-) 3.7	-	(-) 3.5

Source: Finance Accounts

The State's borrowings appeared more expensive than the loans advanced by it in view of negative difference between interest payments and interest receipts *(per cent)* as revealed from above table.

Out of the total loans and advances of ₹ 4,508 crore, the loans and advances of ₹ 3,161 crore (70 *per cent*) were given to Power Projects. The amount of loans and advances disbursed during the year increased by ₹ 1,303 crore from ₹ 1,109 crore in 2011-12 to ₹ 2,412 crore in 2012-13. Out of the total amount of loans advanced during the year, ₹ 316 crore were transferred to Social Services and ₹ 2,096 crore to Economic Services. During the current year major portion of loan was advanced to Jaipur *Vidyut Vitaran Nigam* Limited (₹ 566 crore), Jodhpur *Vidyut Vitaran Nigam* Limited (₹ 584 crore), Ajmer *Vidyut Vitaran Nigam* Limited (₹ 679 crore), Rajasthan Housing Development and Infrastructure Limited (₹ 200 crore), *Tilam Sangh* (₹ 80 crore), Rajasthan State Civil Supply Corporation Limited (₹ 55 crore), Rajasthan Medical Services Corporation (₹ 49 crore), Agriculture University (₹ 32 crore) and Integrated Development of Small and Medium Towns under Urban Development (₹ 22 crore). More than ₹ 83.73 crore of loans were not repaid by these institutions (***Appendix 1.10***) since last 10 or more years.

1.9.7 Cash balances and investment of cash balances

Table 1.28 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.28: Cash balances and Investment of Cash balances

(₹ in crore)

	Increase/ Decrease (-)	Opening balance on 1/4/2012	Closing balance on 31/3/2013
(a) General Cash Balance			
Cash in Treasuries	-	0.05	0.05
Deposits with Reserve Bank	(-) 80.29	38.90	(-) 41.39
Remittances in transit - Local	2.06	(-) 3.47	(-) 1.41
Total	(-) 78.23	**35.48**	**(-) 42.75**
Investments held in Cash Balance investment account	2,820.04	9,307.78	12,127.82
Total (a)	2,741.81	**9,343.26**	**12,085.07**
(b) Other Cash Balances and Investments			
Cash with departmental officers viz . Public Works Department Officers, Forest Department Officers, District Collectors	(-) 0.21	1.26	1.05
Permanent advances for contingent expenditure with departmental officers	(-) 1.29	5.11	3.82
Investment of earmarked funds	361.30	435.48	796.78
Total (b)	**359.80**	**441.85**	**801.65**
Grand total (a)+ (b)	**3,101.61**	**9,785.11**	**12,886.72**

Source: Finance Accounts

The State Government's cash balances at the end of the current year amounted to ₹ 12,887 crore showing increase of ₹ 3,102 crore (32 *per cent*) over the previous year. It was observed that ₹ 12,127.66 crore was invested in Government of India Treasury Bills/Securities, which earned an interest of ₹ 883.57 crore during the year. Further, ₹ 801.65 crore was invested in earmarked funds. Deposits with Reserve Bank of India showed *minus* balances of ₹ 41.39 crore as on 31 March 2013. 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 ₹ 8,041.10 crore[22] raised during 2012-13.

In view of the comfortable position of cash balances, revenue surplus of ₹ 3,451 crore and a low fiscal deficit of 1.8 *per cent* of GSDP, the open market borrowings could have been reduced significantly.

The surplus cash balance was invested partly in 14 day treasury bills with an average interest rate of five *per cent* per annum and partly in 91, 181 and 364 day auctioned treasury bills of RBI.

Government of India Treasury Bills amounting to ₹ 1,18,301 crore were purchased and ₹ 1,15,481 crore were rediscounted during 2012-13. Resultantly, investment from cash balance increased by ₹ 2,820 crore (30 *per cent*) over the previous year. ***In view of the comfortable position of cash***

22 May 2012 (₹ 500 crore at 9.12 *per cent*), June (₹ 500 crore at 8.87 *per cent*), July (₹ 500 crore at 8.89 *per cent* and ₹ 500 crore at 8.84 *per cent*), August (₹ 1,000 crore at 8.92 *per cent*), September (₹ 500 crore at 8.91 *per cent* and ₹ 500 crore at 8.90 *per cent*), October (₹ 500 crore at 8.85 *per cent* and ₹ 500 crore at 8.84 *per cent*), November (₹ 1,000 crore at 8.92 *per cent*), December (₹ 500 crore at 8.90 *per cent*), January 2013 (₹ 1,000 crore at 8.56 *per cent*) and March 2013 (₹ 541.10 crore at 8.52 *per cent*).

balances, the open market borrowings could have been limited to meet the short term liabilities of the Government.

1.10 Assets and Liabilities

1.10.1 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 1.5*** gives an abstract of such liabilities and the assets as on 31 March 2013, compared with the corresponding position on 31 March 2012. 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 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.

The growth rate of components of assets and liabilities are summarised in the **Table 1.29:**

Table 1.29: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
		2011-12	**2012-13**	***Per cent* increased**			**2011-12**	**2012-13**	***Per cent* increased**
Consolidated Fund		**71705.66**	**76953.94**	**7**	**Consolidated Fund**		**71751.40**	**83737.12**	**17**
a	Internal Debt	64456.43	69972.94	9	a	Gross Capital outlay	68553.33	79228.78	16
b	Loans and Advances from GoI	7249.23	6981.00	(-) 4	b	Loans and Advances	3198.07	4508.34	41
Contingency Fund		**200.00**	**200.00**	**-**					
Public Account		**35289.98**	**41660.28**	**18**	**Public Account**		**56.09**	**38.56**	**(-) 31**
a	Small savings, Provident funds, etc.	24580.58	26,744.43	9	a	Advance	3.49	3.74	7
b	Deposits	9159.69	12576.12	37	b	Remittance	20.82	-	-
c	Reserves Fund	1549.71	2331.20	50	c	Suspense & Miscellaneous	31.78	34.82	10
	Remittances		8.53	-	**Cash balance (including investment in Earmarked fund)**		**9785.11**	**12886.72**	32
					Deficit in Revenue Account		**25603.04**	**22151.82**	(-) 13
Total		**107195.64**	**118814.22**	**11**	**Total**		**107195.64**	**118814.22**	**11**

Source: Finance Accounts

The growth rate of assets increased from 15 *per cent* during 2011-12 to 18 *per cent* during 2012-13, while that of liabilities also increased from 7 *per cent* in 2011-12 to 11 *per cent* in 2012-13.

As per recommendation of XIII FC, loans outstanding as per Finance Accounts 2009-10 under central plan schemes and centrally sponsored schemes with respect to all Ministries other than Finance Ministry were to be written off. However, such outstanding loans were not written-off by GoI up to March 2013.

1.10.2 Fiscal Liabilities

The outstanding fiscal liabilities[23] of the State at the end of 2012-13 were ₹ 1,17,809 crore, which showed an average annual growth of 10.5 *per cent* during 2008-13. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.12** and **1.13** below:

Chart 1.12 Composition of Outstanding Fiscal Liabilities as on 01.04.2012

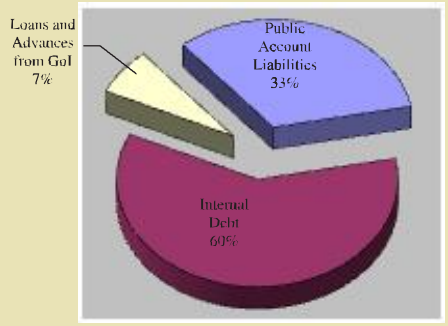
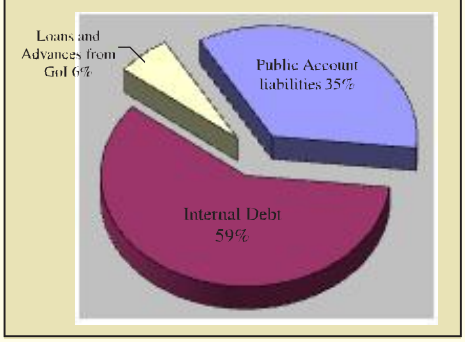


Chart 1.13 Composition of Outstanding Fiscal Liabilities as on 31.03.2013



Source: Finance Accounts

During 2012-13, fiscal liabilities increased by 11 *per cent* (₹ 11,249 crore) over that of the previous year. The Consolidated Fund Liability (₹ 76,954 crore) comprised market loans (₹ 44,209 crore), loans and advances from Government of India (₹ 6,981 crore) and other loans (₹ 25,764 crore). The Public Account liabilities (₹ 40,855 crore) comprise Small Saving, Provident Fund (₹ 26,744 crore), interest bearing obligations (₹ 4,269 crore) and non-interest bearing obligations like deposits and other earmarked funds (₹ 9,842 crore). ***During 2012-13, fiscal liabilities (total outstanding debt) to GSDP ratio at 24.6 per cent was lower than the norm of 38.3 per cent[24] (for Rajasthan) recommended by the XIII FC and also than the assessment made by the State Government in its MTFPS (28.65 per cent). These liabilities stood at 1.76 times the revenue receipts and 2.76 times the State's own resources at the end of 2012-13.***

During 2012-13, annual incremental borrowings[25] (₹ 11,249 crore) were lower than the ceilings fixed by the GoI (₹ 11,300 crore) as per recommendations of XIII FC.

23 2007-08: ₹ 77,138 crore, 2008-09: ₹ 84,023 crore, 2009-10: ₹ 91,533 crore, 2010-11: ₹ 99,285 crore, 2011-12: ₹ 1,06,560 crore and 2012-13: ₹ 1,17,809 crore.

24 XIII FC Report **(Annexure 9.1).**

25 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.

1.10.3 Transactions under Reserve Fund

According to Para 4.5 of State Budget Manual of Government of Rajasthan, Reserves and Reserve Funds are created for specific and well defined purposes under the Sector 'J' in the accounts of the State Government (Public Account). These funds are fed by contributions or grants from the Consolidated Fund of State or from outside agencies. The funds are further divided into two parts (i) reserve funds bearing interest and (ii) reserve funds not bearing interest. Some of the main Reserve Funds are Depreciation/Renewal Reserve Fund, Roads and Bridges Fund and State Disaster Response Fund. The funds are created by the sums transferred by debiting the concerned expenditure head of the Consolidated Fund of the State. If earmarked receipts are forthcoming for the purpose the fund has been created for, these shall be recorded under appropriate revenue heads in the Consolidated Fund of the State. Expenditure in this regard shall be incurred from the concerned expenditure head for implementation of schemes that have been formulated to achieve the stated objective/ rules/orders/instructions/Acts for which the Reserve Fund has been created. Thereafter, the total expenditure incurred during the year is to be reimbursed from the concerned Reserve Fund.

As on 31 March 2013, there was a closing balance of ₹ 2,331.20 crore in 33 Reserve Funds. Of these, 12 Reserve Funds involving ₹ 10.49 crore were inactive. Out of ₹ 2,331.20 crore, Government had invested ₹ 796.78 crore (Government of India Securities: ₹ 170.55 crore, Guarantee Redemption Fund Investment account: ₹ 348.59 crore, State Disaster Response fund: ₹ 222.96 crore and Pay back of Rajasthan State Development Loans: ₹ 54.68 crore) at the end of the year. An amount of ₹ 1,567.72 crore (net) was transferred as annual contribution mainly to State Disaster Response Fund (SDRF): ₹ 829.60 crore (share of GoI: ₹ 496.67 crore, State Government: ₹ 165.55 crore, transfer from Major Head 2245-80-800: ₹ 101.90 crore and Interest on SDRF: ₹ 65.48 crore); State Roads and Bridges Fund: ₹ 239.01 crore; National Rural Employment Guarantee Fund: ₹ 266 crore and Guarantee Redemption Fund: ₹ 251.55 crore. The Reserve Funds of the State increased by ₹ 781.49 crore over the previous year, hence the fiscal liabilities of the State Government were increased to that extent at the end of the year.

1.10.3.1 State Disaster Response Fund

The State Disaster Response Fund (SDRF) was set up on 1 April 2010 replacing the existing Calamity Relief Fund. The size of the Fund for the years 2010-15 fixed by the XIII FC was ₹ 3,319 crore[26], 75 *per cent* of which was to be contributed by the GoI and 25 *per cent* by the State Government. During 2012-13, the GoI and the State Government contributed their shares. As on 31 March 2013, the balance in SDRF was ₹ 1,211.60 crore (including interest paid by Government on uninvested amount: ₹ 44.67 crore) after setting off the expenditure (₹ 257.81 crore) for disaster relief operations.

26 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 GoI guidelines, the accretions to SDRF were to be invested in Central Government Dated Securities and/or Auctioned Treasury Bills and/or Interest earning Deposits and/or Certificates of Deposits with Scheduled Commercial Banks. During 2012-13, the State Government invested ₹ 222.95 crore and earned interest ₹ 20.81 crore on these investments.

1.10.3.2 Guarantee Redemption Fund

The State Government set up a Guarantee Redemption Fund in 1999-2000 and there was a balance of ₹ 611.83 crore (₹ 580.94 crore as guarantee fees and ₹ 30.89 crore interest received) under this Fund as on 31 March 2013. No amount was reimbursed from this Fund during the year. State Government received ₹ 235.04 crore during 2012-13, as guarantee commission which was booked as Miscellaneous Receipts.

1.10.4 Contingent liabilities

- ***Status of Guarantees***

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 1.30: Guarantees given by the Government of Rajasthan

(₹ in crore)

Guarantees	2010-11	2011-12	2012-13
Maximum amount guaranteed	88,112	97,566	1,13,340
Outstanding amount of guarantees	50,692	60,711	75,546
Percentage of maximum amount guaranteed to total revenue receipts	191.8	171.1	169.4

Source: Finance Accounts

The outstanding guarantees increased by 24 *per cent* from ₹ 60,711 crore in 2011-12 to ₹ 75,546 crore in 2012-13. The outstanding guarantees of ₹ 75,546 crore mainly pertained to five Power Companies (₹ 70,114 crore: 93 *per cent*), seven Co-operatives (₹ 1,798 crore: two *per cent*) and three Urban Development and Housing (₹ 2,120 crore: three *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. During 2012-13, Government received ₹ 235.04 crore against receivable guarantee commission of ₹ 354.72 crore. The outstanding guarantees were 113 *per cent* of the revenue receipts of the Government. No guarantee was invoked during the year 2012-13.

It is pertinent to note that if the liabilities arising out of the outstanding guarantees (₹ 75,546 crore) are added to the fiscal liabilities (₹ 1,17,809 crore) of the State Government at the close of the current year, the ratio of

total liabilities to GSDP would increase to 40.4 per cent from the existing 24.6 per cent.

- ***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 1.5***, 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 fund 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' though off budget borrowings are not permissible under Article 293 (3).

The Finance Department intimated (July 2013) that the Boards, Companies, Public Sector Undertakings (PSUs), PRIs and UBLs are independent bodies and they raise loans as per their requirement and the State Government does not essentially provide guarantees to all such borrowings which were also not taken for fulfilment of plan allocation assigned by Planning Commission as part of approval of Annual Plans. The borrowings taken by PSUs, PRIs and UBLs are meant for these institutions and not taken for and/or on behalf of the State Government. The burden of debt servicing also lies on these undertakings and local bodies and not on the State Government.

However, as per Statement No. 9 of Finance Account 2012-13, the State Government provided new guarantees of ₹ 840.19 crore (guarantees of ₹ 1,697.90 crore outstanding at the end of 2012-13) to various *Zila Parishads* owed to Housing Urban Development Corporation (HUDCO) towards their borrowings for executing *Mukhya Mantri BPL Awas Yojana*. The State Government had undertaken to repay the principal and interest which constitute off budget borrowings. The control of the Legislature over State Finances was also compromised to that extent.

1.10.5 Analysis of Borrowings of Government

The Public Debt of the State Government increased by 30 *per cent* from ₹ 58,766 crore in 2008-09 to ₹ 76,954 crore in 2012-13. It increased by seven *per cent* over the previous year. Details are given below in **Table 1.31:**

Table 1.31: Outstanding Borrowing during 2008-13

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
(a) Internal Debt					
Market Loans	24,499	30,611	35,448	38,551	44,209
Loans from National Bank for Agriculture and Rural Development	1,948	2,609	3,323	3,947	4,553
Special Securities issued to National Small Savings Fund of the Central Government	23,769	23,209	22,656	21,518	20,767
Loans from other institutions	933	714	470	441	444
Total (a)	**51,149**	**57,143**	**61,897**	**64,457**	**69,973**

	2008-09	2009-10	2010-11	2011-12	2012-13
(b) Loans and Advances from the Central Government					
Non-Plan Loans	79	73	67	60	55
Loans for State/Union Territory Plan Schemes	7,359	7,237	7,163	7,052	6,789
Other Plan Loans	179	165	151	137	137
Total (b)	**7,617**	**7,475**	**7,381**	**7,249**	**6,981**
Total Borrowings (a + b)	**58,766**	**64,618**	**69,278**	**71,706**	**76,954**
Rate of Growth	9.4	11.7	7.2	3.5	7.3

Source: Finance Accounts

The outstanding borrowings and internal debt have shown a progressive increase over the period 2008-13, while loans and advances from the Central Government showed decreasing trend during this period. The share of market loans to total borrowing increased from 41.7 *per cent* in 2008-09 to 57.4 *per cent* in 2012-13.

1.10.6 Inoperative Reserve Funds

As per Finance Account 2012-13, out of 32 Reserve Funds, 12 Reserve Funds (₹ 10.49 crore) were inactive for more than two years. Of these, six funds involving ₹ 6.22 crore were interest bearing and the remaining six funds involving ₹ 4.27 crore were non-interest bearing. Three main Funds were Sodium Sulphate, Departmental Management Scheme of Forest Coupes and State Road Development Fund involving ₹ 2.41 crore, ₹ 2.12 crore and ₹ 4.02 crore respectively.

1.11 Debt Management

(i) Debt Profile

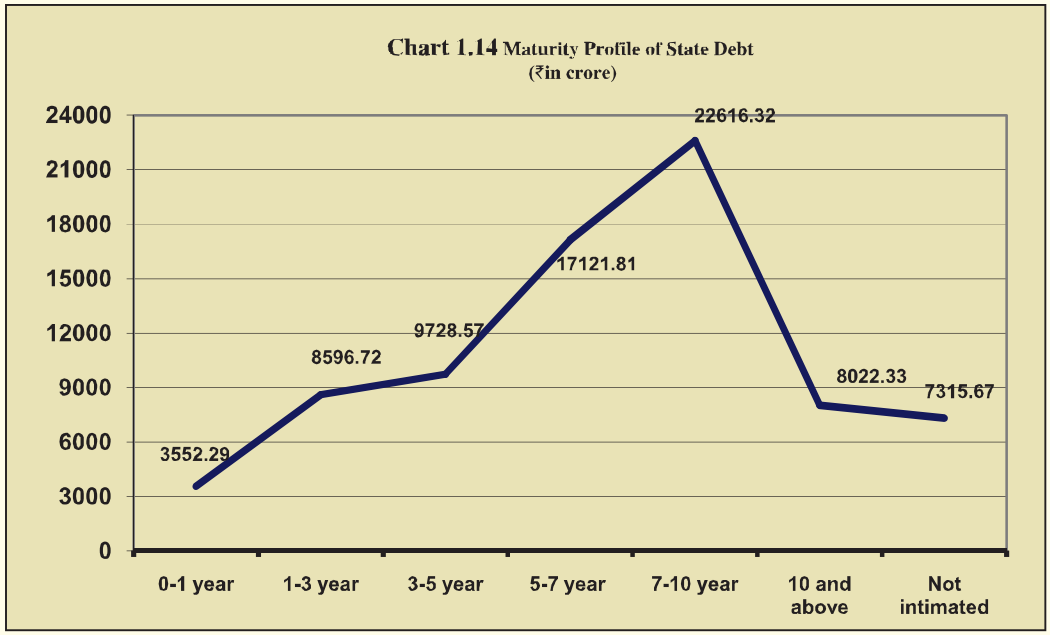
The Maturity Profile of State Debt for the last five years as on 31 March is as follows:

Table 1.32: Maturity Profile of State Debt

(₹ in crore)

Maturity Profile	31.03.2009	31.03.2010	31.03.2011	31.03.2012	31.03.2013	
					Amount	*Per cent*
0-1 year	2,570.56	2,778.07	3,415.48	4,610.18	3,552.29	4.62
1-3 years	5,824.81	7,111.05	8,632.80	8,813.32	8,596.72	11.17
3-5 years	7,414.30	7,328.82	8,882.26	8,526.22	9,728.57	12.64
5-7 years	7,780.07	7,214.43	9,779.54	14,440.58	17,121.81	22.25
7-10 years	32,436.54	36,973.06	38,165.23	23,410.14	22,616.32	29.39
10 years and above				11,382.62	8,022.33	10.42
Information awaited from State Government	2,739.84	3,212.74	403.27	522.60	7, 315.67	9.51
Total	**58,766.22**	**64,617.57**	**69,277.68**	**71,705.66**	**76,953.71**	**100.00**

Source: Finance Accounts



Source: Finance Accounts

As per data shown in **Table 1.32**, the maturity profile of ₹ 7,315.67 crore was not clearly defined. There would be a bunching of repayments in 1-3 years (₹ 8,596.72 crore), 3-5 years (₹ 9,728.57 crore) and 5-7 years (₹ 17,121.81 crore). A well thought out debt repayment strategy would ensure that no additional borrowings which mature in these critical years would be undertaken.

(ii) 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 increase in fiscal deficit should match with the increase in capacity to service the debt. **Table 1.33** analyses the debt sustainability of the State according to these indicators for a period of three years beginning 2010-11.

Table 1.33: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13
Debt Stabilisation (Quantum Spread + Primary Deficit)	22,373	18,364	7,585
Sufficiency of Non-debt Receipts (Resource Gap)	6,173	500	(-) 4,908
Net Availability of Borrowed Funds	383	(-) 617	2,908
Burden of Interest Payments (IP/RR *per cent*)	16	14	12

Debt Stabilisation

A necessary condition for stability states that if the rate of growth of the 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 stabilise 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 2010-13 resulting in declining trend in debt-GSDP ratio. These trends indicate that the State is moving towards debt stabilisation, 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 positive during 2010-11 (₹ 6,173 crore) and 2011-12 (₹ 500 crore), turned into negative during 2012-13 (minus ₹ 4,908 crore). During 2012-13, the non-debt receipts increased by ₹ 9,767 crore (17 *per cent*) while the total expenditure increased by ₹ 14,675 crore (24 *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 increased from (-) ₹ 617 crore in 2011-12 to ₹ 2,908 crore in 2012-13. During the current year the available borrowed funds increased by ₹ 31,876 crore while the Government repayments increased by ₹ 28,351 crore over the previous year. Total receipts and total repayments (including interest) of liabilities during 2012-13 were ₹ 1,59,608 crore and ₹ 1,56,700 crore respectively, hence ₹ 2,908 crore was available for current operations.

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 12 *per cent* of Revenue Receipts of the State.

Expired loans

The State Government raised long term loans from 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 on 31 March 2013, as per Annexure to Statement No. 15 of Finance Account, the expired loans of ₹ 0.23 crore were not repaid by the Government due to non-submission of Securities/Stock certificates for repayment by the investors.

1.11.1 Market borrowings

The borrowings (representing the fiscal deficits) are accounted for under the Consolidated Fund (e-public debts). The Twelfth Finance Commission recommended that with reduced fiscal deficits, it is essential that States follow the practice of borrowing on requirement rather than on availability. The States should endeavour to maintain the balance between revenue receipts and revenue expenditure and utilise capital receipts including borrowings for generation of productive assets. Market borrowings are controlled by the Central Government and managed by the Reserve Bank of India. States may not, without the consent of the Central Government, raise any loan if they are indebted to the Central Government (Article 293).

A review of market borrowings and the Major and Minor Heads concerned (6003-Internal Debt of the State Government-101-Market loans) revealed the following position:

- ***Debt sustainability indicators***

As per ***Appendix 1.13,*** the total liabilities increased by 40 *per cent* (₹ 33,786 crore) from ₹ 84,023 crore in 2008-09 to ₹ 1,17,809 crore in 2012-13 but market loans increased by 80 *per cent* during this period. The percentage of liabilities and public debt to GSDP decreased from 36.38 *per cent* and 25.45 *per cent* in 2008-09 to 24.64 *per cent* and 16.09 *per cent* respectively in 2012-13. However, the percentage of market loans to total liabilities and public debt increased from 29.16 *per cent* and 41.69 *per cent* in 2008-09 to 37.53 *per cent* and 57.45 *per cent* respectively in 2012-13. During 2010-13, annual incremental borrowings of ₹ 7,752 crore, ₹ 7,275 crore and ₹ 11,249 crore were lower than the ceilings of ₹ 8,029 crore, ₹ 9,489 crore and ₹ 11,300 crore respectively fixed by the GoI as per recommendation of XIII FC.

- ***Profile of market loan***

As of March 2013, the outstanding market loan was ₹ 44,209 crore, out of which market loan of ₹ 32,577 crore (73.7 *per cent*) was raised during the last five years. Loan of ₹ 7,672 crore (23.6 *per cent*) was repaid during this period. The outstanding market loan increased by 129 *per cent* during 2008-13. It increased by 14.7 *per cent* in 2012-13 over the previous year. The percentage

of market loan raised during the year to total outstanding market loan, showed decreasing trend during 2008-12 ***(Appendix 1.13).***

- ***Weighted average maturity of market loans***

Though the weighted average maturity of outstanding loans during 2012-13 over previous years showed increase from 6.70 to 6.79 years, yet it showed decrease from overall average of the weighted average maturity of outstanding loans during the five year period of 2008-13, which was 6.88 years ***(Appendix 1.13).***

- ***Maturity trend of market loans***

In terms of maturity profile, around 59.3 *per cent* of the outstanding market borrowings at the end of the year belonged to a maturity bracket of seven years and above. Repayment obligation of the State would increase by 130.6 *per cent* in 2017-18, 59.4 *per cent* in 2018-19 and 78.7 *per cent* in 2022-23 as compared to their respective previous years. Huge market borrowings in 2009-10, would devour 17 *per cent* of the total repayment obligation (2013-23) of market loans (₹ 44,209 crore) in 2019-20. In 2012-13, Government borrowed ₹ 8,041 crore as market loans which constituted 18 *per cent* of the total outstanding loans (₹ 44,209 crore) ***(Appendix 1.13)***.

- ***Weighted interest rate profile***

The weighted average rate of interest on market loan raised on the state government securities during 2012-13, at 8.84 *per cent*, was higher than 2008-09 (7.67 *per cent*). It was, however, lower than the previous year's (2011-12) rate of interest i.e. 8.97 *per cent* ***(Appendix 1.13)***.

- ***Interest Payment as a percentage of revenue receipts***

The ratio of interest payments to revenue receipts, determines the debt sustainability of the State. During the year, interest payments reduced by 1.38 percentage points over the previous year and constituted 12.46 *per cent* of Revenue Receipts of the State and it was also reduced by 6.14 percentage point compared to 2008-09 (18.60 *per cent*) ***(Appendix 1.13)***.

- ***Investment of cash balances***

Para 7.123 of XIII FC suggested that there should be a directed effort by States with large balances towards utilising their existing cash balances before resorting to fresh borrowings, as many States had cash balances exceeding the total expenditure for one month. While States require some float for smooth expenditure, accumulation of cash beyond a level can be treated as inefficient management, as it would lead to avoidable interest burden. The Reserve Bank of India also reiterated the fact and advised the States to manage their cash balances more efficiently.

The surplus cash balances of the State Government are automatically invested in 14 day Intermediate Treasury Bills and in 91/181/364 day Auctioned Treasury Bills. Till the end of 2012-13, as sum of ₹ 12,127.66 crore was invested in GoI Treasury Bills/Securities, which earned an interest of

₹ 883.57 crore. A sum of ₹ 801.65 crore was also invested in earmarked funds. The cash balance invested in GoI Treasury Bills/Securities increased by 107.69 *per cent* from ₹ 5,839.43 crore at the end of 2007-08 to ₹ 12,127.66 crore at the end of 2012-13.

The year-wise position of cash balances[27], market loans raised and budgeted expenditure is given below:

Table 1.34: Position of Cash balances, market loans and budgeted expenditure

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Cash Balance as on 1 April	5,293.39	5,165.92	2,361.65	6,087.76	9,785.11
Cash Balance as on 31 March	5,165.92	2,361.65	6,087.76	9,785.11	12,886.72
Investment of Cash Balance in GoI Treasury Bills/Securities	5,268.04	2,675.50	5,708.51	9,307.62	12,127.66
Market loan raised	6,355.80	7,500.00	6,180.00	4,500.00	8,041.10
Total Budgeted expenditure	40,185.00	46,790.00	51,036.00	60,524.00	71,956.00
Average monthly budgeted expenditure	3,349.00	3,899.00	4,253.00	5,044.00	5,996.00

Source: Finance Accounts and Budget Documents

During 2011-13, the Government could have reduced the market loans, in view of the comfortable position of cash balances, revenue surplus and a low *per cent* of fiscal deficit of GSDP and thereby could have reduced burden of interest payment significantly.

The month-wise position of cash balances, average monthly budgeted expenditure, market loan raised/required during 2012-13 is given below:

(₹ in crore)

Month	Opening Cash Balance	Average monthly budgeted expenditure	Excess cash balance	Market loan raised up to the month	Excess/ shortfall of cash balance excluding market loan	Required Market loans
April	9350	5,996	3,354	-	3,354	-
May	9429	5,996	3,433	500	3,433	-
June	9428	5,996	3,432	1,000	2,932	-
July	10270	5,996	4,274	2,000	3,274	-
August	11255	5,996	5,259	3,000	3,259	-
September	11969	5,996	5,973	4,000	2973	-
October	13119	5,996	7,123	5,000	3,123	-
November	14105	5,996	8,109	6,000	3,109	-
December	14252	5,996	8,256	6,500	2,256	-
January	9350	5,996	3,354	7,500	(-) 3,146	3,146
February	14452	5,996	8,456	7,500	956	-
March	13928	5,996	7,932	8,041.10	432	-

27. It includes Cash in Treasuries, Deposits with Reserve Bank, Remittances in Transit-Local, cash with the departmental Officers, Permanent advance, Investment from Cash balances and Investment from Earmarked balances.

The State Government raised market loans of ₹ 8,041.10 crore against requirement of ₹ 3,146 crore. Thus, loans were raised in excess by ₹ 4,895 crore.

On being pointed out, the Finance Department (Ways and Means Section) informed (August 2013) that financial resources and expenditure of the State Government keep fluctuating and all the receipts and expenditure are not of regular nature. Besides, these borrowings were raised keeping in view the probable payments for future. On market borrowings the Finance Department also informed that in the past, the market borrowings were raised below the limit prescribed by State Government/GoI, keeping in view the efficient financial management and cash balance.

The reply was not acceptable as the GoI fixed the limit for annual borrowing ceilings/annual incremental borrowings and not for net market borrowings. Moreover, State Government had ample cash balances which could have been utilised instead of borrowing funds from market, thereby it could have reduced the burden of interest payment to that extent.

- ***Application of Borrowings***

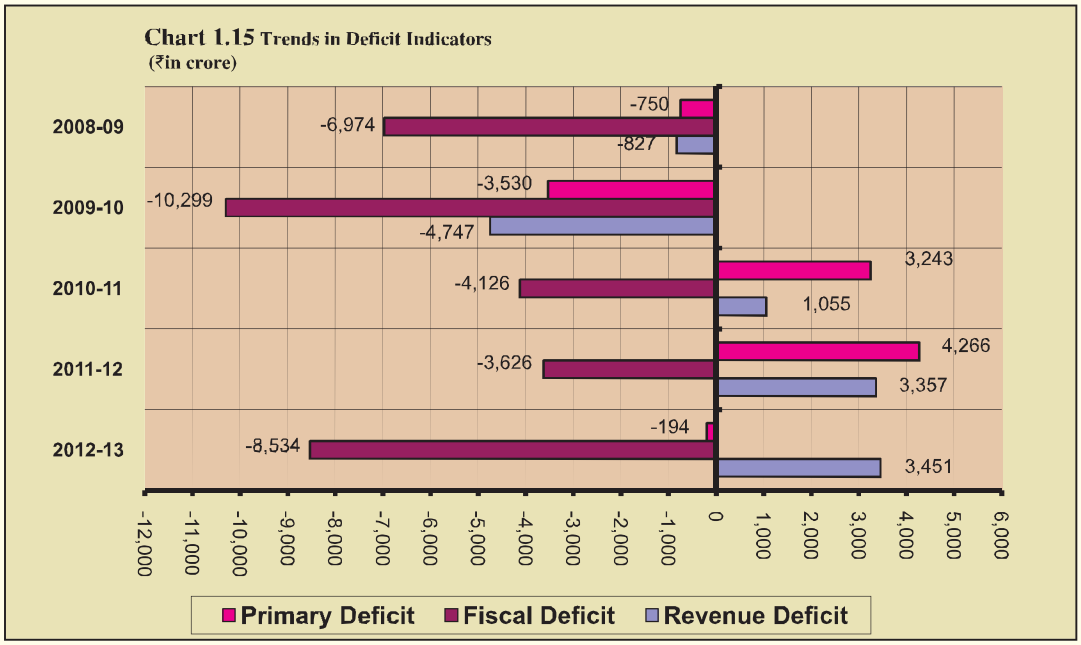
The State should endeavour to maintain the balance between Revenue Receipts and Revenue Expenditure and use Capital Receipts including borrowings for generation of productive assets. The Finance Department (Ways and Means Section) informed (August 2013) that during 2008-09, 2009-10, 2010-11 and 2011-12, the net borrowings were utilised as Capital Expenditure to the extent of 85.69, 68.90, 67.73 and 97.85 *per cent* respectively.

1.12 Fiscal imbalances

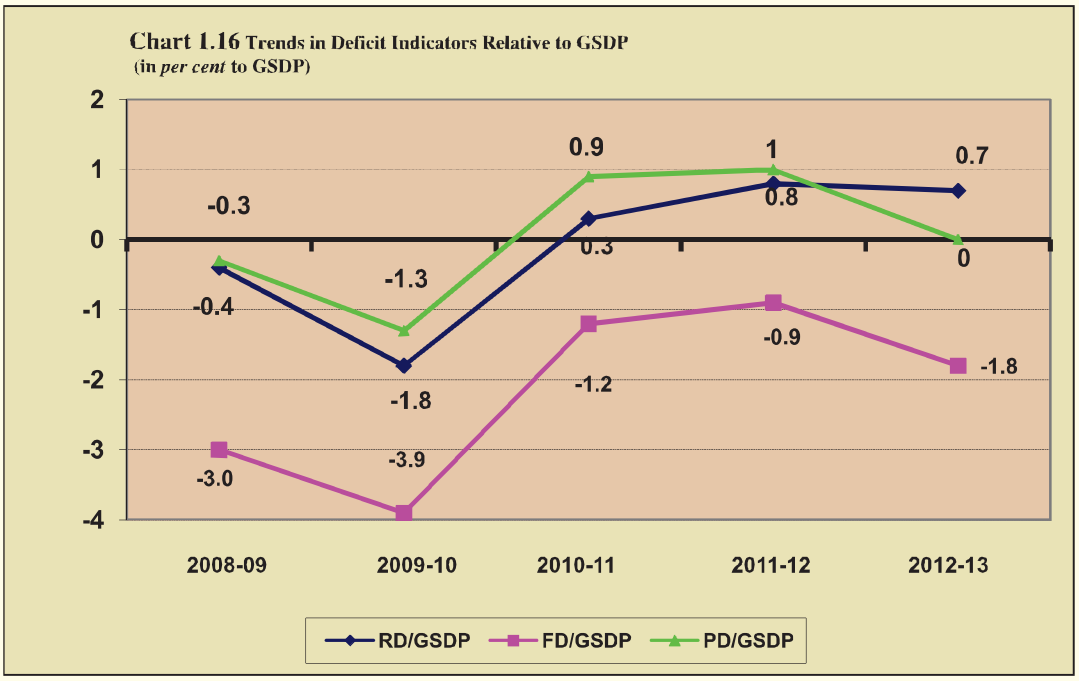
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the manner 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 level of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2012-13.

1.12.1 Trends in Deficits

Charts 1.15 and **1.16** present the trends in deficit indicators over the period 2008-13.



Source: Finance Accounts



Revenue Surplus

Revenue Surplus represents the difference between Revenue Receipts and Revenue Expenditures. Revenue Surplus helps to decrease the borrowings.

From a situation of revenue deficit in 2008-09 and 2009-10, the State turned into revenue surplus from 2010-11 and onwards. Against the growth rate of 17 *per cent* of revenue receipts, the growth rate of Revenue Expenditure was 18 *per cent*. This resulted in bringing down the revenue surplus during 2012-13.

The revenue surplus increased by ₹ 94 crore (three *per cent*) only from ₹ 3,357 crore in 2011-12 to ₹ 3,451 crore in 2012-13.

Fiscal Deficit

Fiscal deficit normally represents the net incremental liabilities of the Government or its additional borrowings. The shortfall could be met either by additional public debts (internal or external) or by the use of surplus funds from Public Account. Fiscal deficit trends along with the trends of the deficit relative to key components are indicated in **Table 1.35:**

Table: 1.35: Fiscal deficit and its parameters

(₹ in crore)

Period	Non-debt Receipts	Total Expenditure	Fiscal Deficit	Fiscal Deficit as *per cent* of		
				GSDP	Non-debt receipts	Total Expenditure
2008-09	33,562	40,536	6,974	3.0	20.8	17.2
2009-10	35,506	45,805	10,299	3.9	29.0	22.5
2010-11	46,260	50,386	4,126	1.2	8.9	8.2
2011-12	58,256	61,882	3,626	0.9	6.2	5.9
2012-13	68,023	76,557	8,534	1.8	12.6	11.2

Source: Finance Accounts

Fiscal deficit as a percentage of GSDP, non-debt receipts and total expenditure was least in 2011-12. In 2009-10, these ratios were the highest due to enhancement of fiscal deficit limit based on the advice of the GoI. During 2012-13, fiscal deficit increased mainly on account of increase in borrowings. ***Fiscal deficit as a percentage of GSDP increased from 0.9 per cent in 2011-12 to 1.8 per cent in 2012-13 which was within the target of 3 per cent, as prescribed under FRBM Act, 2005 as amended (March 2011 and September 2011).***

Primary Deficit

While Fiscal deficit represents the need for additional resources in general, a part of such resources may be needed to finance interest payments. Interest payments represent the expenditure of past obligations and are independent of current allocative priorities. To look at the imbalances of the current nature, these payments need to be separated and deducted from the total imbalances.

The primary deficit from 2008-10 also turned into primary surplus from 2010-11. During 2012-13, the primary surplus (₹ 4,266 crore) once again turned into primary deficit ₹ 194 crore.

Non-plan Revenue Deficit

Non-Plan Revenue Deficit represents the difference between NPRE and State's own resources. During 2012-13, the Non-Plan Revenue Deficit of ₹ 6,591 crore (13.4 *per cent* of NPRE) exceeded the normative assessment of ₹ 1,796 crore (5.4 *per cent* of NPRE) made by XIII FC.

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

Table 1.36 presents item-wise net disbursement/outflow financing pattern of fiscal deficits of the State during 2007-08 to 2012-13 along with receipts and disbursements during the year 2012-13.

Table 1.36: Components of fiscal deficit and its item-wise financing pattern

(₹ in crore)

		Net disbursements/outflows					2012-13		
		2007-08	2008-09	2009-10	2010-11	2011-12	Receipts	Disburse-ments	Net
(a) Decomposition of Fiscal Deficit									
1	Revenue Deficit/ Surplus (-)	(-)1,653	827	4,747	(-)1,055	(-) 3,357	66,913	63,462	(-)3,451
2	Net Capital Expenditure	6,554	5,896	5,166	5,238	7,103	8	10,683	10,675
3	Net Loans and Advances	(-)1,493	251	386	(-) 57	(-) 120	1,102	2,412	1,310
	Total (a)	**3,408**	**6,974**	**10,299**	**4,126**	**3,626**	**68,023**	**76,557**	**8,534**
(b) Financing Pattern of Fiscal Deficit									
1	Market Borrowings	3,233	5,196	6,112	4,837	3,103	8,041	2,383	5,658
2	Loans from GoI	46	(-) 66	(-) 142	(-) 94	(-) 131	200	468	(-) 268
3	Special Securities Issued to National Small Saving Funds	(-) 223	(-) 434	(-) 560	(-) 553	(-)1,138	484	1,235	(-) 751
4	Ways and Means	(-) 59	-	-	-	-	-	-	-
5	Loans from Financial Institutions	220	350	442	470	594	1,230	620	610
6	Small Savings, Provident Fund etc	1,119	1,405	2,145	2,841	2,767	7,171	5,007	2,164
7	Deposits and Advances	557	347	1,274	885	1,096	1,40,748	1,37,332	3,416
8	Suspense and Miscellaneous	2	39	(-) 14	(-) 49	12	44	47	(-) 3
9	Remittances	(-) 14	21	(-) 1	-	-	7,033	7,004	29
10	Reserve Fund	1,198	(-) 11	(-)1,761	(-) 485	1,020	1,568	787	781
	Total (b)	**6,079**	**6,847**	**7,495**	**7,852**	**7,323**	**1,66,519**	**1,54,883**	**11,636**
11	Increase (-)/ Decrease (+) in Cash Balance (a-b)	(-)2,671	127	2,804	(-)3,726	(-)3,697	2,34,542*	2,31,440*	(-)3,102
12	Overall Deficit (b+11)	3,408	6,974	10,299	4,126	3,626	68,023	76,557	8,534

* Not applicable in case of summing of receipts and disbursements for 2012-13 being cumulative of a+b and not indicative of actual cash balances

Source : Finance Accounts

Fiscal deficit is the total borrowing requirements of the State and is the excess of revenue 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.

During 2012-13, the fiscal deficit of ₹ 8,534 crore was financed by revenue surplus to the extent of ₹ 3,451 crore.

It can be seen from **Table 1.36** that the fiscal deficit during 2007-08 to 2012-13 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 86 *per cent* in 2011-12 to 66 *per cent* in 2012-13. During 2012-13, the fiscal deficit of ₹ 8,534 crore was mainly met out from Market Borrowings (₹ 5,658 crore), Deposits and Advances ((₹ 3,416 crore) and Small Savings and Provident Fund etc. (₹ 2,164 crore) which was counterbalanced by increase in Cash Balance (₹ 3,102 crore).

The Market Borrowings and the Small Savings, Provident Fund etc, increased by 15 *per cent* and 9 *per cent* respectively over the previous year; thus increasing the interest burden in future.

1.12.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit 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. 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-1.37)** 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.

Table 1.37: 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)
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
2012-13	68,023	55,122	10,683	2,412	68,217	(+) 12,901	(-) 194

Source: Finance Accounts

The share of Capital Expenditure in primary expenditure was 17 *per cent* in 2008-09, which decreased to 16 *per cent* in 2012-13. The non-debt receipts increased by ₹ 9,767 crore against an increase of ₹ 14,227 crore in primary expenditure over the previous year. This resulted in the primary surplus (₹ 4,266 crore) turning into primary deficit (₹ 194 crore). The primary Revenue Expenditure, Capital Expenditure and disbursement of Loans and Advances increased by 20 *per cent*, 50 *per cent* and 117 *per cent* respectively over the previous year. During 2012-13, the non-debt receipt was less than the primary expenditure resulting in a primary deficit.

1.13 Conclusions and Recommendations

The State Government's Revenue Receipts and Revenue Expenditure increased by ₹9,902 crore (17.4 per cent) and ₹9,808 crore (18.3 per cent) respectively over the previous year. As a result, the revenue surplus increased by ₹ 94 crore only over the previous year. The net Capital Expenditure and net loans and advances disbursed during the year increased by ₹ 3,572 crore and ₹ 1,430 crore respectively resulting in increase of fiscal deficit by ₹4,908 crore. Fiscal deficit stood at 1.8 per cent of GSDP as against the target of 3 per cent prescribed under FRBM Act, 2005, as amended (March and September 2011) but it was higher than the previous year 0.9 per cent. Interest payment increased by ₹ 448 crore. Primary surplus of ₹4,266 crore of 2011-12 turned into primary deficit of ₹194 crore during 2012-13. Some concerns regarding the State's finances are as follows:

Revenue Receipts: During 2012-13, the State's Revenue Receipts (₹ 66,913 crore) increased by 17.4 *per cent* over the previous year, 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 14.5 *per cent* in 2008-09 to 14 *per cent* in 2012-13, which indicates that the growth of Tax Revenue and Non-Tax Revenue had not kept pace with that of GSDP.

Revenue Expenditure: Of the total expenditure of ₹ 76,557 crore during 2012-13, Revenue Expenditure (RE) constituted 83 *per cent*; Non-Plan Revenue Expenditure constituting 78 *per cent* of the RE. Nearly 57 *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. The State Government also spent 23 *per cent* of the Revenue Receipts on financial assistance to local bodies and Grants-in-aid General (Salary). There is a necessity to contain the committed expenditure.

Budget Estimates

The actual Revenue Receipts and Revenue Expenditure increased by six *per cent* and two *per cent* respectively as compared to the budget estimates. Resultantly, the revenue surplus increased by ₹ 2,523 crore over the budgeted revenue surplus. The Capital Expenditure also increased by 10 *per cent* over the budget estimates. The actual fiscal deficit and primary deficit decreased from the budget estimate by ₹ 116 crore and ₹ 141 crore respectively.

Inadequate priority to Capital Expenditure: The Capital Expenditure increased by 50 *per cent* over the previous year and constituted 14 *per cent* of total expenditure against previous year's 11.5 *per cent*. It was 10 *per cent* higher than that projected in the MTFPS for 2012-13. However, the ratio of

Capital Expenditure (14 *per cent*) as a proportion of aggregate expenditure in the current year was lower than that of 2008-09 (14.6 *per cent*). In progressive Capital Expenditure (₹ 79,229 crore), ₹ 8,659 crore (10.9 *per cent*) was blocked in 166 incomplete projects at the end of March 2013. The Government accorded priority to Capital Expenditure since it was higher than the projections of State Government in its MTFPS.

Financial Management

Review of Government investments: The average returns on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Cooperatives varied between 0.2 *per cent* and 0.4 *per cent* during the past three years while the Government paid an average interest between 7.4 and 7.7 *per cent* on this investment. As of 31 March 2013, investment of ₹ 17,566 crore (94 *per cent*) was made in Statutory Corporations, Rural Banks, Government Companies and Joint Stock Companies having accumulated loss of ₹ 45,716 crore. Towards the end of 2012-13, the Government invested ₹ 30.20 crore in six non-functioning Statutory Corporations/Government Companies.

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 returns. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritised with full justification as to why high cost borrowings should be channelled 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 closure policy (if they are not likely to be viable given the current market conditions).

Prudent cash management: As on 31 March 2013, the State had a surplus cash balance of ₹ 12,887 crore. It increased by 32 *per cent* over that of the previous year. The cost of holding surplus cash balances is high. Since maintaining huge idle cash balance is not a prudent cash management, appropriate steps should be taken for spending it on capital projects for creation of assets.

Transfer of funds to State Implementing Agencies

The GoI transferred a sizeable quantum of funds (₹ 7,826 crore during 2012-13) directly to the State implementing agencies for implementation of Central Plan Schemes. Funds flowing directly to the implementing agencies through off budget route, inhibit FRBM Act requirements of transparency and

escape accountability. There is not a single agency monitoring its use and there is no readily available data on how much money is actually spent in any particular year on flagship schemes and other important schemes.

Direct transfer of funds from the GoI to the State Implementing Agencies runs the risk of improper utilisation of funds by these agencies.

Chapter II
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 reappropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised 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 therefore, are complementary to Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether expenditure, incurred under various grants, is within the authorisation given under the Appropriation Act and whether charged as required to be charged under the provisions of the Constitution. It also seeks to ascertain 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 receipt and expenditure are prepared by Controlling Officers on the advice of their 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 it should neither be larger nor smaller.

The SBM published in 1995, was revised and uploaded on the website[1] on 27 September 2012. Deficiencies in management of budget and expenditure and violation of SBM noticed in audit have been discussed in the subsequent paragraphs.

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2012-13 against 55 grants/appropriations is given in **Table 2.1** below:

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	55,164.79	5,981.14	61,145.93	56,016.75	(-) 5,129.18
	II Capital	10,557.81	2,840.15	13,397.96	11,255.44	(-) 2,142.52
	III Loans and Advances	48.20	1,753.15	1,801.35	2,411.83	(+) 610.48
Total Voted		**65,770.80**	**10,574.44**	**76,345.24**	**69,684.02**	**(-) 6,661.22**
Charged	IV Revenue	*8,399.78*	*199.14*	*8,598.92*	*8,435.11*	*(-) 163.81*
	V Capital	-	*0.24*	*0.24*	*0.23*	*(-) 0.01*
	VI Public Debt- Repayment	*4,718.62*	-	*4,718.62*	*4,706.72*	*(-) 11.90*
Total Charged		***13,118.40***	***199.38***	***13,317.78***	***13,142.06***	***(-) 175.72***
Appropriation to Contingency Fund		**-**	**-**	**-**	**-**	**-**
Grand Total		**78,889.20**	**10,773.82**	**89,663.02**	**82,826.08**[2]	**(-) 6,836.94**

Source: Appropriation Accounts

The overall saving of ₹ 6,836.94 crore was the result of savings in 49 grants and 42 appropriations under Revenue Section, 35 grants and 3 appropriations under Capital Section, offset by excess[3] in 2 appropriations under Revenue Section (**Table 2.10**). These savings were 63.5 *per cent* of the supplementary provisions made during the year, which indicated erroneous estimation of budget and inadequate monitoring of expenditure. The excess of ₹ 610.48 crore under Loans and Advances was mainly due to conversion of capital expenditure into loans given to local bodies under head of account "6217-03 Integrated Development of Small and Medium Towns".

The Principal Accountant General (Accounts and Entitlement) forwarded (June and July 2013) Detailed Appropriation Accounts to the Controlling Officers, requesting them to explain the significant variations of savings/excesses. Reminders were also issued to each department. Out of 1,291 sub-heads, explanations for variation in respect of 479 sub-heads (saving: 386 and excess: 93) were awaited (November 2013).

2 Gross expenditure figures without taking into account the recoveries adjusted in accounts as reduction of expenditure (revenue: ₹ 990.08 crore and capital: ₹ 572.10 crore, Total: ₹ 1,562.18 crore).

3 Only ₹ 79,100.

2.3 Financial accountability and budget management

2.3.1 Appropriation vis-à-vis Allocative Priorities

Appropriation audit revealed that in 16 cases, savings exceeded by ₹ 10 crore which were also more than 20 *per cent* of total provision in each case (***Appendix 2.1***).

Against the total savings of ₹ 6,836.94 crore, savings of more than ₹ 100 crore in each case amounting to ₹ 5,575.40 crore (81.5 *per cent*), occurred in 22 cases relating to 17 grants and 1 appropriation as indicated in **Table 2.2** below:

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	320.52	Negligible Amount	320.52	147.78	172.74
2.	9-Forest	632.89	-	632.89	478.66	154.23
3.	15-Pensions and other Retirement Benefits	6,721.30	316.26	7,037.56	6,869.75	167.81
4.	21-Roads and Bridges	1,373.21	38.93	1,412.14	1,271.85	140.29
5.	24-Education, Art and Culture	12,458.04	Negligible Amount	12,458.04	11,491.79	966.25
6.	26-Medical and Public Health and Sanitation	3,283.31	109.66	3,392.97	3,223.45	169.52
7.	29-Urban Plan and Regional Development	1,981.85	487.50	2,469.35	2,330.75	138.60
8.	30-Tribal Area Development	2,656.33	319.15	2,975.48	2,698.37	277.11
9.	33-Social Security and Welfare	2,331.28	121.87	2,453.15	2,278.76	174.39
10.	34-Relief from Natural Calamities	1,336.25	110.84	1,447.09	1,038.82	408.27
11.	37-Agriculture	1,438.91	0.82	1,439.73	1,322.44	117.29
12.	41-Community Development	2,858.73	588.23	3,446.96	3,334.32	112.64
13.	48-Power	4,443.21	2,164.13	6,607.34	5,607.34	1,000.00
14.	51-Special Component Plan for Welfare of Scheduled Castes	2,238.35	214.74	2,453.09	2,257.44	195.65
Capital-Voted						
15.	19-Public Works	512.57	Negligible Amount	512.57	376.86	135.71
16.	21-Roads and Bridges	1,311.71	71.94	1,383.65	1,250.77	132.88

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	Savings
17.	27-Drinking Water Scheme	1,266.19	10.99	1,277.18	1,099.13	178.05
18.	29-Urban Plan and Regional Development	918.30	251.59	1,169.89	975.95	193.94
19.	30-Tribal Area Development	1,216.91	23.55	1,240.46	1,008.19	232.27
20.	46-Irrigation	811.29	Negligible Amount	811.29	582.32	228.97
21.	51-Special Component Plan for Welfare of Scheduled Castes	1,404.00	2.69	1,406.69	1,282.86	123.83
Revenue-Charged						
22.	Interest Payments	*8,315.49*	*179.52*	*8,495.01*	*8,340.05*	*154.96*
Total		**59,830.64**	**5,012.41**	**64,843.05**	**59,267.65**	**5,575.40**

Source: Appropriation Accounts

Details of savings under a few major heads of account, as reported in Appropriation Accounts, are as under:

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

Savings of ₹ 172.74 crore occurred mainly under "3451-Secretaiat-Economic Services-Secretariat-Schemes recommended by State Planning Board-Through the Planning Department" (₹ 50.75 crore) in which the entire provision was surrendered at the end of the year due to non-receipt of appropriate proposals by the State Planning Board. Besides, savings under "District Planning Machinery-Expenditure for District Poverty Alleviation Project Phase-II under World Bank Assistance" (₹ 107.70 crore) was due to delay in implementation of agreement by Resource Agency under Resource Block Strategy and release of less grant-in-aid (salary) due to posts remaining vacant. This was against the provision contained in para 13.18.2 of revised SBM.

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

Savings of ₹ 154.23 crore occurred mainly under "2406-Forestry and Wildlife-Forestry-Direction and Administration-Subordinate and expert staff" (₹ 21.70 crore), "Social and Farm Forestry-External assistance received for Rajasthan Forestry and Bio-diversity Project Phase-II" (₹ 63.81 crore), "Environmental Forestry and Wildlife-Wildlife Preservation-Tiger Project, *Ranthambhore*" (₹ 38.29 crore) and "Tiger Project, *Sariska*" (₹ 17.07 crore). No reasons for savings were intimated by the State Government (November 2013).

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

The savings of ₹ 167.81 crore occurred mainly under "2071-Pensions and Other Retirement Benefits-Civil-Superannuation and Retirement Allowances-Pensions to State employees" (₹ 101.94 crore), "Family Pensions"

(₹ 23.03 crore) and "Pensions of employees of Local Bodies" (₹ 35.55 crore) were mainly due to less expenditure in the month of March 2013, against the trend of monthly expenditure up to February 2013. No reasons for final savings were intimated by the State Government (November 2013).

- ***Grant number 21-"Roads and Bridges"***

Savings of ₹ 140.29 crore mainly under "3054-Roads and Bridges-Strategic and Border Roads-Road Works-Through Border Road Development Board-Maintenance and Restoration" (₹ 89.80 crore) was due to the expenditure on roads incurred directly by the Border Road Development Board at international border areas for which the sanction was issued by the GoI. Besides, savings of ₹ 42.23 crore under "General-Transfer to/from Reserve Fund/Deposit Account-Transfer to Central Road Fund" was due to delay in sanction of road works under Central Road Fund and non-receipt of funds from GoI against the expenditure for which utilisation certificate was sent in March 2013.

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

Savings of ₹ 966.25 crore occurred mainly under "2202-General Education-Secondary Education-Government Secondary Schools-Boys' School" (₹ 815.39 crore) and "Girls' School" (₹ 126.76 crore) due to posts remaining vacant. This was against the provisions of revised SBM.

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

Savings of ₹ 169.52 crore occurred mainly under "2210-Medical and Public Health-Urban Health Services-Allopathy" (₹ 30.59 crore), "Rural Health Services-Allopathy" (₹ 52.95 crore), "Rural Health Services-Other Systems of Medicine" (₹ 45.98 crore) mainly due to posts remaining vacant. Similarly, savings in "2211-Family Welfare-Assistance to Block Panchayats/ Intermediate Level Panchayats-Block Level establishment" (₹ 15.47 crore) were also due to posts remaining vacant and in "Other Services and Supplies-Conventional Contraceptives" (₹ 5.47 crore) due to less receipt of conventional contraceptives from the GoI. Reasons for savings were not intimated by the Government in several other cases (November 2013). Savings due to posts remaining vacant were against the provisions of revised SBM.

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

Savings of ₹ 138.60 crore occurred mainly under "2217-Urban Development-General-Assistance to Municipal Corporation-Public Light-Payment of Power Bills" (₹ 43.10 crore), "Assistance to Municipalities/Municipal Councils-Urban Integrated Development Scheme of Small and Medium Towns-Development Work" (₹ 14.60 crore), "Public Light-Payment of Power Bills" (₹ 40.44 crore), "General-Direction and Administration-Director of Local Bodies" (₹ 14.37 crore) and "Assistance to Municipal Corporations-General

Grants" (₹ 9.70 crore). Reasons for savings were not intimated by the State Government (November 2013).

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

Savings of ₹ 277.11 crore occurred under "2202-General Education-Secondary Education-Government Secondary Schools-*Rashtriya Madhyamik Shiksha Abhiyan-Madhyamik Shiksha Abhiyan* for Scheduled Tribes" (₹ 15.45 crore) due to non-receipt of funds from GoI.

Savings under "2401-Crop Husbandry-Assistance to Zila Parishads/District Level Panchayats-For District level establishment expenditure under Tribal Area Sub-plan-Grant for Water Plan" (₹ 9.23 crore), "2406-Forestry and Wildlife-Forestry-Tribal Area Sub-plan-External aided Rajasthan Forestry and Bio-diversity Project Phase-II" (₹ 11.59 crore), "2501-Special Programmes for Rural Development-Self Employment Programmes (State Share)-Assistance to Zila Parishads/District Level Panchayats-Gramin Swaraj Yojana-Grants" (₹ 10.25 crore), "2505-Rural Employment-Rural Employment Guarantee Scheme (State Share)-National Rural Employment Guarantee Scheme-Functional related" (₹ 10.51 crore) and "2515-Other Rural Development Programmes-Assistance to Zila Parishads/District Level Panchayats-Backward District Development Fund (Central Assistance)-Functional relating activities" (₹ 10.04 crore) were mainly due to less receipt of funds from GoI.

Savings under "2210-Medical and Public Health-Urban Health Services-Allopathy-Tribal Area Sub-plan-Other Hospitals" (₹ 13.61 crore) was mainly due to posts remaining vacant and less expenditure on machinery and computerisation.

Reasons for savings of ₹ 94.96 crore under "2202-General Education-Secondary Education-Tribal Area Sub-plan-Government Secondary Schools-Boys' School", ₹ 31.99 crore under "2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-Welfare of Scheduled Tribes-Tribal Area Sub-plan-Through the Director, Social Justice and Empowerment Department-Scholarships" and ₹ 13.58 crore under "2515-Other Rural Development Programmes-Assistance to Gram Panchayats-National Nutrition Assistance Programme under Mid-day Meal Yojana Assistance (for the students of Elementary Schools of Gram Panchayats)-Functional/Activities" were not intimated by the Government (November 2013).

- ***Grant number 33-"Social Security and Welfare"***

Savings of ₹ 174.39 crore occurred mainly under "2236-Nutrition-Distribution of Nutritious Food and Beverages-Special Nutrition Programmes-Through the Integrated Child Development Services Department-Nutrition Crash Programme" (₹ 107.04 crore) due to less presence of beneficiaries under the scheme and non-running of all *Anganbari* Centres. Savings also occurred under head "2236-Nutrition-Distribution of Nutritious Food and Beverages-Assistance to Block Panchayats/Intermediate Level Panchayats-Through the Integrated Child Development Services Department-District Level establishment expenditure of Block/Intermediate Panchayats" (₹ 24.28 crore)

due to posts remaining vacant and non-selection of *Anganbari* workers and *Sahayoginis* by Gram Panchayats. Savings under "2235-Social Security and Welfare-Other Social Security and Welfare Programmes-Pensions under Social Security Schemes-Through the Director, Pension and Pensioners Welfare Department-Grants in aid to Rajasthan Government Pensioners Medical Fund for indoor medical facility scheme to Pensioners of State Government" (₹ 24.03 crore) were due to free distribution of medicines under 'Chief Minister free Medicine Yojana' resulting in less medical reimbursement claims.

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

Savings of ₹ 408.27 crore occurred mainly under "2245-Relief on account of Natural Calamities" (₹ 333.91 crore) due to less relief works in drought affected areas and under "Repairs and restoration of damaged roads and bridges" (₹ 74.53 crore) due to fewer floods and cyclones in the State.

- ***Grant number 37-"Agriculture"***

Savings of ₹ 117.29 crore occurred under head "2401-Crop Husbandry-Other Expenditure-National Agriculture Development Project (Special Central Assistance)-Through the Agriculture Department" due to less receipt of funds from GoI.

- ***Grant number 41-"Community Development"***

Savings of₹ 112.64 crore occurred under "2515-Other Rural Development Programmes-Assistance to Zila Parishads/District Level Panchayats-Rural BPL Awas-General Operational/Activities" (₹ 14.95 crore) and ₹ 53.74 crore under "2515-Other Rural Development Programmes-Assistance to Gram Panchayats-National Nutrition Assistance Programme under Mid-day Meal Assistance (for students of Elementary Schools of Gram Panchayats)-Functional/Activities" reasons of which were not intimated by the Government (November 2013). Savings of ₹ 39.78 crore occurred under head "2515-Other Rural Development Programmes-Assistance to Gram Panchayats-Untied Funds for Panchayati Raj Institutions-Operational/ Activities" due to non-submission of claims of 10 *per cent* incentive by Panchayati Raj Institutions as recommended by the State Finance Commission.

- ***Grant number 48-"Power"***

Savings of ₹ 1,000 crore occurred under "2801-Power-General-Assistance to Public Sector and other Undertakings-Grants to *Vidyut Vitaran Nigam*[4] for interest on bonds" was attributed to less release of grants due to finalisation of Financial Resource Planning (FRP) for Power Distribution Companies by GoI.

[4] Jaipur, Jodhpur and Ajmer.

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

Savings of ₹ 195.65 crore occurred mainly under "2202-General Education-Elementary Education-*Sarva Shiksha Abhiyan*-Special Component Plan for Scheduled Castes" (₹ 21.66 crore), reasons were not intimated (November 2013). Savings under "2202-General Education-Secondary Education-Government Secondary Schools-*Rashtriya Madhyamik Shiksha Abhiyan-Madhyamik Shiksha Abhiyan* for Scheduled Castes" (₹ 52.18 crore), "2406-Forestry and Wildlife-Forestry-Special Component Plan for Scheduled Castes-Externally Aided Rajasthan Forestry and Bio-diversity Project-Phase II" (₹ 16.53 crore), "2501-Special Programmes for Rural Development-Self Employment Programmes (State Share)-Assistance to Zila Parishads/District Level Panchayats-National Rural Livelihood Mission-Grants" (₹ 19.23 crore), "Gramin Swaraj Yojana-Grants" (₹ 14.52 crore) and "2505-Rural Employment-Rural Employment Guarantee Scheme (State Share)-National Rural Employment Guarantee Scheme-Functional related" (₹ 16.80 crore) were due to less receipts/non-receipt of funds from GoI. Besides, savings under "2515-Other Rural Development Programmes-Assistance to Gram Panchayats-Untied Development Funds for Panchayati Raj Institutions-Functional/Activities" (₹ 15.19 crore) were due to less release of grants to Panchayati Raj Institutions. Savings of ₹ 35.90 crore occurred under "3451-Secretariat-Economic Services-Special Component Plan for Scheduled Castes-Rajasthan Rural Livelihood Project" due to posts remaining vacant and delay in implementation of agreement by Resource Agency under Resource Block Strategy.

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

Savings of ₹ 135.71 crore occurred mainly under head "4059-Capital Outlay on Public Works-General-Construction" (₹ 104.16 crore) and under "4210-Capital Outlay on Medical and Public Health-Urban Health Services" (₹ 6.61 crore), "Rural Health Services" (₹ 18.34 crore) and "Medical Education, Training and Research" (₹ 12.05 crore) due to slow progress/ less execution of works and less receipt of funds from GoI.

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

Savings of ₹ 132.88 crore occurred mainly in "5054-Capital Outlay on Roads and Bridges-District and Other Roads-Other expenditure-Other Road Construction Programme-Externally Aided Project" due to non-receipt of funds from GoI.

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

Savings of ₹ 178.05 crore occurred mainly under "4215-Capital Outlay on Water Supply and Sanitation-Water Supply-Urban Water Supply-General Urban Water Supply Schemes" (₹ 163.08 crore) due to slow progress/non-execution of works and non-receipt of funds from GoI.

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

Savings of ₹ 193.94 crore occurred mainly under "4217-Capital Outlay on Urban Development-Integrated Development of Small and Medium Towns-Other expenditure" (₹ 108.50 crore) and under "Other Urban Development Schemes-Land-Rajasthan Urban Sector Development Investment Programmes (RUSDIP) Rajasthan Urban Infrastructure Development Project (RUIDP) Second Stage (Economic Action Plan) Construction Works" (₹ 83.95 crore) reasons for which were not intimated (November 2013).

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

Savings of ₹ 232.27 crore occurred under "4215-Capital Outlay on Water Supply and Sanitation-Water Supply-Tribal Area Sub-plan-Rural Water Supply Schemes" (₹ 35.98 crore) and "Urban Water Supply Schemes" (₹ 30.31 crore) due to slow progress/non-execution of works under water supply schemes in tribal areas. Savings under "4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-Welfare of Scheduled Tribes-Tribal Area Sub-plan-Schemes for amount received from GoI under Article 275(1) of the Constitution" (₹ 41.16 crore) was due to less receipt of funds from the GoI. Besides, reasons for savings under "4801-Capital Outlay on Power Projects-General-Tribal Area Sub-plan-Investment in Rajasthan *Rajya Vidyut Utpadan Nigam* Limited" (₹ 83.40 crore) and under "Investment in Rajasthan *Rajya Vidyut Prasaran Nigam* Limited" (₹ 13.94 crore) were not intimated by the Government (November 2013).

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

Savings of ₹ 228.97 crore occurred mainly under "4700-Capital Outlay on Major Irrigation-*Narbada* Project (Commercial)-Direction and Administration-Accelerated Irrigation Benefit Programme-Construction Works in Rajasthan" (₹ 115.20 crore), "*Gang Nahar* (Commercial) (through the Chief Engineer, Water Resources (North) Department)-Direction and Administration-Construction Works in Rajasthan-Modernisation" (₹ 21.87 crore) and "4702-Capital Outlay on Minor Irrigation-Other expenditure-Restoration of Minor Irrigation Schemes" (₹ 43 crore) due to less execution of works. Reasons for savings of ₹ 36.36 crore under "4700-Capital Outlay on Major Irrigation-General-Other expenditure-Rajasthan Water Sector Restructuring Project" were not intimated by the State Government (November 2013).

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

Savings of ₹ 123.83 crore occurred mainly under "4215-Capital Outlay on Water Supply and Sanitation-Water Supply-Special Component Plan for Scheduled Castes-Water Supply in Scheduled Castes Areas" (₹ 50.49 crore), "Water Supply in Scheduled Castes Areas-Urban" (₹ 49.61 crore) and under "5054-Capital Outlay on Roads and Bridges-State Highways-Special Component Plan for Scheduled Castes-Financed by State Road Development Fund (State Highways)", reasons for which were not intimated (November 2013).

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

Savings of ₹ 154.96 crore occurred under "2049-Interest Payments-Interest on Internal Debt-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government-Interest on loan from National Small Saving Fund" were due to less receipt of National Small Saving Fund Loan from the GoI resulting in less payment of interest than estimated.

The cases discussed above indicate that provisions contained in Chapter 13 of the revised SBM were not followed in preparing budget estimates and monitoring expenditures by the Departments and Budget Controlling Officers of these grants, resulting in heavy savings of ₹ 6,836.94 crore.

2.3.2 Persistent savings

In 14 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 last three years.

Table 2.3: List of Grants indicating persistent savings during 2010-13

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of savings		
		2010-11	2011-12	2012-13
	Revenue-Voted			
1.	03-Secretariat	42.32	356.84	172.74
2.	09-Forest	66.03	134.70	154.23
3.	13-Excise	21.44	35.63	17.51
4.	34-Relief from Natural Calamities	360.37	543.86	408.27
5.	35-Miscellaneous Community and Economic Services	96.00	28.25	35.25
6.	38-Minor Irrigation and Soil Conservation	22.64	11.78	21.86
	Capital-Voted			
7.	09-Forest	49.44	20.23	27.44
8.	19-Public Works	22.33	109.81	135.71
9.	23-Labour and Employment	3.83	2.57	1.38
10.	27-Drinking Water Scheme	705.25	593.18	178.05
11.	29-Urban Plan and Regional Development	269.07	354.54	193.94
12.	33-Social Security and Welfare	7.95	21.83	85.77
13.	35-Miscellaneous Community and Economic Services	498.10	17.22	35.90
14.	46-Irrigation	181.67	171.26	228.97

Source: Appropriation Accounts

Reasons for persistent savings, as intimated by the State Government, are given below:

In Grant No. 03, persistent savings ranged between ₹ 42.32 crore and ₹ 356.84 crore were mainly due to posts remaining vacant and non-receipt of appropriate proposals by State Planning Board for recommendation of the schemes during 2010-13.

In Grant No. 09, persistent savings ranged between ₹ 66.03 crore and ₹ 154.23 crore under Revenue Section, were mainly due to posts remaining vacant and non-receipt of funds from GoI during 2010-12. Reasons for savings in 2012-13 were not intimated (November 2013). Besides, the persistent savings ranged between ₹ 20.23 crore and ₹ 49.44 crore in Capital Section

during 2010-12, were due to reduction in plan ceiling under different projects for Forest/CAMPA and Development of *Keoladeo* National Park. Reasons for savings in 2012-13 were not intimated by the Government (November 2013).

In Grant No. 23, persistent savings ranged between ₹ 1.38 crore and ₹ 3.83 crore. The main reasons for savings were non-receipt of sufficient tenders, less receipt of material from the firms against purchase orders, rejection of some of the materials supplied by the firm due to technical reasons and non-fulfilment of terms and conditions of World Bank by the suppliers under Vocational Training Improvement Project during 2010-12. Savings in 2012-13 were due to non-availability of buildings on rent for Industrial Training Institutes as per the National Council for Vocational Training norms.

In Grant No. 27, persistent savings ranged between ₹ 178.05 crore and ₹ 705.25 crore. The main reason for saving was less execution of works under various water supply schemes.

In Grant No. 29, persistent savings ranged between ₹ 193.94 crore and ₹ 354.54 crore. The main reasons for saving were reduction in plan ceiling, less receipt of funds from GoI in 2010-11 and non-release of grants to Rajasthan Urban Development Fund, less receipt of funds from the GoI and delay in payment of bills of Bisalpur Project in 2011-12. Reasons for savings in 2012-13 were not intimated (November 2013).

In Grant No. 34, persistent savings ranged between ₹ 360.37 crore and ₹ 543.86 crore. The main reason of savings was fewer relief works in drought and flood affected areas.

In Grant No. 35, persistent savings ranged between ₹ 28.25 crore and ₹ 96 crore under Revenue Section were mainly due to the funds for expenditure on Census 2011 being directly released to District Collectors by the GoI, instead of through State Budget during 2010-11. Savings during 2011-13 were due to non-release of payment process of BPL promotion amount by Unique Identification Authority of India under Unique Identification Number Projects. Besides, the persistent savings ranged between ₹ 17.22 crore and ₹ 498.10 crore under Capital Section. Savings in 2010-11 were mainly due to non-investment of ₹ 492.32 crore in "Rajasthan State Investment Fund". Savings in 2011-12 and 2012-13 were due to non-receipt of funds from GoI for National e-Governance Plan.

In Grant No. 38, persistent savings ranged between ₹ 11.78 crore and ₹ 22.64 crore. The main reasons for savings were less receipt of funds from GoI in 2010-11 and posts remaining vacant in 2011-12. Reasons for savings in 2012-13 were not intimated by the Government (November 2013).

In Grant No. 46, persistent savings ranged between ₹ 171.26 crore and ₹ 228.97 crore. The savings were 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 (Japan International Cooperation Agency) in 2010-11 and less execution of works during 2011-13.

Persistent savings under 14 grants over the years was indicative of over assessment of requirement of funds by the State Government in Appropriation Act without adequately scrutinising the same and properly monitoring the flow of expenditure. The Controlling Officers of these grants need to be directed by the Finance Department to take necessary steps to avoid persistent savings. Moreover, the savings should be surrendered as soon as it is anticipated.

2.3.2.1 A detailed review of persistent savings under Grants No. 8, 13, 19, 30 and 33 was undertaken. Major audit findings are discussed below:

Grant No. 08-Revenue

Revenue Department

During 2010-13, in five sub heads, there were persistent savings ranging between ₹ 0.48 crore and ₹ 50.98 crore, being more than 7 to 100 *per cent* of the total provision as detailed in **Table 2.4.**

Table 2.4: Persistent savings under Grant No. 08-Revenue

(₹ in crore)

S.No.	Head of Account	Year	Total Budget *	Expenditure	Gross Savings	Percentage of savings
1.	2029-Land Revenue 102-Survey and Settlement Operations 02- District Staff	**Non-Plan**				
		2010-11	53.14	46.40	6.74	12.7
		2011-12	56.98	50.55	6.43	11.3
		2012-13	57.49	52.33	5.16	9.0
2.	2029-Land Revenue 103-Land Records 04- Land Record Improvement Scheme (through the Land Settlement Commissioner) 02- Modernisation of Land Settlement Department (50:50)	**Plan**				
		2010-11	49.85	-	49.85	100.0
		2011-12	35.03	0.72	34.31	97.9
		2012-13	37.93	12.32	25.61	67.5
		Centrally Sponsored Schemes				
		2010-11	49.85	-	49.85	100.0
		2011-12	35.03	0.72	34.31	97.9
		2012-13	41.85	14.30	27.55	65.8
3.	2029-Land Revenue 103-Land Records 07-Computerisation of Land Records under Pilot Project	**Plan**				
		2010-11	9.51	-	9.51	100.0
		2011-12	9.51	2.23	7.28	76.5
		2012-13	4.50	1.04	3.46	76.9
4.	2052-Secretariat-General Services 099-Board of Revenue 02-Revenue Appellate Officer	**Non-Plan**				
		2010-11	3.58	3.10	0.48	13.4
		2011-12	3.94	3.31	0.63	16.0
		2012-13	4.39	3.44	0.95	21.6
5.	2029-Land Revenue 103-Land Records 02-District Expenditure	**Non-Plan**				
		2010-11	360.88	319.62	41.26	11.4
		2011-12	399.31	348.33	50.98	12.8
		2012-13	403.08	371.53	31.55	7.8
*There was no supplementary provision in all these cases						

Source: Appropriation Accounts

Scrutiny of the records of the Revenue Department revealed that the savings were mainly due to posts remaining vacant in various cadres, non-finalisation of bid for outsourcing work, reduction in plan ceiling by the State Government and non-receipt of central share. Under sub-head '2029-103-04-02', the expenditure was nil in 2010-11 and ₹ 0.72 crore in 2011-12 against the total

budget of ₹ 49.85 crore and ₹ 35.03 crore respectively in Plan and Centrally Sponsored Schemes. Reasons for savings attributed to time taken in the Process of policy decision, work execution and preparation of plan for supervision under National Land Record Modernisation Programme. The reply was not acceptable as, looking at heavy savings, the Department did not revise its demand in subsequent years.

Grant No. 13-Excise

Excise Department

During 2010-13, in one sub-head, there were persistent savings ranging between ₹ 0.55 crore and ₹ 4.35 crore, being 4.7 to 35 *per cent* of the total provision (Non-Plan) as detailed in **Table 2.5.**

Table 2.5: Persistent savings under Grant No. 13-Excise

(₹ in crore)

Head	Year	Total Budget	Expenditure	Gross Savings	Percentage of savings
2039-State Excise 001- Direction and administration 01- Head Office	2010-11	11.57*	11.02	0.55	4.7
	2011-12	12.31	7.96	4.35	35.3
	2012-13	12.30	11.68	0.62	5.0
* Including supplementary provision ₹ 1.13 crore					

Source: Appropriation Accounts

Reasons of savings were intimated as delay in tender process for purchase of holograms for wine bottles as the matter was pending in court (2010-11), decision of the State Government for not using holograms (2011-12), and making the provision for expenditure under Plan instead of Non-Plan because of capital nature works (2012-13).

The reply was not acceptable for 2011-13 as the provision should have been made keeping in view the trends of expenditure during previous years.

Grant No. 19-Public Works

Public Works Department

During 2010-13, in seven sub-heads, there were persistent savings ranging between ₹ 0.02 crore and ₹ 16.02 crore, being 5 to 99.8 *per cent* of the total provision as detailed in **Table 2.6.**

Table 2.6: Persistent savings under Grant No. 19-Public Works

(₹ in crore)

S. No.	Head	Year	Total Provision	Expenditure	Gross Savings	Percentage of savings
1	4059- Capital Outlay on Public Works 80- General 001- Direction and Administration 01- Percentage Charges (General Area) 91- Percentage charges for establishment expenditure (2059)	2010-11	4.32	2.19	2.13	49.3
		2011-12	10.75*	4.30	6.45	60.0
		2012-13	16.17	5.80	10.37	64.1

(₹ in crore)

S. No.	Head	Year	Total Provision	Expenditure	Gross Savings	Percentage of savings
2	4059- Capital Outlay on Public Works 80- General 001- Direction and Administration 01- Percentage Charges (General Area) 93- Percentage charges for Roads and Bridges (3054)	2010-11	1.62	0.82	0.80	49.4
		2011-12	2.90	0.95	1.95	67.2
		2012-13	6.06	2.17	3.89	64.2
3	4059- Capital Outlay on Public Works 80- General 051- Construction 01- General Building (Land Revenue) 01- Through the Chief Engineer, Public Works Department	2010-11	9.49	6.46	3.03	31.9
		2011-12	9.07	3.15	5.92	65.3
		2012-13	20.35	4.33	16.02	78.7
4	4210- Capital Outlay on Medical and Public Health 01- Urban Health Services 110-Hospital and Dispensaries 05- Allopathy (Director, Medical and Health Services) 90-Construction Work	2010-11	10.51	5.62	4.89	46.5
		2011-12	10.77	8.86	1.91	17.7
		2012-13	12.19	8.15	4.04	33.1
5	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services (Directorate of Medical and Health Services) 101-Health Sub-centres 01- Building 90- Construction Work	2010-11	1.67	0.01	1.66	99.4
		2011-12	0.42	0.17	0.25	59.5
		2012-13	13.41	0.02	13.39	99.8
6	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105-Allopathy 03- Medical College, Udaipur 90- Construction Work	2010-11	0.53	0.12	0.41	77.4
		2011-12	4.31	2.38	1.93	44.8
		2012-13	8.09	3.39	4.70	58.1
7	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105-Allopathy 06-Medical College, Kota 90-Construction Work	2010-11	0.37	0.35	0.02	5.4
		2011-12	6.34	1.63	4.71	74.3
		2012-13	9.60	5.04	4.56	47.5
* Including supplementary provision ₹ 3.02 crore						

Source: Appropriation Accounts

Reasons given by the department were percentage charges on capital expenditure, non-receipt of new sanctions against lump sum provision, late issue of sanctions, non-availability of land, time taken in tender process and delay in work due to boycott of tenders by the contractors. The reply was not acceptable as the department could have taken timely remedial action to avoid savings at the end of the year.

Grant No. 30-Tribal Area Development

Tribal Area Development Department

During 2010-13, in nine sub-heads, there were persistent savings ranging between ₹ 0.05 crore and ₹ 5.61 crore, being 5 to 100 *per cent* of the total provision as detailed in **Table 2.7.**

Table 2.7: Persistent savings under Grant No. 30-Tribal Area Development

(₹ in crore)

S. No.	Head of Account	Year	Total Provision*	Expenditure	Gross Savings	Percentage
1.	2202- General Education 02- Secondary Education 796- Tribal Area Sub-plan 01- Inspection	**Non-Plan**				
		2010-11	0.95	0.90	0.05	5.3
		2011-12	1.03	0.80	0.23	22.3
		2012-13	1.56*	1.19	0.37	23.7
2.	2202- General Education 02- Secondary Education 796- Tribal Area Sub-plan 02- Government Secondary School 02- Girls' School	**Non-Plan**				
		2010-11	19.24	16.79	2.45	12.7
		2011-12	20.54	16.90	3.64	17.7
		2012-13	26.50	20.89	5.61	21.2
3.	2202- General Education 03- University and Higher Education 796- Tribal Area Sub-plan 01- Government College (for men)	**Plan**				
		2010-11	2.21	1.97	0.23	10.4
		2011-12	2.88	1.81	1.07	37.2
		2012-13	1.58	0.72	0.86	54.4
4	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02- Welfare of Scheduled Tribes 796- Tribal Area Sub-plan 01- Administration 02- Commissioner, Tribal Area Development	**Non-Plan**				
		2010-11	2.90	2.69	0.21	7.2
		2011-12	3.32	2.95	0.37	11.1
		2012-13	3.39	3.01	0.38	11.2
5	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02- Welfare of Scheduled Tribes 796- Tribal Area Sub-plan 02- Grants-in-aid for Schemes of Tribal Area Sub-plan 16- Tribal Research and Training Institute (Central Sponsored Scheme)	**Plan**				
		2010-11	0.50	0.16	0.34	68.0
		2011-12	0.26	-	0.26	100.0
		2012-13	0.26	-	0.26	100.0
		Centrally Sponsored Schemes				
		2010-11	0.50	0.16	0.34	68.0
		2011-12	0.26	-	0.26	100.0
		2012-13	0.26	-	0.26	100.0
6	2236-Nutrition 02- Distribution of Nutritious Food and Beverages 796- Tribal Area Sub-plan 01- Through the Integrated Child Development Services Department 02- Integrated Child Development Programme	**Centrally Sponsored Schemes**				
		2010-11	29.23	26.12	3.11	10.6
		2011-12	2.66	2.46	0.20	7.5
		2012-13	3.13	2.28	0.85	27.2
7	2700- Major Irrigation 27- Mahi Project (Commercial) 796- Tribal Area Sub-plan 02- Unit-II (Canals)	**Non-Plan**				
		2010-11	15.46	13.90	1.56	10.1
		2011-12	15.67	14.62	1.05	6.7
		2012-13	16.44	14.62	1.82	11.1
8	2700- Major Irrigation 27- Mahi Project (Commercial) 796- Tribal Area Sub-plan 03- Suspense 02- Unit- II (Canals)	**Non-Plan**				
		2010-11	0.75	-	0.75	100.0
		2011-12	0.75	-	0.75	100.0
		2012-13	0.75	-	0.75	100.0

S. No.	Head of Account	Year	Total Provision*	Expenditure	Gross Savings	Percentage
9	4702- Capital Outlay on Minor Irrigation 796- Tribal Area Sub-plan 01- Minor Irrigation Construction Work (through the Chief Engineer, Water Resources) 01- Execution	**Plan**				
		2010-11	2.94	2.77	0.17	5.8
		2011-12	3.09	2.67	0.42	13.6
		2012-13	3.57	2.50	1.07	30.0
* Including supplementary provision ₹ 0.01 lakh						

Source: Appropriation Accounts

The reasons for savings intimated were posts lying vacant and non-release of Central Share resulting in non-release of matching share by State Government. The reply was not acceptable because the estimates prepared in respect of vacant posts violate the provision of revised SBM. Moreover, the department did not revise its demands in subsequent years in view of non-release of Central Share.

Grant No. 33-Social Security and Welfare

Social Justice and Empowerment Department

During 2010-13, in four sub-heads, there were persistent savings ranging between ₹ 0.05 crore and ₹ 127.53 crore, being more than 3 to 100 *per cent* of the total provision as detailed in **Table 2.8.**

Table 2.8: Persistent savings under Grant No. 33-Social Security and Welfare

(₹ in crore)

S.No.	Head of Account	Year	Original Budget	Total Provision	Expenditure	Gross Savings	Percentage of savings
1.	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01- Welfare of Scheduled Castes 001-Direction and Administration	**Non-Plan**					
		2010-11	11.94	11.94*	10.82	1.12	9.4
		2011-12	6.03	6.03	5.29	0.74	12.3
		2012-13	6.56	6.56	5.54	1.02	15.5
2.	2235- Social Security and Welfare 60- Other Social Security and Welfare Programmes 105- Government Employees Insurance Scheme 01- State Insurance Department	**Non-Plan**					
		2010-11	36.81	36.81	35.46	1.35	3.7
		2011-12	39.90	39.90	36.47	3.43	8.6
		2012-13	46.16	46.16	40.26	5.90	12.8
3.	2236- Nutrition 02- Distribution of Nutritious Food and Beverages 101- Special Nutrition Programmes 01- Through the Integrated Child Development Services Department 01- Nutrition Crash Programme	**Centrally Sponsored Schemes**					
		2010-11	323.83	323.83	196.30	127.53	39.4
		2011-12	294.03	294.03	201.69	92.34	31.4
		2012-13	260.81	260.81	231.06	29.75	11.4
4.	4235- Capital Outlay on Social Security and Welfare 02- Social Welfare 103- Women's Welfare 11- Construction of mentally retarded Woman and Child home building	**Plan**					
		2010-11	-	0.05**	-	0.05	100.0
		2011-12	10.00	10.00	0.39	9.61	96.1
		2012-13	15.00	15.00	9.42	5.58	37.2
* Including supplementary provision ₹ 1,000 ** Supplementary provision							

Source: Appropriation Accounts

Reasons attributed were posts lying vacant, transfer of posts to other budget heads due to cadre review, non-payment of honorarium, non-appointment of retired personnel, non-functioning of new *Anganbari* centres, less attendance of beneficiaries and slow progress of work by Public Works Department.

Reply was not tenable as the estimates prepared in respect of vacant posts violate the provision of revised SBM. Department should have monitored its expenditure and was taken necessary steps to avoid heavy savings.

2.3.3 Excess expenditure

In 10 cases, the programme delivery Departments exceeded (₹ 185.06 crore) the expenditure limits set by the Legislature through grants. In these cases, excess expenditure was more than ₹ one crore and also more than 10 *per cent* of the total provisions in each case (***Appendix 2.2***).

Inadequate provision of funds resulting in excess expenditure indicates under budgeting and weak expenditure controls.

2.3.4 Excess over provisions relating to previous years (2010-12) 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, such regularisation is done after completion of the discussion of Appropriation Accounts by the Public Account Committee.

In nine grants, the excess expenditure amounting to ₹ 19.92 crore for the years 2010-12 was yet to be regularised (30 September 2013). The year-wise details are summarised in **Table 2.9** below:

Table 2.9: Excess over provisions relating to previous years requiring regularisation

Year	Total number of grants/ appropriations	Number and name of Grant/appropriations	Grant/ appropriation	Amount of excess (₹ in crore)	Stage of consideration by Public Account Committee (PAC) (As on 30 September 2013)
2010-11	4	20-Housing	Capital-voted	2.16	Examined by PAC
		27-Drinking Water Scheme	Revenue-voted	15.70	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	-[5]	Not examined by PAC
		15-Pensions and Other Retirement Benefits	Revenue-charged	0.03	Not examined by PAC
2011-12	1	48-Power	Capital-voted	0.01	Not examined by PAC
	2	12-Other Taxes	Revenue-charged	0.11	Not examined by PAC
		36-Co-operation	Revenue-charged	-[6]	Not examined by PAC
Total	**9**			**19.92**	

Source: Appropriation Accounts

[5] Only ₹ 54,783
[6] Only ₹ 57

2.3.5 *Excess over provisions during 2012-13 requiring regularisation*

Table 2.10 contains the summary of total excesses under two appropriations amounting to ₹ 79,100 over and above what was authorised from the Consolidated Fund of the State, by the State Legislature during 2012-13 and requires regularisation under Article 205 of the Constitution.

Table 2.10: Excess over provisions requiring regularisation during 2012-13

(In ₹)

S. No.	Number and name of appropriation		Total appropriation	Expenditure	Excess
Revenue- Charged					
1.	11	Miscellaneous Social Services	*3,000*	*80,000*	*77,000*
2.	20	Housing	*1,000*	*3,100*	*2,100*
Grand Total			***4,000***	***83,100***	***79,100***

Source: Appropriation Accounts

The Finance Department did not furnish reasons for excess expenditure over authorisation from the Consolidated Fund of the State to the Principal Accountant General (Accounts and Entitlement), Rajasthan.

2.3.6 *Unnecessary/excessive supplementary provision*

Para 24.2 of revised 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 ₹ 652.10 crore were obtained during 2012-13 in 18 cases (₹ one crore or more in each case) proved unnecessary as the expenditure did not come up to even to the level of original provision (***Appendix 2.3***). Important cases where supplementary provisions proved unnecessary are discussed below:

In Grant No. 26-Medical and Public Health and Sanitation, supplementary provision of ₹ 109.66 crore was obtained in March 2013 for payment of pay and allowances in anticipation of creation of new posts, payment of scholarships and release of State contribution in anticipation of receipt of funds from the GoI but it proved unnecessary as the actual expenditure was less than the original budget estimates.

In Grant No. 33-Social Security and Welfare, supplementary provision of ₹ 120.87 crore obtained in March 2013 for payment scholarships and old age pensions, was proved unnecessary as the actual expenditure was less than the original budget estimates.

In Grant No. 34-Relief from Natural Calamities, supplementary provision of ₹ 110.84 crore obtained in March 2013 for payment on account of

Meharangarh (Jodhpur) incident, Chambal incident, Sitapura (Jaipur) Indian Oil Corporation Depot fire incidents and reimbursement of increased expenditure as per norms under State Disaster Response Fund proved unnecessary as the actual expenditure was less than the original budget estimates.

This indicated poor estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure through the monthly expenditure control mechanism by these departments, as prescribed in Chapter 21 of the revised SBM. Thus, unnecessary supplementary provisions were made without assessing the actual requirements of funds under these sub-heads.

2.3.7 Excessive/unnecessary reappropriation of funds

Reappropriation 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 reappropriation of funds proved excessive, unnecessary or insufficient resulting in excess expenditure of ₹ 203.84 crore in 97 sub-heads and final savings of ₹ 208.40 crore in 345 sub-heads. The final excess/saving after reappropriation was more than ₹ one crore in 37 heads of accounts (***Appendix 2.4***). There was insufficient reappropriation in 14 heads of accounts, unnecessary reappropriation in 10 heads of accounts and excessive reappropriation in 13 heads of accounts. This indicates that the availability/requirement of funds was not properly assessed before such reappropriation.

2.3.8 Unexplained reappropriations

Para 23.15.6 of revised SBM provides that the reasons for anticipating excesses or savings should be clearly explained. Scrutiny of reappropriation orders issued by the Finance Department (31 March 2013), however, revealed that out of 2,371 sub-heads, explanations for excesses/savings were received in respect of 587 sub-heads only, of which explanations for 148 sub-heads were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'. Besides, in 1,784 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 23.16 of revised SBM, grants that cannot be properly utilised should be surrendered.

During 2012-13, an amount of ₹ 6,717.45 crore (98.3 *per cent*) was surrendered out of total saving of ₹ 6,836.94 crore, on the last working day of the financial year. Of this, ₹ 6,435.39 crore in 38 cases (27 grants and 1 appropriation) where savings were of more than ₹ 20 crore in each case, were surrendered on the last working day (***Appendix 2.5***) while in 22 grants, where

savings was ₹ one crore and above, an amount of ₹ 280.30 crore (7.4 *per cent* of total savings of ₹ 3,762.71 crore) was not surrendered (***Appendix 2.6).***

This indicated lack of realistic financial planning and weak financial control. The Chief Controlling Officers and the Heads of the Departments ignored the budgetary controls laid down in the SBM and the Finance Department failed to exercise the overall financial control over the State budget, which resulted in deprivation of funds for other development purposes.

Departments did not furnish (November 2013) any reasons/explanations as to surrender of savings on the last working day of financial year.

2.3.10 Lump sum provision

Para 13.16 of revised SBM stipulated that lump sum provision should not be, as a rule, made in estimates.

During 2012-13, in 179 cases (more than ₹ one crore and also by more than 50 *per cent* of budget provision in 17 grants and 3 appropriations) a lump sum provision of ₹ 1,539.34 crore was made in the estimates. Of this, ₹ 1,275.09 crore (82.8 *per cent*) remained unutilised at the close of the financial year, which was surrendered at the fag end of the year ***(Appendix 2.7)*** and the remaining amount of ₹ 264.25 crore was reappropriated. Reasons for making lump sum budget provisions under these cases were not furnished (November 2013) by the State Government.

2.3.11 Surrender in excess of actual savings

In four grants, the amount surrendered (₹ one crore or more in each grant) was ₹ 508.48 crore as against the savings of ₹ 343.66 crore, which was in excess of ₹ 164.82 crore ***(Appendix 2.8)*** indicating that the departments failed to exercise necessary budgetary controls of watching the flow of expenditure through the monthly expenditure statements. Departments did not furnish any reasons/explanations regarding surrender in excess of actual savings (November 2013).

2.3.12 Rush of expenditure

Maintaining uniform pace of expenditure is a crucial component of sound public financial management.

During 2012-13, in respect of 98 sub-heads ***(Appendix 2.9)*** expenditure of ₹ 7,672.65 crore (exceeding ₹ 10 crore and more than 50 *per cent* of the total expenditure in each case) was incurred in the last quarter of the financial year, which was 80.7 *per cent* of total expenditure. Of this, ₹ 7,216.37 crore (75.9 *per cent*) was spent in March 2013 alone. Thus, expenditure of a substantial amount was incurred by the department at the fag end of the year which is indicative of poor financial control over the expenditure.

2.3.13 Drawal of funds to avoid lapse of Budget

According to the provisions contained in General Financial and Accounts Rules (Rule 8), funds shall be withdrawn only if required for immediate payment and shall not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Besides, the practice of withdrawing funds with a view to avoiding lapse of Budget grant and placing such moneys as deposits in the Public Account or with Bank is forbidden.

From the information compiled by the office of the Principal Accountant General (Accounts and Entitlement), Rajasthan, it was seen that an amount of ₹ 2,198.60 crore was drawn by the State Government during the month of March 2013 and deposited in the deposit head[7] to avoid lapse of budget grant. This included transfer on the last three days i.e. 29 March, 30 March and 31 March 2013 respectively.

2.4 Budget formulation and budgetary control

A review of budget formulation and budgetary control in respect of Grant No. 27-"Drinking Water Scheme" was undertaken. Major audit findings are discussed below:

Public Health Engineering Department

- ***Delay in submission of final statements of excesses and savings***

Para 23.12 of the revised SBM prescribed that statement of excesses and savings against expenditure are required to be submitted by all Budget Controlling Officers to the Finance Department twice during a financial year as per date specified by the Finance Department. It was observed that the Controlling Officers submitted the statement to the Finance Department only once on the last day of the financial years.

- During 2012-13, in three sub-heads (Plan), the entire allotted budget[8] of ₹ 22.39 crore remained unutilised and was surrendered at the end of the financial year.

- ₹ 7.02 crore was obtained through supplementary provision[9] under head '4215-01-102-54 *Fatehpur-Laxmangarh* Drinking Water Project' during 2012-13 proved unnecessary as no expenditure was incurred out of this.

[7] 8338-Deposits of Local Funds; 8342-Other Deposits and 8443-Civil Deposits.
[8] 4215-01-101-05-01-Through the Public Health and Engineering Department (₹ 16.20 crore).
4215-01-102-01-35-*Matasukh-Jayal Tehsil* Water Supply Scheme (NABARD) (₹ 3.45 crore).
4215-01-102-05-01-Construction Works (₹ 2.74 crore).
[9] Original provision was nil.

- ***Persistent savings***

In four sub-heads, there were persistent savings ranging between 15 and 93 *per cent* of the total provision as detailed in **Table 2.11.**

Table 2.11- Persistent savings during 2010-13

(₹ in crore)

Head of Account	Year	Total Budget	Expenditure	Savings	Percentage of savings
2215-02-001-04 Shilp Shala	2010-11	42.39*	35.90	6.49	15.31
	2011-12	42.75	35.92	6.83	15.98
	2012-13	43.84	36.69	7.15	16.31
4215-01-101-01-61 Urban Water Supply Scheme, Jodhpur (Economic Action Plan)	2010-11	70.00	4.94	65.06	92.94
	2011-12	109.10	44.14	64.96	59.54
	2012-13	77.79	14.88	62.91	80.87
4215-01-101-08 Restoration of Water Supply Schemes against Depreciation Reserve Fund	2010-11	107.64	28.37	79.27	73.64
	2011-12	53.82	41.71	12.11	22.50
	2012-13	53.82	29.02	24.80	46.07
4215-01-102-18 *Bisalpur-Dudu* Water Supply Scheme (NABARD)	2010-11	15.00	12.21	2.79	18.60
	2011-12	34.96	13.79	21.17	60.55
	2012-13	20.71	16.09	4.62	22.31
* Including supplementary provision of ₹ 3.58 crore.					

Source: Appropriation Accounts

The reasons for savings were not intimated by the Department (November 2013).

- ***Irregular flow of expenditure***

Test check of four sub-heads revealed that 46.26 to 71.12 *per cent* of total expenditure was incurred during the last quarter of the year while 24.11 to 48.61 *per cent* was incurred in the last month of the year which indicated rush of expenditure at the end of the year as shown in **Table 2.12** below:

Table 2.12- Irregular flow of expenditure during 2012-13.

(₹ in crore)

Head of Account	Expenditure incurred in March 2013	Expenditure during Jan 2013 to March 2013	Total Expenditure	Percentage of	
				Last quarter to total expenditure	Last month to total expenditure
1	2	3	4	5 (3/4)	6 (2/3)
4215-01-101-01 General Urban Water Supply Schemes	153.29	180.36	315.31	57.20	48.61
4215-01-102-01 Accelerated Rural Water Supply Schemes	19.54	37.50	81.06	46.26	24.11
4215-01-102-03 Other Rural Water Supply Programmes	68.04	129.34	203.71	63.49	33.40
4215-01-102-49 Works under XIII Finance Commission	11.90	25.14	35.35	71.12	33.66

Source: Appropriation Accounts

Reply of the State Government was awaited (November 2013).

2.5 Outcome of review of selected grants

A review of receipts and expenditure of Grant No. 16-"Police" and Grant No. 24-"Education, Art and Culture" for the period 2010-13 was undertaken. Major irregularities noticed are summarised below:

Grant No. 16 - Police

Home Department

A. Expenditure

- ***Unnecessary/excessive supplementary provisions of funds***

Para 24.2 of revised SBM provides that if the amount provided for any purpose is found inadequate or a need arises for an expenditure on some object or service for which no provision was made, a supplementary grant can be sanctioned by the legislature. The status of original budget estimates, supplementary provision and actual expenditure thereagainst for the year 2010-13 is given in **Table-2.13** below:

Table 2.13: Summarised position of actual expenditure *vis-a-vis* original/supplementary provision during 2010-13

(₹ in crore)

S. No.	Head of Account	Year	Original	Supple-mentary	Total	Exp	Savings	Reasons given by the Department
Non-Plan								
1	2055-101-01 Criminal Branch	2012-13	109.03	1.30	110.33	104.78	5.55	Less expenditure on Pay and Allowances
2	2055-101-02 Anti Corruption Bureau	2011-12	25.64	3.27	28.91	25.96	2.95	Posts remained vacant.
3		2012-13	33.30	1.73	35.03	33.86	1.17	Posts remained vacant
4	2055-104-01 Sepoy unit	2012-13	384.27	22.00	406.27	402.63	3.64	Less expenditure on Pay and Allowances
5	2055-109-01-01 General Police (Direction)	2011-12	1,176.60	34.29	1,210.89	1,185.36	25.53	Non-supply of vehicles and other materials by the suppliers, posts remained vacant
6		2012-13	1,295.44	34.78	1,330.22	1,325.08	5.14	Non-supply of vehicles and other materials by the suppliers, posts remained vacant
7	2055-109-10-01 General Police	2012-13	283.10	11.58	294.68	292.30	2.38	Less expenditure on Pay and Allowances
CSS								
8	2055-115-04 Modernisation of General Police	2010-11	–*	20.82	20.82	19.18	1.64	Non-supply of vehicles and other materials by the suppliers
9		2012-13	–*	19.03	19.03	16.55	2.48	Non-supply of vehicles and other materials by the suppliers
	* ₹ 1000 only							

Source: Appropriation Accounts

Audit comments are given below:

- S.No. 2 and 3: The provision for vacant posts in Budget Estimates were in contravention of Para no. 13.18.2 of revised SBM.

- S.No. 1, 4 and 7: The department did not prepare estimates properly. The variation in budget estimates and actuals in respect of pay and allowances is not justified as the same could be anticipated with reasonable correctness.

- S.No. 5, 6, 8 and 9: The reasons given by the department indicates system deficiency in inventory management and pursuing suppliers for purchases.

- ***Surrender of entire supplementary provision***

During 2012-13, provision of ₹ 0.50 crore was made under capital budget head "4055-190-01 (Plan)" through supplementary grant for formation of Rajasthan Police Housing and Construction Corporation Limited (RPHCCL). However, the department surrendered the entire amount on 31 March 2013 due to non-constitution of RPHCCL, indicating that supplementary provision was made without completion of basic formalities.

B. Receipts

The position of Budget Estimates, Revised Estimates and Actual Receipts under head "0070-Other Administrative Services" during 2010-13 is given in **Table 2.14** below:

Table 2.14: Statement of receipts during 2010-13.

(₹ in crore)

Head of Account	Year	Budget Estimates	Revised Estimates	Actual Receipts	Variation	Growth in Receipts (*Per cent*)
1	2	3	4	5	6 (4-5)	7
0070-Other Administrative Services 60-Other Services 106-Civil Defence 02-Home Guard 01-Border	2010-11	0.01	5.10	6.24	(+) 1.14	-
	2011-12	1.00	3.08	2.38	(-) 0.70	(-) 61.9
	2012-13	1.00	0.04	0.31	(+) 0.27	(-) 87.0
0070-Other Administrative Services 60-Other Services 106-Civil Defence 02-Home Guard 03-Urban	2010-11	11.08	8.95	11.31	(+) 2.36	-
	2011-12	8.00	10.72	2.70	(-) 8.02	(-) 76.1
	2012-13	8.00	1.98	0.08	(-) 1.90	(-) 97.0

Source: Budget Documents and Finance Accounts

There was a decrease of 61.9 and 87 *per cent* in 2011-12 and 2012-13 respectively in actual receipts as compared to the receipts of 2010-11 and 2011-12 under receipt head '0070-60-106-02-01'. The department informed that variation was due to increase/decrease in deployment of volunteers/permanent staff for election duties in other states and deployment in Cairn Energy/Chabra Thermal Station/other institutions/agencies. The reply was not acceptable as the estimation required reasonable anticipation of

deployment of volunteers. Moreover, it was not clear from the reply whether the decrease in receipts was due to non-deployment or non-requisition of volunteers/staff by the agencies.

There was a decrease of 76.1 and 97 *per cent* in 2011-12 and 2012-13 respectively in actual receipts as compared to the receipts of 2010-11 and 2011-12 under receipt head '0070-60-106-02-03'. The department informed that variation was due to less receipt of income and less reimbursement from GoI. The reply was not acceptable as the estimates should have been prepared keeping in view the factors including previous trends, anticipated income and reimbursement from GoI.

Reply of the State Government was awaited (November 2013).

Grant No. 24- Education, Art and Culture

Education Department

A. Expenditure

The revenue budget head revealed following position:

Table 2.15- Unnecessary supplementary provision and persistent savings

(₹ in crore)

Head of Account	Year	Original	Supplementary	Total	Expenditure	Saving
2202-General Education 02-Secondary Education 109-Government Secondary Schools 01-Boys' School (Non-plan)	2010-11	2,701.99	-	2,701.99	2,371.91	330.08
	2011-12	2,668.21	45.73	2,713.94	2,602.55	111.39
	2012-13	3,616.10	-	3,616.10	2,980.17	635.93

Source: Appropriation Accounts

This shows that the budget estimates during 2010-11 and 2012-13 were not prepared keeping in view the trend of savings during previous years. Besides, savings at the end of 2011-12 shows that the supplementary provisions were unnecessary.

- ***Rush of expenditure***

During 2012-13, it was observed that 69.56 to 100 *per cent* of total expenditure was incurred during the last quarter of the year while 50.53 *per cent* to 100 *per cent* was incurred in the last month of the year (***Appendix 2.10).***

B. Receipts

- The position of Revised Estimates and Actual Receipts under "0202-Education, Sports, Art and Culture" during 2010-13 is given in **Table 2.16** below:

Table 2.16: Statement of receipts during 2010-13

(₹ in crore)

S. No.	Heads of account	Year	Revised Estimates	Actual Receipts	Variation	Percentage variation to revised estimates
1	0202-Education, Sports, Art and Culture 01-General Education 101-Elementry Education	2010-11	4.23	10.74	(+) 6.51	153.90
		2011-12	2.87	7.80	(+) 4.93	171.78
		2012-13	3.08	11.00	(+) 7.92	257.14
2.	0202-Education, Sports, Art and Culture 01-General Education 103- Universities and Higher Education	2010-11	4.03	5.87	(+) 1.84	45.66
		2011-12	4.06	3.95	(-) 0.11	2.71
		2012-13	3.51	7.18	(+) 3.67	104.56
3.	0202-Education, Sports, Art and Culture 01-General Education 600-General	2010-11	0.12	0.81	(+) 0.69	575.0
		2011-12	0.28	0.37	(+) 0.09	32.14
		2012-13	0.18	0.24	(+) 0.06	33.33

Source: Budget Documents and Finance Accounts

This shows that the receipts were not properly assessed and varied between (-) 2.71 *per cent* and 575 *per cent* during 2010-13. Reply of the State Government was awaited (November 2013).

2.6 Outcome of Inspection of Treasuries

There were 262 units i.e. 40 Treasuries (including 1 e-treasury) and 222 sub-treasuries in the State during 2012-13. Major irregularities noticed during inspection of 39 treasuries and 149 sub-treasuries during 2012-13 are discussed below:

- ***Non-accountal of balance amount under proper heads***

As per instructions of Finance Department (April 2005) the unspent balances, after the closing of the financial year, shall be credited to respective receipt revenue heads from which it was debited. It was observed that unspent balances of ₹ 0.17 crore in 16 treasuries/sub-treasuries pertaining to Major head "2235" were shown as minus debit under expenditure head instead of crediting concerned receipt head of accounts.

- ***Difference in closing balance of Personal Deposit (PD) Accounts***

The inspection of four PD accounts revealed that at the end of March 2012 there was difference of ₹ 0.90 crore between closing balances of treasuries and that shown in the passbooks of the account holders. This needs to be reconciled.

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

As per the instructions issued by the State Finance Department (May 1988) requirements of all columns of Broadsheets for long term Loans and Advances viz. House Building Advances and Conveyance Advances should be fulfiled. Thirteen treasuries did not maintain the broad sheets of long term loans and

advances with complete details like number and date of sanctions issued, number and amount of monthly instalments, treasury voucher number and date.

- ***Non-disposal of outdated/damaged stamps of ₹0.24 crore***

Rule 246 of Rajasthan Treasury Rules, 2012 provides that report on surplus/obsolete/unusable stamps should be submitted to the Inspector General of Registration and Stamps, Ajmer, by the Treasury Officer for their disposal and action should be taken for disposal according to the sanction of the Inspector General. Contrary to this, seven treasuries did not take action for disposal of such outdated/damaged stamps worth ₹ 0.24 crore.

- ***Non-obtaining security bonds from Cashiers***

Rule 63 of Rajasthan Treasury Rules 2012 provides the Collector and the Treasury Officer to ensure that the cashier furnishes sufficient security against loss due to negligence or fraud, in the form prescribed in General Financial and Accounts Rules. In contravention of these instructions, the cashiers in 63 treasuries/sub-treasuries were handling cash without obtaining requisite security bond.

Reply of the State Government was awaited (November 2013).

2.7 Misclassification of Grants-in-aid

Para 9 of Indian Government Accounting Standards (IGAS) 2, prescribes that Grants-in-aid from the Union Government to the State Government shall be classified and accounted for as revenue expenditure in the Financial Statements of the State Government. During the year 2012-13, a sum of ₹ 1.83 crore was received as Grants-in-aid from the GoI, was treated as capital expenditure by the State Government as detailed in **Table 2.17**.

Table 2.17: Misclassification of Grants-in-aid under Capital heads of account

(₹ in crore)

Head of Account	Amount
4202-Capital outlay on Education, Sports, Art and Culture 03-Sports and Youth Services 789-Special Component Plan for Scheduled Castes 01-District *Sankul* through Sports Department	0.43
4202-Capital outlay on Education, Sports, Art and Culture 03-Sports and Youth Services 796-Tribal Area Sub-plan 01-District *Sankul* through Sports Department	1.40
Total	**1.83**

Source: Appropriation Accounts and Finance Accounts

2.8 Advances from Contingency Funds

The Contingency Fund of the State has been established under the Rajasthan Contingency Fund Act, 1956 in terms of provisions of Article 267 (2) and 283

(2) of the Constitution of India. Advances from the Fund are permissible only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. Advances from Contingency Fund may be given for meeting expenditure in the circumstances where (i) provision could not be made in annual/supplementary budget, (ii) expenditure could not be foreseen and (iii) the expenditure cannot be postponed till vote of Legislature is obtained. The fund is in the nature of an imprest and has a corpus of ₹ 200 crore. Chapter 5 of the revised SBM envisages that advance from Contingency Fund should not be applied for unless and until all the preliminaries such as administrative approval, technical sanction, selection of site, etc. are completed and there is a reasonable prospect of the advance asked for being fully utilised before its recoupment through supplementary grant.

During the year 2012-13, four sanctions aggregating ₹ 19.64 crore were issued under four Major heads for grant of advance from Contingency Fund by the State Government. Scrutiny of sanctions revealed that:

- An advance of ₹ one crore was sanctioned (June 2012) to Rajasthan State Legal Services Authority for Rajasthan Victim Compensation Scheme, 2011. The whole amount remained unutilised up to the effective date of sanction (31 October 2012). The department informed (April 2013) that the amount could not be utilised due to delay in completion of formalities required under the scheme and lack of awareness of the scheme amongst the public. This indicated that the department did not ensure utilisation of amount by stipulated date by not completing preparatory work well in time as envisaged under Para 5.6 of revised SBM.

- An advance of ₹ three crore was sanctioned (July 2012) to Labour and Employment Department for operation of Rajasthan Unemployment Allowance Scheme, 2012. The Department incurred only ₹ 0.25 crore up to the effective date (31 October 2012) of sanction. The department informed (April 2013) that the amount could not be utilised because of some problems in the income certificates furnished by the applicants. The reply was not acceptable as the department could have anticipated the constraints to ensure timely disbursement of funds.

Reply of the State Government was awaited (November 2013).

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

- ***Pendency in submission of Detailed Countersigned Contingent (DCC) Bills against Abstract Contingent (AC) Bills***

Rule 219 of General Financial and Accounts Rules regulates preparation and drawal of AC Bills and submission of DCC Bills to Controlling Officer/Principal Accountant General. Every drawing officer has to certify in each AC bill that the DCC bills in respect of all AC bills drawn in the

preceding months have been submitted to the Controlling Officer/Principal Accountant General.

Out of 37,571 AC bills amounting to ₹ 3,558.21 crore (as on 31 March 2013) 659 DCC bills amounting to ₹ 95.57 crore were not submitted till 31 July 2013 as detailed in **Table 2.18**:

Table 2.18: 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
Up to 2007-08	25,035	1,680.82	24,990	1,676.14	99.8	45	4.68
2008-09	3,102	297.18	3,097	296.78	99.8	5	0.40
2009-10	3,669	708.79	3,662	708.12	99.8	7	0.67
2010-11	2,460	419.86	2,422	413.82	98.5	38	6.04
2011-12	1,471	197.72	1,379	176.71	93.7	92	21.01
2012-13	1,834	253.84	1,362	191.07	74.3	472	62.77
Total	**37,571**	**3,558.21**	**36,912**	**3,462.64**	**98.2**	**659**	**95.57**

Source: Finance Accounts

The outstanding AC bills pertained mainly to Revenue Department (₹ 40.22 crore), Medical College (₹ 18.88 crore), Revenue Board (₹ 6.56 crore), Police (₹ 6.22 crore) and General Administration Department (₹ 5.11 crore). The department wise pendency of DCC bills up to 31 July 2013 is given in ***Appendix 2.11.*** Due to long pendency of the adjustment of the bills, possibility of misuse of government funds and misappropriation thereof could not be ruled out.

2.10 Conclusion and Recommendations

Conclusion

During 2012-13, there was an overall savings of ₹ 6,836.94 crore against the total grants and appropriations of ₹ 89,663.02 crore. There was an excess of ₹ 0.79 lakh which requires regularisation under Article 205 of the Constitution of India. Large savings indicated deficient budget estimates. Supplementary provision of ₹ 652.10 crore obtained in 18 cases proved unnecessary, reappropriation of funds in 442 cases was made injudiciously resulting either in savings or excesses over provisions. The departments surrendered ₹ 6,717 crore on the last working day of the financial year leaving no scope for utilising these funds for other development purposes. In four cases, ₹ 164.82 crore was surrendered in excess of actual savings.

In 179 cases, lumpsum provision of ₹ 1,539.34 crore was made in violation of provisions of revised SBM. Of this, ₹ 1,275.09 crore (83 *per cent*) remained unutilised.

An amount of ₹ 2,198.60 crore drawn by the State Government during the month of March 2013 and was deposited in the deposit heads to avoid lapse of budget grants.

Out of ₹ 19.64 crore sanctioned under Contingency Fund in four cases, ₹ 3.75 crore (19 *per cent)* remained unutilised. The Controlling Officers did not submit (July 2013) the Detailed Contingent Bills in respect of ₹ 95.57 crore drawn on Abstract Contingent Bills up to 31 March 2013.

Inspection of treasuries also indicated deficiencies in their functioning. Hundred *per cent* of revenue and capital provisions were spent in some schemes during the month of March 2013 instead of spreading it throughout the year, leading to rush of expenditure at the fag end of the year. Grants-in-aid of ₹ 1.83 crore was accounted for under capital section instead of revenue section.

Recommendations

- Controlling Officers and Head of the Departments should strictly observe the provisions of revised SBM to ensure budgetary and expenditure controls. They should endeavor to strengthen the monthly expenditure monitoring mechanism.

- Efforts should be made by all the departments to submit realistic budget estimates keeping in view the trends of expenditure in order to avoid large scale savings/excess, reappropriations and surrenders at the end of the year.

- Savings should be assessed and surrendered before the close of the financial year so that it can effectively be utilised in other areas/schemes.

- The expenditure should be spread evenly over the year so as to avoid the quality related pitfalls associated with rush of expenditure at the end of the year.

- Functioning of Treasuries should be monitored to avoid their deficient functioning.

- A rigorous monitoring mechanism should be put in place to adjust the advances drawn against Abstract Contingent bills within the stipulated period.

Chapter III
Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance. The reports on compliance and controls, if operational, accurate and effective, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making. It contributes to accurate fair and transparent depictions of the financial and operational health of the State Government and its various instrumentalities like local bodies, autonomous bodies etc.

This chapter provides an overview and status of compliance of various broad significant financial rules, procedures and directives in so far as financial reporting is concerned by the State Government and its various subordinate offices during the current year.

3.1 Delay in furnishing Utilisation Certificates

General Financial and Accounts Rules (GF&AR) 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.

Of 15,632 UCs due in respect of grants and loans aggregating to ₹ 2,948.23 crore paid during 1997-98 to 2011-12, 197 UCs (₹ 30.82 crore) were in arrears. Department-wise break-up of outstanding UCs is given in ***Appendix 3.1***. Age-wise position of delays is summarised in the following table:

Table 3.1: Age-wise arrears of Utilisation Certificates

(₹ in crore)

Range of Delay in Number of Years	Grants/loans paid		Utilisation certificates outstanding as on 31 August 2013	
	Number	Amount	Number	Amount
0-1	75	22.52	70	22.32
1-3	147	9.27	68	4.25
3-5	523	46.07	52	4.10
5-7	1,474	85.74	1	0.03
7-9	1,424	84.50	2	0.12
9 and above	11,989	2,700.13	4	-*
Total	**15,632**	**2,948.23**	**197**	**30.82**

Source: Finance Accounts and vouchers compiled by PAG (A & E)
* Only ₹ 0.38 lakh

Pendency of UCs mainly pertained to Science and Technology Department (156 UCs: ₹ 9.77 crore), Social Welfare Department (30 UCs: ₹ 14.64 crore) and Family Welfare Department (7 UCs: ₹ 6.41 crore). The oldest ones (1997-99) pertained to Environment Department (₹ 0.38 lakh)

3.2 Non-submission/delay in submission of accounts

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 the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions. Further, Regulation on Audit and Accounts 2007 provides that Governments and heads of departments which sanction grants and / or loans to bodies or authorities shall furnish to the Audit Office by the end of July every year, a statement of such bodies and authorities to which grants and/ or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating (a) the amount of assistance (b) the purpose for which the assistance was sanctioned and (c) the total expenditure of the body or authority.

Out of 321 accounts received during the year 2011-12, accounts of 122 bodies/authorities attracted audit by CAG of India. Of these, accounts of 59 bodies/ authorities were audited up to July 2013. The details of the pendency in receipt of accounts in respect of the bodies and authorities who received grants during preceding year 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 Bodies/ Authorities	Grants received during preceding year (₹ in crore)	Expenditure incurred during preceding year (₹ in crore)
0-1 year	48	532.62	744.66
1-3 years	35	74.20	86.92
3-5 years	11	14.03	26.42
5-10 years	16	10.31	10.99
Total	**110**	**631.16**	**868.99**

It would be seen that delay in submission of accounts by 27 bodies/ authorities ranged between 3 and 10 years. It was also seen that no department had furnished the purposes for which the assistance was sanctioned. Consequently, audit could not provide assurance to the Legislature/Government, the manner in which the sanctioned grant was utilised, specifically on the issues of diversion or misutilisation.

287 annual accounts in respect of 110, out of total 241 autonomous bodies/ authorities due up to 2011-12, had not been received by the Principal Accountant General (G & SSA), Rajasthan as of July 2013.

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. These bodies are audited by the CAG of India. The audit of accounts of Rajasthan *Khadi* and Village Industries Board (RKVIB) has been entrusted to the CAG under section 20(1) of the DPC Act while the audit of other three bodies have been entrusted to the CAG as per provision in their respective Acts.

The status of entrustment of audit, rendering accounts to Audit, issue of separate audit report and its placement in the legislature are indicated in ***Appendix 3.3***. Funding of Rajasthan State Human Rights Commission was being done by the Government through treasury as such their annual accounts have not been received since 2007-08 and therefore audit of accounts 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 the 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. All the 10 such undertakings have prepared and submitted their accounts up to 2011-12. The department-wise position of preparation of *pro forma* accounts as on 31 May 2013 and investment made by the Government is given in ***Appendix 3.4.***

3.5 Misappropriations, losses, defalcations etc.

Rule 20 of GF & AR (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

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.

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 979 cases under various departments, of misappropriation (334) and theft/loss (645) of government money amounting to ₹ 46.84 crore up to 31 March 2013, on which final action was pending (June 2013). 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 3.3**:

Table 3.3: 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	275	2095.63	Theft/loss of material	**645**	**994.65**
5-10	274	1139.12	Misappropriation/ embezzlement	**334**	**3689.49**
10-15	183	781.86			
15-20	128	368.71			
20-25	72	212.36	**Total**	**979**	**4684.14**
25 and above	47	86.46	Cases of losses written off during the year	83	188.55
Total	**979**	**4684.14**	**Total pending cases**	**979**	**4684.14**

Source: Information received from the Departments

Reasons for pendency of outstanding cases could be classified in the categories as listed in the following table:

Table 3.4: 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	388	2011.17
Awaiting orders for recovery/write off	514	2161.91
Pending in the courts of law	77	511.06
Total	**979**	**4684.14**

Source: Information received from the Departments

3.6 Personal Deposit Accounts

Rule 260(1) of GF & AR provides that no moneys shall be received for deposit in the Government accounts unless they are such as by virtue of any statutory provisions or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Review of position of Personal Deposit (PD) Accounts held by various departments revealed the following:

(1) Inoperative PD Accounts

A sum of ₹ 12,424.21 crore was transferred to 1,491 PD accounts during 2012-13, of which ₹ 2,919.83 crore (23.5 *percent*) was transferred in March 2013 alone. As of 31 March 2013, there was unspent balance of ₹ 2,173.73 crore under these PD accounts including three PD accounts of Rajasthan Urban Infrastructure Financial Development Corporation, Jaipur (Secretariat), Managing Director & Financial Adviser, Rajasthan State Bridge Construction Corporation Limited, Jaipur and Director/Commissioner, Dy. Development Commissioner, Rural and Panchayati Raj Department, Jaipur (Secretariat) having huge balances of ₹ 118.34 crore, ₹ 112.69 crore and ₹ 170.11 crore respectively. 41 PD accounts totalling ₹ two crore ***(Appendix 3.7)*** remained inoperative for the last five years (2008-13), out of which mainly three PD Accounts namely Project Director, District Rural Development Agency, Sirohi, District Supply Officer, Karauli and Assistant Engineer, Soil Conservation and Water Resources, Bharatpur had balances of ₹ 0.68 crore, ₹ 0.25 crore and ₹ 0.22 crore respectively.

(2) Drawal of money from PD Accounts despite negative balances

According to Rule 264(1)(iii) GF & AR, payment shall on no account be allowed to exceed the balance at credit on the deposit account. A sum of ₹ 27.30 crore pertained to minus balances in 46 PD Accounts ***(Appendix 3.8)*** of which one PD Account of Dr M P Khunteta Homeopathic Medical Mos and Kes, Jaipur (Jaipur Treasury) having a sum of ₹ 12.24 crore**.** This indicates drawal of funds from PD Accounts more than the available balances.

(3) Blocking of funds in PD Accounts and their non-utilisation for intended purposes for long period

Test check of certain PD Accounts revealed that sums deposited in PD Accounts by various departments remained unutilized for a long period up to 31 March 2013, as mentioned below:

(i) A sum of ₹ 13.49 crore released by the State Government in March 2011 and deposited in PD Accounts of the Department of Information Technology and Communication for issuing Unique Identification (UID) Numbers to Below Poverty Line families, was lying unutilized till 31 March 2013. On being pointed out, the Department intimated (June 2013) that the grant could not be utilised in absence of directions from UID Authority of India.

(ii) A sum of ₹ 9.52 crore was lying unutilised in the PD Accounts of Rajasthan Water Supply and Sewerage Corporation Limited as shown below:

(₹ in crore)

S. No.	Name of the Scheme	Balance Amount	Balance remaining unutilised since
1.	Rajasthan Integrated Gini Worm Eradication Program	3.30	2003-04
2.	Udaipur (Jamar Kotra) scheme under Special Central Assistance	0.39	2005-06
3.	Jodhpur City (Imp of D/s) scheme under Special Central Assistance	5.83	2005-06
	TOTAL	**9.52**	

The State Government while accepting the facts stated (October 2013) that PD accounts becoming inoperative due to absence of transactions for last five years, is a continuous process. The power of their closure has been given to Treasury Officers (TOs) and instructions have also been issued to TOs for taking necessary action for closing/settlement of balances.

3.7 Booking under Minor Head "800-Other Expenditure" and "800-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 2012-13 disclosed that ₹ 4,888.85 crore under 60 Major Heads of accounts (representing functions of the Government) were classified under the Minor Head '800-Other Expenditure' in the accounts constituting more than 6.60 *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: ₹ 400.00 crore, Interest on major/medium irrigation projects: ₹ 1,002.86 crore, National Agriculture Development Project: ₹ 350.61 crore, funds released to Local Bodies: ₹ 221.74 crore, District and Other Roads: ₹ 1,072.09 crore (Revenue expenditure ₹ 513.28 crore and Capital expenditure ₹ 558.81 crore) , Interest Grant under Taxes on Sales, Trade etc: ₹ 155.32 crore, grants transferred to State Disaster Response Fund: ₹ 101.90 crore and Interest Grant to good debtors of Cooperatives under Cooperation: ₹ 114.21 crore " etc. were not depicted distinctly in the Finance Accounts but were rolled up under the Minor Head '800-Other Expenditure'. The details of these expenditure are, however, 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, ₹ 2,364.10 crore under 44 Major Heads of accounts (representing functions of the Government) were classified under the Minor Head '800-Other Receipts' in the accounts constituting about 3.96 *per cent* of the total receipts (except Grants-in-aid received from GoI) recorded under the respective Major Heads.

Large amounts booked under the Minor head '800' affect 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 Departments.

3.8 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.

(iii) 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 2012-13, there were 60 items[2] of book adjustment involving ₹ 5,849.68 crore, which were transferred from Consolidated Fund to Public Account and *vice versa*. These book adjustments were mainly under Interest on balance of State Provident Fund: ₹ 1,390.05 crore, Interest on capital expenditure on Irrigation Projects: ₹ 1,002.86 crore, Transfer of Central and State share to State Disaster Response Fund: ₹ 662.22 crore, Interest on balance of Life Insurance Fund: ₹ 594.39 crore, Expenditure on drought and flood etc. met from State Disaster Response Fund: ₹ 257.80 crore, State share transfer to National Rural Employment Guarantee Fund: ₹ 266 crore, Transfer of Cess to State Road and Bridge Fund: ₹ 239.01 crore and Guarantee Fees transfer to Guarantee Redemption Fund: ₹ 236.04 crore.

3.9 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 2012-13, hundred per cent reconciliation of the total expenditure of ₹81,263.91 crore (net) has been done by all the 383 controlling officers.

Similarly, out of 131 controlling officers, 122 have reconciled State Government receipts to the extent of ₹66,558.43 crore (99 per cent) against the total receipts (including Miscellaneous Capital Receipts) of ₹66,921.13 crore.

2 Details of the items are given in the Finan ce Accounts (Volume-I) Government of Rajasthan-2012-13

3.10 Outstanding balances under Suspense Accounts

According to List of Major and Minor Heads of Account of Union and States, 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 amounts under them are 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 ₹ 10.27 crore (Credit) as on 31 March 2013. The Finance Accounts reflect the net balances under Suspense accounts and, therefore, the real magnitude of balances 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-Suspense Accounts" for the last three years is given in ***Appendix 3.9.***

The aggregate net balance of Suspense Accounts was reduced by ₹ 14.57 crore leaving a balance of ₹ 10.27 crore (Credit) in 2012-13 from ₹ 4.30 crore (Debit) in 2010-11. The reduction was mainly under Pay and Accounts Office-Suspense (₹ 17.80 crore) which was counterbalanced by increase in Suspense Account (Civil) (₹ 5.30 crore). It would also be seen that net debit balances under Pay and Accounts Office-Suspense has decreased in 2012-13 in comparison to 2010-11.

3.10.1 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 2013, the outstanding debit balance under this head was ₹ 10.43 crore and the credit balance was ₹ 0.57 crore. The outstanding balances were mainly in respect of PAO (National Highways) Ministry of Road, Transport and Highways, Jaipur: ₹ 9.72 crore (Debit) and ₹ 0.07 crore (Credit), PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi: ₹ 0.47 crore (Debit), PAO Electoral Office Ministry of Law and Justice, New Delhi: ₹ 0.29 crore net (Credit) and PAO (Legal Affairs) Ministry of Law and Justice and Supreme Court of India, New Delhi: ₹ 0.02 crore (Debit) and ₹ 0.21 crore (Credit), indicating the payments made (Debit) or received (Credit) by these departments/ministries on behalf of other PAOs were yet to be recovered/paid by them as on 31 March 2013. The debit and credit balance under PAO suspense and their continuous accumulation indicated significant control deficiencies.

As per Finance Account 2012-13, ₹ 0.47 crore (Debit) 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.

3.10.2 Suspense Account (Civil)

This transitory minor head is operated for accounting of transactions, 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 contra 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. 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 2013 was ₹ 3.82 crore (Debit) and '*minus*' ₹ 0.01 crore (Credit) indicating that receipts and expenditure of ₹ 3.83 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 Controller of Defence Accounts (Pension), Allahabad: ₹ 2.40 crore (Debit), Controller of Defence Accounts (Southern Command), Pune: ₹ 0.34 crore (Debit), House Building Advance Suspense under Director, Postal Accounts, Kolkata: ₹ 0.72 crore (Debit) and unclassified suspense: ₹ 0.35 crore (Debit) and '*minus*' ₹ 0.02 crore (Credit).

As per Finance Accounts, Accounts with Defence, balances of ₹ 2.74 crore (Debit) were outstanding for the period from 1977-78 to 2012-13 and balance of ₹ 0.72 crore (Debit) was outstanding for House Building Advance Suspense with Postal Accounts, Kolkata from 1969-70.

3.10.3 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*' ₹ 2.09 crore (Credit) as on 31 March 2013 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 controls in the Government.

3.11 Conclusion and Recommendations

Five departmental officers did not submit Utilisation Certificates, in respect of the grants (₹ 30.82 crore) given for specific purposes, to the Principal Accountant General (A & E), Rajasthan till August 2013. In the absence of these certificates it could not be ascertained whether the recipients had utilised the grants for the intended purposes. Annual Accounts (287 numbers) in respect of 110 autonomous bodies/authorities due up to 2011-12 had not been received by the Principal Accountant General (G & SSA) as on 31 July 2013. As such the institutions which attract audit by CAG could not be identified.

Out of 979 outstanding cases of misappropriation, theft and losses of Government money amounting to ₹ 46.84 crore, departmental and criminal investigation was awaited in 388 cases involving ₹ 20.11 crore, indicating lack of initiative on the part of the Government to fix accountability.

An unspent balance of ₹ 2,173.73 crore was lying in 1,491 PD Accounts at the end of 2012-13. Significant amounts of expenditure and receipts under Central and State Schemes, booked under the Minor Heads '800-Other Expenditure' and '800-Other Receipts' were not distinctly depicted in the State Finance Accounts of 2012-13, affecting the transparency in financial reporting. ***The Controlling Officers reconciled the Government expenditure and receipts with the Principal Accountant General (Accounts & Entitlement) to the extent of 100 per cent and 99 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.
- 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 Heads '800-Other Expenditure' and '800-Other Receipts'.

JAIPUR,
The

(SUNIL BAHRI)
Principal Accountant General
(General and Social Sector Audit), Rajasthan

Countersigned

NEW DELHI,
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

Appendix 1.1 State Profile
(Refer Profiles of Rajasthan, Page 1)

A. General Data

S.No.	Particulars		Figures
1	Area		3,42,239 sqkm
2	Population		
	a.	As per 2001 Census	5.65 crore
	b.	As per 2011 Census	6.86 crore
3	Density of Population 2001 (All India Density = 325 persons per Sq. Km.)		165 persons per sqkm
	Density of Population 2011 (All India Density = 382 persons per Sq. Km.)		201 persons per sqkm
4	*Population Below Poverty Line (BPL) (All India Average = 21.9 *per cent*)		14.7 *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 = 42 per 1000 live births)		49
7	Life Expectancy at birth*** (All India Average = 66.1 years)		66.5 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.29)	0.23
	b.	Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2012-13 at current price		₹ 4,78,160 crore
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2003-04 to 2012-13	Rajasthan	*14.45 per cent*
		*****Other General Category States	*14.94 per cent*
11	GSDP CAGR (2003-04 to 2012-13)	Rajasthan	16.42 *per cent*
		General Category States	*16.37 per cent*
12	Population Growth# (2003-04 to 2012-13)	Rajasthan	*16.60 per cent*
		General Category States	*13.22 per cent*

B. Financial Data[$]

S.No.	Particulars				
1	CAGR		2003-04 to 2011-12		2003-04 to 2012-13
			General Category States*****	Rajasthan	Rajasthan
			(In *per cent*)		
	a.	of Revenue Receipts	17.48	17.75	17.69
	b.	of Own Tax Revenue	17.44	16.96	17.30
	c.	of Non Tax Revenue	12.64	20.44	21.67
	d.	of Total Expenditure	14.15	13.20	14.30
	e.	of Capital Expenditure	16.83	10.59	14.39
	f.	of Revenue Expenditure on Education	16.85	15.59	15.15
	g.	of Revenue Expenditure on Health	15.35	15.77	15.38
	h.	of Salary and Wages	14.18	13.98	13.63
	i.	of Pension	18.36	15.71	15.71

* Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology.

** Infant Mortality rate (SRS Bulletin September 2013).

*** Life Expectancy of birth (Economic survey indicators for 2012-13).

****Gini-coefficient (Planning Commission data for 2009-10).

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.

***** *Information furnished by the 16 General Category States (excluding Delhi, Goa and Puducherry).*

\# Projected total Population 2001-2026 by Census India

[$] *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 2)

Structure of Government Accounts:

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

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

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

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

Source: Government Accounting Rules, 1990

Appendix 1.2

Part-B
Layout of Finance Accounts
(Refer Paragraph 1.1 : Page 2)

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

Statement No.	Layout
Volume I contains the Certificate of the Comptroller and Auditor General of India, four summary Statements as given below, one Appendix and Notes to Accounts including accounting policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2012-13.
2	Summary of all receipts and disbursements of the State during the year in the consolidated fund, contingency fund and public account of the State.
3	Summary of revenue and capital receipts and receipts from borrowings of the Government consisting of loans from Government of India (GoI) and market loans raised by the Government.
4	Summary of revenue and capital expenditure and repayment of loans raised by the State by functions and objects of expenditure.
Volume II Comprises three parts, **Part I** contains six statements as given below:	
5	Summarised statement of capital outlay showing progressive expenditure to the end of 2012-13 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 up to 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, Cooperative Banks and Societies etc up to the end of 2012-13.
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 2013.
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: Part III of Finance Accounts 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

Time series data on the State Government finances (Refer Paragraph 1.4; Page 11)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	**33,469**	**35,385**	**45,928**	**57,011**	**66,913**
(i) Tax Revenue	14,943(45)	16,414(46)	20,758(45)	25,377(45)	30,503(46)
Taxes on Agricultural Income	-[1]	-[1]	-[1]	-[1]	-[1]
Taxes on Sales, Trade, etc	8,904(60)	10,163(62)	12,630(61)	15,767(62)	18,575(61)
State Excise	2,170(14)	2,300(14)	2,861(14)	3,287(13)	3,988(13)
Taxes on Vehicles	1,214(8)	1,373(8)	1,612(8)	1,927(8)	2,283(7)
Stamps and Registration fees	1,357(9)	1,363(8)	1,941(9)	2,651(10)	3,335(11)
Land Revenue	163(1)	148(1)	222(1)	209(1)	304(1)
Taxes on Goods and Passengers	190(1)	176(1)	231(1)	220(1)	249(1)
Other Taxes	945(7)	891(6)	1,261(6)	1,316(5)	1,769(6)
(ii) Non Tax Revenue	3,889(12)	4,558(13)	6,294(14)	9,175(16)	12,133(18)
(iii) State's share of Union taxes and duties	8,999(26)	9,258(26)	12,856(28)	14,977(26)	17,103(25)
(iv) Grants in aid from Government of India	5,638(17)	5,155(15)	6,020(13)	7,482(13)	7,174(11)
2. Miscellaneous Capital Receipts	**4**	**9**	**13**	**16**	**8**
3. Recoveries of Loans and Advances	**89**	**112**	**319**	**1,229**	**1,102**
4. Total Revenue and Non debt Capital Receipts (1+2+3)	**33,562**	**35,506**	**46,260**	**58,256**	**68,023**
5. Public Debt Receipts	**7,478**	**8,797**	**7,977**	**5,918**	**9,955**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,152(96)	8,539(97)	7,617(95)	5,581(94)	9,755(98)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	326(4)	258(3)	360(5)	337(6)	200 (2)
6. Total Receipts in the Consolidated Fund (4+5)	**41,040**	**44,303**	**54,237**	**64,174**	**77,978**
7. Contingency Fund Receipts	**165**	**-**	**-**	**-**	**-**
8. Public Account Receipts	**93,580**	**1,09,357**	**1,19,490**	**1,27,215**	**1,56,563**
9. Total Receipts of the State (6+7+8)	**1,34,785**	**1,53,660**	**1,73,727**	**1,91,389**	**2,34,541**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**34,296**	**40,132**	**44,873**	**53,654**	**63,462**
Plan	5,771(17)	6,287(16)	8,752(20)	12,416(23)	14,235(22)
Non-Plan	28,525(83)	33,845(84)	36,121(80)	41,238(77)	49,227(78)
General Services (including interest payments)	12,950(38)	15,647(39)	16,737(37)	18,709(35)	20,496(32)
Social Services	14,053(41)	16,494(41)	17,895(40)	21,928(41)	25,293(40)
Economic Services	7,267(21)	7,972(20)	10,220(23)	12,744(24)	17,408(27)
Grants-in-aid and contributions	26(-)	19(-)	21(-)	273(-)	265(1)
11. Capital Expenditure	**5,900**	**5,175**	**5,251**	**7,119**	**10,683**
Plan	6,096	5,820	5,231(99)	7,103(99)	10,682(100)
Non-Plan	(-)196	(-) 645	20(1)	16(1)	1
General Services	(-) 145	(-)577	155(3)	204(3)	249(2)
Social Services	3,088	2,506	1,836(35)	1,997(28)	2,840(27)
Economic Services	2,957	3,246	3,260(62)	4,918(69)	7,594(71)
12. Disbursement of Loans and Advances	**340**	**498**	**262**	**1,109**	**2,412**
13. Total (10+11+12)	**40,536**	**45,805**	**50,386**	**61,882**	**76,557**
14. Repayments of Public Debt	**2,433**	**2,945**	**3,317**	**3,490**	**4,707**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,041(84)	2,545(86)	2,863(86)	3,022(87)	4,239(90)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	392(16)	400(14)	454(14)	468(13)	468(10)
15. Appropriation to Contingency Fund	**165**	**-**	**-**	**-**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**43,134**	**48,750**	**53,703**	**65,372**	**81,264**
17. Contingency Fund disbursements	**-**	**-**	**-**	**-**	**-**
18. Public Account disbursements	**91,779**	**1,07,714**	**1,16,298**	**1,22,320**	**1,50,175**
19. Total disbursement by the State (16+17+18)	**1,34,913**	**1,56,464**	**1,70,001**	**1,87,692**	**2,31,439**

[1] 2008-09 : ₹ 0.06 lakh, 2009-10 : ₹ 0.07 lakh, 2010-11 : ₹ 0.01 lakh, 2011-12 : ₹ 0.01 lakh and 2012-13 : ₹ 0.01 lakh.

Appendix 1.3

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(-) 827**	**(-) 4,747**	**(+) 1,055**	**(+) 3,357**	**(+) 3,451**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-) 6,974**	**(-) 10,299**	**(-) 4,126**	**(-) 3,626**	**(-) 8,534**
22. Primary Deficit (21+23)	**(-) 750**	**(-) 3,530**	**(+) 3,243**	**(+) 4,266**	**(-) 194**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,224	6,769	7,369	7,892	8,340
24. Financial Assistance to local bodies etc.,	**6,489**	**8,044**	**10,216**	**12,337**	**16,218**
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)[@]	**2,30,949**	**2,65,825**	**3,41,865♣**	**4,16,755⊗**	**4,78,160▽**
28 Outstanding Fiscal liabilities (year end)	**84,023**	**91,533**	**99,285**	**1,06,560**	**1,17,809**
29. Outstanding guarantees (year end) (including interest)	**27,765**	**39,069**	**50,692**	**60,711**	**75,546**
30. Maximum amount guaranteed (year end)	**46,080**	**63,621**	**88,112**	**97,566**	**1,13,340**
31. Number of incomplete projects[$]	**579**	**144**	**152**	**160**	**166**
32. Capital blocked in incomplete projects	**4,759**	**6,271**	**7,142**	**7,993**	**8,659**
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.5	6.2	6.1	6.1	6.4
Own Non-Tax Revenue/GSDP	1.7	1.7	1.8	2.2	2.5
Central Transfers/GSDP	6.3	5.4	5.5	5.4	5.1
II Expenditure Management (*In percentage*)					
Total Expenditure/GSDP	17.6	17.2	14.7	14.8	16.0
Total Expenditure/Revenue Receipts	121.1	129.4	109.7	108.5	114.4
Revenue Expenditure/Total Expenditure	**84.6**	**87.6**	**89.1**	**86.7**	**82.9**
Revenue Expenditure on Social Services/Total Expenditure	**34.7**	**36.0**	**35.5**	**35.4**	**33.0**
Revenue Expenditure on Economic Services/Total Expenditure	**17.9**	**17.4**	**20.3**	**20.6**	**22.7**
Capital Expenditure/Total Expenditure	**14.6**	**11.3**	**10.4**	**11.5**	**14.0**
Capital Expenditure on Social and Economic Services/Total Expenditure.	**14.9**	**12.6**	**10.1**	**11.2**	**13.6**
III Management of Fiscal Imbalances					
Revenue deficit (surplus +)/GSDP	(-) 0.4	(-) 1.8	(+) 0.3	(+) 0.8	(+) 0.7
Fiscal deficit/GSDP	(-) 3.0	(-) 3.9	(-) 1.2	(-) 0.9	(-) 1.8
Primary Deficit (surplus +) /GSDP	(-) 0.3	(-) 1.3	(+) 0.9	(+)1.0	0.00
Revenue Deficit/Fiscal Deficit	11.9	46.1	-	-	-
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**36.4**	**34.4**	**29.0**	**25.6**	**24.6**
Fiscal Liabilities/RR	**251.0**	**258.7**	**216.2**	**186.9**	**176.1**
Primary deficit vis-à-vis quantum spread (₹ in crore)	**7,581**	**2,688**	**22,373**	**18,364**	**7,585**
Debt Redemption (Principal +Interest)/ Debt Receipts	**99.3**	**99.3**	**99.7**	**100.5**	**98.2**
V Other Fiscal Health Indicators					
Returns on Investment	**0.5**	**0.4**	**0.2**	**0.4**	**0.3**
Balance from Current Revenue (₹ in crore)	**578**	**(-) 1,900**	**5,503**	**11,192**	**13,187**
Financial Assets/Liabilities	**0.70**	**0.67**	**0.71**	**0.76**	**0.81**

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
$ During 2008-09, the projects commented which cost more than ₹ 1 crore each and after 2008-09, projects costing more than ₹ 10 crore each have been commented.

Appendix 1.4

Abstract of Receipts and Disbursements in 2012-13 (Refer Paragraph 1.2; page 2)

(₹ in crore)

2011-12	Receipts		2012-13	2011-12	Disbursements	Non-Plan	Plan	Total	2012-13
Section-A: Revenue									
57,010.76	**I. Revenues receipts**		**66,913.01**	**53,653.31**	**I. Revenue Expenditure**	**49,226.49**	**14,235.30**	**63,461.79**	**63,461.79**
25,377.06	Tax revenue	30,502.65		**18,708.52**	**General Services**	**20,175.86**	**319.94**	**20,495.80**	
				21,927.87	**Social Services**	**18,231.50**	**7,061.44**	**25,292.94**	
9,175.10	Non-tax revenue	12,133.59		11,585.71	Education, Sports, Art and Culture	10,512.44	2,440.04	12,952.48	
				3,270.57	Health and Family Welfare	2,376.49	1,301.33	3,677.82	
14,977.04	State's share of Union Taxes and Duties	17,102.85		3,177.20	Water Supply, Sanitation, Housing and Urban Development	3,162.85	1,038.06	4,200.91	
				49.51	Information and Broadcasting	87.76	-	87.76	
2,900.70	Non-Plan grants	2,674.62		634.21	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	103.35	706.30	809.65	
2,415.84	Grants for State Plan Schemes	2,315.74		113.27	Labour and Labour Welfare	334.93	9.51	344.44	
				3,071.22	Social Welfare and Nutrition	1,626.21	1,566.20	3,192.41	
				26.18	Others	27.47	-	27.47	
2,165.02	Grants for Central and Centrally Sponsored Plan Schemes	2,183.56		**12,743.89**	**Economic Services**	**10,780.05**	**6,627.97**	**17,408.02**	
				2,603.28	Agriculture and Allied Activities	1,242.70	1,807.82	3,050.52	
				3,639.39	Rural Development	1,400.85	3,379.48	4,780.33	
				0.42	Special Areas Programmes	-	0.69	0.69	
				1,411.54	Irrigation and Flood Control	1,492.17	76.02	1,568.19	
				3,007.23	Energy	5,206.37	403.16	5,609.53	
				199.40	Industry and Minerals	160.89	50.98	211.87	
				1,272.69	Transport	865.88	454.95	1,320.83	
				39.39	Science, Technology and Environment	5.37	25.25	30.62	
				570.55	General Economic Services	405.82	429.62	835.44	
				273.03	**Grants-in-aid and Contributions**	**39.08**	**225.95**	**265.03**	
				53,653.31	**Total**	**49,226.49**	**14,235.30**	**63,461.79**	
-	**II. Revenue deficit carried over to Section-B**			**3,357.45**	**II. Revenue Surplus Carried over to Section-B**	**-**	**-**	**3,451.22**	**3,451.22**
57,010.76	**Total**		**66,913.01**	**57,010.76**	**Total**			**66,913.01**	**66,913.01**

Appendix 1.4

(₹ in crore)

2011-12	Receipts	2012-13	2011-12	Disbursements	Non-Plan	Plan	Total	2012-13
Section – B : Others								
6,087.76	**III. Opening Cash balance including Permanent Advances and Cash Balance Investment**	**9,785.11**	**-**	**III. Opening Overdraft from Reserve Bank of India**	**-**	**-**	**-**	**-**
15.73	**IV. Miscellaneous Capital Receipts**	**8.12**	**7,119.25**	**IV. Capital Outlay**	**1.35**	**10,682.22**	**10,683.57**	**10,683.57**
			203.87	**General Services**	**(-)12.57[2]**	**262.13**	**249.56**	
			1,996.71	**Social Services**	**12.04**	**2,828.06**	**2,840.10**	
			78.29	Education, Sports, Art and Culture	-	120.22	120.22	
			95.63	Health and Family Welfare	-	213.84	213.84	
			1,591.68	Water Supply, Sanitation, Housing and Urban Development	12.04	2,214.63	2,226.67	
			0.03	Information and Broadcasting	-	1.66	1.66	
			188.55	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	232.92	232.92	
			33.80	Social Welfare and Nutrition	-	36.82	36.82	
			8.73	Others	-	7.97	7.97	
			4,918.67	**Economic Services**	**1.88**	**7,592.03**	**7,593.91**	
			209.01	Agriculture and Allied Activities	1.88	332.10	**333.98**	
			228.28	Rural Development	-	468.02	468.02	
			148.50	Special Areas Programmes	-	219.60	219.60	
			664.03	Irrigation and Flood Control	-	894.64	894.64	
			2,459.00	Energy	-	3,868.00	3,868.00	
			45.43	Industry and Minerals	-	82.56	82.56	
			1,083.31	Transport	-	1,603.34	1,603.34	
			0.19	Science, Technology and Environment	-	2.69	2.69	
			80.92	General Economic Services	-	121.08	121.08	
			7,119.25	**Total**	**1.35**	**10,682.22**	**10,683.57**	

[2] *Minus* figure is due to deposit of amount pertaining to Rajasthan State Investment Fund lying under Major Head "8235".

Appendix 1.4

(₹ in crore)

2011-12	Receipts		2012-13	2011-12	Disbursements	Non-Plan	Plan	Total	2012-13
1,229.31	**V. Recoveries of Loans and Advances**		**1,101.56**	**1,109.10**	**V. Loans and Advances disbursed**	170.08	**2,241.75**	2,411.83	**2,411.83**
1,140.31	From Power Projects	885.68		995.00	For Power projects	-	1,829.13	1,829.13	
0.64	From Government Servants	0.32		-	To Government Servants	-	-	-	
88.36	From Others	215.56		114.10	To Others	170.08	412.62	582.70	
3,357.45	**VI. Revenue surplus brought down**		**3,451.22**	**-**	**VI. Revenue deficit brought down**	-	-	**-**	**-**
5,918.40	**VII. Public Debt Receipts**	**-**	**9,955.00**	**3,490.42**	**VII. Repayment of Public Debt**	-	-	**-**	**4,706.72**
-	External debt	-		-	External debt	-	-	-	
5,581.30	Internal debt other than Ways and Means Advances and Overdraft	9,755.12		3,022.15	Internal debt other than Ways and Means Advances and Overdraft	-	-	4,238.61	
-	Net transaction under Ways and Means Advances	-		-	Net transaction under Ways and Means Advances	-	-	-	
-	Net transactions under overdraft	-		-	Net transactions under overdraft	-	-	-	
337.10	Loans and Advances from GoI	199.88		468.27	Repayment of Loans and Advances to GoI	-	-	468.11	
-	**VIII. Appropriation to Contingency Fund**		**-**	**-**	**VIII. Appropriation to Contingency Fund**	-	-	**-**	**-**
-	**IX. Amount Transferred to Contingency Fund**		**-**	**-**	**IX. Expenditure from Contingency Fund**	-	-	**-**	**-**
1,27,214.84	**X. Public Account Receipts**		**1,56,563.24**	**1,22,319.61**	**X. Public Account disbursements**	-	-	-	**1,50,175.41**
5,630.47	Small Savings, Provident Funds etc.	7,170.87		2,863.33	Small Savings, Provident Funds etc.	-	-	5,007.02	
1,638.04	Reserve Funds	**1,567.72**		618.28	Reserve Funds	-	-	786.23	
26.76	Suspense and Miscellaneous	43.70		15.09	Suspense and Miscellaneous	-	-	46.74	
5,618.49	Remittances	7,033.16		5,618.17	Remittances	-	-	**7,003.81**	
1,14,301.08	Deposits and Advances	1,40,747.79		1,13,204.74	Deposits and Advances	-	-	1,37,331.61	

Appendix 1.4

2011-12	Receipts	2012-13	2011-12	Disbursements	Non-Plan	Plan	Total	2012-13
-	**XI. Closing Overdraft from Reserve Bauk of India** -	-	**9,785.11**	**IX. Cash Balance at end**	-	-	-	**12,886.72**
			(-) 3.42	Cash in Treasuries and Local Remittances	-	-	(-) 1.36	
			38.90	Deposits with Reserve Bank	-	-	(-) 41.39	
			6.37	Departmental Cash Balance including permanent Advances	-	-	4.87	
			9,307.78	Cash Balance Investment	-	-	12,127.82	
			435.48	Earmarked Investment Funds	-	-	796.78	
1,43,823.49	**Total**	**1,80,864.25**	**1,43,823.49**	**Total**				**1,80,864.25**

Source: Finance Accounts

Appendix 1.5

Summarised financial position of Government of Rajasthan as on 31 March 2013 (Refer Paragraph 1.10.1; Page 44)

(₹ in crore)

As on 31.03.2012	Liabilities		As on 31.03.2013
64,456.43	**Internal Debt -**		**69,972.94**
38,551.12	Market Loans bearing interest	44,208.80	
0.28	Market Loans not bearing interest	0.24	
52.44	Loans from Life Insurance Corporation of India	46.56	
21,517.84	Special Securities issued to National Small Saving Fund of the Central Government	20,766.53	
4,334.75	Loans from other Institutions	4,950.81	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
7,249.23	**Loans and Advances from Central Government -**		**6,981.00**
5.40	Pre 1984-85 Loans	5.40	
60.35	Non-Plan Loans	54.75	
7,052.22	Loans for State Plan Schemes	6,789.59	
0.69	Loans for Central Plan Schemes	0.69	
130.57	Loans for Centrally Sponsored Plan Schemes	130.57	
200.00	**Contingency Fund**		**200.00**
24,580.58	**Small Savings, Provident Funds, etc.**		**26,744.43**
9,159.69	**Deposits**		**12,576.12**
1,549.71	**Reserve Funds**		**2,331.20**
-	**Remittance Balances**		**8.53**
1,07,195.64	**Total**		**1,18,814.22**
	Assets		
68,553.33	**Gross Capital Outlay on Fixed Assets -**		**79,228.78**[3]
13,920.78	Investments in shares of Companies, Corporations, etc.	18,753.33	
54,632.55	Other Capital Outlay	60,475.45	
3,198.07	**Loans and Advances -**		**4,508.34**
2,217.74	Loans for Power Projects	3,161.20[4]	
981.08	Other Development Loans	1,348.22	
(-) 0.75	Loans to Government servants and Miscellaneous loans	(-) 1.08[5]	
435.48	**Reserve Fund Investments**		**796.78**
3.49	**Advances**		**3.74**
20.82	**Remittance Balances**		**-**
31.78	**Suspense and Miscellaneous Balances**		**34.82**
9,349.63	**Cash -**		**12,089.94**
(-) 3.42	Cash in Treasuries and Local Remittances	(-) 1.36	
38.90	Deposits with Reserve Bank	(-) 41.39	
1.26	Departmental Cash Balance	1.05	
5.11	Permanent Advances	3.82	
9,307.78	Cash Balance Investments	12,127.82	
25,603.04	**Deficit on Government Account -**		**22,151.82**
-	(i) Revenue Deficit of the Current Year	-	
-	(ii) Appropriation to the Contingency Fund	-	
28,960.49	(iii) Accumulated deficit at the beginning of the year	25,603.04	
3,357.45	Less: Revenue Surplus of the current year	3,451.22	
-	Less: Miscellaneous Deficit	-	
1,07,195.64	**Total**		**1,18,814.22**

Explanatory Notes for Appendices 1.4 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in ***Appendix 1.5***, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 2.48 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, reconciliation and subsequent adjustment, a difference of ₹ 0.09 crore (Debit) remained to be reconciled as of August 2013.

[3] Capital receipts of current year has been shown as "Nil" due to *proforma* reduction of ₹ 8.12 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 1.6

Actuals vis-a-vis Budget Estimates 2012-13
(Refer Paragraph 1.2.2; page 5)

(₹ 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)	**63,147**	**66,913**	**3,766**	**5.96**
(a) Tax Revenue	**26,832**	**30,503**	**3,671**	**13.68**
Taxes on Sales, Trade etc.	16,550	18,575	2,025	12.24
State Excise	3,250	3,988	738	22.71
Taxes on Immovable Property other than Agricultural land	300	150	(-) 150	(-) 50.00
Taxes on Vehicles	1,900	2,283	383	20.16
Stamps and Registration Fees	2,800	3,335	535	19.11
Taxes on Goods and Passengers	280	249	(-) 31	(-) 11.07
Land Revenue	196	304	108	55.60
Taxes and Duties on Electricity	1,505	1,570	65	4.32
Other Taxes and Duties on Commodities and Services	51	49	(-) 2	(-) 3.92
(b) Non-Tax Revenue	**8,951**	**12,133**	**3,182**	**35.55**
Interest Receipts	1,429	2,067	638	44.65
Miscellaneous General Services	324	686	362	111.73
Water Supply and Sanitation	258	259	1	0.39
Petroleum	3,350	5,070	1,720	51.34
Non-ferrous Mining and Metallurgical Industries	2,500	2,839	339	13.56
Police	165	192	27	16.36
Labour and Employment	205	184	(-) 21	(-) 10.24
Medical and Public Health	62	96	34	54.84
Other Administrative Services	79	86	7	8.86
Contributions and Recoveries towards Pension and Other Retirements Benefits	36	83	47	130.56
Forestry and Wildlife	56	91	35	62.50
Major Irrigation	111	78	(-) 33	(-) 29.73
Education, Sport, Art and Culture	54	83	29	53.70
Other Non-Tax Revenue	322	319	(-) 3	(-) 0.93
(c) State's share of Union Taxes and Duties	**17,707**	**17,103**	**(-) 604**	**(-) 3.41**
(d) Grants-in-aid from GoI	**9,657**	**7,174**	**(-) 2,483**	**(-) 25.71**
(2) Miscellaneous Capital Receipts	**8**	**8**	**-**	**-**
(3) Recoveries of Loans and Advances	**151**	**1,102**	**951**	**629.80**
(4) Total Receipts (1+2+3)	**63,306**	**68,023**	**4,717**	**7.45**
(5) Revenue Expenditure (a+b+c+d)	**62,219**	**63,462**	**1,243**	**2.00**
(a) General Services	**20,193**	**20,496**	**303**	**1.50**
Administration of Justice	477	461	(-) 16	(-) 3.35
Land Revenue	592	477	(-) 115	(-)19.43
State Excise	100	83	(-) 17	(-) 17.00
Taxes on Sales, Trade etc.	237	346	109	45.99
Interest Payments	8,315	8,340	25	0.30
Secretariat- General Services	132	121	(-) 11	(-) 8.33
District Administration	336	286	(-) 50	(-) 14.88
Treasury and Accounts Administration	131	131	-	-
Police	2,430	2,519	89	3.66
Public Works	121	123	2	1.65
Other Administrative Services	139	154	15	10.79
Pension and Other Retirement Benefits	6,723	6,858	135	2.00
Miscellaneous General Services	116	237	121	104.31
Others	344	360	16	4.65
(b) Social Services	**25,669**	**25,293**	**(-) 376**	**(-) 1.46**
General Education	13,762	12,731	(-) 1,031	(-) 7.49
Technical Education	121	106	(-) 15	(-) 12.40
Medical and Public Health	3,090	2,922	(-) 168	(-) 5.44

Appendix 1.6

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
Family Welfare	591	756	165	27.92
Water Supply and Sanitation	1,702	1,697	(-) 5	(-) 0.29
Urban Development	2,036	2,463	427	20.97
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	730	810	80	10.96
Labour and Employment	228	344	116	50.88
Social Security and Welfare	1,143	1,187	44	3.85
Nutrition	1,375	1,225	(-) 150	(-) 10.91
Relief on account of Natural Calamities	674	781	107	15.88
Others	217	271	54	24.88
(c) Economic Services	**16,058**	**17,408**	**1,350**	**8.41**
Crop Husbandry	1,550	1,533	(-) 17	(-) 1.10
Animal Husbandry	422	451	29	6.87
Forestry and Wildlife	677	494	(-) 183	(-) 27.03
Agricultural Research and Education	124	130	6	4.84
Co-operation	205	398	193	94.15
Special Programme for Rural Development	206	77	(-) 129	(-) 62.62
Rural Employment	471	367	(-) 104	(-) 22.08
Other Rural Development Programmes	3,779	4,336	557	14.74
Major Irrigation	1,105	1,162	57	5.16
Medium Irrigation	219	212	(-) 7	(-) 3.20
Minor Irrigation	197	176	(-) 21	(-) 10.66
Power	4,444	5,608	1,164	26.19
Non-ferrous Mining and Metallurgical Industries	113	103	(-) 10	(-) 8.85
Roads and Bridges	1,312	1,223	(-) 89	(-) 6.78
Secretariat- Economic Services	275	42	(-) 233	(-) 84.73
Census Surveys and Statistics	104	62	(-) 42	(-) 40.38
Civil Supplies	452	676	224	49.56
Others	403	358	(-) 45	(-) 11.17
(d) Grants-in-aid and contributions	**299**	**265**	**(-) 34**	**(-) 11.37**
(6) Capital expenditure	**9,689**	**10,683**	**994**	**10.26**
Capital Outlay on Public Works	276	172	(-) 104	(-) 37.68
Capital Outlay on Education, Sports, Art and Culture	153	120	(-) 33	(-) 21.57
Capital Outlay on Medical and Public Health	187	214	27	14.44
Capital Outlay on Water Supply and Sanitation	1,407	1,238	(-) 169	(-) 12.01
Capital Outlay on Urban Development	995	979	(-) 16	(-) 1.61
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	309	233	(-) 76	(-) 24.60
Capital Outlay on Crop Husbandry	112	88	(-) 24	(-) 21.43
Capital Outlay on Forestry and Wildlife	184	159	(-) 25	(-) 13.59
Capital Outlay on other Rural Development Programmes	245	468	223	91.02
Capital Outlay on other Special Areas Programmes	195	219	24	12.30
Capital Outlay on Major Irrigation	560	471	(-) 89	(-) 15.89
Capital Outlay on Minor Irrigation	367	256	(-) 111	(-) 30.25
Capital Outlay on Command Area Development	113	86	(-) 27	(-) 23.89
Capital Outlay on Power Projects	2,543	3,863	1,320	51.91
Capital Outlay on Roads and Bridges	1,370	1,412	42	3.07
Capital Outlay on Road Transport	100	189	89	89.00
Others Capital Outlay	573	516	(-) 57	(-) 9.95
(7) Disbursement of Loans and Advances	**48**	**2,412**	**2,364**	**4,925.00**
(8) Total Expenditure (5+6+7)	**71,956**	**76,557**	**4,601**	**6.39**
(9) Revenue surplus (+)/ deficits (-) (1-5)	**(+) 928**	**(+) 3,451**	**2,523**	
(10) Fiscal Deficits (-) (4-8)	**(-) 8,650**	**(-) 8,534**	**116**	
(11) Primary surplus (+)/ deficits (-) (10+ Interest Payment)	**(-) 335**	**(-) 194**	**141**	

Source: Finance Accounts And Budget Documents.

Appendix 1.7

Statement of Funds transferred by Government of India directly to State implementing agencies (Refer Paragraph 1.3.2; Page 10)

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2011-12	2012-13
Agriculture Technology Management Agency Projects (90:10)	State Institute of Agriculture Management Durgapura, Jaipur	20.36	22.45
Micro Irrigation Scheme (80:20)	Rajasthan Horticulture Development Society	130.95	110.00
National Horticulture Mission (85:15)	Rajasthan Horticulture Development Society	40.21	41.58
National Food Security Mission (100 *per cent*)	State Institute of Agriculture Management Durgapura, Jaipur	80.28	126.41
Crop Insurance (50:50)	National Agriculture Insurance Company	336.87	-
National Bamboo Mission (100 *per cent*)	Rajasthan Horticulture Development Society	2.05	1.88
National Mission on Medicinal Plants (100 *per cent*)	Rajasthan State Medicinal Plants Board	4.52	6.14
Accelerated Pulse Production Programme (100 *per cent*)	Agriculture Technology Management Agency	11.24	-
National Institute of Agricultural Marketing	National Institute of Agriculture Marketing	5.00	5.00
Livestock Insurance	Rajasthan Livestock Development Board	-	1.00
Studies in Agricultural Economic Policy and Development	Maharana Pratap University of Agriculture and Technology, Udaipur	4.12	2.93
Swarn Jayanti Gram Swarojgar Yojana (75:25)	Zila Parishad (Rural Development Cell)	59.37	33.83
National Rural Livelihood Mission	Rajasthan Gramin Ajeevika Vikas Parishad	61.48	48.26
Desert Development Programme (DDP) (75:25)	Zila Parishad (Rural Development Cell)	46.48	-
Integrated Waste Land Development Programme (91.67: 8.33)	Zila Parishad (Rural Development Cell)	1.39	-
Swarn Jayanti Shahari Rojgar Yojana	Zila Parishad (Rural Development Cell)	14.66	-
Drought Prone Area Development Programme (75:25)	Zila Parishad (Rural Development Cell)	8.72	-
Indira Awas Yojana (IAY) (75:25)	Zila Parishad (Rural Development Cell)	390.31	181.92
District Rural Development Agency (DRDA) Administration (75:25)	Zila Parishad (Rural Development Cell)	31.95	12.73
Mahatma Gandhi National Rural Employment Guarantee Scheme (90:10)	Zila Parishad (Rural Development Cell)	1,619.70	2,585.34
Provision for Urban Amenities in Rural Areas (PURA)	District Rural Development Agency	26.96	-
Members of Parliament Local Area Development Scheme (MPLAD) (100 *per cent*)	Zila Parishad (Rural Development Cell)	127.50	178.00
Integrated Watershed Management Programme (90:10)	Zila Parishad (Rural Development Cell) and State level Nodal Agency, Jaipur	374.92	432.89

Appendix 1.7

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2011-12	2012-13
Desert Development Programme (combating)	Zila Parishad (Rural Development Cell)	67.12	-
Gramin Haat	Zila Parishad (Rural Development Cell)	0.17	-
Pradhan Mantri Gram Sarak Yojana (PMGSY) (100 *per cent*)	Rajasthan Rural Road Development Agency	667.76	151.90
National Rural Drinking Water Programme	State Water and Sanitation Mission, Jaipur	11.54	1,406.08
Central Rural Sanitation Programme	State Water and Sanitation Mission, Jaipur	54.24	137.71
Conservation of Natural Resources and Eco-system	Urban Improvement Trust, Ajmer	9.00	-
Urban Support Infrastructure Scheme	Rajasthan Yuva Board	4.50	-
Rashtriya Gram Swaraj Yojana (CSS)	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	7.26	7.69
Panchayat Empowerment and Accountability Incentive Scheme	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	2.25	1.60
Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	-	2.04
Mission Project on E-Panchayat	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	1.63	-
Miscellaneous Schemes	SRSA, Jodhpur	5.09	-
Miscellaneous Schemes	State Council for Science and Technology	3.07	-
Environment, Information, Education and Awareness	Rajasthan State Bharat Scout and Guide	2.25	-
Sarva Shiksha Abhiyan (65:35)	Director, Sarva Shiksha Abhiyan	1,485.81	1,535.20
Adult Education and Skill Development	NA	3.77	1.85
Panchayati Yuva Krida and Khel Abhiyan (100 *per cent*)	Sports Council	4.47	3.74
Upgradation of Government Industrial Training Institution Through Public Private Partnership	IMC Societies	67.50	-
Multipurpose Indoor Hall Jodhpur	Rajasthan Yuva Board	4.50	-
Rashtriya Madhyamik Siksha Abhiyan (75:25)	Rajasthan Council of Secondary Education	146.89	87.04
Sakshar Bharat Mission 2012	Director, Literacy and Continuous Education	81.11	-
Model School	Rajasthan Council of Secondary Education	49.92	-
Girls' Hostel	N.A.	16.49	-
National Rural Health Mission (85:15)	Project Director NRHM	573.35	501.91
Hospital and Dispensaries under NRHM	Rajasthan State Health Society	6.37	-
National TB Control Programme (NRHM)	Rajasthan State Health Society	15.22	-
National Programme for Control of Blindness (100 *per cent*)	State Blind Control Society	7.39	-
National Leprosy Eradication Programme (100 *per cent*)	Director Medical and Health Services	1.60	-
Integrated Diseases Surveillance Programme (60:40)	Director Medical and Health Services	3.00	-
Development and Upgradation of Ayush Institutions/ Colleges	Rajasthan State Health Society	3.50	-
National Programme for Prevention and Control of Fluorosis	Rajasthan State Health Society	4.21	-

Appendix 1.7

(₹ in crore)

Programme/ Scheme (Indicate Centre: State Share)	Implementing Agency/ Department in the State	2011-12	2012-13
National Cancer Control Programme (NRHM)	Rajasthan State Health Society	4.20	-
National Programme for Prevention and Control of Diabetes	Rajasthan State Health Society	7.02	-
National AIDS Control Programme	Rajasthan State AIDS Control Society	24.57	15.83
Strengthening of Institutions for Medical, Education, Training and Research	NA	4.18	4.18
Health Educational Institutions (Ayurveda) (100 *per cent*)	National Institute of Ayurveda	18.00	23.86
Development of Ayush Industry	NA	3.88	2.95
Pradhan Mantri Swasthya Suraksha Yojana	NA	1.00	16.50
National Lake Conservation Scheme (70:30)	RUIDF	6.28	-
Cock Show	Director, Economics and Statistics Department	17.00	-
Museum	Archaeology and Museum	1.25	1.65
University Level Granth Nirman Yojana in Indian Languages	Rajasthan Hindi Granth Academy	0.21	-
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	4.70	5.33
Police Modernisation Scheme	R.S.R.D.C.C	19.41	-
Police Ordinance	R.S.R.D.C.C	3.18	-
Crime and Criminal Tracking and Network System	R.S.R.D.C.C	9.72	-
Construction of Boys' and Girls' Hostels for SC and OBC Students	NA	-	5.50
Assistance to disabled persons for purchase/fitting	NA	9.01	5.21
Deen Dayal Rehabilitation Centre	NA	1.45	1.07
National Afforestation Programme	State Forest development Agency	6.23	4.14
Conservation of Natural Resources and Ecosystem	NA	14.00	15.13
Environment information education and awareness	NA	2.49	2.59
Baba Saheb Ambedkar Hastshilp Vikas Yojana	NA	1.38	0.55
Integrated Wool Improvement and Development Programme	NA	12.92	13.51
Scheme for Integrated Textile Park (SITP)	NA	1.43	6.98
Technology Upgradation Fund Scheme (TUFS)	NA	3.31	2.06
Renewable Energy	Rajasthan Renewal Energy Corporation Limited	78.47	61.59
Strengthening of State Nodal/Agency under Food Processing Industries Scheme	Industries Department	0.05	-
Modernisation of Food Processing Industries	NA	12.37	6.21
Tourist Facilitation and Security Organisation	Ritman	0.29	-
National Child Labour Project	Child Labour Project Institute	4.31	2.14
National Project for Cattle and Buffalo Breeding	Rajasthan Livestock Development Board	9.00	-
UID Projects	NA	3.00	2.32
Total		**6,994.33**	**7,826.42**

NA: Not Available

Source: Finance Accounts, CGA Portal website and Budget Document 2013-14 (Volume 4-B)

Appendix 1.8

Financial Results of Major and Medium Irrigation Works during 2012-13 (Refer Paragraph 1.9.1; Page 36)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay up to 31 March 2013	Revenue Received	Working and Maintenance expenditure	Net Loss after Working and Maintenance expenditure	Interest on direct capital outlay	Net Loss after meeting interest
1	2	3	4	5	5-4= 6	7	6+7=8
	Major Irrigation Projects						
1	Bhakra Nangal Project (Irrigation Branch Portion)	2,849.09	909.45	3,608.82	2,699.37	290.08	2,989.45
2	Chambal Project (Irrigation Branch Portion)	35,326.51	1,134.33	2,596.15	1,461.82	2,648.18	4,110.00
3	Indira Gandhi Nahar Project	4,14,157.34	2,392.79	12,583.66	10,190.87	40,560.67	50,751.54
4	Gurgaon Canal	3,407.09	0.49	187.62	187.13	335.03	522.16
5	Jakham Project	11,150.36	15.38	316.12	300.74	1,112.78	1,413.52
6	Gang Canal	45,746.03	567.89	2,164.94	1,597.05	4,503.89	6,100.94
	Medium Irrigation Projects						
7	Jawai River Project Sei Diversion Scheme	709.57	19.61	146.41	126.80	69.74	196.54
8	Meja Project	4,056.90	10.22	227.97	217.75	405.21	622.96
9	Parbati Project (Dholpur)	6,466.95	4.65	279.17	274.52	641.69	916.21
10	Gudha Project	163.49	-	99.29	99.29	16.33	115.62
11	Morel Project	235.83	0.17	87.90	87.73	23.55	111.28
12	Alnia Project	195.97	2.07	164.29	162.22	19.51	181.73
13	West Banas Project	67.03	4.25	43.55	39.30	6.70	46.00
14	Vallabh Nagar Project	86.37	-	39.67	39.67	8.64	48.31
15	Badagaon Pal Project	76.02	1.49	25.64	24.15	7.60	31.75
16	Orai Irrigation Project	63.42	0.71	53.66	52.95	6.34	59.29
17	Wagon Diversion Scheme	1,397.26	1.23	67.34	66.11	139.66	205.77
	Total	**5,26,155.23**	**5,064.73**	**22,692.20**	**17,627.47**	**50,795.60**	**68,423.07**

Source: Finance Accounts

Appendix 1.9

Summarized Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings

(Refer Paragraph 1.9.4; Page 40)

(₹ 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	2011-12	3.07	1.53	0.17	10.12	(-) 10.46	0.32	(-) 10.14	(-) 288.94
Jail Manufacture, Alwar	2011-12	0.16	0.09	0.00	1.43	(-) 4.84	0.13	(-) 4.71	(-) 322.91
Jail Manufacture, Bikaner	2011-12	8.88	4.16	0.00	3.89	(-) 9.18	0.00	(-) 9.18	(-) 380.96
Jail Manufacture, Jaipur	2011-12	7.56	5.18	0.55	26.83	(-) 14.76	0.32	(-) 14.44	(-) 401.68
Jail Manufacture, Jodhpur	2011-12	8.86	3.09	0.33	12.64	(-) 3.41	0.53	(-) 2.88	(-) 32.51
Jail Manufacture, Kota	2011-12	1.49	1.37	0.00	0.48	(-) 2.74	0.00	(-) 2.74	-
Jail Manufacture, Udaipur	2011-12	9.97	2.78	0.31	14.40	(-) 11.35	2.89	(-) 8.46	(-) 26.33
Departmental Trading of Forest Coupes	2011-12	126.38	248.38	0.00	2480.58	(+) 1543.20	0.00	1543.20	-[7]
Patta Tendu Scheme	2011-12	5508.41	6.10	0.17	1060.03	(+) 821.03	0.00	821.03	-[7]
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2011-12	1121071.42	223361.62	8463.68	21168.88	(-) 90678. 25	17264.57	(-) 73413.68	(-) 33.46
Total		**1126746.20**	**223634.30**	**8465.21**	**24779.28**	**(-) 88370.76**	**17268.76**	**(-) 71102.00**	

[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 1.10

Statement showing the details of loans not repaid by the Institutions/Organisations (Refer Paragraph 1.9.6; page 42)

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-13	Repaid during 2003-13	Closing Balance as on 31.03.2013
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	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
6	6235-02-800 (02)	Loans and Advances to Political Sufferers of Rajasthan	0.03	-	-	0.03
7	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.51	-	-	1.51
8	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
9	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarnkars	49.79	-	-	49.79
10	6245-01-800 (04)	Loans to Go-sewa Sangh for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
11	6245-01-800 (05)	Loans to Municipalities/ Urban Improvement Trusts	4.04	-	-	4.04
12	6250-60-800(02)	Loan to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
13	6250-60-800(03)	Loan to Bharat Sewak Samaj	1.40	-	-	1.40
14	6250-60-800(04)	Loan to Rajasthan Board of Muslim Waqf	2.32	-	-	2.32
15	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	-	0.42
16	6401-103 (02)	Loan to Rajasthan State Agro Industries Corporation Limited	1,587.53	103.22	-	1,690.75
17	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
18	6401-107 (02)	Agriculture Engineering	6.00	-	-	6.00
19	6403-102 (02)	Intensive Cattle Development Scheme	4.07	-	(-) 3.60	7.67
20	6403-103	Poultry Development	0.01	-	-	0.01
21	6403-104 (01)	Loan to Sheep Farmers	0.02	-	-	0.02
22	6403-107 (01)	Loan to Rajasthan Water Resources Development Corporation for Fodder Development through the Ground Water Department	9.35	-	3.60	5.75

Appendix 1.10

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-13	Repaid during 2003-13	Closing Balance as on 31.03.2013
23	6404-190(01)	Loan to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71
24	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18
25	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
26	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
27	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
28	6425-107(07)	Loan for establishment of Rajasthan State Cooperative Enforcement Fund	161.18	-	-	161.18
29	6515-103(03)	Loan to Panchayati Raj Institutions for shadow and pre-extension blocks	36.73	-	-	36.73
30	6515-103(04)	Loan to Panchayati Raj Institutions- Pilot Projects for rural manpower	40.43	-	-	40.43
31	6705-800(01)	Soil Conservation	9.47	-	-	9.47
32	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
33	6705-800(03)	Rajasthan Land Development Corporation	1,453.93	-	-	1,453.93
34	6851-200(04)	Interest free loan in lieu of Sales Tax	0.35	-	-	0.35
35	6853-60-190 (02)	Loan to Rajasthan State Electricity Board	4.06	-	-	4.06
36	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
37	6860-60-600(01) [01]	Loan to M/s Hi-Tech Precision Glass Company Limited, Dholpur	11.08	-	-	11.08
38	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
39	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
40	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
Grand Total			**8,373.17**	**216.89**	**(-) 51.66**	**8,641.72**

Source: Finance Accounts

Appendix 1.11(A)

Status of Public Private Partnership Projects in Infrastructure (As on March 31, 2013) - Completed projects (Refer Paragraph 1.9.5; Page 40)

S. No	Project Name	Structure BOT/ BOOT etc.	Estimated cost (₹ in crore)	Date of Completion
(A)	**Road Sector**			
1	Karaunti Bridge, Pali District	BOT	2.95	25.02.1997
2	Construction of Udaipur Bye-pass Phase – II	BOT	23.99	28.03.1998
3	Pali Bye-Pass (Beawar - Bar - Pali – Sirohi NH-14 Km 106/0 to 112/0)	BOT	10.25	05.12.1998
4	Widening, Strengthening and Improvement of Kekri - Nasirabad Road (SH-26) Km 0/0 to 25/0	BOT	4.00	10.02.1999
5	Sikar Bye-Pass	BOT	13.75	15.01.2000
6	Strengthening & Improvement of Mangalwar– Nimbahera - Neemach Road (km40/0 to 50/0)	BOT	6.35	01.04.2000
7	Bharatpur Bye-Pass	BOT	13.25	12.04.2000
8	Upgradation by Strengthening & Renewal of Kherwara - Dungarpur Road SH-10 (km 0/0 to 20/0) Km 0/0 Start from Malai Chouraha	BOT	3.69	18.02.2001
9	Improvement & strengthening of Hanumangarh - Suratgarh Road via Peelibanga (km 0/0 to 26/0)	BOT	10.24	26.03.2001
10	Strengthening of Banswara - Dahod Road (Km 396/0 to 411/0 SH-4)	BOT	2.65	04.11.2001
11	Improvement of Banswara - Udaipur Road SH-32 (Km 91/500 to 165/0)	BOT	11.50	05.02.2002
12	Widening & Improvement of Dantiwara- Pipar City – Merta City Road (Km 0/0 to 26/500)	BOT	5.47	11.02.2002
13	Widening & Strengthening and Improvement of Mangalwar- Nimbahera Road (Km 0/0 to 40/0)	BOT	10.26	01.03.2002
14	Strengthening, Widening & Improvement of road and reconstruction of narrow & weak culverts on Nathdwara-Mavali Road MDR-36 (Km 0/0 to 26/700 Km)	BOT	4.50	06.03.2002
15	Improvement & Strengthening of Sirohi-Anadar-Reodar- Mandar Road up to State Border (km197/0 to 214/0) km0/0 at Beawar	BOT	7.29	01.04.2002
16	Construction of H.L. Bridge on River Massi (Km 48/200 of Sanganer-Malpura – Kekri Road) SH-12	BOT	1.94	08.04.2002
17	Improvement of Manglana-Makrana Road (Km 400/0 to 415/0) and Makrana- Bidiyad Road (Km 0/0 to 6/0)	BOT	6.54	21.04.2002
18	Construction of Four Lane Road with Median Strip of 1.2 m Wide on Bar- Bilara-Jodhpur Road SH-5 (Km 90/0 to 105/0)	BOT	8.93	24.07.2002
19	Improvement of Sirohi – Mandar - Deesa Road SH-27 up to State Border (km 214/0 to 268/400)	BOT	26.01	17.05.2003
20	Construction of submersible bridge by providing RCC Hume Pipe on existing causeway at Luni River on Jodhpur Balotra Guda Road SH-289	BOT	4.00	10.06.2003
21	Upgradation (Strengthening and Renewal) of SH-32 Udaipur-Salumber- Banswara Road (Km 5/0 to 72/0)	BOT	13.57	02.06.2004
22	Improvement of Alwar - Bhiwadi Road SH- 25Km 146/0 to 225/0	BOT	18.62	09.06.2004

Appendix 1.11(A)

S. No	Project Name	Structure BOT/ BOOT etc.	Estimated cost (₹ in crore)	Date of Completion
23	Widening & Strengthening of Sikar- Jhunjhunu-Loharu Road SH-8 Km 0/0 to 119/700	BOT	49.78	21.07.2004
24	Widening & Strengthening of Sriganganagar-Hanumangarh Road SH-36 Km 1/500 to 56/0	BOT	16.03	18.02.2005
25	Widening & Strengthening of Challa- Neem-ka-Thana - Kotputli Road S H -13 & MDR- 25 (Km60/800 to 125/0)	BOT	20.36	29.04.2005
26	Improvement of Jhalawar-Indore Road SH-1A (Strengthening & Widening Km 9/700 to 29/900) 6.0 Km away from Patan to State Border	BOT	7.15	16.05.2005
27	Construction of Nimbahera Bye-pass on NH-79 (Ajmer–Bhilwara–Chittorgarh–Nimbahera–Ratlam–Indore Road) Km 209/087 to 217/400	BOT	31.48	18.05.2005
28	Construction of Pali Bye-Pass on Jodhpur-Sumerpur Road NH-65 Km 0/0 to 11/500 (0 at Km 366/0)	BOT	30.00	04.05.2006
29	Construction of Kelwa-Amet Road 0/0 to 18/0	BOT	5.70	05.05.2006
30	Widening & Strengthening and Improvement of Nasirabad-Kekri-Deoli Road SH-26 Km 25/0 to 56/500	BOT	21.40	15.12.2006
31	Phalodi to Ramgi ki Gol	BOT	386.30	28.12.2007
32	Hanumangarh to Kishangarh	BOT	627.20	28.02.2008
33	Baran to Jhalawar	BOT	111.70	15.04.2008
34	Widening & Strengthening of Delhi- Ramgarh-Alwar Road (SH-13) Km 125/400 to 160/300	BOT	25.28	19.04.2008
35	Strengthening and Improvement of Riding Quality of Existing Bikaner Bye-Pass Road Km 0/0 to 28/0	BOT	12.02	09.05.2008
36	Alwar to Sikandra	BOT	128.10	31.08.2008
37	Lalsot to Kota	BOT	303.70	15.12.2008
38	Widening & Strengthening of Nasirabad to Mangliawas Road Km 0/0 to 24/200 (MDR-39)	BOT	21.52	02.04.2009
39	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	BOT	35.66	05.08.2009
40	Strengthening, Widening & Improvement of riding Quality of Road S irohi-Reodar- Mandar-Deesa Road (up to Gujarat Border) SH-27 Km 197/0 to 268/400	BOT	133.79	30.04.2010
41	Hanumangarh to Sangaria (up to Haryana Border)	BOT	51.40	01.11.2011
42	Bhiwadi–Alwar (4-Lane)	BOT	330.11	21.01.2012
43	Strengthening of road from Makhupura (Sanchore) to Gujarat State border via Peer-ki-Jal MDR-108 Km 0/0 to 12/0	BOT	11.61	18.02.2012
44	Arjunsar–Pallu (PS)	BOT	83.93	18.02.2012
45	Laxmangarh – Salasar, Length 0/19.500 km .0/0 to 19/500 (MDR-02)	BOT	13.96	07.08.2012
46	Jhalawar to Jhalawar road, Length 31 km, km 0/0 to 9/0 of ODR, km 0/0 to 20/0 of SH 19A, 2km urban portion	BOT	79.73	31.08.2012
47	Sriganganagar–Padampur–Raisinghnagar–Anupgarh, Length 36/900 km Ch. (SH- 03) km 2/0 to km 38/900.	BOT	17.57	31.08.2012
48	Chirawa –Singhana–Pacheri up to Haryana Border Length=44.80 km	BOT	35.87	09.11.2012
49	Alternate route to Ghat Ki Guni by construction of tunnel through Jhalana hills to connect NH-11, Agra Road	DBFOT	150.00	19.01.2013

Appendix 1.11(A)

S. No	Project Name	Structure BOT/ BOOT etc.	Estimated cost (₹ in crore)	Date of Completion
50	Khandela–Srimadhopur–Reengus–Khatushyamji, Length 50.925 km	BOT	43.26	27.03.2013
	Sub Total (A)		**2,994.36**	
(B)	**Urban Infrastructure**			
1	Common Bio- Medical Waste Treatment Facility (CBWTF), Jhalawar, Baran	DBOOT	0.70	21.02.2005
2	Common Bio- Medical Waste Treatment Facility (CBWTF), Jaipur City	DBOOT	0.70	21.02.2005
3	Common Bio-Medical Waste Treatment Facility (CBWTF) Ajmer, Bhilwara, Nagaur (Partial), Parbatsar, Makrana, Merta City.	DBOOT	0.70	21.02.2005
4	Common Bio-Medical Waste Treatment Facility (CBWTF), Jodhpur, Pali	DBOOT	0.70	21.02.2005
5	Common Bio-Medical Waste Treatment Facility (CBWTF), Hanumangarh, Sriganganagar	DBOOT	0.70	21.02.2005
6	Common Bio-Medical Waste Treatment Facility (CBWTF), Alwar, Bharatpur	DBOOT	0.70	21.02.2005
7	Common Bio-Medical Waste Treatment Facility (CBWTF), Jaipur (Additional), Dausa, Nagaur (Partial), Nawa, Kuchaman	DBOOT	0.70	21.02.2005
8	Common Bio-Medical Waste Treatment Facility (CBWTF), Sikar, Churu, Jhunjhunu, Nagaur (Partial) Didwana, Mundwa, Kuchera	DBOOT	0.70	21.02.2005
9	Common Bio-Medical Waste Treatment Facility (CBWTF), Udaipur	DBOOT	0.70	21.02.2005
10	Common Bio-Medical Waste Treatment Facility (CBWTF), Udaipur City	DBOOT	0.70	21.02.2005
11	Common Bio-Medical Waste Treatment Facility (CBWTF), Bikaner, Nagaur, Ladnun	DBOOT	0.70	09.07.2005
12	Common Bio-Medical Waste Treatment Facility (CBWTF), Sawaimadhopur, Tonk, Karauli	DBOOT	0.70	24.09.2005
13	Construction of Foot Over Bridge at Collectorate Circle, Jaipur	BOT	2.50	August, 2006
14	Solid Waste Treatment Plant at village Langariwas, Jaipur.	DBOOT	20.00	April, 2007
15	Rope Way from Deen Dayal Park to Karni Mata Temple, Udaipur	BOT	3.00	07.06.2008
16	Common Bio-Medical Waste Treatment Facility (CBWTF), Kota, Bundi	DBOOT	0.70	28.08.2010
17	Waste water Treatment Plant 10 MLD STP, Bhilwara	DBOOT	20.00	15.09.2012
18	Construction and Maintenance of approx. 610 Public Toilets popularly known as Sulabh Complexes at various places of the State on pay and use basis.	O&M	40.53	1995 to March, 2013
	Sub Total (B)		**95.13**	
(C)	**Water Sector**			
1.	Desalination Plant, Matasukh (Nagaur)	DBOOT	300.00	30.09.2010
	Sub Total (C)		**300.00**	
(D)	**Social Sector**			
1	Installation and Running of Linear Accelerator Machine at SMS Hospital, Jaipur	BOOM	16.00	02.06.2009
2	Shree Devi Women Polytechnic College, Hanumangarh	BOT	5.49	09.03.2010
3	Emergency Response Service –108Ambulance Project	O&M	77.15	01.07.2010

Appendix 1.11(A)

S. No	Project Name	Structure BOT/ BOOT etc.	Estimated cost (₹ in crore)	Date of Completion
4	Vikas Polytechnic College, Madera, Deeg Bharatpur Road, Deeg (Bharatpur)	BOT	9.30	March, 2011
5	Saraswati Polytechnic College, Village: Tihara, (Khetri) Dist. – Jhunjhunu	BOT	9.30	March, 2011
6	Sugan Institute of Technology and Engineering, Pokhran, Phalodi, Jodhpur	BOT	9.30	March, 2011
7	Rajasthan Polytechnic College, Ratangarh, Churu	BOT	9.30	March, 2011
8	Satyam Institute of Technology, Beawar, Ajmer	BOT	9.30	March, 2011
9	Rajasthan Institute of Engineering & Technology, Aachora, Chittorgarh	BOT	16.40	March, 2011
10	Dungarpur College of Engineering and Technology, Vill. Bori, Dungarpur	BOT	16.40	March, 2011
11	Chartered Institute of Technology, Vill. Danvav, Abu Road, Sirohi	BOT	16.40	March, 2011
12	Tagore Engineering College, Vill. Panwari, Kunchaman city, Nagaur	BOT	16.40	March, 2011
13	Asians Institute of Technology Vill. Bhunja Via Kathun, Tehsil Newai,Tonk	BOT	16.40	March, 2011
14	Shri Digambar Institute of Technology, Mitrapura, Dausa	BOT	16.40	March, 2011
15	Vedant College of Engineering and Technology,Village Tulsi, Bundi	BOT	16.40	March, 2011
16	Regional Engineering College, Dhamotar, Pratapgarh	BOT	16.40	March, 2011
17	Toll Free 104 Medical Advice Service	O&M	0.24	21.09.2011
18	Rajiv Gandhi Mobile Medical Services in Rajasthan	O&M	42.82	Oct, 2011
19	Veena Institute of Technical Education, Karauli (Women Polytechnic)	BOT	5.49	December, 2011
20	Mantram Women Polytechnic College, Dungarpur	BOT	5.49	December, 2011
21	Sawaimadhopur College of Engineering & Technology, Sawaimadhopur	BOT	16.40	2011-12
22	Installation and Operation of 2 nos 128 Slice C. T. Scan Machines and 2 nos Tesla M. R. I. Machines at B. M. R. C. Wing/Emergency Wing of SMS Hospital, Jaipur	BOOM	30.00	27.06.2012
23	Manas Arogya Sadan Heart and Multi- specialty Care Hospital & Research Institute in Jaipur	ROMT	56.00	30.11.2012
24	Swasthya Kalyan Women Polytechnic College, Tonk	BOT	5.49	Feb., 2013
	Sub Total (D)		**438.27**	
(E)	**Power Sector**			
1	Lignite based Power Plant, Bhadresh (Barmer)	BOOM	5,000.00	16.03.2013
	Sub Total (E)		**5,000.00**	
(F)	**Any Other Sector**			
1	Mobile Soil testing Laboratory, for Udaipur, Banswara, Dungarpur, Rajsamand, Sirohi.	O&M	0.28	August, 2010
2	Mobile Soil testing Laboratory for Kota, Baran, Bundi, Jhalawar, Tonk.	O&M	0.28	August, 2010
3	Mobile Soil testing Laboratory for Chittorgarh, Pratapgarh, Bhilwara, Bundi.	O&M	0.28	August, 2010
4	Mobile Soil testing Laboratory for Hanumangarh, Churu, Sriganganagar.	O&M	0.28	August, 2010
5	Mobile Soil testing Laboratory for Kota, Baran, Bundi, Karoli, Bundi, Sawaimadhopur.	O&M	0.28	August, 2010
6	MobileSoil testing Laboratory for Bikaner, Nagaur	O&M	0.28	August, 2010

Appendix 1.11(A)

S. No	Project Name	Structure BOT/ BOOT etc.	Estimated cost (₹ in crore)	Date of Completion
7	Mobile Soil testing Laboratory for Jaipur, Pali, Ajmer, Merta, Jalore, Barmer.	O&M	0.28	August, 2010
8	Mobile Soil testing Laboratory for Sriganganagar, Bikaner, Hanumangarh.	O&M	0.28	Sept. 2010
9	Mobile Soil testing Laboratory for Alwar, Bharatpur, Dausa, Dholpur.	O&M	0.28	Sept., 2010
10	Mobile Soil testing Laboratory for Jhalawar, Baran.	O&M	0.28	Feb., 2011
11	Static Soil testing Laboratory for Duni (Tonk)	O&M	0.30	Oct. 2011
12	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Sikar	O&M	2.38	15.02.2012
13	Multi Chamber Cold Storage (6000 M. T.) at Mandore Mandi, Jodhpur	O&M	4.90	25.02.2012
14	Mobile Soil testing Laboratory for Pali, Parts of Nagaur	O&M	0.28	June, 2012
15	Mobile Soil testing Laboratory for Udaipur, Dungarpur, Banswara and TAD Area.	O&M	0.28	July 2012
16	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Udaipur	O&M	2.54	12.09.2012
17	Static Soil testing Laboratory, Sandawa, Sujangarh, Churu	O&M	0.30	October, 2012
18	Static Soil testing Laboratory, Sridungargarh, Bikaner	O&M	0.30	October, 2012
19	Static Soil testing Laboratory, Ladnu, Nagaur	O&M	0.30	October, 2012
20	Static Soil testing Laboratory, Pratapgarh	O&M	0.30	October, 2012
21	Static Soil testing Laboratory, Kekari, Ajmer	O&M	0.30	October, 2012
22	Static Soil testing Laboratory, Srimadhopur, Sikar	O&M	0.30	October, 2012
23	Static Soil testing Laboratory, Hindaun, Karoli	O&M	0.30	October, 2012
24	Static Soil testing Laboratory, Jaitaran, Pali	O&M	0.30	October, 2012
25	Static Soil testing Laboratory, Kuchaman City, Nagaur	O&M	0.30	October, 2012
26	Operation of Stage Carriage Services in Rural Areas of Udaipur – Cluster No. 4 – Mavli-Haldighati, Mavli-Kanot, Mavli- Udaipur (Badi), Mavli-Udaipur (Zink Smelter), Mavli-Udaipur (Merta), Mavli- Fatheh Nagar, Mavli-Railmagra, Mavli- Akola, Udaipur-Avrimata	BOOM	2.42	14.12.2012
27	Operation of Stage Carriage Services in Rural Areas of Udaipur – Cluster No. 7 – Vallabh Nagar-Udaipur, Vallabh Nagar- Udaipur, Bhinder-Jaisamand, Vallabh Nagar-Lasariya, Bhinder-Panud, Vajmiya- Udaipur	BOOM	1.66	14.12.2012
28	Operation of Stage Carriage Services in Rural Areas of Karauli – Cluster No. 1- Karauli-Bayana, Karauli-Gurdeh-Tali, Karauli-Bari Via Masalpur-Baseri Routes.	BOOM	1.81	18.12.2012
29	Operation of Stage Carriage Services in Rural Areas of Karouli – Cluster No. 2 – Karauli-Ondh, Karauli-Sirmathura, Karanpur-Karauli, Nanpur-Karauli, Karauli-Kailadevi, Karauli-Vajeerpur and Gairai	BOOM	1.21	18.12.2012
30	Static Soil testing Laboratory, Laxmangarh, Sikar	O&M	0.30	December, 2012
31	Operation of Stage Carriage Services in Rural Areas of Dausa – Cluster No. 4 – Modi ka Tibara–Toda Bhim, Mahuwa– Maroli, Mahuwa–Dausa, Dausa– Nandauti, Transport Nagar Jaipur- Paparda	BOOM	2.72	01.02.2013
32	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 4 – Tijara–Rajasthan Border, Mandawar– Kishangarh, Tijara–Bhiwari, Tijara– Jairouli, Tijara–Biranawas, Bhiwadi – Kherthal	BOOM	1.81	02.02.2013
	Sub Total (F)		**28.11**	
	Grand Total		**8,855.87**	

Source: Planning Department, GoR.

Appendix 1.11(B)

Status of Public Private Partnership Projects in Infrastructure (As on March 31, 2013) Projects under Implementation

(Refer Paragraph 1.9.5; Page 40)

S. No	Project name	Structure BOT/ BOOT etc.	Date of Award	Estimated cost (₹ in crore)	Likely date of Completion
(A)	**Road Sector**				
1	Jaipur to Bhilwara (SH-12), Length 0/0 to 212/0	DBFOT	16.03.2010	220.00	August, 2013
2	Chomu to Mahala via Renwal Jobner (SH -19 & 2C), Length 89 km	DBFOT	22.02.2011	134.20	Dec., 2013
3	Khushkhera to Kasola Chowk, Length=8.5 km 0/0 (km 57/500 of MDR-61A) to 8/500 (km 33/00 of MD-61)	BOT	30.04.2011	34.50	April, 2013
4	Ring Road around Jaipur City	DBFOT	16.05.2011	890.00	21 Months from the appointed date which yet not decided.
5	Kota–Jharal-Ke-Balaji–via Tather–Sultanpur-Ganesh Ganj Itawa Length 43.200 km km14/800 to 58/00 (SH-70)	BOT	14.09.2011	64.56	April, 2013
6	Jalore – Ramsingh – Revdar, Total Length 77.80 km Ch. 0/0 to 76/500 1.30 km Bypass.	BOT	09.12.2011	51.75	June, 2013
7	Rohat-Jalore Total Length=100 km Ch. 0/0 to 82/0 (SH-64) 165/500 to 183/500 (SH-16).	BOT	12.12.2011	56.88	May, 2013
8	Salumbar–Banswara, Length 93 km Ch. (SH-32) km 72/0 to 165/0 (93.00 km)	BOT	22.12.2011	46.33	Oct.,2013
9	Bikaner–Suratgarh(NH-15), Length 172.380 km	DBFOT	09.01.2012	501.08	Nov. 2014
10	Jhalawar to Ujjain (up to Rajasthan Border), Length=31 km km0/0 to 28.800 of SH-1A+2 km Urban portion of old NH Byepass.	BOT	10.01.2012	75.88	June, 2013
11	Jhunjhunu Udaipurwati- Khandela, Length=71.250 km Ch. 83/450 to158/03.300 km, overlapping with RSRDCC project of Kotputli-Kuchaman.	BOT	22.03.2012	86.22	May, 2013
12	Suratgarh – Sriganganagar (NH-15), Length=78.01 km	DBFOT	23.03.2012	224.03	Jan., 2015
13	Ajmer–Nagaur (NH-89), Length=148.25 km	DBFOT	23.03.2012	377.15	Dec. 2014
14	Chittorgarh Neemach, (MP Border) and Nimbahera – Pratapgarh (NH 79 & 113), Length=117 km	DBFOT	29.03.2012	511.21	June, 2015
15	Sikar–Bikaner (NH-11), Length 237.58 km	DBFOT	31.03.2012	650.84	Feb., 2015
16	Rawatsar–Nohar–Bhadra up to State Border Road, L 118 km, Km 0/0 to 118/0	BOT	01.07.2012	224.20	Dec., 2013
17	Mathura (State Border)–Bharatpur–Bhadoti Road, L 185.50 km 282/0 to 388/0, (SH-01 A) 106 km+6.5 km Byepass of Gangapur km 8/0 to km 58/0 (SH-01) 50 Km+23 km Mathura Byepass	BOT	10.08.2012	421.00	Dec., 2013
18	Jodhpur–Pali (NH-65) L 71.55km	DBFOT	11.02.2013	332.70	Feb., 2015
	Sub - Total (A)			**4,902.53**	
(B)	**Urban Infrastructure**				
1	Jal Mahal Tourism Project, Jaipur	BOOT	30.09.2004	200.00	2013-14
2	Restoration and Conservation of Tijara Fort, Alwar	BOOT	15.04.2008	25.00	2011-12

Appendix 1.11(B)

S. No	Project name	Structure BOT/ BOOT etc.	Date of Award	Estimated cost (₹ in crore)	Likely date of Completion
3	Development of Multi Level Parking Project at Ashok Marg Nala, C-Scheme, Jaipur	DBOOT	2010	90.00	Dec, 2014
4	Solid Waste Management Plant WSM processingplant at Sewapura, Jaipur	DBOOT	2011	20.00	Dec 2012
5	Affordable housing with focus on EWS & LIG housing, near Pink pearl, Ajmer Road, Jaipur through M/s Sintex Industries Ltd.	-	10.01.2011	14.30	09.07.2013
6	Affordable housing with focus on EWS & LIG housing, Chaksu, Jaipur through M/s Patni Builders Pvt. Ltd.	-	17.01.2011	59.76	16.07.2014
7	Affordable housing with focus on EWS & LIG housing, Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar through M/s Sun System Institute of Technology Pvt. Ltd.	-	01.02.2011	13.54	31.07.2013
8	Affordable housing with focus on EWS & LIG housing, Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar through M/s Falcon Reality services Pvt. Ltd.	-	07.02.2011	13.75	06.08.2013
9	Affordable housing with focus on EWS & LIG housing, Mukandpura near Bhankrota, Jaipur through M/s Vinkash Estess Pvt. Ltd.	-	15.02.2011	17.90	14.08.2013
10	Affordable housing with focus on EWS & LIG housing. Village Bagru Khurd Omex city, Ajmer Road, Jaipur through M/s Shiv Shakti Real Homs Pvt. Ltd.	-	15.02.2011	25.38	14.08.2014
11	Affordable housing with focus on EWS & LIG housing. Village Ramla ka vaas Tehsil. Kalwar, Jaipur through M/s Bhairav Township Pvt. Ltd.	-	28.02.2011	19.36	27.08.2013
12	Affordable housing with focus on EWS & LIG housing, village Mahapura Sez, Jaipur through M/s Majestic Realmart Pvt. Ltd.	-	28.02.2011	31.95	27.08.2014
13	Affordable housing with focus on EWS & LIG housing. Village Bagru Khurd, Thikerya, Ajmer Highway, Jaipur through M/s Siddha Infra project Pvt. Ltd.	-	28.02.2011	13.54	27.08.2013
14	Affordable housing with focus on EWS & LIG housing, Village Nevta, Tehsil Sanganer, Jaipur through M/s Siddhi Vinayak Affordable Homes Ltd.	-	15.03.2011	36.37	14.09.2014
15	Affordable housing with focus on EWS & LIG housing, Village Jirota Khurd, near Shyam Sarowar, Distt. Dausa on Main NH-11 through M/s Amit Colonizers Ltd.	-	19.05.2011	14.66	18.11.2013
16	Affordable housing with focus on EWS & LIG housing, Village Shyampur Buhariya Vatika Road, Sanganer, Jaipur through M/s Regency Buildhome Pvt. Ltd.	-	14.06.2011	39.17	13.12.2014
17	Affordable housing with focus on EWS & LIG housing, Panwadi Sargod, Trisingiya, Kuchaman city, Nagaur through M/s Shree Ram Balaji Developers & Infrastructures Pvt. Ltd.	-	20.06.2011	28.22	19.12.2014
18	Sewerage Treatment Plant 20 MLD STP at Udaipur	DBOOT	16.08.2011	20.00	09.11.2013
19	Affordable housing with focus on EWS & LIG housing, Ajmer- Beawar Road NH-8, In front of Tabiji Railway Station, Ajmer through M/s Golden Line Infrastructure Pvt. Ltd.	-	20.09.2011	20.24	19.03.2015

Appendix 1.11(B)

S. No	Project name	Structure BOT/ BOOT etc.	Date of Award	Estimated cost (₹ in crore)	Likely date of Completion
20	Exhibition cum Convention Centre at Sitapura Industrial Area, Jaipur	BOT	13.02.2012	216.65	Aug. 2014
21	Integrated Solid Waste Management Project, Jodhpur	DBOOT	13.06.2012	40.00	2013-14
22	Integrated Solid Waste Management Project Jaipur	DBOOT	18.06.2012	60.00	2013-14
23	Affordable housing with focus on EWS & LIG housing at Balotra, Barmer through M/s Nice Builders.	-	10.09.2012	14.14	09.09.2014
24	Integrated Solid Waste Management Project, Ajmer, Kishangarh and Pushkar	DBOOT	Dec. 2012	0.00	2013-14
25	Construction and Maintenance of approx. 85 Public Toilets popularly known as Sulabh Complexes at various places of the State on pay and use basis.	O&M	-	11.06	2013-14
	Sub – Total (B)			**1,044.99**	
(C)	**Social Sector**				
1	Shri Jawahar Women Polytechnic College, Dausa	BOT	2007-08	5.49	31.07.2013
2	Vivekanand Institute of Technology, Bhilwara. (Women Polytechnic)	BOT	2007-08	5.49	31.07.2013
3	Bhadariya Mateshwari Polytechnic College for Women, Jalore	BOT	2007-08	5.49	31.06.2013
4	Rajasthan Institute of Engineering and Craft, Dholpur (Women Polytechnic)	BOT	2007-08	5.49	31.07.2013
5	Rajasthan Girls' Polytechnic College, Baran	BOT	2007-08	5.49	31.07.2013
6	Chandrawati Girls' Polytechnic College, Jaisalmer	BOT	2007-08	5.49	-
7	Swasthya KalyanPolytechnic College, Chaksu	BOT	-	9.30	-
8	Engineering College, Dholpur	BOT	2011-12	16.40	31.03.2014
9	Engineering College, Barmer	BOT	2011-12	16.40	31.03.2014
10	Engineering College, Karauli	BOT	2011-12	16.40	31.03.2014
11	Engineering College, Baran	BOT	2011-12	16.40	31.03.2014
12	Engineering College, Churu	BOT	2011-12	16.40	31.03.2014
13	Rajasthan Institute of Engineering & Technology, Jaisalmer	BOT	2011-12	16.40	31.03.2014
14	Swami Vivekanand College of Engineering and Technology, Jalore	BOT	2011-12	16.40	31.05.2014
	Sub – Total (C)			**157.04**	
(D)	**Power Sector**				
1	400 kV S/C Hindaun-Alwar Line with 400/220 kV GSS at Alwar	BOOM	19.01.2011	188.32	2013-2014
2	400 kV S/C Bikaner- Deedwana – Ajmer Line with 400 kV/220 kV GSS at Deedwana including 220kv D/C Sujangarh-Didwana line Costing ₹ 18.49 crore	BOOM	TSA with DISCOM on 15.02.2011	285.00	2013-2014
3	220 kV S/C Sikar – Nawalgarh – Jhunjhunu Line with 220/132 kV GSS at Nawalgarh	BOOM	23.02.2011	36.28	2016-2017
	Sub – Total (D)			**509.60**	
(E)	**IT Sector**				
1	Common Service Centres Project	BOOT	May, 2009	106.40	May, 2013
2	Rajasthan State Wide Area Network (RajSWAN) Project -	BOOT	15.04.2011	209.37	15.04.2017
	Sub – Total (E)			**315.77**	
(F)	**Any Other Sector**				
1	Multi Chamber Cold Storage (4000 M. T.) at Mandi Yard, Alwar	O&M	22.03.2010	3.85	30.04.2013

Appendix 1.11(B)

S. No	Project name	Structure BOT/ BOOT etc.	Date of Award	Estimated cost (₹ in crore)	Likely date of Completion
2	Multi Chamber Cold Storage (2000 M. T.) at Mandi Yard, Bhilwara	O&M	22.03.2010	2.28	30.04.2013
3	Multi Chamber Cold Storage (1000 M. T.) at Mandi Yard, Sumerpur, District Pali	O&M	15.04.2010	1.28	31.05.2013
4	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 1 – Neemrana – Pratappur, Behror – Neemrana, Bansur – Shahjahanpur, Bansur - Behror	BOOM	29.11.2012	1.21	30.06.2013
5	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 2 – Narayanpur – Paota, Rampur – Kotputli, Bansur– Viratngar, Bansur – Thanagazi, Laxmangarh – Narayangarh.	BOOM	29.11.2012	2.42	30.06.2013
6	Operation of Stage Carriage Services in Rural Areas of Alwar–Cluster No. 3–Mandawar – Bansur, Kohrana–Ajarkaj, Kherthal–Shahjahapur, Bhiwadi–Kotkasim, Tatarpur Chauraha-Kotkasim	BOOM	29.11.2012	1.51	30.06.2013
7	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 5 Alwar – Govindgarh, Alwar – Ramgarh, Ramgarh – Kishangarh, Kishangarh – Nogawa, Nogawa – Gobindgarh, Indpura – Rajgarh	BOOM	29.11.2012	2.42	30.06.2013
8	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 6 – Kherli Ganj – Ramgarh, Alwar – Sonkh, Ramgarh–Reni, Reni–Mandi Mode (Alwar)	BOOM	29.11.2012	2.11	30.06.2013
9	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 7 – Kotin Chauraha – Mandawar, Kherli – Gobindgarh, Kherli – Gobindgarh, Mandawar – Nagar Pahari, Khatumar – Mandawar, Mandawar – Laxamangarh	BOOM	29.11.2012	2.11	30.06.2013
10	Operation of Stage Carriage Services in Rural Areas of Alwar – Cluster No. 8 - Tahla – Mandawar, Alwar - Prayagpura	BOOM	29.11.2012	1.21	30.06.2013
11	Operation of Stage Carriage Services in Rural Areas of Alwar–Cluster No. 9 – Virat Nagar – Tehla, Narayanpur – Bheekampura	BOOM	29.11.2012	0.60	30.06.2013
12	Operation of Stage Carriage Services in Rural Areas of Dausa–Cluster No. 1 – Dausa –Jaipur via Jamwa Ramgarh, Dausa – Andhi, Chaksu–Dausa, Dausa–Gola Ka Bas.	BOOM	03.12.2012	1.51	30.06.2013
13	Operation of Stage Carriage Services in Rural Areas of Dausa–Cluster No. 2-Dausa – Dhera, Nangal Jhamarwara–Radio, Dausa–Rajgarh, Sar – Bandikui	BOOM	03.12.2012	2.11	30.06.2013
14	Operation of Stage Carriage Services in Rural Areas of Dausa – Cluster No. 3–Bandikui – Mahuwa, Mandawar – Bayana, Mandawar – Bayana, Ooksi Jatwara – Bandikui	BOOM	03.12.2012	1.51	30.06.2013
15	Operation of Stage Carriage Services in Rural Areas of Ajmer – Cluster No. 1 – Banjata-Kekri- Baghera-Devgaon	BOOM	18.03.2013	1.96	30.06.2013
	Sub – Total (F)			**28.09**	
	Grand Total			**6,958.02**	

Source: Planning Department, GoR.

Appendix 1.12

Status of Public Private Partnership Projects in Infrastructure (As on March 31, 2013) Projects under Planning/Pipeline

(Refer Paragraph 1.9.5; Page 40)

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
(A)	**Road Sector**		
1	Nagaur – Bikaner (NH- 89) L = 108.26 km	378.07	30.10.2012
2	Nagaur – Jodhpur (NH- 65) L = 134.64 km	439.96	-
3	Kapren to Mangrol L=58 km	121.69	-
4	Merta–Gotan –Piparcity–Jodhpur, L=95 km, (0/0 to 31/0 –MDR–58), (0/0 to 31/0 –MDR–75), (24/0 to 32/0 –MDR– 90), (0/0 to 25/0–SH–21)	74.47	-
5	Aspur –Dungarpur L=75 km 0/0 to 43/0 (SH-540 15/0 TO 47/0 (VR-2)	64.10	-
6	Sardulshahar (Punjab Border) Hanumangarh - Tibbi- Alinabad (Haryana Border) 0/0 to 40/700 (SH –07A) 180/100 to 184/100 (SH-36) 0/0 to 32/0 (MDR-89), L=78.700 km	93.84	-
7	Sirsa (Haryana) Ludesar-Bhadra- Sidhmukh-Rajgarh, L= 77 km	45.16	-
8	Lunkaransar (NH-15) Kalu- Shreedungargarh (NH-11) Sardarsahahar (NH-64), L=124 km 55/500 to 76/500 (SH-06A) 45/0 to 82/0 (MDR-38) 71/0 to 137/066 km (SH-06).	96.85	-
9	Sardarsahahar (NH-15) Kalu Shree Dungargarh (NH-11) Sardar Shahar (NH- 64) Length =124 Km 55/500 to 76/500 (SH-06 A), 45/0 to 82/0	70.78	-
10	Jhunjhunu Mandawa Fatehpur Ch. 0/0 to 50/0 (SH-41), 0/0 to 6/0 (Byepass)), L=56 km	38.29	-
11	Kota - Dharnawada Road Ch. 111/0 to 157/525, L=46.525 km	85.26	-
12	Jhunjhunu – Malsisar Rajgarh, Ch. 50/0 to 113/200 L=63.200 km	76.77	-
13	Patan-Dabla-Biharipur-Ganwali-Nizampur Road km 0/0 to 21/593	39.03	April, 2013
14	Bali – Pindwara, Length=63 km	25.21	-
	Sub – Total (A)	**1,649.48**	
(B)	**Urban Infrastructure**		
1	Affordable housing with focus on EWS & LIG housing, at Udaipur through M/s Shubh Builders & Developers	14.30	01.07.2013
2	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Finetec Township Pvt. Ltd.	57.30	01.07.2013
3	Affordable housing with focus on EWS & LIG housing at Chaksu, Jaipur through M/s Koshal Kishore Singh	15.50	01.07.2013
4	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Mangal Realhome Pvt. Ltd.	13.46	2013-14
5	Affordable housing with focus on EWS & LIG housing at Village Bhambhori, Kalwar Road, Jaipur through M/s S. N. G. Group	9.68	05.06.2013
6	Affordable housing with focus on EWS & LIG housing at Village Sindholi, Sambhariya Road, Ambedkar Nagar, Jaipur through M/s S.N.G. Group	9.68	2013-14
7	Affordable housing with focus on EWS & LIG housing at Village Bhated Vatika, Jaipur through M/s S.N.G. Group.	19.36	01.07.2013
8	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Maina Devi Builders and Contractors.	14.27	01.07.2013
9	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Ram Developers & Builders.	17.56	01.07.2013
10	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Shri Krashanam Inframart Pvt. Ltd.	17.74	01.07.2013
11	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Shri Infrastructure.	12.34	01.07.2013
12	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Partni Builders Pvt. Ltd.	66.45	01.07.2013

Appendix 1.12

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
13	Affordable housing with focus on EWS & LIG housing at Jaipur through M/s Shri Salasar Balaji Realhome.	11.57	01.08.2013
14	Affordable housing with focus on EWS & LIG housing at Kotputli through M/s Shri Krashnam Bullabh Infra Project Pvt. Ltd.	30.38	01.08.2013
15	Affordable housing with focus on EWS & LIG housing at Jodhpur through M/s Naine Globe Industries Pvt. Ltd.	13.32	01.09.2013
16	Affordable housing with focus on EWS & LIG housing at Jodhpur through M/s Naine Globe Industries Pvt. Ltd.	13.70	01.09.2013
17	Affordable housing with focus on EWS & LIG housing at Udaipur through M/s Gulshan Infra Project Pvt. Ltd.	14.66	01.09.2013
18	Affordable housing with focus on EWS & LIG housing at Churu through M/s S. N. G. Group.	12.69	16.05.2013
19	Affordable housing with focus on EWS &LIG housing, at Sardarshahar through M/s S. N. G. Group.	12.69	01.07.2013
20	Affordable housing with focus on EWS & LIG housing at Jhunjhunu through M/s Aasahi Infrastructure & Project Ltd.	57.20	16.05.2013
21	Affordable housing with focus on EWS & LIG housing at Bhiwadi through M/s Sun System Institute of Information Technology.	17.01	01.07.2013
22	Affordable housing with focus on EWS & LIG housing at Alwar through M/s R. S. Swon Pvt. Ltd.	20.70	16.05.2013
23	Affordable housing with focus on EWS & LIG housing at Pindwara, Sirohi through M/s Shri Balaji Builder Pvt. Ltd.	22.33	01.07.2013
24	Affordable housing with focus on EWS & LIG housing at Deoli, Tonk through M/s Sumit Buildcan Pvt. Ltd.	13.15	16.05.2013
25	Affordable housing with focus on EWS & LIG housing at Kuchaman City through M/s Narayan Agarwal.	16.02	01.08.2013
26	Affordable housing with focus on EWS & LIG housing at Chittorgarh through M/s Veshnodevi Calonisers Pvt. Ltd.	17.31	2013-14
27	Jalore Area Development Programme – Drinking Water Supply & Sanitation Project	962.00	-
28	Solid Waste Treatment Plant at Sikar	13.00	-
29	Integrated Solid Waste Management Project, Kota	0.00	-
30	Integrated Solid Waste Management Project, Bikaner	0.00	-
31	Common Bio-Medical Waste Treatment Facility (CBWTF), Udaipur Rural, Banswara, Dungarpur, Chittorgarh and Rajsamand	0.70	-
32	Common Bio-Medical Waste Treatment Facility (CBWTF), Jalore, Sirohi, Barmer	0.70	-
33	Establishment of Bottling Plant on PPP mode for Bio-gas at STP unit-2, village Dehlawas, Jaipur.	12.00	-
34	Installation of an Arial Ropeway from Kanak Vrandawan to Jaigarh Fort, Jaipur	20.50	-
35	Jaipur Metro Rail Project	9,732.00	March,2014
36	Construction and Maintenance of approx. 9 Public Toilets popularly known as Sulabh Complexes at various places of the State on pay and use basis	1.65	-
	Sub - Total (B)	**11,282.92**	
(C)	**Water Sector**		
1	Water Supply & Sewerage System of Udaipur City	1,000.00	2013-14
2	Water Supply & Sewerage System of Ajmer and Pushkar City	700.00	2013-14
3	Reduction of non revenue water in to selected pilot area in Water Distribution Zone of Kaithoonipole and Ladpura in Kota City	15.00	2013-14
4	Water Supply in Distribution Zone of Mansarovar of Jaipur City	25.00	2013-14
	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	2013-14

Appendix 1.12

S. No	Project name	Estimated Cost (₹ in crores)	Likely date of Award
2	400 kV D/C Jodhpur (New)-Udaipur (Twin Moose) Line along with 400/220 kV GSS at Udaipur	379.53	2013-14
3	400 kV Bikaner – Sikar D/C line (Twin Moose) – 210 Km	219.58	2014-15
	Sub –Total (D)	**820.91**	
(E)	**Social Sector**		
1	Gyanodaya PPP Schools, Ajmer (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
2	Gyanodaya PPP Schools, Bhilwara (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
3	Gyanodaya PPP Schools, Banswara (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
4	Gyanodaya PPP Schools, Chittorgarh (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
5	Gyanodaya PPP Schools, Dungarpur (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
6	Gyanodaya PPP Schools, Nagaur (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
7	Gyanodaya PPP Schools, Pratapgarh (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
8	Gyanodaya PPP Schools, Rajsamand (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
9	Gyanodaya PPP Schools, Tonk (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
10	Gyanodaya PPP Schools, Udaipur (Establishment of 5 New Sr. Sec. Schools)	20.74	July, 2013
11	Polytechnic College proposed at Bhiwadi, Alwar under CSS.	13.00	31.03.2014
12	Polytechnic College proposed at Rural, Deoli, Tonk under CSS.	13.00	31.03.2014
13	New Colleges proposed on PPP mode at 24 College less Tehsils	37.80	2013-14
14	Girls College at Pratapgarh	2.00	2013-14
	Sub – Total (E)	**273.20**	
(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	42.00	28.02.2014
4	Static Soil testing Laboratory, Gudamalani, Barmer	0.30	April, 2013
5	Static Soil testing Laboratory, Sanchor, Jalore	0.30	April, 2013
6	Static Soil testing Laboratory, Sangod, Kota	0.30	April, 2013
7	Ware House 2500 MT. at Dausa	0.75	-
8	Ware House 2500 MT. at Khairthal	0.75	-
9	Ware House 5000 MT. at Phalodi	1.50	-
10	Ware House 10000 MT. at Baran	3.00	-
11	Ware House 2X5000 MT. at Bikaner (F&V)	3.00	-
12	Ware House 2500 MT. at Kumher Dist. Bharatpur.	0.75	-
13	Multi Chamber Cold Storage 4000 MT. at Barmer	5.20	-
14	Multi Chamber Cold Storage 4000 MT. at Bhawani Mandi	5.20	-
15	Operation of Stage Carriage Services in Rural Areas in all remaining 234 Clusters of Rajasthan excluding Alwar district, 4 clusters of Dausa district, 2 clusters of Karauli district, 2 clusters of Udaipur district and 1 cluster of Ajmer district	247.79	2020
	Sub - Total (F)	**563.04**	
	Grand Total	**16,329.55**	

Source: Planning Department, GoR.

Appendix 1.13

Market Borrowing
(Refer Paragraph 1.11.1; Page 52 and 53)

(1) Debt Sustainability Indicators

(₹in crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Total liabilities	84,022.79	91,532.93	99,285.00	1,06,560.16	1,17,808.91
Total public debt	58,766.22	64,617.57	69,277.67	71,705.66	76,953.94
Total market loans	24,499.58	30,610.98	35,448.19	38,551.40	44,209.04
Percentage of market loans to total liabilities	29.16	33.44	35.70	36.18	37.53
Percentage of market loans to total public debt	41.69	47.37	51.17	53.76	57.45
Weighted average interest rate on market loans-financial year wise	7.67	8.08	8.32	8.97	8.84
Interest paid on market loans	1,601.62	2,029.60	2,468.57	2,755.92	3,181.91
Average interest rate paid on Market loans during the year	7.31	7.37	7.47	7.45	7.69
GSDP growth rate and Market loans weighted interest rate ratio	2.41	1.87	3.44	2.44	1.66
Interest payments to Revenue Receipt ratio	0.19	0.19	0.16	0.14	0.12
Primary surplus/deficit	-750	-3530	3243	4266	-194
Revenue surplus/deficit	-827	-4747	1055	3357	3451
Fiscal deficit	-6974	-10299	-4126	-3626	-8534
Percentage of total liabilities to GSDP	36.38	34.43	29.04	25.57	24.64
Outstanding guarantees	27,765	39,069	50,692	60,711	75,546
Revenue Receipt	33,469	35,385	45,928	57,011	66,913
Gross interest payments	6,224	6,769	7,369	7,892	8,340
GSDP	2,30,949	2,65,825	3,41,865♣	4,16,755⍉	4,78,160▽
Rate of Growth GSDP	18.54	15.10	28.61	21.91	14.73
Percentage of Public Debt to GSDP	25.45	24.31	20.26	17.21	16.09

(2) Profile of Market Loans

Details	Amount of loan raised (₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
>7 years	6355.80	7500.00	6180.00	4500.00	8041.10	32576.90
Total loan during the year	6355.80	7500.00	6180.00	4500.00	8041.10	32576.90
Op Balance as on 1 April	19304.23	24499.58	30610.98	35448.19	38551.40	19304.23
Receipts during the year	6355.80	7500.00	6180.00	4500.00	8041.10	32576.90
Repayment during the year	1160.45	1388.60	1342.79	1396.79	2383.46	7672.09
Total outstanding market loan on 31 March (₹ in crore)	24499.58	30610.98	35448.19	38551.40	44209.04	44209.04
Net Available Market Loans	5195.35	6111.40	4837.21	3103.21	5,657.64	24,904.81
Percentage of market loan raised during the year to total outstanding Market Loans	25.94	24.50	17.43	11.67	18.19	

♣ Provisional estimates
⍉ Quick estimates
▽ Advance estimates

Appendix 1.13

(3) Weighted average maturity of outstanding Market loans

Year	Issued during the year	Outstanding market loans
	Weighted average maturity (years)	
2008-09	10	6.81
2009-10	10	7.10
2010-11	10	7.01
2011-12	10	6.70
2012-13	10	6.79

(4) Maturity trend of Market loans

Maturity year	Maturity amount (₹ in crore)	As a *per cent* of outstanding market loans
2013-14	1625.05*	3.68
2014-15	2297.87	5.20
2015-16	1993.25	4.51
2016-17	1729.01	3.91
2017-18	3986.96	9.02
2018-19	6355.80	14.38
2019-20	7500.00	16.96
2020-21	6180.00	13.98
2021-22	4500.00	10.18
2022-23	8041.10	18.18
Total	**44209.04**	**100.00**

* **It included ₹ 0.23 crore of Expired loans under Market loans not bearing interest.**

(5) Weighted Interest Rate Profile

Rate of interest (in *per cent*)	Market loans raised during the year (₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
6-6.99	1162.00					1162.00
7-7.99	3250.00	2000.00				5250.00
8-8.99	1943.80	5500.00	6180.00	2117.00	7541.10	23281.90
9-9.99				2383.00	500.00	2883.00
Total	**6355.80**	**7500.00**	**6180.00**	**4500.00**	**8041.10**	**32576.90**
Weighted Average interest rate	7.67	8.08	8.32	8.97	8.84	8.35

(6) Interest payment as a percentage of revenue receipts

	2008-09	2009-10	2010-11	2011-12	2012-13
Interest payment (₹ in crore)	6,224	6,769	7,369	7,892	8,340
Percentage of revenue receipts	18.60	19.13	16.04	13.84	12.46

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 65)

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1.	3	Secretariat	320.52	172.74	53.9
2.	9	Forest	632.89	154.23	24.4
3.	11	Miscellaneous Social Services	62.13	20.10	32.4
4.	20	Housing	53.38	12.45	23.3
5.	28	Special Programme for Rural Development	140.60	84.83	60.3
6.	34	Relief from Natural Calamities	1,447.09	408.27	28.2
7.	35	Misc. Community and Economic Services	93.46	35.25	37.7
8.	38	Minor Irrigation and Soil Conservation	99.89	21.86	21.9
9.	43	Minerals	185.53	82.11	44.3
10.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	338.30	73.27	21.7
11.	50	Rural Employment	274.03	60.69	22.1
Capital-Voted					
12.	19	Public Works	512.57	135.71	26.5
13.	26	Medical and Public Health and Sanitation	188.70	67.07	35.5
14.	33	Social Security and Welfare	159.16	85.77	53.9
15.	35	Miscellaneous Community and Economic Services	95.23	35.90	37.7
16.	46	Irrigation	811.29	228.97	28.2
		Total	**5,414.77**	**1,679.22**	**31.0**

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 79)

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
Revenue-Voted							
1	13	Excise	2039-State Excise 001-Direction and Administration 01-Head office	10.24	11.68	1.44	14.1
2	19	Public Works	2059-Public Works 80-General 053-Maintenace and Repairs 01-Through Public Works Department for other departments 01-Special and General Repairs	40.41	49.72	9.31	23.0
3	30	Tribal Area Development	2210-Medical and Public Health 05-Medical Education, Training and Research 796-Tribal Area Sub-plan 01-Hospital and Dispensaries 01-Medical Colleges and related group of hospitals, Jaipur	1.93	4.52	2.59	134.2
4	46	Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 800-Other expenditure 03-Other expenditure	23.82	26.48	2.66	11.2
Capital-Voted							
5	19	Public Works	4059-Capital outlay on Public Works 80-General 051-Construction 03-General Building (Administration of Justice) 01-New High Court Building, Jodhpur (through the R.S.R.D.C.)	20.00	25.25	5.25	26.3
6	19	Public Works	4853-Capital outlay on Non-Ferrous Mining and Metallurgical Industries	0.45	1.82	1.37	304.4

Appendix 2.2

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure
			01-Mineral Exploration and Development 004-Research and Development 03-Buildings 90-Construction Works				
7	27	Drinking Water Scheme	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 799-Suspense 01-Stock	8.91	164.50	155.59	1746.2
8	27	Drinking Water Scheme	4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 799-Suspense 02-Miscellaneous Public Works Advances	0.11	2.56	2.45	2227.3
9	30	Tribal Area Development	4202-Capital outlay on Education, Sports, Art and Culture 02-Technical Education 796-Tribal Area Sub-plan 01-Through the Director, Technical Education	3.32	4.72	1.40	42.2
10	51	Special Component Plan for Welfare of Scheduled Castes	4202-Capital outlay on Education, Sports, Art and Culture 02-Technical Education 789-Special Component Plan for Scheduled Castes 01-Through the Director, Technical Education	2.00	5.00	3.00	150.0
Total				**111.19**	**296.25**	**185.06**	

Source: Appropriation Accounts

Appendix 2.3

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

(Refer Paragraph 2.3.6; Page 80)

(₹ in crore)

S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue-Voted					
1	1-State Legislatures	37.21	36.00	1.21	7.60
2	6-Administration of Justice	416.66	400.50	16.16	2.65
3	19-Public Works	346.65	323.02	23.63	11.82
4	21-Roads and Bridges	1,373.21	1,271.85	101.36	38.93
5	26-Medical and Public Health and Sanitation	3,283.31	3,223.45	59.86	109.66
6	33-Social Security and Welfare	2,331.28	2,278.76	52.52	121.87
7	34-Relief from Natural Calamities	1,336.25	1,038.82	297.43	110.84
8	42-Industries	101.91	97.98	3.93	9.88
9	43-Minerals	139.03	103.42	35.61	46.50
10	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	299.31	265.03	34.28	38.99
Capital-Voted					
11	9-Forest	130.65	114.75	15.90	11.54
12	21-Roads and Bridges	1,311.71	1,250.77	60.94	71.94
13	24-Education, Art and Culture	91.71	85.26	6.45	12.75
14	27-Drinking Water Scheme	1,266.19	1,099.13	167.06	10.99
15	30-Tribal Area Development	1,216.91	1,008.19	208.72	23.55
16	33-Social Security and Welfare	141.58	73.38	68.20	17.57
17	47-Tourism	28.96	28.76	0.20	2.33
18	51-Special Component Plan for Welfare of Scheduled Castes	1,404.00	1,282.86	121.14	2.69
Total		**15,256.53**	**13,981.93**	**1,274.60**	**652.10**

Source: Appropriation Accounts

Appendix 2.4

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 81)

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
Insufficient re-appropriation of funds					
1.	8	Revenue	2029-103-07 Computerisation of Land Records under Pilot Project	(-) 6.04	(-) 2.34
2.	9	Forest	2406-01-001-02 Subordinate and expert staff	(-) 19.84	(-) 1.86
3.	15	Pensions and other Retirement Benefits	2071-01-101-01 Pensions to State employees	(-) 47.83	(-) 1.94
4.	16	Police	2055-109-01-01 General Police (Direction)	(-) 4.41	(-) 2.06
5.	24	Education, Art and Culture	4202-03-102-01 Through the Sport Department-District Sports Complex	(-) 6.38	(-) 11.65
6.	26	Medical and Public Health and Sanitation	2210-01-110-03-01 General Hospital	(-) 3.98	(-) 1.48
7	27	Drinking Water Scheme	2215-01-102-01 Other Rural Water Supply Schemes	(-) 13.69	(-) 2.10
8.	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme-Rajasthan Urban Infrastructure Development Project Second State (Economic Action Plan) Construction Work	(-) 69.35	(-) 14.60
9.	30	Tribal Area Development	2402-796-03 Poverty Alleviation Project in Western Rajasthan (IFAD Funded) (Mitigating Poverty in Western Rajasthan)	(-) 2.30	(-) 1.42
10.	33	Social Security and Welfare	2235-60-196-01-02 Pensions to handicapped and blind orphans	(+) 13.30	(+) 3.96

Appendix 2.4

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
11.	38	Minor Irrigation and Soil Conservation	2402-102-03 Poverty Alleviation Project in Western Rajasthan (IFAD Funded) (Mitigating Poverty in Western Rajasthan)	(-) 13.20	(-) 5.71
12.	39	Animal Husbandry and Medical	2403-101-05 Hospital and Dispensaries	(-) 5.72	(-) 1.17
13.	46	Irrigation	4702-800-06-02 Proportionate expenditure transferred from Major head '2701'	(-) 30.59	(-) 2.25
14.	51	Special Component Plan for Welfare of Scheduled Castes	2515-198-06-04 Functional/Activities	(-) 2.90	(-) 13.81
Unnecessary re-appropriation of funds					
15.	13	Excise	2039-001-01 Head Office	(-) 2.06	(+) 1.44
16.	15	Pensions and other Retirement Benefits	2071-01-102 Commuted value of Pensions	(+) 5.00	(-) 36.92
17.	19	Public Works	2059-80-053-01-01 Special and General Repairs	(-) 15.24	(+) 9.31
18.	19	Public Works	4853-01-004-03-90 Construction Works	(-) 1.02	(+) 1.37
19.	21	Roads and Bridges	3054-02-337-01-01 Maintenance and Restoration	(-) 41.37	(+) 10.84
20.	21	Roads and Bridges	3054-80-797-02 Transfer to State Road Development Fund	(+) 1.07	(-) 20.99
21.	27	Drinking Water Scheme	4215-01-799-01 Stock	(-) 191.09	(+) 155.59
22.	27	Drinking Water Scheme	4215-01-799-02 Miscellaneous Public Works Advances	(-) 4.39	(+) 2.45
23.	41	Community Development	2515-198-06-02 Functional/Activities	(-) 65.57	(+) 11.83
24.	46	Irrigation	2700-02-800-03 Other expenditure	(-) 2.75	(+) 2.66
Excessive re-appropriation of funds					
25.	15	Pensions and other Retirement Benefits	2071-01-104-01 Gratuity to State Employees	(+) 10.00	(-) 5.84
26.	19	Public Works	4059-80-051-02-01 Through the Chief Engineer, Public Works Department	(+) 15.50	(-) 5.25
27.	21	Roads and Bridges	3054-80-001-01-01 Establishment	(+) 14.94	(-) 4.96

Appendix 2.4

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
28.	21	Roads and Bridges	5054-03-337-01 Works	(+) 23.99	(-) 1.32
29.	24	Education, Art and Culture	2202-03-102-02 Grants to Jai Narain Vyas University, Jodhpur	(+) 10.00	(-) 3.00
30.	33	Social Security and Welfare	2235-60-196-01-01 Pensions to Old aged persons	(+) 17.81	(-) 1.31
31.	33	Social Security and Welfare	2235-60-196-01-03 Widow Pension	(+) 20.38	(-) 5.34
32.	37	Agriculture	2401-800-27-16 Through the Rajasthan Animal Medical and Animal Science University, Bikaner	(+) 2.88	(-) 2.88
33.	51	Special Component Plan for Welfare of Scheduled Castes	2217-80-191-14-02 Grants under the recommendations of State Finance Commission	(+) 6.14	(-) 1.02
34.	51	Special Component Plan for Welfare of Scheduled Castes	4515-789-04-01 For Zila Parishads (Rural Development Cell)	(+) 34.20	(-) 1.20
35.	51	Special Component Plan for Welfare of Scheduled Castes	4700-04-789-01-03 Transfer of proportionate charges from (02)[31]	(+) 17.18	(-) 3.15
36.	51	Special Component Plan for Welfare of Scheduled Castes	4700-04-789-02-02 Transfer from proportionate charges (02) Second Stage [30]	(+) 1.52	(-) 1.38
37.	51	Special Component Plan for Welfare of Scheduled Castes	5054-80-001-03-91 Percentage charges for establishment charges (2059)	(+) 3.87	(-) 2.10
Total					**(-) 159.05 (+) 199.45**

Source: Appropriation Accounts

Appendix 2.5

Cases of surrender of funds in excess of ₹ 20 crore on 31 March 2013 (Refer Paragraph 2.3.9 ; Page 81)

(₹ in crore)

Sr. No.	Grant No/ Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1	Interest Payments	2049	*8,495.01*	*154.86*
2	3-Secretariat	2052, 2251, 3451	320.52	172.65
3	4-District Administration	2053	335.85	49.66
4	8-Revenue	2029, 2052	589.74	94.49
5	9-Forest	2406	632.89	152.35
6		4406	142.19	27.94
7	14-Sales Tax	2040	376.40	22.84
8	15-Pensions and other Retirement Benefits	2071	7,037.56	120.03
9	16-Police	2055, 2070	2600.40	37.22
10	19-Public Works	2059	358.47	44.37
11		4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4405, 4515, 4700, 4853, 5475	512.57	135.85
12	21-Roads and Bridges	3054	1,412.14	125.22
13		5054	1,383.65	132.34
14	22-Area Development	4705	264.44	20.74
15	24-Education, Art and Culture	2202, 2205	12,458.04	958.76
16	26-Medical and Public Health and Sanitation	2210, 2211	3,392.97	152.31
17		4210	188.70	66.84
18	27-Drinking Water Scheme	2215	1,998.50	48.65
19		4215	1,277.18	320.80
20	28-Special Programme for Rural Development	2501, 2515, 2810	140.60	84.74
21	29-Urban Plan and Regional Development	2217, 3055	2,469.35	136.52
22		4217, 5055, 6217	1,169.89	169.92
23	30-Tribal Area Development	2014, 2029, 2055, 2056, 2202, 2203, 2204, 2205, 2210, 2211, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2851, 2852, 2853, 3425, 3435, 3452, 3454, 3456, 3475	2,975.48	271.93
24		4059, 4202, 4210, 4215, 4217, 4220, 4225, 4236, 4250, 4401, 4405, 4406,	1,240.46	223.05

Appendix 2.5

Sr. No.	Grant No/ Appropriation	Major Head(s)	Total Provision	Amount of Surrender
		4515, 4700, 4701, 4702, 4705, 4801, 4853, 4885,5054, 5452, 5475, 6408, 6885		
25	33-Social Security and Welfare	2225, 2235, 2236	2,453.15	170.87
26		4225, 4235, 4236, 6225, 6235	159.16	85.67
27	34-Relief from Natural Calamities	2245	1,447.09	408.10
28	35-Miscellaneous Community and Economic Services	2047, 3454, 3475	93.46	35.23
29	37-Agriculture	2401, 2415, 2435	1,439.73	114.17
30	41-Community Development	2515	3,446.96	124.40
31	43-Minerals	2802, 2853	185.53	81.65
32	46-Irrigation	2700, 2701, 2702	1,603.61	45.24
33		4700, 4701, 4702, 4711	811.29	224.50
34	48-Power	2801	6,607.34	1,000.00
35	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604	338.30	73.27
36	50-Rural Employment	2505, 2515	274.03	59.24
37	51-Special Component Plan for welfare of Scheduled Castes	2014, 2029, 2056, 2202, 2203, 2204, 2205, 2210, 2211, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2425, 2501, 2505, 2515, 2701, 2702, 2705, 2851, 2852, 3452, 3454, 3456, 3475	2,453.09	175.55
38		4059, 4202, 4210, 4215, 4217, 4225, 4236, 4250, 4401, 4406, 4425, 4515, 4700, 4701, 4702, 4705, 4711, 4853, 5054, 5452, 5475,	1,406.69	113.42
	Total		**74,492.43**	**6,435.39**

Source: Appropriation Accounts

Appendix 2.6

Details of saving of ₹ 1 crore and above not surrendered (Refer Paragraph 2.3.9; Page 82)

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue- Voted			
1	6-Administration of Justice	18.81	17.23	1.58
2	8-Revenue	97.36	94.49	2.87
3	9-Forest	154.23	152.35	1.88
4	15-Pensions and Other Retirement Benefits	167.81	120.03	47.78
5	16-Police	39.56	37.22	2.34
6	20-Housing	12.45	11.34	1.11
7	21-Roads and Bridges	140.29	125.22	15.07
8	24-Education, Art and Culture	966.26	958.76	7.50
9	26-Medical and Public Health and Sanitation	169.52	152.31	17.21
10	27-Drinking Water Scheme	58.72	48.65	10.07
11	29-Urban Plan and Regional Development	138.60	136.52	2.08
12	30-Tribal Area Development	277.11	271.93	5.18
13	33-Social Security and Welfare	174.39	170.87	3.52
14	36-Co-operation	14.34	9.24	5.10
15	37-Agriculture	117.29	114.17	3.12
16	38-Minor Irrigation and Soil Conservation	21.86	15.77	6.09
17	39-Animal Husbandry and Medical	20.35	18.39	1.96
18	46-Irrigation	57.21	45.24	11.97
19	50-Rural Employment	60.69	59.24	1.45
20	51-Special Component Plan for Welfare of Scheduled Castes	195.65	175.55	20.10
	Capital- Voted			
21	12-Other Taxes	26.10	-	26.10
22	24-Education, Art and Culture	19.20	7.37	11.83
23	29-Urban Plan and Regional Development	193.94	169.92	24.02
24	30-Tribal Area Development	232.27	223.05	9.22
25	35-Miscellaneous Community and Economic Services	35.90	9.63	26.27
26	46-Irrigation	228.97	224.50	4.47
27	51-Special Component Plan for Welfare of Scheduled Castes	123.83	113.42	10.41
	Total	**3,762.71**	**3,482.41**	**280.30**

Source: Appropriation Accounts

Appendix 2.7

Lump sum Provisions more than one crore and also by more than 50 *per cent* of budget provision (Refer Paragraph 2.3.10; Page 82)

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
1.	-	Interest Payments	2049-01-101-04-99 New Loans	*22.50*	*22.50*	*100.0*
2.			2049-03-104-02-04 Interest on Contributory Funds of Aided Educational Institutions	*54.48*	*28.34*	*52.0*
3.			2049-03-108-12 Interest on Pensions Funds of employees of Rajasthan State Road Transport Corporation	*5.00*	*4.15*	*83.0*
4.			2049-04-103 Interest on Loans for Centrally Sponsored Plan Schemes	*14.06*	*14.05*	*99.9*
5.			2049-60-101-17 Interest on deposits of Rajasthan Housing Board	*5.00*	*4.87*	*97.4*
6.	3	Secretariat	3451-090-13-01 Through the Planning Department	50.75	50.75	100.0
7.	6	Administration of Justice	2014-102-02-02 Repairs of Heritage Court Building	*4.14*	*2.28*	*55.1*
8.	11	Miscellaneous Social Services	3435-03-102-02 Common Effluent Treatment Plants	1.00	1.00	100.0
9.			3435-03-102-04 National River Conservation Plan	10.00	5.18	51.8
10.	15	Pensions and other Retirement Benefits	2071-01-106 Pensionary charges in respect of High Court Judges	*1.80*	*1.32*	*73.3*
11.	19	Public Works	4059-80-051-01-04 Through the Director, Revenue Research and Training Institute	2.38	2.07	87.0
12.			4059-80-051-04-03 Construction of buildings under the recommendations of XIII Finance Commission	4.96	4.96	100.0
13.			4059-80-051-05-04 Building to be constructed for Home Guards under the recommendations of XIII Finance Commission	4.42	2.89	65.4
14.			4059-80-051-07-01 Through the Chief Engineer, Public Works Department	1.35	1.09	80.7
15.			4059-80-051-13 General Building (Stamp and Registration Department)	1.77	1.31	74.0
16.	19	Public Works	4059-80-051-31 General Building (Social Justice and Empowerment Department)	5.75	3.22	56.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
17.	19	Public Works	4059-80-051-36 Construction work of Personnel (Secretariat) Department	5.13	2.58	50.3
18.			4059-80-052-01-92 Percentage Charges for Tools and Plants (2059)	4.19	2.65	63.2
19.			4202-01-202-01-90 Construction Works	3.45	2.39	69.3
20.			4210-02-101-01-91 Percentage Charges for establishment expenditure (2059)	1.07	1.07	100.0
21.			4210-02-103-02-90 Construction Works	2.31	2.31	100.0
22.			4210-03-105-03-90 Construction Works	8.09	4.67	57.7
23.			4220-60-101-02-90 Construction Works	3.26	1.86	57.1
24.			4235-02-102-01-90 Construction Works	11.50	8.25	71.7
25.			4235-02-800-02-90 Construction Works	2.65	1.70	64.2
26.			4235-60-800-01-01 Construction of building of hostels and rehabilitation centres for war widows	1.50	1.27	84.7
27.			4250-203-02-90 Construction Works	5.97	5.87	98.3
28.			4250-203-09-90 Construction Works	12.60	12.59	99.9
29.			4250-203-09-91 Percentage charges for establishment expenditure (2059)	1.01	1.01	100.0
30.			4853-01-004-03-90 Construction Works	1.47	1.02	69.4
31.	21	Roads and Bridges	3054-80-800-04 Repairs of Road Cut	2.00	1.13	56.5
32.			5054-03-337-07-91 Percentage charges for establishment expenses (2059)	10.48	9.23	88.1
33.			5054-03-337-07-92 Percentage charges for Tools and Plants (2059)	2.62	2.31	88.2
34.			5054-03-337-07-93 Percentage charges for Roads and Bridges (3054)	3.93	3.46	88.0
35.	23	Labour and Employment	2230-02-800-07-01 Kaushal Training Voucher	1.74	1.65	94.8
			4250-203-10-01 Tools and Plants	2.00	1.38	69.0
36.	27	Drinking Water Scheme	4215-01-101-01-12 Water Supply to Jaipur from Bisalpur Project (Japan Bank for International Cooperation)	14.48	14.48	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
37.	27	Drinking Water Scheme	4215-01-101-01-17 Replacement of old and polluted waste pipe lines and facility for clean water to consumers	50.00	25.04	50.1
38.			4215-01-101-01-46 Narmada Project	4.90	4.90	100.0
39.			4215-01-101-01-64 Nagaur Lift Water Supply Scheme Phase-II	4.32	4.32	100.0
40.			4215-01-101-01-65 Supply/Establishment/Operation and maintenance of Bulk Meter and Consumer Meter	28.00	27.44	98.0
41.			4215-01-101-01-67 Boravas-Mandana Water Supply Scheme	3.60	2.80	77.8
42.			4215-01-101-01-68 Construction and opening of 40 MLD Water Refining Plant in Sobhasar Block of Bikaner and other secondary works	3.64	3.20	87.9
43.			4215-01-101-01-69 Nagda-Anta-Baldevpura Water Supply Scheme	7.20	4.21	58.5
44.			4215-01-101-01-70 Computerisation/Skada System/ E-governance etc.	10.00	9.89	98.9
45.			4215-01-101-01-72 Chambal-Bundi Water Supply Project	3.51	3.51	100.0
46.			4215-01-101-02 Construction works under Co-partnership scheme	3.00	3.00	100.0
47.			4215-01-101-05-01 Through the Public Health and Engineering Department	16.20	16.20	100.0
48.			4215-01-102-01-08 Chambal Project, Bharatpur (NABARD)	24.85	22.74	91.5
49.			4215-01-102-01-20 Fluoride Control Project Bhinai-Masuda Phase-II	2.40	2.03	84.6
50.			4215-01-102-01-35 Matasukh-Jayal Tehsil Water Supply Scheme (NABARD)	3.45	3.45	100.0
51.			4215-01-102-01-43 Rewa Water Supply Scheme	2.50	2.45	98.0
52.			4215-01-102-04-01 Project Management Cell, Churu	2.74	2.74	100.0
53.			4215-01-102-05-01 Construction Works	2.74	2.74	100.0
54.			4215-01-102-25 Renovation and Repair of Canals	7.00	4.09	58.4
55.			4215-01-102-35 For purchase of Rings and Reutilisation	10.00	8.91	89.1

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
56.	27	Drinking Water Scheme	4215-01-102-36 Narmada Project (NABARD)	15.38	13.23	86.0
57.			4215-01-102-45 Nagaur Lift Canal Project Phase-II (Economic Action Plan)	13.11	12.92	98.6
58.			4215-01-102-46 Boravas-Mandana Water Supply Project	6.90	6.32	91.6
59.			4215-01-102-51 Rural Water Supply Scheme-Bhimni	3.45	3.09	89.6
60.			4215-01-102-52 Rural Water Supply Scheme-Madhvi	3.45	2.37	68.7
61.			4215-01-102-54 Fatehpur-Laxmangarh Drinking Water Project	7.02	7.02	100.0
62.	28	Special Programmes for Rural Development	2501-06-196-07-01 Grants	60.64	43.94	72.5
63.	29	Urban Plan and Regional Development	2217-80-192-35-01 General Operational Works	2.24	2.24	100.0
64.			2217-80-192-33-01 Payment of Power Bills	38.72	40.44	104.4
65.			4217-03-800-01-02 Shahari Jan Sahabhagi Yojana	7.04	3.55	50.4
66.			4217-03-800-01-04 Fire Brigade Services	8.83	8.83	100.0
67.			4217-04-800-01 Integrated House and Slum Development Plan	50.16	34.04	67.9
68.	30	Tribal Area Development	2202-01-796-09 Distribution of Laptop	3.60	3.60	100.0
69.			2202-02-796-18 Distribution of Laptop	2.40	2.30	95.8
70.			2202-04-796-02 *Sakshar Bharat*	1.22	1.22	100.0
71.			2225-02-796-02-46 Assistance for electric/diesel pumpset (Special Central Assistance)	2.00	2.00	100.0
72.			2225-02-796-02-47 Development of Vadis (SCA)	3.13	2.33	74.4
73.			2225-02-796-19-03 Grants-in-aid for solar light under CCD scheme of Saharia Development	2.00	1.00	50.0
74.			2225-02-796-21-09 Various Professional Trainings including mason training	2.88	2.88	100.0
75.			2235-02-196-20-03 Navjeevan Yojana for Scheduled Tribes	3.00	2.64	88.0
76.			2235-02-796-13-04 Interest grant to Woman Self Help Group	1.25	1.25	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
77.	30	Tribal Area Development	2235-02-796-13-05 Seed money to Woman Self Help Group	1.25	1.25	100.0
78.			2401-796-63 Rajasthan Agriculture Competitive Project	7.74	7.74	100.0
79.			2515-198-20-02 Functional/Activities	2.07	2.07	100.0
80.			3454-02-796-02-02 Unique Identification Project under the recommendations of XIII Finance Commission	3.39	3.39	100.0
81.			2210-05-796-01-01 Medical Colleges and related group of hospitals, Jaipur	4.86	2.93	60.3
82.			4059-80-796-03-01 Construction of building under the recommendations of XIII Finance Commission	1.04	1.04	100.0
83.			4210-01-796-02-01 Through the Directorate of Medical and Health Services	5.14	5.14	100.0
84.			4210-01-796-04-90 Construction Works	5.56	4.86	87.4
85.			4210-02-796-02-90 Hospital and Dispensaries	2.12	1.34	63.2
86.			4225-02-796-11-02 Renewal and construction of Engineering College Building	5.00	5.00	100.0
87.			4225-02-796-11-04 Renewal and construction of other residential schools except Eklavya Model Residential Schools	6.76	6.26	92.6
88.			4225-02-796-11-09 Renewal and construction of multipurpose hostels for scheduled tribes students	5.00	3.50	70.0
89.			4225-02-796-11-14 Construction of additional rooms in Government Educational Institutions	2.00	2.00	100.0
90.			4225-02-796-20-11 Construction of additional rooms in Government Educational Institutions	1.27	1.00	78.7
91.			4225-02-796-20-20 Renewal and construction of TRI hostel building	2.21	2.00	90.5
92.			4225-02-796-26-01 Renewal and construction of Saharia bungalow under CCD scheme of Saharia Development	4.00	2.80	70.0
93.			4225-02-796-26-02 Renewal and construction of Saharia housing under CCD scheme of Saharia Development	15.00	8.40	56.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
94.	30	Tribal Area Development	4225-02-796-26-03 Renewal and construction of Ashram Hostels (Boys')	1.54	1.54	100.0
95.			4225-02-796-26-04 Renewal and construction of Ashram Schools	5.00	5.00	100.0
96.			5475-796-01-06 NEGP	7.50	7.50	100.0
97.			4202-02-796-01 Through the Director, Technical Education	8.00	4.68	58.5
98.	33	Social Security and Welfare	2225-03-196-04 Integrated project of Gadia Lohar	3.00	1.56	52.0
99.			2225-03-196-05-06 Devnarain Coaching Yojana	1.00	1.00	100.0
100.			2235-02-103-05-10 Interest Grant to Woman Self Help Group	5.30	5.30	100.0
101.			2235-02-103-05-11 Seed Money to Woman Self Help Group	5.30	5.30	100.0
102.			2235-02-196-02-07 *Kishori Shakti Yojana*	1.83	1.83	100.0
103.			2235-02-196-15-02 Assistance to executive voluntary agencies in physical and mental retarded areas	10.55	7.81	74.0
104.			4225-02-277-03-03 Construction of hostel building for boys/girls college	1.00	1.00	100.0
105.			4225-03-800-01-03 Construction of Devnarain Residential Building	30.00	20.49	68.3
106.			4225-03-800-09-01 Construction of College cum Hostel Building for girls	2.50	2.48	99.2
107.			4225-03-800-09-02 Construction of College Building for boys	2.00	2.00	100.0
108.			4235-02-103-13 Construction of Rajasthan Rehabilitation Institution building	3.00	2.96	98.7
109.			4235-02-103-14 Construction of Mental Rehabilitation Home building at Divisional Headquarters	2.50	2.50	100.0
110.			4235-02-103-15-01 Through the Woman Empowerment Department	12.57	8.68	69.1
111.			4236-02-800-08 Construction of Anganbari buildings financed by NABARD	18.67	18.67	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
112.	34	Relief from Natural Calamities	2245-01-101-11 Relief for aged, disabled and orphan children	26.00	24.86	95.6
113.			2245-01-102-07 Emergency supply of drinking water in rural areas	10.00	10.00	100.0
114.			2245-01-102-08 Emergency supply of drinking water in urban areas	1.00	1.00	100.0
115.			2245-01-104-02 Transport	58.71	58.71	100.0
116.			2245-01-104-03 Cattle Feeding Centre	27.00	27.00	100.0
117.			2245-01-105-02 Additional Cost on Drugs and Vaccine Medicines	10.50	10.50	100.0
118.			2245-01-282-02 Supply of Medicines	6.00	6.00	100.0
119.			2245-01-800-01-08 Other Special Relief Works	20.00	20.00	100.0
120.			2245-02-101-08 Other Items	1.00	1.00	100.0
121.			2245-02-101-11 Relief for aged, disabled and orphan children	2.00	2.00	100.0
122.			2245-02-105-02 Additional cost on drugs and vaccine medicines	9.00	8.71	96.8
123.			2245-02-106-02 Repairs and Restoration of Roads	71.00	50.15	70.6
124.			2245-02-106-05 Purchase of Devices and Equipments for Search, Rescue and Communication etc.	36.00	22.49	62.5
125.			2245-02-106-06 Training	2.00	2.00	100.0
126.			2245-02-107 Repairs and restoration of damaged Government Office Buildings	3.50	3.50	100.0
127.			2245-02-109 Repairs and restoration of damaged water supply, drainage and sewerage works	2.50	2.11	84.4
128.			2245-02-113-02 Fully damaged pucca house	10.00	8.46	84.6
129.			2245-02-113-04 Fully damaged Hut	4.00	3.81	95.3
130.			2245-02-113-07 Highly damaged Hut	2.50	2.49	99.6
131.			2245-02-115 Assistance to Farmers to clean sand/silt/salinity from land	1.00	1.00	100.0
132.	34	Relief from Natural Calamities	2245-02-191 Assistance to Municipal Corporation	10.00	10.00	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
133.			2245-02-192 Assistance to Municipalities/Municipal Councils	20.00	20.00	100.0
134.			2245-02-193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof	15.00	15.00	100.0
135.			2245-02-282-02 Supply of Medicines	4.50	4.50	100.0
136.			2245-80-800-06-01 Search, Rescue and Communication etc., remedy and purchase of equipments	6.00	3.52	58.7
137.	35	Miscellaneous Community and Economic Services	3454-02-203-01-02 District Office	2.96	1.53	51.7
138.			3454-02-203-01-10 Arogya Online	5.27	3.09	58.6
139.			5475-800-08-06 NEGP	7.58	5.07	66.9
140	37	Agriculture	2401-119-27 Assistance for processing of agriculture products	2.00	2.00	100.0
141.	41	Community Development	2515-198-15-02 Functional/Activities	11.59	11.59	100.0
142.			2515-198-27-01 Establishment	10.00	10.00	100.0
143.	46	Irrigation	4700-02-001-05-09 Sub-distributaries	2.67	2.11	79.0
144.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604-197-01-01 Assignments from Entertainment Tax on DTH	1.10	1.10	100.0
145.			3604-197-01-04 Assignments from shares in amount received from sale on the shops of country made liquor and India made foreign liquor	2.64	1.47	55.7
146.			3604-197-01-06 Assignments from share of Entry Tax on goods	3.32	3.32	100.0
147.			3604-198-02-08 Assignments from shares in amount received from sale on the shops of country made liquor and India made liquor	18.70	10.43	55.8
148.			3604-198-02-10 Assignments from share of Entry Tax on goods	23.56	23.56	100.0
149.	51	Special Component Plan for Welfare of Scheduled Castes	2202-01-789-02 Distribution of Laptop	5.40	5.40	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
150.			2202-02-109-09-02 Model Schools for Scheduled Castes	8.73	8.73	100.0
151.			2202-02-789-01-01 Boys Schools (Residential Schools)	33.84	17.55	51.9
152.			2202-02-789-14 Distribution of Laptop	3.60	3.45	95.8
153.			2202-04-789-02 *Sakshar Bharat*	1.67	1.67	100.0
154.			2210-01-789-01 Hospitals and Dispensaries (Directorate of Medical and Health Services)	3.40	3.18	93.5
155.			2210-03-197-03-01 Primary Health Centre	3.54	3.34	94.3
156.			2210-03-789-01 Community Health Centre	9.36	8.83	94.3
157.			2210-05-789-01-04 Medical Colleges and related group of Hospitals, Ajmer	4.15	2.80	67.5
158.			2235-02-196-20-02 Navjeevan Yojana for Scheduled Castes	4.25	2.63	61.9
159.			2235-02-789-01-03 Seed money to Woman Self Help Groups	1.75	1.75	100.0
160.			2235-02-789-01-05 Interest grant to Woman Self Help Groups	1.75	1.75	100.0
161.			2401-196-08-11 Integrated Scheme of Oilseeds, Pulses, Oilpalm and Maize (25 *per cent* State Share: 75 *per cent* Central Share)	5.20	2.82	54.2
162.			2401-789-01-21 Integrated Scheme of Oilseeds, Pulses, Oilpalm and Maize (25 *per cent* State Share: 75 *per cent* Central Share)	7.60	5.24	68.9
163.			2401-789-01-28 Rajasthan Agriculture Competitive Project	5.63	5.31	94.3
164.			2402-789-02 Poverty Alleviation Project in Western Rajasthan (IFAD Funded) (Mitigating Poverty in Western Rajasthan)	5.08	3.14	61.8
165.			2501-03-196-02 Functional related	2.58	2.09	81.0
166.	51	Special Component Plan for Welfare of Scheduled Castes	2515-198-21-02 Functional/Activities	2.84	2.84	100.0
167.			3454-02-789-01-02 Unique Identification Project under the recommendations of XIII Finance Commission	4.63	4.63	100.0
168.			3456-789-01-05 Food Scheme for Disabled Person	1.50	1.50	100.0

Appendix 2.7

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Budget Provision	Amount Surrendered	Percentage Surrendered
169.			4059-80-789-01-01 Construction of building under the recommendations of XIII Finance Commission	1.41	1.41	100.0
170.			4202-01-789-02-90 Major Construction Works	3.76	2.76	73.4
171.			4210-02-789-02-90 Hospitals and Dispensaries	1.70	1.15	67.6
172.			4250-789-02-90 Construction Works	3.65	3.65	100.0
173.			4406-02-789-02 Watershed Project financed by NABARD	6.24	3.91	62.7
174.			4700-31-789-01-01 Construction Works	7.20	5.55	77.1
175.			4701-62-789-01 Construction Works	3.30	2.80	84.8
176.			4702-789-02-05 Accelerated Irrigation Benefit Programme	7.40	7.24	97.8
177.			4702-789-02-06 XIII Finance Commission	3.40	1.91	56.2
178.			5475-789-01-06 NEGP	10.51	10.51	100.0
179.			4202-02-789-01 Through the Director, Technical Education	8.72	6.72	77.1
	TOTAL			**1,539.34**	**1,275.09**	**82.8**

Appendix 2.8

Details of surrender (₹ one crore and above) in excess of actual savings

(Refer Paragraph 2.3.11; Page 82)

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Amount surrendered	Excess surrendered
1	2	3	4	5
	Revenue- Voted			
1	13-Excise	17.51	18.91	1.40
2	19-Public Works	35.45	44.37	8.92
3	41-Community Development	112.65	124.40	11.75
	Capital-Voted			
4	27-Drinking Water Scheme	178.05	320.80	142.75
	Total	**343.66**	**508.48**	**164.82**

Source: Appropriation Accounts

Appendix 2.9

Rush of Expenditure
(Refer Paragraph 2.3.12; Page 82)

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
1.	09-Forest	2406-02-110-01 Tiger Project, Ranthambhore	15.15	10.49	18.40	82.3	57.0
2.		4406-01-070-02 Through the Principal Chief Conservator of Forest, Forest Department	10.26	10.15	10.59	96.9	95.9
3		4406-01-800-02 Different Projects for Forest/Campa	11.09	10.25	11.09	100.0	92.4
4	20-Housing	6216-02-201-02 Rajasthan Housing Development and Infrastructure Limited	200.00	200.00	200.00	100.0	100.0
5	21-Roads and Bridges	5054-03-337-07 Roads financed by State Road Development Fund	57.16	51.59	69.14	82.7	74.6
6		5054-04-800-06 Urban Roads	17.25	14.56	16.93	101.9	86.0
7		5054-05-337-01 Construction of Inter - State Roads	26.01	18.32	30.04	86.6	61.0
8	22- Area Development	4575-01-101-01 Work execution	19.13	19.13	25.90	73.9	73.9
9	24-Education, Art and Culture	2202-01-109-05 Pre-matric scholarships for Children of Scheduled Castes	16.70	14.44	19.14	87.3	75.4
10		2202-01-109-06 Pre-matric scholarships for Children of Scheduled Tribes	12.19	10.39	14.95	81.5	69.5
11		2202-01-111-05 D.P.E.P. Post Activity	10.00	10.00	10.00	100.0	100.0
12		2202-01-800-14 General expenditure-Reimbursement to private schools under Right to Education	11.39	11.39	9.43	120.8	120.8
13	24-Education, Art and Culture	2202-02-107-07 Pre-matric scholarships of students of Other Backward Classes	29.07	29.07	15.94	182.4	182.4

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
14		2202-02-107-11 Pre-matric scholarships of Children of Minority Class	28.24	24.87	28.23	100.0	88.1
15		2202-02-109-07-01 Madhyamik Shiksha Abhiyan-General expenditure	20.47	20.47	20.47	100.0	100.0
16		2204-104-01 Grants to Rajasthan Sports Council	13.95	11.55	16.31	85.5	70.8
17		4202-04-106-05 For establishment of International Museums in Sawai Man Singh Town Hall and Jaleb Chowk	10.00	10.00	10.00	100.0	100.0
18		6202-01-203-02 Loans to Universities	18.00	18.00	18.00	100.0	100.0
19	26-Medical and Public Health and Sanitation	2210-06-101-20-01 Through the Director, Medical and Health Services	14.35	14.35	14.35	100.0	100.0
20		4210-01-110-07-01 Construction Works	9.97	10.00	10.00	99.7	100.0
21		4210-03-105-07 Other expenditure	53.94	46.37	52.66	102.4	88.1
22	28-Special Programme for Rural Development	2501-05-196-02-01 Functional related	29.94	29.94	33.15	90.3	90.3
23		4515-101-11 MLA Local Area Development Programme	140.74	140.74	280.80	50.1	50.1
24	29-Urban Plan and Regional Development	2217-05-190-02 Rajasthan Transport Infrastructure Development Fund	105.45	66.54	105.45	100.0	63.1
25		2217-80-191-28 General Execution Grant under XIII Finance Commission	24.99	24.99	31.70	78.8	78.8
26		2217-80-191-29 Public Light	56.90	56.90	56.90	100.0	100.0
27.		2217-80-191-30-01 Sewerage Treatment Plant	24.00	24.00	24.00	100.0	100.0

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
28	29-Urban Plan and Regional Development	2217-80-192-28 General Infrastructural Grant under XIII Finance Commission	60.77	60.77	113.07	53.7	53.7
29		2217-80-192-29 General Execution Grant under XIII Finance Commission	68.39	68.39	83.61	81.8	81.8
30		2217-80-192-32 Water and Sewerage Project	50.00	50.00	50.00	100.0	100.0
31		2217-80-192-33 Public Light	101.87	101.87	101.87	100.0	100.0
32		4217-03-800-03-01 Development Work through Local Self Government Department	43.17	35.27	63.77	67.7	55.3
33		6217-60-190-02 Rajasthan Infrastructure Transport Development Fund	19.00	19.00	19.00	100.0	100.0
34	30-Tribal Area Development	2202-02-107-06 Pre-matric scholarships of students of Scheduled Castes	18.96	14.27	26.69	71.0	53.5
35		2211-796-02 National Rural Health Mission	63.11	61.04	85.01	74.2	71.8
36		2225-02-796-02 Grants-in-aid for schemes of Tribal Area sub-plan	38.47	38.47	38.47	100.0	100.0
37		2225-02-796-06 Through the Social Justice and Empowerment Department	106.44	94.79	146.68	72.6	64.6
38		2236-02-796-01 Through the Integrated Child Development Services Department	51.92	46.23	77.01	67.4	60.0
39		2401-796-28 Crop Insurance (50 *per cent* Central Share: 50 *per cent* State Share)	47.78	47.01	85.27	56.0	55.1
40		2425-796-35 Interest grant to good creditors of Cooperative Societies	20.41	20.41	20.41	100.0	100.0

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
41	30-Tribal Area Development	2515-198-03 Grants to Gram Panchayats under the Recommendations of State Finance Commission	55.21	55.21	104.18	53.0	53.0
42		4225-02-796-11 Schemes for amount received from Government of India under Article 275(1) of the Constitution of India (Special Central Assistance)	71.42	71.42	71.42	100.0	100.0
43		4702-796-01 Minor Irrigation Construction Work (Through the Chief Engineer, Water Resources)	34.52	27.68	43.94	78.6	63.0
44	32-Civil Supplies	7475-190-01 Loan to Rajasthan State Civil Supply Corporation Ltd.	55.10	30.00	55.10	100.0	54.5
45	33-Social Security and Welfare	2225-03-196-05 Devnarain Yojana (Through Social Justice and Empowerment Department)	24.16	21.58	37.04	65.2	58.3
46		2225-03-277-02 Maintenance of Hostels	64.13	61.94	64.65	99.2	95.8
47		2235-60-800-04 Through the Minorities Affairs Department	25.84	23.99	31.50	82.0	76.2
48	34-Relief from Natural Calamities	2245-02-106-02 Repairs and Restoration of Roads	20.87	16.08	20.87	100.0	77.1
49		2245-02-106-05 Purchase of devices and equipments for Search, Rescue and Communications etc.	12.83	12.44	13.62	94.2	91.3
50		2245-80-800-04 Other Assistance	108.81	108.81	110.98	98.0	98.0
51	35-Miscellaneous Community and Economic Services	5475-800-08 Information Technology and Communication Department	10.21	10.12	15.31	66.7	66.1

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
52	35-Miscellaneous Community and Economic Services	5475-800-13 India Strengthening Statistical Project	27.06	24.10	27.40	98.8	88.0
53	36-Cooperation	2425-107-20 Assistance to Cooperative Institutions for Interest Payment	36.54	36.54	70.28	52.0	52.0
54		2425-107-25 Core Banking	25.00	25.00	25.00	100.0	100.0
55		2425-800-02 Interest grant to good debtors of Cooperative Societies	89.21	64.21	114.21	78.1	56.2
56	37-Agriculture	2401-108-17 Integrated Scheme of Oil-seed, Pulses, Oilpalms and Maize (25 *per cent* State Share:75 *per cent* Central Share)	21.60	13.77	26.17	82.5	52.6
57		2401-119-02 Development of Horticulture	82.88	79.67	97.22	85.3	82.0
58		2401-800-02-01 Proper use of Irrigation Water	69.02	53.29	85.34	80.9	62.4
59		2401-800-23 Mission for Livelihood	12.60	12.60	16.11	78.2	78.2
60		6401-800-06 Loans to Agriculture Universities	31.74	31.74	31.82	99.8	99.8
61	41-Community Development	2515-001-01 Head Office Staff	15.19	13.48	21.23	71.5	63.5
62		2515-196-04-01 Functional/Activities	17.76	10.93	20.69	85.8	52.8
63		2515-196-19-02 Operational/Activities	86.36	80.12	156.00	55.4	51.4
64		2515-196-24-02 Operational/Activities	11.62	11.61	19.96	58.2	58.2
65		2515-197-05-02 Functional/Activities	63.90	45.50	82.76	77.2	55.0
66		2215-197-07-02 Functional/Activities	39.14	37.71	62.66	62.5	60.2
67		2215-198-03-02 Functional/Activities	310.65	310.65	586.21	53.0	53.0
68		2515-198-16-02 Functional/Activities	232.61	232.61	443.83	52.4	52.4

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
69	42-Industries	4885-60-800-23-01 Delhi-Mumbai Industrial Corridor	40.00	40.00	40.00	100.0	100.0
70	46-Irrigation	2702-01-800-05-01 Through the Additional Chief Engineer, State Water Resource Planning Department	20.06	16.98	26.87	74.7	63.2
71		4700-05-001-01-01 Expenditure on Indira Gandhi Feeder and related construction works in Punjab (Through the Chief Engineer, Irrigation, Punjab)	10.77	10.77	10.77	100.0	100.0
72	48-Power	2801-80-190-12 Grant for interest to Rajasthan Vidyut Utpadan Nigam Limited	18.99	18.99	18.99	100.0	100.0
73		2801-80-190-16 Grant for Electric Tax to Jaipur Vidyut Vitaran Nigam Limited	353.13	277.84	494.00	71.5	56.2
74		2801-80-190-19 Power-General-Assistance to Public Sector and other undertakings grants to Jaipur Vidyut Vitaran Nigam Limited for interest on bonds	256.40	256.40	256.40	100.0	100.0
75		2801-80-190-20 Power-General-Assistance to Public Sector and other undertakings grants to Jodhpur Vidyut Vitaran Nigam Limited for interest on bonds	264.83	264.83	264.83	100.0	100.0
76		2801-80-190-21 Power-General-Assistance to Public Sector and other undertakings grants to Ajmer Vidyut Vitaran Nigam Limited for interest on bonds	307.90	307.90	307.90	100.0	100.0

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
77	48-Power	2801-80-190-31 Grants against deposit of electric theft crime compounding amount	44.15	44.15	44.15	100.0	100.0
78		4801-80-190-04 Investment in Jaipur Vidyut Vitran Nigam Limited	696.70	662.12	834.90	83.5	79.3
79		4801-80-190-05 Investment in Jodhpur Vidyut Vitran Nigam Limited	678.91	654.75	775.39	87.6	84.4
80		4801-80-190-06 Investment in Ajmer Vidyut Vitran Nigam Limited	744.16	722.86	829.46	89.7	87.2
81	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604-197-01 Assignments to Panchayat Samitis	19.99	17.04	20.13	99.3	84.7
82		3604-198-01 Share of Panchayats in royalty under the recommendations of State Finance Commission	38.98	38.98	38.98	100.0	100.0
83		3604-198-02 Assignments to Gram Panchayats	200.80	200.80	200.80	100.0	100.0
84	50-Rural Employment	4515-101-19-01 For Zila Parishads (Rural Development Cell)	27.42	27.42	39.57	69.3	69.3
85	51-Special Component Plan for Welfare of Scheduled Castes	2210-05-789-01 Hospitals and Dispensaries	15.69	14.85	21.18	74.1	70.1
86		2211-789-02 National Rural Health Mission	46.04	43.23	74.65	61.7	57.9
87		2217-80-192-14-02 Grants under recommendations of State Finance Commission	54.09	39.37	41.77	129.5	94.3

Appendix 2.9

(₹ in crore)

S. No.	Number and Name of Grant	Head of account	Expenditure incurred during January-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
88	51-Special Component Plan for Welfare of Scheduled Castes	2225-01-789-01 Scholarship and Stipend	120.33	99.46	179.72	67.0	55.3
89		2401-196-08 District Level Agriculture Scheme in Special Component	16.45	13.92	18.04	91.2	77.2
90		2425-789-06 Interest grant to good loanees of Cooperative Societies	27.88	27.88	27.88	100.0	100.0
91		2505-01-196-01 Indira Awas Yojana	34.30	33.54	51.58	66.5	65.0
92		2515-197-05-04 Functional/Activities	15.34	11.15	20.19	76.0	55.2
93		2515-198-03-04 Functional/Activities	75.78	75.78	143.01	53.0	53.0
94	Interest Payments	2049-03-104-02 Interest on Contributory Provident Funds	*58.50*	*58.50*	*58.52*	*99.9*	*99.9*
95		2049-03-117-01 For Government Employees	*56.20*	*51.89*	*56.20*	*100.0*	*92.3*
96		2049-60-101-04 Interest on deposits of State Industrial and Mineral Development Corporation Limited	*31.15*	*31.15*	*31.15*	*100.0*	*100.0*
97		2049-60-101-16 Interest on deposits of Krishi Upaj Mandi Samitis	*23.67*	*23.67*	*23.88*	*99.1*	*99.1*
98	Public Debt	6003-108 Loans from National Cooperative Development Corporation	*41.43*	*41.43*	*41.43*	*100.0*	*100.0*
Total			**7,672.65**	**7,216.37**	**9,512.27**	**80.7**	**75.9**

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

Appendix 2.10

Rush of Expenditure under Grant No. 24 (Refer Paragraph 2.5; Page 87)

(₹ in crore)

S. No.	Head of Account	Non-Plan/ Plan / Centrally Sponsored Scheme (CSS)	Expenditure in March 2013	Expenditure during January 2013 to March 2013	Total expenditure	Percentage of expenditure incurred during	
						January-March 2013	March 2013
1	2202-01-800-14 General expenditure-Reimbursement to Private schools under Right to Education	Plan	9.43	9.43	9.43	100.00	100.00
2	2202-02-107-05-01 Pre-matric scholarships	CSS	34.07	34.07	34.07	100.00	100.00
3	2202-02-107-11 Pre-matric scholarships to students for minority class	Plan	6.17	6.17	7.54	81.84	100.00
4	2202-02-109-01 Boys' schools	CSS	15.34	22.02	31.66	69.56	69.66
5	2202-02-110-01 Sainik School	Plan	1.10	1.10	1.10	100.00	100.00
6	2202-02-800-17 Gargi/Incentive Awards	Plan	3.36	6.65	6.65	100.00	50.53
7	2202-03-103-02 Government College (for men)	Plan	5.34	5.63	5.79	97.23	94.85
8	2202-03-104-01 Teacher Training College	CSS	1.78	1.78	1.78	100.00	100.00
9	2202-03-107-04 Chief Minister Higher Education Scholarship	Plan	8.12	12.68	12.73	99.60	64.03
10	2203-104-04 Manikya Lal Verma Textile Institute, Bhilwara	Non-Plan	1.90	1.90	1.90	100.00	100.00
11	2204-104-01 Grants to Rajasthan Sports Council	Non-Plan	9.05	11.41	13.81	82.62	79.31
12	6202-01-203-02-01- Jai Narayan Vyas University	Non-Plan	10.00	10.00	10.00	100.00	100.00

Appendix 2.11

Pending Detailed Contingent Bills upto 2012-13
(Refer Paragraph 2.9; Page 91)

(₹ in lakh)

S. No.	Name of Department	Major Head	Year	No. of AC Bills	Amount
1	Abhilekhagar	2205	2012-2013	4	12.95
			TOTAL	**4**	**12.95**
2	Ayurveda	2210	2012-2013	4	20.27
		4210	2012-2013	1	200.00
			TOTAL	**5**	**220.27**
3	Election	2015	2012-2013	14	24.45
		2217	2012-2013	4	2.30
		2515	2012-2013	26	7.18
			TOTAL	**44**	**33.93**
4	Food and Civil Supplies	3456	2012-2013	12	27.80
			TOTAL	**12**	**27.80**
5	Forest	2406	2012-2013	19	69.11
			TOTAL	**19**	**69.11**
6	General Administration Department	2059	2008-2009	1	0.68
		2052	2010-2011	1	6.20
		2059	2010-2011	1	1.43
		2245	2010-2011	1	2.24
		2059	2011-2012	10	11.25
		2245	2011-2012	1	0.03
		2235	2012-2013	2	0.85
		2245	2012-2013	20	488.10
			TOTAL	**37**	**510.78**
7	Irrigation	2701	2012-2013	1	0.22
			TOTAL	**1**	**0.22**
8	Judicial	2014	2012-2013	2	1.30
		2406	2012-2013	1	1.00
			TOTAL	**3**	**2.30**
9	Medical and Health Services	2210	2011-2012	1	0.55
		4210	2011-2012	3	6.75
		2210	2012-2013	8	180.57
			TOTAL	**12**	**187.87**
10	Medical College	2210	2011-2012	9	186.16
		2245	2011-2012	4	444.57
		4210	2011-2012	3	32.57
		2210	2012-2013	15	289.55
		4210	2012-2013	22	935.10
			TOTAL	**53**	**1887.95**
11	Mines and Geology	2853	2012-2013	5	389.99
		4853	2012-2013	1	30.00
			TOTAL	**6**	**419.99**
12	National Cadet Corps	2204	2012-2013	20	36.22
			TOTAL	**20**	**36.22**
13	PHED	2215	2010-2011	2	0.38
		2215	2012-2013	1	0.23
			TOTAL	**3**	**0.61**
14	Public Works Department	5054	2005-2006	1	10.40
		2059	2012-2013	5	108.89
			TOTAL	**6**	**119.29**

Appendix 2.11

S. No.	Name of Department	Major Head	Year	No. of AC Bills	Amount
15	Police	2059	2011-2012	2	2.90
		2055	2012-2013	23	564.86
		2059	2012-2013	119	54.50
			TOTAL	**144**	**622.26**
16	Rajasthan High Court	2245	2011-2012	2	64.78
			TOTAL	**2**	**64.78**
17	RPSC	2051	2012-2013	14	22.62
			TOTAL	**14**	**22.62**
18	Rajasthan State Motor Garrage	2070	2012-2013	5	46.75
			TOTAL	**5**	**46.75**
19	Registration and Stamps	2029	2012-2013	1	20.00
			TOTAL	**1**	**20.00**
20	Relief	2245	Prior to 2003	8	29.67
		5054	Prior to 2003	2	34.50
		2245	2005-2006	1	5.00
		2245	2006-2007	2	80.14
		2245	2008-2009	1	19.01
		2245	2010-2011	5	218.58
		2245	2011-2012	3	130.23
			TOTAL	**22**	**517.13**
21	Revenue	4202	2005-2006	1	4.20
		4702	2007-2008	4	2.01
		2245	2008-2009	2	9.17
		2515	2008-2009	1	11.29
		2059	2009-2010	1	0.30
		2245	2009-2010	4	62.28
		2702	2009-2010	2	4.30
		2245	2010-2011	25	340.98
		2029	2011-2012	1	1.00
		2052	2011-2012	8	28.51
		2059	2011-2012	5	6.20
		2245	2011-2012	18	784.11
		4059	2011-2012	16	52.00
		5054	2011-2012	1	23.31
		2015	2012-2013	3	6.49
		2029	2012-2013	2	2.39
		2052	2012-2013	8	10.00
		2217	2012-2013	1	0.10
		2245	2012-2013	36	2673.08
		2515	2012-2013	1	0.52
			TOTAL	**140**	**4022.24**
22	Revenue Board	4202	Prior to 2003	2	0.54
		2029	2007-2008	1	292.18
		2029	2010-2011	1	26.60
		2245	2010-2011	1	7.00
		2029	2011-2012	4	325.30
		2015	2012-2013	1	4.24
			TOTAL	**10**	**655.86**
23	Rural Development and Panchayati Raj	2225	2012-2013	1	5.00
		4225	2012-2013	1	5.00
			TOTAL	**2**	**10.00**
24	Science and Technology	3425	2010-2011	1	0.50
		3425	2011-2012	1	0.63
		3425	2012-2013	60	23.07
			TOTAL	**62**	**24.20**
25	Tourism	3452	2012-2013	6	5.99
			TOTAL	6	**5.99**

Appendix 2.11

S. No.	Name of Department	Major Head	Year	No. of AC Bills	Amount
26	Treasury & Accounts	2515	2012-2013	1	0.01
			Total	**1**	**0.01**
27	Primary and Secondary Education	2202	prior to 2003	21	4.38
			Total	**21**	**4.38**
28	Economic and Statistics	3454	Prior to 2003	2	4.57
			Total	**2**	**4.57**
29	Others	2406	2012-2013	2	6.00
			Total	**2**	**6.00**
		Grand Total		***659***	***95.56***

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

Appendix 3.1

Utilisation Certificate Outstanding as on 31 August 2013 (Refer Paragraph 3.1; Page 93)

(₹ in lakh)

S. No.	Department	Year of payment of grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1.	Family Welfare (2211)	2007-08	1	486.00	0	320.94	1	165.06
		2008-09	1	489.00	0	261.86	1	227.14
		2009-10	5	508.97	4	288.60	1	220.37
		2011-12	4	28.57	0	0.00	4	28.57
		Total	**11**	**1,512.54**	**4**	**871.40**	**7**	**641.14**
2.	Social Welfare (2225)	2004-05	308	235.47	307	223.74	1	11.73
		2011-12	1	6.00	0	0.00	1	6.00
		Total	**309**	**241.47**	**307**	**223.74**	**2**	**17.73**
3.	Social Welfare (2235)	2011-12	32	1,464.71	4	18.44	28	1,446.27
		Total	**32**	**1,464.71**	**4**	**18.44**	**28**	**1,446.27**
4.	Science & Technology (3425)	2004-05	48	4.80	47	4.55	1	0.25
		2005-06	117	31.40	116	28.61	1	2.79
		2007-08	105	120.34	88	112.65	17	7.69
		2008-09	67	16.08	34	6.48	33	9.60
		2009-10	55	84.65	20	24.29	35	60.36
		2010-11	35	176.76	3	32.08	32	144.68
		2011-12	38	752.67	1	1.51	37	751.16
		Total	**465**	**1,186.70**	**309**	**210.17**	**156**	**976.53**
5.	Environment (3435)	1997-98	30	27.56	29	27.45	1	0.11
		1998-99	25	26.20	22	25.93	3	0.27
		Total	**55**	**53.76**	**51**	**53.38**	**4**	**0.38**
			872	**4,459.18**	**675**	**1,377.13**	**197**	**3,082.05**
							or say ₹ 30.82 crore	

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 94)

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
Higher Education					
1	Adarsh Degree Girls' College, Ajmer	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	17.04	25.82
2	Dayanand College, Ajmer	1	2011-12	275.05	749.89
3	Agarwal Shiksha Samiti, Jaipur	2	2010-11, 2011-12	116.81	300.64
4	Lal Bahadur Shastri College, Jaipur	3	2009-10, 2010-11, 2011-12	65.53	194.91
5	S.S. Jain Subhodh College, Jaipur	1	2011-12	102.57	364.24
6	Shri Agrasen P.G. Shiksha College, Jamdoli, Jaipur	2	2010-11, 2011-12	24.53	40.37
7	Shri Digamber Jain Acharya Sanskrit College, Jaipur	1	2011-12	61.37	62.90
8	Shri Khandelwal Vaish P.G. Girls College, Jaipur	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	46.18	85.45
9	Sant Jayacharya Girls' College, Jaipur	2	2010-11, 2011-12	35.09	79.25
10	Shri Sat Sai College for Woman, Jaipur	2	2010-11, 2011-12	90.58	140.74
11	Chirawa College, Chirawa, Jhunjhunu	1	2011-12	64.25	162.89
12	J.B. Shah Girls (P.G.) College, Jhunjhunu	2	2010-11, 2011-12	58.17	100.15
13	Seth Motilal (P.G.) College, Jhunjhunu	2	2010-11, 2011-12	90.42	168.9
14	Lachoo Memorial Science College, Jodhpur	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	38.00	125.65
15	Mahesh Shikshan Sansthan, Jodhpur	1	2011-12	121.12	226.21
16	Mahila College, Jodhpur	1	2011-12	100.87	191.20
17	Kuchaman College, Nagaur	1	2011-12	48.20	117.12
18	Shri Jain Tarapanth College, Ranawas, Pali	2	2010-11, 2011-12	16.99	24.87
19	Agarwal Kanya College, Sawaimadhopur	1	2011-12	40.77	68.43

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
20	Seth Ramkishan Dhanuka Kanya College, Fatehpur Shekhawati, Sikar	3	2009-10, 2010-11, 2011-12	10.85	17.22
21	Bhopal Novels College, Udaipur	1	2011-12	133.99	414.48
22	Maniklal Verma Shramjeevi College, Udaipur	1	2011-12	40.61	380.06
23	Pratap Shodh Pratishthan Bhopal Novels Sansthan, Udaipur	1	2011-12	10.67	23.30
24	Maharshi Dayanand Saraswati University, Ajmer	4	2008-09, 2009-10, 2010-11, 2011-12	271.87	1711.31
25	Rajasthan University, Jaipur	1	2011-12	4,900.00	17,987.42
26	Kota University, Kota	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	150.00	NA
27	Vardhman Mahaveer Open University, Kota	2	2010-11, 2011-12	87.50	1,700.87
28	Jain Vishwa Bharat Institute, Ladnun, Nagaur	1	2011-12	19.11	448.01
29	Mohan Lal Sukhadiya University, Udaipur	1	2011-12	1,800.00	4,042.97
	Total	**64**		**8,838.14**	**29,955.27**
Secondary Education					
1	Saraswati Balika Hr. Sec. School, Ajmer	2	2010-11, 2011-12	46.53	96.93
2	St. Pauls Sr. Sec. School, Ajmer	1	2011-12	71.15	141.39
3	Virjanand Sr. Sec. School, Ajmer	2	2010-11, 2011-12	32.04	89.73
4	Saini Sr. Sec. School Manu Marg, Alwar	1	2011-12	32.94	38.33
5	Arya Vidhyapeeth Sr.Sec.School, Bhusawar,Bharatpur.	3	2009-10, 2010-11, 2011-12	27.04	74.39
6	Manikya Lal Verma Mahila Hr. Sec. School, Bhilwara	1	2011-12	155.58	215.80
7	Bal Bharti Vishisht Montessori School, Bikaner	2	2010-11, 2011-12	16.93	15.42
8	Raghunath Sr.Sec. School, Churu	1	2011-12	53.01	79.94
9	Shri Jamanadas Mahavirji Hr. Sec. School, Khadagada, Dungarpur	2	2010-11, 2011-12	41.94	52.23
10	S.P. R. Saharia Sr. Sec. School, Kaladera, Jaipur	2	2010-11, 2011-12	60.28	104.73
11	Sir Pratap Sr. Sec. School, Jodhpur	2	2010-11, 2011-12	42.83	59.60

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
12	Bal Mandir School, Bhim Ganj Mandi, Kota	1	2011-12	8.25	46.31
13	Bal School, Kota	2	2010-11, 2011-12	29.76	134.31
14	Shri J.B. Sr. Sec. School, Nagaur	1	2011-12	62.76	62.73
15	Bagadia Bal Vidhyaniketan Sr. Sec. Laxmangarh, Sikar	2	2010-11, 2011-12	48.99	79.32
16	Digamber Jain Sr. Sec. School, Sikar	1	2011-12	86.65	124.54
17	Shri Raghunath Sr. Sec. School, Laxmangarh, Sikar	1	2011-12	53.90	96.36
18	Guru Nanak Hr. Sec. School Kesrisinghpura, Sriganganagar	1	2011-12	17.44	20.75
19	Gyan Jyoti Sr. Sec. School, Srikaranpur, Sriganganagar	2	2010-11, 2011-12	35.35	70.53
20	Bhopal Novel Senior Secondary School, Udaipur	1	2011-12	35.77	99.49
21	Bhopal Novel Sansthan,Udaipur		2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12	101.07	153.61
	Total	**38**		**1,060.21**	**1,856.44**
Technical Education					
1	Engineering College, Ajmer	3	2009-10, 2010-11, 2011-12	103.00	310.92
2	Manikya Lal Verma Textile and Engineering College, Bhilwara	1	2011-12	127.00	512.36
3	Lakshmi Narayan Mittal Institute of Information Technology, Jaipur	3	2009-10, 2010-11, 2011-12	3,732.92	831.21
4	Engineering College, Jhalawar	1	2011-12	202.17	289.05
	Total	**8**		**4,165.09**	**1,943.54**
Adult Education					
1	Zila Saksharta Samiti, Bikaner	4	2008-09, 2009-10, 2010-11, 2011-12	84.22	76.97
2	Zila Saksharta Samiti, Sirohi	2	2010-11, 2011-12	NA	NA
3	Zila Saksharta Samiti, Barmer	4	2008-09, 2009-10, 2010-11, 2011-12	66.44	311.37
4	Zila Saksharta Samiti, Bharatpur	4	2008-09, 2009-10, 2010-11, 2011-12	161.86	189.61
5	Jan Shikshan Sansthan, Bikaner	1	2011-12	30.00	28.07
6	Zila Saksharta Samiti, Dungarpur	3	2009-10, 2010-11, 2011-12	NA	10.32
7	Rajasthan Shiksha Karmi Board, Jaipur	1	2011-12	4,000.00	3,520.76
8	Jan Shikshan Sansthan, Jodhpur	1	2011-12	35.00	9.73

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
9	Zila Saksharta and Satat Shiksha Adhikari, Karauli	2	2010-11, 2011-12	20.66	8.30
10	Zila Saksharta Samiti, Udaipur	1	2011-12	19.15	4.40
	Total	**23**		**4,417.33**	**4,159.53**
Sports					
1	Badminton Association of India, Jaipur	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	271.94	NA
2	Gymnastics Federation of India, Jodhpur	7	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12	6.65	11.83
	Total	**13**		**278.59**	**11.83**
Urban Local Bodies					
1	Urban Improvement Trust ,Kota	1	2011-12	857.14	23,847.98
	Total	**1**		**857.14**	**23,847.98**
Labour					
1	Child Labour Project Society, Barmer	9	2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
2	Child Labour Project Society, Baran	5	2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
3	Child Labour Project Society, Banswara	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
4	Child Labour Project Society, Bhilwara	1	2011-12	06.10	0.20
5	Child Labour Project Society, Bikaner	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
6	Child Labour Project Society, Bundi	2	2010-11, 2011-12	118.37	112.80
7	Child Labour Project Society, Chittorgarh	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
8	Child Labour Project Society, Churu	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
9	Child Labour Project Society, Dholpur	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
10	Child Labour Project Society, Dungarpur	2	2010-11, 2011-12	11.89	12.91
11	Child Labour Project Society, Jhalawar	1	2011-12	16.56	7.78
12	Child Labour Project Society, Jodhpur	8	2004-05, 2005-06, 2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
13	Child Labour Project Society, Karauli	5	2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
14	Child Labour Project Society, Kota	2	2010-11, 2011-12	65.26	82.78
15	Child Labour Project Society, Nagaur	1	2011-12	14.09	39.27
16	Child Labour Project Society, Sawaimadhopur	5	2007-08, 2008-09, 2009-10, 2010-11, 2011-12	NA	NA
17	Child Labour Project Society, Tonk	1	2011-12	65.05	75.35
	Total	**82**		**297.32**	**331.09**
Animal Husbandry Department					
1	Rajasthan Animal Veterinary & Animal Science University, Bikaner	1	2011-12	2,220.83	1,575.95
2	Rajasthan Animal Husbandry Development Board, Jaipur	2	2010-11, 2011-12	854.64	1,878.95
	Total	**3**		**3,075.47**	**3,454.90**
Agriculture					
1	Swami Keshawanand Rajasthan Agriculture University, Bikaner	1	2011-12	14,980.88	1,233.96
2	Association of Retired Members of Agriculture Services, Rajasthan, Jaipur	5	2007-08, 2008-09, 2009-10, 2010-11, 2011-12	20.00	29.26
3	Rajasthan Horticulture Development Society, Jaipur	1	2011-12	4,583.47	4,832.09
4	Rajasthan Horticulture Development Society (Rajhans), Jaipur	1	2011-12	428.62	40.85
5	Maharana Pratap Agriculture & Technology University, Udaipur	1	2011-12	11,405.40	9,013.05
	Total	**9**		**31,418.37**	**15,149.21**

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
Industries					
1	Institute of Development Studies, Jaipur	1	2011-12	380.46	335.64
2	Bureau of Investment Promotion, Rajasthan, Jaipur	1	2011-12	350.00	468.00
3	Rural Non-Farm Development Agency, Jaipur	2	2010-11, 2011-12	176.37	180.84
4	Indian Institute of Craft and Design, Jaipur	5	2007-08, 2008-09, 2009-10, 2010-11, 2011-12	100.00	104.09
5	Entrepreneurship and Management Development Institute, Jaipur	2	2010-11, 2011-12	770.60	857.70
	Total	**11**		**1,777.43**	**1,946.27**
Tourism					
1	State Institute of Hotel Management, Jodhpur	2	2010-11, 2011-12	10.00	NA
2.	Food & Craft Institute, Ajmer	1	2011-12	118.96	38.21
3.	Food & Craft Institute, Udaipur	1	2011-12	223.45	63.35
	Total	**4**		**352.41**	**101.56**
Art & Culture					
1.	Rajasthan Braj Bhasha Academy, Jaipur	6	2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12	6.90	9.07
2.	Rajasthan Sindhi Academy, Jaipur	1	2011-12	21.64	22.75
	Total	**7**		**28.54**	**31.82**
Ayurveda					
1.	Rajasthan Ayurveda University, Jodhpur	4	2008-09, 2009-10, 2010-11, 2011-12	270.00	172.31
	Total	**4**		**270.00**	**172.31**
Air Lines					
1.	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	1	2011-12	47.00	25.33
	Total	**1**		**47.00**	**25.33**
Medical & Health					
1.	Rajasthan State AIDS Control Society, Jaipur	1	2011-12	4,796.50	2,288.78
2.	Rajasthan University of Health Science, Jaipur	2	2010-11, 2011-12	110.00	443.75
	Total	**3**		**4,906.50**	**2,732.53**

Appendix 3.2

S. No.	Department	No. of Accounts in Arrear	Year for which accounts had not been received	Grant received during Preceding year (₹ in lakh)	Expenditure incurred during Preceding year (₹ in lakh)
	Social Justice & Empowerment				
1	Opium De-addiction Treatment & Training Research Trust, Jodhpur	1	2011-12	36.09	28.25
2	Rajasthan OBC Finance & Development Cooperative Nigam Limited, Jaipur	4	2008-09, 2009-10, 2010-11, 2011-12	428.34	46.53
	Total	**5**		**464.43**	**74.78**
	Tribal Area Development				
1	Rajasthan Jan Jatiya Kshetriya Vikas Sahakari Sangh Limited, Udaipur	2	2010-11, 2011-12	435.95	370.76
2.	Swachha Jal & Samudayik Swasthya Project, Udaipur	6	2006-07,2007-08, 2008-09, 2009-10, 2010-11, 2011-12	393.81	688.02
	Total	**8**		**829.76**	**1,058.78**
	Women & Child Development				
1	Jan Jati Mahila Vikas Sansthan, Sawaimadhopur	**3**	2009-10, 2010-11, 2011-12	31.74	45.44
	Total	**3**		**31.74**	**45.44**
	Grand Total	**287**		**63115.47**	**86898.61**
				or say ₹ 631.16 crore	**₹ 868.99 crore**

Appendix 3.3

Statement showing Performance of the Autonomous Bodies (Refer Paragraph 3.3; Page 95)

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 31.07.2013 (in Months)
1	Rajasthan Khadi and Village Industries Board, Jaipur	2007-08 to 2016-17	2011-12	2011-12	SAR for the years 2001-02 to 2009-10 have been placed in Legislature on 22.02.2013	2012-13	01
2	Rajasthan State Human Rights Commission, Jaipur	Regular Audit	2006-07	2006-07	NA	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	61 49 37 25 13 01
3	Rajasthan State Legal Services Authority, Jaipur	Regular Audit	2012-13	2011-12	NA	Nil	-
4	Rajasthan Building and Other Construction Workers Welfare Board, Jaipur	Regular Audit	2011-12	2011-12	NA	2012-13	01

Source: Information received from the Department.

Appendix 3.4

Statement of Finalisation of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi-commercial Undertakings (Refer Paragraph 1.9.4 and 3.4; Page 40 and 95)

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment[8] as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2011-12	1.71	1.67
2	Jail Manufacture, Alwar	2011-12	0.54	0.58
3	Jail Manufacture, Bikaner	2011-12	1.26	1.27
4	Jail Manufacture, Jaipur	2011-12	2.72	2.54
5	Jail Manufacture, Jodhpur	2011-12	1.77	1.67
6	Jail Manufacture, Kota	2011-12	0.47	0.47
7	Jail Manufacture, Udaipur	2011-12	1.46	1.18
8	Departmental Trading of Forest Coupes	2011-12	Nil[9]	
9	Tendu Patta Scheme	2011-12	Nil[9]	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2011-12	11,210.71	8,859.49
	Total		**11,220.64**	**8,868.87**

Source: Information received from the Departments

8. Investment represents balance of fixed and current capital of the Government on the last day of the financial year up to which accounts were finalised.
9. 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 2013)
(Refer Paragraph 3.5; Page 96)

(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	23	27	14	5	3	1	73
2.	Education	95	45	23	20	9	12	204
3.	Medical	39	17	9	11	3	2	81
4.	Public Works	1	3	3	21	5	5	38
5.	Water Resources	2	6	5	1	0	2	16
6.	Ground Water	5	11	2	2	3	0	23
7.	CAD, IGNP	2	1	6	2	1	0	12
8.	IGNP	6	9	5	2	1	1	24
9.	Forest	3	0	3	3	1	0	10
10.	PHED	40	87	87	44	39	14	311
11.	Others	59	68	26	17	7	10	187
	Total	**275**	**274**	**183**	**128**	**72**	**47**	**979**

Source: Information received from the Departments

Appendix 3.6

Department/ Catefory - wise Details in respect of Loss to Government due to theft, Misappropriation/Loss of Government Material (Refer Paragraph 3.5; Page 96)

(₹ 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	34	166.95	39	830.72	73	997.67
2.	Education	127	123.31	77	396.80	204	520.11
3.	Medical	39	58.73	42	379.78	81	438.51
4.	Public Works	9	5.51	29	473.10	38	478.61
5.	Water Resources	7	2.45	9	91.07	16	93.52
6.	Ground Water	21	33.24	2	3.51	23	36.75
7.	CAD, IGNP	11	24.81	1	0.80	12	25.61
8.	IGNP	19	88.05	5	69.73	24	157.78
9.	Forest	7	36.57	3	78.23	10	114.8
10.	PHED	288	233.99	23	174.60	311	408.59
11	Others	83	221.04	104	1,191.15	187	1,412.19
	Total	**645**	**994.65**	**334**	**3,689.49**	**979**	**4,684.14**

Source: Information received from the Departments

Appendix 3.7

Statement showing the details of Non-operation of PD Accounts during 2008-13 (Refer Paragraph 3.6; Page 97)

(₹ in lakh)

S. No.	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2008	During 2008-13		Balance as on 31.03.13
			Receipt	Payment	
1	Divisional Forest Officer, Banswara	5.85	NIL	NIL	5.85
2	District Forest Conservator, Aravali Plantation, Banswara	1.78	NIL	NIL	1.78
3	District Forest Conservator, Aravali Riding, Banswara	0.32	NIL	NIL	0.32
4	Assistant Engineer, W E & S C, Banswara	0.12	NIL	NIL	0.12
5	Chief Executive officer, D. R. D. A., Baran	1.48	NIL	NIL	1.48
6	Assistant Engineer, Soil Conservation Water Resources, Bharatpur	21.93	NIL	NIL	21.93
7	Assistant Engineer, Agriculture NWDP, Bhilwara (Account No 163)	0.03	NIL	NIL	0.03
8	Assistant Engineer, Agriculture NWDP, Bhilwara (Account No 164)	0.02	NIL	NIL	0.02
9	District Collector, Defence, Bikaner	2.60	NIL	NIL	2.60
10	Mahila Bal Vikaas, Chittorgarh	0.13	NIL	NIL	0.13
11	District Collector, Small Saving Officer, Dausa	0.07	NIL	NIL	0.07
12	Pr. Govt. Sr. School, Ghatgate, Jaipur (City)	(-) 0.02	NIL	NIL	(-) 0.02
13	Assistant Director, Horticulture Department, Jaipur (City)	1.92	NIL	NIL	1.92
14	Director, S. I. of H & E Welfare, Jaipur (Secretariat)	0.01	NIL	NIL	0.01
15	Registrar, Malviya National Institute of Technology, Jaipur	6.18	NIL	NIL	6.18
16	Director, State Agriculture Management Institute, Durgapura, Jaipur	7.13	NIL	NIL	7.13
17	Director, State open School, Jaipur (Secretariat)	0.01	NIL	NIL	0.01
18	Deputy Forest Conservator, Jaislmer	21.74	NIL	NIL	21.74
19	Assistant Agriculture Officer, Jalore	0.47	NIL	NIL	0.47
20	Manager, Jhalawar Central Cooperative Bank, Jhalawar	- 0.01	NIL	NIL	- 0.01
21	Superintending Engineer, Ground Water Storage, Jodhpur City	3.01	NIL	NIL	3.01
22	Assistant Registrar, Kamla Nehru Hall, Jodhpur City	0.03	NIL	NIL	0.03
23	Superintendent (Garden), Public Works Department, Jodhpur City	0.03	NIL	NIL	0.03
24	Assistant Registrar, Commerce Faculty, Jodhpur City	0.19	NIL	NIL	0.19
25	Deputy Forest Conservator Buffer, Karauli	7.40	NIL	NIL	7.40
26	District Supply Officer, Karauli	25.09	NIL	NIL	25.09
27	Assistant Agriculture Engineer, Jal Grahan Vikas, Karauli	(-) 0.18	NIL	NIL	(-) 0.18
28	District Excise Officer, Karauli	0.06	NIL	NIL	0.06

Appendix 3.7

(₹ in lakh)

S. No.	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2008	During 2008-13		Balance as on 31.03.13
			Receipt	Payment	
29	Manager, Govt. Salt Source, Deedwana, Nagaur	9.28	NIL	NIL	9.28
30	Deputy Director, Soil Conservation & Water Resources, Rajsamand	3.41	NIL	NIL	3.41
31	Deputy Director, Agriculture Extension, Kankrauli, Rajsamand	3.27	NIL	NIL	3.27
32	MCA Recovery, OBC After 1.7.04, Sikar	0.04	NIL	NIL	0.04
33	Comm. Workmen Comp., Sikar	4.11	NIL	NIL	4.11
34	Assistant Director, Horticulture Department, Sikar	0.03	NIL	NIL	0.03
35	Deputy Director, Soil & Water Conservation Department, Sikar	4.34	NIL	NIL	4.34
36	Project Director, DRDA, Sirohi	68.31	NIL	NIL	68.31
37	Mandal Van Adhikari, Tonk	0.22	NIL	NIL	0.22
38	Others[10]	0.00	NIL	NIL	0.00
	Total	**200.40**			**200.40**

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

10. (i) District Environment Pollution Officer, Pollution Control Board, Alwar : ₹ 101, (ii) District Collector, Small Saving Officer, Chittorgarh: ₹ 0.35, (iii) Pr. Govt. Sr. Maharaja School, Jaipur (City): ₹ 0.75 and (vi) D. R. D. A., Jaipur (City) : ₹ 0.03

Appendix 3.8

Statement showing the details of Minus balances of PD Accounts (Refer Paragraph 3.6; Page 97)

(₹ in lakh)

S. No.	Name of Treasury	Amount	Number of DDO/PD Account
1.	Alwar	20.98	2
2.	Banswara	108.08	1
3.	Beawer	0.06	1
4.	Bhilwara	1.57	1
5.	Bikaner	2.05	3
6.	Chittorgarh	6.95	1
7.	Hanumangarh	8.50	1
8.	Jaipur (City)	1,336.42	10
9.	Jaipur PPO	0.63	1
10.	Jaipur Secretariat	0.19	1
11.	Jaisalmer	16.67	2
12.	Jalore	27.78	3
13.	Jhalawar	12.66	3
14.	Jhunjhunu	11.81	1
15.	Jodhpur (City)	13.59	3
16.	Karauli	221.76	2
17.	Kota	39.68	2
18.	Nagaur	14.39	1
19.	Pali	1.16	1
20.	Pratapgarh	709.95	2
21.	Sikar	117.31	1
22.	Tonk	57.32	3
	Total	**2,729.51**	**46**

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

Appendix 3.9

Outstanding Balances under Major head "8658 - Suspense Accounts"

(Refer Paragraph 3.10; Page 100)

(₹ in lakh)

Name of Minor Head	2010-11		2011-12		2012-13	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	2,931.36	164.67	1,046.24	88.54	1,043.50	57.29
Net	**(Dr) 2,766.69**		**(Dr) 957.70**		**(Dr) 986.21**	
102- Suspense Account (Civil)	396.93	543.61	399.44	0.48	382.30	(-) 1.09
Net	**(Cr) 146.68**		**(Dr) 398.96**		**(Dr) 383.39**	
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	0.02	-	-	-	-	-
Net	**(Dr) 0.02**		**Nil**		**Nil**	
112- Tax Deducted at Source (TDS) Suspense	-	2,292.00	-	2,569.14	-	2,588.84
Net	**(Cr) 2,292.00**		**(Cr) 2,569.14**		**(Cr) 2,588.84**	
123- All India Service Officers' Group Insurance Scheme	-	13.19	-	15.53	-	16.08
Net	**(Cr) 13.19**		**(Cr) 15.53**		**(Cr) 16.08**	
129- Material Purchase Settlement Suspense Account	-	(-) 115.28	-	(-) 358.18	-	(-) 208.57
Net	**(Cr) (-) 115.28**		**(Cr) (-) 358.18**		**(Cr) (-) 208.57**	
Net Total	**(Dr) 430.13**		**(Cr) 869.82**		**(Cr) 1,026.74**	

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	[(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 grant and charged appropriation *vis-à-vis* the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.

Appendix 4.1

Terms	Basis of calculation
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	Legislative Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the Consolidated Fund of the State is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government is required to contribute an amount equal to at least $1/5^{th}$ of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Reappropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
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

Appendix 4.1

Terms	Basis of calculation
	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 scrutinise.

Appendix 4.2 Acronyms and Abbreviations

AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CR	Capital Receipts
CF	Contingency Fund
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingent Bill
DE	Development Expenditure
ES	Economic Sector
GSDP	Gross State Domestic Product
GDP	Gross Domestic Product
FRBM Act	Fiscal Responsibility and Budgetary Management Act
FRP	Financial Resource Planning
MTFPS	Medium Term Fiscal Policy Statement
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
NCVT	National Council For Vocational Training
NRLP	National Rural Livelihood Project
NTR	Non-Tax Revenue
NPRE	Non-Plan Revenue Expenditure
PD Account	Personal Deposit Account
PERC	Public Expenditure Review Committee
PHCCL	Police Housing and Construction Corporation Limited
PS	Panchayat Samiti
PRE	Plan Revenue Expenditure
PPP	Public Private Partnership
RE	Revenue Expenditure
RR	Revenue Receipts
RRLP	Rajasthan Rural Livelihood Project
RUIFDCO	Rajasthan Urban Infrastructure Financial Development Corporation
RUSDIP	Rajasthan Urban Sector Development Investment Programme
RWSSC	Rajasthan Water Supply and Sewerage Corporation
SCA	Special Central Assistance
SDRF	State Disaster Response Fund
SSE	Social Sector Expenditure
STP	Sewerage Treatment Plant
VGF	Viability Gap Funding
XIII FC	Thirteenth Finance Commission