सत्यमेव जयते

Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2014

Government of Rajasthan

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PREFACE

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

2. Chapters 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 2014. Information has also 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 during the current year.

4. The Reports 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

In May 2005, Rajasthan Government responded to the Twelfth Finance Commission recommendations by legislating "The Rajasthan Fiscal Responsibility and Budget Management Act". As per the recommendations of Thirteenth Finance Commission, the State Government amended the Act in March and September 2011. The Government laid the Medium Term Fiscal Policy Statement for 2013-14 in the legislature (March 2013). The Act envisaged progressive elimination of Revenue deficit to zero by 2011-12, reduction in fiscal deficit to not more than the 3 *per cent* of Gross State Domestic Product and prudent debt management consistent with fiscal sustainability by way of capping total outstanding debt to GSDP to 36.5 *per cent* by the end of 2014-15.

The Report

Based on the audited accounts of the Government of Rajasthan for the year ended March 2014, 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 2013-14, 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 2014. 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 1.1*** 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 the State economy, as used in this report.

Audit Findings and Recommendations

Finances of the State Government

At the end of 2013-14, the fiscal deficit was 2.96 *per cent* of Gross State Domestic Product (GSDP), which was marginally within the limit of 3 *per cent* prescribed under the Fiscal Responsibility and Budget Management

Act, 2005 (as amended in 2011). The State's total outstanding debt as percentage of GSDP was 25.3 *per cent* in 2013-14 which was also within the target of 37.3 *per cent* fixed by the Thirteenth Finance Commission. Further, the shares of development expenditure and capital expenditure as a percentage of total expenditure increased from 66.4 to 73.4 *per cent* and from 10.4 to 15.2 *per cent* respectively during 2010-14.

Revenue surplus of ₹ 3,451 crore of 2012-13 turned into revenue deficit of ₹ 1,039 crore during 2013-14 and primary deficit also increased steeply by ₹ 5,932 crore over the previous year.

Though, revenue receipts of the State increased steadily from ₹ 35,385 crore in 2009-10 to ₹ 74,471 crore in 2013-14, the share of tax revenue to revenue receipts declined from 46.4 *per cent* in 2009-10 to 44.95 *per cent* in 2013-14. The growth in revenue receipts during the year 2013-14 was only 11.3 *per cent* as compared to 29.8 *per cent*, 24.1 *per cent* and 17.4 *per cent* during 2010-11, 2011-12 and 2012-13 respectively. This was mainly on account of 9.8 *per cent* growth of own tax revenue in 2013-14 as compared to 20.2 *per cent* in previous year. The State's own tax buoyancy in 2013-14 declined sharply to 0.8 from 1.5 during 2012-13.

The State Government may explore mobilising additional resources through tax and non-tax sources by ensuring better tax compliance and rationalising the user charges.

While overall revenue expenditure of the State increased by 88 *per cent* from ₹ 40,132 crore in 2009-10 to ₹ 75,510 crore in 2013-14, its share in total expenditure declined from 87.6 *per cent* to 83.9 *per cent* during the same period indicating improvement in expenditure on capital outlay. It is pertinent to note here that the overall growth of ₹ 12,048 crore (19 *per cent*) in revenue expenditure included increase of ₹ 2,638 crore (222 *per cent*) on Social Security Schemes i.e. Old Age Pension Scheme and *Nawachar* Scheme during 2013-14. However, the Non Plan Revenue Expenditure also increased consistently over the period from ₹ 33,845 crore in 2009-10 to ₹ 58,146 crore in 2013-14 and stood at 77 *per cent* of revenue expenditure. The expenditure on salaries, interest payments, pensions and subsidies increased from ₹ 27,179 crore in 2009-10 to ₹44,408 crore in 2013-14.

Whereas major chunk of the non-plan revenue expenditure is on salaries, pensions and interest payments which is largely uncontrollable, the State Government may explore suitable measures for containing the other components of non-plan revenue expenditure. This coupled with additional resources mobilisation would help in containing the revenue deficit as per target prescribed under State FRBM Act.

During 2013-14, Government invested ₹ 4,764.67 crore in Government Companies, Statutory Corporations and Cooperative Institutions etc. Out of this, a sum of ₹ 4,103 crore was invested in seven loss making Statutory Corporations/Government Companies, including all five Power Companies and Rajasthan State Road Transport Corporation. Though during the last five years, the State Government invested ₹ 15,588.37 crore, the average return by

way of dividend on the investment in Government Companies and Statutory Corporations ranged from 0.1 to 0.4 *per cent*. On the other hand, the Government paid 7.3 to 7.7 *per cent* interest on an average on its borrowings during 2009-10 to 2013-14.

It would be advisable for the State Government to ensure better value for money in investment, otherwise high cost borrowed funds will continue to be invested in projects with low financial returns.

The investment held in 'Cash Balance Investment Account' by the State Government stood at ₹ 12,128 crore and ₹ 8,998 crore at the end of 2012-13 and 2013-14 respectively. Keeping the huge amount in the Cash Balance Investment Account at lower rate of interest while borrowing at higher rate has financial implications. The high level of investment held in 'Cash Balance Investment Account' at the end of these financial years over and above one month's average estimated expenditure as recommended by Thirteenth Finance Commission indicates that there is need for better cash management.

The outstanding fiscal liabilities have shown a steady increase over the years, from ₹ 84,023 crore at the end of 2008-09 to ₹ 1,29,910 crore at the end of 2013-14, though it remained within the target of 37.3 *per cent* fixed by the Thirteenth Finance Commission. The growing volume of debt has resulted in increasing liability for servicing the debt.

The State Government may explore the measures for containing the borrowings and consider utilising the existing cash balances to the extent feasible, before resorting to fresh borrowings.

Financial Management and Budgetary Control

During 2013-14, a sum of ₹ 96,718.25 crore was incurred against total grants and appropriations of ₹ 1,06,452.16 crore leaving savings of ₹ 9,733.91 crore. Review on persistent savings in six grants revealed that savings of ₹ 1,957.25 crore occurred mainly due to posts remaining vacant, reduction in plan outlay of the schemes, less/non-receipt of funds from GoI, less execution of works etc. Supplementary provision of ₹ 1,435.14 crore obtained in 15 cases proved unnecessary and reappropriation of funds in 470 cases was made injudiciously resulting either in savings or excesses over provisions. The departments surrendered ₹ 9,233.15 crore on the last working day of the financial year leaving no scope for utilising these funds for other purposes. In four cases, ₹ 65.31 crore was surrendered in excess of actual savings and in 114 cases, lump sum provision of ₹ 3,859.29 crore was made, out of which ₹ 3,477.58 crore (90.1 *per cent*) remained unutilised.

The Controlling/Disbursing Officers may keep a close and constant watch over the progress of expenditure against the sanctioned allotment in order to avoid savings especially in departments where persistent savings were noticed. They may also specifically strengthen monthly expenditure control and monitoring mechanism.

Detailed Contingent Bills remained outstanding in respect of 1,082 Abstract Contingent Bills amounting to ₹ 323.57 crore, which were outstanding as on 31 July 2014.

A rigorous monitoring mechanism is needed to be put in place to ensure that the advances against drawn Abstract Contingent Bills, are adjusted within the stipulated period.

Out of total expenditure of ₹ 26,081.89 crore, a sum of ₹ 12,769.11 crore (exceeding ₹ 50 crore and more than 30 *per cent* of the total expenditure in each case) was incurred in the last quarter of the financial year. Of this, ₹ 9,027.71 crore was spent in March 2014 alone, which led to rush of expenditure at the end of the year.

The Departments may closely monitor progress of expenditure throughout the year so as to avoid the quality related pitfalls associated with rush of expenditure at the end of the year.

Financial Reporting

Non-submission of utilisation certificates of ₹ 38.93 crore indicated lack of proper monitoring by the Departments in utilisation of grants given for specific purposes. Instances of non-submission of utilisation certificates without actual expenditure were noticed in test check of utilisation certificates in Science and Technology Department and Social Welfare Department.

The sanctioning authority/concerned Departments may evolve a suitable mechanism, preferably through IT platform, to monitor the timely receipt of UCs for verifying their genuineness and look into the delays in submission, with a view to streamlining the system.

There has been non-submission/delay in submission of accounts of autonomous bodies/authorities. In respect of 61 autonomous bodies/authorities auditable under section 14 of Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 accounts were in arrear for last 10 years.

In order to clear the backlog of arrears in accounts in a time-bound manner, the Controlling Departments may analyse the reasons for delay in finalisation of accounts of autonomous bodies/authorities for suitable remedial measures.

MAIN REPORT

Chapter I
Finances of the State Government

Profile of the State

Rajasthan is the largest State of India in terms of geographical area (342.24 thousand sqkm) and eighth in terms of population. It is located in the north-western part of the country. The population of the State increased from 5.65 crore in 2001 to 6.85 crore in 2011, recording a decadal growth of 21.44 *per cent* (***Appendix 1.1),*** as against the national average of 17.64 *per cent*. The percentage of population below the poverty line was 14.7 *per cent* which was less than the All India average of 21.9 *per cent*. The Gross State Domestic Product (GSDP) in 2013-14 at current prices was ₹ 5,13,688 crore (advance estimates). The literacy rate increased from 60.4 *per cent* (2001 census) to 66.1 *per cent* (2011 census) which was 6.9 percentage points below the All India average of 73 *per cent* during the corresponding period. The per capita income of the State stands at ₹ 65,098[1] as compared to the National per capita income of ₹ 74,859. General data relating to the State are given in ***Appendix 1.1***.

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 trends 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	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP# (₹ in crore)	61,08,903	72,48,860	83,91,691[2]	93,88,876[3]	1,04,72,807[4]
Growth rate of GDP (percentage)	15.2	18.7	15.8	11.9	11.5
State's GSDP* (₹ in crore)	2,65,825	3,38,348	4,03,422[5]	4,59,215[6]	5,13,688[4]
Growth rate of GSDP (percentage)	15.1	27.3	19.2	13.8	11.9

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

Rajasthan achieved a higher GSDP growth rate as compared to India's GDP growth rate during the period 2010-14. However, the growth rate of GDP and GSDP showed a decreasing trend during the period 2010-14. The GSDP growth rate decreased from 27.3 *per cent* to 11.9 *per cent* during the same period.

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 2013-14 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 consist of Finance Accounts and Appropriation Accounts. The new format of Finance Accounts, introduced from 2009-10, have been divided into two volumes. Volume I contains the financial statements of the Government in a summarised form whereas Volume II presents 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 Operations in 2013-14

Table 1.2 below presents the summary of the State Government's fiscal operations during the current year (2013-14) *vis-à-vis* that of the previous year (2012-13), while ***Appendix 1.4*** provides an abstract of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2013-14

(₹ in crore)

Receipts			Disbursements		
	2012-13	**2013-14**		**2012-13**	**2013-14**
Section-A: Revenue					
Tax Revenue	30,502.65	33,477.70	General Services	20,495.80	23,339.22
Non-Tax Revenue	12,133.59	13,575.25	Social Services	25,292.94	31,486.09
Share of Union Taxes/ Duties	17,102.85	18,673.07	Economic Services	17,408.02	20,435.59
Grants-in-aid from Government of India	7,173.92	8,744.36	Grants-in-aid and Contributions	265.03	248.69
Total Section-A Revenue Receipts	**66,913.01**	**74,470.38**	**Total Section-A Revenue Expenditure**	**63,461.79**	**75,509.59**
Section-B: Capital and others					
Miscellaneous Capital Receipts	8.12	10.27	Capital Outlay	10,683.57	13,664.66
Recoveries of Loans and Advances	1,101.56	315.53	Loans and Advances disbursed	2,411.83	811.21
Public Debt Receipts*	9,955.00	14,491.44	Repayment of Public Debt*	4,706.72	4,115.62
Contingency Fund	-	-	Contingency Fund	-	-
Public Account Receipts[7]	1,56,563.24	1,07,978.58	Public Account Disbursements[7]	1,50,175.41	1,05,605.40
Opening Cash Balance	9,785.11	12,886.72	Closing Cash Balance	12,886.72	10,446.44
Total Section-B Receipts	**1,77,413.03**	**1,35,682.54**	**Total Section-B Disbursements**	**1,80,864.25**	**1,34,643.33**
Grand Total (A + B)	**2,44,326.04**	**2,10,152.92**	**Grand Total (A + B)**	**2,44,326.04**	**2,10,152.92**

Source: Finance Accounts for the respective years

*Excluding net transaction under Ways and Means advances and overdraft

[7] The figures of Public Account Receipts/Disbursements are shown on gross basis in **Table 1.2,** while in other tables/paragraphs, they are shown on net basis.

Salient features of fiscal operations in 2013-14 are given below:

- Revenue Receipts grew by ₹ 7,557.37 crore (11 *per cent*) over the previous year due to increase in Own Tax Revenue: ₹ 2,975.05 crore (10 *per cent*); Non-Tax Revenue: ₹ 1,441.66 crore (12 *per cent*), Share of Union Taxes/Duties: ₹ 1,570.22 crore (9 *per cent*) and Grants-in-aid from Government of India: ₹ 1,570.44 crore (22 *per cent*). However, the Revenue Receipts were lower than the projections made in the Medium Term Fiscal Policy Statement (MTFPS) 2013-14 by ₹ 2,750.22 crore.

- Revenue Expenditure increased by ₹ 12,047.80 crore (19 *per cent*)[8] mainly under General Services Sector (₹ 2,843.42 crore), Social Services Sector (₹ 6,193.15 crore) and Economic Services Sector (₹ 3,027.57 crore). However, Revenue Expenditure was lower than the MTFPS projections for the year by ₹ 685.15 crore.

- Capital Outlay increased by ₹ 2,981.09 crore (28 *per cent*) under General Services Sector by ₹ 84.81 crore; under Social Services Sector by ₹ 1,711.22 crore and under Economic Services Sector by ₹ 1,185.06 crore.

- Public Debt Receipts (excluding Ways and Means advances and overdraft) increased by ₹ 4,536.44 crore (46 *per cent*) while repayment of Public Debt declined by ₹ 591.10 crore (13 *per cent*).

- Public Account Receipts and Disbursements declined by ₹ 48,584.66 crore (31 *per cent*) and ₹ 44,570.01 crore (30 *per cent*), respectively.

- Cash balance declined by ₹ 2,440.28 crore (19 *per cent*).

1.2.1 Review of the fiscal situation

The State Government enacted the Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (as amended in 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 the rules made 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 3 *per cent* of GSDP by financial year 2011-12 and thereafter maintain the said ratio or reduce it;

[8] It includes decrease of ₹ 16.34 crore on account of Grants-in-aid and contribution.

- restrict its total outstanding debt to 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 Thirteenth Finance Commission (ThFC) and targeted in the FRBM Act of the State, are depicted in **Table 1.3** below:

Table 1.3: Major Fiscal Targets and Achievement

Fiscal variables	2013-14		
	Targets as prescribed in FRBM Act/ThFC	Targets proposed in the Budget/ MTFPS	Achievement
Revenue Deficit (-) / Surplus (+) (₹ in crore)	0.00	1,026	(-) 1,039
Fiscal Deficit/GSDP (In *per cent*)	3.0 or less	2.48	2.96
Ratio of total outstanding debt of the Government to GSDP (in *per cent*)	37.3	25.0	25.3

The outstanding debt and fiscal deficit were 25.3 *per cent* and 2.96 *per cent* respectively, of the GSDP and were within the prescribed limit. However, the actual fiscal deficit (2.96 *per cent* of GSDP) was higher than the budgetary target (2.48 *per cent* of GSDP). The State Government was unable to maintain Revenue Surplus during 2013-14 as actual Revenue Receipts were less than that budgeted. The growth in Revenue Expenditure was higher than the growth in Revenue Receipts primarily due to increased expenditure on pensions to old age persons and on new schemes for Social Security exceeding the budget expenditure.

1.2.2 Budget Estimates and Actuals

The budget papers presented by the State Government provide 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 (BE) are indicative of non-attainment/non-optimisation of the desired fiscal objectives due to various reasons: some within the control of the Government and some beyond the control of the Government.

A comparison of the BE with actuals for the year 2013-14 is given in **Table 1.4** below and in ***Appendix 1.6***.

Table 1.4: Budget Estimates and Actuals for the year 2013-14

(₹ in crore)

Fiscal parameters	Budget Estimates	Actuals	Difference
1	2	3	4 (3-2)
Tax Revenue	34,053	33,478	(-) 575
Non-Tax Revenue	12,655	13,575	920
State's share of Union Taxes and Duties	20,361	18,673	(-) 1,688
Grants-in-aid from GoI	10,152	8,745	(-) 1,407
Revenue Receipts	77,221	74,471	(-) 2,750
Revenue Expenditure	76,195	75,510	(-) 685
Interest Payments	9,241	9,063	(-) 178
Capital Expenditure	14,056	13,664	(-) 392
Revenue Deficit(-) /Surplus (+)	(+) 1,026	(-) 1,039	(-) 2,065
Fiscal Deficit (-)	(-) 13,020	(-) 15,189	(-) 2,169
Primary Deficit (-)	(-) 3,779	(-) 6,126	(-) 2,347

Source: Finance Accounts and Budget Documents

The audit analysis of important parameters is given below:

1.2.2.1 Revenue Receipts

Revenue Receipts were lower by ₹ 2,750 crore (3.6 *per cent*) over BE due to decline in State's Tax Revenue (inclusive of State's share of Union Taxes and Duties) by ₹ 2,263 crore (4.2 *per cent*) and Grants-in-aid from GoI by ₹ 1,407 crore (13.9 *per cent*). Almost all categories of Tax Revenue Receipts (with the exception of Taxes on Sales, Trade, State Excise, Land Revenue and Other Taxes and Duties on Commodities and Services) were less than the BE. Non-Tax Revenue was, however, higher than the BE by ₹ 920 crore (7.3 *per cent*). Major Non-Tax Revenue Receipts i.e. receipts of royalty from petroleum and interest were higher than BE.

1.2.2.2 Revenue Expenditure

Revenue Expenditure was ₹ 685 crore less than the BE, mainly due to decline of ₹ 2,165 crore in expenditure under 'Power' and ₹ 898 crore under 'General Education'. On the other hand, increase in expenditure of ₹ 2,402 crore (168.8 *per cent*) was observed over the BE of ₹ 1,423 crore under Social Security and Welfare. This was on account of more expenditure under pensions to old age persons[9] and introduction of new schemes/Nawachar[10] for providing social security to scheduled castes, scheduled tribes etc.

1.2.2.3 Deficits

Against the targeted revenue surplus of ₹ 1,026 crore, there was revenue deficit[11] of ₹ 1,039 crore. This was mainly on account of lower revenue receipts as compared to the target set in the budget. Further, fiscal deficit[12] and

9 Budget Estimate: ₹ 400 crore: Actual Expenditure: ₹ 1,970.69 crore.
10 Budget Estimate: ₹ 3,000 only: Actual Expenditure: ₹ 713.44 crore
11 Revenue Deficit = Revenue Expenditure - Revenue Receipts
12. Fiscal Deficit= Revenue Expenditure + Capital Expenditure+ Net Loan and Advances - Revenue Receipts - Miscellaneous Capital Receipts.

primary deficit[13] increased over the BE by ₹ 2,169 crore and ₹ 2,347 crore respectively.

1.2.2.4 Capital Expenditure

During 2013-14, the capital expenditure was less by 2.8 *per cent* (₹ 392 crore) than BE mainly under Capital Outlay on Urban Development: ₹ 390 crore, Major Irrigation: ₹ 234 crore, Public Works: ₹ 143 crore, Minor Irrigation: ₹ 103 crore, Command Area Development: ₹ 84 crore which was counterbalanced by increase in Capital Outlay on Roads and Bridges: ₹ 333 crore, Road Transport: ₹ 125 crore and Water Supply and Sanitation: ₹ 202 crore.

1.2.3 Centrally Sponsored Programmes/Schemes held up for want of approval and non-providing of Funds

The Five-Year plan envisages Central Assistance to the States to finance their development schemes. Test check of the expenditure incurred on 329 Centrally Sponsored Scheme (CSS)/ Programmes during the year 2013-14 revealed that expenditure of ₹ 2,530.60 crore was incurred.

Audit analysis revealed that out of 329 schemes/programmes there was no expenditure in 31 CSS during the year 2013-14 against budget provision of ₹ 181.84 crore ***(Appendix 1.14)***. Out of these 31 schemes, in twelve Departments covering 25 schemes ***(Appendix 1.14)*** various reasons for nil expenditure including non-release of central share by GoI, non-receipt of administrative sanctions, non-sanction/release of state share by State Government, non-approval by National Council for Teacher Education, non-demand of funds by State from GoI, etc. were furnished. The response was awaited (October 2014) from 5 Departments in the remaining 6 CSS/Programmes ***(Appendix 1.14)***.

1.2.4 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 2009-10 the Government of Rajasthan announced preparation of GRB which would enable gender based budget analysis 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 in September 2009 in the Department of Women and Child Development. One of the functions and objectives of GRB was consolidating budget schemes and facilitating integration of gender analysis in the Government Budget. Further, during August 2010, Gender Desks in various Departments were also constituted with the intention of implementation of various GRB initiatives. Besides, GoR decided (August 2011) to include Gender Budget Statement in the new Integrated Financial Management System (IFMS) for preparation of BE from the financial year 2012-13.

[13] Primary Deficit= Fiscal Deficit- Interest payments.

Gender Budgeting in the State is regulated as per provisions contained in Paragraph 13.27 of the State Budget Manual (SBM). To prepare the annual Gender Budget Statement, Budget Controlling Officers of specified departments were required to provide information in the format given in the Budget Circular issued by the Finance Department. This format requires classifying plan schemes/programmes targeted at women into four categories. The details of categories are given below:

A	Schemes under which expenditure is targeted at women is more than 70 *per cent*
B	Schemes under which expenditure targeted at women lies between 30 *per cent* - 70 *per cent*
C	Schemes under which expenditure targeted at women lies between 10 *per cent* - 30 *per cent*
D	Schemes under which expenditure targeted at women is less than 10 *per cent*

Source: State Budget Manual (Vol-I), GoR

In view the above, the details of category wise allocation during 2013-14 are given below:

(₹ in crore)

Category	Allocation
A	3,262.82
B	18,832.71
C	980.81
D	60.62

Source: Budget Documents, GoR

Review of three schemes viz. Incentive to Girl Students for Agriculture Education, Mission *Gramya Shakti* and Conditional Maternity Benefit Scheme, revealed the following:

(i) Agriculture Department

During 2013-14, the department identified the scheme 'Incentive to Girl Students for Agriculture Education'. Its objective was to provide incentive of ₹ 5,000 to girls studying 10+2 in Agriculture; ₹ 10,000 to girls doing graduation and post graduation in Agriculture and ₹ 15,000 to girls doing PhD in Agriculture. It was noticed that against BE of ₹ 4.50 crore, the Department utilised ₹ 3.73 crore (82.9 *per cent)* extending benefit to 6,485 girls. Thus, there was a short utilisation of ₹ 0.77 crore. Reasons for less expenditure were attributed to delay in forwarding applications by the schools in-charge to the District Officers and time taken in online transfer of funds to the bank account of students.

(ii) Women and Child Development Department

Two schemes (i) 'Mission *Gramya Shakti'* and (ii) 'Conditional Maternity Benefit Scheme*'* were identified as gender sensitive and responsive by the department during 2013-14. The test check revealed as under:

- The objective of 'Mission *Gramya Shakti'* scheme was to strengthen Women Self Help Groups through clustering, capacity building and handholding of Self Help Groups and create channel of links with livelihood promoting programmes for the overarching goal of women empowerment. It was noticed that during 2013-14 three Women Self Help Groups were selected from each *Gram Panchayat*, for the said purpose. However, BE of ₹ 16.60 crore was reduced to ₹ 3,000 only

(₹1,000 each under Grant No. 30, 33 and 51). It was further observed that no expenditure was incurred due to non-selection of training institutions by the Department.

- 'Conditional Maternity Benefit Scheme', was identified under 'Integrated Child Development Services' with the basic objective of improving the health and nutritional status of pregnant and lactating women and their infants. The scheme was meant for pregnant and lactating women of 19 years and above for first two live births. The State Government had made provision of ₹ 39.19 crore in the BE. This was subsequently reduced to ₹ 17.51 crore by reappropriation and expenditure incurred thereagainst was ₹ 17.58 crore. The reasons for such reduction were attributed to (i) problems in opening of accounts of beneficiaries in Bank/Post Office, (ii) non-compliance of conditions fixed by Government of India and (iii) posts of District Coordinator and Coordinator Assistant remaining vacant.

The matter was referred (September 2014) to the State Government; reply was awaited (November 2014).

1.2.5 Major policy initiatives in the budget

While presenting budget for the year 2013-14 on 6 March 2013, the Government announced several schemes/policies. The major policy initiatives and the status of action taken on them, as intimated (July–September 2014) by the concerned departments, are summarised in the following table:

Para No. of Budget speech	Name of the Department	Brief of announcements made in Budget speech	Status of follow up action as per Outcome Budget[14] 2013-14 and the information given by the Department
36	Energy Department	Development of Jodhpur as a solar city under 'Roof Top Power Generation Scheme' at a cost of ₹ 100 crore. Subsequently, Jaipur and Ajmer cities were also included in the scheme. (The time frame as per the Outcome Budget was 31 March 2014).	Under 'Roof Top Power Generation Scheme' (Jaipur, Ajmer and Jodhpur) outlay of ₹ 100 crore was envisaged in the Outcome Budget under the State Plan and proposals of ₹ 150 crore were sent for sanction to Ministry of New and Renewable Energy under Centrally Sponsored Scheme. It was further revealed that the Finance Department proposed ₹ 20 crore in BE against sanctioned amount of ₹ 100 crore but allocation was not made. The Department of Energy, GoR informed (August 2014) that the scheme could not be implemented as no budget was allotted for the purpose.
41	Water Resource Department	Construction of Isarda Dam at a cost of ₹ 500 crore at the downstream of Bisalpur (on Banas river). (The time frame as per the Outcome Budget	An outlay of ₹ 24 crore was envisaged in the Outcome Budget under the State Plan for construction of dam to provide safe drinking water to villages in Jaipur and Tonk Districts in three years. Though Rajasthan Water Supply and Sewerage Management Board

[14] The Outcome Budget document is prepared by the State Government with a view to assess the physical and financial performance against the targets of the programmes.

Para No. of Budget speech	Name of the Department	Brief of announcements made in Budget speech	Status of follow up action as per Outcome Budget[14] 2013-14 and the information given by the Department
		was three years).	issued sanction for Isarda Drinking Water Supply Project at an estimated cost of ₹ 530 crore in May 2013, District Collector, Tonk did not allot alternate land to the Forest Department in lieu of the land to be used for the dam.
48	Water Resource Department	Renovation of Indira Gandhi Canal Project, First Phase and Bhakra Project, at a cost of ₹ 650 crore.	In the Outcome Budget under the State Plan outlay of ₹ 76 crore and ₹ 40 crore was provided for Indira Gandhi Canal Project and Bhakra Project respectively. In this regard, against BE of ₹ 110 crore and Revised Estimates of ₹ 42 crore for 2013-14 for both the projects, an expenditure of ₹ 31.83 crore only was incurred. The reasons for less expenditure were attributed to delayed sanctions due to Assembly and Parliament elections and engagement of staff in election work.
79	Social Justice and Empower-ment Department (SJED)	Distribution of sarees and blankets to BPL families, free of cost was announced. In addition, sarees and blankets were also to be provided to needy persons under "*Nirashrit Sambal Yojana*". The total cost proposed was of ₹ 300 crore.	The State Plan for 2013-14 envisaged outlay of ₹ 737.45 crore for "New Scheme/ *Navachar*" and ₹ 1.65 crore for "*Nirashrit Sambal Yojana*" under SJED. Anticipating problems in tendering/ producing of large number of sarees and blankets, the Department implemented the scheme by giving cash assistance ₹ 1,500 to each eligible family for purchase of two sarees and one blanket. An expenditure of ₹ 490.04 crore was incurred under the scheme by giving cash assistance through PRIs and ULBs.
192	Science and Technology Department	Establishment of a 'Science City' in Jodhpur for awareness of science and entertainment, at a cost of ₹ 10 crore with the cooperation of National Science Museum.	Though 14,645.58 sqm of land was acquired and ₹ 10 crore was allotted for the purpose, the implementation was delayed for want of sanction from National Council of Science Museum and no expenditure was incurred.
196	Industries Department	Pharmaceutical Zone under industrial area Kaladwas (Udaipur) was to be developed. This zone was to attract investment worth ₹ 700 crore.	Lay out plan was approved only in August 2014 which resulted in non-implementation of the scheme in 2013-14.

The matter was referred (September 2014) to the State Government; reply is awaited (November 2014).

1.3 Resources of the State

1.3.1 Resources of the State as per the Annual Finance Accounts

Receipts of the State Government can be divided into two categories namely Revenue Receipts[15] and Capital Receipts[16]. Besides, the funds available in the Public Account after disbursement are also utilised by the Government to finance its deficit.

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

Components and sub-components of resources

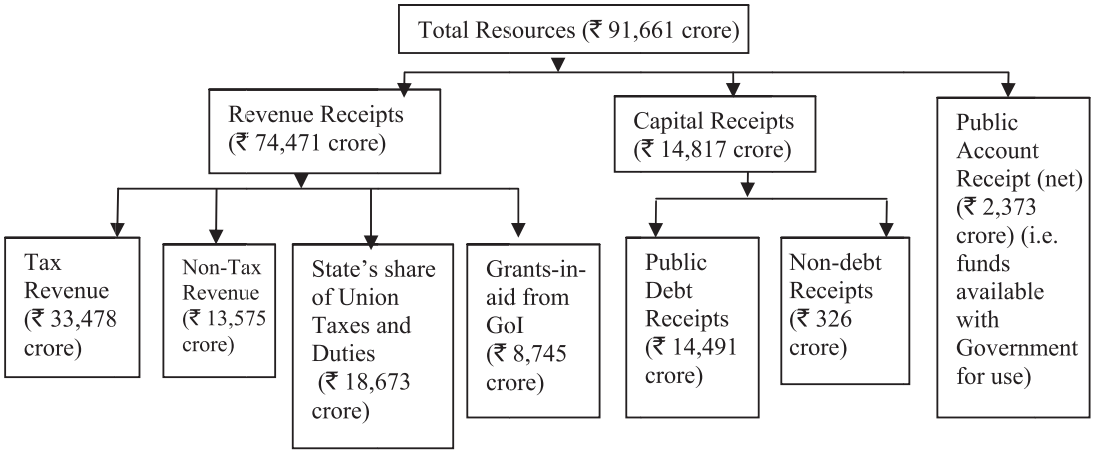


Chart 1.1 depicts the trends in various components of the receipts of the State during 2008-14 and **Chart 1.2** depicts the composition of resources of the State during the current year.

Chart 1.1 Trends in receipts (₹ in crore)

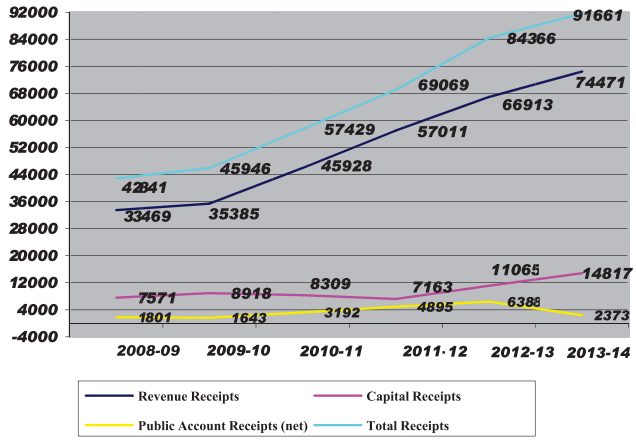
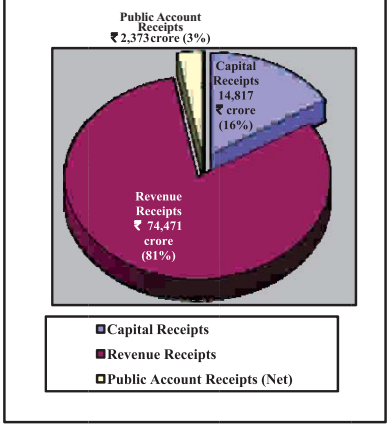


Chart 1.2 Composition of Receipts during 2013-14 (in *per cent*)



Source: Finance Accounts

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15 Revenue Receipts consist of Tax Revenues, Non-Tax Revenues, State's share of Union Taxes and Duties and Grants-in-aid from the GoI.

16 Capital Receipts comprise proceeds from disinvestments, recoveries of loans and advances, debt Receipts (market loans, borrowings from financial institutions/ commercial banks) and Loans and Advances from GoI.

Total receipts (excluding Contingency Fund Receipts) increased by 114 *per cent* from ₹ 42,841 crore in 2008-09 to ₹ 91,661 crore in 2013-14, with average rate of growth of 22.8 *per cent* during the period. They increased by ₹ 7,295 crore (9 *per cent*) over the previous year. The share of revenue receipts in total receipts was 81 *per cent* during the year 2013-14. Further details of Revenue Receipts are given in ***Paragraph 1.4.***

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 5 *per cent* of the total Receipts during 2008-2014.

During 2013-14, net receipts of Public Account (₹ 2,373 crore) were mainly under Small Savings, Provident Funds, etc.: ₹ 2,521 crore; Reserve Fund: ₹ 267 crore which was counterbalanced by less net receipts of Deposits and Advances: ₹ 421 crore. A brief analysis of Reserve Funds is given in ***Paragraph 1.10.4***. During 2013-14, net Public Account Receipts declined by ₹ 4,015 crore (63 *per cent*) from the previous year due to decrease mainly under net Receipts of Deposits and Advances by ₹ 3,837 crore.

Capital Receipts increased by 96 *per cent* from ₹ 7,571 crore in 2008-09 to ₹ 14,817 crore in 2013-14 with average rate of growth of 19.2 *per cent* during the period and accounted for 16 *per cent* of total receipts during the year 2013-14. Public Debt Receipts, which is the main constituent of Capital Receipts, increased by ₹ 4,536 crore from the previous year. Internal Debt and Loans and Advances from GoI are the two components of the Public Debt Receipts which constituted 98 *per cent* and 2 *per cent* respectively, of the total Public Debt Receipts. There was a growth of 46 *per cent* and 30 *per cent* in Internal Debt and in Loans and Advances from GoI respectively over the previous year.

1.3.2 Funds transferred by the Central Government to State Implementing Agencies outside the State Budget

The Central Government had been transferring a sizeable quantum of funds directly to the State Implementing Agencies (IAs)[17] for the implementation of various schemes/programmes in the social and economic sector. As these funds were not routed through the State Budget/State Treasury System, the Annual Finance Accounts did not capture these fund flows and to the extent, the State's receipts and expenditure as well as other fiscal variables/parameters derived from them were not representing the whole picture.

During the year, central funds of ₹ 8,572 crore were transferred directly to the State IAs for implementation of programmes/schemes assisted by GoI. Out of this, some of the major schemes where funds were transferred, were as follows:

₹ 4,484 crore (52 *per cent*) were transferred for Rural Development[18], ₹ 2,425 crore (28 *per cent*) for *Sarva Shiksha Abhiyan* and ₹ 631 crore

[17] 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.

[18] It included ₹ 2,059 crore: MGNREGS, ₹ 1,248 crore: National Rural Drinking Water Programme, ₹ 469 crore: *Indira Awas Yojana and* ₹ 427 crore: *Pradhan Mantri Gram Sadak Yojana.*

(7 *per cent*) for National Rural Health Mission. Details of 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 ₹ 689 crore as compared to previous year (₹ 7,883 crore).

Major increase/decrease over previous year in fund transfers are summarised in **Table 1.5** below:

Table 1.5: Increase/decrease in direct transfer of funds to IAs

(₹ in crore)

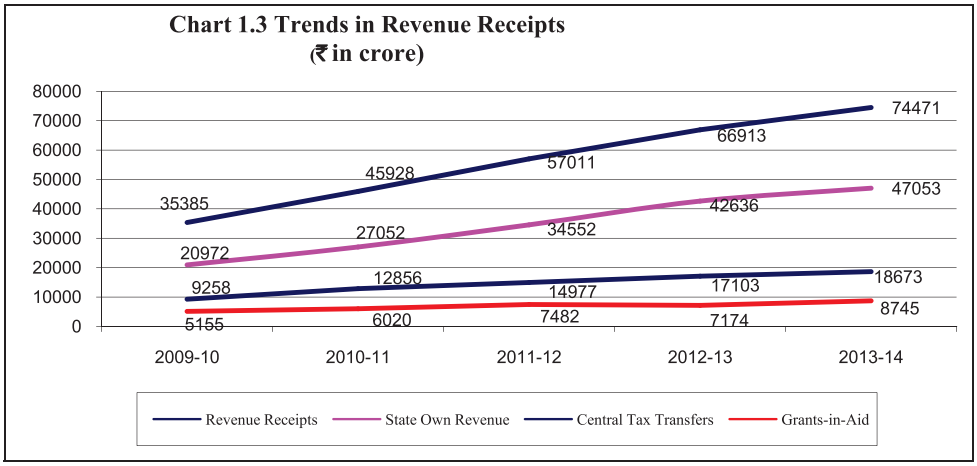
Increase			Decrease		
S. No.	**Name of programmes/schemes**	**Amount**	**S. No.**	**Name of programmes/schemes**	**Amount**
1	*Sarva Shiksha Abhiyan*	890	1	*Mahatma Gandhi* National Rural Employment Guarantee Scheme	526
2	*Indira Awas Yojana*	287	2	Integrated Watershed Management Programme	428
3	*Pradhan Mantri Gram Sadak Yojana*	275	3	National Rural Drinking Water Programme	158
4	*Rashtriya Madhyamik Siksha Abhiyan*	180	4	Central Rural Sanitation Programme	138
5	National Rural Health Mission	129	5	National Rural Livelihood Mission	48
6	Police Modernisation Scheme	58	6	Renewable Energy	35
7	*Swarn Jayanti Gram Swarojgar Yojana*	52			
8	Adult Education and Skill Development	44			
9	*Pradhan Mantri Swasthya Suraksha Yojana*	36			
10	Electronic Governance	29			
	Total	**1,980**		**Total**	**1,333**

Source: Finance Accounts

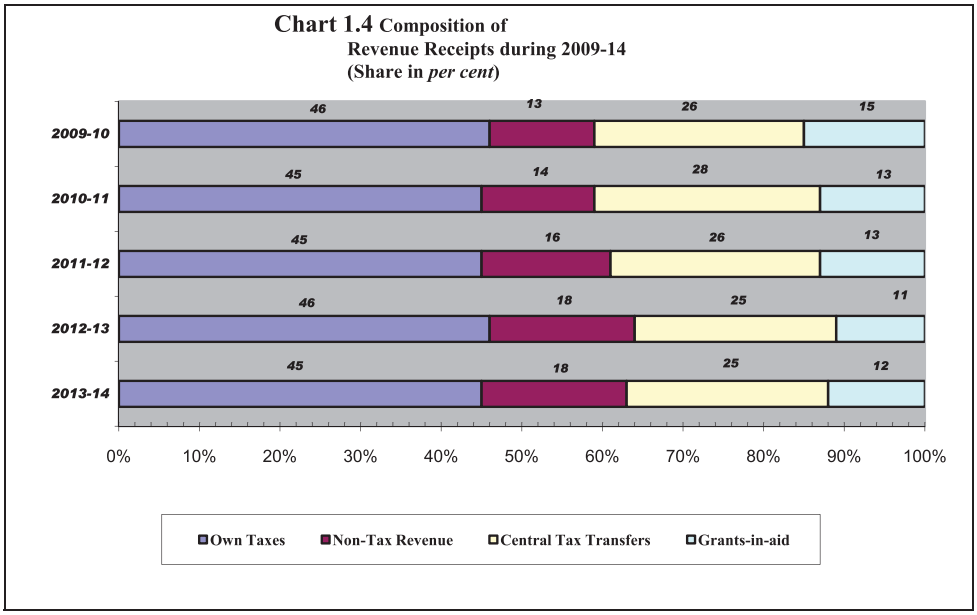
The Government of India has now decided that the plan assistance under all Centrally Sponsored Schemes (CSS) and block grants would be classified as Central Assistance to State Plan. It has also decided to transfer the central assistance through the Consolidated Fund of the State in a phased manner from 2014-15 onwards.

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 2009-14 are presented in ***Appendix 1.3*** and also depicted in **Chart 1.3** and **Chart 1.4** below:



Source: Finance Accounts



Source: Finance Accounts

Revenue Receipts increased by 110 *per cent* from ₹ 35,385 crore in 2009-10 to ₹ 74,471 crore in 2013-14 with average rate of growth of 28 *per cent* during the period.

On an average, 62 *per cent* of the revenue came from State's own resources during the period 2009-14. 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 the period 2009-14, while the share of Non-Tax Revenue increased from 13 *per cent* in 2009-10 to 18 *per cent* in 2013-14.

The trends in Revenue Receipts relative to GSDP are shown in **Table 1.6** below:

Table 1.6: Trends in Revenue Receipts relative to GSDP

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	**35,385**	**45,928**	**57,011**	**66,913**	**74,471**
Rate of growth of RR (*per cent)*	5.7	29.8	24.1	17.4	11.3
Rate of growth of State's Own Tax *(per cent*)	9.8	26.5	22.3	20.2	9.8
RR/GSDP (*per cent)*	13.3	13.6	14.1	14.6	14.5
Buoyancy Ratios					
Revenue buoyancy w.r.t. GSDP	0.4	1.1	1.3	1.3	0.9
State's own Tax buoyancy w.r.t. GSDP	0.6	1.0	1.2	1.5	0.8
Revenue buoyancy w.r.t. State's Own Tax	0.6	1.1	1.1	0.9	1.2

Source: Finance Accounts

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As GSDP grows, the ability of the Government to mobilise Own Tax Revenue should also increase. 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. It declined to 0.9 in 2013-14 from 1.3 in the previous year due to sharp decline in the growth rate of Revenue Receipts from 17.4 *per cent* in 2012-13 to 11.3 *per cent* in 2013-14, as against 1.9 percentage point decline in the growth rate of GSDP from 13.8 *per cent* to 11.9 *per cent*.

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 Revenue *vis-a-vis* assessment made by ThFC and MTFPS are given in the **Table 1.7** below:

Table 1.7: Tax and Non-Tax Revenue projection and Actuals for 2013-14

(₹ in crore)

	ThFC projections	Budget Estimates/ MTFPS	Actuals	Difference between Budget Estimates and Actuals
Tax Revenue	28,605	34,053	33,478	(-) 575 (1.7)
Non-Tax Revenue	6,719	12,655	13,575	920 (7.3)

Note: Figures in brackets represent percentages of increase/decrease between Budget Estimates and Actuals

The Receipts under Tax Revenue and Non-Tax Revenue exceeded the normative assessment made by ThFC by 17 *per cent* (₹ 4,873 crore) and 102 *per cent* (₹ 6,856 crore) respectively. However, the rate of growth of Revenue Receipts showed decline in 2013-14.

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 63 *per cent,* followed by State Excise (15 *per cent*), Stamps and Registration Fees (9 *per cent*) and Taxes on Vehicles (8 *per cent*). The component wise position of gross collection in respect of major taxes and duties is given in **Table 1.8 *and* Chart 1.5** below**:**

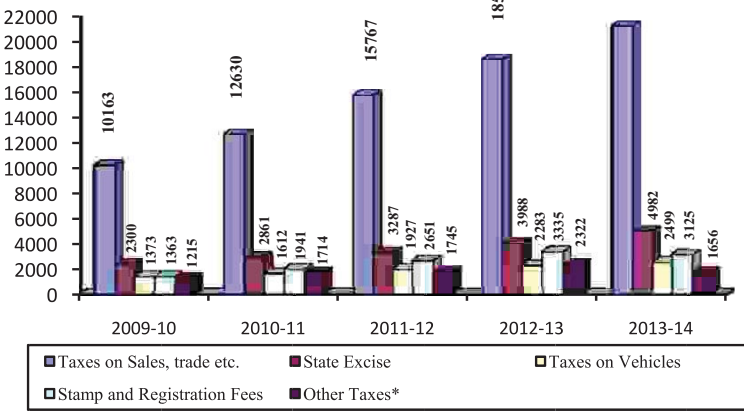
Table 1.8: Components of State's Own Tax Revenue

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	*Rate of increase over previous year*
Taxes on Sales, Trade etc.	10,163	12,630	15,767	18,575	21,216	14.2
State Excise	2,300	2,861	3,287	3,988	4,982	24.9
Taxes on Vehicles	1,373	1,612	1,927	2,283	2,499	9.5
Stamps and Registration Fees	1,363	1,941	2,651	3,335	3,125	(-) 6.3
Land Revenue	148	222	209	304	338	11.2
Taxes on Goods and Passengers	176	231	220	249	288	15.7
Other Taxes[19]	891	1,261	1,316	1,769	1,030	(-) 41.8
Total	**16,414**	**20,758**	**25,377**	**30,503**	**33,478**	**9.8**

Source: Finance Accounts for the respective years

Chart 1.5 : State's own Tax Revenue component during 2009-10 to 2013-14 (₹ in crore)



Source: Finance Accounts for the respective years

* **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.**

During 2013-14, the Receipts from Taxes on Sales, Trade, etc. contributed a major share of Tax Revenue (63 *per cent*), and recorded a 14 *per cent* increase over the previous year. The rate of growth of Taxes on Sales, Trade etc. declined by 4 percentage points from the previous year's growth rate of 18 *per cent*. This was due to decline in rate of growth in receipts under Central Sales Tax Act and receipts under State Sales Tax Act.

The growth rate of State Excise which was at its lowest at 6 *per cent* in 2009-10, increased by 25 *per cent* over the previous year i.e. 2012-13 due to increased receipts under sale of foreign liquors and spirits and services and service fees. During 2013-14, the State Excise increased by 4 percentage points over the previous year.

Taxes on Vehicles (₹ 2,499 crore) had shown a 9 *per cent* increase over the previous year. During 2013-14, however, Stamps and Registration Fees (₹ 3,125 crore) decreased by 6 *per cent* from the previous year.

[19] Other Taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and taxes on agricultural income.

1.4.1.2 Non-Tax Revenue

The trends in major constituents of Non-Tax Revenue during the period 2009-14 are shown in **Table 1.9** and **Chart 1.6** below**:**

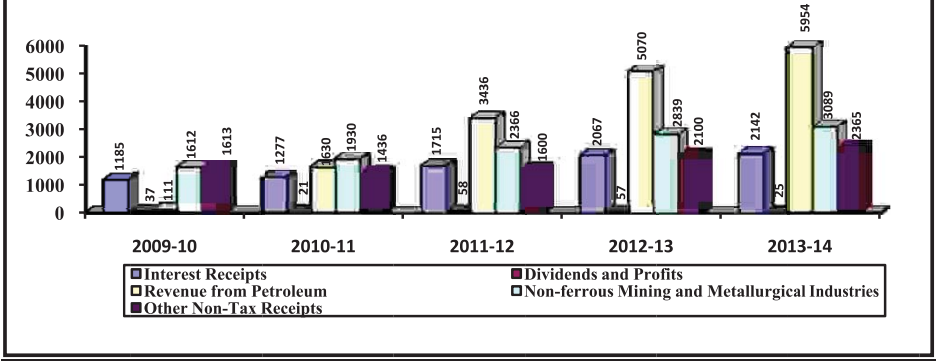
Table 1.9: Components of Non-Tax Revenue

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	Rate of increase over the previous year
Interest Receipts	1,185	1,277	1,715	2,067	2,142	3.6
Dividends and Profits	37	21	58	57	25	(-) 56.1
Revenue from Petroleum[20]	111	1,630	3,436	5,070	5,954	17.4
Non-ferrous Mining and Metallurgical Industries	1,612	1,930	2,366	2,839	3,089	8.8
Other Non-Tax Receipts	1,613	1,436	1,600	2,100	2,365	12.6
Total	**4,558**	**6,294**	**9,175**	**12,133**	**13,575**	**11.9**

Source: Finance Accounts

Chart 1.6: Non-Tax Revenue components during 2009-10 to 2013-14
(₹ in crore)



Non-Tax Revenue (₹ 13,575 crore) which constituted 18 *per cent* of total Revenue Receipts in 2013-14 increased by 12 *per cent* (₹ 1,442 crore) over the previous year. Petroleum Receipts increased by ₹ 884 crore due to increased production of crude oil, leading to more receipt of royalty. Interest Receipts were mainly due to interest received on investment of cash balances and notional adjustment of interest on Capital Account from departmentally managed irrigation projects.

Returns on investment declined from 0.3 *per cent* in 2012-13 to 0.1 *per cent* in 2013-14. Further details are given in ***Paragraph 1.9.3***.

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 2012-13 and 2013-14 are given in **Table1.10** below**:**

[20] Revenue from crude oil produced in Barmer-Sanchor basin.

Table 1.10: Cost recovery from Socio-Economic Services

(₹ in crore)

S. No.	Service	2012-13			2013-14		
		NTRR in respective services	NPRE in respective services	Cost Recovery (*per cent*)	NTRR in respective services	NPRE in respective services	Cost Recovery (*per cent*)
1	Elementary Education	10.99	5,642.60	0.19	27.68	6,458.39	0.43
2	Medical and Public Health	96.04	2,357.56	4.07	65.61	2,664.95	2.46
3	Water Supply and Sanitation	258.61	1,697.08	15.24	254.84	1,836.64	13.88
4	Major, Medium and Minor Irrigation	102.61	484.37[21]	21.18	92.49	516.16[21]	17.92
5	Roads and Bridges	3.17	796.58	0.40	4.15	934.27	0.44

Source: Finance Accounts

In Irrigation Sector, the receipts declined by 9.9 *per cent* in 2013-14 from the previous year, whereas the actual cost recovered decreased by 3.26 percentage points from the previous year. Thus, as against the normative assessment made by ThFC for irrigation of 37 *per cent* as cost recovery, the actual cost recovered as a percentage worked out to 17.92 *per cent*.

1.4.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 5,155 crore in 2009-10 to ₹ 8,745 crore in 2013-14 as shown in **Table 1.11** below**:**

Table 1.11: Grants-in-aid from GoI

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1,715	1,716	2,901	2,675	3,551
Grants for State Plan Schemes	1,606	2,488	2,416	2,316	2,993
Grants for Central Plan Schemes	128	165	166	92	135
Grants for Centrally Sponsored Schemes	1,706	1,651	1,999	2,091	2,066
Total	**5,155**	**6,020**	**7,482**	**7,174**	**8,745**
Rate of increase over previous year	(-) 8.6	16.8	24.3	(-) 4.1	21.9
Total grants as a percentage of Revenue Receipts	14.6	13.1	13.1	10.7	11.7

Source: Finance Accounts

The Grants-in-aid from GoI increased by 22 *per cent* during 2013-14 over the previous year. The increase was mainly due to increase under Non-Plan Grants and Grants for State Plan.

1.4.3 Central Tax transfers

The ThFC 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 and net proceeds of Service Tax were fixed at 5.85 *per cent* and 5.95 *per cent*, respectively.

During 2013-14, Central Tax transfers increased by ₹ 1,570 crore over the previous year and constituted 25.1 *per cent* of Revenue Receipts. The increase was under Corporation Tax (₹ 136 crore), Service Tax (₹ 545 crore), Customs Duties (₹ 205 crore), Taxes on Income other than Corporation Tax (₹ 457 crore), Union Excise Duties (₹ 220 crore) and Taxes on Wealth (₹ 7 crore).

[21] Excluding notional adjustment of interest expenditure 2012-13: ₹ 1,002.86 crore and 2013-14: ₹ 1,055.63 crore.

1.4.4 Optimisation of ThFC grants

During 2013-14, ThFC had recommended ₹ 3,102.36 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 ThFC		Unutilised amount/ Excess expenditure (-) at the end of March 2013	Actual release in 2013-14	Expenditure during 2013-14	Unutilised amount/Excess expenditure (-)
		2010-15	for 2013-14				
1	2	3	4	5	6	7	(5+6)-7=8
(1)	**Local Bodies**						
	(i) Grants to PRIs	3,938.64	991.24	(-) 0.02	1,179.77	1,179.77	(-) 0.02
	(a) General Basic Grant	*2,575.24*	*588.93*	*(-) 0.02*	*602.38*	*602.38*	*(-) 0.02*
	(b) General Performance Grants to PRIs	*1,363.40*	*402.31*	-	*577.39*	*577.39*	-
	(ii) Grants to ULBs	1,194.26	300.56	(-) 0.36	361.63	361.63	(-) 0.36
	(a) General Basic Grant	*780.86*	*178.57*	(-) 0.36	*182.65*	*182.65*	(-) 0.36
	(b) General Performance Grants to ULBs	*413.40*	*121.99*	-	*178.98*	*178.98*	-
	(iii) Special Areas Grants	30.90	7.20	0.72	9.01	9.01	0.72
	(a) Special Areas Basic Grants	*18.20*	*3.60*	0.54	*3.60*	*3.60*	0.54
	(b) Special Areas Performance Grants	*12.70*	*3.60*	0.18	*5.41*	*5.41*	0.18
	Total (1)	**5,163.80**	**1,299.00**	**0.34**	**1,550.41**	**1,550.41**	**0.34**
(2)	**Disaster Relief**						
	(i) Disaster Relief Fund	2,489.30	521.50	-	521.50	521.50	-
	(ii) Capacity Building	30.00	6.00	6.03	-	1.06	4.97
	Total (2)	**2,519.30**	**527.50**	**6.03**	**521.50**	**522.56**	**4.97**
(3)	**Improving Outcome Grants**						
	(i) Improvement in Supply of Justice	268.51	53.70	46.38	23.80	26.00	44.18
	(ii) Incentive for Issuing UIDs	134.90	26.98	13.49	-	-	13.49
	(iii) District Innovation Fund*	33.00	-	13.56	-	8.37	5.19
	(iv) Improvement of Statistical Systems of State and District Level	33.00	6.60	1.05	6.60	4.27	3.38
	(v) Employee and Pension Database	10.00	7.50	0.14	7.50	7.50	0.14
	Total (3)	**479.41**	**94.78**	**74.62**	**37.90**	**46.14**	**66.38**
(4)	**Environment related grants**						
	(i) Protection of Forests	88.32	22.08	1.08	29.04	25.56	4.56
	(ii) Water Sector Management	224.00	56.00	56.00	-	-	56.00
	Total (4)	**312.32**	**78.08**	**57.08**	**29.04**	**25.56**	**60.56**
(5)	**Elementary Education**	**1,766.00**	**394.00**	**-**	**394.00**	**394.00**	**-**
(6)	**Roads and Bridges**	**1,509.00**	**409.00**	**-**	**409.00**	**410.62**	(-) 1.62
(7)	**State specific grants**						
	(i) Drinking Water	500.00	125.00	(-) 5.45	-	125.03	(-) 130.48
	(ii) Irrigation	300.00	75.00	(-) 20.27	-	67.59	(-) 87.86
	(iii) Public Health Infrastructure Development	150.00	37.50	12.28	37.67	39.30	10.65
	(iv) Highways	150.00	37.50	(-) 0.01	37.50	31.98	5.51
	(v) Training of police, prison personnel and home guards	100.00	25.00	16.27	-	12.68	3.59
	Total (7)	**1,200.00**	**300.00**	**2.82**	**75.17**	**276.58**	**(-) 198.59**
	Grand Total (1 to 7)	**12,949.83**	**3,102.36**	**140.89**	**3,017.02**	**3,225.87**	**(-) 67.96**

Source: ThFC 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 2014, the State Government had received grants aggregating to ₹ 3,017.02 crore (excluding grants received from GoI for reduction in Infant Mortality Rates: ₹ 6.64 crore) against recommendation of ₹ 3,102.36 crore, due to short release of ₹ 85.34 crore.

In some cases, the first transfer/instalment was to be released during 2010-11 or 2011-12 without any condition and subsequent instalments were to be released on fulfillment of certain conditions as detailed against each grant in the **Table 1.13** below**.**

Table 1.13: Conditions for release of ThFC grants

Transfer	Condition for release of subsequent instalment
Incentive grant for UID	To be released on a reimbursement basis 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 March 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 proportionately.

As the State did not fulfil the conditions stipulated by ThFC, subsequent instalments were not released upto 2013-14 in cases of Water Sector Management: ₹ 112 crore (₹ 56 crore for each year i.e. 2012-13 and 2013-14) and incentive for issuing UIDs: ₹ 80.94 crore (₹ 26.98 crore for each year i.e. 2011-12, 2012-13 and 2013-14).

1.4.5 Revenue foregone

The information on revenue foregone by the State during 2013-14, due to discounts, waivers, exemptions, deferments, etc. under various taxes, as collected from the Stamps and Registration, Commercial Taxes and Transport 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 foregone to the extent of ₹ 16.65 crore[22].
- Commercial Taxes Department waived interest and penalties of ₹ 12.19 crore.
- The Transport Department waived ₹ 2.03 crore to various categories of beneficiaries under motor vehicle tax, special road tax and surcharge payable in excess of ₹ 3,500.

[22] (1) Rajasthan State Road Transport Corporation: ₹ 3.50 crore, (2) Rajasthan State Food and Civil Supply Corporation Limited: ₹ 0.01 crore, (3) Rajasthan *Rajya Vidyut Prasaran Nigam* Limited: ₹ 13.13 crore and (4) Rajasthan State Ganganagar Sugar Mills Limited: ₹ 0.01 crore.

1.5 Capital Receipts

The trends in growth and composition of Capital Receipts during 2009-14 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	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	**8,918**	**8,309**	**7,163**	**11,065**	**14,817**
Miscellaneous Capital Receipts	9	13	16	8	10
Recoveries of Loans and Advances	112	319	1,229	1,102	316
Public Debt Receipts	8,797	7,977	5,918	9,955	14,491
Rate of growth of Debt Receipts	17.6	- 9.3	- 25.8	68.2	45.6
Rate of growth of Non-Debt Receipts	30.1	174.4	275.0	- 10.8	- 70.6
Rate of growth of GSDP	15.1	27.3	19.2	13.8	11.9
Rate of growth of CR (*per cent*)	17.8	- 6.8	- 13.8	54.5	33.9

Source: Finance Accounts

1.5.1 Capital Receipts

Capital Receipts (debt and non-debt receipts) of the State increased by 66 *per cent* from 2009-10 to 2013-14 showing increase of 34 *per cent* during 2013-14 over the previous year.

1.5.2 Recovery of Loans and Advances

Recovery of loans and advances decreased by ₹ 786 crore during 2013-14 as compared to previous year due to less recovery mainly from Ajmer *Vidyut Vitaran Nigam* Limited, Jodhpur *Vidyut Vitaran Nigam* Limited and Jaipur *Vidyut Vitaran Nigam* Limited.

1.5.3 Debt Receipts from internal sources/Public Debt Receipts

During 2013-14, the internal debt receipts i.e. market loans, borrowings from financial institutions, banks, etc. under public debt Receipts increased by 46 *per cent* (₹ 4,477 crore) over the previous year, of which market loan receipts and Compensation and other bonds for purchase of bonds from *Vidyut Vitaran Nigam* (9.5 *per cent* Special Bonds) increased by ₹ 759 crore (9.4 *per cent*) and ₹ 3,340 crore (100 *per cent*) respectively over the previous year.

1.5.4 Loans and Advances from GoI

During 2013-14, the receipt of loans and advances from GoI increased by 30 *per cent* (₹ 59 crore) over the previous year, mainly under loans for State/ Union Territory Plan Schemes. Loans of ₹ 136 crore were also written off by GoI as per the recommendations of ThFC.

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	2009-10	2010-11	2011-12	2012-13	2013-14
Public Account Receipts					
a. Small Savings, Provident Fund, etc.	3,975	5,130	5,630	7,171	6,311
b. Reserve Funds	-267	873	1,638	1,568	2,233
c. Deposits and Advances	99,446	1,07,666	1,14,301	1,40,748	89,436
d. Suspense and Miscellaneous	75	11	27	43	91
e. Remittances	6,128	5,810	5,619	7,033	9,908[23]
Total	**1,09,357**	**1,19,490**	**1,27,215**	**1,56,563**	**1,07,979**

Source: Finance Accounts

The Public Account Receipts which showed continuous increase during 2009-13 declined sharply by ₹ 48,584 crore (31 *per cent*) in 2013-14 from the previous year. The decrease was mainly under Deposits and Advances (₹ 51,312 crore). This was largely counterbalanced by increase in Remittance (₹ 2,875 crore).

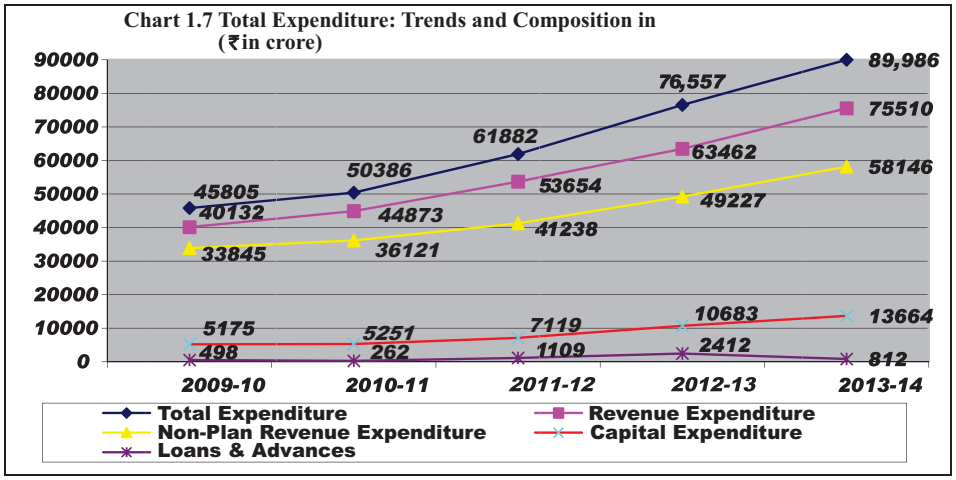
1.7 Application of Resources

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 Total Expenditure

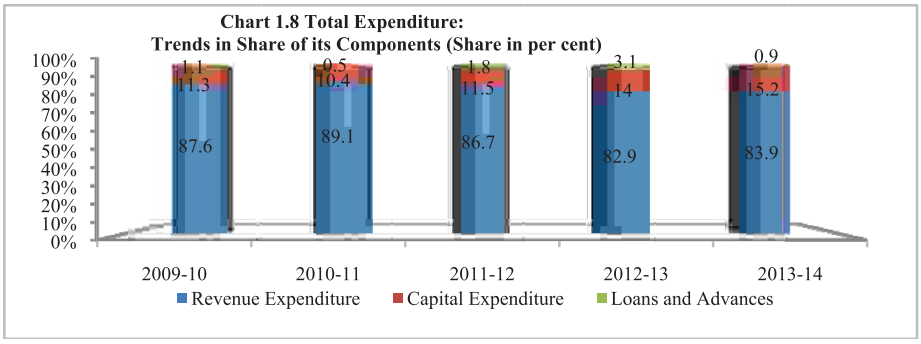
Chart 1.7 below, presents the trends in total expenditure over a period of five years (2009-14) and **Chart 1.8** depicts its composition in terms of 'economic classification'.

[23] It included Cash Remittances between Treasuries and Currency Chests: ₹ 1,041 crore: Public Works Remittances: ₹ 8,514 crore and Forest Remittances: ₹ 353 crore.



Source: Finance Accounts

The total expenditure of the State increased by 96 *per cent* from 2009-10 to 2013-14 with average rate of growth 24 *per cent* during the period. During 2013-14, the total expenditure increased by 18 *per cent* over the previous year. The Revenue Expenditure increased by ₹ 12,048 crore (19 *per cent*) and Capital Expenditure by ₹ 2,981 crore (28 *per cent*) which was counterbalanced by decrease in repayment of Loans and Advances by ₹ 1,600 crore (66 *per cent*) from 2012-13.



Revenue Expenditure

Revenue Expenditure constitutes major portion of the total 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.

The revenue expenditure constituted 84 *per cent* of the total expenditure during 2013-14. Revenue expenditure increased by 88 *per cent* from ₹ 40,132 crore in 2009-10 to ₹ 75,510 crore in 2013-14 with an average rate of growth of 22 *per cent* during the period. During 2013-14, the revenue expenditure increased by 19 *per cent* over the previous year. It is pertinent to note here that the overall growth of ₹ 12,048 crore (19 *per cent*) in revenue expenditure included increase of ₹ 2,638 crore (222 *per cent*) in Social Security Schemes i.e. old age pension scheme and *Nawachar* schemes which also became a major reason for turning Revenue Surplus to Revenue Deficit.

Capital Expenditure

Capital expenditure increased by 164 *per cent* from ₹ 5,175 crore in 2009-10 to ₹ 13,664 crore in 2013-14 with average rate of growth 41 *per cent* during the period. During 2013-14, capital expenditure increased by 28 *per cent* (₹ 2,981 crore) over the previous year mainly under Capital Outlay on Water Supply and Sanitation by ₹ 1,520 crore and in Capital Outlay on Roads and Bridges by ₹ 815 crore. The percentage share of capital expenditure over total expenditure increased from 10.4 *per cent* in 2010-11 to 15.2 *per cent* during 2013-14.

1.7.2 Balance from Current Revenue[24]

Revenue Receipts (excluding plan assistance received from GoI) of ₹ 69,277 crore (₹ 74,471 crore - ₹ 2,993 crore - ₹ 2,201 crore) ***(Appendix 1.4)*** exceeded NPRE of ₹ 58,146 crore **(Chart 1.7)** by ₹ 11,131 crore, indicating that plan assistance was not utilised to meet NPRE, which is a positive indicator.

1.7.3 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 1.9** below present the trends in the expenditure on these components during 2009-2014.

Table-1.16: Components of Committed Expenditure

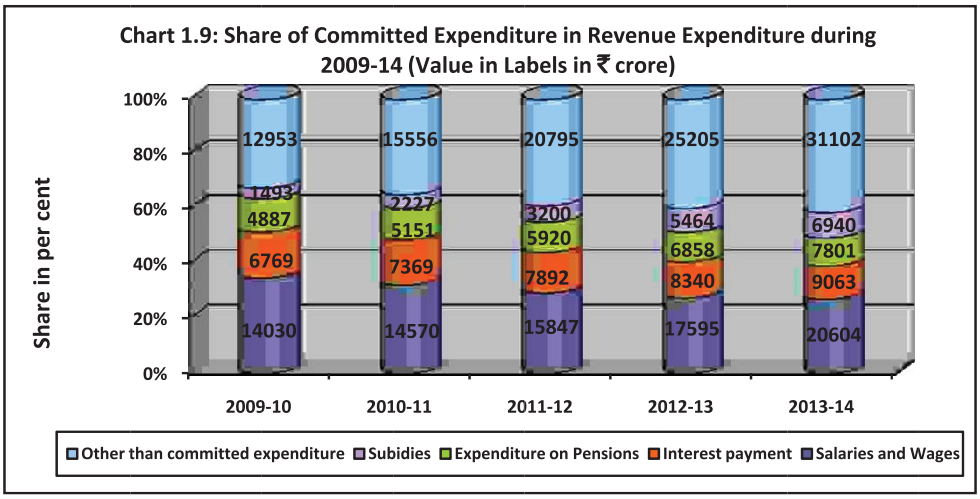
(₹ in crore)

Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Salaries and Wages - Non-Plan Head	13,348	13,730	14,829	16,825	19,290
Salaries and Wages - Plan Head*	682	840	1,018	770	1,314
Total Salaries and Wages	14,030 (39.7)	14,570 (31.7)	15,847 (27.8)	17,595 (26.3)	20,604** (27.7)
Interest Payments	6,769 (19.1)	7,369 (16.0)	7,892 (13.8)	8,340 (12.5)	9,063 (12.2)
Expenditure on Pensions	4,887 (13.8)	5,151 (11.2)	5,920 (10.4)	6,858 (10.2)	7,801 (10.5)
Subsidies	1,493 (4.2)	2,227 (4.8)	3,200 (5.6)	5,464 (8.2)	6,940 (9.3)
Total Committed Expenditure	**27,179 (76.8)**	**29,317 (63.8)**	**32,859 (57.6)**	**38,257 (57.2)**	**44,408 (59.6)**
Other Components	12,953 (36.6)	15,556 (33.9)	20,795 (36.5)	25,205 (37.7)	31,102*** (41.8)
Total Revenue Expenditure	**40,132**	**44,873**	**53,654**	**63,462**	**75,510**
Revenue Receipts	**35,385**	**45,928**	**57,011**	**66,913**	**74,471**

Note: Figures in parentheses indicate percentage to Revenue Receipts.
* Plan Head also includes the Salaries and Wages paid under Centrally Sponsored Schemes.
** Salaries: ₹ 20,170 crore and Wages ₹ 434 crore.
*** Includes expenditure on financial assistance (Grants-in-aid): ₹ 13,385 crore; Grants-in-aid General (Salaries): ₹ 5,378 crore; Transfer to funds: ₹ 1,638 crore; and Maintenance: ₹ 478 crore.

Source: Finance Accounts

[24] Balance from Current Revenue means "Revenue Receipts **minus** all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048"



In 2013-14, the committed expenditure amounted to ₹ 44,408 crore, which was 59 *per cent* and 60 *per cent* of revenue expenditure and revenue receipts respectively.

1.7.3.1 Salaries and Wages

The expenditure on Salaries and Wages increased by 47 *per cent* from ₹ 14,030 crore in 2009-10 to ₹ 20,604 crore in 2013-14 with average growth rate of 12 *per cent* during the period. During 2013-14, expenditure on Salaries and Wages increased by 17 *per cent* over the previous year. While this was 11 percentage points higher than that recommended by ThFC[25] (6 *per cent*), it was lower than the assessment made by the State Government in MTFPS by ₹ 489 crore.

1.7.3.2 Pension payments

- ***General***

The expenditure on overall pension payments increased by 60 *per cent* from ₹ 4,887 crore in 2009-10 to ₹ 7,801 crore[26] in 2013-14 with average growth rate of 15 *per cent* during the period. During 2013-14, expenditure on pension payments recorded a growth of 14 *per cent* over the previous year due to increase in total number of pensioners by 9,125[27] (2.7 *per cent*). A comparative analysis of actual pension payments, with the assessment/ projection made by ThFC and the State Government in MTFPS, shows that actual pension payment (₹ 7,801 crore) exceeded the normative assessment made by ThFC (₹ 4,811 crore) by 62 *per cent* but was marginally lower than the assessment made by the State Government in MTFPS by 1 *per cent*. The expenditure on pension and other retirement benefits to State Government employees was 10.3 *per cent* of total revenue expenditure.

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25 ThFC Report Para No. 7.60

26 It includes a sum of ₹ 7,594.50 crore on account of expenditure on "pension and other retirement benefits" during the year to State Government employees recruited on or before 31 December 2003.

27 Number of pensioners in 2012-13: 3,42,290 and in 2013-14: 3,51,415.

- ***Contributory Pension Scheme***

The State Government has switched over to the New Pension Scheme with effect from January 2004. In terms of the Scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, which is matched by the State Government, and the entire amount is transferred to the Public Account under Head of Account '8342 Other Deposits-117 Defined Contribution Pension Scheme' and thereafter remitted to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year 2013-14 the State Government received ₹ 262.63 crore towards employees' contributions and contributed ₹ 206.96 crore only as employer's share.

1.7.3.3 Interest payments

Interest payments increased by 34 *per cent* from ₹ 6,769 crore in 2009-10 to ₹ 9,063 crore in 2013-14 and by 9 *per cent* over the previous year (₹ 8,340 crore). The major components were interest on Internal Debt (₹ 5,972 crore), Interest on Small Savings, Provident Fund etc. (₹ 2,469 crore) and Interest on Loans and Advances from Central Government (₹ 502 crore).

The interest on Internal Debt which included market loan, increased by 10 *per cent* from ₹ 5,445 crore in 2012-13 to ₹ 5,972 crore in 2013-14, mainly on account of increase in market loans by ₹ 7,175 crore (16 *per cent*) and increase of Internal Debts by ₹ 3,433 crore (13 *per cent*) over the previous year.

The interest on Small Savings, Provident Fund, etc. also increased by 10 *per cent* from ₹ 2,238 crore during 2012-13 to ₹ 2,469 crore in 2013-14 mainly on account of increase in State Provident Fund by ₹ 1,861 crore (10 *per cent*) and increase in Insurance and Pension Fund by ₹ 660 crore (9 *per cent*) over the previous year.

Interest payments made during the year 2013-14 were ₹ 9,063 crore which remained lower than the projections made by State Government in MTFPS (₹ 9,241 crore) and projections made in ThFC (₹ 9,429 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),* which also is a positive indicator.

1.7.3.4 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

Appendix III of Finance Accounts shows an explicit subsidy of ₹ 6,910 crore during the year which was ₹ 1,450 crore (26 *per cent*) more than that of the

previous year, mainly in the areas of power (₹ 6,460 crore), food distribution (₹ 268 crore), domestic gas (₹ 116 crore) and crop husbandry (₹ 52 crore).

Subsidy to Power Sector accounted for 93 *per cent* of the total subsidy. During 2013-14, subsidy was given to Power Sector mainly for non-increasing of rates (₹ 5,261 crore[28]); electricity tax (₹ 624 crore[29]) and under Financial Re-modification Programme (₹ 420 crore[30]).

Power Sector subsidy increased by 33 *per cent* (₹ 1,599 crore) over the previous year (₹ 4,861 crore) due to increase mainly under grant for non-increasing of rates by ₹ 2,816 crore[31] which was counterbalanced by decrease in grant for electricity tax by ₹ 526 crore and grant for interest on bonds by ₹ 829 crore. Food Subsidy and Crop Husbandry Subsidy declined by 14 *per cent* and 58 *per cent* respectively from the previous year.

The Explicit 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. It can be indirect or it can take the shape of tax concessions.

1.7.4 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 2009-14, is as under:

Table 1.17: Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actual
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	448.63	1,506.21	2,013.12	2,302.98	2,236.99	2,236.99
Municipal Corporations and Municipalities	1,047.23	1,130.04	1,339.94	2,255.06	2,324.16	2,324.16
Panchayati Raj Institutions	3,868.59	4,365.15	6,217.95	7,675.24	8,945.99	8,953.21
Development Agencies	376.36	354.18	75.07	118.94	195.38	195.36
Hospitals and Other Charitable Institutions	107.51	117.03	72.50	84.27	125.57	124.72
Other Institutions	2,195.49	2,743.03	2,618.23	3,781.66	4,931.45	4,929.02
Total	**8,043.81**	**10,215.64**	**12,336.81**	**16,218.15**	**18,759.54**	**18,763.46**
Revenue Expenditure	40,132	44,873	53,654	63,462	76,195	75510
Assistance as percentage of Revenue Expenditure	20	23	23	26	25	25

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

[28] (i) Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 2,391 crore, (ii) Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 1,641 crore and (iii) Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 1,229 crore.

[29] (i) Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 156 crore, (ii) Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 217 crore and (iii) Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 251 crore.

[30] (i) Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 168 crore, (ii) Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 126 crore and (iii) Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 126 crore.

[31] (i) Jodhpur *Vidyut Vitaran Nigam* Limited: ₹ 1,475 crore, (ii) Jaipur *Vidyut Vitaran Nigam* Limited: ₹ 856 crore and (iii) Ajmer *Vidyut Vitaran Nigam* Limited: ₹ 485 crore.

Financial assistance to local bodies and other institutions increased by ₹ 2,545 crore, recording a growth of 16 *per cent* over the previous year and constituted 20 to 26 *per cent* of revenue expenditure during the years 2009-14.

During 2013-14, the financial assistance was given mainly to *Panchayat Samitis* for Primary Schools (₹ 2,811 crore); *Sarva Shiksha Abhiyan* (₹ 1,523 crore); Grants to *Gram Panchayats* under ThFC (₹ 865 crore); Grants to *Gram Panchayats* under State Finance Commission (₹ 833 crore); Untied Funds (₹ 661 crore) and Mid-Day Meal (₹ 556 crore). Besides these, special grants were given to Municipal Corporations (₹ 509 crore); Municipalities/ Municipal Councils (₹ 552 crore); *Zila Parishads* for *Nawachar* Programme through Social Security Department (₹ 712 crore); Power Companies for recoupment of losses against liabilities (₹ 735 crore); Cooperative Institutions (₹ 547 crore); Crop Husbandry (₹ 865 crore) and Relief on account of Natural Calamities for Agriculture input grants for Small and Marginal Farmers for Agriculture Crops, Horticulture Crops and Annual Lease Crops (₹ 523 crore).

1.7.5 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:

Panchayati Raj Institutions

As on 31 March 2014, there were 33 *Zila Parishads* (Rural Development Cells), 33 *Zila Parishads* (*Panchayat* Cells), 248 *Panchayat Samitis* and 9,177 *Gram Panchayats* in the State under administrative control of Principal Secretary, Rural Development and *Panchayati Raj* Department (RD & PRD).

The Director, Local Fund Audit Department (DLFAD) is the primary auditor of PRIs. 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 State has adopted parameters of Technical Guidance and Supervision (TGS) over the audit of PRIs by DLFAD and also amended (March 2011) Section 75 of Rajasthan Panchayati Raj Act, 1994 for audit of such accounts and such Audit Report is to be laid before the State Legislature.

Till 31 March 2014, the accounts were being maintained in conventional formats under Rajasthan *Panchayati Raj* Rules (RPRR), 1996 framed under Rajasthan *Panchayati Raj* Act (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' (PRIA Soft) for data entry and maintenance of eight database formats.

Following the 73rd Constitutional Amendment, orders on devolution were issued by the State Government in June 2003 and October 2010. Accordingly, out of 29 functions to be devolved in terms of the XI Schedule of the Constitution, 28 functions were initially transferred. However, funds and

functionaries were transferred in respect of 20 subjects only (details given in ***Appendix 1.11)***. Subsequently devolution of funds, functions and functionaries of 5 subjects relating to Public Health Engineering Department, Public Works Department and Food and Civil Supply Department were withdrawn in January 2004 by PRD.

Urban Local Bodies

As on 31 March 2014 there were 6 Municipal Corporations, 35 Municipal Councils and 143 Municipal Boards under administrative control of Additional Chief Secretary, Local Self Government Department (LSGD).

DLFAD is the primary auditor and the CAG conducts audit under Section 14 of the DPC Act, 1971.

All the 184 Municipal Bodies of the State have been instructed by Director of Local Bodies (DLB), Jaipur to maintain accounts on accrual based accounting system with effect from 1 April 2010. The Municipal Bodies are in the process of switching over to accrual based accounting system.

Article 243W inserted through the 74th Constitutional Amendment 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 2014), functions related to 16 subjects ***(Appendix 1.12)*** were already being performed by ULBs. As regards the remaining 2 functions, 'Water Supply' function is being carried out by 7[32] out of 184 ULBs whereas 'Urban Planning' function is yet to be devolved to ULBs as per notification dated 6 February 2013.

1.8 Quality of Expenditure

Availability of better social and physical infrastructure in the State reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz*., adequacy of expenditure (i.e. adequate provisions for 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 2013-14.

[32] Bundi, Chomu, Jaisalmer, Karauli, Nagaur, Nathdwara and Nokha

Table 1.18: Fiscal Priority of the State in 2010-11 and 2013-14

Fiscal Priority by the State	AE/GSDP	DE#/AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
*General Category States' Average (Ratio) 2010-11	15.78	65.09	36.88	13.49	17.48	4.37
Rajasthan's Average (Ratio) 2010-11	14.89	66.43	39.51	10.42	20.32	5.08
General Category States' Average (Ratio) 2013-14	15.92	66.45	37.56	13.62	17.20	4.51
Rajasthan's Average (Ratio) 2013-14	17.52	73.39	40.39	15.18	17.08	5.31

* 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: (i) For GSDP of Rajasthan, the information was collected from the Directorate of Economics and Statistics, Government of Rajasthan and Finance Accounts (ii) For GSDP of General Category States, the information as available on CSO website as on 1 August 2014 except in case of Kerala where the figure was provided by the PAG and Gujarat where figure taken from the budget document for 2013-14.

Table 1.18 indicates the following:

1. Rajasthan is spending a higher proportion of its GSDP as Aggregate Expenditure compared to General Category States during 2013-14.

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 is also higher than that of the average of General Category States.

3. Rajasthan has increased the priority accorded to Capital Expenditure during the period 2013-14 as compared to 2010-11. Further, the ratio of Capital Expenditure to Aggregate Expenditure has been higher than the average ratio of General Category States in 2013-14.

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[33]. Apart

[33] *Core public goods* are which all citizens enjoy in common in the sense that each individual's consumption of such goods leads to no subtraction 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.

from improving the allocation towards development expenditure[34], 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. **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	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actual
a. Development Revenue Expenditure	24,466 (53.4)	28,115 (55.8)	34,672 (56.0)	42,701 (55.8)	52,680 (58.2)	51,921 (57.7)
b. Development Capital Expenditure	5,752 (12.6)	5,096 (10.1)	6,915 (11.2)	10,434 (13.6)	13,559 (15.0)	13,330 (14.8)
c. Development Loans and Advances	498 (1.1)	262 (0.5)	1,109 (1.8)	2,412 (3.2)	189 (0.2)	812 (0.9)
Development Expenditure (a to c)	**30,716 (67.1)**	**33,473 (66.4)**	**42,696 (69.0)**	**55,547 (72.6)**	**66,428 (73.4)**	**66,063 (73.4)**
Rate of Growth of Development Expenditure	10.9	9.0	27.6	30.1	30.0	18.9
Figures in parentheses indicate percentage to aggregate expenditure						

Source: Finance Accounts and Budget Documents

Development expenditure comprises Revenue Expenditure, Capital Outlay and Loans and Advances on socio-economic services. As a percentage of total expenditure, it increased from 66.4 in 2010-11 to 73.4 during 2013-14. On an average, 56 *per cent* of the development expenditure was on revenue account and the balance was on capital account including loans and advances during 2009-14.

Capital expenditure on Social Services increased from ₹ 2,840 crore in 2012-13 to ₹ 4,551 crore in 2013-14 with a growth rate of 60 *per cent* and its ratio with total capital expenditure also increased from 27 *per cent* in 2012-13 to 33 *per cent* in 2013-14. Capital expenditure on Economic Services increased from ₹ 7,594 crore in 2012-13 to ₹ 8,779 crore in 2013-14 with a growth rate of 16 *per cent*.

[34] 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 constitutes development expenditure, while expenditure on general services is treated as non-development expenditure.

As compared to the previous year, capital outlay on the priority Sectors identified by the Government *viz.* Agriculture and Allied Activities, Irrigation and Flood Control, Transport, Special Area Programme and Energy was higher in 2013-14 by ₹ 50 crore, ₹ 182 crore, ₹ 774 crore, ₹ 78 crore and ₹ 85 crore respectively.

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	2012-13			2013-14		
	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	0.13	59.56	Negligible	0.42	59.96	Negligible
Health and Family Welfare	5.50	68.95	0.11	7.09	66.70	0.16
Water Supply, Sanitation, Housing and Urban Development	34.65	23.83	1.24	46.95	25.74	1.94
Total (A)	**10.09**	**45.95**	**0.23**	**12.63**	**43.35**	**0.32**
(B) Economic Services						
Agriculture and Allied Activities	9.87	34.87	0.40	9.83	34.38	0.37
Irrigation and Flood Control	36.34	19.20	7.05	39.18	20.28	9.10
Power and Energy	40.81	0.02	0.00	35.38	0.01	0.00
Transport	54.82	8.10	13.18	59.62	7.14	60.60
Total (B)	**30.37**	**9.69**	**1.75**	**30.05**	**9.38**	**5.62**
Total (A+B)*	**19.64**	**31.17**	**0.85**	**20.43**	**29.98**	**2.40**

Source: Finance Accounts

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

Expenditure on Social Services

The share of salary and wages expenditure in total revenue expenditure decreased from 45.95 *per cent* in 2012-13 to 43.35 *per cent* in 2013-14.

Expenditure on Economic Services

The share of salary and wages expenditure under economic services in total revenue expenditure decreased from 9.69 *per cent* in 2012-13 to 9.38 *per cent* in 2013-14.

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 2.40 *per cent* in 2013-14. During 2013-14, only 1.77 *per cent* of total revenue expenditure was allocated to operation and maintenance.

The share of operation and maintenance increased in revenue expenditure on Social Services and Economic Services from 0.23 *per cent* and 1.75 *per cent* in 2012-13 to 0.32 *per cent* and 5.62 *per cent* in 2013-14 respectively. During 2013-14, as per Finance Accounts the State Government booked only ₹ 1,372.41 crore (Revenue: ₹ 1,334.89 crore, Capital: ₹ 37.52 crore) 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 Expenditure. 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)

		2009-10	2010-11	2011-12	2012-13	2013-14
Plan	Revenue	6,287	8,752	12,416	14,235	17,364
	Capital	5,820	5,231	7,103	10,682	13,676
	Loan	462	189	1,051	2,242	664
	Total	**12,569**	**14,172**	**20,570**	**27,159**	**31,704**
	Percentage of plan to total expenditure	27	28	33	35	35
Non-Plan	Revenue	33,845	36,121	41,238	49,227	58,146
	Capital	(-) 645	20	16	1	(-) 12
	Loan	36	73	58	170	148
	Total	**33,236**	**36,214**	**41,312**	**49,398**	**58,282**
	Percentage of non-plan to total expenditure	73	72	67	65	65
Total Expenditure		**45,805**	**50,386**	**61,882**	**76,557**	**89,986**

Source: Finance Accounts

The share of plan expenditure in the total expenditure exhibited increasing trend during 2010-14, which indicated the productive quality of expenditure.

During the period 2009-14, plan expenditure increased by 152 *per cent* from ₹ 12,569 crore in 2009-10 to ₹ 31,704 crore in 2013-14 and non-plan by 75 *per cent* from ₹ 33,236 crore to ₹ 58,282 crore during this period.

The Plan Revenue Expenditure (PRE) and Non-Plan Revenue Expenditure (NPRE) have shown consistent increase over the period 2009-14. PRE increased by 22 *per cent* over the previous year. PRE was lower than the projected increase of 22.2 *per cent* in MTFPS for 2013-14. Similarly, NPRE increased by 18.1 *per cent* during the year over previous year which was higher than the projections of 10.2 *per cent* made in MTFPS for 2013-14.

1.8.3.1 Plan Revenue Expenditure

Increase of PRE by ₹ 3,129 crore over the previous year was mainly under the Major Heads Social Security and Welfare (₹ 797 crore), General Education (₹ 765 crore), Civil Supplies (₹ 259 crore), Medical and Public Health (₹ 237 crore), Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹ 223 crore), Family Welfare (₹ 191 crore) and Rural Employment (₹ 183 crore). During 2013-14, the ratio of PRE to Revenue Expenditure (23 *per cent*) was increased by 1 percentage point over the previous year (22 *per cent*).

1.8.3.2 Non-Plan Revenue Expenditure

The increase in NPRE by ₹ 8,919 crore during the current year was mainly due to Social Security and Welfare (₹ 1,841 crore), General Education (₹ 1,524 crore), Power (₹ 1,462 crore), Pensions and other Retirement Benefits (₹ 943 crore), Interest Payments (₹ 723 crore), Police (₹ 550 crore), Medical and Public Health (₹ 307 crore), Other Rural Development Programmes (₹ 221 crore), Urban Development (₹ 170 crore), Election (₹ 164 crore), Water Supply and Sanitation (₹ 140 crore) and Roads and Bridges (₹ 138 crore).

NPRE constituted 77 *per cent* of Revenue Expenditure and 65 *per cent* of total expenditure.

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

Table 1.22: NPRE and PRE *vis-à-vis* assessments made by ThFC and MTFPS

(₹ in crore)

	Assessments made by ThFC	Assessments made by GoR in MTFPS	Actual expenditure
Non-Plan Revenue Expenditure	35,657	58,935	58,146
Plan Revenue Expenditure	Not Applicable	17,260	17,364

Source: Finance Accounts, Budget Documents and Report of ThFC

The actual NPRE exceeded the normative assessment made by ThFC by ₹ 22,489 crore (63 *per cent*) and lower than the assessment made by the State Government in MTFPS by ₹ 789 crore (1.3 *per cent*). The actual PRE was more than the projections made in MTFPS by ₹ 104 crore.

1.8.4 Major Flagship Programmes/Schemes

Flagship programmes are being implemented with the aim to build rural and urban infrastructure for providing basic services with the objective of increasing inclusiveness and reducing poverty. The Government of India and State Governments have launched/revamped and strengthened specific programmes to provide education, healthcare, nutrition, sanitation and social security. The ultimate objective behind the Flagship Programmes/Schemes is to achieve broad-based improvement in the living standards of people.

As per information given by the Planning Department, GoR (June 2014) the budget provision of ₹ 20,069.29 crore in respect of 24 Central and State Flagship Programmes/Schemes was as per details given below:

Table 1.23 : Budget provision and actual expenditure in Flagship Programmes/Schemes

(₹ in crore)

S. No.	Nature of Flagship Programmes/ Schemes	No. of Programmes/ Schemes	Budget Provision		Actual Expenditure		Saving
			Central Share	State Share	Central Share	State Share	
1	2	3	4	5	6	7	(4+5)-(6+7) =8
1.	Central	15	14,070.29	3,954.93	10,160.63	4,179.58	3,685.01
2.	State	9	-	2,044.07	-	1,679.90	364.17
	Total	**24**	**14,070.29**	**5,999.00**	**10,160.63**	**5,859.48**	**4,049.18**

It was noticed that there was shortfall in expenditure against the budget provision to the extent of 12.65 *per cent* to 46.79 *per cent* as per details given below:

Table 1.24: Major shortfall in Flagship Programmes/Schemes

(₹ in crore)

S. No.	Name of Programmes/Schemes	Budget Provision	Total Expenditure	Shortfall of Expenditure in *per cent*
(A)	**Central Plan**			
1	M G National Rural Employment Guarantee Scheme	4,850.00	2,580.74	46.79
2	National Rural Health Mission (NRHM)	1,325.88	955.97	27.90
3	Integrated Child Development Services (ICDS)	1,496.33	1,121.02	25.08
4	Mid-Day Meal (MDM)	750.00	655.14	12.65
5	*Sarva Shiksha Abhiyan* (SSA)	3,664.02	3,147.00	14.11
6	National Horticulture Mission (NHM)	70.00	59.44	15.09
7	JLN National Urban Renewal Mission (JNNURM)	728.50	512.98	29.58
8	Accelerated Irrigation Benefit Programme (AIBP)	324.52	209.29	35.51
9	Backward Region Grant Fund (BRGF)	346.80	189.78	45.28
	Total (A)	**13,556.05**	**9,431.36**	**29.80**
(B)	**State Plan**			
1	*Mukhyamantri Nishulk Dava Yojana*	342.13	208.22	39.14
2	*Mukhyamantri Pashudhan Nishulk Dava Yojana*	88.10	51.80	41.20
3	Rajasthan *Gramin Sadak Vikas Yojana*	1,055.80	652.01	38.24
4	*Mukhyamantri Kaushal Vikas Yojana*	77.70	42.50	45.30
	Total (B)	**1,563.73**	**954.53**	**38.96**
	Grant Total (A+B)	**15,119.78**	**10,385.89**	**31.31**

It is seen that there is a major shortfall in expenditure in some of the Flagship Programmes/Schemes. The non-utilisation of funds (₹ 4,733.89 crore[35]) to the

[35] ₹ 15,119.78 crore - ₹ 10,385.89 crore = ₹ 4,733.89 crore.

extent of 31 *per cent* indicates deficiencies in execution and lack of monitoring by the concerned departments.

1.9 Financial Analysis of Government Expenditure and Investment

In the post-FRBM framework, the State is expected to keep its fiscal deficit at low levels and also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate 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 ₹ 5,584.37 crore at the end of March 2014, revealed that revenue realised (₹ 49 crore) from these projects during 2013-14 was only 0.88 *per cent* of the capital expenditure. This was not even sufficient to cover the direct working expenses. After meeting the working and maintenance expenditure (₹ 232.63 crore) and interest charges (₹ 533.28 crore), the projects suffered a net loss of ₹ 716.91 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 2014, the capital expenditure on IGNP was ₹ 4,362.40 crore. During 2013-14, the revenue realised from IGNP was ₹ 19.32 crore comprising only 0.44 *per cent* of the capital expenditure. This revenue was negligible (3.5 *per cent*) even with reference to total working and maintenance expenditure incurred (₹ 127.77 crore) and the interest charges of ₹ 424.18 crore. The project suffered a net loss of ₹ 532.63 crore.

Gang Canal is the second largest irrigation project in the State. At the end of March 2014, the capital expenditure on Gang Canal was ₹ 507.61 crore. During 2013-14 the revenue realised from Gang Canal was ₹ 4.44 crore, which was not sufficient to cover the working and maintenance expenditure (₹ 19.22 crore) and interest charges (₹ 48 crore). The project suffered a net loss of ₹ 62.78 crore.

The main reason for huge losses on these projects is the low water charges prevailing since the past 5 years without revision. The irrigation department stated that this was a policy decision of the State Government.

1.9.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2014 is as follows:

Table 1.25: 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 36 projects which were revised		Revised cost of 36 incomplete projects	Cost Overrun of 36 projects which were revised	Cumulative actual expenditure of all incomplete projects as on 31.3.2014
			No.	Amount			
Water Resources Department / Projects	51	4,246.81	16	864.70	3,429.60	2,564.90	3,020.25
Public Works Department/ Project	84	1,824.88	8	114.65	138.04	23.39	825.53
Public Health Engineering Department	84	17,443.07	12	2,978.96	4,887.96	1,909.00	4,547.59
Total	**219**	**23,514.76**	**36**	**3,958.31**	**8,455.60**	**4,497.29**	**8,393.37**

Source: Finance Accounts

As per the information furnished by the State Government, there were 219 incomplete projects (more than ₹ 10 crore each) as on 31 March 2014, on which an amount of ₹ 8,393 crore was blocked. Of these, 41 projects (₹ 5,224 crore) were incomplete for the past 5 to 20 years out of which cost of 30 incomplete projects increased by 121 *per cent* i.e. from ₹ 3,626 crore (initial cost) to ₹ 8,013 crore. Thus, the total cost overrun was ₹ 4,497 crore, of which cost of Narmada Jalore Project alone increased by 431 *per cent* (₹ 2,013.96 crore) from ₹ 467.53 crore to ₹ 2,481.49 crore. The amount blocked (₹ 8,393.37 crore) in all the incomplete projects/works was 9 *per cent* of the cumulative capital outlay (₹ 92,883.17 crore) of the State.

No expenditure was incurred in 8 projects (total project cost more than ₹ 10 crore each) during 2013-14 as detailed below. The amount spent up to March 2013 and the cumulative expenditure up to March 2014 remained the same i.e. ₹ 49.59 crore.

Table 1.26: No expenditure on incomplete projects during 2013-14

(₹ in crore)

S. No.	Name of Project	Year of Commissioning	Original sanctioned cost	Cumulative actual exp. as on 31 March 2014
	Projects of Public Works Department			
1.	Step by Step Establishment of Zanana and Child Department in MDM Hospital, Jodhpur	2009-10	34.91	22.58
2.	New Jail Building for 1,000 convicted prisoners, Kota	2011-12	31.12	0.02
3.	New Jail Building for 1,000 convicted prisoners, Dausa	2011-12	31.12	0.04
4	Construction of Government Girls' College and Hostel in Bayana	2011-12	10.64	0.02
5.	New Jail Building for 1,000 Trial Prisoners at Kota	2011-12	20.54	0.03
6.	Land Acquisition for Widening to Four laning from km 0/0 to km 110/0 on NH-112 (Bar-Bilara-Jodhpur Road) in Rajasthan	2010-11	24.07	0.01
	Projects of Public Health Engineering Department			
7.	Barmer Lift Project (Phase-II)	2012-13	202.36	15.84
8.	UWSS Jalore, Pumping Main OMR Trunk to Jalore Town	2012-13	62.20	11.05
	Total		**413.96**	**49.59**

Source: Finance Accounts

It would be seen from above table that though five projects of PWD were commissioned in 2010-11 and 2011-12, the expenditure incurred was negligible (₹ 0.12 crore) in view of sanctioned cost of ₹ 117.49 crore.

Due to non-completion of projects within the stipulated time, while the expected benefits to the society were delayed, the cost also increased over the years due to time overrun.

1.9.3 Investment and returns

As on 31 March 2014, Government had invested ₹ 23,518 crore in 44 Government Companies (₹ 22,136.66 crore), 7 Statutory Corporations (₹ 684.34 crore), 3 Rural Banks (₹ 73.69 crore), 25 Joint Stock Companies (₹ 115.65 crore) and Cooperative Banks and Societies (₹ 507.66 crore). The above investment included ₹ 19.37 crore in non-working Statutory Corporations and ₹ 10.83 crore in non-working Government Companies. The average return on this investment was 0.1 to 0.4 *per cent* during the last three years while the Government paid an average interest of 7.3 to 7.7 *per cent* on its borrowings **(Table 1.27)**.

Continued use of borrowed funds for investments, which do not yield sufficient financial return, would lead to unsustainable financial position.

Table 1.27: Returns on Investment

Investment/Returns/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year (₹ in crore)	9,533.57	11,112.16	13,920.78	18,753.33	23,518.00
Returns (₹ in crore)	37.26	20.76	57.58	57.18	24.60
Returns *(per cent)*	0.4	0.2	0.4	0.3	0.1
Average rate[36] of interest on Government borrowings *(per cent)*	7.7	7.7	7.7	7.4	7.3
Difference between interest rate and returns *(per cent)*	7.3	7.5	7.3	7.1	7.2

Source: Finance Accounts

Net investment of the State Government in Government Companies, Rural Banks and Cooperative Banks and Societies was ₹ 4,764.67 crore during 2013-14. Out of this, ₹ 4,103 crore was invested in loss making seven Statutory Corporations/Government Companies. The sectors/companies where major investments in equity capital were made, were Jodhpur *Vidyut Vitaran Nigam* Limited (₹ 1,000.25 crore); Ajmer *Vidyut Vitaran Nigam* Limited (₹ 910.18 crore); Jaipur *Vidyut Vitaran Nigam* Limited (₹ 901.57 crore); Rajasthan *Rajya Vidyut Utpadan Nigam* Limited (₹ 740 crore); Jaipur Metro Rail Corporation, Jaipur (₹ 447 crore); Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 326 crore) and Rajasthan State Road Transport Corporation Jaipur (₹ 150 crore). Government had invested ₹ 19,844.09 crore (84 *per cent* of total investment) in 5 power companies as on 31 March 2014.

[36] See glossary at page 188 for method of calculation.

The investment of State Government included ₹ 22,125.83 crore in 41 working Government Companies, of which only 6 companies declared dividend aggregating to ₹ 21.39 crore against an investment of ₹ 394.70 crore.

The total investment in 3 Statutory Corporations, 1 Rural Bank, 18 Government Companies and 6 Joint Stock Companies, amounted to ₹ 20,605.47 crore and their accumulated losses amounted to ₹ 59,330.73 crore. Major loss making organisations were Rajasthan State Road Transport Corporation, Jaipur (₹ 1,650.56 crore), Rajasthan *Pariyojana Nirman Nigam* Limited, New Delhi (₹ 684.90 crore), Rajasthan *Rajya Vidyut Utpadan Nigam* Limited (₹ 1,064.39 crore), Rajasthan *Rajya Vidyut Prasaran Nigam* Limited (₹ 1,629.21 crore), Jaipur *Vidyut Vitaran Nigam* Limited (₹ 17,593.38 crore), Jodhpur *Vidyut Vitaran Nigam* Limited (₹ 17,291.42 crore) and Ajmer *Vidyut Vitaran Nigam* Limited (₹ 18,407.88 crore).

In view of the huge losses of some of the State-owned Public Sector Undertakings, Government may consider reviewing their working so as to reduce losses and make appropriate strategy for their strengthening with a view to yielding returns.

ThFC 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 six non-working Statutory Corporations/ Government Companies[37].

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 ₹ 12,369.23 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 2012-13 amounting to ₹ 29.47 crore and remaining 8 undertakings incurred accumulated loss of ₹ 9,877.38 crore, continuously for more than five years.

1.9.5 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 1.28** presents the outstanding loans and advances as on 31 March 2014 and Interest Receipts *vis-à-vis* interest payments during the last three years.

37 (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 1.28: Average interest received on loans advanced by Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14	
			BE	Actual
Opening Balance	**3,318**	**3,198**	**3,479**	**4,508**
Amount advanced during the year	1,109	2,412	189	812
Amount repaid during the year	1,229	1,102	191	316
Closing Balance	**3,198**	**4,508**	**3,477**	**5,004**
Net addition	(-) 120	1,310	(-) 2	496
Interest Receipts	130	150	-	143
Interest Receipts as *per cent* to outstanding Loans and Advances	4.0	3.9	-	3.0
Interest payments as *per cent* to outstanding fiscal liabilities of the State Government.	7.7	7.4	-	7.3
Difference between interest payments and interest Receipts (*per cent*)	(-) 3.7	(-) 3.5	-	(-) 4.3

Source: Finance Accounts

The State has been borrowing at a higher rate, while earning interest at a much lower rate on its lendings.

Out of the total loans and advances of ₹ 5,004 crore, the loans and advances of ₹ 3,105 crore (62 *per cent*) were given to Power Projects. The amount of loans and advances disbursed during the year decreased by ₹ 1,600 crore from ₹ 2,412 crore in 2012-13 to ₹ 812 crore in 2013-14. Out of the total amount of loans advanced during the year, ₹ 304 crore were transferred to Social Services and ₹ 508 crore to Economic Services.

During the current year, major portion of loan was advanced to Rajasthan *Awas Vikas* Infrastructure Limited (₹ 215 crore) under Social Sector and to Rajasthan State Road Transport Corporation Limited (₹ 138 crore), Rajasthan State Cooperative Dairy Federation Limited (₹ 79 crore), Construction of Godowns under Food Storage and Warehousing (₹ 70 crore) and *Tilam Sangh* (₹ 70 crore) under Economic Sector. Regarding repayment of loan, it was seen that more than ₹ 68.04 crore of loans were not repaid by some institutions (***Appendix 1.10***) since last 11 years or more.

1.9.6 Resource availability of the State under Public Private Partnership Projects

Public Private Partnership (PPP) is an arrangement between Government or statutory entity and private sector entity to provide a framework that enables them to work together to meet the rising demand of the public for adequate infrastructure development activities. The PPP cell, established (July 2007) by Government of Rajasthan in Planning Department, is the nodal agency to coordinate efforts of the State Government for development of infrastructure Sector involving PPPs, to function as the secretariat of Empowered Committee on Infrastructure Development (ECID) and to act as repository of all information relating to PPPs in the State. The Administrative Departments are requested to submit their proposals to the PPP cell to seek in-principle approval of ECID.

As per information furnished (July 2014) by the PPP cell of the Planning Department, 234 projects involving ₹ 17,038.68 crore, have been taken up during the period 1995-2014 under different Sectors. Of these, 153 projects

(₹ 9,236.52 crore) have been completed as on 31 March 2014 ***(Appendix-1.13 A)*** and 81 projects (₹ 7,802.16 crore) relating to Roads, Urban Infrastructure, Power, Information Technology, Social and Other Sectors, were under progress at the end of 2013-14 ***(Appendix 1.13 B)***. Besides, 83 projects involving ₹ 14,193.85 crore ***(Appendix 1.13 C)*** relating to Roads, Urban Infrastructures, Power, Water, Social and Other Sectors, have been planned for the future. Sector-wise details of PPP projects completed, ongoing and to be taken up in future are given in **Table 1.29** below:

Table 1.29: Sector-wise details of PPP projects

(₹ in crore)

S. No.	Sector	Completed		On going		Planning for future	
		No.	Cost	No.	Estimated Cost	No.	Estimated Cost
1.	Road	57	3,440.97	13	4,903.51	40	3,976.87
2.	Urban Infrastructure	21	136.07	30	1,191.19	25	7,919.75
3.	Power	1	5,000.00	5	1,110.93	1	219.58
4.	Water	1	46.00	-	-	4	1,740.00
5.	IT	-	-	2	347.87	-	-
6.	Social	39	502.03	26	176.92	2	26.00
7.	Other	34	111.45	5	71.74	11	311.65
	Total	**153**	**9,236.52**	**81**	**7,802.16**	**83**	**14,193.85**

Source: Planning Department, GoR

- ***Adequacy of Accounts and Audit***

Scrutiny of five MoUs[38] revealed that provisions of submission of annual audited accounts and other financial statements were incorporated only in 'Operation of Stage Carriage Services in Rural Areas of Rajasthan'. No such provision existed in other MoUs, for submission of annual audited accounts for scrutiny at the government level.

- ***Rajasthan Project Development Fund/Rajasthan Infrastructure Project Development Fund***

Rajasthan Project Development Fund (RPDF) was created in Planning Department in the year 2003, to quicken the process of project preparation for PPP projects with a revolving fund[39] of ₹ 2 crore, for a period of five years ending 31 March 2008 (extended upto 31 March 2009) with a corpus of ₹ 4.50 crore. Scrutiny of the RPDF revealed that:

- A sum of ₹ 95.50 lakh lying in PD Account of RPDF was not disbursed (31 March 2014).
- A loan of ₹ 1 crore was paid to Project Development Company (PDCOR) in January 2008 repayable within one year, though a sum of

[38] (i) Operation and Maintenance (O&M) of Multi Chamber Cold Storage at Mandi Yard, Sumerpur District Pali, (ii) Solid Waste Management (SWM) Plant Municipal Solid Waste (MSW) Processing Bio-compost plant at Sewapura, Jaipur, (iii) Establishment of PPP Project for Biogas Bottling Plant at Sewerage Treatment Plant (STP) unit-II, Dehlawas, Jaipur, (iv) Operation of State Carriage Services in rural areas of Rajasthan and (v) Jhunjhunu-Udaipurwati-Khandela Road.

[39] GoR share: ₹ 1.50 crore, IL&FS share: ₹ 0.25 crore and HDFC Limited share: ₹ 0.25 crore.

₹ 22.23 lakh remained to be paid by PDCOR at the end of June 2014. However, the interest due on this amount was being paid regularly.

Further, a new fund titled 'Rajasthan Infrastructure Project Development Fund (RIPDF)' was created (August 2011) with an initial corpus of ₹ 25 crore, for supporting the development of credible and bankable PPP projects. It was observed that, since its inception, no funds were utilised for funding project development costs of PPPs. The Planning Department intimated (July 2014) that no amount was sanctioned from RIPDF as the proposals from the administrative department were not found complete as per guidelines.

The matter was referred (September 2014) to the State Government; Reply was awaited (November 2014).

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 2014, compared with the corresponding position on 31 March 2013. 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 1.30:**

Table 1.30: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
		2012-13	**2013-14**	***Percent* increased**			**2012-13**	**2013-14**	***Percent* increased**
Consolidated Fund		**76,953.94**	**87,329.76**	**13**	**Consolidated Fund**		**83,737.12**	**97,887.19**	**17**
a	Internal Debt	69,972.94	80,580.93	15	a	Gross Capital Outlay	79,228.78	92,883.17	17
b	Loans and Advances from GoI	6,981.00	6,748.83	(-) 3	b	Loans and Advances	4,508.34	5,004.02	11
Contingency Fund		**200.00**	**200.00**	**-**					
Public Account		**41,660.28**	**44,020.51**	**6**	**Public Account**		**38.56**	**25.61**	**(-) 34**
a	Small Savings, Provident Funds, etc.	26,744.43	29,265.67	9	a	Advances	3.74	2.89	(-) 23
b	Deposits	12,576.12	12,153.97	(-) 3	b	Remittance	-	-	-
c	Reserve Funds	2,331.20	2,598.67	11	c	Suspense and Miscellaneous	34.82	22.72	(-) 35

Liabilities					Assets			
		2012-13	2013-14	*Percent* increased		2012-13	2013-14	*Percent* increased
d	Remittances	8.53	2.20	(-) 74	**Cash balance (including investment in Earmarked Fund)**	**12,886.72**	**10,446.44**	(-) 19
					Total	**96,662.40**	**1,08,359.24**	**12**
					Deficit in Revenue Account	**22,151.82**	**23,191.03**	5
Total		**1,18,814.22**	**1,31,550.27**	**11**	**Total**	**1,18,814.22**	**1,31,550.27**	**11**

Source: Finance Accounts

The growth rate of assets decreased from 18 *per cent* during 2012-13 to 12 *per cent* during 2013-14, while that of liabilities equalled 11 *per cent* in both the years.

1.10.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State increased from ₹ 84,023 crore in 2008-09 to ₹ 1,29,910 crore at the end of 2013-14, which showed an average annual growth of 10.9 *per cent* during 2009-14. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.10** and **1.11** below**:**

Chart 1.10 Composition of Outstanding Fiscal liabilities as on 01.04.2013

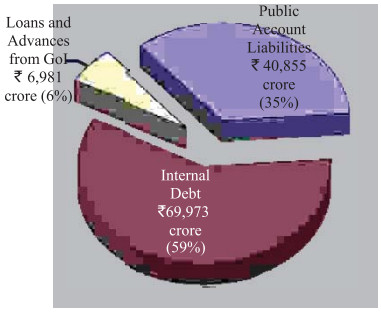
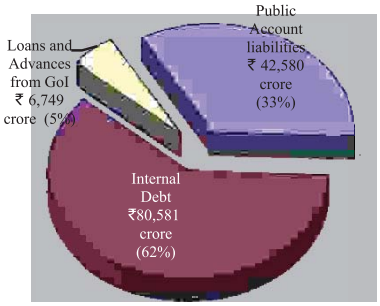


Chart 1.11 Composition of Outstanding Fiscal liabilities as on 31.03.2014



Source: Finance Accounts

During 2013-14, fiscal liabilities increased by 10 *per cent* (₹ 12,101 crore) over that of the previous year. ***During 2013-14, fiscal liabilities (total outstanding debt) to GSDP ratio at 25.3 per cent were lower than the norm of 37.3 per cent[40] (for Rajasthan) recommended by the ThFC. These liabilities stood at 1.74 times the revenue receipts and 2.76 times the State's own resources at the end of 2013-14.***

During 2013-14, annual incremental borrowings[41] (₹ 12,101 crore) were lower than the ceilings fixed by the GoI (₹ 13,737 crore) as per recommendations of ThFC.

[40] ThFC Report **(Annexure 9.1).**

[41] It included Open Market Borrowings, Negotiated Loans from financial institutions, National Small Savings 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 Cash balances and investment of cash balances

Table 1.31 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.31: Cash balances and Investment of Cash balances

(₹ in crore)

	Increase/ Decrease (-)	Opening balance on 1 April 2013	Closing balance on 31 March 2014
(a) General Cash Balance			
Cash in Treasuries	-	0.05	0.05
Deposits with Reserve Bank	48.06	(-) 41.39	6.67
Remittances in transit - Local	1.04	(-) 1.41	(-) 0.37
Total	49.10	**(-) 42.75**	**6.35**
Investments held in Cash Balance investment account	(-) 3,130.26	12,127.82	8,997.56
Total (a)	(-) 3,081.16	**12,085.07**	**9,003.91**
(b) Other Cash Balances and Investments			
Cash with departmental officers viz, Public Works Department Officers, Forest Department Officers, District Collectors	0.02	1.05	1.07
Permanent advances for contingent expenditure with departmental officers	(-) 0.30	3.82	3.52
Investment of earmarked funds	641.16	796.78	1,437.94
Total (b)	**640.88**	**801.65**	**1,442.53**
Grand total (a)+ (b)	**(-) 2,440.28**	**12,886.72**	**10,446.44**

Source: Finance Accounts

The State Government's cash balances at the end of the current year amounted to ₹ 10,447 crore showing decrease of ₹ 2,440 crore (19 *per cent*) from the previous year. Surplus cash balance was mainly due to market borrowings of ₹ 8,800 crore raised during 2013-14.

- ***Investment of cash balances***

Para 7.123 of ThFC 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 year-wise position of cash balances[42], market loans raised and budgeted expenditure is given below:

[42] 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.

Table 1.32: Position of cash balances, market loans and budgeted expenditure

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Cash balance as on 1 April	5,165.92	2,361.65	6,087.76	9,785.11	12,886.72
Cash balance as on 31 March	2,361.65	6,087.76	9,785.11	12,886.72	10,446.44
Investment of cash balance in GoI Treasury Bills/Securities	2,675.50	5,708.51	9,307.62	12,127.66	8,997.40
Market loan raised	7,500.00	6,180.00	4,500.00	8,041.10	8,800.00
Total budgeted expenditure	46,790.00	51,036.00	60,524.00	71,956.00	90,440.00
Average monthly budgeted expenditure	3,899.00	4,253.00	5,044.00	5,996.00	7,537.00

Source: Finance Accounts and Budget Documents

During 2011-14, the Government could have reduced the market loans, in view of the comfortable position of cash balances reducing burden of interest payment significantly.

The surplus cash balances of the State Government are automatically invested in 14 day treasury bills with an average interest rate of 5 *per cent* per annum and partly in 91, 181 and 364 day auctioned treasury bills of RBI. Till the end of 2013-14, a sum of ₹ 8,997.40 crore was invested in GoI Treasury Bills/Securities, which earned an interest of ₹ 906.57 crore. Further, ₹ 1,442.53 crore was also invested in earmarked funds.

1.10.4 Transactions under Reserve Funds

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 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. The funds are created by the sums transferred by debiting the concerned expenditure head of the Consolidated Fund of the State. Thereafter, the total expenditure incurred during the year is to be reimbursed from the concerned Reserve Fund.

As on 31 March 2014, there were 29 Reserve Funds in Public Account containing ₹ 2,598.67 crore[43] which included sum of ₹ 210.33 crore in 8 interest bearing funds. During 2013-14, a sum of ₹ 1,882.97 crore was credited to the reserve funds of the state which mainly included State Disaster Response Fund (₹ 770.88 crore), State Roads and Bridges Fund (₹ 275 crore), National Rural Employment Guarantee Fund (₹ 388.50 crore) and Guarantee Redemption Fund (₹ 448.59 crore).

[43] It included (i) State Disaster Response Fund: ₹ 1,068.82 crore; (ii) Guarantee Redemption Fund: ₹ 1,060.42 crore; (iii) Resource Development Fund: ₹ 180.89 crore; (iv) State Road and Bridges Fund: ₹ 98 crore and (v) Water Works under Depreciation Reserve Fund: ₹ 89.37 crore.

Contrary to provisions as contained in para 4.5 of State Budget Manual, State Government transferred ₹ 41.68 crore directly from the State Road and Bridges Fund to the Personal Deposit Account of the Road Infrastructure Development Company of Rajasthan Limited instead of debiting the expenditure against the relevant Service Major Head in the Consolidated Fund due to which it was not possible to ascertain or confirm the manner in which the expenditure was actually incurred.

It was observed that the State Government was required to pay interest of ₹ 9.18 crore (conservatively estimated at 7.5 *per cent* representing the average interest rate on Ways and Means Advances) on ₹ 122.41 crore lying in other interest bearing funds as on 31 March 2013, which was not done.

Inoperative Reserve Funds

As per Finance Account 2013-14, 11 Reserve Funds (₹ 10.45 crore) were inactive for more than five years. Of these, 6 funds[44] involving ₹ 6.22 crore were interest bearing and the remaining 5 funds[45] involving ₹ 4.23 crore were non-interest bearing.

1.10.4.1 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 ThFC was ₹ 3,319 crore[46], 75 *per cent* of which was to be contributed by the GoI and 25 *per cent* by the State Government.

During 2013-14, the GoI and the State Government contributed their shares. As on 31 March 2014, the balance in SDRF was ₹ 1,068.82 crore (including interest paid by Government on un-invested amount during 2013-14: ₹ 26.28 crore) after setting off the expenditure (₹ 913.66 crore) for disaster relief operations.

1.10.4.2 Guarantee Redemption Fund

The State Government had set up a Guarantee Redemption Fund in 1999-2000. In terms of the guidelines of the Reserve Bank of India (RBI) which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of 5 *per cent* of outstanding guarantees. The Guarantee Redemption Fund had a balance of ₹ 1,060.42 crore as on 31 March 2014, which was 1.23 *per cent* of outstanding guarantees (₹ 85,911.25 crore).

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[44] (i) Sodium Sulphate: ₹ 240.86 lakh, (ii) Mines Department: ₹ 6.17 lakh, (iii) Salt Trading Scheme: ₹ 52.95 lakh, (iv) Departmental Management Scheme of *Jhamar Kotra* Rock Phosphate: ₹ 20.45 lakh, (v) Departmental Management Scheme of Forest Coupes: ₹ 211.62 lakh and (vi) Bamboos Exploitation Scheme: ₹ 89.88 lakh.

[45] (i) Farmers Reform Fund: ₹ 0.74 lakh, (ii) Fund for intensive egg and hen production and marketing centres with the assistance of World Food Programme: ₹ 0.95 lakh, (iii) Revolving Fund for providing loans to *Kray Vikray* Cooperative Societies: ₹ 19.58 lakh, (iv) State Road Development Fund: ₹ 402.08 lakh and Government Security Redemption Fund: ₹ 0.18 lakh.

[46] 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.

No amount was reimbursed from this Fund during the year. State Government received ₹ 422.44 crore during 2013-14, as guarantee commission which was booked as Miscellaneous Receipts.

1.10.4.3 Consolidated Sinking Fund

The Twelfth Finance Commission had recommended that State Government create a Consolidated Sinking Fund to be administered by the RBI for the amortisation of all loans. In terms of the guidelines of the RBI, States are required to contribute to the Consolidated Sinking Fund a minimum of 0.5 *per cent* of their outstanding liabilities as at the end of the previous year. The Government of Rajasthan had created a Consolidated Sinking Fund in 2006-07 and thereafter closed this Fund in 2007-08.

It was observed that keeping in view the outstanding liability of GoR of ₹ 1,17,808.91 crore (₹ 76,953.94 crore Public Debt + ₹ 40,854.97 crore Public Account Liabilities) as on 31 March 2013 the State Government was required to contribute ₹ 589.04 crore to this fund.

1.10.5 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 1.33: Guarantees given by the Government of Rajasthan

(₹ in crore)

Guarantees	2011-12	2012-13	2013-14
Maximum amount guaranteed	97,566	1,13,340	1,40,526
Outstanding amount of guarantees	60,711	75,546	85,911
Percentage of maximum amount guaranteed to total Revenue Receipts	171.1	169.4	188.7

Source: Finance Accounts

The outstanding guarantees increased by 13.7 *per cent* from ₹ 75,546 crore in 2012-13 to ₹ 85,911 crore in 2013-14. The outstanding guarantees of ₹ 85,911 crore mainly pertained to five Power Companies (₹ 79,007 crore: 92 *per cent*), seven Co-operatives (₹ 1,616 crore: 2 *per cent*) and two Urban Development and Housing (₹ 2,899 crore: 3 *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. Government received guarantee commission of ₹ 422 crore from all guarantees receivable during 2013-14. The outstanding guarantees were 115 *per cent* of the Revenue Receipts of the Government. No guarantee was invoked during the year 2013-14.

- ***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 borrowed 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 these are not permissible under Article 293 (3).

The Finance Department informed (August 2014) that the State Government provided guarantees for payment of principal amount of loans of ₹ 3,948.66 crore (guarantees of ₹ 2,520.44 crore outstanding at the end of 2013-14) to various *Zila Parishads* from Housing Urban Development Corporation (HUDCO) and interest thereon for construction of dwelling units for Economically Weaker Section (EWS) families in rural areas under Chief Minister BPL Housing Scheme. During 2013-14, the GoR guarantee of ₹ 958.51 crore were added to the opening balance of ₹ 1,697.89 crore and cleared guarantees of ₹ 135.96 crore. The State Government is paying additional grant to facilitate the repayment of principal and interest which constitute off budget borrowings.

1.10.6 Analysis of Borrowings of Government

The Public Debt of the State Government increased by 35 *per cent* from ₹ 64,618 crore in 2009-10 to ₹ 87,330 crore in 2013-14. It increased by 13 *per cent* over the previous year. Details are given below in **Table 1.34:**

Table 1.34: Outstanding Borrowings during 2009-14

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
(a) Internal Debt					
Market Loans	30,611	35,448	38,551	44,209	51,384
Loans from National Bank for Agriculture and Rural Development	2,609	3,323	3,947	4,553	5,422
Special Securities issued to National Small Savings Fund of the Central Government	23,209	22,656	21,518	20,767	20,022
Loans from other Institutions	714	470	441	444	3,753
Total (a)	**57,143**	**61,897**	**64,457**	**69,973**	**80,581**
(b) Loans and Advances from the Central Government					
Non-Plan Loans	73	67	60	55	49
Loans for State/Union Territory Plan Schemes	7,237	7,163	7,052	6,789	6,690
Other Plan Loans	165	151	137	137	10
Total (b)	**7,475**	**7,381**	**7,249**	**6,981**	**6,749**
Total Borrowings (a + b)	**64,618**	**69,278**	**71,706**	**76,954**	**87,330**
Rate of Growth	11.7	7.2	3.5	7.3	13.5

Source: Finance Accounts

The outstanding borrowings and internal debt have shown a progressive increase over the period 2009-14, while loans and advances from the central government showed decreasing trend during this period. The share of market loans to total borrowing increased from 47 *per cent* in 2009-10 to 59 *per cent*

in 2013-14. The market borrowings recorded increase of 16 *per cent* over previous year which was slightly lower than average growth rate of 17 *per cent* during 2010-14.

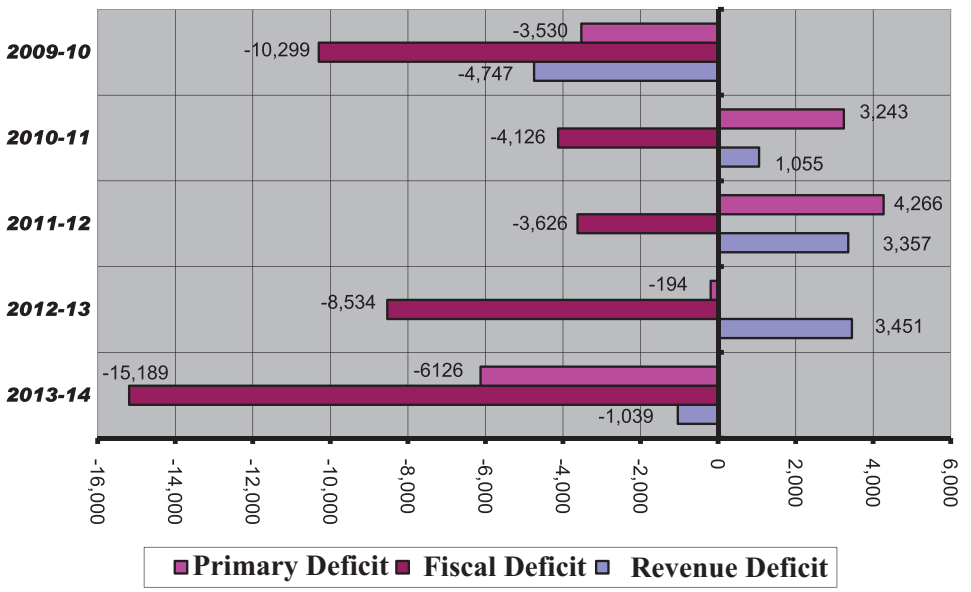
1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the 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 2013-14.

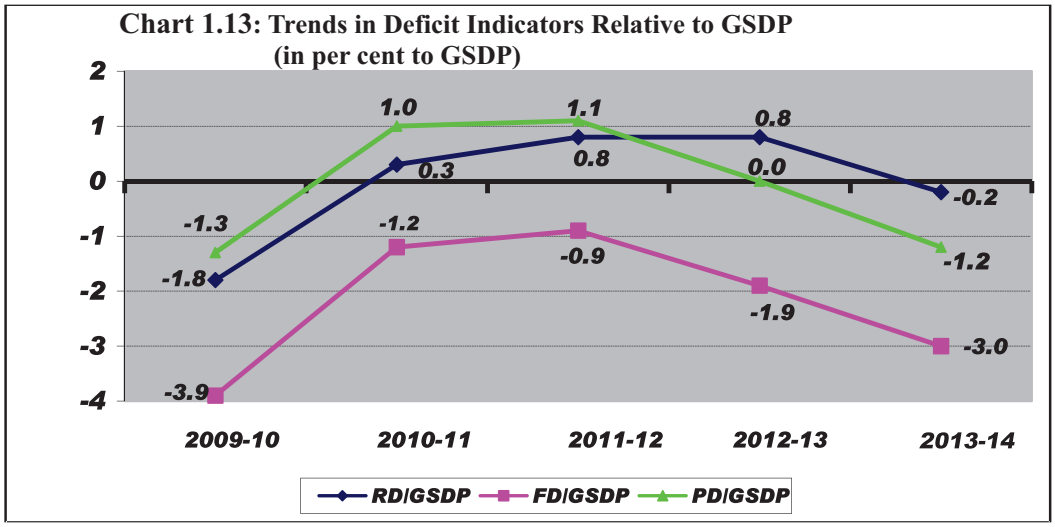
1.11.1 Trends in Deficits

Charts 1.12 and **1.13** present the trends in deficit indicators over the period 2009-14.

Chart 1.12 : Trends in Deficit Indicators
(₹in crore)



Source: Finance Accounts



1.11.1.1 Revenue Surplus/Deficit

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 2009-10, the State turned into revenue surplus from 2010-11 to 2012-13. Against the growth rate of 11.3 *per cent* of Revenue Receipts, during 2013-14 the growth rate of Revenue Expenditure was 19 *per cent*. This resulted into revenue deficit of ₹ 1,039 crore during 2013-14.

1.11.1.2 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
2009-10	35,506	45,805	10,299	3.87	29.0	22.5
2010-11	46,260	50,386	4,126	1.22	8.9	8.2
2011-12	58,256	61,882	3,626	0.90	6.2	5.9
2012-13	68,023	76,557	8,534	1.86	12.6	11.2
2013-14	74,797	89,986	15,189	2.96	20.3	16.9

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 2013-14, fiscal deficit increased mainly on account of increase in capital

expenditure and Revenue deficit. ***Fiscal deficit as a percentage of GSDP increased from 1.86 per cent in 2012-13 to 2.96 per cent in 2013-14 which was just within the target of 3 per cent, as prescribed under FRBM Act, 2005 as amended (March 2011 and September 2011).***

1.11.1.3 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 2009-10 also turned into primary surplus from 2010-11. The primary surplus was maintained till 2011-12. The primary surplus turned into a primary deficit in 2012-13 due to increase in capital expenditure. The primary deficit increased steeply from ₹ 194 crore in 2012-13 to ₹ 6,126 crore in 2013-14.

1.11.1.4 Non-plan Revenue Deficit

Non-Plan Revenue Deficit represents the difference between NPRE and State's own resources. During 2013-14, the Non-Plan Revenue Deficit of ₹ 11,093 crore (19 *per cent* of NPRE) exceeded the normative assessment of ₹ 334 crore (one *per cent* of NPRE) made by ThFC.

1.11.2 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 2008-09 to 2013-14 along with receipts and disbursements during the year 2013-14.

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

(₹ in crore)

		Net disbursements/outflows					2013-14		
		2008-09	2009-10	2010-11	2011-12	2012-13	Receipts	Disburse-ments	Net
(a) Decomposition of Fiscal Deficit									
1	Revenue Deficit/ Surplus (-)	827	4,747	(-) 1,055	(-) 3,357	(-) 3,451	74,471	75,510	1,039
2	Net Capital Expenditure	5,896	5,166	5,238	7,103	10,675	10	13,664	13,654
3	Net Loans and Advances	251	386	(-) 57	(-) 120	1,310	316	812	496
	Total (a)	**6,974**	**10,299**	**4,126**	**3,626**	**8,534**	**74,797**	**89,986**	**15,189**
(b) Financing Pattern of Fiscal Deficit									
1	Market Borrowings	5,196	6,112	4,837	3,103	5,658	8,800	1,625	7,175
2	Loans from GoI	(-) 66	(-) 142	(-) 94	(-) 131	(-) 268	259	491	(-) 232
3	Special Securities Issued to National Small Saving Funds	(-) 434	(-) 560	(-) 553	(-)1,138	(-) 751	496	1,241	(-) 745
4	Ways and Means	-	-	-	-	-	-	-	-
5	Loans from Financial Institutions	350	442	470	594	610	4,937	759	4,178

(₹ in crore)

		Net disbursements/outflows					2013-14		
		2008-09	2009-10	2010-11	2011-12	2012-13	Receipts	Disburse-ments	Net
6	Small Savings, Provident Fund etc	1,405	2,145	2,841	2,767	2,164	6,311	3,790	2,521
7	Deposits and Advances	347	1,274	885	1,096	3,416	89,436	89,857	(-) 421
8	Suspense and Miscellaneous	39	(-) 14	(-) 49	12	(-) 3	91	79	12
9	Remittances	21	(-) 1	-	-	29	9,908	9,914	(-) 6
10	Reserve Funds	(-) 11	(-)1,761	(-) 485	1,020	781	2,233	1,966	267
	Total (b)	**6,847**	**7,495**	**7,852**	**7,323**	**11,636**	**1,22,471**	**1,09,722**	**12,749**
11	Increase (-)/ Decrease (+) in Cash Balance (a-b)	127	2,804	(-)3,726	(-)3,697	(-)3,102			2,440
12	Overall Deficit (b+11)	6,974	10,299	4,126	3,626	8,534			15,189

***** Not applicable in case of summing of receipts and disbursements for 2013-14 being cumulative of (a+b) and not indicative of actual cash balances

Source : Finance Accounts

Fiscal deficit is the total borrowing requirement 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.

It can be seen from **Table 1.36** that the fiscal deficit during 2012-13 and 2013-14 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 66 *per cent* in 2012-13 to 47 *per cent* in 2013-14. During 2013-14, the fiscal deficit of ₹ 15,189 crore was mainly met out from Market Borrowings (₹ 7,175 crore), Loans from Financial Institutions (₹ 4,178 crore), Small Savings and Provident Funds etc. (₹ 2,521 crore) and Cash Balance (₹ 2,440 crore) which was counterbalanced by increase of Special Securities Issued to National Small Savings Fund (₹ 745 crore) and Deposits and Advances (₹ 421 crore).

The Market Borrowings and the Small Savings, Provident Fund etc, increased by 16 *per cent* and 9 *per cent* respectively over the previous year; raising the interest burden in future.

1.11.3 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) indicates 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. Persistent 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 assets 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)
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
2013-14	74,797	66,447	13,664	812	80,923	(+) 8,350	(-) 6,126

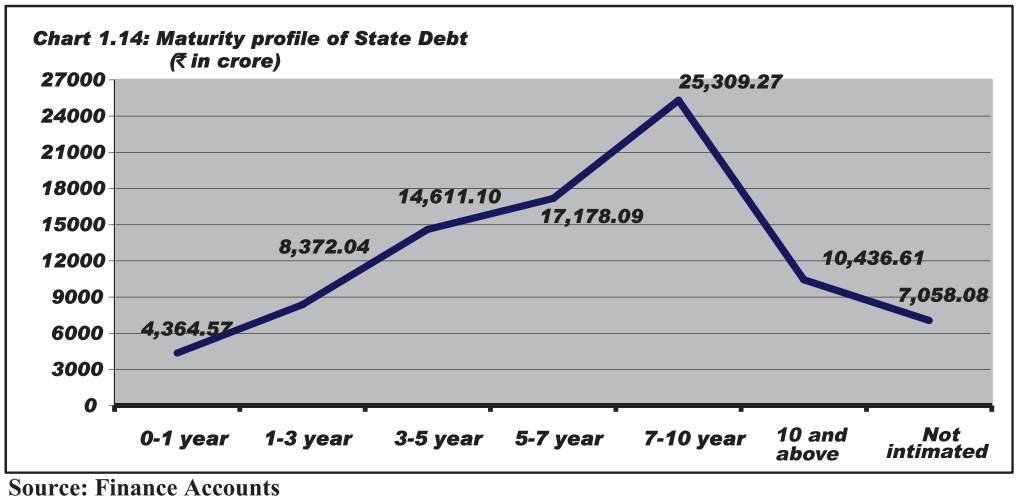
Source: Finance Accounts

The share of capital expenditure in primary expenditure which was 13 *per cent* in 2009-10, increased to 17 *per cent* in 2013-14. The non-debt receipts increased by ₹ 6,774 crore against an increase of ₹ 12,706 crore in primary expenditure over the previous year. This resulted in the increase of primary deficit by ₹ 5,932 crore. The Primary Revenue Expenditure and Capital Expenditure increased by ₹ 11,325 crore (21 *per cent*) and ₹ 2,981 crore (28 *per cent*) respectively over the previous year, while disbursement of Loans and Advances decreased by ₹ 1,600 crore (66 *per cent*) from the previous year. During 2013-14, the non-debt receipt was less than the primary expenditure resulting in a primary deficit.

1.12 Debt Management

(i) Debt Profile

The Maturity Profile of State Debt as on 31 March 2014 is as follows:



Source: Finance Accounts

As per data shown in **Chart 1.14**, the maturity profile in respect of ₹ 7,058.08 crore was not clearly defined. There would be a bunching of repayments in 1-3 years (₹ 8,372.04 crore), 3-5 years (₹ 14,611.10 crore) and 5-7 years (₹ 17,178.09 crore). In terms of maturity profile, around 29 per cent of the total public debt (₹ 87,229.76 crore) at the end of the year belonged to a maturity bracket in 7 to 10 years. A well thought out debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings which mature in these critical years, are made.

(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 1.38** analyses the debt sustainability of the State according to these indicators for a period of three years beginning 2011-12.

Table 1.38: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit)	15,684	6,626	(-) 707
Sufficiency of Non-debt Receipts (Resource Gap)	500	(-) 4,908	(-) 6,655
Net Availability of Borrowed Funds	(-) 617	2,908	3,038
Burden of Interest Payments (IP/RR *per cent*)	14	12	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 2011-13 and it turned negative in 2013-14. This indicates that Debt-GSDP ratio is likely to increase in the future.

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. However, the resource gap was negative during 2012-14.

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 for current operations after providing for interest and repayment increased from ₹ 2,908 crore in 2012-13 to ₹ 3,038 crore in 2013-14.

Interest burden

The ratio of interest payments to revenue determines the debt sustainability of the State. During the year, interest payments constituted 12 *per cent* of Revenue Receipts of the State.

1.13 Conclusions and Recommendations

At the end of 2013-14, the fiscal deficit was 2.96 *per cent* of GSDP, which was marginally within the limit of 3 *per cent* prescribed under FRBM Act, 2005 (as amended in 2011). The State's total outstanding debt as percentage of GSDP was 25.3 *per cent* in 2013-14 which was well within the target of 37.3 *per cent* fixed by the ThFC. The share of development expenditure as a percentage of total expenditure increased from 66.4 to 73.4 *per cent* during 2010-14. The share of capital expenditure to the total expenditure also increased from 10.4 to 15.2 *per cent* during this period. However, some of the concerns relating to State's finances are given below.

Revenue surplus of ₹ 3,451 crore of 2012-13 turned into revenue deficit of ₹ 1,039 crore during 2013-14 and primary deficit also increased steeply by ₹ 5,932 crore over the previous year.

Though, revenue receipts of the State increased steadily from ₹ 35,385 crore in 2009-10 to ₹ 74,471 crore in 2013-14, the share of tax revenue to revenue receipts declined from 46.4 *per cent* in 2009-10 to 44.95 *per cent* in 2013-14. The growth in revenue receipts during the year 2013-14 was only 11.3 *per cent* as compared to 29.8 *per cent*, 24.1 *per cent* and 17.4 *per cent* during 2010-11, 2011-12 and 2012-13 respectively. This was mainly on account of

9.8 *per cent* growth of own tax revenue in 2013-14 as compared to 20.2 *per cent* in previous year. The State's own tax buoyancy in 2013-14 declined sharply to 0.8 from 1.5 during 2012-13.

The State Government may explore mobilising additional resources through tax and non-tax sources by ensuring better tax compliance and rationalising the user charges.

While overall revenue expenditure of the State increased by 88 *per cent* from ₹ 40,132 crore in 2009-10 to ₹ 75,510 crore in 2013-14, its share in total expenditure declined from 87.6 *per cent* to 83.9 *per cent* during the same period indicating improvement in expenditure on capital outlay. It is pertinent to note here that the overall growth of ₹ 12,048 crore (19 *per cent*) in revenue expenditure included increase of ₹ 2,638 crore (222 *per cent*) on Social Security Schemes i.e. Old Age Pension Scheme and *Nawachar* Scheme during 2013-14. However, the Non Plan Revenue Expenditure (NPRE) also increased consistently over the period from ₹ 33,845 crore in 2009-10 to ₹ 58,146 crore in 2013-14 and stood at 77 *per cent* of revenue expenditure. The expenditure on salaries, interest payments, pensions and subsidies increased from ₹ 27,179 crore in 2009-10 to ₹44,408 crore in 2013-14.

Whereas major chunk of the non-plan revenue expenditure is on salaries, pensions and interest payments which is largely uncontrollable, the State Government may explore suitable measures for containing the other components of non-plan revenue expenditure. This coupled with additional resources mobilisation would help in containing the revenue deficit as per target prescribed under State FRBM Act.

During 2013-14, Government invested ₹ 4,764.67 crore in Government Companies, Statutory Corporations and Cooperative Institutions etc. Out of this, a sum of ₹ 4,103 crore was invested in seven loss making Statutory Corporations/Government Companies, including all five Power Companies and Rajasthan State Road Transport Corporation. Though during the last five years, the State Government invested ₹ 15,588.37 crore, the average return by way of dividend on the investment in Government Companies and Statutory Corporations ranged from 0.1 to 0.4 *per cent*. On the other hand, the Government paid 7.3 to 7.7 *per cent* interest on an average on its borrowings during 2009-10 to 2013-14.

It would be advisable for the State Government to ensure better value for money in investment, otherwise high cost borrowed funds will continue to be invested in projects with low financial returns.

The investment held in 'Cash Balance Investment Account' by the State Government stood at ₹ 12,128 crore and ₹ 8,998 crore at the end of 2012-13

and 2013-14 respectively. Keeping the huge amount in the Cash Balance Investment Account at lower rate of interest while borrowing at higher rate has financial implications. The high level of investment held in 'Cash Balance Investment Account' at the end of these financial years over and above one month's average estimated expenditure indicates that there is need for better cash management.

The outstanding fiscal liabilities have shown a steady increase over the years, from ₹ 84,023 crore at the end of 2008-09 to ₹ 1,29,910 crore at the end of 2013-14 though it remained within the target of 37.3 *per cent* fixed by the ThFC. The growing volume of debt has resulted in increasing liability for servicing the debt.

The State Government may explore the measures for containing the borrowings and consider utilising the existing cash balances to the extent feasible, before resorting to fresh borrowings.

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 more nor less.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2013-14 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	68,427.61	6,329.64	74,757.25	68,157.01	(-) 6,600.24
	II Capital	14,943.41	2,115.52	17,058.93	14,456.62	(-) 2,602.31
	III Loans and Advances	189.01	649.96	838.97	811.21	(-) 27.76
Total Voted		**83,560.03**	**9,095.12**	**92,655.15**	**83,424.84**	**(-) 9,230.31**
Charged	IV Revenue	*9,339.38*	*25.19*	*9,364.57*	*9,177.64*	*(-) 186.93*
	V Capital	-	*0.15*	*0.15*	*0.15*	-
	VI Public Debt- Repayment	*4,132.29*	-	*4,132.29*	*4,115.62*	*(-) 16.67*
Total Charged		***13,471.67***	***25.34***	***13,497.01***	***13,293.41***	***(-) 203.60***
Appropriation to Contingency Fund		300.00	-	300.00	-	(-) 300.00
Grand Total		**97,331.70**	**9,120.46**	**1,06,452.16**	**96,718.25**[1]	**(-) 9,733.91**

Source: Appropriation Accounts

Table 2.1 indicates that supplementary provision aggregating to ₹ 9,120.46 crore obtained during 2013-14 proved unnecessary as the actual expenditure did not even come up to the level of original grant/appropriation. The overall saving of ₹ 9,733.91 crore was the result of saving in 49 grants and 45 appropriations under Revenue Section, 34 grants and 4 appropriations under Capital Section, offset by overall excess of ₹ 0.81 crore in 1 appropriation under Revenue Section and 1 grant under Capital Section.

The Principal Accountant General (PAG), Accounts and Entitlement (A & E), Rajasthan forwarded (June and August 2014) Detailed Appropriation Accounts to the Controlling Officers, requesting them to explain the significant variations of savings/excesses. Out of 1,643 sub-heads, explanations for variation in respect of 962 sub-heads (saving: 680 and excess: 282) were awaited (November 2014).

[1] Gross expenditure figures without taking into account the recoveries adjusted in accounts as reduction of expenditure (Revenue: ₹ 1,825.06 crore and Capital: ₹ 792.11 crore, Total: ₹ 2,617.17 crore)

2.3 Financial accountability and budget management

2.3.1 Appropriation vis-à-vis Allocative Priorities

There were deviations from budget allocation with regard to the expenditure during the financial year, raising questions about the credibility of the budgeting process, budget monitoring and reliability of management information system.

Appropriation audit revealed that against the total savings of ₹ 9,733.91 crore during the year 2013-14, in 17 Grants and 1 Appropriation savings exceeded ₹ 100 crore and above in each case, amounting to ₹ 8,448.93 crore (86.8 *per cent)* as indicated in **Table 2.2** below.

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

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supple-mentary	Total	Actual Expenditure	Savings	Reasons of savings as reported in Appropriation Accounts
	(A) Revenue-Voted						
1	9-Forest	749.21	-	749.21	560.92	188.29	Posts remaining vacant and non-tendering for plantation work. Reasons for savings in Tiger Project *Ranthambore* and *Sariska* were not intimated.
2	15-Pensions and other Retirement Benefits	7,850.16	77.87	7,928.03	7,801.25	126.78	Less expenditure in the month of March 2014, non-disposal of revision of pension cases as the employees were engaged in Parliamentary and Assembly elections. Pension cases were not returned by the concerned departments to Pension Department after compliance. Misclassification of expenditure booked by some treasuries.
3	24-Education, Art and Culture	14,453.24	361.85	14,815.09	13,611.65	1,203.44	Posts remaining vacant, less receipt of funds from Government of India (GoI) and reduction in plan outlay of the schemes. Reasons not intimated in case of 'Secondary Education-Government Secondary Schools-Boys' where savings were ₹ 486.63 crore.
4	26-Medical and Public Health and Sanitation	4,102.26	214.69	4,316.95	3,999.51	317.44	Due to non-completion of recruitment process of *ayurveda* doctors, regular pay scales were not given to rural *ayurveda* doctors during probation period as the case was sub-judice. Finalisation of less number of Assured Career Progression (ACP) cases. Non-receipt of last instalment, curtailment in 'Programme Implementation Plan' by the GoI and posts remaining vacant.

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supple-mentary	Total	Actual Expenditure	Savings	Reasons of savings as reported in Appropriation Accounts
5	27-Drinking Water Scheme	2,106.26	164.32	2,270.58	2,158.45	112.13	Posts remaining vacant, delay in tendering process and non-receipt of bills for payment.
6	29-Urban Plan and Regional Development	2,352.45	34.50	2,386.95	2,175.57	211.38	Reasons not intimated by the Government.
7	30-Tribal Area Development	3,372.27	187.44	3,559.71	3,253.43	306.28	Less number of beneficiaries for free education, and less reimbursement to non-government schools, posts remaining vacant, less release of grants for general purpose and less receipt of funds from GoI.
8	32-Civil Supplies	454.64	389.44	844.08	721.72	122.36	Posts remaining vacant. Deposit of unspent amount by Rajasthan State Food and Civil Supply Corporation Limited at the end of financial year. Closing of scheme of "BPL *Ann Yojana*" after implementation of 'National Food Security Scheme' in October 2013.
9	33-Social Security and Welfare	2,912.15	2,226.06	5,138.21	4,938.15	200.06	Reduction in plan outlay of the schemes, posts remaining vacant, less receipt of funds from GoI. Reasons for savings in several cases were not intimated.
10	41-Community Development	3193.15	343.93	3,537.08	3,337.86	199.22	Non-receipt of funds from GoI.
11	48-Power	9,380.63	10.00	9,390.63	7,213.13	2,177.50	Actual payment of interest was not made during the year under 'Financial Restructuring Package (FRP)'.
12	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	375.81	-	375.81	248.69	127.12	Government took a decision for non-transferring the royalty amount of *panchayats* under Non-plan heads. Reasons for savings in several cases were not intimated.
13	51-Special Component Plan for Welfare of Scheduled Castes	2,691.96	263.17	2,955.13	2,692.87	262.26	Posts remaining vacant, reduction in plan outlay of the schemes, less number of beneficiaries for free education, non-issuance of orders for supply of nutrition and less/non-receipt of funds from GoI.
	Sub Total (A)	**53,994.19**	**4,273.27**	**58,267.46**	**52,713.20**	**5,554.26**	
	(B) Capital-Voted						
14	19-Public Works	796.83	Negligible Amount	796.83	519.09	277.74	Non-release/ non-receipt / delay in release of works. Reasons for savings in several cases were not intimated by the Government.
15	22-Area Development	395.91	Negligible Amount	395.91	293.67	102.24	Less receipt of funds from GoI, construction of lesser water courses than target and posts remaining vacant and non-receipt of administrative sanction from GoI for commencement of *Bhakra Nahar* Project.

(₹ in crore)

S. No.	No. and Name of the Grant/Appropriation	Original	Supple-mentary	Total	Actual Expenditure	Savings	Reasons of savings as reported in Appropriation Accounts
16	25-Treasury and Accounts Administration	300.00	-	300.00	-	300.00	Funds not transferred by the Government in corpus of Contingency Fund.
17	27-Drinking Water Scheme	2,022.38	235.08	2,257.46	2,057.05	200.41	Delay in tendering process. Reasons for savings in several cases were not intimated by the Government.
18	29-Urban Plan and Regional Development	1,396.01	64.00	1,460.01	1,045.02	414.99	Non-receipt of funds from GoI. Reasons for savings in several cases were not intimated by the Government.
19	30-Tribal Area Development	1,648.59	174.07	1,822.66	1,599.82	222.84	Less receipt of funds from GoI and reduction in plan outlay of the schemes. Reasons for savings in several cases were not intimated by the Government.
20	46-Irrigation	1,108.51	Negligible Amount	1,108.51	829.33	279.18	Less execution of works, reduction in plan outlay of the schemes and non/late release of administrative and financial sanction of work in time due to election code of conduct.
21	48-Power	3,118.61	664.29	3,782.90	3,138.63	644.27	Reduction in plan outlay of the schemes.
22.	51-Special Component Plan for Welfare of Scheduled Castes	1,861.40	231.62	2,093.02	1,817.94	275.08	Reduction in plan outlay of the schemes, less/non-execution of works and less receipt of funds from GoI. Reasons for savings in several cases were not intimated by the Government.
	Total (B)	**12,648.24**	**1,369.06**	**14,017.30**	**11,300.55**	**2,716.75**	
	(C) Revenue-Charged						
23.	Interest Payments	*9,241.12*	Negligible Amount	*9,241.12*	*9,063.20*	*177.92*	Non-payment of interest on new market loans taken by the State Government during the year, relief in rates of interest given by the GoI for 2013-14 in compliance of recommendations of Thirteenth Finance Commission and non-drawal of six monthly interest by the Security Holders till the end of financial year 2013-14.
	Total (C)	***9,241.12***	-	***9,241.12***	***9,063.20***	***177.92***	
Grand Total (A+B+C)		**75,883.55**	**5,642.33**	**81,525.88**	**73,076.95**	**8,448.93**	

Source: Appropriation Accounts

The cases discussed above indicate that provisions contained in Chapter 13 of the SBM were not followed in preparing budget estimates of expenditure by the Departments and Budget Controlling Officers of these grants, which resulted in savings of ₹ 8,448.93 crore.

Out of the total savings of ₹ 8,448.93 crore, a sum of ₹ 5,554.26 crore (65.7 *per cent)* pertained to savings under 'Revenue-Voted Section', which indicates deficiencies in budget estimation of expenditure. Large savings occurred in areas of Education, Medical and Public Health, Urban Plan, Tribal Area Development, Social Security and Welfare, Power and Special Component Plan for Welfare of Scheduled Castes. The main reasons of savings were attributed to posts remaining vacant. Keeping budgetary provision for vacant

posts was in contravention of provisions contained in para 13.18.2 of the SBM. Other reasons reported were less/non-receipt of funds from GoI and reduction in Plan outlay.

A sum of ₹ 2,716.75 crore (32.2 *per cent* of ₹ 8,448.93 crore) pertained to savings under 'Capital Section'. Large savings occurred in areas of Public Works, Urban Plan and Regional Development, Irrigation, Power and Special Component Plan for Welfare of Scheduled Castes. The main reasons of savings were attributed to non-receipt of funds from GoI, less execution of works, reduction in plan outlay of the schemes and non-transfer of funds by the Government in corpus of Contingency Fund, which indicated stalling in developmental works and non-creation of assets of the State Government during the year.

In 13 cases (including 5 cases not mentioned in the **Table 2.2**), savings ranged between 23.0 and 100 *per cent* and exceeded by ₹ 20 crore and more than 20 *per cent* of total provision in each case as detailed in ***Appendix 2.1.***

2.3.2 Persistent savings

In 17 cases, there were persistent savings of more than ₹ 1 crore in each case and also by more than 10 *per cent* of the total grant (**Table 2.3)** during the last three years.

Table 2.3: List of Grants indicating persistent savings during 2011-14

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
	Revenue-Voted						
1.	3-Secretariat	2011-12	507.18	150.34	356.84	70.4	Posts remaining vacant and non-receipt of appropriate proposals by State Planning Board for recommendation of the schemes.
		2012-13	320.52	147.78	172.74	53.9	
		2013-14	246.19	200.99	45.19	18.4	Less expenditure on pay and allowances, posts remaining vacant, less release of grants and non-implementation of sanctioned projects due to election code of conduct.
2.	4-District Administration	2011-12	305.41	270.62	34.79	11.4	Posts remaining vacant.
		2012-13	335.85	285.91	49.94	14.9	
		2013-14	360.14	323.53	36.61	10.2	
3.	8-Revenue	2011-12	575.70	438.39	137.31	23.9	Posts remaining vacant and non-starting of survey work under National Land Records Modernisation Programme.
		2012-13	589.74	492.38	97.36	16.5	
		2013-14	593.46	521.38	72.08	12.1	
4.	28-Special Programmes for Rural Development	2011-12	76.04	65.32	10.72	14.1	Less/non-receipt of funds from GoI.
		2012-13	140.60	55.77	84.83	60.3	Not intimated by the Government.
		2013-14	52.01	21.62	30.39	58.4	Less/non-receipt of funds from GoI.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
5.	35-Miscellaneous Community and Economic Services	2011-12	65.41	37.16	28.25	43.2	Non-release of payment process of BPL promotion amount by Unique Identification Authority of India
		2012-13	93.45	58.20	35.25	37.7	
		2013-14	113.33	90.89	22.44	19.8	Not intimated by the Government.
6.	38-Minor Irrigation and Soil Conservation	2011-12	94.39	82.61	11.78	12.5	Posts remaining vacant.
		2012-13	99.89	78.03	21.86	21.9	Not intimated by the Government.
		2013-14	122.31	100.48	21.83	17.8	Posts remaining vacant, work not completed as per target fixed for facilitating NGOs working on salary based contract, ban on work due to election code of conduct and closure of the scheme by GoI.
7.	43-Minerals	2011-12	149.44	91.24	58.20	38.9	Non-release of sanction by the Government.
		2012-13	185.53	103.42	82.11	44.3	
		2013-14	148.65	123.36	25.29	17.0	Posts remaining vacant, non-purchase of machinery in time due to as election code of conduct and non-deployment of personnel of Mineral Protection Force for prevention of illegal mining.
8.	50-Rural Employment	2011-12	259.98	183.83	76.15	29.3	Less receipt of funds from GoI.
		2012-13	274.03	213.34	60.69	22.1	
		2013-14	383.66	326.23	57.43	15.0	
	Capital-Voted						
9.	11-Miscellaneous Social Services	2011-12	5.48	3.18	2.30	42.0	Not intimated by the Government.
		2012-13	8.32	6.73	1.59	19.1	
		2013-14	9.68	8.06	1.62	16.7	Non-starting of 11 works pertaining to 2012-13 after objection of Development Authority and Archaeology Department and non-release of work order due to election code of conduct.
10.	19-Public Works	2011-12	304.29	194.48	109.81	36.1	Slow progress/less execution of works.
		2012-13	512.57	376.86	135.71	26.5	
		2013-14	796.83	519.09	277.74	34.9	
11.	23-Labour and Employment	2011-12	5.82	3.25	2.57	44.2	Non-fulfilment of terms and conditions of World Bank by the suppliers under Vocational Training Improvement Project.
		2012-13	5.10	3.72	1.38	27.1	Non-availability of building on rent for Industrial Training Institutes as per the National Council for Vocational Training norms.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2013-14	5.47	2.60	2.87	52.5	Not intimated by the Government.
12.	29-Urban Plan and Regional Development	2011-12	987.34	632.80	354.54	35.9	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.
		2012-13	1169.89	975.95	193.94	16.6	Not intimated by the Government.
		2013-14	1460.01	1045.02	414.99	28.4	Non-receipt of funds from GoI.
13.	30-Tribal Area Development	2011-12	1087.28	691.84	395.44	36.4	Slow progress/non-execution/less execution of works, less receipt of funds from GoI and less investment in power companies
		2012-13	1240.46	1008.19	232.27	18.7	
		2013-14	1822.66	1599.82	222.84	12.2	Not intimated by the Government.
14.	33-Social Security and Welfare	2011-12	74.18	52.35	21.83	29.4	Slow progress/non-execution/non-starting of construction works and non-availability of land.
		2012-13	159.15	73.38	85.77	53.9	Less/non-execution of works and non-release of sanction for construction works.
		2013-14	84.36	73.15	11.21	13.3	Not intimated by the Government.
15.	35-Miscellaneous Community and Economic Services	2011-12	52.44	35.22	17.22	32.8	Non-receipt of funds from GoI for National *e*-Governance Plan.
		2012-13	95.23	59.33	35.90	37.7	
		2013-14	39.19	32.32	6.87	17.5	
16.	38-Minor Irrigation and Soil Conservation	2011-12	24.61	16.67	7.94	32.3	Not intimated by the Government.
		2012-13	23.73	18.51	5.22	22.0	
		2013-14	26.13	0.39	25.74	98.5	Non-receipt of funds from GoI.
17.	46-Irrigation	2011-12	751.52	580.26	171.26	22.8	Less execution of works.
		2012-13	811.29	582.32	228.97	28.2	
		2013-14	1108.51	829.33	279.18	25.2	

Source: Appropriation Accounts

The reasons for persistent savings under 17 cases *ibid* were mainly due to posts remaining vacant. Keeping budgetary provision for vacant posts was in contravention of provisions of the SBM. Other reasons reported were less/non-receipt of funds from GoI and reduction in Plan outlay.

The persistent savings over the years were indicative of over assessment of requirement of funds by the Government in Appropriation Act without adequately scrutinising the same and properly monitoring the flow of expenditure. The budgetary controls in various Departments were not effective and trends of expenditure during previous years were not taken into account while allocating funds for the year. The Controlling Officers of these grants need to be directed by the Finance Department to take necessary steps to avoid persistent savings.

2.3.2.1 A detailed review of persistent savings under Grants No. 9, 24, 26, 37, 42 and 47 was undertaken. Major audit findings are discussed below:

Grant No. 9-Forest

Forest Department

During the period 2011-14, there were persistent savings under Grant No. 9, ranging between ₹ 0.14 crore and ₹ 85.12 crore, being 5 to 94 *per cent* of the total provisions, as detailed in **Table 2.4** below:

Table 2.4: Persistent savings under Grant No. 9-Forest

(₹ in crore)

Sl. No.	Head of A/C	Year	Total Provision	Expenditure	Gross saving	% of savings	Reasons	Audit Comments
1.	2406- Forestry and Wild Life 01-Forestry 001-Direction and Administration 02-Subordinate and support staff	**Non-Plan**						
		2011-12	301.55	284.20	17.35	5.8	Posts remaining vacant and non-availability of plantation land due to stumps/ pieces of trees which could not be removed from forest land due to delay in tendering process of work relating to barbed wire/ cement/ polythene etc.	Keeping provision for vacant posts was in contravention of provisions of the SBM. The department should have taken timely action to ensure availability of land for forest plantation by timely removing stumps/pieces of trees.
		2012-13	330.32	308.62	21.70	6.6		
		2013-14	358.30	335.49	22.81	6.4		
2.	2406- Forestry and Wild Life 01-Forestry 101-Forest Conservation, Development and Regeneration 11-Integrated Forest Security Scheme(1:3)	**Plan**						
		2011-12	0.75	0.59	0.16	21.3	Non-receipt/ late release of second instalment of GoI grant	The department should have pursued with GoI to ensure timely release of instalment.
		2012-13	0.90	0.76	0.14	15.6		
		2013-14	1.10	0.52	0.58	52.7		
		Centrally Sponsored Schemes						
		2011-12	2.25	1.77	0.48	21.3	Non-receipt/ late release of second instalment of GoI grant.	The department should have pursued with GoI to ensure timely release of instalment.
		2012-13	2.70	2.27	0.43	15.9		
		2013-14	3.30	1.55	1.75	53.0		
3.	2406- Forestry and Wild Life 01-Forestry 101-Forest Conservation, Development and Regeneration 12-Fuel and Charcoal Trade Scheme	**Non-Plan**						
		2011-12	7.56	6.49	1.07	14.2	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM and timely action should have been ensured by department for mowing of trees.
		2012-13	7.52	6.73	0.79	10.5	Posts remaining vacant, non-availability of labours for mowing of trees and less expenditure on transportation.	
		2013-14	10.55	9.41	1.14	10.8	Less collection of dry faggots dropping from trees.	
4.	2406- Forestry and Wild Life 01-Forestry 102-Social and farm forestry 25-External assistance received for Rajasthan forestry and Biological project Phase-II	**Plan**						
		2011-12	10.08[2]	4.51	5.57	55.3	Reasons were not furnished by the department.	Reasons were not furnished by the department despite request made by audit vide letters (June and July 2014).
		2012-13	85.41	21.60	63.81	74.7		
		2013-14	144.90	91.20	53.70	31.1		

[2] Including supplementary provision of ₹ 0.02 lakh.

(₹ in crore)

Sl. No.	Head of A/C	Year	Total Provision	Expenditure	Gross saving	% of savings	Reasons	Audit Comments
5.	2406- Forestry and Wild Life 02-Envirromental Forestry and Wild Life 110-Wild Life Preservation 01-Tiger Project, Ranthambore	**Centrally Sponsored Schemes**						
		2011-12	104.78	19.66	85.12	81.2	Consent of villagers could not be obtained for their displacement and non-receipt/late receipt of second instalment of grant from GoI.	Before making budget provisions, feasibility of displacement of villagers should have been properly worked, including their consent.
		2012-13	54.80	13.90	40.90	74.6		
		2013-14	54.50	6.78	47.72	87.6		
6.	2406- Forestry and Wild Life 02-Envirromental Forestry and Wild Life 110-Wild Life Preservation 02-Tiger Project, Sariska	2011-12	32.45	15.48	16.97	52.3	Consent of villagers could not be obtained for their displacement and non-receipt/late receipt of second instalment of grant from GoI.	Before making budget provisions, feasibility of displacement of villagers should have been properly worked, including their consent.
		2012-13	33.50	14.50	19.00	56.7		
		2013-14	53.80	6.12	47.68	88.6		
7.	2406- Forestry and Wild Life 02-Envirromental forestry and wild life 110-Wild life preservation 03-Maintenance of forest Areas	**Non-Plan**						
		2011-12	33.47	29.99	3.48	10.4	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	35.91	30.98	4.93	13.7		
		2013-14	37.90	33.31	4.59	12.1		
8.	2406- Forestry and Wild Life 02-Envirromental Forestry and Wild Life 110-Wild Life Preservation 04-Development of Ghana Bird Sanctuary	**Centrally Sponsored Schemes**						
		2011-12	1.00	0.11	0.89	89.0	Less receipt of funds from GoI and non-receipt of second instalment as per Annual Plan Outlay.	The department should have pursued with GoI to ensure timely release of instalment.
		2012-13	1.00	0.38	0.62	62.0		
		2013-14	1.00	0.32	0.68	68.0		
9.	2406- Forestry and Wild Life 02-Envirromental Forestry and Wild Life 110-Wild Life Preservation 05-Development of National Desert Garden	2011-12	0.80	0.20	0.60	75.0	Non-receipt of second instalment as per Annual Plan outlay.	The department should have pursued with GoI to ensure timely release of instalment.
		2012-13	0.80	0.18	0.62	77.5		
		2013-14	0.80	0.35	0.45	56.3		
10.	4406-Capital outlay on forestry and Wild Life 01-Forestry 070-Communication and Buildings 02-Through the Principal Chief Conservator of Forest, Forest Department	**Plan**						
		2011-12	10.25	3.05	7.20	70.2	Delay in sanction for construction of building.	The department should have pursued the matter with concerned sanctioning authorities to ensure timely release of requisite sanctions.
		2012-13	20.50	10.59	9.91	48.3	Revision of estimates.	
		2013-14	18.00	10.79	7.21	40.1	Non-sanction of Centres for Excellence by State Government.	
11.	4406-Capital outlay on Forestry and Wild Life 01-Forestry 102-Social and Farm Forestry 08-Conservation and Development of Sambhar Moisture Land	**Centrally Sponsored Schemes**						
		2011-12	1.32	0.62	0.70	53.0	Non-receipt/late receipt/ less receipt of second instalment from GoI.	The department should have pursued with GoI to ensure timely release of instalment.
		2012-13	1.32	0.78	0.54	40.9		
		2013-14	2.74	0.17	2.57	93.8		

Source: Appropriation Accounts and reply of the Department

The persistent savings of huge funds against total provisions in respect of important and developmental works/programmes as mentioned in the above table were indicative of deficiencies in monitoring and budgetary controls.

Grant No. 24-Education, Art and Culture

Education, Art and Culture Department

During the period 2011-14, there were persistent savings under Grant No. 24, ranging between ₹ 0.48 crore and ₹ 635.93 crore, being 4 to 100 *per cent* of the total provisions, as detailed in **Table 2.5** below:

Table 2.5: Persistent savings under Grant No. 24-Education, Art and Culture

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expen-diture	Gross saving	% of savings	Reasons	Audit Comments
1.	2202-General Education 01-Elementry Education 101-Government Primary Schools 01-Upper Primary Schools for Boys	**Non-Plan**						
		2011-12	92.95	89.06	3.89	4.2	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	96.44	86.95	9.49	9.8		
		2013-14	108.94	93.61	15.33	14.1		
2.	2202-General Education 01-Elementry Education 101-Government Primary Schools 02-Upper Primary Schools for Girls	2011-12	33.01	29.85	3.16	9.6	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	31.39	27.43	3.96	12.6		
		2013-14	36.14	30.82	5.32	14.7		
3.	2202-General Education 01-Elementry Education 197-Assistance to Block Panchayats/Intermediate level Panchayats 01-Upper Primary Schools (Boys) 01-Establishment Expenditure	2011-12	2,056.84	1,852.29	204.55	9.9	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	2,344.24	2,015.63	328.61	14.0		
		2013-14	2,490.84*	2,306.62	184.22	7.4		
4.	2202-General Education 02-Secondary Education 001-Direction and Administration 01-General Expenditure	2011-12	28.11	25.26	2.85	10.1	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	33.59*	26.75	6.84	20.4		
		2013-14	36.98 *	30.46	6.52	17.6		
5.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 01-Boys Schools	2011-12	2,713.94*	2,602.55	111.39	4.1	Excess demand raised by schools.	The provision should have been made keeping in view the trends of previous years' expenditure
		2012-13	3,616.10	2,980.17	635.93	17.6	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2013-14	3,895.05	3,411.80	483.25	12.4	Non-submission of bills by Rajasthan *Rajya Pathya Pustak Mandal.*	Provision for payment on account of bills should have been kept in view of anticipation for payment of pending liabilities, as accurate as possible.

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expen-diture	Gross saving	% of savings	Reasons	Audit Comments
6.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 02-Girls schools	2011-12	488.99	396.25	92.74	19.0	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	569.94	454.43	115.51	20.3		
		2013-14	667.89	519.49	148.40	22.2		
7.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 08-Girls Hostel 01-Girls Hostel–General Expenditure	**Plan**						
		2011-12	1.85	1.19	0.66	35.7	Non-receipt of funds from GoI.	The department should have pursued with GoI to ensure timely release of sufficient funds.
		2012-13	3.49	-	3.49	100.0		
		2013-14	4.74*	0.68	4.06	85.7		
		Centrally Sponsored Schemes						
		2011-12	31.70	16.50	15.20	47.9		
		2012-13	50.66	-	50.66	100.0		
		2013-14	60.79	6.09	54.70	90.0		
8.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 09-Model School 01-Model School-General Expenditure	**Plan**						
		2011-12	14.45	12.57	1.88	13.0	Non-receipt of sanction from GoI.	The department should have pursued with GoI to ensure timely release of sufficient funds.
		2012-13	34.61	8.43	26.18	75.6		
		2013-14	34.61*	1.99	32.62	94.3		
9.	2202-General Education 04-Adult Education 200-Other Adult education Programme 02-Sakshar Bharat Abhiyaan	2011-12	33.80	27.04	6.76	20.0	Less central share received from GoI.	The department should have pursued with GoI to ensure timely release of sufficient funds.
		2012-13	5.50	-	5.50	100.0	Non-release of central share by GoI.	
		2013-14	12.10	9.28	2.82	23.3	Less central share received from GoI.	
10.	2204-Sports and Youth Services 102-Youth Welfare programmes for students 02-National Service Scheme (5:7) 02-Higher Secondary School	**Centrally Sponsored Schemes**						
		2011-12	2.19	1.55	0.64	29.2	Non-receipt of second instalment from GoI.	The department should have pursued with GoI to ensure timely release of sufficient funds.
		2012-13	2.20	1.11	1.09	49.5		
		2013-14	2.38	1.04	1.34	56.3	Less release of funds by the State Government.	
11.	2205-Art and Culture 103-Archaeology 01-General Expenditure	**Non-Plan**						
		2011-12	6.78	6.30	0.48	7.1	Less expenditure on salaries due to posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	7.56	6.27	1.29	17.1		
		2013-14	7.29	5.72	1.57	21.5	Posts remaining vacant and non-payment of salaries to temporary security guards due to non-receipt of sanction from Police Department.	

* Including supplementary provisions.

Source: Appropriation Accounts and reply of the Department

The aforesaid position reveals persistent savings of ₹ 1,767.32 crore on account of posts remaining vacant which could have been avoided with proper budgeting, particularly by keeping in view the provisions laid down in para 13.18.2 of SBM which proscribe such estimation.

Keeping of provisions against vacancies, featuring year after year in the departments was not only violative of budgetary provisions but also indicative of systemic deficiencies. With proper forecasting, such funds which

were re-appropriated/surrendered at the fag end of year could have been put in execution of other important works/programmes/projects/schemes.

Grant No. 26- Medical and Public Health and Sanitation

Medical and Health Department

During the period 2011-14, there were persistent savings under Grant No. 26, ranging between ₹ 0.21 crore and ₹ 61.26 crore, being 3 to 100 *per cent* of the total provisions, as detailed in **Table 2.6** below:

Table 2.6: Persistent savings under Grant No. 26-Medical and Public Health and Sanitation

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expen-diture	Gross saving	% of savings	Reasons	Audit Comments
1.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 18-Ummed Hospital, Jodhpur	**Plan**						
		2011-12	0.89	0.37	0.52	58.4	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	1.93	0.47	1.46	75.6		
		2013-14	3.80	1.78	2.02	53.2		
2.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 01-Teaching Hospitals 24-Maharana Bhupal Govt. Hospital, Udaipur	2011-12	3.79	0.60	3.19	84.2	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	3.59	1.94	1.65	46.0		
		2013-14	4.48	2.56	1.92	42.9		
3.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 02-Mobile Hospital 08-Other Mobile Surgical Units	2011-12	2.59	2.17	0.42	16.2	Posts remaining vacant and supply of free medicine by Rajasthan Medical Services Corporation Limited (RMSCL).	Budget provision should have been made keeping in view the anticipated supply of medicines by RMSCL.
		2012-13	5.24	2.82	2.42	46.2		
		2013-14	5.83	3.31	2.52	43.2		
4.	2210-Medical and Public Health 03-Rural Health Services 104-Community Health Centres 01-Community Health Centres	**Non-Plan**						
		2011-12	192.07	183.47	8.60	4.5	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	255.63	246.33	9.30	3.6		
		2013-14	290.40	275.12	15.28	5.3		
		Plan						
		2011-12	36.44*	33.18	3.26	9.0		
		2012-13	33.70	9.82	23.88	70.9		
		2013-14	46.80	39.92	6.88	14.7		
5.	2210-Medical and Public Health 04-Rural Health Services-Other systems of Medicine 101-Ayurveda 01-Hospitals and Dispensaries	**Non-Plan**						
		2011-12	290.47	267.72	22.75	7.8	Posts remaining vacant and less withdrawal of Assured Career progression (ACP) arrears than estimates.	Department should have anticipated arrears on account of ACP cases with near accuracy.
		2012-13	332.71	288.41	44.30	13.3		
		2013-14	379.59	318.33	61.26	16.1		

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expen-diture	Gross saving	% of savings	Reasons	Audit Comments
6.	2210-Medical and Public Health 05-Medical Education Training and Research 105-Allopathy 01-Education 03-Medical College, Udaipur	**Non-Plan**						
		2011-12	28.55	26.70	1.85	6.5	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	32.03	29.62	2.41	7.5		
		2013-14	38.91	35.93	2.98	7.7		
7.	2210-Medical and Public Health 05-Medical Education Training and Research 105-Allopathy 01-Education 04-Medical College, Ajmer	2011-12	25.97	23.77	2.20	8.5	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	29.33	27.51	1.82	6.2		
		2013-14	35.23	32.30	2.93	8.3		
8.	2210-Medical and Public Health 05-Medical Education Training and Research 105-Allopathy 01-Education 05-Medical College, Jodhpur	**Plan**						
		2011-12	6.58*	5.24	1.34	20.4	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	2.67	2.46	0.21	7.9		
		2013-14	4.04	1.44	2.60	64.4		
9.	2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 01-National Malaria Eradication Programme	**Non-Plan**						
		2011-12	59.68	49.03	10.65	17.9	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	60.09	49.51	10.58	17.6		
		2013-14	60.80	51.37	9.43	15.5		
10.	2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 05-National Leprosy Control Programme	2011-12	5.02	4.12	0.90	17.9	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	5.33	4.27	1.06	19.9		
		2013-14	6.07	4.78	1.29	21.3		
11.	2210-Medical and Public Health 06-Public Health 104-Drug Control 01-Drug Control Establishment 01-Through Director, Medical and Health Services	**Plan**						
		2011-12	1.45*	0.11	1.34	92.4	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	1.60	0.01	1.59	99.4		
		2013-14	10.44	1.43	9.01	86.3		
12.	2210-Medical and Public Health 06-Public Health 107-Public Health laboratories 01-Bacteoriological Laboratories	2011-12	1.46	-	1.46	100.0	Posts remaining vacant and saving in material and supplies.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	2.49	0.10	2.39	96.0		
		2013-14	5.91	1.06	4.85	82.1		

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expen-diture	Gross saving	% of savings	Reasons	Audit Comments
13.	2210-Medical and Public Health 06-Public Health 197-Assistance to Block Panchayats/Intermediate level Panchayats 01-Block Level Establishment 01-Block Chief Medical Officer	**Non-Plan**						
		2011-12	49.30	43.88	5.42	11.0	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	56.70	53.37	3.33	5.9		
		2013-14	64.16	61.08	3.08	4.8		
14.	2211-Family Welfare 200-Other Services and Supplies 01-Conventional Contraceptives	**Centrally Sponsored Schemes**						
		2011-12	14.00	4.68	9.32	66.6	Delay in release of sanction by GoI and the extent of supply of material from GoI also could not be assessed, for which GoI was also informed suitably.	The department should have pursued with GoI for timely release of sanction and supply of material. Conventional contraceptives should also have been quantified reasonably by Government of Rajasthan.
		2012-13	14.00	8.53	5.47	39.1		
		2013-14	14.00	10.22	3.78	27.0		
15.	4210-Capital outlay on Medical and Public Health 01-Urban Health Services 110-Hospital and Dispensaries 12-Work under Thirteenth Finance Commission (D.M.H.S.) 90-Construction Work	**Plan**						
		2011-12	20.41*	6.65	13.76	67.4	Due to entrustment of work to Chief Engineer, National Rural Health Mission (NRHM) and Medical and Health Department from executing agencies of Public Works Department (PWD), there was delay in tendering process due to which work could not be started by end of 2011-12. The funds were received under TFC as grant which does not lapse and would be used in next year.	Attributing reasons for delay in tendering process to entrustment of work to Chief Engineer, NRHM and Medical and Health Department indicates systemic deficiencies and non-utilisation of funds for intended purposes within stipulated time for construction work, which led to blocking of funds. Cost escalation in work also cannot be ruled out.
		2012-13	10.25	0.91	9.34	91.1		
		2013-14	46.04*	32.28	13.76	29.9		
16.	4210-Capital outlay on Medical and Public Health 03-Medical Education, Training and Research 105-Allopathy 07-Other Expenditure 03-Medical college, Udaipur	2011-12	4.75	3.55	1.20	25.3	Due to non-receipt/ delay in receipt of tenders and slow progress of work.	It was responsibility of the department/ State Government to ensure required level of progress of work with timely decision, implementation and monitoring.
		2012-13	6.27*	2.71	3.56	56.8		
		2013-14	6.87*	0.77	6.10	88.8		

* Including Supplementary Provision.

Source: Appropriation Accounts and reply of the Department

The aforesaid position reveals persistent savings of ₹ 153.98 crore on account of posts remaining vacant which could have been avoided with proper

budgeting, particularly by keeping in view the provisions laid down in para 13.18.2 of SBM which proscribe such estimation.

With proper forecasting such funds which were re-appropriated/surrendered at the fag end of year could have been used in execution of other important works/programmes/projects/schemes in the departments involved in the Grant.

Grant No.37- Agriculture

Agriculture Department

During the period 2011-14, there were persistent savings under Grant No. 37, ranging between ₹ 0.27 crore and ₹ 11.11 crore, being 5 to 100 *per cent* of the total provisions, as detailed in **Table 2.7** below:

Table 2.7: Persistent savings under Grant No. 37-Agriculture

(₹ in crore)

Sl. No.	Head of Account	Year	Total Provision	Expen-diture	Gross Saving	% of savings	Reasons	Audit Comments
1.	2401- Crop Husbandry 119- Horticulture and Vegetable Crops 25- National Horticulture Mission (15% State Share, 85% Central Share)	**Plan**						
		2011-12	10.67	6.38	4.29	40.2	Less release of State share due to less receipt of funds from GoI.	The department should have pursued with GoI to ensure timely release of sufficient funds
		2012-13	7.98	6.07	1.91	23.9		
		2013-14	8.10	6.60	1.50	18.5		
2.	2401- Crop Husbandry 119- Horticulture and Vegetable Crops 27- Assistance for Processing of Agriculture Products	2011-12	1.00	0.31	0.69	69.0	As per decision (July 2010) by Chief Secretary, the grant was to be given to those farmers/entrepreneurs who had done good work in installing processing units. Only five farmers/ entrepreneurs were found eligible for sanction of grant till July 2010. The FD refused (August 2011) to carry on the old schemes.	The provision should have been made keeping in view the decision taken in July 2010 and assessment for distribution of grants done accordingly for 2011-12 and for 2012-13, proposals were called for at the end of financial year due to which paucity of time for fetching and processing the proposals cannot be ruled out.
		2012-13	2.00	-	2.00	100.0	Proposals received from entrepreneurs/ farmers by 20 February 2013 were incomplete/ ineligible as per the guidelines of the scheme and whole amount was transferred to budget head '2401-119-28'.	
		2013-14	10.00	2.32	7.68	76.8	Receipt of proposals from farmers for	The extent of savings shows systemic

(₹ in crore)

Sl. No.	Head of Account	Year	Total Provision	Expen-diture	Gross Saving	% of savings	Reasons	Audit Comments
							lesser amount than grant and non-receipt of requisite documents from food processing units.	deficiencies resulting in poor response by farmers in units.
3.	2401- Crop Husbandry 196- Assistance to Zila Parishads /District level Panchayats 04-District level Establishment Expenditure	**Non-Plan**						
		2011-12	34.96[3]	33.00	1.96	5.6	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	37.67	33.54	4.13	11.0		
		2013-14	40.88	36.11	4.77	11.7		
4.	2401- Crop Husbandry 196- Assistance to Zila Parishads /District level Panchayats 06- District level Agriculture Schemes 07-Integrated Scheme of Oil seed, Pulses, Oil palm and Maize	**Plan**						
		2011-12	4.90	4.63	0.27	5.5	Difference of actual expenditure on the inputs and prescribed specifications.	The department should have made efforts to procure material as per specifications
		2012-13	5.27	3.52	1.75	33.2	Non-supply of Gypsum by RSMML as per requirement of farmers, less crop area of oil seed due to less rain fall and non-availability of trucks for supply of Gypsum.	The department should have ensured supply of Gypsum and availability of other means of transport.
		2013-14	5.42	1.72	3.70	68.3	Less receipt of funds from GoI in ISOPOM scheme and non-supply of Gypsum by RSMML.	The department should have pursued with GoI appropriately for availability of adequate funds for scheme.
5.	2401- Crop Husbandry 196- Assistance to Zila Parishads /District level Panchayats 06- District level Agriculture Schemes 07- Integrated Scheme of Oil seed, Pulses, Oil palm and Maize	**Centrally Sponsored Schemes**						
		2011-12	14.70	13.90	0.80	5.4	Difference of actual expenditure on the inputs and prescribed specifications.	The department should have made efforts to procure material as per specifications
		2012-13	15.80	10.57	5.23	33.1	Non-supply of Gypsum by RSMML as per requirement of farmers, less crop area of oil seed due to less rainfall and non-availability of trucks for supply of Gypsum.	The department should have taken timely action to ensure supply of Gypsum, availability of other means of transport.

[3] Including supplementary provision of ₹ 7.26 crore.

(₹ in crore)

Sl. No.	Head of Account	Year	Total Provision	Expen-diture	Gross Saving	% of savings	Reasons	Audit Comments
		2013-14	16.25	5.14	11.11	68.4	Less receipt of funds from GoI in ISOPOM scheme and non-supply of Gypsum by RSMML.	The department should have pursued with GoI appropriately for availability of adequate funds for scheme.
6.	2401- Crop Husbandry 800- Other Expenditure 27- National Agriculture Development Project (Special Central Assistance) 05- Through the Fisheries Department	**Plan**						
		2011-12	2.00	0.87	1.13	56.5	The estimates were based on the proposals prepared by the Fisheries Department.	The ultimate responsibility of the department was to ensure proper estimation from Fisheries and Forest department.
		2012-13	5.00	3.93	1.07	21.4		
		2013-14	2.00	0.82	1.18	59.0		
7.	2401- Crop Husbandry 800- Other Expenditure 27- National Agriculture Development Project (Special Central Assistance) 15-Through the Forest Department	2011-12	10.00	8.22	1.78	17.8	The estimates were based on the proposals prepared by the Forest Department.	It was the ultimate responsibility of the department to ensure proper estimation from Fisheries and Forest department.
		2012-13	8.00	3.07	4.93	61.6		
		2013-14	15.00	10.04	4.96	33.1		
8.	4401- Capital Outlay on Crop Husbandry 800- Other Expenditure 03- National Agriculture Development Project (Special Central Assistance) 01-Through the Agriculture Department	2011-12	25.00	16.12	8.88	35.5	Estimation was based on projects sanctioned by 16 other departments.	The ultimate responsibility for finalisation of estimates prepared by 16 other implementing departments of schemes lies with the department.
		2012-13	10.00	6.75	3.25	32.5		
		2013-14	7.00	0.58	6.42	91.7		
9.	4401- Capital Outlay on Crop Husbandry 800- Other Expenditure 03- National Agriculture Development Project (Special Central Assistance) 03- Through the Animal Husbandry Department	2011-12	4.99	0.99	4.00	80.2	Estimation was based on projects sanctioned by 16 various departments.	The ultimate responsibility for finalisation of estimates prepared by various other departments lies with the department.
		2012-13	2.00	0.21	1.79	89.5		
		2013-14	2.00	0.62	1.38	69.0		

Source: Appropriation Accounts and reply of the Department

The persistent savings in the above cases indicate inadequate financial control of the department over expenditure and also that the funds could not be utilised for other development purposes.

Grant No.42- Industries

Industries Department

During the period 2011-14, there were persistent savings under Grant No. 42 ranging between ₹ 0.32 crore and ₹ 2.80 crore, being 3 to 100 *per cent* of the total provisions, as detailed in the following **Table 2.8**:

Table 2.8: Persistent savings under Grant No. 42-Industries

(₹ in crore)

Sl. No.	Head of Account	Year	Total Provision	Expen-diture	Gross Savings	% of savings	Reasons	Audit Comments
1	2851- Village and Small Industries 103-Handloom Industries 09-Integrated Handloom Development Programme	**Centrally Sponsored Schemes**						
		2011-12	2.00*	1.60	0.40	20.0	Less financial sanction received from GoI.	The trend of expenditure in previous years was not kept in view and huge savings indicate faulty estimation, deficiencies in pursuance of State Government to seek timely targets for new proposals and funds from GoI and lack of monitoring on implementing agencies of projects.
		2012-13	1.05	0.10	0.95	90.5	Non-fixing of targets for new proposals by GoI.	
		2013-14	1.05	-	1.05	100.0	Non-receipt of funds from GoI.	
2	2852- Industries 80- General 001-Direction and Administration 01-Direction and Superintendence	**Non-Plan**						
		2011-12	8.34*	8.02	0.32	3.8	Posts remaining vacant	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	8.88	8.15	0.73	8.2		
		2013-14	10.17	9.00	1.17	11.5		
3	2852- Industries 80- General 001- Direction and Administration 04-District Industries Centre	**Non-Plan**						
		2011-12	24.08*	22.33	1.75	7.3	Posts remaining vacant.	Keeping provision for vacant posts was in contravention of provisions of the SBM.
		2012-13	25.61	22.81	2.80	10.9		
		2013-14	27.12	24.51	2.61	9.6		

* Including Supplementary provisions.
Source: Appropriation Accounts and reply of the Department

The persistent savings in the above cases indicate inadequate financial control of the department over expenditure.

Grant No. 47-Tourism

Tourism Department

During the period 2011-14, there were persistent savings under Grant No. 47 ranging between ₹ 0.15 crore and ₹ 2.08 crore, being 6 to 51 *per cent* of total provisions, as detailed in the following **Table 2.9**:

Table 2.9: Persistent savings under Grant No. 47-Tourism

(₹ in crore)

S. No.	Head of Account	Year	Total Provision	Expendi-ture	Gross Savings	% of savings
1.	3452-Tourism 80-General 001-Direction and Administration	**Non-Plan**				
		2011-12	5.93	5.50	0.43	7.3
		2012-13	6.73	6.30	0.43	6.4
		2013-14	7.35	6.57	0.78	10.6
2.	3452-Tourism 80-General 800-Other Expenditure 07-Rajasthan fair management Authority	**Plan**				
		2011-12	0.50*	0.30	0.20	40.0
		2012-13	1.28*	1.13	0.15	11.7
		2013-14	1.20	0.70	0.50	41.7

S. No.	Head of Account	Year	Total Provision	Expendi -ture	Gross Savings	% of savings
3.	5452-Capital outlay on Tourism 80- General 800-other expenditure 05-Development of Rural Tourism	**Plan**				
		2012-13	4.95	2.87	2.08	42.0
		2013-14	3.71	1.83	1.88	50.7

***** Including supplementary provision.
Source: Appropriation Accounts

The Department attributed savings mainly to posts remaining vacant, abolition of posts of tourist police[4], less expenditure incurred by Archaeology Department and code of conduct imposed in October 2013 during assembly elections. The reply was not acceptable as keeping provision for vacant posts was in contravention of provisions of the SBM.

2.3.3 Excess Expenditure

In 14 cases, the programme delivery departments exceeded the expenditure limits by ₹ 79.76 crore, set by the Legislature through grants. In these cases, excess expenditure was more than ₹ 1 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 indicated deficient budgeting and expenditure controls.

2.3.4 Excess over provisions relating to previous years (2010-13) requiring regularisation

Under Article 205 of the Constitution of India, it is mandatory for State Governments 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 Accounts Committee (PAC).

In 11 grants, excess expenditure amounting to ₹ 19.93 crore for the period 2010-13 was yet to be regularised (as on 5 September 2014)**.** The year-wise details are summarised in **Table 2.10** below**:**

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

Year	Total number of Grants/ Appropriations	Number and name of Grant/Appropriation	Grant/ Appropriation	Amount of excess (₹ in crore)	Stage of consideration by PAC (As on 5 September 2014)
2010-11	4	20-Housing	Capital-voted	2.16	Examined by PAC. However, Action Taken Note is awaited from the Government.
		27-Drinking Water Scheme	Revenue-voted	15.70	
		28-Special Programme for Rural Development	Revenue-voted	1.90	
		38-Minor Irrigation and Soil Conservation	Capital-voted	0.01	

[4] The Tourist Police was to be composed of personnel of Police Department deployed in the Department of Tourism on deputation

Year	Total number of Grants/ Appropriations	Number and name of Grant/Appropriation	Grant/ Appropriation	Amount of excess (₹ in crore)	Stage of consideration by PAC (As on 5 September 2014)
	2	13-Excise	Revenue-charged	[5]	
		15-Pensions and Other Retirement Benefits	Revenue-charged	0.03	
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-Cooperation	Revenue-charged	[6]	Not examined by PAC
2012-13	2	11- Miscellaneous Social Services	Revenue-charged	0.01	Not examined by PAC
		20-Housing	Revenue-charged	[7]	Not examined by PAC
Total	**11**			**19.93**	

Source: Appropriation Accounts

2.3.5 Excess over provisions during 2013-14 requiring regularisation

Table 2.11 contains the summary of excesses under one appropriation and one grant amounting to ₹ 80.93 lakh over and above which was authorised from the Consolidated Fund of the State, during 2013-14 and requires regularisation under Article 205 of the Constitution.

Table 2.11: Excess over provisions requiring regularisation during 2013-14

(₹ in lakh)

S. No.	Number and name of Grant/Appropriation	Total appropriation	Expenditure	Excess
Revenue- Charged				
1.	16-Police	*13.08*	*13.31*	*0.23*
Capital Voted				
2.	41-Community Development	610.84	691.54	80.70
Grand Total		**623.92**	**704.85**	**80.93**

Source: Appropriation Accounts

The Finance Department did not furnish reasons for excess expenditure over authorisation from the Consolidated Fund of the State to the PAG (A & E), Rajasthan.

2.3.6 Unnecessary/excessive supplementary provision

Para 24.2 of SBM stipulates that if during the currency of a financial year, the amount provided for any purpose is found to be inadequate or a need arises for an expenditure on some object or service for which no provision has been made, a supplementary provision can be sanctioned by the Legislature. During 2013-14, supplementary provision, aggregating to ₹ 1,435.14 crore, obtained in 15 cases (₹ 1 crore or more in each case), proved unnecessary as the expenditure did not even come up to the level of the original provision (***Appendix 2.3)***. Important cases where supplementary provisions of more than ₹ 100 crore in each case proved unnecessary are given below in **Table 2.12:**

[5] Only ₹ 54,783
[6] Only ₹ 57
[7] Only ₹ 2,100

Table 2.12: Cases where supplementary provisions (more than ₹ 100 crore) proved unnecessary during 2013-14

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supple-mentary provision	Expen-diture	Reasons for supplementary provisions
1	24-Education, Art and Culture	14,453.24	361.85	13,611.65	For payment of pay and allowances to teachers of primary schools and to meet additional expenditure for distribution of lap-tops
2	26-Medical and Public Health and Sanitation	4,102.26	214.69	3,999.51	For creation of capital assets of Rajasthan Health Science University, Jaipur and for issuance of State share in anticipation of release of funds from GoI
3	30-Tribal Area Development	1,648.59	174.07	1,599.82	Supplementary provision of ₹ 174.07 crore, obtained in February 2014 mainly for Integrated Water Supply of Sikar, Jhunjhunu, Khetri under Urban Water Supply Schemes, receipt of funds from GoI for construction of Ashram Hostels for girls, capital investment in various power distribution corporations[8] limited and construction of roads of RIDF finance by NABARD.
4	51-Special Component Plan for Welfare of Scheduled Castes	1,861.40	231.62	1,817.94	For receipt of additional funds from GoI under Rajiv *Awas Yojana*, Capital investment in various power distribution corporations[8] limited and construction of roads of RIDF financed by NABARD

Source: Appropriation Accounts

In all the above cases, it was seen that provision for supplementary grants proved unnecessary as the actual expenditure was even less than the original budget estimates. This indicated deficiencies in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by these departments, as prescribed in Chapter 21 of the SBM. Thus, unnecessary supplementary provision was 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 ₹ 46.53 crore in 97 sub-heads and final savings of ₹ 223.96 crore in 373 sub-heads. The final excesses/savings after reappropriation was more than ₹ 1 crore in 30 head of accounts (***Appendix 2.4)***. There was insufficient reappropriation in 17 head of accounts, unnecessary reappropriation in 6 head of accounts and excessive reappropriation in 7 head of accounts. This indicated that the availability/requirement of funds was not properly assessed before such reappropriation.

[8] Jaipur, Jodhpur and Ajmer.

2.3.8 Unexplained reappropriations

Para 23.15.6 of SBM envisages that the reasons for anticipating excesses or savings should be clearly explained. Scrutiny of reappropriation orders issued (31 March 2014) by the Finance Department, revealed that out of 1,918 explanations, 674 cases were clearly explained in the reappropriation orders and explanations in the remaining 1,244 cases were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'. This 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 SBM, grants that cannot be properly utilised should be surrendered. During 2013-14, out of total savings of ₹ 9,733.91 crore, a sum of ₹ 9,233.15 crore (94.9 *per cent*) was surrendered on the last working day of the financial year. Of this, ₹ 9,045.14 crore in 46 cases (35 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 16 grants, where savings (₹ 4,335.88 crore) were ₹ 1 crore and above, an amount of ₹ 563.86 crore (13 *per cent*) 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 2014) any reasons/explanations regarding surrender of savings on the last working day of financial year.

2.3.10 Lump sum provision

Para 13.16 of SBM stipulates that lump sum provision should not be, as a rule, made in estimates. In some cases, however, lump provision may become unavoidable. Barring cases where expenditure from lump allotments is regulated by standing sanctions, instructions or rules, detailed explanations justifying provision proposed shall be given in the budget note accompanying the lump sum estimates.

During 2013-14, in 114 cases (more than ₹ 5 crore and also more than 50 *per cent* of budget provision in 26 grants and 1 appropriation) a lump sum provision of ₹ 3,859.29 crore was made in the estimates. Out of this a sum of ₹ 3,477.58 crore (90.1 *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 ₹ 381.71 crore was re-appropriated. Reasons for making lump sum budget provisions under these cases were not furnished (November 2014) by the Government.

2.3.11 Surrender in excess of actual savings

In four grants, against the savings of ₹ 726.03 crore, an amount of ₹ 791.34 crore was surrendered, which was in excess by ₹ 65.31 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 2014).

2.3.12 Rush of expenditure

Maintaining uniform pace of expenditure is a crucial component of sound public financial management. Any rush of expenditure in the closing month of the financial year should be avoided.

During 2013-14, in respect of 70 sub-heads (***Appendix 2.9)*** expenditure of ₹ 12,769.11 crore (exceeding ₹ 50 crore and more than 30 *per cent* of the total expenditure in each case) was incurred in the last quarter of the financial year, which was 49 *per cent* of total expenditure. Of this, ₹ 9,027.71 crore (34.6 *per cent*) was spent in March 2014 alone.

Major Heads, where more than 50 *per cent* expenditure was incurred either during the last quarter or during the last month of the Financial Year, are shown below:

Table 2.13: Cases of Rush of expenditure towards the end of the Financial Year 2013-14

(₹ in crore)

Sl. No.	Head of Account	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2014	
			Amount	% of total expenditure	Amount	% of total expenditure
1.	2075-Miscellaneous General Services	422.98	421.89	99.7	421.71	99.7
2.	2425-Co-operation	451.02	387.71	86.0	374.20	83.0
3.	3475-Other General Economic Services	15.33	11.45	74.7	10.45	68.2
4.	3604-Compensation and Assignments to Local Bodies and *Panchayati Raj* Institutions	248.69	248.65	100.0	248.08	99.8
5.	4236-Capital Outlay on Nutrition	43.67	43.67	100.0	43.67	100.0
6.	4801-Capital Outlay on Power Projects	3,953.00	2,120.89	53.7	2,095.89	53.0
7.	4860-Capital Outlay on Consumer Industries	43.00	43.00	100.0	43.00	100.0
8.	5475-Capital Outlay on Other General Economic Services	44.84	28.07	62.6	25.55	57.0
	TOTAL	**5,222.53**	**3,305.33**	**63.3**	**3,262.55**	**62.5**

Source: Office of the PAG (A & E), Rajasthan

Incidentally, 9.20 *per cent* (₹ 1,309.63 crore) of the total amount (₹ 14,229.32 crore) was transferred/deposited in Personal Deposit (PD) Accounts during March 2014 alone as detailed in ***paragraph 3.6***

Thus, substantial expenditure was incurred by the departments at the fag end of the year which is indicative of inadequate financial control over the expenditure.

2.4 Budget Formulation and Budgetary Control

A review of 'Budget Formulation and Budgetary Control' in respect of Grant No. 28- 'Special Programmes for Rural Development' involving three Major Revenue Heads[9] revealed following position:

Under revenue expenditure of the grant, savings fluctuated between 14.1 *per cent* and 60.3 *per cent* during the period 2011-14. In fact, in the last two years the percentage of savings was more than 58 *per cent.* The trend of persistent savings during the period, particularly in view of excess expenditure of ₹ 1.90 crore in 2010-11, indicates deficiency in estimation as shown below:

Table 2.14: Trend of savings/excesses during 2010-14

(₹in crore)

Year	Original Budget	Supplementary	Total Provision	Actual Expenditure	Savings (-)/ Excess (+)	Percentage
2010-11	47.44	26.59	74.03	75.93	(+) 1.90	2.57
2011-12	70.69	5.35	76.04	65.32	(-) 10.72	14.1
2012-13	140.53	0.07	140.60	55.77	(-) 84.83	60.3
2013-14	52.01	-	52.01	21.62	(-) 30.39	58.4

Source: Appropriation Accounts

(ii) Further examination of sub-head '2501-06-196-02-01 (Plan)' under the grant revealed savings during the period 2011-14 as follows: -

Table 2.15: Persistent savings during 2011-14

(₹in lakh)

Head of Account	Year	Total Budget Provision	Actual Expenditure	Savings	Percentage Savings
2501-Special Programmes for Rural Development 06-Self Employment Programme (State Share) 196-Assistance to Zila Parishads/ District Level Panchayats 02-Rural *Haat* 01-Grants	2011-12	25.00	-	25.00	100
	2012-13	22.50	7.50	15.00	66.7
	2013-14	22.50	-	22.50	100

Source: Appropriation Accounts

The savings ranged between 66.7 and 100 *per cent.* Department attributed (July 2014) main reasons for savings to non/less receipts of funds from GoI. The reply is not correct as savings indicate that budgetary controls in the concerned Department were not effective, resulting in blocking of funds in

[9] (i) 2501-Special Programmes for Rural Development, (ii) 2515-Other Rural Development Programmes and (iii) 2810-New and Renewal Energy

each year, which could have been utilised for other development works under sub head 'Rural *Haat'*.

The matter was brought to the notice of State Government (September 2014). Reply was awaited (November 2014).

2.5 Outcome of review of selected grants

A review of receipts and expenditure under Grant No. 17-Jails and Grant No. 33-Social Security and Welfare for the period 2011-14 revealed the following position:

Grant No. 17-Jails

Home Department

(a) Revenue Expenditure

The overall revenue expenditure showed increase of 17.19 *per cent* and 18.04 *per cent* over previous year, as summarised below:-

Table 2.16: Summarised position of actual expenditure *vis-à-vis* original/supplementary provision during 2011-14

(₹ in crore)

Head of account	Year	Original provision	Supplementary provision	Total provision	Expenditure	Savings	Percentage	
							Savings	Growth in expenditure
2056-Jails	2011-12	75.71	8.22	83.93	78.69	5.24	6.24	-
	2012-13	84.82	12.05	96.87	92.22	4.65	4.80	17.19
	2013-14	103.54	10.03	113.57	108.86	4.71	4.15	18.04

Source: Appropriation Accounts

(ii) Unless new items of expenditure are anticipated and added, the growth in non-plan expenditure is normally assumed to be around 10 *per cent*. An analysis of certain sub-heads revealed trend of growth ranging between 14.05 *per cent* and 33.49 *per cent* as summarised below:-

Table 2.17: Trend of expenditure in certain heads under Grant No. 17 during 2011-14

(₹in crore)

Head of account	Year	Original provision	Supplementary provision	Total provision	Expenditure	Growth of expenditure	Percentage Growth
2056- Jails 101-Jails 01- Central Jail	2011-12	37.09	3.88	40.97	38.78	-	-
	2012-13	42.06	5.40	47.46	44.23	(+) 5.45	14.05
	2013-14	47.23	6.97	54.20	51.40	(+) 7.17	16.21
2056- Jails 101-Jails 02- District Jail	2011-12	17.52	2.00	19.52	18.72	-	-
	2012-13	20.08	5.65	25.73	24.99	(+) 6.27	33.49
	2013-14	28.01	1.50	29.51	29.20	(+) 4.21	16.85
2056- Jails 101-Jails 03- Lock-ups	2011-12	13.75	0.70	14.45	13.37	-	
	2012-13	15.68	0.55	16.23	15.37	(+) 2.00	14.96
	2013-14	17.56	-	17.56	17.82	(+) 2.45	15.94
2056- Jails 800-Other Expenditure 03-Woman Prisoners' Reforms Home	2011-12	1.00	-	1.00	0.93	-	-
	2012-13	1.09	-	1.09	1.13	(+) 0.20	21.51
	2013-14	1.16	-	1.16	1.33	(+) 0.20	17.70

Source: Appropriation Accounts

The reasons given by the department were: more payment of honorarium and allowances, payment of pending bills, increase in office expenditure and increase in rates of food materials.

The reply is not acceptable as all the expenditure were incurred under Non-plan heads and related to payments of arrears/pending bills which could have been estimated during preparation of Budget Estimates.

(iii) Further scrutiny of budgetary position under sub-head '2056-101-03' during the period 2011-14, indicated unnecessary supplementary provision in 2011-12 and 2012-13 leading to ample savings as shown below. However, there was excess expenditure during 2013-14 as no supplementary provision was made.

Table 2.18: Unnecessary supplementary provision during 2011-14

(₹ in crore)

Head of account	Year	Original provision	Supple-mentary	Total provision	Expen-diture	Savings (-)/ Excess(+)
2056- Jails	2011-12	13.75	0.70	14.45	13.37	(-) 1.08
101-Jails	2012-13	15.68	0.55	16.23	15.37	(-) 0.86
03- Lock-ups	2013-14	17.56	-	17.56	17.82	(+) 0.26

Source: Appropriation Accounts

The department's reply that the food bills exceeded the provisions due to large number of sub-jails, is not convincing as the numbers of sub-jails have been known at the time of preparation of estimates.

(b) Capital Expenditure

Director General, Jail is the controlling officer for expenditure under Capital Account. The trend and quantum of savings indicated little capital works in the department, despite consistent increase in the provision kept in Budget Estimates, as shown below:

Table 2.19: Persistent savings during 2011-14

(₹ in crore)

Head of account	Year	Original provision	Supple-mentary	Total provision	Expen-diture	Savings	Percentage of savings
4059-Capital outlay on Public Works 80-General 051-Construction 04-General Buildings (Jails)	2011-12	5.33	3.52	8.85	0.18	(-) 8.67	97.97
	2012-13	44.79	-	44.79	5.44	(-) 39.35	87.85
	2013-14	48.83	-	48.83	19.76	(-) 29.07	59.53

Source: Appropriation Accounts

The Government during the Budget Speech 2011-12, made an announcement (9 March 2011) of construction of jail buildings in five districts (Ajmer, Bikaner, Dausa, Jaipur and Kota) at an approximate cost of ₹ 116 crore in three years, to increase the capacity for keeping under trials/convicted prisoners. Sanctions of ₹ 104.32 crore were accorded (January 2012). Despite significant savings under capital heads during the period 2011-14, an expenditure of ₹ 16.04 crore (15.38 *per cent)* only was incurred as shown below:

Table 2.20: Status of unutilized amount against sanctioned amount for construction of Sub-jails

(₹ in crore)

S. No.	Place of work	Sanctioned Amount	Expenditure incurred	Unutilised Amount	Position of work (As on 31 August 2014)
1.	Jaipur	7.61	5.66	1.95	Work in progress
2.	Ajmer	7.04	6.36	0.68	Work in progress
3.	Bikaner	3.10	1.95	1.15	Work in progress
4.	Dausa	31.12	0.07	31.05	Tenders under process
5.	Kota-I	24.33	1.93	22.40	Acquisition/taking over of land is under process
6.	Kota-II	31.12	0.07	31.05	
	Total	**104.32**	**16.04**	**88.28**	

Source: Jail Department

(c) Revenue Receipts

The Revenue Receipt Head '0056-Jails' of Jail Department comprises the receipts on sale of goods manufactured by prisoners in jails/sub-jails, Receipt of reimbursement of expenditure incurred on upkeep of terrorists and Receipts from auction of unusable materials/vehicles. The position of Budget Estimates, Revised Estimates and Actual Receipts under this head during the period 2011-14 is summarised below:

Table 2.21: Statement of Receipts during 2011-14

(₹ in lakh)

Sl. No.	Number and Name of head of accounts	Year	Budget Estimates	Revised Estimates	Actual Receipts	Excess(+)/ Shortfall (-)	Per cent Variation
1.	0056-Jails 102-Sale of Jail Manufactures	2011-12	20.00	20.00	2.45	(-)17.55	87.75
		2012-13	17.65	4.00	-	(-)4.00	100.00
		2013-14	4.00	-	0.02	(+)0.02	100.00
2.	0056-Jails 800-Other Receipts	2011-12	24.10	45.50	179.98	(+)134.48	295.56
		2012-13	17.12	134.47	480.96	(+)346.49	257.67
		2013-14	29.69	40.80	29.32	(-)11.48	28.13

Source: Finance Accounts and Budget Documents

Thus, there were variations ranging between 28.13 and 295.56 *per cent* in respect of Actual Receipts and Revised Estimates which indicated deficiency in estimation.

The matter was brought to the notice of State Government (September 2014), reply of which was awaited (November 2014).

Grant No. 33-Social Security and Welfare

Social Justice and Empowerment Department

A. Expenditure

The overall revenue expenditure showed an increase of 116.70 *per cent* in 2013-14 over previous year and capital expenditure an increase of 40.15 *per cent* in 2012-13 over previous years and there was marginal decline in 2013-14, as summarised below: -

Table 2.22: Summarised position of actual expenditure *vis-à-vis* original/supplementary provision during 2011-14

(₹ in crore)

Nature of expenditure	Year	Original provision	Supple-mentary	Total provision	Expen-diture	Percentage	
						Saving	Growth of expenditure
Revenue	2011-12	1,891.93	168.33	2,060.26	1,969.66	90.60	-
	2012-13	2,331.28	121.87	2,453.15	2,278.76	174.39	(+) 15.70
	2013-14	2,912.15	2,226.06	5,138.21	4,938.15	200.06	(+) 116.70
Capital	2011-12	56.90	17.28	74.18	52.36	21.82	-
	2012-13	141.59	17.57	159.16	73.38	85.78	(+) 40.15
	2013-14	67.13	17.23	84.36	73.15	11.21	(-) 0.30

Source: Appropriation Accounts

During 2013-14, the growth of expenditure in revenue section was 116.70 *per cent* over the previous year. Scrutiny of records revealed the following:

It was observed that after framing of Rajasthan Social Security for Old Age, Widows, Deserted and Divorcees Pension Rules, 2013 for special pension package, a supplementary grant of ₹ 1,076.05 crore and reappropriation of ₹ 514.71 crore were sought against budget provision of ₹ 400 crore; and expenditure of ₹ 1970.69 crore incurred. Further, in this grant it was revealed that a supplementary provision of ₹ 735 crore was obtained (for widows of New Pension Schemes) against token provision[10] under the Major Head 2235[11] against which an expenditure of ₹ 490.04 crore was incurred.

Besides above, it was seen under the Major Head 2225[12] there was growth of expenditure[13] of ₹ 19.95 crore in 2012-13 i.e. 53.3 *per cent* over previous year, whereas in 2013-14, there was decrease in expenditure of ₹ 25.57 crore i.e. 44.5 *per cent* from previous year for which department attributed reasons like requiring more amount from GoI for increase in expenditure and non-receipt of second instalment for decrease in expenditure respectively. Further analysis of trend of growth in selected detailed heads ***(Appendix-2.10)*** revealed inconsistent growth in expenditure showing abnormal increase over previous years.

The aforesaid position is indicative of deficient estimation and budgetary forecasting.

Non-utilisation of entire budget Provision of ₹116.72 crore

Para 13.6 of SBM envisages that 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 actual expenditure.

Test check of some of sub-heads for detailed analysis revealed that the department did not utilise the entire budget provision and surrendered on the last day of financial year as given in ***Appendix-2.11***. Besides, non-utilisation

[10] ₹ 3,000.

[11] 2235-Social Security and Welfare, 02-Social Welfare, 196-Assistance to *Zila Parishads*/District Level *Panchayats*, 19-Other programme, 15-New Schemes/*Nawachar* of Social Security Department.

[12] 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 793-Special Central Assistance for Scheduled Castes Component Plan, 01-Scheduled Castes Sub-plan.

[13] Expenditure for 2011-12 ₹ 37.46 crore; 2012-13 ₹ 57.41 crore and 2013-14 ₹ 31.84 crore.

in allotted head, the last minute surrender also deprived other heads of funds through reappropriation.

B. Receipts:

The Revenue receipt head '0235-Social Security and Welfare' relating to Social Justice and Empowerment Department comprises the receipts of contribution from Board of Sailors, Soldiers and Airmen, receipts from various schemes of displaced persons of Rehabilitation Department, various receipts of Minority Affairs Department and Child Empowerment Department and receipts from auction of unused materials/vehicles. The position of Revised Estimates and Actual Receipts under head during the period 2011-14 is summarised below:

Table 2.23: Statement of Receipts during 2011-14

(₹ in crore)

Heads of account	Year	Revised Estimates	Actual Receipts	Variation of actual receipts from Revised Estimates
0235 - Social Security and Welfare	2011-12	-[14]	0.81	(+) 0.81
01- Rehabilitation	2012-13	0.24	0.47	(+) 0.23
200- Other Rehabilitation Schemes	2013-14	1.44	1.15	(-) 0.29
0235 - Social Security and Welfare	2011-12	5.83	1.63	(-) 4.20
01- Rehabilitation	2012-13	3.51	2.96	(-) 0.55
800- Other Receipts	2013-14	5.74	7.75	(+) 2.01

Source: Finance Accounts and Budget Documents

During 2013-14, the actual receipts fell short by ₹ 0.29 crore under '0235-01-200' from Revised Estimates. Besides, there was short realisation of receipts to the extent of ₹ 4.20 crore and ₹ 0.55 crore against Revised Estimates under '0235-01-800' during 2011-12 and 2012-13 respectively.

The matter was brought to the notice of the State Government, reply of which was awaited (November 2014).

2.6 Advances from Contingency Fund

The Contingency Fund of the State has been established under the Rajasthan Contingency Fund Act, 1956, in terms of provisions of Article 267 (2) of the Constitution of India. Chapter 5 of the SBM envisages that advances from the Fund are permissible to meet unforeseen expenditure arising during the course of a year pending its authorisation by the Legislative Assembly. Advances from Rajasthan Contingency Fund may be given for meeting expenditure in the circumstances where (i) expenditure was incurred either on an existing service or in respect of a new service, (ii) expenditure could not be foreseen at the time of preparation of annual budget and (iii) the expenditure cannot be postponed till a Supplementary Grant is obtained from the Legislative Assembly in regular course. If, the advances made from the Contingency Fund remain wholly or partly unutilised, a cancellation or modification of the sanction for the same should be obtained from Finance Department. The fund is in the nature of an imprest and has a corpus of ₹ 200 crore.

[14] Only ₹ 4000.

During the period 2013-14, three sanctions of ₹ 26 crore for advances from the Contingency Fund were issued by the Finance Department. Scrutiny of these sanctions revealed the following irregularities:

(1) Department of Finance, sanctioned (August 2013) an advance of ₹ 10 crore to Cooperative Department for establishment of 'Rajasthan Cooperative Finance and Development Corporation Limited (Corporation)' with the State Government's contribution of share capital for meeting credit needs in rural areas and strengthening of bank linkage with self help groups as per declaration of the GoR in Budget Speech of 2013-14. The sanction was effective upto 31 August 2013.

It was seen that establishment of the corporation was approved by State Legislature in June 2013 and the corporation was established on 23 August 2013. Scrutiny revealed that the no loan was disbursed by the corporation upto the effective date of sanction.

The department stated (July 2014) that the aforesaid sum could not be utilised for disbursement of loans as the new Government (December 2013) was reviewing decisions taken in last six months by the previous Government, including formation of the corporation. Thus, the amount drawn from Contingency Fund was not disbursed for meeting credit needs of self help groups in the rural area.

It was seen that the provisions of SBM contained in Para 5.3 that the Contingency Fund was meant to help the Government to incur expenditure, which could not be foreseen at the time of preparation of Budget Estimates and which could not be postponed till a Supplementary Grant in regular course, were not followed. In this case an announcement had been made by the GoR in budget speech.

(2) An advance of ₹ 1 crore was sanctioned (July 2013) to Industries Department for preparatory works relating to *'Mukhyamantri Swawlamban Yojana'*. The sanction was effective upto 30 September 2013, but as per information provided by the PAG (A & E), the department spent only ₹ 0.02 crore by that date.

Scrutiny by audit revealed that though the scheme was declared by the State Government during in Budget Speech 2013-14, no budgetary provisions was made for the same and advance was drawn from contingency fund. Non-utilisation of the entire amount also indicates that the expenditure was not of urgent/unforeseen nature and drawal from Contingency Fund was not warranted.

(3) A sum of ₹ 15 crore was advanced to *Devasthan* Department (June 2013) for execution of *'Varishtha Nagrik Teertha Yatra Yojana,* 2013' as per declaration in the Budget Speech of 2013-14. The sanction was effective upto 30 September 2013, but as per information provided by the PAG (A & E) the department could spend ₹ 9.66 crore by that date, leaving a balance of ₹ 5.34 crore.

As the scheme was declared in Budget Speech 2013-14, therefore budgetary provisions should have been made for the same. It was irregular to draw funds from Contingency Fund for execution of a scheme declared in the Budget Speech.

The matter was referred to State Government (August 2014), reply of which was awaited (November 2014).

2.7 Irregularities in submission of Detailed Contingent Bills against Abstract Contingent Bills

Rule 8(2) of General Financial and Accounts Rules (GF & AR), updated up to 31 December 2010, prescribes that funds shall be withdrawn only if required for immediate payment and the expenditure or payment authorised under any rule or by general or special order of a competent authority. Rule 219 of GF&AR regulates preparation/drawal of Abstract Contingent (AC) bills and submission of Detailed Contingent (DC) bills to Controlling Officer/PAG (A & E). Further, the certificate prescribed under Rule 220(1) provides for submission of DC bills within a period of three months (except in cases of purchase of machinery/equipments and other articles from abroad where it may be submitted by six months).

Against 40,701 AC bills amounting to ₹ 4,174.63 crore drawn up to 31 March 2014, 39,619 DC bills amounting to ₹ 3,851.06 crore were received by the PAG (A & E), resulting in 1,082 AC bills amounting to ₹ 323.57 crore outstanding as on 31 July 2014. Year wise details of outstanding AC bills are given below:

Table 2.24: Pendency in submission of Detailed Contingent Bills against Abstract Contingent Bills

(₹ in crore)

Year	A C bills drawn		DC bills received		Unadjusted AC bills	
	Items	Amount	Items	Amount	Items	Amount
Upto 2008-09	28,137	1,978.00	28,092	1,972.99	45	5.01
2009-10	3,669	708.79	3,664	708.16	5	0.63
2010-11	2,460	419.86	2,429	414.94	31	4.92
2011-12	1,471	197.72	1,421	190.86	50	6.86
2012-13	1,834	253.84	1,749	237.22	85	16.62
2013-14	3,130	616.42	2,264	326.89	866	289.53
Total	**40,701**	**4,174.63**	**39,619**	**3,851.06**	**1,082**	**323.57**

Source: Office of the PAG (A & E), Rajasthan

Some of the unadjusted AC bills pertained to Relief Department (155: ₹ 227.03 crore), Education Department (32: ₹ 21.25 crore), Election Department (198: ₹ 16.24 crore), Medical and Health Department (148: ₹ 11.66 crore) and Director General of Police Department (158: ₹ 5.12 crore). The Major Head wise pendency of DC bills for the period up to July 2014 is detailed in ***Appendix 2.12.***

A review of pendency in submission of DC bills under Major Heads '2210' and '4210' pertaining to Medical and Public Health revealed the following position:

(i) Overall pendency

The year-wise position of unadjusted AC Bills was as under:

Table 2.25: Unadjusted Abstract Contingent Bills under Medical Department

(₹ in lakh)

Major Head	Year	AC Bills Drawn		DC Bills Received		Unadjusted AC Bills	
		Items	Amount	Items	Amount	Items	Amount
2210	Up to 2011-12	435	1,758.46	431	1,685.02	4	73.44
	2012-13	76	755.06	69	564.32	7	190.74
	2013-14	338	1,410.20	201	508.66	137	901.54
	Total	**849**	**3,923.72**	**701**	**2,758.00**	**148**	**1,165.72**
4210	Upto 2011-12	96	1,310.72	95	1,308.47	1	2.25
	2012-13	23	1,135.10	15	559.78	8	575.32
	2013-14	12	562.04	2	2.70	10	559.34
	Total	**131**	**3,007.86**	**112**	**1,870.95**	**19**	**1,136.91**
	Grand total	**980**	**6,931.58**	**813**	**4,628.95**	**167**	**2,302.63**

Source: Office of the PAG (A & E), Rajasthan

Pending five AC bills (₹ 75.69 crore) upto 2011-12 needs special attention and action for adjustment/clearance.

The pending AC bills of 2012-13 amounting to ₹ 575.32 lakh under Major head '4210' pertain to *Sawai Man Singh* Medical College, Jaipur (3 bills amounting to ₹ 471 lakh) and SP Medical College, Bikaner (5 bills amounting to ₹ 104.32 lakh). On being asked (November 2014), Financial Advisor *Sawai Man Singh* Medical College, Jaipur intimated (November 2014) the following reasons for non-submission of DC bills upto 2013-14:

Table 2.26: Status of non-submission of Detailed Contingent Bills in Sawai Man Singh Medical College, Jaipur

(₹ in lakh)

Sl. No.	AC Bill		Amount Drawn	Reasons for non-submission of DC Bills
	No.	Date		
1.	2031	30.03.2013	86.00	Non-receipt of equipments.
2.	2023	30.03.2013	275.00	DC Bill submitted on 27 March 2014.
3.	2025	30.03.2013	110.00	Non-receipt of equipments.

Source: Office of the PAG (A & E), Rajasthan and concerned department

In above cases, the delay in submission/non-submission of DC Bills could have been avoided with proper planning and pursuance for procuring the equipments or the AC Bills should have been drawn at proper time.

Reasons for unadjusted AC Bills in respect of SP Medical College, Bikaner were awaited (November 2014).

(ii) Funds drawn through AC Bills and deposited back without incurring expenditure

In following cases, funds drawn through AC Bills were deposited back without incurring any expenditure after a delay of 5 to 10 months, beyond the prescribed period:

Table 2.27: Cases of funds drawn through Abstract Contingent Bills and deposited back without incurring expenditure

(₹ in lakh)

S. No.	Name of Office	AC Bill No./date	Amount drawn	Challan No./ date of deposit	Delay in Months	Reasons furnished by Department	Remarks
1.	Principal, RNT Medical College and Controller, Joint Medical Sangh, Udaipur	16/2/1315/ 09.03.12 15/1/1316/ 09.03.12 27/75/1386/ 30.03.12 21/3/1332/ 14.03.12	6.42 7.10 22.92 19.05	92/1.7.13 91/1.7.13 103/16.7.13 102/16.7.13	9 9 9 10	Non-supply of equipment by the firm required for operation theatre. The office forfeited security deposit of the firm.	Reasons not acceptable as the AC bills were drawn in March 2012, while the amount was deposited back in July 2013. In view of non-supply of the material within the admissible time period, the amount should have been deposited earlier.
2.	Additional Principal, S.P. Medical College, Bikaner	1332 / 31.3.12	1.30	450/22.3.13	5	The amount was withdrawn for installation of Transformer, though its cost was more (₹ 2.50 lakh). The transformer was finally installed by Jodhpur *Vidyut Vitran Nigam* Limited, Bikaner.	This indicated inadequate estimation of cost of transformer resulting in depositing back the amount.

Source: Office of the PAG (A & E), Rajasthan and concerned department

(iii) Adjustment of AC Bills through DC Bills beyond prescribed period

In following cases there was delay of 3 to 15 months after the prescribed period, in depositing the unspent amount:

Table 2.28: Delay in adjustment of Abstract Contingent Bills

S. No.	Name of Office	AC Bill No. and Date	Amount (₹ in lakh)	Challan No./ Date of Deposit in Treasury	Amount deposited (₹ in lakh)	Delay in Months
1.	Principal, SMS Medical college, Jaipur	2055 /27.3.12	400.00	21.10.13	18.19	12
2.	Add. Principal S.P. Medical College, Bikaner	524 / 14.9.11 523 / 14.9.11 527 / 14.9.11	82.50 52.75 43.00	450/22.3.13 -----do------ -----do------	8.72 8.54 1.69	15 15 12

S. No.	Name of Office	AC Bill No. and Date	Amount (₹ in lakh)	Challan No./ Date of Deposit in Treasury	Amount deposited (₹ in lakh)	Delay in Months
3.	Add. Principal P&C, Medical College, Kota	1209 / 30.3.12	14.52	341/14.2.13	0.36	4
4.	SMS Hospital, Jaipur	2026 / 30.3.13	26.30	24870/15.1.14	1.05	3
5.	Sr. MO Incharge, CHC, Pipad City, Jodhpur	16 / 17.6.13	6.50	43017/27.3.14	0.76	3
6.	Sr MO Incharge, CHC, Pipad City, Jodhpur	15 / 17.6.13	8.00	43016/27.3.14	1.57	6
7.	Sr MO Incharge HPHC, Bhopalgarh, Jodhpur	25 / 12.6.13	8.00	44055/28.3.14	1.60	6
8.	Sr MO Incharge, CHC Bhopalgarh, Jodhpur	26 / 12.6.13	6.50	44058/28.3.14	2.55	6
		Total	**648.07**	**Total**	**45.03**	

Source: Office of the PAG (A & E), Rajasthan and concerned department

Delay in depositing the unspent amount, was violative of provisions contained in Rule 219 and 220(1) of GF & AR.

(iv) Adjustment of AC bill without actual utilisation of amounts

Directorate, Medical and Health Services, Rajasthan allotted (18 March 2013) budget of ₹ 21.10 crore for the Chief Minister Free Test Scheme. Out of which a sum of ₹ 50 lakh was allotted to Principal Medical Officer, Beawar who drew ₹ 50 lakh through AC bill (March 2013) and submitted a DC bill (May 2013) on the basis of a receipt from Secretary Rajasthan Medicare Relief Society (RMRS), Beawar. It was noticed that the amount was transferred to RMRS, Beawar, for free tests under the scheme. However, the DC bill was submitted without obtaining details of expenditure from RMRS, which was not correct.

2.8 Conclusions and Recommendations

During 2013-14, a sum of ₹ 96,718.25 crore was incurred against total grants and appropriations of ₹ 1,06,452.16 crore leaving savings of ₹ 9,733.91 crore. Review on persistent savings in six grants revealed that savings of ₹ 1,957.25 crore occurred mainly due to posts remaining vacant, reduction in plan outlay of the schemes, less/non-receipt of funds from GoI, less execution of works etc. Supplementary provision of ₹ 1,435.14 crore obtained in 15 cases proved unnecessary and reappropriation of funds in 470 cases was made injudiciously resulting either in savings or excesses over provisions. The departments

surrendered ₹ 9,233.15 crore on the last working day of the financial year leaving no scope for utilising these funds for other purposes. In four cases, ₹ 65.31 crore was surrendered in excess of actual savings and in 114 cases, lump sum provision of ₹ 3,859.29 crore was made, out of which ₹ 3,477.58 crore (90.1 *per cent*) remained unutilised.

The Controlling/Disbursing Officers may keep a close and constant watch over the progress of expenditure against the sanctioned allotment in order to avoid savings especially in departments where persistent savings were noticed. They may also specifically strengthen monthly expenditure control and monitoring mechanism.

Detailed Contingent Bills remained outstanding in respect of 1,082 Abstract Contingent Bills amounting to ₹ 323.57 crore, which were outstanding as on 31 July 2014.

A rigorous monitoring mechanism is needed to be put in place to ensure that the advances against drawn Abstract Contingent Bills are adjusted within the stipulated period.

Out of total expenditure of ₹ 26,081.89 crore, a sum of ₹ 12,769.11 crore (exceeding ₹ 50 crore and more than 30 *per cent* of the total expenditure in each case) was incurred in the last quarter of the financial year. Of this, ₹ 9,027.71 crore was spent in March 2014 alone, which led to rush of expenditure at the end of the year.

The Departments may closely monitor progress of expenditure throughout the year so as to avoid the quality related pitfalls associated with rush of expenditure at the end of the year.

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 & Accounts Rules (GF & ARs) envisage 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 (Accounts and Entitlements) within 12 months from the date of their sanction unless specified otherwise. There were 170 UCs (₹ 38.93 crore) in arrears out of 15,690 UCs in respect of grants and loans aggregating to ₹ 2,959.76 crore paid during 1997-98 to 2012-13, Department-wise breakup of outstanding UCs is given in ***Appendix-3.1***. The age-wise position of delay in submission of UCs is summarised in the following table:

Table 3.1: Outstanding Utilisation Certificates

(₹ in crore)

Range of Delay in number of years	Grants/ loan paid		Utilisation Certificates outstanding as on 31 July 2014	
	Number	Amount	Number	Amount
0-1	58	11.53	58	11.53
1-3	115	24.79	79	21.06
3-5	395	46.07	27	4.73
5-7	629	71.71	1	1.49
7-9	1890	89.49	1	0.12
9 and above	12,603	2,716.17	4	-*
Total	**15,690**	**2,959.76**	**170**	**38.93**

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

*** Only ₹ 0.36 lakh**

Pendency of UCs mainly pertained to Science and Technology Department (127 UCs: ₹ 19.47 crore) and Social Welfare Department (25 UCs: ₹ 12.67 crore).

Non-submission of UCs within the stipulated period indicates systemic deficiency in utilisation of grants by the Departments and is fraught with financial mismanagement.

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Section 14 of the CAG's (DPC) 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 84 of the Regulation on Audit and Accounts, 2007 provides that Governments and Heads of the 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 363 accounts received during the year 2012-13, accounts of 124 bodies/authorities attracted audit by CAG of India. Of these, accounts of 83 bodies/ authorities were audited up to June 2014. 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	28	66.73	185.45
1-3 years	19	76.59	211.34
3-5 years	5	8.87	21.46
5-10 years	9	5.67	9.63
Total	**61**	**157.86**	**427.88**

It would be seen that delay in submission of accounts by 14 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.

166 annual accounts in respect of 61 autonomous bodies/authorities out of total 224 due up to 2012-13, had not been received by the Principal Accountant General (General and Social Sector Audit), Rajasthan as of June 2014.

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 in the State has been entrusted to the CAG under section 20(1) of the CAG's (DPC) Act, 1971, 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 of accounts to Audit, issuance of Separate Audit Report and its placement in the legislature is indicated in ***Appendix 3.3.*** It would be seen that there was delay in submission of accounts in all the four bodies ranging from 2 to 14 months for the accounts 2012-13 and 2013-14.

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. As of March 2014, all the 10 such undertakings have prepared and submitted their accounts up to 2012-13. The department-wise position of preparation of *pro forma* accounts and investment made by the Government is given in ***Appendix 3.4.***

3.5 Misappropriations, losses, defalcations etc.

Rule 20 of 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 office/department shall be reported immediately by the officer concerned to the next higher authority as well as to the PAG.

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

State Government reported 932 cases under various departments, of misappropriation (331) and theft/loss (601) of government money amounting to ₹ 49.55 crore up to 31 March 2014, on which final action was pending (June 2014). 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	254	2052.12	Theft/loss of material	**601**	**1068.52**
5-10	243	1310.97	Misappropriation/ embezzlement	**331**	**3886.83**
10-15	177	800.48			
15-20	139	495.42			
20-25	63	166.73	-	-	-
25 and above	56	129.63	-	-	-
Total	**932**	**4955.35**	**Total pending cases**	**932**	**4955.35**

Source: Information received from the Departments

Reasons for pendency of outstanding cases are classified in following table:

Table 3.4: Classification of reasons for delay of outstanding cases of misappropriations, losses, defalcations etc.

Reasons for Delay	Number of cases	Amount (₹ in lakh)
Awaiting departmental and criminal investigation	229	1731.42
Awaiting orders for recovery/write off	625	2708.09
Pending in the courts of law	78	515.84
Total	**932**	**4955.35**

Source: Information received from the Departments

3.6 Personal Deposit Accounts

Rule 260(1) of GF&AR provides that no money 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.

During 2013-14, an amount of ₹ 14,229.32 crore was transferred to/deposited in Personal Deposit (PD) Accounts, this comprised 16 *per cent* of total expenditure (₹ 89,174 crore). Of which ₹ 1,309.63 crore was transferred to/deposited in March 2014 alone. Out of this, ₹ 229.99 crore (₹ 85.98 crore on Capital Account and ₹ 144.01 crore on Revenue Account) was transferred in the last three days (i.e. 29 to 31 March 2014). The position of the PD Accounts of the GoR as on 31 March 2014 is given below:

(₹ in crore)

Particulars	Personal Deposit Accounts			
	Receipt	Disbursement	Position as on 31.03.2014	
			Number of Accounts	Amount
Operative PD Accounts	14,229.32	13,541.15	1,450	2,860.90
Inoperative PD Accounts*	..	..	20	1.00

*Inoperative for more than five years

The above table indicates that there was unspent balance of ₹ 2,861.90 crore in 1,470 PD Accounts which included three[2] PD Accounts having huge balances, constituting 29.58 *per cent* of total unspent balances in all PD Accounts. Review of position of PD Accounts held by various departments of the Government of Rajasthan (GoR) revealed the following: -

(1) Inoperative PD Accounts

Rule 98 of Rajasthan Treasury Rules, 2012 envisages that every year in the month of April the Treasury Officer shall review the PD Accounts in operation at the treasury and sub-treasuries under its control and prepare a list of accounts which have remained inoperative continuously for preceding five financial years for sending to the Finance (Ways & Means) Department, along with necessary particulars and showing the balance standing at the credit of accounts, for conveying permission to close such accounts.

As of 31 March 2014, 20 PD Accounts totalling ₹ one crore (***Appendix-3.7***) remained inoperative from the last five years (2009-14), out of which 3 PD Accounts i.e. Deputy Conservator of Forest (Desert Development Programme), Jaisalmer, District Rehabilitation Centre, Kota, Divisional Forest Officer (West), Jaipur city had balances of ₹ 21.74 lakh, ₹ 20.40 lakh and ₹ 10.11 lakh 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 in the deposit account. During 2013-14, a sum of ₹ 19.68 crore was found as minus balance in 21 PD Accounts (***Appendix 3.8***), despite similar observations being pointed out in the earlier Audit Reports. This indicates systemic deficiencies in operation and maintenance of PD Accounts which is fraught with the risk of financial misappropriation.

(3) Non-utilisation of ₹ 48.96 lakh in PD Accounts

As of May 2014, a sum of ₹ 48.96 lakh was lying unutilised in the PD Account

[2] (a) Director/Commissioner/ Deputy Development Commissioner, Rural and Panchayati Raj Department, Jaipur (Secretariat) (₹ 398.23 crore) ,(b) Rajasthan Urban Infrastructure Financial Development Corporation, Jaipur (Secretariat) (₹ 303.66 crore), (c) Managing Director and Financial Adviser, Rajasthan State Bridge and Construction Corporation Limited, Jaipur (Secretariat) (₹ 144.57 crore).

of Director, Science and Technology Department, Jaipur for more than three years, as summarised below:

(₹ in lakh)

S. No.	Name of scheme/project	Amount	Balance lying unutilized since
1	Handicraft Atlas	3.48	18.12.2002
2	Prevention and Control of Fluorosis	2.95	14.12.2005
3	Hand pump attached defluoridation	4.93	15.10.2008
4	National Science Day	1.47	07.01.2011
5	Identification, inventorisation and documentation of sector specific problems requiring S &T inputs	6.77	06.11.2008
6	Understanding Planet Earth	10.00	14.05.2009
7	Social Diffusion of improved 'handpumps'	14.00	18.04.2010
8	Pilot demonstration Projection cum Hiring of animal drawn of arm implements in tribal areas of Rajasthan	5.36	30.07.2010
	Total	**48.96**	

Department intimated (June 2014) that efforts are being made to return the aforesaid funds.

3.7 Booking under Minor Head "800-Other Expenditure"

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 receipts and expenditure on all major activities of the Government in a transparent manner to meet the basic information needs of all the important stakeholders.

Minor Heads 800-Other Expenditure is intended to be operated when the appropriate Minor Head has not been provided in the accounts. Scrutiny of Finance Accounts 2013-14 of Government of Rajasthan disclosed that ₹ 7,264.05 crore under 62 Major Heads of Accounts (representing functions of the Government) were classified under the Minor Head '800-Other Expenditure' in the accounts constituting more than 8.15 *per cent* of the Total Expenditure (Revenue and Capital) recorded under respective Major Heads.

The major schemes in respect of which expenditure was not depicted distinctly in the Finance Accounts but were rolled up under the Minor Head '800-Other Expenditure' are summarised below:

(₹ in crore)

S. No.	Name of scheme	Amount
1.	Grants-in-aid/Subsidies given to various power corporations	420.04
2.	Major irrigation projects under IGNP	419.29
3.	National Agriculture Development Project	457.41
4.	Capital Outlay on District and Other Roads	1,130.60
5.	Interest Grant under Taxes on Sales, Trade etc	118.43
6.	Interest Grant to good debtors of Cooperatives under Cooperation	146.84
7.	Capital Outlay on Urban Development	172.60
8.	District and Other Roads	625.55

(₹ in crore)

S. No.	Name of scheme	Amount
9.	Agriculture input grant for Small and marginal farmers for agriculture crops, horticulture crops and annual lease crops	522.98
10.	Agriculture input grant for small and marginal farmers	259.64
11.	Distribution of laptop under General Education	225.55
12.	National Rural Health Mission	202.87
13.	New Scheme of Rural Development Department	238.50
14.	Reimbursement of amount of fee/concession travels in buses of Rajasthan State Road Transport Corporation	150.00

Though, details of these expenditure are depicted at the sub-head (scheme) level or below the Detailed Demands for Grants and corresponding head-wise Appropriation Accounts forming part of the State Government accounts, yet large amounts booked under the Minor Head '800' affect the transparency in financial reporting.

3.8 Book Adjustments

In general, the Accounts of State represents the actual cash receipts and disbursements during the accounting period. However, during 2013-14 book adjustments involving ₹ 7,534.03 crore in 63 items[3] were effected by transfer from Consolidated Fund to Public Account and *vice versa*. The book adjustments mainly pertained to Interest on balance of State Provident Fund, Interest on Capital Expenditure on Irrigation Projects, Expenditure on drought and flood etc. met from State Disaster Response Fund, Transfer of Central and State share to State Disaster Response Fund, Interest on balance of Life Insurance Fund, National Rural Employment Guarantee Fund, Guarantee Fees transfer to Guarantee Redemption Fund.

3.9 Reconciliation of Receipt and Expenditure

As per Rule 11(3) of GF&AR, all controlling officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted for by the PAG (A & E).

During 2013-14, hundred per cent reconciliation of the total expenditure of ₹94,101.08 crore (net) has been done by all the 404 controlling officers.

Similarly, out of 132 controlling officers, 130 have reconciled State Government receipts to the extent of ₹ 74,398.36 crore (99.89 per cent) against the total receipts (including Miscellaneous Capital Receipts) of ₹ 74,480.65 crore.

[3] Details of the items are given in the Finance Accounts (Volume-I) Government of Rajasthan-2013-14

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 ₹ 26.68 crore (Credit) as on 31 March 2014 which was increased by ₹ 17.98 crore from ₹ 8.70 crore (Credit) in 2011-12. The increase in net credit balance was mainly under Tax Deducted at Source (TDS) Suspense (₹ 26.34 crore) which was counterbalanced by increase in net debit balances under PAO-Suspense (₹ 16.13 crore) in 2013-14 in comparison to 2011-12.

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 position of suspense balances under "8658-Suspense Accounts" for the last three years is given in ***Appendix 3.9.***

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. In March 2014, the outstanding debit balance under this head was ₹ 26.62 crore and the credit balance was ₹ 0.91 crore. The details of outstanding balances mainly with "PAO Suspense" are summarised below:

(₹ in crore)

S. No.	Name of Department	Amount	
		Debit	Credit
1.	PAO Central Pension Accounting Officer Ministry of Finance, New Delhi	18.19	-
2.	PAO (National Highways) Ministry of Road, Transport and Highways, Jaipur	7.35	0.07
3.	PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi	0.47	-
4.	PAO Electoral Office Ministry of Law and Justice, New Delhi	-	0.24
5.	PAO (Legal Affairs) Ministry of Law and Justice and Supreme Court of India, New Delhi	0.61	0.59

Source: Finance Accounts

The above table indicates that 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 2014. The debit and credit balance under "PAO suspense" and their continuous accumulation indicated significant control deficiencies.

3.10.2 Suspense Account (Civil)

This transitory minor head is operated for accounting of transactions, which for want of certain information/documents like vouchers, challans etc., cannot be taken to the final head of expenditure or receipt.

The outstanding balance under this minor head as on 31 March 2014 was ₹ 2 crore (Debit) and (-) ₹ 0.03 crore (Credit), indicating the receipt and expenditure of ₹ 2.03 crore. The details of outstanding balances mainly with "PAO Suspense" are summarised below: -

(₹in crore)

Sl. No.	Name of Department	Amount	
		Debit	Credit
1.	Controller of Defence Accounts (Pension), Allahabad	0.88	-
2.	Controller of Defence Accounts (Southern Command), Pune	0.34	-
3.	House Building Advance Suspense under Director, Postal Accounts, Kolkata	0.70	(-) 0.02
4.	Unclassified suspense	0.07	0.01

Source: Finance Accounts

The above table indicates that the payments made (Debit) or received (Credit) which required to be handled individually for settlement, had not been booked to their final heads of accounts. Further, as per Finance Accounts the balances of ₹ 1.22 crore (Debit) were outstanding with Defence Accounts for the period from 1977-78 to 2012-13 and balance of ₹ 0.70 crore (Debit) and (-) ₹ 0.02 crore (Credit) was outstanding for House Building Advance Suspense with Postal Accounts, Kolkata from 1969-70. These old balances are already reported through State Finances Reports as well as the Finance Accounts for the past few years. Action for rectification is still pending.

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 should be cleared by a contra entry (*minus* credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete accounting years under this minor head should be cleared by credit to revenue.

The outstanding balance was ₹ 2.23 crore (Credit) as on 31 March 2014 under this minor head for want of adjustment of Store Purchase. The uncleared credit balance indicates lack of significant controls in the Government.

3.11 Conclusions and Recommendations

Non-submission of utilisation certificates of ₹ 38.93 crore indicated lack of proper monitoring by the Departments in utilisation of grants given for specific purposes. Instances of non-submission of utilisation certificates without actual expenditure were noticed in test check of utilisation certificates in Science and Technology Department and Social Welfare Department.

The sanctioning authority/concerned Departments may evolve a suitable mechanism, preferably through IT platform, to monitor the timely receipt of UCs for verifying their genuineness and look into the delays in submission, with a view to streamlining the system.

There has been non-submission/delay in submission of accounts of autonomous bodies/authorities. In respect of 61 autonomous bodies/authorities

auditable under section 14 of CAG's (DPC) Act, 1971 accounts were in arrears for the last 10 years.

In order to clear the backlog of arrears in accounts in a time-bound manner the Controlling Departments may analyse the reasons for delay in finalisation of accounts of autonomous bodies/authorities for suitable remedial measures.

JAIPUR,
The

(DIVYA MALHOTRA)
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 Profile of Rajasthan: Page 1)

A. General Data

S.No.	Particulars			Figures
1	Area			3,42,239 sqkm
2	Population			
	a.	As per 2001 Census		5.65 crore
	b.	As per 2011 Census		6.85 crore
3	Density of Population 2001 (All India Density = 325 persons per sqkm)			165 persons per sqkm
	Density of Population 2011 (All India Density = 382 persons per sqkm)			200 persons per sqkm
4	*Population Below Poverty Line (BPL) (All India Average =21.9 *per cent*)			*14.7 per cent*
5	a.	Total Literacy (2001) (All India Average = 65.4 *per cent*)@		60.4 *per cent*
	b.	Total Literacy (2011) (All India Average = 73.0 *per cent*)@		66.1 *per cent*
6	Infant mortality ** (per 1000 live births) (All India Average = 40 per 1000 live births)			49
7	Life Expectancy at birth*** (All India Average = 65.8 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) 2013-14 at current price			₹ 5,13,688 crore
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2004-05 to 2013-14		Rajasthan	*14.79 per cent*
			General Category States	*14.88 per cent*
11	GSDP CAGR (2004-05 to 2013-14)		Rajasthan	*16.70 per cent*
			General Category States	*15.49 per cent*
12	Population Growth# (2004-05 to 2013-14)		Rajasthan	*16.09 per cent*
			General Category States	*12.94 per cent*

B. Financial Data[$]

S.No.	Particulars				
1	CAGR		2004-05 to 2012-13		2004-05 to 2013-14
			General Category States	Rajasthan	Rajasthan
			(In *per cent*)		
	a.	of Revenue Receipts	16.93	18.03	17.24
	b.	of Own Tax Revenue	16.42	17.47	16.56
	c.	of Non Tax Revenue	12.49	24.18	22.72
	d.	of Total Expenditure	15.37	15.58	15.78
	e.	of Capital Expenditure	17.01	15.02	16.37
	f.	of Revenue Expenditure on Education	17.44	16.00	16.23
	g.	of Revenue Expenditure on Health	16.50	16.98	17.29
	h.	of Salary and Wages	14.73	14.04	14.36
	i.	of Pension	18.34	19.71	19.01

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

** Infant Mortality Rate (SRS Bulletin September 2014).

*** Life Expectancy of birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 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.

Projected Total Population 2001-2026 by Census India

$ *Financial data are based on Finance Accounts of the State Government.*

@ Economic Review 2013-14, GoR

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 2013-14.
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 2013-14 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 heads 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 2013-14.
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 2014.
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 12)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	**35,385**	**45,928**	**57,011**	**66,913**	**74,471**
(i) Tax Revenue	16,414(46)	20,758(45)	25,377(45)	30,503(46)	33,478(45)
Taxes on Agricultural Income	-[1]	-[1]	-[1]	-[1]	-[1]
Taxes on Sales, Trade, etc	10,163(62)	12,630(61)	15,767(62)	18,575(61)	21,216(63)
State Excise	2,300(14)	2,861(14)	3,287(13)	3,988(13)	4,982(15)
Taxes on Vehicles	1,373(8)	1,612(8)	1,927(8)	2,283(7)	2,499(8)
Stamps and Registration Fees	1,363(8)	1,941(9)	2,651(10)	3,335(11)	3,125(9)
Land Revenue	148(1)	222(1)	209(1)	304(1)	338(1)
Taxes on Goods and Passengers	176(1)	231(1)	220(1)	249(1)	288(1)
Other Taxes	891(6)	1,261(6)	1,316(5)	1,769(6)	1,030(3)
(ii) Non Tax Revenue	4,558(13)	6,294(14)	9,175(16)	12,133(18)	13,575(18)
(iii) State's share of Union taxes and duties	9,258(26)	12,856(28)	14,977(26)	17,103(25)	18,673(25)
(iv) Grants- in-aid from Government of India	5,155(15)	6,020(13)	7,482(13)	7,174(11)	8,745(12)
2. Miscellaneous Capital Receipts	**9**	**13**	**16**	**8**	**10**
3. Recoveries of Loans and Advances	**112**	**319**	**1,229**	**1,102**	**316**
4. Total Revenue and Non debt Capital Receipts (1+2+3)	**35,506**	**46,260**	**58,256**	**68,023**	**74,797**
5. Public Debt Receipts	**8,797**	**7,977**	**5,918**	**9,955**	**14,491**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,539(97)	7,617(95)	5,581(94)	9,755(98)	14,232(98)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	258(3)	360(5)	337(6)	200 (2)	259(2)
6. Total Receipts in the Consolidated Fund (4+5)	**44,303**	**54,237**	**64,174**	**77,978**	**89,288**
7. Contingency Fund Receipts	**-**	**-**	**-**	**-**	**-**
8. Public Account Receipts	**1,09,357**	**1,19,490**	**1,27,215**	**1,56,563**	**1,07,978**
9. Total Receipts of the State (6+7+8)	**1,53,660**	**1,73,727**	**1,91,389**	**2,34,541**	**1,97,266**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**40,132**	**44,873**	**53,654**	**63,462**	**75,510**
Plan	6,287(16)	8,752(20)	12,416(23)	14,235(22)	17,364(23)
Non-Plan	33,845(84)	36,121(80)	41,238(77)	49,227(78)	58,146(77)
General Services (including interest payments)	15,647(39)	16,737(37)	18,709(35)	20,496(32)	23,340(31)
Social Services	16,494(41)	17,895(40)	21,928(41)	25,293(40)	31,486(42)
Economic Services	7,972(20)	10,220(23)	12,744(24)	17,408(27)	20,435(27)
Grants-in-aid and contributions	19(-)	21(-)	273(-)	265(1)	249(-)
11. Capital Expenditure	**5,175**	**5,251**	**7,119**	**10,683**	**13,664**
Plan	5,820	5,231(99)	7,103(99)	10,682(100)	13,676(100)
Non-Plan	(-) 645	20(1)	16(1)	1	(-) 12
General Services	(-)577	155(3)	204(3)	249(2)	334(3)
Social Services	2,506	1,836(35)	1,997(28)	2,840(27)	4,551(33)
Economic Services	3,246	3,260(62)	4,918(69)	7,594(71)	8,779(64)
12. Disbursement of Loans and Advances	**498**	**262**	**1,109**	**2,412**	**812**
13. Total (10+11+12)	**45,805**	**50,386**	**61,882**	**76,557**	**89,986**
14. Repayments of Public Debt	**2,945**	**3,317**	**3,490**	**4,707**	**4,115**
Internal Debt (excluding Ways and Means Advances and Overdraft)	2,545(86)	2,863(86)	3,022(87)	4,239(90)	3,624(88)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	400(14)	454(14)	468(13)	468(10)	491(12)
15. Appropriation to Contingency Fund	**-**	**-**	**-**	**-**	
16. Total disbursement out of Consolidated Fund (13+14+15)	**48,750**	**53,703**	**65,372**	**81,264**	**94,101**
17. Contingency Fund disbursements	**-**	**-**	**-**	**-**	**-**
18. Public Account disbursements	**1,07,714**	**1,16,298**	**1,22,320**	**1,50,175**	**1,05,605**
19. Total disbursement by the State (16+17+18)	**1,56,464**	**1,70,001**	**1,87,692**	**2,31,439**	**1,99,706**

[1] 2009-10 : ₹ 0.07 lakh, 2010-11 : ₹ 0.01 lakh, 2011-12 : ₹ 0.01 lakh, 2012-13 : ₹ 0.01 lakh and 2013-14: only ₹ 24

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(-) 4,747**	**(+) 1,055**	**(+) 3,357**	**(+) 3,451**	**(-) 1,039**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-) 10,299**	**(-) 4,126**	**(-) 3,626**	**(-) 8,534**	**(-) 15,189**
22. Primary Deficit (21+23)	**(-) 3,530**	**(+) 3,243**	**(+) 4,266**	**(-) 194**	**(-) 6,126**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,769	7,369	7,892	8,340	9,063
24. Financial Assistance to local bodies etc.,	**8,044**	**10,216**	**12,337**	**16,218**	**18,763**
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)[@]	**2,65,825**	**3,38,348**	**4,03,422♣**	**4,59,215⊗**	**5,13,688▽**
28 Outstanding Fiscal liabilities (year end)	**91,533**	**99,285**	**1,06,560**	**1,17,809**	**1,29,910**
29. Outstanding guarantees (year end) (including interest)	**39,069**	**50,692**	**60,711**	**75,546**	**85,911**
30. Maximum amount guaranteed (year end)	**63,621**	**88,112**	**97,566**	**1,13,340**	**1,40,526**
31. Number of incomplete projects	**144**	**152**	**160**	**166**	**219**
32. Capital blocked in incomplete projects	**6,271**	**7,142**	**7,993**	**8,659**	**8,393**
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.2	6.1	6.3	6.6	6.5
Own Non-Tax Revenue/GSDP	1.7	1.9	2.3	2.6	2.6
Central Transfers/GSDP	5.4	5.6	5.6	5.3	5.3
II Expenditure Management (*In percentage*)					
Total Expenditure/GSDP	17.2	14.9	15.3	16.7	17.5
Total Expenditure/Revenue Receipts	129.4	109.7	108.5	114.4	120.8
Revenue Expenditure/Total Expenditure	**87.6**	**89.1**	**86.7**	**82.9**	**83.9**
Revenue Expenditure on Social Services/Total Expenditure	**36.0**	**35.5**	**35.4**	**33.0**	**35.0**
Revenue Expenditure on Economic Services/Total Expenditure	**17.4**	**20.3**	**20.6**	**22.7**	**22.7**
Capital Expenditure/Total Expenditure	**11.3**	**10.4**	**11.5**	**14.0**	**15.2**
Capital Expenditure on Social and Economic Services/Total Expenditure.	**12.6**	**10.1**	**11.2**	**13.6**	**14.8**
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 1.8	(+) 0.3	(+) 0.8	(+) 0.8	(-) 0.2
Fiscal Deficit/GSDP	(-) 3.9	(-) 1.2	(-) 0.9	(-) 1.9	(-) 3.0
Primary Deficit (surplus +) /GSDP	(-) 1.3	(+) 1.0	(+) 1.1	0.0	(-) 1.2
Revenue Deficit/Fiscal Deficit	46.1	-	-	-	6.8
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**34.4**	**29.3**	**26.4**	**25.7**	**25.3**
Fiscal Liabilities/RR	**258.7**	**216.2**	**186.9**	**176.1**	**174.4**
Primary Deficit vis-à-vis quantum spread (₹ in crore)	**2,688**	**21,183**	**15,684**	**6,626**	**(-) 707**
Debt Redemption (Principal +Interest)/ Debt Receipts	**99.3**	**99.7**	**100.5**	**98.2**	**97.3**
V Other Fiscal Health Indicators					
Returns on Investment	**0.4**	**0.2**	**0.4**	**0.3**	**0.1**
Balance from Current Revenue (₹ in crore)	**(-) 1,900**	**5,503**	**11,192**	**13,187**	**11,131**
Financial Assets/Liabilities	**0.67**	**0.71**	**0.76**	**0.81**	**0.82**

Source: Finance Accounts

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

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

♣ Provisional estimates

⊗ Quick estimates

▽ Advance estimates

Appendix 1.4 Abstract of Receipts and Disbursements in 2013-14 (Refer Paragraph 1.2: Page 2)

(₹in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
I. Revenues Receipts			**I. Revenue Expenditure**	**63,461.79**	**58,145.26**	**17,364.33**	**75,509.59**
Tax Revenue	30,502.65	33,477.70	**General Services**	**20,495.80**	**22,998.09**	**341.13**	**23,339.22**
			Social Services	**25,292.94**	**22,276.60**	**9,209.49**	**31,486.09**
Non-tax Revenue	12,133.59	13,575.25	Education, Sports, Art and Culture	12,952.48	12,072.33	3,235.33	15,307.66
			Health and Family Welfare	3,677.82	2,685.23	1,729.17	4,414.40
State's share of Union Taxes and Duties	17,102.85	18,673.07	Water Supply, Sanitation, Housing and Urban Development	4,200.91	3,491.61	828.42	4,320.03
			Information and Broadcasting	87.76	158.68	-	158.68
Non-Plan grants	2,674.62	3,550.42	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	809.65	126.91	928.93	1,055.84
Grants for State Plan Schemes	2,315.74	2,993.21	Labour and Labour Welfare	344.44	289.73	21.10	310.83
			Social Welfare and Nutrition	3,192.41	3,421.18	2,411.82	5,833.00
			Others	27.47	30.93	54.72	85.65
Grants for Central and Centrally Sponsored Plan Schemes	2,183.56	2,200.73	**Economic Services**	**17,408.02**	**12,870.38**	**7,565.21**	**20,435.59**
			Agriculture and Allied Activities	3,050.52	1,346.04	2,176.37	3,522.41
			Rural Development	4,780.33	1,621.43	3,368.99	4,990.42
			Special Areas Programmes	0.69	-	0.95	0.95
			Irrigation and Flood Control	1,568.19	1,590.34	81.86	1,672.20
			Energy	5,609.53	6,668.79	551.15	7,219.94
			Industry and Minerals	211.87	172.53	99.24	271.77
			Transport	1,320.83	1,098.06	512.21	1,610.27
			Science, Technology and Environment	30.62	5.75	13.27	19.02
			General Economic Services	835.44	367.44	761.17	1,128.61
			Grants-in-aid and Contributions	**265.03**	**0.19**	**248.50**	**248.69**
Total	**66,913.01**	**74,470.38**	**Total**	**63,461.79**	**58,145.26**	**17,364.33**	**75,509.59**
II. Revenue deficit carried over to Section-B	**-**	**1,039.21**	**II. Revenue Surplus Carried over to Section-B**	**3,451.22**	**-**	**-**	**-**
Total	**66,913.01**	**75,509.59**	**Total**	**66,913.01**	**58,145.26**	**17,364.33**	**75,509.59**

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	**9,785.11**	**12,886.72**	**III. Opening Overdraft from Reserve Bank of India**	**-**	**-**	**-**	**-**
IV. Miscellaneous Capital Receipts	**8.12**	**10.27**	**IV. Capital Outlay**	**10,683.57**	**(-) 12.23[2]**	**13,676.89**	**13,664.66**
			General Services	**249.56**	**(-) 24.24[2]**	**358.61**	**334.37**
			Social Services	**2,840.10**	**11.16**	**4,540.16**	**4,551.32**
			Education, Sports, Art and Culture	120.22	-	63.36	63.36
			Health and Family Welfare	213.84	-	337.23	337.23
			Water Supply, Sanitation, Housing and Urban Development	2,226.67	11.16	3,812.96	3,824.12
			Information and Broadcasting	1.66	-	2.82	2.82
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	232.92	-	225.62	225.62
			Social Welfare and Nutrition	36.82	-	67.02	67.02
			Others	7.97	-	31.15	31.15
			Economic Services	**7,593.91**	**0.85**	**8,778.12**	**8,778.97**
			Agriculture and Allied Activities	333.98	0.85	383.39	384.24
			Rural Development	468.02	-	497.40	497.40
			Special Areas Programmes	219.60	-	297.10	297.10
			Irrigation and Flood Control	894.64	-	1,076.51	1,076.51
			Energy	3,868.00	-	3,953.01	3,953.01
			Industry and Minerals	82.56	-	122.83	122.83
			Transport	1,603.34	-	2,377.08	2,377.08
			Science, Technology and Environment	2.69	-	1.24	1.24
			General Economic Services	121.08	-	69.56	69.56
			Total	**10,683.57**			**13,664.66**

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

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
V. Recoveries of Loans and Advances	**1,101.56**	**315.53**	**V. Loans and Advances disbursed**	**2,411.83**	147.22	663.99	**811.21**
From Power Projects	885.68	56.61	For Power Projects	1,829.13	-	-	-
From Government Servants	0.32	0.20	To Government Servants	-	-	-	-
From Others	215.56	258.72	To Others	582.70	147.22	663.99	811.21
VI. Revenue surplus brought down	**3,451.22**	**-**	**VI. Revenue deficit brought down**	**-**	**-**	**-**	**1,039.21**
VII. Public Debt Receipts	**9,955.00**	**14,491.44**	**VII. Repayment of Public Debt**	**4,706.72**	**-**	**-**	**4,115.62**
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	9,755.12	14,232.71	Internal debt other than Ways and Means Advances and Overdraft	4,238.61	-	-	3,624.72
Net transaction under Ways and Means Advances	-	-	Net transaction under Ways and Means Advances	-	-	-	-
Net transactions under Overdraft	-	-	Net transactions under Overdraft	-	-	-	-
Loans and Advances from GoI	199.88	258.73	Repayment of Loans and Advances to GoI	468.11	-	-	490.90
VIII. Appropriation to Contingency Fund	**-**	**-**	**VIII. Appropriation to Contingency Fund**	**-**	**-**	**-**	**-**
IX. Amount Transferred to Contingency Fund	**-**	**-**	**IX. Expenditure from Contingency Fund**	**-**	**-**	**-**	**-**
X. Public Account Receipts	**1,56,563.24**	**1,07,978.58**	**X. Public Account Disbursements**	**1,50,175.41**	**-**	**-**	**1,05,605.40**
Small Savings, Provident Funds etc.	7,170.87	6,311.49	Small Savings, Provident Funds etc.	5,007.02	-	-	3,790.25
Reserve Funds	1,567.72	2,232.99	Reserve Funds	786.23	-	-	1,965.52
Suspense and Miscellaneous	43.70	90.70	Suspense and Miscellaneous	46.74	-	-	78.60
Remittances	7,033.16	9,907.40	Remittances	**7,003.81**	-	-	9,913.73
Deposits and Advances	1,40,747.79	89,436.00	Deposits and Advances	1,37,331.61	-	-	89,857.30

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
XI. Closing Overdraft from Reserve Bank of India	-	-	**XI. Cash Balance at end**	12,886.72	-	-	**10,446.44**
			Cash in Treasuries and Local Remittances	(-) 1.36	-	-	(-) 0.32
			Deposits with Reserve Bank	(-) 41.39	-	-	6.67
			Departmental Cash Balance including Permanent Advances	4.87	-	-	4.59
			Cash Balance Investment	12,127.82	-	-	8,997.56
			Earmarked Investment Funds	796.78	-	-	1,437.94
Total	**1,80,864.25**	**1,35,682.54**	**Total**	**1,80,864.25**			**1,35,682.54**

Source: Finance Accounts

Appendix 1.5 Summarised financial position of Government of Rajasthan as on 31 March 2014 (Refer Paragraph 1.10.1: Page 41)

(₹in crore)

Liabilities	As on 31.03.2013	As on 31.03.2014
Internal Debt -	**69,972.94**	**80,580.93**
Market Loans bearing interest	44,208.80	51,383.98
Market Loans not bearing interest	0.24	0.19
Loans from Life Insurance Corporation of India	46.56	41.03
Special Securities issued to National Small Savings Fund of the Central Government	20,766.53	20,021.97
Loans from Other Institutions	4,950.81	9,133.76
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	**6,981.00**	**6,748.83**
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	54.75	49.25
Loans for State Plan Schemes	6,789.59	6,689.61
Loans for Central Plan Schemes	0.69	0.29
Loans for Centrally Sponsored Plan Schemes	130.57	4.28
Contingency Fund	**200.00**	**200.00**
Small Savings, Provident Funds, etc.	**26,744.43**	**29,265.67**
Deposits	**12,576.12**	**12,153.97**
Reserve Funds	**2,331.20**	**2,598.67**
Remittance Balances	**8.53**	**2.20**
Total	**1,18,814.22**	**1,31,550.27**
Assets		
Gross Capital Outlay on Fixed Assets -	**79,228.78**	**92,883.17**[3]
Investments in shares of Companies, Corporations, etc.	18,753.33	23,518.00
Other Capital Outlay	60,475.45	69,365.17
Loans and Advances -	**4,508.34**	**5,004.02**
Loans for Power Projects	3,161.20	3,104.54
Other Development Loans	1,348.22	1,900.76
Loans to Government servants and Miscellaneous loans	(-) 1.08	(-) 1.28[4]
Reserve Fund Investments	**796.78**	**1,437.94**
Advances	**3.74**	**2.89**
Remittance Balances	**-**	**-**
Suspense and Miscellaneous Balances	**34.82**	**22.72**
Cash -	**12,089.94**	**9,008.50**
Cash in Treasuries and Local Remittances	(-) 1.36	(-) 0.32
Deposits with Reserve Bank	(-) 41.39	6.67
Departmental Cash Balance	1.05	1.07
Permanent Advances	3.82	3.52
Cash Balance Investments	12,127.82	8,997.56
Deficit on Government Account -	**22,151.82**	**23,191.03**
(i) Revenue Deficit of the Current Year	-	1,039.21
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	25,603.04	22,151.82
Less: Revenue Surplus of the current year	3,451.22	-
Less: Miscellaneous Deficit	-	-
Total	**1,18,814.22**	**1,31,550.27**

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 ₹ 6.65 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, after reconciliation and subsequent adjustment, a difference of ₹ 0.06 crore (Debit) remained to be reconciled as of August 2014.

[3] Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 10.27 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

[4] Minus balance is under investigation.

Appendix 1.6 Actuals *vis-à-vis* Budget Estimates 2013-14 (Refer Paragraph 1.2.2: Page 4)

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	2	3	4 (3-2)	5
(1) Revenue Receipts (a+b+c+d)	**77,221**	**74,471**	**(-) 2,750**	**(-) 3.56**
(a) Tax Revenue	**34,053**	**33,478**	**(-) 575**	**(-) 1.69**
Taxes on Sales, Trade etc.	21,050	21,216	166	0.79
State Excise	4,500	4,982	482	10.71
Taxes on Immovable Property other than Agricultural land	50	13	(-) 37	(-) 74.00
Taxes on Vehicles	2,500	2,499	(-) 1	(-) 0.04
Stamps and Registration Fees	3,900	3,125	(-) 775	(-) 19.87
Taxes on Goods and Passengers	300	288	(-) 12	(-) 4.00
Land Revenue	**185**	338	153	82.70
Taxes and Duties on Electricity	1,513	949	(-) 564	(-) 37.28
Other Taxes and Duties on Commodities and Services	55	68	13	23.64
(b) Non-Tax Revenue	**12,655**	**13,575**	**920**	**7.27**
Interest Receipts	1,934	2,142	208	10.75
Miscellaneous General Services	576	846	270	46.88
Water Supply and Sanitation	284	255	(-) 29	(-) 10.21
Petroleum	5,500	5,954	454	8.25
Non-ferrous Mining and Metallurgical Industries	3,210	3,089	(-) 121	(-) 3.77
Police	170	167	(-) 3	(-) 1.76
Labour and Employment	207	263	56	27.05
Medical and Public Health	61	66	5	8.20
Other Administrative Services	90	147	57	63.33
Contributions and Recoveries towards Pension and Other Retirements Benefits	36	39	3	8.33
Forestry and Wildlife	66	78	12	18.18
Major Irrigation	75	70	(-) 5	(-) 6.67
Public Service Commission	11	71	60	545.45
Public Works	65	69	4	6.15
Education, Sports, Art and Culture	62	96	34	54.84
Other Non-Tax Revenue	308	223	(-) 85	(-) 27.60
(c) State's share of Union Taxes and Duties	**20,361**	**18,673**	**(-) 1,688**	**(-) 8.29**
(d) Grants-in-aid from GoI	**10,152**	**8,745**	**(-) 1,407**	**(-) 13.86**
(2) Miscellaneous Capital Receipts	**8**	**10**	**2**	**25.00**
(3) Recoveries of Loans and Advances	**191**	**316**	**125**	**65.45**
(4) Total Receipts (1+2+3)	**77,420**	**74,797**	**(-) 2,623**	**(-) 3.39**
(5) Revenue Expenditure (a+b+c+d)	**76,195**	**75,510**	**(-) 685**	**(-) 0.90**
(a) General Services	**23,139**	**23,340**	**201**	**0.87**
Administration of Justice	526	536	10	1.90
Elections	102	200	98	96.08
Land Revenue	590	488	(-) 102	(-) 17.29
State Excise	89	87	(-) 2	(-) 2.25
Taxes on Sales, Trade etc.	264	413	149	56.44
Interest Payments	9,241	9,063	(-) 178	(-) 1.93
Secretariat- General Services	146	149	3	(-) 2.25
District Administration	360	324	(-) 36	(-) 10.00
Treasury and Accounts Administration	154	166	12	7.79
Police	2,922	3,058	136	4.65
Jails	104	109	5	4.81
Public Works	124	79	(-) 45	(-) 36.29
Other Administrative Services	167	182	15	8.98
Pension and Other Retirement Benefits	7,851	7,802	(-) 49	(-) 0.62
Miscellaneous General Services	251	423	172	68.53
Others	248	261	13	5.24
(b) Social Services	**30,624**	**31,486**	**862**	**2.81**
General Education	15,917	15,019	(-) 898	(-) 5.64
Technical Education	150	138	(-) 12	(-) 8.00
Sports and Youth Services	107	86	(-) 21	(-) 19.63
Medical and Public Health	3,864	3,465	(-) 399	(-) 10.33

(₹ in crore)

	Budget estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease (-) (In *per cent*)
1	**2**	**3**	**4 (3-2)**	**5**
Family Welfare	792	949	157	19.82
Water Supply and Sanitation	1,859	1,841	(-) 18	(-) 0.97
Urban Development	2,630	2,418	(-) 212	(-) 8.06
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,042	1,056	14	1.34
Labour and Employment	319	311	(-) 8	(-) 2.51
Social Security and Welfare	1,423	3,825	2,402	168.80
Nutrition	1,579	1,300	(-) 279	(-) 17.67
Information and Publicity	43	159	116	269.77
Relief on account of Natural Calamities	708	708	0	0.00
Others	191	211	20	10.47
(c) Economic Services	**22,056**	**20,435**	**(-) 1,621**	**(-) 7.35**
Crop Husbandry	1,632	1,520	(-) 112	(-) 6.86
Animal Husbandry	569	577	8	1.41
Dairy Development	1	146	145	14,500.00
Forestry and Wildlife	820	613	(-) 207	(-) 25.24
Agricultural Research and Education	138	147	9	6.52
Co-operation	357	451	94	26.33
Rural Employment	478	550	72	15.06
Other Rural Development Programmes	4,196	4,412	216	5.15
Major Irrigation	1,198	1,218	20	1.67
Medium Irrigation	248	260	12	4.84
Minor Irrigation	215	161	(-) 54	(-) 25.12
Power	9,383	7,218	(-) 2,165	(-) 23.07
Non-ferrous Mining and Metallurgical Industries	106	110	4	3.77
Roads and Bridges	1,417	1,430	13	0.92
Secretariat- Economic Services	147	100	(-) 47	(-) 31.97
Census Surveys and Statistics	111	97	(-) 14	(-) 12.61
Civil Supplies	496	891	395	79.64
Others	544	534	(-) 10	(-) 1.84
(d) Grants-in-aid and contributions	**376**	**249**	**(-) 127**	**(-) 33.78**
(6) Capital Expenditure	**14,056**	**13,664**	**(-) 392**	**(-) 2.79**
Capital Outlay on Police	110	94	(-) 16	(-) 14.55
Capital Outlay on Public Works	419	276	(-) 143	(-) 34.13
Capital Outlay on Education, Sports, Art and Culture	142	63	(-) 79	(-) 55.63
Capital Outlay on Medical and Public Health	373	337	(-) 36	(-) 9.65
Capital Outlay on Water Supply and Sanitation	2,556	2,758	202	7.90
Capital Outlay on Urban Development	1,453	1,063	(-) 390	(-) 26.84
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	304	226	(-) 78	(-) 25.66
Capital Outlay on Crop Husbandry	175	99	(-) 76	(-) 43.43
Capital Outlay on Forestry and Wildlife	153	242	89	58.17
Capital Outlay on Other Rural Development Programmes	443	497	54	12.19
Capital Outlay on Other Special Areas Programmes	325	297	(-) 28	(-) 8.62
Capital Outlay on Major Irrigation	752	518	(-) 234	(-) 31.12
Capital Outlay on Medium Irrigation	100	101	1	1.00
Capital Outlay on Minor Irrigation	453	350	(-) 103	(-) 22.74
Capital Outlay on Command Area Development	183	99	(-) 84	(-) 45.90
Capital Outlay on Power Projects	3,873	3,953	80	2.07
Capital Outlay on Roads and Bridges	1,894	2,227	333	17.58
Capital Outlay on Road Transport	25	150	125	500.00
Other Capital Outlays	323	314	(-) 9	(-) 2.79
(7) Disbursement of Loans and Advances	**189**	**812**	**623**	**329.63**
(8) Total Expenditure (5+6+7)	**90,440**	**89,986**	**(-) 454**	**(-) 0.50**
(9) Revenue Surplus (+)/Deficits (-) (1-5)	**(+) 1,026**	**(-) 1,039**	**(-) 2,065**	
(10) Fiscal Deficits (-) (4-8)	**(-) 13,020**	**(-) 15,189**	**(-) 2,169**	
(11) Primary Surplus (+)/ Deficits (-) (10+ Interest Payment)	**(-) 3,779**	**(-) 6,126**	**(-) 2,347**	

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 12)

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency/ Department in the State	2012-13	2013-14
Agriculture Technology Management Agency Projects (90:10)	State Institute of Agriculture Management Durgapura, Jaipur	22.45	30.02
National Mission on Micro Irrigation Scheme (80:20)	Rajasthan Horticulture Development Society	110.00	80.00
National Horticulture Mission (85:15)	Rajasthan Horticulture Development Society	41.58	62.55
National Food Security Mission (100 *per cent*)	State Institute of Agriculture Management Durgapura, Jaipur	126.41	126.35
National Bamboos Mission (100 *per cent*)	Rajasthan Horticulture Development Society	1.88	1.23
National Mission on Medicinal Plants (100 *per cent*)	Rajasthan State Medicinal Plants Board	6.14	7.07
Livestock Insurance	Rajasthan Livestock Development Board	1.00	-
Studies in Agricultural Economic Policy and Development	Maharana Pratap University of Agriculture and Technology, Udaipur	2.93	4.75
Development and Strengthening of Infrastructure Facilities for Production and Distribution of quality seed	N.A.	0.09	14.57
Dairy Development Project	N.A.	1.27	5.26
Swarn Jayanti Gram Swarojgar Yojana (75:25)	Zila Parishad (Rural Development Cell)	33.83	85.82
National Rural Livelihood Mission	Rajasthan Gramin Ajeevika Vikas Parishad	48.26	-
Indira Awas Yojana (IAY) (75:25)	Zila Parishad (Rural Development Cell)	181.92	468.87
District Rural Development Agency (DRDA) Administration (75:25)	Zila Parishad (Rural Development Cell)	12.73	22.37
Mahatma Gandhi National Rural Employment Guarantee Scheme (90:10)	Zila Parishad (Rural Development Cell)	2,585.34	2,059.43
Members of Parliament Local Area Development Scheme (MPLAD) (100 *per cent*)	Zila Parishad (Rural Development Cell)	178.00	167.50
Integrated Watershed Management Programme (90:10)	Zila Parishad (Rural Development Cell) and State level Nodal Agency, Jaipur	432.89	4.71
Pradhan Mantri Gram Sarak Yojana (PMGSY) (100 *per cent*)	Rajasthan Rural Road Development Agency	151.90	427.06
National Rural Drinking Water Programme	State Water and Sanitation Mission, Jaipur	1,406.08	1,248.13
Central Rural Sanitation Programme	State Water and Sanitation Mission, Jaipur	137.71	-
Rashtriya Gram Swaraj Yojana (CSS)	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	7.69	-
Panchayat Empowerment and Accountability Incentive Scheme	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	1.60	-
Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	2.04	17.46
Sarva Shiksha Abhiyan (65:35)	Director, Sarva Shiksha Abhiyan	1,535.20	2,424.89

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	**Implementing Agency/ Department in the State**	**2012-13**	**2013-14**
Adult Education and Skill Development	NA	1.85	45.60
Panchayat Yuva Krida and Khel Abhiyan (100 *per cent*)	Sports Council	3.74	-
Rashtriya Madhyamik Siksha Abhiyan (75:25)	Rajasthan Council of Secondary Education	87.04	267.14
Model School	Rajasthan Council of Secondary Education	-	10.26
Technical Education Quality Improvement Programme	NA	3.23	3.00
National Rural Health Mission (85:15)	Project Director NRHM	501.91	630.56
National Programme for Control of Blindness (100 *per cent*)	State Blind Control Society	-	0.20
National Programme for Prevention and Control of Fluorosis	Rajasthan State Health Society	-	0.61
National AIDS Control Programme	Rajasthan State AIDS Control Society	15.83	21.68
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	23.86	29.00
Development of Ayush Industry	NA	2.95	-
Pradhan Mantri Swasthya Suraksha Yojana	NA	16.50	52.75
Oversight Committee, Department of Health and Family Welfare	NA	-	8.00
Development of Infrastructure for Promotion of Health Research	NA	-	2.50
Museum	Archaeology and Museum	1.65	1.13
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	5.33	5.82
Police Modernisation Scheme	RSRDCC	-	58.06
Construction of Boys' and Girls' Hostels for SC and OBC Students	NA	5.50	-
Assistance to disabled persons for purchase/fitting	NA	5.21	8.41
Deen Dayal Rehabilitation Centre	NA	1.07	1.52
Assistance to Voluntary Organisation for providing Social Defence Services	NA	0.93	1.47
Grants-in-aid to NGOs for SCs, OBCs and Research and Training	NA	0.98	1.27
National Afforestation Programme	State Forest Development Agency	4.14	2.81
Conservation of Natural Resources and Ecosystem	NA	15.13	-
Environment Information Education and Awareness	NA	2.59	2.60
Disha Programme for Women in Science	NA	3.06	1.21
Policy Research Cell	NA	0.03	1.11
Research and Development Department of Biotechnology	NA	1.21	1.60
Research and Development Support SERC	NA	8.85	1.34
State Science and Technology Programme	NA	1.86	1.70
Technology Development Programme	NA	5.55	2.01
Baba Saheb Ambedkar Hastshilp Vikas Yojana	NA	0.55	0.06
Integrated Wool Improvement and Development Programme	NA	13.51	14.50
Scheme for Integrated Textile Park (SITP)	NA	6.98	8.61

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	**Implementing Agency/ Department in the State**	**2012-13**	**2013-14**
Technology Upgradation Fund Scheme (TUFS)	NA	2.06	1.17
Quality of Technology Support Institution and Programme	NA	3.18	10.89
Handicrafts Infrastructure and Technical Development Scheme	NA	-	1.16
Marketing Support and Services and Export Promotion Scheme	NA	0.90	1.37
Wool and Woolen Social Security Scheme	NA	-	1.00
Infrastructure Development and Capacity Building	NA	3.08	1.77
Assistance to IHMS, FCIS etc.	NA	-	3.69
Capacity Building for Service Provider	NA	2.63	2.42
Renewable Energy	Rajasthan Renewal Energy Corporation Limited	61.59	26.66
Modernisation of Food Processing Industries	NA	6.21	5.69
National Child Labour Project	Child Labour Project Institute	2.14	4.81
UID Projects	NA	2.32	-
Social Security for Unorganised Workers	NA	-	10.72
Scheme for Quality Assurance, Codex Standards, Research and Development and Other Promotional Activities	NA	0.82	1.58
Strengthening of Education among ST Girls in Low Literacy District	NA	0.03	1.10
Urban Sports Infrastructure Scheme	NA	2.57	1.80
Electronic Governance	NA	-	28.81
Schemes less than one crore		21.74	18.23
Total		**7,883.43**	**8,571.62**

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 2013-14 (Refer Paragraph 1.9.1: Page 35)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay up to 31 March 2014	Revenue Received	Working and Maintenance Expenditure	Net Loss after Working and Maintenance Expenditure	Interest on Direct Capital Outlay	Net Loss after meeting interest
1	2	3	4	5	5-4= 6	7	6+7=8
	Major Irrigation Projects						
1	Bhakra Nangal Project (Irrigation Branch Portion)	3,403.23	1126.63	4333.17	3206.54	317.51	3524.05
2	Chambal Project (Irrigation Branch Portion)	38,859.29	1,330.91	2,385.97	1,055.06	2,940.44	3,995.50
3	Indira Gandhi Nahar Project	4,36,240.17	1,931.52	12,776.60	10,845.08	42,418.48	53,263.56
4	Gurgaon Canal	3,979.29	2.38	195.07	192.69	367.54	560.23
5	Jakham Project	11,377.61	21.25	272.10	250.85	1,124.03	1,374.88
6	Gang Canal	50,761.08	443.58	1,921.56	1,477.98	4,800.41	6,278.39
	Medium Irrigation Projects						
7	Jawai River Project Sei Diversion Scheme	709.57	22.16	108.54	86.38	69.74	156.12
8	Meja Project	4,306.14	2.34	196.90	194.56	417.57	612.13
9	Parbati Project (Dholpur)	6,514.81	10.98	453.10	442.12	644.06	1,086.18
10	Gudha Project	163.49	0.01	99.82	99.81	16.33	116.14
11	Morel Project	235.83	0.60	91.63	91.03	23.55	114.58
12	Alnia Project	195.97	2.11	159.16	157.05	19.51	176.56
13	West Banas Project	67.03	4.05	20.94	16.89	6.70	23.59
14	Vallabh Nagar Project	86.37	-	27.61	27.61	8.64	36.25
15	Badagaon Pal Project	76.02	0.01	70.18	70.17	7.60	77.77
16	Orai Irrigation Project	63.42	0.22	76.19	75.97	6.34	82.31
17	Wagon Diversion Scheme	1,397.26	0.98	74.44	73.46	139.66	213.12
	Total	**5,58,436.58**	**4,899.73**	**23,262.98**	**18,363.25**	**53,328.11**	**71,691.36**

Source: Finance Accounts

Appendix 1.9 Summarised Financial Statement of Departmentally Managed Commercial/Quasi-Commercial Undertakings
(Refer Paragraph 1.9.4: Page 38)

(₹ in lakh)

Name of the Undertaking	Period of accounts	Mean Government Capital	Block assets at depreciated cost	Deprec-iation provided during the year	Turnover	Net profit (+)/ loss (-)	Interest on Capital	Total return (7+8)	Percentage return on capital[5]
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2012-13	3.07	3.19	0.15	3.03	(-) 15.24	0.83	(-) 14.41	(-) 156.63
Jail Manufacture, Alwar	2012-13	0.16	0.10	-	2.37	(-) 5.12	-	(-) 5.12	(+) 16.14
Jail Manufacture, Bikaner	2012-13	8.88	4.25	-	2.29	(-) 9.84	-	(-) 9.84	(+) 78.90
Jail Manufacture, Jaipur	2012-13	7.56	5.18	0.49	15.68	(-) 17.21	-	(-) 17.21	
Jail Manufacture, Jodhpur	2012-13	8.86	2.79	0.30	7.01	(-) 13.99	1.92	(-) 12.07	(-) 56.59
Jail Manufacture, Kota	2012-13	1.49	1.37	0.05	0.05	(-) 1.74	-	(-) 1.74	
Jail Manufacture, Udaipur	2012-13	9.97	2.51	0.28	6.36	(-) 15.11	3.65	(-) 11.46	(-) 28.24
Departmental Trading of Forest Coupes	2012-13	156.81	248.87	-	2,238.80	(+) 1,253.56	-	1,253.56	-
Patta Tendu Scheme	2012-13	5,508.41	6.63	0.23	1,918.86	(+) 1,693.79	-	1,693.79	[6]
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2012-13	12,36,023.25	2,40,130.23	9,167.44	20,286.34	(-) 1,00,744.09	18,442.30	(-) 82,301.79	(-) 35.02
Total		**12,41,728.46**	**2,40,405.12**	**9,168.94**	**24,480.79**	**(-) 97,874.99**	**18,448.70**	**(-) 79,426.29**	

[5] The capital has been considered on which the interest on capital has been worked out.
[6] 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 1.9.5: Page 39)

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-14	Repaid during 2003-14	Closing Balance as on 31.03.2014
1	6215-01-192 (01)	Loans to Municipalities-Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/ Municipal Councils	2.53	-	-	2.53
4	6216-80-800(01)	Industrial Housing Scheme	2.26	-	-	2.26
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
6	6235-60-800 (02)[01]	Rehabilitation of Jagirdars	1.51	-	-	1.51
7	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
8	6235-60-800 (02)[04]	Taccavi Advance to Unemployed Swarnkars	49.79	-	-	49.79
9	6245-01-800 (04)	Loans to Go-sewa Sangh for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
10	6250-60-800(02)	Loans to Rajasthan Medical Graduates Self Employment Promotion Society	0.17	-	-	0.17
11	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	-	0.42
12	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	123.22	-	1,710.75
13	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
14	6403-102 (02)	Intensive Cattle Development Scheme	4.08	-	(-) 3.60	7.68
15	6403-103	Poultry Development	0.01	-	-	0.01
16	6403-104 (01)	Loans to Sheep Farmers	0.02	-	-	0.02
17	6404-190(01)	Loans to Dugdh Utpadak Sahakari Sangh	309.71	-	-	309.71

(₹ in lakh)

S. No.	Head	Name of Institutions/Organisations	Opening Balance as on 01.04.2003	Advance during 2003-14	Repaid during 2003-14	Closing Balance as on 31.03.2014
18	6404-190(02)	Employment Promotion Programme- Establishment of Dairy Unit	0.18	-	-	0.18
19	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
20	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
21	6425-107 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
22	6425-107(07)	Loan for establishment of Rajasthan State Cooperative Enforcement Fund	161.18	-	-	161.18
23	6705-800(01)	Soil Conservation	9.47	-	-	9.47
24	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
25	6851-200(04)	Interest free loan in lieu of Sales Tax	0.34	-	-	0.34
26	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
27	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
28	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
29	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
Grand Total			**6,803.80**	**236.89**	**(-) 55.26**	**7,095.95**

Source: Finance Accounts

Appendix 1.11 Details of devolution of 29 Subjects listed in XI Schedule of the Constitution of India to PRIs as of June 2014 (Refer Paragraph 1.7.5: Page 28)

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

Source: Information supplied by PRD
* Devolved but withdrawn temporarily

Appendix 1.12 Statement showing devolution of functions listed in XII Schedule of the Constitution of India to Urban Local Bodies (Refer Paragraph 1.7.5: Page 28)

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

Appendix 1.13 (A) Status of Completed Public Private Partnership Projects in Infrastructure Sector (as on 31 March 2014) (Refer Paragraph 1.9.6: Page 40)

S. No	Name of the Project	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	Strengthening and Improvement of Mangalwar–Nimbaheda - Neemuch Road (km.40/0 to 50/0	BOT	6.35	01.04.2000
3	Widening, Strengthening and Improvement of Kekri -Nasirabad Road (SH-26) km. 0/0 to 25/0	BOT	4.00	10.02.1999
4	Improvement and Strengthening of Sirohi - Anadar -Reodar - Mandar Road up to State Border (km197/0 to 214/0) km 0/0 at Beawar	BOT	7.29	01.04.2002
5	Improvement of Sirohi – Mandar - Deesa Road SH-27 up to State Border (km 214/0 to 268/400	BOT	26.01	17.05.2003
6	Construction of submersible bridge by providing RCC Hume Pipe on existing causeway at Luni River on Jodhpur Balotra Guda Road SH-289	BOT	4.00	10.06.2003
7	Improvement and strengthening of Hanumangarh - Suratgarh Road via Peelibanga 9 km 0/0 to 26/0)	BOT	10.24	26.03.2001
8	Upgradation by Strengthening and 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	Strengthening, Widening and Improvement of road and reconstruction of narrow and weak culverts on Nathdwara - Mavali Road MDR-36 (km 0/0 to 26/700 Km.)	BOT	4.50	06.03.2002
10	Bharatpur Bypass	BOT	13.25	12.04.2000
11	Construction of Udaipur Bypass Phase – II	BOT	23.99	28.03.1998
12	Improvement of Alwar - Bhiwadi Road SH – 25km 146/0 to 225/0	BOT	18.62	09.06.2004
13	Sikar Bypass	BOT	13.75	15.01.2000
14	Improvement of Banswara - Udaipur Road SH-32 (km 91/500 to 165/0)	BOT	11.50	05.02.2002
15	Strengthening of Banswara - Dahod Road (km 396/0 to 411/0 SH-4	BOT	2.65	04.11.2001
16	Widening and Strengthening of Challa- Neem-ka-thana - Kotputli Road SH- 13 andMDR- 25 (km 60/800 to 125/0)	BOT	20.36	29.04.2005
17	Widening and Strengthening and Improvement of Mangalwar- Nimbahera Road (km 0/0 to 40/0)	BOT	10.26	01.03.2002
18	Construction of H.L. Bridge on River Massi (km 48/200 of Sanganer-Malpura – Kekri Road) SH-12	BOT	1.94	08.04.2002
19	Improvement of Manglana-Makrana Road (km 400/0 to 415/0) and Makrana-Bidiyad Road (km 0/0 to 6/0)	BOT	6.54	21.04.2002

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
20	Widening and Improvement of Dantiwara-Pipar City – Merta City Road (km 0/0 to 26/500)	BOT	5.47	11.02.2002
21	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
22	Pali Bye-Pass (Beawar - Bar - Pali - Sirohi NH-14 km 106/0 to 112/0)	BOT	10.25	05.12.1998
23	Construction of Pali Bypass on Jodhpur-Sumerpur Road NH-65 km 0/0 to 11/500 (0 at km 366/0)	BOT	30.00	04.05.2006
24	Improvement of Jhalawar-Indore Road SH-1A (Strengthening and Widening km 9/700 to 29/900) 6.0 km away from Patan to State Border	BOT	7.15	16.05.2005
25	Upgradation (Strengthening and Renewal) of SH-32 Udaipur-Salumber-Banswara Road (km 5/0 to 72/0)	BOT	13.57	02.06.2004
26	Widening and Strengthening of Shri Ganga Nagar- Hanuman Garh Road SH-36 km 1/500 to 56/0	BOT	16.03	18.02.2005
27	Construction of Nimbaheda Bypass on NH-79 (Ajmer – Bhilwara – Chittorgarh – Nimbahera – Ratlam – Indore Road) km 209/087 to 217/400	BOT	31.48	18.05.2005
28	Widening and Strengthening of Sikar-Jhunjhunu-Loharu Road SH-8 km 0/0 to 119/700	BOT	49.78	21.07.2004
29	Construction of Kelwa-Amet Road 0/0 to 18/0	BOT	5.70	05.05.2006
30	Widening and Strengthening and Improvement of Nasirabad-Kekri-Deoli Road SH-26 km 25/0 to 56/500	BOT	21.40	15.12.2006
31	Widening and Strengthening of Delhi-Ramgarh-Alwar Road (SH-13) km 125/400 to 160/300	BOT	25.28	19.04.2008
32	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
33	Strengthening and Improvement of riding quality of existing Bikaner Bypass Road km 0/0 to 28/0	BOT	12.02	09.05.2008
34	Widening and improvement of Kama-Nand Goan-Kosi Road 56/200 to 64/200 and Kama Bypass (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
35	Widening and strengthening of Nasirabad to Mangliawas Road km 0/0 to 24/200 (MDR-39)	BOT	21.52	02.04.2009
36	Strengthening, Widening and Improvement of riding Quality of Road Sirohi-Reodar-Mandar-Deesa Road (Up to Gujarat Border) SH-27 km	BOT	133.79	30.04.2010

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
	197/0 to 268/400			
37	Phalodi to Ramji ki Gol Road	BOT	386.30	28.12.2007
38	Hanumangarh to Kishangarh Road	BOT	627.20	28.02.2008
39	Alwar to Sikandra Road	BOT	128.10	31.08.2008
40	Baran to Jhalawar Road	BOT	111.70	15.04.2008
41	Lalsot to Kota Road	BOT	303.70	15.12.2008
42	Hanumangarh to Sangaria (upto Haryana Border) Road	BOT	51.40	01.11.2011
43	Arjunsar – Pallu (PS) Road	BOT	83.93	18.02.2012
44	Bhiwadi – Alwar (4-Lane Road)	BOT	330.11	21.01.2012
45	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
46	Chirawa – Singhana – Pacheri Road up to Haryana Border Length=44.80 km	BOT	44.55	09.11.2012
47	Laxmangarh – Salasar Road, Length=0/ 19.500 km 0/0 to 19/500 (MDR-02)	BOT	13.96	07.08.2012
48	Sriganganar – Padampur –Raisinghnagar – Anupgarh Road, Length=36/900 km Ch. (SH-03) km 2/0 to km 38/900.	BOT0	17.57	31.08.2012
49	Khandela – Sri Madhopur – Ringus – Khatushyamji Road, Length=50.925 km	BOT	43.26	27.03.2013
50	Kota – Jharal-Ke-Balaji – via Tather – Sultanpur-Ganesh Ganj Itawa Road. Length= 43.200 km, km14/800 to 58/00 (SH-70).	BOT	64.56	20.04.2013
51	Salumbar – Banswara Road, Length=93 km Ch. (SH-32) km 72/0 to 165/0 (93.00 km)	BOT	68.14	17.05.2013
52	Khushkhera to Kasola Chowk Road, Length=8.5 km. 0/0 (km 57/500 of MDR-61A) to 8/500 (km 33/00 of MD-61)	BOT	34.50	01.07.2013
53	Jhunjhunu – Udaipurwati - Khandela Road, Length=71.250 km Ch. 83/450 to 158/0 3.300 km, overlapping with RSRDCC project of Kotputli-Kuchaman.	BOT	86.22	July 2013
54	Jhalawar to Ujjain Road (upto Raj. Border), Length=31 km km0/0 to 28.800 of SH-1A+2 km Urban portion of old NH Bypass.	BOT	75.88	15.12.2013
55	Rohat-Jalore Road, Total Length=100 km Ch. 0/0 to 82/0 (SH-64) 165/500 to 183/500 (SH-16)	BOT	56.88	December 2013
56	Jalore – Ramseen – Revdar Road, Length = 77.80 km Ch. 0/0 to 76/500 1.30 km Bypass.	BOT	51.75	30.08.2013
57	Ghat Ki Guni Tunnel Project, Jaipur, Total Length of Road = 2800 mtr (4 Lane divided carriage way) including twin tunnel each of about 870 m length. Both tunnels are interconnected at two locations at an interval of about 275 m	DBFOT	150.00	19.01.2013
	Sub Total (A)		**3,440.97**	
(B)	**Urban Infrastructure**			
1	Common Biomedical Waste Treatment Facility (CBWTF), Jhalawar, Baran	DBOOT	0.70	21.02.2005

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
2	Common Biomedical Waste Treatment Facility (CBWTF), Kota, Bundi	DBOOT	0.70	28.08.2010
3	Common Biomedical Waste Treatment Facility (CBWTF), Jaipur City	DBOOT	0.70	21.02.2005
4	Common Biomedical Waste Treatment Facility (CBWTF) Ajmer, Bhilwara, Nagore (Partial), Parbatsar, Makrana, Merta City.	DBOOT	0.70	21.02.2005
5	Common Biomedical Waste Treatment Facility (CBWTF), Jodhpur, Pali	DBOOT	0.70	21.02.2005
6	Common Biomedical Waste Treatment Facility (CBWTF), Hanumangarh, Sriganganager	DBOOT	0.70	21.02.2005
7	Common Biomedical Waste Treatment Facility (CBWTF), Bikaner, Nagaur, Ladnun	DBOOT	0.70	09.07.2005
8	Common Biomedical Waste Treatment Facility (CBWTF), Sawai Madhopur, Tonk, Karauli	DBOOT	0.70	24.09.2005
9	Common Biomedical Waste Treatment Facility (CBWTF), Alwar, Bharatpur	DBOOT	0.70	21.02.2005
10	Common Biomedical Waste Treatment Facility (CBWTF), Jaipur (Additional), Dausa, Nagaur (Partial), Nawa, Kuchaman	DBOOT	0.70	21.02.2005
11	Common Biomedical Waste Treatment Facility (CBWTF), Sikar, Churu, Jhunjhunu, Nagaur (Partial) Didwana, Mundwa, Kuchera	DBOOT	0.70	21.02.2005
12	Common Biomedical Waste Treatment Facility (CBWTF), Udaipur	DBOOT	0.70	21.02.2005
13	Common Biomedical Waste Treatment Facility (CBWTF), Udaipur City	DBOOT	0.70	21.02.2005
14	Sewerage Water Treatment Plant 10 MLD STP at Bhilwara	DBOOT	20.00	15.09.2012
15	Ropeway from Deen Dayal Park to Karni Mata Temple, Udaipur	BOT	3.00	07.06.2008
16	Solid Waste Treatment Plant at village Langariwas, Jaipur	DBOOT	20.00	April 2007
17	Sewerage Treatment Plant 20 MLD STP at Udaipur	DBOOT	20.00	31.03.2014
18	Construction of Foot Over Bridge at Collectorate Circle, Jaipur	BOT	2.50	August 2006
19	Solid Waste Management Plant WSM Processing Plant at Sewapura, Jaipur	DBOOT	8.94	October 2013
20	Bottling Plant for Biogas at village Dehlawas, Jaipur	DBOOT	12.00	December 2013
21	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)		**136.07**	
(C)	**Water Sector**			
1	Desalination Plant, Kasnau - Matasukh	DBOOT	46.00	30.09.2010

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
	(Nagaur)			
	Sub Total (C)		**46.00**	
(D)	**Social Sector**			
1	Shree Devi Women Polytechnic College, Hanumangarh	BOT	5.49	09.03.2010
2	Veena Institute of Technical Education, Karauli (Women Polytechnic)	BOT	5.49	December 2011
3	Mantram Women Polytechnic College, Dungarpur	BOT	5.49	December 2011
4	Vikas Polytechnic College, Madera, Deeg Bhartpur Road, Deeg (Bhartpur)	BOT	9.30	March 2011
5	Saraswati Polytechnic College, Village: Tihara, (Khetri) Dist. – Jhunjhunu	BOT	9.30	March 2011
6	Sugan Inst. Of Tech. and Engg., 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 and 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, Kunchamancity, Nagaur	BOT	16.40	March 2011
13	Asians Institute of Technology Viil. Bhunja Via Kathun, Techil 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	Sawaimadhopur College of Engineering and Technology, Sawaimadhopur	BOT	16.40	2011-12
18	Swasthya Kalyan Women Polytechnic College, Tonk	BOT	5.49	February 2013
19	Bansur Private Industrial Training Institute, PS-Bansur, Distt.-Alwar	BOT	2.51	August 2007
20	Mother Teresa Private Industrial Training Institute, PS-Nadbai Distt.- Bharatpur	BOT	0.37	August 2008
21	Raghukul Private Industrial Training Institute, PS-Bassi, Distt.-Jaipur	BOT	3.90	August 2007
22	Palriwala Vocational Training and Research Institute Private industrial Training Institute, PS-Laxmangarh, Distt.-Sikar	BOT	6.40	August 2008
23	Laxman Private Industrial Training Institute, PS-Boli, Distt.-Swai madhopur	BOT	3.92	August 2007

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
24	Nadhauti Private Industrial Training Institute, PS- Nadhauti, Distt.-Karauli	BOT	1.90	August 2007
25	S.M.S. Private Industrial Training Institute, PS- Dag, Distt.-Jhalawar	BOT	0.37	February 2010
26	MRC International Institute of Technology Private Industrial Training Institute, PS- Malpura, Distt.-Tonk	BOT	1.27	August 2007
27	Marudhar Private Industrial Training Institute, PS- Jayal, Distt.-Nagaur	BOT	1.27	August 2009
28	Shree Balaji Private Industrial Training Institute, PS- Sardarshar, Distt.-Churu	BOT	5.08	February 2010
29	Maharaja Surajmal Private Industrial Training Institute, PS- Deeg, Distt.-Bharatpur	BOT	1.65	August 2010
30	Adarsh Private Industrial Training Institute, PS- Osia, Distt.-Jodhpur	BOT	0.36	February 2011
31	Rituraj Private Industrial Training Institute, PS- Parbatsar, Distt.-Nagaur	BOT	0.89	August 2012
32	S.R.S. Private Industrial Training Institute, PS- Bhadesar, Distt.-Chittorgarh	BOT	1.11	August 2013
33	Shree Hiralal Yogi Private Industrial Training Institute, PS-Sayala, Distt.-Jalore	BOT	1.55	August 2013
34	Emergency Response Service – 108 Ambulance Project	O & M	77.15	01.07.2010
35	Rajiv Gandhi Mobile Medical Services in Rajasthan	O & M	72.82	October 2011
36	Toll Free 104 Medical Advice Service	O & M	1.45	21.09.2011
37	Instalation and Operation of 2 nos 128 Slice CT Scan Machines and 2 nos Tesla MRI Machines at BMRC Wing / Emergency Wing of SMS Hospital, Jaipur	BOOM	30.00	27.06.2012
38	Installation and Operation of Linear Accelerator Machine at SMS Hospital, Jaipur	BOOM	16.00	02.06.2009
39	Manas Arogya Sadan Heart and Multi-specialty Care Hospital and Research Institute in Jaipur	ROMT	56.00	30.11.2012
	Sub Total (D)		**502.03**	
(E)	**Power Sector**			
1	Lignite Based Power Plant, Bhadresh (Barmer)	BOOM	5,000.00	16.03.2013
	Sub Total (E)		**5,000.00**	
(F)	**Other Sectors**			
1	Multi Chamber Cold Storage (2000 MT) at Mandi Yard, Sikar	O & M	2.38	15.02.2012
2	Multi Chamber Cold Storage (6000 MT) at Mandore Mandi, Jodhpur	O & M	4.90	25.02.2012
3	Multi Chamber Cold Storage (2000 MT) at Mandi Yard, Udaipur	O & M	2.54	12.09.2012
4	Multi Chamber Cold Storage (4000 MT) at Mandi Yard, Alwar	O & M	3.85	30.04.2013

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
5	Multi Chamber Cold Storage (2000 MT) at Mandi Yard, Bhilwara	O & M	2.28	30.04.2013
6	Multi Chamber Cold Storage (1000 MT) at Mandi Yard, Sumerpur, District, Pali	O & M	1.28	31.07.2013
7	Mobile Soil testing Laboratory for Udaipur, Banswara, Dungarpur, Rajsamand, Sirohi	O & M	0.28	August 2010
8	Mobile Soil testing Laboratory for Kota, Baran, Bundi, Jhalawar, Tonk	O & M	0.28	August 2010
9	Mobile Soil testing Laboratory for Chittorgarh, Pratapgarh, Bhilwara, Bundi	O & M	0.28	August 2010
10	Mobile Soil testing Laboratory for Hanumangarh, Churu, Sriganganagar	O & M	0.28	August 2010
11	Mobile Soil testing Laboratory for Kota, Baran, Bundi, Karoli, Bundi S. Madhopur	O & M	0.28	August 2010
12	Mobile Soil testing Laboratory for Bikaner, Nagaur	O & M	0.28	August 2010
13	Mobile Soil testing Laboratory for Jaipur, Pali, Ajmer, Merta, Jalore, Barmer	O & M	0.28	August 2010
14	Mobile Soil testing Laboratory for Jhalawar, Baran	O & M	0.28	February 2011
15	Mobile Soil testing Laboratory for Sriganganagar, Bikaner, Hanumangarh	O & M	0.28	September 2010
16	Mobile Soil testing Laboratory for Alwar, Bharatpur, Dausa, Dholpur	O & M	0.28	September 2010
17	Mobile Soil testing Laboratory for Pali, Parts of Nagaur	O & M	0.28	June 2012
18	Mobile Soil testing Laboratory Udaipur, Dungarpur, Banswara and TAD Area	O & M	0.28	July 2012
19	Static Soil testing Laboratory Duni (Tonk)	O & M	0.30	October 2011
20	Static Soil testing Laboratory, Laxmangarh, Sikar	O & M	0.30	December 2012
21	Static Soil testing Laboratory, Sandawa, Sujangarh, Churu	O & M	0.30	October 2012
22	Static Soil testing Laboratory, Sridungargarh, Bikaner	O & M	0.30	October 2012
23	Static Soil testing Laboratory, Ladnu, Nagaur	O & M	0.30	October 2012
24	Static Soil testing Laboratory, Pratapgarh	O & M	0.30	October 2012
25	Static Soil testing Laboratory, Kekari, Ajmer	O & M	0.30	October 2012
26	Static Soil testing Laboratory, Srimadhopur, Sikar	O & M	0.30	October 2012
27	Static Soil testing Laboratory, Hindaun, Karoli	O & M	0.30	October 2012
28	Static Soil testing Laboratory, Jaitaran, Pali	O & M	0.30	October 2012
29	Static Soil testing Laboratory, Kuchaman City,	O & M	0.30	October

S. No	Name of the Project	Structure BOT/ BOOT etc.	Estimated Cost (₹ in crore)	Date of Completion
	Nagaur			2012
30	Static Soil testing Laboratory, Sanchor	O & M	0.30	September 2013
31	Static Soil testing Laboratory, Sangod, Kota	O & M	0.30	May 2013
32	Establishment and Operation of Light and Sound Show at Akbar Fort, Ajmer	BOOT	1.42	17.07.2011
33	Establishment and Operation of Light and Sound Show at Jantar-Mantar, Jaipur	BOOT	1.74	29.09.2012
34	Operation of Stage Carriage Services in Rural Areas of Rajasthan (63 clusters of various districts)	BOOM	83.80	2012-13 and 2013-14
	Sub Total (F)		**111.45**	
	Grand Total		**9,236.52**	

Source: Planning Department, GoR.

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Appendix 1.13 (B) Status of Public Private Partnership Projects in Infrastructure (as on 31 March 2014)- Projects under Implementation (Refer Paragraph 1.9.6: Page 40)

S. No	Name of the Project	Structure BOT/ BOOT etc.	Date of Award	Estimated Cost (₹ in crore)	Likely date of Completion
(A)	**Road Sector**				
1	Jaipur to Bhilwara Road (SH-12), Length=0/0 to 212/0.	DBFOT	16.03.2010	220.00	June 2014
2	Chomu to Mahala Road via Renwal Jobner (SH -19 and 2C), Length=89 km	DBFOT	22.02.2011	134.20	June 2014
3	Bikaner – Suratgarh Road (NH-15), Length=172.380 km	DBFOT	09.01.2012	501.08	November 2014
4	Chittorgarh - Neemach Road, (MP Border) and Nimbahera – Pratapgarh (NH 79 and 113), Length=117 km	DBFOT	29.03.2012	511.21	June 2015
5	Suratgarh – Sriganganagar Road (NH-15), Length=78.01 km	DBFOT	23.03.2012	224.03	January 2015
6	Ajmer – Nagaur Road (NH-89), Length=148.25 km	DBFOT	23.03.2012	377.15	February 2015
7	Sikar – Bikaner Road (NH-11), Length=237.58 km	DBFOT	31.03.2012	650.84	February 2015
8	Mathura (State Border) – Bharatpur – Bhadoti Road, L=185.50 km. 282/0 to 388/0, (SH-01 A) = 106 km + 6.5 km Bypass of Gangapur km 8/0 to km 58/0 (SH-01) = 50 km + 23 km Mathura Bypass	BOT	10.08.2012	421.00	June 2014
9	Rawatsar – Nohar – Bhadra upto State Border Road, L=118 km, km 0/0 to 118/0	BOT	01.07.2012	224.20	June 2014
10	Jodhpur – Pali Road (NH-65) L = 71.55 km	DBFOT	11.02.2013	332.70	February 2015
11	Nagaur – Bikaner Road (NH- 89) L = 108.26 km	DBFOT	30.10.2012	378.07	December 2014
12	Patan-Dabla-Biharipur-Ganwali-Nizampur Road km 0/0 to 21/593	BOT	2013-14	39.03	June 2014
13	Ring Road around Jaipur City	DBFOT	16.05.2011	890.00	21 Months from the date of commencement which yet not decided
	Sub - Total (A)			**4,903.51**	
(B)	**Urban Infrastructure**				
1	Integrated Solid Waste Management Project, Jaipur	DBOOT	18.06.2012	60.00	2013-14
2	Integrated Solid Waste Management Project, Jodhpur	DBOOT	13.06.2012	40.00	2013-14
3	Integrated Solid Waste Management Project, Ajmer, Kishangarh and Pushkar	DBOOT	Dec. 2012	40.00	2013-14

S. No	Name of the Project	Structure BOT/ BOOT etc.	Date of Award	Estimated Cost (₹ in crore)	Likely date of Completion
4	Development of Multi Level Parking Project at Ashok Marg Nala, C-Scheme, Jaipur	DBOOT	2010	90.00	December 2014
5	Jal Mahal Tourism Project, Jaipur	BOOT	30.09.2004	200.00	2013-14
6	Restoration and Conservation of Tijara Fort, Alwar	BOOT	15.04.2008	25.00	2011-12
7	Exhibition cum Convention Centre at Sitapura Industrial Area, Jaipur	BOT	13.02.2012	216.65	August 2014
8	Affordable Housing Project at Mukandpura near Bhankrota, Jaipur	Model No. 2 (Private Developers on land owned by them)	15.02.2011	17.90	31.03.2014
9	Affordable Housing Project at Village Ramla ka Vaas Teshsil, Kalwar, Jaipur	Model No. 2	28.02.2011	19.36	31.03.2014
10	Affordable Housing Project at village Mahapura SEZ, Jaipur	Model No. 2	28.02.2011	31.95	27.08.2014
11	Affordable Housing Project near Pink Pearl, Ajmer Road, Jaipur	Model No. 2	10.01.2011	14.30	30.04.2014
12	Affordable Housing Project at Village Bagru Khurd, Thikerya, Ajmer Highway, Jaipur	Model No. 2	28.02.2011	13.54	30.04.2014
13	Affordable Housing Project at Village Bagru Khurd Omex City, Ajmer Road, Jaipur	Model No. 2	15.02.2011	25.38	14.09.2014
14	Affordable Housing Project at Village Shyampur Buhariya Vatika Road, Sanganer, Jaipur	Model No. 2	14.06.2011	39.17	13.12.2014
15	Affordable Housing Project at Village Nevta, Teshsil Sanganer, Jaipur	Model No. 2	15.03.2011	36.37	14.09.2014
16	Affordable Housing Project at Chaksu, Jaipur	Model No. 2	17.01.2011	59.76	16.07.2014
17	Affordable Housing Project at Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar	Model No. 2	07.02.2011	13.75	30.09.2014
18	Affordable Housing Project at Village Biranvaas Tehsil Kotkasim, Bhiwadi Distt. Alwar	Model No. 2	01.02.2011	13.54	30.09.2014
19	Affordable Housing Project at panwadi sargod, Trisingiya, Kuchaman City, Nagaur	Model No. 2	20.06.2011	28.22	19.12.2014
20	Affordable Housing Project, Ajmer-Beawar Road NH-8, Infront of Tabiji Railway Station, Ajmer	Model No. 2	20.09.2011	20.24	19.03.2015
21	Affordable Housing Project at Village Jirota Khurd, near Shyam Sarowar, Distt. Dausa on Main NH-11	Model No. 2	19.05.2011	14.66	30.09.2014

S. No	Name of the Project	Structure BOT/ BOOT etc.	Date of Award	Estimated Cost (₹ in crore)	Likely date of Completion
22	Affordable Housing Project at Balotra, Barmer	Model No. 2	10.09.2012	14.14	09.09.2014
23	Affordable Housing Project at Churu	Model No. 2	16.05.2013	12.69	15.05.2015
24	Affordable Housing Project at Jhunjhunu	Model No. 2	16.05.2013	52.09	15.05.2016
25	Affordable Housing Project at village Bahala, Tehsil Ramgarh, Alwar	Model No. 2	16.05.2013	20.70	15.05.2016
26	Affordable Housing Project at village Mouja Khariya, Kuchaman	Model No. 2	16.05.2013	16.02	15.05.2015
27	Affordable Housing Project at Village Bhambhori, Kalwar Road, Jaipur	Model No. 2	15.10.2013	9.68	14.10.2015
28	Affordable Housing Project at Sardarshahar	Model No. 2	15.10.2013	12.69	14.10.2015
29	Affordable Housing Project at Pindwara, Sirohi	Model No. 2	13.10.2013	22.33	12.10.2016
30	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	2014-15
	Sub – Total (B)			**1,191.19**	
(C)	**Social Sector**				
1	Engineering College, Dholpur	BOT	2011-12	16.40	31.07.2015
2	Engineering College, Barmer	BOT	2011-12	16.40	31.07.2015
3	Engineering College, Karauli	BOT	2011-12	16.40	31.07.2015
4	Engineering College, Baran	BOT	2011-12	16.40	31.07.2015
5	Engineering College, Churu	BOT	2011-12	16.40	31.07.2015
6	Rajasthan Institute of Engineering and Technology, Jaisalmer	BOT	2011-12	16.40	31.07.2015
7	Swami Vivekanand College of Engineering and Technology, Jalore	BOT	2011-12	16.40	31.07.2015
8	Shri Jawahar Women's Polytechnic College, Dausa	BOT	2007-08	5.49	-
9	Vivekanand Institute of Technology, Bhilwara. (Women Polytechnic)	BOT	2007-08	5.49	-
10	Bhadariya Mateshwari Polytechnic College for Women's, Jalore	BOT	2007-08	5.49	-
11	Rajasthan Institute of Engineering and Craft, Dholpur (Women's Polytechnic)	BOT	2007-08	5.49	-
12	Rajasthan Girls' Polytechnic College, Baran	BOT	2007-08	5.49	-
13	Chandrawati Girls' Polytechnic College, Jaisalmer	BOT	2007-08	5.49	Subjudice
14	Swasthya Kalyan Polytechnic College, Chaksu	BOT	-	9.30	Subjudice

S. No	Name of the Project	Structure BOT/ BOOT etc.	Date of Award	Estimated Cost (₹ in crore)	Likely date of Completion
15	Basso Devi Private Industrial Training Institute, PS- Ramgarh, Distt.-Alwar	BOT	06.03.2007	2.38	August 2014
16	Choudhary M.S. Memorial Private Industrial Training Institute, PS- Taranagar, Distt.-Curu	BOT	06.03.2007	1.40	05.09.2009
17	Minesh Private Industrial Training Institute, PS- Bamanvas, Distt.-Sawaimadhopur	BOT	27.08.2007	1.19	August 2015
18	Ranthambhor Private Industrial Training Institute, PS- Khamnor, Distt.- Rajsamand	BOT	24.03.2007	0.70	August 2014
19	Maharana Pratap Industrial Training Institute, PS- Bhupalsagar, Distt- Chittorgarh	BOT	12.06.2007	0.66	August 2015
20	H.R. Memorial Private Industrial Training Institute, PS- Lunkarnsar, Distt.-Bikaner	BOT	04.06.2007	1.00	03.09.2009
21	J. R. Private Industrial Training Institute, PS- Jadhol, Distt.-Udaipur	BOT	31.03.2010	1.06	30.09.2011
22	Rajasthan Industrial Training Institute, PS- Masuda, Distt.-Ajmer	BOT	28.03.2013	1.00	27.09.2014
23	H.K. Hightech Private Industrial Training Institute, PS- Sumerpur, Distt.-Pali	BOT	21.06.2012	2.25	20.12.2014
24	Center of the Studies of Values Industrial Training Institute, PS- Gangrar, Distt.-Chittorgarh	BOT	26.07.2013	1.50	25.01.2015
25	Girls College at Kishangarh, Ajmer	BOT	2013-14	4.00	2015-16
26	Girls College at Pratapgarh	BOT	2013-14	2.74	2015-16
	Sub – Total (C)			**176.92**	
(D)	**Power Sector**				
1	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	2014-15
2	400 kv S/C Hindaun-Alwar Line with 400/220 kv GSS at Alwar	BOOM	19.01.2011	188.32	May 2014
3	220 kV S/C Sikar – Nawalgarh – Jhunjhunu Line with 220/132 kv GSS at Nawalgarh	BOOM	25.02.2013	36.28	2015-16
4	400 kv D/C Babai - Jaipur (North) (Twin Moose) line along with 400/220 kv GSS at Jaipur (North)	BOOM	2013-14	221.80	2016-17
5	400 kv D/C Jodhpur (New)-Udaipur (Twin Moose) Line along with 400/220 kv GSS at Udaipur	BOOM	2013-14	379.53	2016-17
	Sub – Total (D)			**1,110.93**	

S. No	Name of the Project	Structure BOT/ BOOT etc.	Date of Award	Estimated Cost (₹ in crore)	Likely date of Completion
(E)	**IT Sector**				
1	Rajasthan State Wide Area Network (RajSWAN) Project	BOOT	15.04.2011	293.86	15.04.2017
2	Common Service Centres Project	BOOT	May, 2009	54.01	March 2017
	Sub – Total (E)			**347.87**	
(F)	**Other Sectors**				
1	Operation of Stage Carriage Services in Rural Areas of Rajasthan (65 Clusters of various districts)	BOOM	2012-13 and 2013-14	65.44	2014-15
2	Static Soil Testing Laboratory, Gudamalani, Barmer	O & M	April, 2013	0.30	2014-15
3	Multi Chamber Cold Storage 4000 MT. at Bhawani Mandi	O & M	13.02.2014	5.20	22.05.2015
4	Waxing of Fruit and Vegetables Santra Mandi KUMS Bhawani Mandi, Jhalawar	O & M	13.02.2014	0.40	22.10.2014
5	Garlic Processing Unit at Chippabarod at KUMS Chabbra	O & M	13.02.2014	0.40	22.10.2014
	Sub-Total (F)			**71.74**	
	Grand Total			**7,802.16**	

Source: Planning Department, GoR.

Appendix 1.13 -(C) Status of Public Private Partnership Projects in Infrastructure (as on 31 March 2014)- Projects under Planning/Pipeline (Refer Paragraph 1.9.6: Page 40)

S. No	Name of the Project	Estimated Cost (₹ in crores)	Likely Month of Award
(A)	**Road Sector**		
1	Nagaur– Jodhpur Road (NH- 65) L = 134.64 km	411.18	2013-14
2	Kapren to Mangrol Road L=58 km	121.69	2013-14
3	Ganganagar - Raisinghnagar - Bikaner	227.00	2014-15
4	Dungargarh – Sardarshahar – Rajgarh	159.00	2014-15
5	Hanumangarh – Abohar (Up to Punjab Border)	43.00	2014-15
6	Sadulshahar – Sriganganagar	85.00	2014-15
7	Khedali – Pahadi up to Haryana Border	58.00	2014-15
8	Natani ka Bada – Laxmangarh – Kathumar	60.00	2014-15
9	Kherali – Nadabai – UP Border	50.00	2014-15
10	Deeg – Kaman – UP Border	30.00	2014-15
11	Neem ka Thana – Khetri	63.00	2014-15
12	Ajeetgarh – Chala	32.00	2014-15
13	Khood – Dataramgarh – Renwal	50.00	2014-15
14	Chomu – Chandwaji	20.00	2014-15
15	Kishangarh – Arain – Malpura	70.00	2014-15
16	Dudu – Malpura – Todaraisingh (up to Chhan)	104.00	2014-15
17	Dara – Khanpur – Aklera	89.00	2014-15
18	Nasirabad – Mangliawas- Padukalan	63.00	2014-15
19	Sikar – Ladnu – Nokha	200.00	2014-15
20	Fatehpur – Jhunjhunu – Rajgarh	113.00	2014-15
21	Nagaur – Deedwana – Salasar	144.00	2014-15
22	Bikaner – Napasar – Jasrasar	71.00	2014-15
23	Dantiwara – Pipar – Merta City	87.00	2014-15
24	Siwana – Samdari – Balesar	90.00	2014-15
25	Dangiyawas – Luni – Balotra (BRO Bypass)	130.00	2014-15
26	Sanchore – Mandar – Ambaji	123.00	2014-15
27	Ahore – Bali – Mundara	60.00	2014-15
28	Jalore – Sindari – Barmer	165.00	2014-15
29	Ramseen – Bhinmal – Raniwara	63.00	2014-15
30	Udaipur – Salumber	69.00	2014-15
31	Sojat – Desuri - Pindwara	161.00	2014-15
32	Jaswantpura – Bhinmal – Chanchwaphata	93.00	2014-15
33	Rajgarh – Bhadra – Nohar	57.00	2014-15
34	Ratangarh – Churu – Sardarshahar	93.00	2014-15
35	Osian – Nokha	121.00	2014-15
36	Nokha – Kolayat – Bajju	117.00	2014-15
37	Dausa – Dudu – Sambhar	177.00	2014-15

S. No	Name of the Project	Estimated Cost (₹ in crores)	Likely Month of Award
38	Ramgarh – Sikari	34.00	2014-15
39	Nagar – Nadbai – Halena	50.00	2014-15
40	Kheriya Mod (Bayana) – Fathehpur Sikri (up to UP Border)	23.00	2014-15
	Sub – Total (A)	**3,976.87**	
(B)	**Urban Infrastructure**		
1	Jaipur Street Lighting System Project	25.00	2014-15
2	Affordable Housing Project at Udaipur with focus on EWS and LIG	14.30	2014-15
3	Affordable Housing Project at Chaksu, Jaipur	10.00	2014-15
4	Affordable Housing Project at Village Sindholi, Sambhariya Road, Ambedkar Nagar, Jaipur	9.68	2014-15
5	Affordable Housing Project at Village Bhated Vatika, Jaipur	19.36	2014-15
6	Affordable Housing Project at Vatika, Sanganer, Jaipur	14.27	2014-15
7	Affordable Housing Project at Saligram Pura, Sanganer, Jaipur	17.56	2014-15
8	Affordable Housing Project at Khora Shyamdas Ji, Amber, Jaipur	17.74	2014-15
9	Affordable Housing Project at Badri Ramchandra, Phagi, Jaipur	12.34	2014-15
10	Affordable Housing Project at Naradpura, Jamwaramgarh, Jaipur	66.45	2014-15
11	Affordable Housing Project at Kalwara, Mahapura, Sanganer, Jaipur	11.57	2014-15
12	Affordable Housing Project at Ramsinghpura, Kotputli, Jaipur	30.38	2014-15
13	Affordable Housing Project at Balakua, Surpura, Jodhpur	13.32	2014-15
14	Affordable Housing Project at Village Ralawas, Lordi Pandit Ji, Jajiwal, Jodhpur	13.70	2014-15
15	Affordable Housing Project at Dabok, Udaipur	14.66	2014-15
16	Affordable Housing Project at Bhiwadi, Alwar	17.01	2014-15
17	Affordable Housing Project at Deoli, Tonk	13.15	2014-15
18	Affordable Housing Project at Chittorgarh	17.31	2014-15
19	Jalore Area Development Program – Drinking Water Supply and Sanitation Project	962.00	-
20	Solid Waste Treatment Plant at Sikar	13.40	-
21	Common Biomedical Waste Treatment Facility (CBWTF), Udaipur Rural, Banswara, Dungarpur, Chittorgarh and Rajsamand	0.70	-
22	Common Biomedical Waste Treatment Facility (CBWTF), Jalore, Sirohi, Barmer	0.70	-
23	Construction of Arial Ropeway from Kanak Vrandawan to Jaigarh - Nahargarh Road Junction in Jaipur	20.50	-
24	Metro Rail Project Jaipur, Phase -II	6,583.00	-
25	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)	**7,919.75**	

S. No	Name of the Project	Estimated Cost (₹ in crores)	Likely Month of Award
(C)	**Water Sector**		
1	Water Supply and Sewerage System of Udaipur City	1,000.00	2014-15
2	Water Supply and Sewerage System of Ajmer and Pushkar City	700.00	2014-15
3	Reduction of non revenue water in selected pilot area in Water Distribution Zones of Kaithoonipole and Ladpura in Kota City	15.00	2014-15
4	Water Supply in Distribution Zones of Mansarovar of Jaipur City	25.00	2014-15
	Sub – Total (C)	**1,740.00**	
(D)	**Power Sector**		
1	400 kv Bikaner – Sikar D/C line (Twin Moose) – 210 Km	219.58	2014-15
	Sub –Total (D)	**219.58**	
(E)	**Social Sector**		
1	Polytechnic College proposed at Bhiwadi, Alwar under CSS	13.00	2014-15
2	Polytechnic College proposed at Rural, Deoli, Tonk under CSS	13.00	2014-15
	Sub – Total (E)	**26.00**	
(F)	**Other Sectors**		
1	Warehouse 7500 MT at Dausa	2.25	2014-15
2	Warehouse 2500 MT at Khairthal	0.75	2014-15
3	Warehouse 5000 MT at Phalodi	1.50	2014-15
4	Warehouse 10000 MT at Baran	3.00	2014-15
5	Warehouse 2X5000 MTat Bikaner (F&V)	3.00	2014-15
6	Warehouse 2500 MT. at Kumher dist. Bharatpur.	0.75	2014-15
7	Multi Chamber Cold Storage 4000 MT at Barmer	5.20	2014-15
8	Construction of grading, cleaning and packaging unit at KUMS Ajmer (grain)	1.00	2014-15
9	Project at Khamnaur Rajsamand under Provision of Urban Amenities in Rural Area (PURA) Scheme	132.03	-
10	Project at Sanganer (Jaipur) under Provision of Urban Amenities in Rural Area (PURA) Scheme	120.17	-
11	Horticulture Park at Alwar	42.00	2014-15
	Sub - Total (F)	**311.65**	
	Grand Total	**14,193.85**	

Source: Planning Department, GoR.

Appendix 1.14 - No expenditure incurred under Centrally Sponsored Programmes/Scheme in 2013-14 (Refer Paragraph 1.2.3: Page 6)

S. No.	Name of Department	Name of project /scheme	Head of Account	Objectives of the scheme	Original Budget Provision (₹ in crore)	Brief reasons given by the department for Nil expenditure
1	Commissioner, Land Management Department, Rajasthan, Jaipur	Modernisation of Land Settlement Department	2029-03-04-02 2029-796-01-01 2029-789-01-01	Survey/Reviewing and updating of land records	27.44 4.07 5.55	Reply awaited
2	Director, Secondary Education, Rajasthan, Bikaner	To study Sanskrit in Higher Secondary Education	2202-02-107-04	Scholarship in Sanskrit to Meritorious Students	0.87	Reply awaited
3	Director, Medical and Health Services, Rajasthan, Jaipur	National Malaria Eradication Programme (rural)	2210-06-101-01 2210-06-796 03	To control Malaria	3.15 0.36	Reply awaited
4	Commissioner, Area Development, IGNP, Rajasthan, Bikaner	Adaptive Trial	2705 -102-1-04	For proper classification of soil in IGNP Command Area	0.10	Reply awaited
5		Adaptive Research and Soil Survey, IGNP	2705-789-01-02		0.75	Reply awaited
6	Chief Engineer and Additional Secretary, PWD, Rajasthan, Bikaner	Through Border Road Development Board	5054-02-337-03	Adaptive Research Programme Trials are conducted for suitable crops and varieties, disease and irrigation system like sprinkler etc.	54.51	Reply awaited
7	Commissioner, TAD, Rajasthan, Udaipur	Tribal Research and Training Institute	2225-02-796-02-16	Research on various aspects on the life of tribals, socio-economic, educational, art and culture.	0.25	Non receipt of funds from GOI
8		New planning under CCD Yojana of Saharia Development	2225-02-796-19-02	To provide best technique of agriculture and motivate to Bari programme for income generation.	4.70	Non receipt of funds from GOI
9		Grants-in-aid under Solar Light under CCD Yojana of Saharia Development	2225-02-796-19-03	To provide solar electrification to Saharia family.	2.00	Non receipt of funds from GOI

S. No.	Name of Department	Name of project /scheme	Head of Account	Objectives of the scheme	Original Budget Provision (₹ in crore)	Brief reasons given by the department for Nil expenditure
10		Janshree Bima Yojana under CCD Yojana of Saharia Development	2225-02-796-19-04	To provide social security to Saharia family.	0.16	Non receipt of funds from GOI
11		Grant-in-aid for collection of minor forest produce	2225-02-796-19-07	Administrative charges for collection and marketing of minor forest produce.	0.50	Non receipt of funds from GOI
12		Monitoring and Administrative Expenditure	2225-02-796-19-09	Monitoring and Administrative Expenditure.	0.04	Non receipt of funds from GOI
13	Commissioner, Women Empowerment Department, Rajasthan, Jaipur	Kishori Shakti Yojana	2235-02-196-02-08 2235-02-196-02-07	Enlightenment and empowerment of Adolescent girls of 11-18 years who have left school education.	0.40 2.74	Late release (28 March 2014) of funds by GoI resulted in late release (22 April 2014) of sanction by the State Government.
14	Director, Fisheries Department, Rajasthan, Jaipur	Development of fisheries in aquaculture	2405-796-07 2405-101-06 2405-789-01	Development of intensive fish culture in small water bodies and generate self employment.	0.05 0.06 0.02	Non-receipt of funds from GoI.
15	Commissioner, Industries Department, Rajasthan, Jaipur	Direction and Administration	2852-80-01	Handloom Development.	0.30	Non-receipt of funds from GoI.
16	Commissioner, TAD, Rajasthan, Jaipur	Renewal and construction of Saharia bungalow	4225-02-796-26-01		5.28	Non receipt of funds from GOI
17		Renewal and construction of Saharia housing	4225-2-796-26-02		16.50	Non receipt of funds from GOI
18		Renewal and construction of Saharia Aashram Hostel	4225-02-796-26-04	To provide educational infrastructure facilities.	5.03	Non receipt of funds from GOI
19	Chief Engineer, CAD, IGNP, Rajasthan, Bikaner	Amarsingh Jassana Project	4705-103-03-02	To provide irrigation facilities at cultivator's field by construction of lined water courses.	4.11	Non-sanction of MoU and non-receipt of administra-tive sanction.
20		Land Development Work	4705-108-01-01		23.29	
21		Bhakra Nahar Project	4705-108-01-02		0.26	
22		Land Development Work	4705-789-04-01		1.10	

S. No.	Name of Department	Name of project /scheme	Head of Account	Objectives of the scheme	Original Budget Provision (₹ in crore)	Brief reasons given by the department for Nil expenditure
23		Land Development Work	4705-789-05-01		1.10	
24		Land Development Work	4705-789-08-01		6.31	
25	Registrar, Co-operative, Societies Rajasthan, Jaipur	Investment in SPINFED	4425-195-03-03	To rehabilitate Gangapur, Gulabpura and Hanumangarh Cotton Complexes.	3.66	Non-release of funds by the State Government
26		Loan to SPINFED in cotton complexes	6425-108-07		1.47	
27	Director, Archaeology and Museums, Rajasthan, Jaipur	Establishment of International Museum in SMS Town Hall	2205-103-03	Establishment of International Museum in SMS Town Hall and Jaleb Chowk.	3.50	Sanction not given by the State Government for transfer of funds.
28	Director, Primary Education, Rajasthan, Bikaner	Block Institute for Teachers' Education	2202-80-796-11-03		0.13	Non-approval by NCTE for establishment of Teachers' Education Institute.
			2202-80-789-03		0.13	
29	Commissioner, Industries Department, Rajasthan, Jaipur	Integrated Handloom Development Programme	2851-103-09	Handloom development.	1.05	Non-demand for funds from GoI.
30	Director, Medical and Health (Family Welfare) Services, Rajasthan, Jaipur	Urban Family Welfare Centre managed by the Autonomous Institutions and Voluntary Organisations	2211-102-02		0.40	Non-achievement of targets by Red Cross Society and non allotment of funds to the institutes, as no demand was raised for funds by the institutes.
31	Commissioner, SJED, Rajasthan, Jaipur	Book Bank	2225-02-796-06-08	To provide books free of cost to SC students for higher education.	0.25	Non receipt of proposals from educational institutions under SC/ST book bank scheme.
			2225-01-789-03	To provide books free of cost to ST students for higher education.	0.25	
	Total				**181.84**	

Appendix 2.1

(Refer Paragraph 2.3.1: Page 62)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
	Revenue-Voted				
1.	9	Forest	749.21	188.29	25.1
2.	20	Housing	84.54	24.01	28.4
3.	28	Special Programmes for Rural Development	52.01	30.39	58.4
4.	48	Power	9,390.63	2,177.50	23.2
5.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	375.81	127.12	33.8
	Capital-Voted				
6.	19	Public Works	796.83	277.74	34.9
7.	22	Area Development	395.91	102.24	25.8
8.	24	Education, Art and Culture	79.21	47.97	60.6
9.	25	Treasury and Accounts Administration	300.00	300.00	100.0
10.	26	Medical and Public Health and Sanitation	185.97	42.80	23.0
11.	29	Urban Plan and Regional Development	1,460.01	414.99	28.4
12.	38	Minor Irrigation and Soil Conservation	26.13	25.74	98.5
13.	46	Irrigation	1,108.51	279.18	25.2
		Total	**15,004.77**	**4,037.97**	**26.9**

Source: Appropriation Accounts

Appendix 2.2

(Refer Paragraph 2.3.3: Page 76)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess Expenditure
Revenue-Voted							
1.	20	Housing	2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs 01-Public Works Department (General Expenditure) 11-Proportionate expenditure relating to Major Head 2059-Public Works	1.55	2.58	1.03	66.5
2.	21	Roads and Bridges	3054-Roads and Bridges 80-General 001-Direction and Administration 01-Proportionate expenditure exhibited under Major Head 2059-Public Works 01-Establishment	7.49	34.95	27.46	366.6
3.	46	Irrigation	2700-Major Irrigation 28-Bisalpur Project (Commercial) 001-Direction and Administration 03-Proportionate expenditure transferred from Head "2701-80"	0.40	1.91	1.51	377.5
4.	46	Irrigation	2700-Major Irrigation 02-Chambal Project (Commercial) 800-Other expenditure 03-Other expenditure	26.51	29.41	2.90	10.9
Capital-Voted							
5.	19	Public Works	4059-Capital Outlay on Public Works 80-General 051-Construction 05-General Building	32.12	48.10	15.98	49.8

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess Expenditure
			(Police Administrative Services) 01-Through the Chief Engineer, Public Works Department				
6.	27	Drinking Water Scheme	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 45-Nagaur Lift Canal Project Phase-II (EAP)	5.39	8.33	2.94	54.5
7.	29	Urban Plan and Regional Development	6217-Loans for Urban Development 03-Integrated Development of Small and Medium Towns 192-Loans to Municipalities/Municipal Councils 01-Loans to Municipalities/Municipal Councils-RUIDP Phase-2 15-Municipality/ Municipal Council, Churu	15.99	23.89	7.90	49.4
8.	30	Tribal Area Development	4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries 01-Mineral Exploration and Development 796-Tribal Area Sub-plan 02-Approach Roads	1.52	2.66	1.14	75.0
9.	30	Tribal Area Development	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 02-Welfare of Scheduled Tribes 796-Tribal Area Sub-plan 20-Programme for Tribal Area Development under Special Scheme (Tribal Welfare Fund) 11-Construction of additional rooms in Government Educational Institutions	1.00	2.25	1.25	125.0

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess Expenditure
10.	30	Tribal Area Development	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 796-Tribal Area Sub-plan 06-RIDF Roads financed by NABARD 08-Road Upgradation Project (*Navdasham*)	49.59	55.60	6.01	12.1
11.	30	Tribal Area Development	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 796-Tribal Area Sub-plan 07-Rural Roads	15.24	17.44	2.20	14.4
12.	46	Irrigation	4700-Capital Outlay on Major Irrigation 37-Renewal/ Modernisation/ Up-gradation/ Re-generation of Projects (Commercial) 001-Direction and Administration 01-Construction works	4.97	6.56	1.59	32.0
13.	46	Irrigation	4701-Capital Outlay on Medium Irrigation 67-Lahasi Project (Commercial) 001-Direction and Administration 04-Proportionate expenditure transferred from Major Head 2701-80	2.94	8.34	5.40	183.7
14.	51	Special Component Plan for Welfare of Scheduled Castes	4210-Capital Outlay on Medical and Public Health 01-Urban Health Services 789-Special Component Plan for Scheduled Castes 01-Hospital and Relief Camps 90-Construction Works	0.81	3.26	2.45	302.5
Total				**165.52**	**245.28**	**79.76**	**48.2**

Source: Appropriation Accounts

Appendix 2.3

(Refer Paragraph 2.3.6: Page 78)

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

(₹ in crore)

S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue-Voted					
1.	1-State Legislatures	46.68	43.15	3.53	1.68
2.	13-Excise	88.85	87.15	1.70	2.70
3.	15-Pensions and other Retirement Benefits	7,850.16	7,801.25	48.91	77.87
4.	19-Public Works	394.11	349.34	44.77	4.18
5.	20-Housing	67.92	60.53	7.39	16.62
6.	24-Education, Art and Culture	14,453.24	13,611.65	841.59	361.85
7.	26-Medical and Public Health and Sanitation	4,102.26	3,999.51	102.75	214.70
8.	29-Urban Plan and Regional Development	2,352.45	2,175.57	176.88	34.50
9.	30-Tribal Area Development	3,372.27	3,253.43	118.84	187.44
10.	46-Irrigation	1,688.92	1,645.63	43.29	52.52
11.	47-Tourism	22.43	21.03	1.40	1.39
12.	48-Power	9,380.63	7,213.13	2,167.50	10.00
Capital-Voted					
13.	29-Urban Plan and Regional Development	1,396.01	1,045.02	350.99	64.00
14.	30-Tribal Area Development	1,648.59	1,599.82	48.77	174.07
15.	51-Special Component Plan for Welfare of Scheduled Castes	1,861.40	1,817.94	43.46	231.62
Total		**48,725.92**	**44,724.15**	**4,001.77**	**1,435.14**

Source: Appropriation Accounts

Appendix 2.4

(Refer Paragraph 2.3.7: Page 78)

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

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
Insufficient reappropriation of funds					
1.	6	Administration of Justice	2014-105-01 District and Additional District Judges Courts	(-) 9.05	(-) 1.10
2.	8	Revenue	2029-103-02 District Expenditure	(-) 16.29	(-) 1.02
3.	15	Pensions and other Retirement Benefits	2071-01-101-01 Pensions to State employees	(-) 70.00	(-) 17.49
4.	15	Pensions and other Retirement Benefits	2071-01-102 Commuted Value of Pensions	(-) 55.00	(-) 6.26
5.	21	Roads and Bridges	5054-04-800-02-01 Rural Roads	(-) 83.58	(-) 3.94
6.	21	Roads and Bridges	5054-04-800-11-15 Roads Upgradation Project (*Navdasham*)	(+) 156.10	(+) 4.29
7.	27	Drinking Water Scheme	2215-01-101-12 Other Urban Water Supply schemes	(-) 4.22	(-) 3.98
8.	27	Drinking Water Scheme	2215-01-102-01 Other Rural Water Supply Schemes	(-) 35.95	(-) 6.58
9.	27	Drinking Water Scheme	2215-02-001-03 Execution	(-) 11.06	(-) 3.28
10.	27	Drinking Water Scheme	2215-01-101-08 Water Supply Scheme, Jodhpur	(-) 2.65	(-) 1.77
11.	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (Economic Action Plan) Construction Work	(-) 68.07	(-) 6.50
12.	29	Urban Plan and Regional Development	6217-03-192-01-15 Municipality/Municipal Council, Churu	(+) 15.99	(+) 7.90
13.	33	Social Security and Welfare	2235-02-196-19-15 *Navachar*/New Schemes of Social Security Department	(-) 236.20	(-) 8.76
14.	33	Social Security and Welfare	2235-60-196-01-02 Pensions to handicapped and blind orphans	(-) 42.07	(-) 1.67
15.	41	Community Development	2515-197-01-01 Establishment	(+) 55.06	(+) 17.10

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
16.	46	Irrigation	4700-37-001-01 Construction Works	(+) 4.97	(+) 1.59
17.	47	Tourism	5452-80-800-01 Development of Tourist Places	(-) 5.12	(-) 1.00
Unnecessary reappropriation of funds					
18.	15	Pensions and Other Retirement Benefits	2071-01-115 Leave Encashment Benefits	(+) 15.00	(-) 15.04
19.	27	Drinking Water Scheme	4215-01-102-45 Nagaur Lift Canal Phase-II (Economic Action Plan)	(-) 64.85	(+) 2.94
20.	27	Drinking Water Scheme	4215-01-799-01 Stock	(+) 11.38	(-) 46.83
21.	30	Tribal Area Development	4215-01-796-01-03 Chambal-Dholpur-Bharatpur Water Supply Project (NABARD)	(+) 1.88	(-) 2.06
22.	46	Irrigation	2701-68-800-01 Other Expenditure	(+) 1.05	(-) 1.05
23.	51	Special Component Plan for Welfare of Scheduled Castes	4210-01-789-01-90 Construction Works	(-) 1.26	(+) 2.44
Excessive reappropriation of funds					
24.	15	Pensions and Other Retirement Benefits	2071-01-105 Family Pensions	(+) 57.13	(-) 4.13
25.	15	Pensions and Other Retirement Benefits	2071-01-104-02 Subsistence grants to employees on account of death while on duty	(+) 5.00	(-) 2.28
26.	21	Roads and Bridges	5054-04-800-16 Construction of Air Strips	(+) 37.99	(-) 8.69
27.	24	Education, Art and Culture	2202-01-197-07-01 Establishment Expenditure	(+) 14.88	(-)2.53
28.	33	Social Security and Welfare	2235-60-196-01-01 Pension to Old Age Persons	(+) 514.71	(-) 20.07
29.	46	Irrigation	4702-800-05-02 Proportionate expenditure transferred from Major Head '2701'	(+) 10.64	(-) 3.03
30.	51	Special Component Plan for Welfare of Scheduled Castes	4215-01-789-01-02 Chambal-Dholpur-Bharatpur Water Supply Project (NABARD)	(+) 3.10	(-) 2.35
Total					**(-) 171.41 (+) 36.26**

Source: Appropriation Accounts

Appendix 2.5

(Refer Paragraph 2.3.9: Page 79)

Cases of surrender of savings in excess of ₹ 20 crore on 31 March 2014

(₹ in crore)

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	Interest Payments	2049	*9,241.12*	*178.17*
2.	3-Secretariat	2052, 2251, 3451	246.19	45.19
3.	4-District Administration	2053	360.14	36.30
4.	6-Administration of Justice	2014	512.04	43.31
5.	8-Revenue	2029, 2052	593.46	71.0
6.	9-Forest	2406	749.21	188.0
7.	12-Other Taxes	2030, 2041, 2045, 3055	354.23	45.76
8.	14-Sales Tax	2040	437.68	20.54
9.	15-Pensions and Other Retirement Benefits	2071	7,928.03	61.37
10.	16-Police	2055, 2070	3,204.50	84.83
11.	19-Public Works	2059	398.29	48.13
12.		4055, 4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4405, 4515, 4700, 4853, 5475	796.83	293.39
13.	20-Housing	2216	84.54	24.77
14.	21-Roads and Bridges	3054	1,532.11	52.45
15.	22-Area Development	4575, 4705	395.91	102.23
16.	23-Labour and Employment	2230, 3475	331.13	22.39
17.	24-Education, Art and Culture	2070, 2202, 2203, 2204, 2205	14,815.09	1200.14
18.		4202, 6202	79.21	48.31
19.	26-Medical and Public Health and Sanitation	2210, 2211, 3606	4,316.95	310.64
20.		4210, 6210	185.97	43.04
21.	27-Drinking Water Scheme	2215	2,270.58	90.98
22.		4215	2,257.46	136.40
23.	28-Special Programme for Rural Development	2501, 2515, 2810	52.01	30.39
24.	29-Urban Plan and Regional Development	2216, 2217, 3055	2,386.95	210.48
25.		4217, 5055, 6217, 7055	1,460.01	398.32
26.	30-Tribal Area Development	2014, 2029, 2055, 2056, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2810, 2851, 2852, 2853, 3055, 3425, 3435, 3451, 3452, 3454,	3,559.71	304.04

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
		3456, 3475		
27.	30-Tribal Area Development	4059, 4202, 4210, 4215, 4217, 4220, 4225, 4235, 4236, 4401, 4402, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4853, 4885, 5054, 5452, 5475, 6225, 6408, 6885	1,822.66	229.45
28.	32-Civil Supplies	3456	844.08	122.30
29.	33-Social Security and Welfare	2202, 2225, 2235, 2236	5,138.21	168.70
30.	34-Relief from Natural Calamities	2245	1,709.34	85.61
31.	35-Miscellaneous Community and Economic Services	2047, 3454, 3475	113.33	22.41
32.	36-Cooperation	2408, 2425	404.23	44.91
33.	37-Agriculture	2401, 2415, 2435	1,351.66	86.80
34.	38-Minor Irrigation and Soil Conservation	2402, 2702	122.31	21.80
35.		4402, 4702	26.13	25.74
36.	39-Animal Husbandry and Medical	2403, 2405, 2415	703.98	25.17
37.	41-Community Development	2515	3,537.08	216.05
38.	43-Minerals	2802, 2853	148.65	25.19
39.	46-Irrigation	2700, 2701, 2702	1,741.44	74.21
40.		4700, 4701, 4702, 4711	1,108.51	266.44
41.	48-Power	2801, 2810	9,390.63	2,177.50
42.		4801, 6801	3,782.90	644.27
43.	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604	375.81	127.11
44.	50-Rural Employment	2505, 2515	383.66	57.42
45.	51-Special Component Plan for Welfare of Scheduled Castes	2014, 2029, 2055, 2056, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2425, 2501, 2505, 2515, 2701, 2705, 2851, 2852, 2853, 3055, 3425, 3451, 3452, 3454, 3456, 3475	2,955.13	261.06
46.		4055, 4059, 4202, 4210, 4215, 4217, 4225, 4235, 4236, 4250, 4401, 4402, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4711, 4853, 5054, 5452, 5475,	2,093.02	272.43
	Total		**96,302.11**	**9,045.14**

Source: Appropriation Accounts

Appendix 2.6

(Refer Paragraph 2.3.9: Page 79)

Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue- Voted			
1.	6-Administration of Justice	46.02	43.31	2.71
2.	8-Revenue	72.08	71.00	1.08
3.	15-Pensions and Other Retirement Benefits	126.78	61.37	65.41
4.	24-Education, Art and Culture	1,203.44	1,200.14	3.30
5.	26-Medical and Public Health and Sanitation	317.44	310.64	6.80
6.	27-Drinking Water Scheme	112.13	90.98	21.15
7.	30-Tribal Area Development	306.28	304.04	2.24
8.	33-Social Security and Welfare	200.06	168.70	31.36
9.	34-Relief from Natural Calamities	87.47	85.61	1.86
10.	39-Animal Husbandry and Medical	26.45	25.17	1.28
11.	46-Irrigation	95.81	74.21	21.60
12.	51-Special Component Plan for Welfare of Scheduled Castes	262.26	261.06	1.20
	Capital- Voted			
13.	21-Roads and Bridges	6.80	0.00	6.80
14.	25-Treasury and Accounts Administration	300.00	0.00	300.00
15.	27-Drinking Water Scheme	200.41	136.40	64.01
16.	29-Urban Plan and Regional Development	414.99	398.32	16.67
17.	46-Irrigation	279.18	266.44	12.74
18.	47-Tourism	3.20	2.20	1.00
19.	51-Special Component Plan for Welfare of Scheduled Castes	275.08	272.43	2.65
	Total	**4,335.88**	**3,772.02**	**563.86**

Source: Appropriation Accounts

Appendix 2.7

(Refer Paragraph 2.3.10: Page 79)

Details of Lump sum provisions more than ₹ 5 crore in each case and in excess of 50 *per cent* of budget provision

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
1.	-	Interest Payments	2049-01-101-04-11 9.24% Rajasthan Government Stock, 2022	*46.20*	*23.10*	*50.0*
2.	3	Secretariat	3451-090-13-01 Through the Planning Department	5.00	5.00	100.0
3.	6	Administration of Justice	2014-105-18-01 Morning-Evening Courts	12.40	8.19	66.0
4.	8	Revenue	2029-103-04-02 Modernisation of Land Settlement Department (50:50)	53.52	36.82	68.8
5.	9	Forest	2406-01-196-01-01 Establishment	18.00	11.34	63.0
6.	11	Miscellaneous Social Services	3435-03-102-03 National Lake Conservation Plan	8.92	8.74	98.0
7.	12	Other Taxes	3055-800-09 Grant to Rajasthan State Road Transport Corporation	20.00	15.00	75.0
8.	19	Public Works	4055-211-02-90 Construction Works	10.00	6.00	60.0
9.			4059-80-051-07-01 Through the Chief Engineer, Public Works Department	5.24	5.24	100.0
10.			4059-80-051-29-01 Construction of Building and Driving Track	17.24	10.85	62.9
11.			4059-80-051-36 Construction Work of Personnel (Secretariat) Department	9.03	5.41	59.9
12.			4210-01-110-05-90 Construction Works	16.35	9.08	55.5
13.			4210-01-800-01-90 Construction Works	6.20	5.92	95.5
14.			4210-03-105-03-90 Construction Works	32.45	19.86	61.2
15.			4235-02-102-01-90 Construction Works	21.26	15.02	70.6
16.			4250-203-02-90 Construction Works	13.01	13.01	100.0
17.			4250-203-09-90 Construction Works	29.18	15.56	53.3
18.			4403-101-01-90 Construction Works	12.06	11.39	94.4
19.	21	Roads and Bridges	3054-80-001-01-01 Establishment	18.49	11.00	59.5
20.	22	Area Development	4705-106-01-02	17.38	11.00	63.3

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
			Land Development Works			
21.	22	Area Development	4705-108-01-01 Land Development Work (*Bhakra* Irrigation Project)	46.59	46.59	100.0
22.	24	Education, Art and Culture	2202-01-800-14 General Expenditure-Reimbursement to Private Schools under Right to Education	196.56	160.38	81.6
23.			2202-02-109-05 Handicapped Integrated Education	7.00	6.65	95.0
24.			2202-02-109-08-01 Girls' Hostel-General Expenditure	65.53	58.76	89.7
25.			2202-02-800-22 Furniture Facility to Secondary Schools	21.40	21.40	100.0
26.			2203-105-02 Polytechnic School through Central Assistance	14.40	12.34	85.7
27.			2205-103-03 Establishment of International Museum in *Sawai Man Singh* Town Hall	15.00	15.00	100.0
28.			4202-01-203-04-01 Building (including percentage charges)	6.51	6.51	100.0
29.			4202-02-104-02 Through the Director, Technical Education	38.48	21.39	55.6
30.			4202-04-105-01-01 Building	14.00	11.63	83.1
31.	26	Medical and Public Health and Sanitation	2210-01-110-05-03 Encouragement Amount to New Private Hospitals	15.00	15.00	100.0
32.			4210-03-105-07-03 Medical College, Udaipur	6.87	6.10	88.8
33.			6210-03-105-01-01 Loans to Rajasthan Health Science University, Jaipur	5.00	5.00	100.0
34.	27	Drinking Water Scheme	4215-01-101-01-12 Water Supply to Jaipur from Bisalpur Project (Japan Bank for International Cooperation)	7.02	6.49	92.5
35.			4215-01-102-59 Water Supply Project for 199 Villages of Niwai and Tonk Tehsil	10.54	6.66	63.2
36.			4215-01-102-61 Barmer Lift Canal Water Supply Project Phase-II Part-B (Cluster Scheme of 68 villages)	7.02	7.02	100.0
37.			4215-01-102-62 Barmer Lift Canal Water Supply Project Phase-II Part-C (Cluster Scheme of 473 Villages)	7.02	7.02	100.0
38.	28	Special Programmes for Rural	2501-05-196-02-01 Function related	31.63	22.93	72.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
		Development				
39.	29	Urban Plan and Regional Development	2217-05-190-02-02 Jaipur City Transport Services Limited	42.19	31.79	75.3
40.	29	Urban Plan and Regional Development	2217-80-191-05 Grants to Jaipur Development Authority	12.49	12.49	100.0
41.			2217-80-191-31-01 General Operational Activities	6.42	6.42	100.0
42.			2217-80-192-33-02 Transfer to Rajasthan Urban Development Fund (RUDF)	5.00	5.00	100.0
43.			2217-80-192-35-01 General Operational Works	19.05	19.05	100.0
44.			3055-800-07-04 Through the Transport Department	17.58	12.58	71.6
45.			4217-03-800-01-02 *Shahari Jan Sahabhagi Yojana*	11.66	11.39	97.7
46.			4217-03-800-01-04 Fire Brigade Services	7.09	7.09	100.0
47.			6217-60-190-01-01 Loans to Jaipur Metro Rail Corporation Limited	150.00	150.00	100.0
48.	30	Tribal Area Development	2029-796-01-01 Modernisation of Land Settlement Department (50:50)	8.13	8.13	100.0
49.			2401-796-63 Rajasthan Agriculture Competitive Project	5.20	5.10	98.1
50.			2501-05-196-02-02 Function related	5.65	5.65	100.0
51.			4059-80-796-06 General Building (Excise Department)	6.67	5.34	80.1
52.			4210-01-796-02-01 Through the Director, Medical and Health Services	8.72	6.74	77.3
53.			4215-01-796-01-46 Narmada Project LL and LU (On RD 74)	6.80	6.80	100.0
54.			4215-01-796-01-50 Nokha-Bikaner Project (GLC)	5.95	5.95	100.0
55.			4215-01-796-02-21 Dewas Water Supply Scheme Phase-II (Urban)	8.83	6.41	72.6
56.			4225-02-796-09-02 Strengthening of Canal	7.80	5.15	66.0
57.			4225-02-796-11-02 Renewal and Construction of Engineering College Building	5.00	5.00	100.0
58.			4225-02-796-11-04 Renewal and Construction of Other Residential Schools except *Eklavya* Model Residential Schools	5.00	5.00	100.0

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
59.			4225-02-796-11-08 Renewal and Construction of Tribal Buildings	10.00	5.50	55.0
60.	30	Tribal Area Development	4225-02-796-26-01 Renewal and Construction of *Saharia* Bungalow under CCD Scheme of *Saharia* Development	5.28	5.28	100.0
61.			4225-02-796-26-04 Renewal and Construction of Ashram Schools	5.03	5.03	100.0
62.			4250-796-02-90 Construction Works	7.04	6.77	96.2
63.			5054-04-796-05 Urban Roads	6.15	6.15	100.0
64.	33	Social Security and Welfare	2235-02-196-05-02 Programme and Activities	11.00	5.58	50.7
65.	34	Relief from Natural Calamities	2245-01-101-11 Relief for aged, disabled and orphan children	10.00	6.49	64.9
66.			2245-01-102-07 Emergency Supply of Drinking Water in Rural Areas	10.00	8.52	85.2
67.			2245-01-105-02 Additional Cost on Drugs and Vaccine Medicines	10.50	10.50	100.0
68.			2245-01-282-02 Supply of Medicines	6.00	6.00	100.0
69.			2245-02-105-02 Additional Cost on Drugs and Vaccine Medicines	7.65	7.65	100.0
70.	36	Cooperation	4425-195-03-06 Rajasthan Cooperative Finance and Development Corporation	30.00	20.00	66.7
71.	37	Agriculture	2401-119-27 Assistance for Processing of Agriculture Products	10.00	7.68	76.8
72.			2401-196-06-06 Work Plan (10% State Share : 90% Central Share)	6.18	6.18	100.0
73.			4401-800-03-01 Through the Agriculture Department	7.00	6.42	91.7
74.	38	Minor Irrigation and Soil Conservation	2402-196-01-02 Grants for Soil Conservation Work (10:90)	9.94	9.94	100.0
75.			4402-102-02-12 Work Plan at Banas River (10:90)	11.35	11.35	100.0
76.			4402-102-02-13 Work Plan at River Valley (10:90)	11.45	11.45	100.0
77.	41	Community Development	2515-196-21-02 Functions/Activities	11.59	11.59	100.0
78.	43	Minerals	2853-02-001-03 Mines Conservation Force	8.39	6.92	82.5

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
79.	46	Irrigation	4700-02-001-05-05 Renewable/Upgradation/Modernisation	24.00	19.04	79.3
80.			4700-04-800-01-01 Extension, Renewal and Modernisation	35.00	27.75	79.3
81.	46	Irrigation	4700-04-800-03-01 Construction Works	35.00	22.03	62.9
82.			4702-101-04-01 Construction Works	5.48	5.48	100.0
83.			4702-800-06-02 Proportionate expenditure transferred from Major Head '2701'	44.42	24.41	55.0
84.	48	Power	2801-80-190-08 Grants to Rajasthan *Rajya Vidyut Prasaran Nigam* Limited	18.44	18.44	100.0
85.			2801-80-190-19 Power-General-Assistance to Public Sector and other undertakings-Grants to Jaipur *Vidyut Vitaran Nigam* for interest on bonds	565.63	565.63	100.0
86.			2801-80-190-20 Power-General-Assistance to Public Sector and other undertakings-Grants to Jodhpur *Vidyut Vitaran Nigam* for interest on bonds	584.25	584.25	100.0
87.			2801-80-190-21 Power-General-Assistance to Public Sector and other undertakings-Grants to Ajmer *Vidyut Vitaran Nigam* for interest on bonds	679.25	679.25	100.0
88.			2801-80-190-31-01 Grant to Jaipur *Vidyut Vitaran Nigam*	40.00	34.15	85.4
89.			2801-80-190-31-02 Grant to Jodhpur *Vidyut Vitaran Nigam*	25.00	22.65	90.6
90.			2801-80-190-31-03 Grant to Ajmer *Vidyut Vitaran Nigam*	35.00	31.15	89.0
91.			2810-190-01-01 Solar Roof Top Power Generation Scheme	10.00	10.00	100.0
92.	49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604-197-01-03 Assignments from Royalties on Petroleum	8.10	8.10	100.0
93.			3604-198-02-07 Assignments from Royalties on Petroleum	57.37	57.37	100.0
94.			3604-198-02-08 Assignments from shares in amount received from sale on the shops of country made liquor and India Made Foreign Liquor (IMFL)	18.70	18.70	100.0
95.			3604-198-02-10 Assignments from the share of Entry	23.56	12.06	51.2

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Rate of Amount Surrendered
			Tax on goods			
96.	51	Special Component Plan for Welfare of Scheduled Castes	2029-789-01-01 Modernisation of Land Settlement Department (50:50)	11.11	11.11	100.0
97.			2210-01-789-01 Hospitals and Dispensaries (Director, Medical and Health Services)	7.19	7.01	97.5
98.			2210-03-197-03-01 Primary Health Centre	7.47	5.97	79.9
99.			2210-03-789-01 Community Health Centre	14.51	10.70	73.7
100.			2210-05-789-01-02 Medical Colleges and related group of Hospitals, Bikaner	7.08	5.84	82.5
101.			2401-789-01-21 Integrated Scheme of Oilseeds, Pulses, Oil palm and Maize (25% State Share: 75% Central Share)	8.80	5.68	64.5
102.			2401-789-01-28 Rajasthan Agriculture Competitive Project	7.10	7.00	98.6
103.			2501-05-196-02-03 Functional related	7.72	7.72	100.0
104.			4055-789-02-01 Through *Awas Vikas* Limited	18.88	9.97	52.8
105.			4202-03-789-01 District *Sankul* through Sports Department	6.70	6.70	100.0
106.			4215-01-789-01-50 Narmada Project LL and LU (On RD 74)	5.00	5.00	100.0
107.			4215-01-789-02-13 Reconstruction Work of Urban Water Supply Scheme, Jodhpur	23.00	12.67	55.1
108.			4225-01-789-05 Construction of Boy's Hostel Building	7.22	5.26	72.9
109.			4225-01-789-10 Construction of Hostel Building under NABARD Assistance Scheme	12.03	8.88	73.8
110.			4250-789-02-90 Construction Works	13.20	10.11	76.6
111.			4401-789-04 Construction of Buildings for Farmers Service Centre and Village Knowledge Centre	21.96	12.04	54.8
112.			4705-789-08-01 Land Development Works	12.62	12.62	100.0
113.			5054-04-789-03 Urban Roads	8.39	6.81	81.2
114.			5054-04-789-11 Roads under special priority	22.83	15.55	68.1
	TOTAL			**3,859.29**	**3,477.58**	**90.1**

Source: Appropriation Accounts

Appendix 2.8

(Refer Paragraph 2.3.11: Page 80)

Details of surrender in excess of actual savings

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Amount surrendered	Excess surrendered
	Revenue- Voted			
1.	21-Roads and Bridges	26.23	52.45	26.22
2.	41-Community Development	199.22	216.05	16.83
	Capital-Voted			
3.	19-Public Works	277.74	293.39	15.65
4.	30-Tribal Area Development	222.84	229.45	6.61
	Total	**726.03**	**791.34**	**65.31**

Source: Appropriation Accounts

Appendix 2.9

(Refer Paragraph 2.3.12: Page 80)

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

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
1.	9-Forest	4406-01-102-14 Forestry work assisted by NABARD	62.70	35.12	91.00	68.9	38.6
2.	10- Miscellaneous General Services	2075-797-01 Transfer to Head '8235-117 Guarantee Redemption Fund'	421.38	421.38	421.38	100.0	100.0
3.	14-Sales Tax	2040-800-02 Rajasthan Investment Promotion Policy	117.14	74.09	270.18	43.4	27.4
4.	15-Pensions and Other Retirement Benefits	2071-01-104-01 Gratuity to State Employees	328.76	126.42	1076.12	30.6	11.7
5.		2071-01-117-01 Government contribution in pension scheme of defined contribution	68.00	20.03	206.96	32.9	9.7
6.	21-Roads and Bridges	3054-80-797-02 Transfer to/from State Road Development Fund	105.79	55.00	275.00	38.5	20.0
7.		5054-03-337-05 Roads financed by Central Road Fund	101.80	52.49	199.22	51.1	26.3
8.		5054-03-337-07 Roads financed by State Road Development Fund	51.71	42.77	121.39	42.6	35.2
9.		5054-04-800-11 Roads of RIDF financed by NABARD	233.69	164.58	742.74	31.5	22.2
10.		5054-04-800-21 Rajasthan Road Area Modernisation Project financed by World Bank	78.66	71.38	89.97	87.4	79.3
11.	24- Education, Art and Culture	2202-01-001-01 General Expenditure	75.13	35.53	87.73	85.6	40.5
12.	26-Medical and Public Health and Sanitation	2210-01-110-01 Teaching Hospitals	139.48	57.80	458.44	30.4	12.6
13.		2210-03-104-01 Community Health Centre	104.25	38.78	315.04	33.1	12.3
14.		2210-03-197-01 Block Level Establishment	134.44	56.82	429.35	31.3	13.2
15.	27- Drinking Water Scheme	4215-01-101-01 General Urban Water Supply Schemes	230.50	114.01	505.00	45.6	22.6

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
16.	27- Drinking Water Scheme	4215-01-102-03 Other Rural Water Supply Programmes	294.72	194.92	530.59	55.6	36.7
17.	29- Urban Plan and Regional Development	2217-80-191-29 Public Light	83.86	83.86	83.86	100.0	100.0
18.		2217-80-192-14 Grants under the recommendations of State Finance Commission	107.26	78.15	161.89	66.3	48.3
19.		2217-80-192-22 Urban Integrated Development Scheme of Small and Medium Towns (10:10:80)	54.41	54.28	55.09	98.8	98.5
20.		2217-80-192-29 General Execution Grant under Thirteenth Finance Commission	91.97	43.47	130.54	70.5	33.3
21.		2217-80-192-33 Public Light	55.29	55.29	55.29	100.0	100.0
22.		4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (Economic Action Plan) Construction Work	76.83	35.93	220.42	34.9	16.3
23.	30- Tribal Area Development	2202-02-107-06 Pre-matric Scholarship to Students of Scheduled Tribes	54.45	45.79	60.07	90.6	76.2
24.		2225-02-796-06 Through the Director, Social Justice and Empowerment Department	84.80	43.77	134.73	62.9	32.5
25.		2515-198-03 Grants to Gram Panchayats under the recommendations of State Finance Commission	60.42	60.42	112.51	53.7	53.7
26.		2515-198-06 National Nutrition Assistance Programme under Mid-day Meal Assistance (for students of Elementary Schools of Gram Panchayats)	55.64	10.18	119.04	46.7	8.6
27.		2515-198-23 Untied Development Funds for Panchayati Raj Institutions	55.65	55.65	111.29	50.0	50.0
28.		4215-01-796-01 Rural Water Supply Schemes	131.60	54.19	255.86	51.4	21.2

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
29.	30- Tribal Area Development	4215-01-796-02 Urban Water Supply Scheme	80.43	44.21	113.23	71.0	39.0
30.		4801-80-796-05 Investment in Jaipur *Vidyut Vitaran Nigam* Limited	53.51	53.51	81.39	65.7	65.7
31.	33-Social Security and Welfare	2225-03-277-02 Maintenance of Hostels	142.21	117.28	142.69	99.7	82.2
32.		2235-60-196-01 Through the Social Justice and Empowerment Department	865.97	381.56	2687.54	32.2	14.2
33.		2236-02-101-01 Through the Integrated Child Development Services Department	208.00	118.93	560.39	37.1	21.2
34.		2236-02-197-01 Through the Integrated Child Development Services Department	157.21	81.78	467.82	33.6	17.5
35.	34-Relief from Natural Calamities	2245-01-800-01 Expenditure on relief works	467.72	329.02	787.47	59.4	41.8
36.	36-Cooperation	2425-107-20 Assistance to Cooperative Institution for Interest Payment	116.13	116.13	116.13	100.0	100.0
37.		2425-800-02 Interest grant to good debtors of Cooperative Societies	146.84	146.84	146.84	100.0	100.0
38.	37-Agriculture	2401-800-27 National Agriculture Development Project (Special Central Assistance)	313.30	240.58	457.41	68.5	52.6
39.	41-Community Development	2515-196-25 Rural BPL Awas	64.30	26.61	191.88	33.5	13.9
40.		2515-197-01 Adhoc Assistance	220.59	138.36	423.21	52.1	32.7
41.		2515-198-03 Grants to Gram Panchayats under the recommendations of State Finance Commission	279.44	279.44	572.55	48.8	48.8
42.		2515-198-06 National Nutrition Assistance Programme under Mid-day Meal Assistance (for students of Elementary Schools of Gram Panchayats)	137.04	60.60	283.25	48.4	21.4

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
43.	41-Community Development	2515-198-16 General Basic Grants for Gram Panchayats under the recommendations of ThirteenthFinance Commission	250.47	250.47	512.02	48.9	48.9
44.		2515-198-17 General Execution Grants for Gram Panchayats under the recommendations of Thirteenth Finance Commission	171.13	171.13	349.64	48.9	48.9
45.		2515-198-22 Untied Development Fund for Panchayati Raj Institutions	198.88	198.88	397.76	50.0	50.0
46.		4700-04-001-02 Second Stage	69.32	40.18	149.47	46.4	26.9
47.	48-Power	2801-80-190-16 Grant for Electric Tax to Jaipur *Vidyut Vitaran Nigam* Limited	217.70	217.70	251.11	86.7	86.7
48.		2801-80-190-17 Grant for Electric Tax to Jodhpur *Vidyut Vitaran Nigam* Limited	117.91	117.91	155.61	75.8	75.8
49.		2801-80-190-18 Grant for Electric Tax to Ajmer *Vidyut Vitaran Nigam* Limited	160.31	160.31	217.19	73.8	73.8
50.		2801-80-190-24 Grant to Jodhpur *Vidyut Vitaran Nigam* Limited for non-increasing of rates of electricity	1025.51	493.27	2391.16	42.9	20.6
51.		4801-80-190-03 Investment in Rajasthan *Rajya Vidyut Prasaran Nigam* Limited	88.55	88.55	229.10	38.7	38.7
52.		4801-80-190-04 Investment in Jaipur *Vidyut Vitaran Nigam* Limited	472.89	472.89	738.27	64.1	64.1
53.		4801-80-190-05 Investment in Jodhpur *Vidyut Vitaran Nigam* Limited	506.06	506.06	804.80	62.9	62.9
54.		4801-80-190-06 Investment in Ajmer *Vidyut Vitaran Nigam* Limited	543.41	543.41	771.39	70.4	70.4
55.	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3604-198-02 Assignments to Gram Panchayats	220.38	219.83	220.38	100.0	99.8

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
56.	51-Special Organisational Schemes for Welfare of Scheduled Castes	2225-01-789-01 Scholarship and Stipend	125.97	89.14	198.46	63.5	44.9
57.		2401-789-03 National Agriculture Development Scheme (Special Central Assistance)	86.75	79.37	109.35	79.3	72.6
58.		2515-198-03 Grants to Gram Panchayats under the recommendations of State Finance Commission	76.84	76.84	148.35	51.8	51.8
59.		2515-198-06 National Nutrition Assistance Programme under Mid-day Meal Assistance (For students of Elementary Schools of Gram Panchayats)	90.09	32.70	154.05	58.5	21.2
60.		2515-198-24 Untied Development Funds for Panchayati Raj Institutions	75.93	75.93	151.86	50.0	50.0
61.		4215-01-789-01 Water Supply in Scheduled Castes Areas (Rural)	137.93	57.52	323.46	42.6	17.8
62.		4215-01-789-02 Water Supply in Scheduled Castes Areas (Urban)	95.55	56.31	152.71	62.6	36.9
63.		4801-80-789-05 Investment in Jodhpur *Vidyut Vitaran Nigam* Limited	75.97	75.97	114.06	66.6	66.6
64.	Interest Payments	2049-01-101-04 Interest on Current Loans-Rajasthan Government Stock, 2021-2025	*458.70*	*137.25*	*1451.28*	*31.6*	*9.5*
65.		2049-01-200-02 Interest on loans received from Local Bodies	*120.96*	*120.09*	*369.25*	*32.8*	*32.5*
66.		2049-03-104-02 Interest on Contributory Provident Funds	*61.38*	*61.38*	*61.72*	*99.4*	*99.4*
67.		2049-03-117-01 Interest on Defined Contribution Pension Scheme for Government employees	*56.62*	*56.62*	*60.00*	*94.4*	*94.4*

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2014	Expenditure incurred in March 2014	Total Expenditure	Percentage of total expenditure incurred during	
						January-March 2014	March 2014
68.	Interest Payments	2049-04-109 Interest on State Plan Loans consolidated in terms of recommendations of Twelfth Finance Commission	*103.24*	*25.81*	*258.09*	*40.0*	*10.0*
69.	Public Debt	6003-105-02 Loan under Rural Infrastructure Development Fund	*355.03*	*254.37*	*680.15*	*52.2*	*37.4*
70.		6004-02-105 State Plan Loans consolidated in terms of recommendations of Twelfth Finance Commission	*92.61*	*30.87*	*308.70*	*30.0*	*10.0*
Total			**12,769.11**	**9,027.71**	**26,081.89**	**49.0**	**34.6**

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

Appendix 2.10

(Refer Paragraph 2.5: Page 85)

Statement showing the details of trend of expenditure under certain heads

(₹ in crore)

Sl. No.	Head of Account	Year	Total Provision (O+S)	Expenditure	Growth in expenditure over previous year		Reasons given by Department for growth of expenditure
					Amount	Percentage	
Plan							
1.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes 196-Assistance to Zila Parishad/ District Level Panchayat 05-Devnarain Yojana (through Social Justice and Empowerment Department) 04-Operation of Hostels under Devnarain Adarsh Hostel Yojana	2011-12	-[7]	0.49	-	-	-
		2012-13	5.33	2.18	(+) 1.69	344.90	Increase in students, pay and allowances of employees of hostels.
		2013-14	5.89	4.41	(+) 2.23	102.29	Increase due to merger of 11 hostels of head of account '2225-03-196-05-01' to this head and increase in rates of food material.
2.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes 196-Assistance to Zila Parishad/ District Level Panchayat 06- Devnarain Yojana (Through the Education Department) 07-Devnarain Gurukul Yojana	2011-12	-[8]	0.70	-	-	-
		2012-13	1.00	3.73	(+) 3.03	432.86	Increase due to increase in number of students in Gurukul Yojana under Devnarain Yojana.
		2013-14	9.00	8.21	(+) 4.48	120.11	
3.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03- Welfare of Backward Classes 277-Education 02-Maintenance of Hostels	2011-12	1.57	1.38	-	-	-
		2012-13	31.89	31.84	(+) 30.46	2207.25	Increase in committed liability of post-matric scholarships of OBC.
		2013-14	20.00	95.10	(+) 63.26	198.68	Increase due to excess amount received in budget as per announcement made in budget speech.

[7] Only ₹ 9000.
[8] Only ₹ 1000.

Sl. No.	Head of Account	Year	Total Provision (O+S)	Expenditure	Growth in expenditure over previous year		Reasons given by Department for growth of expenditure
					Amount	Percentage	
4.	2235- Social Security and Welfare 02-Social Welfare 101- Welfare of Handicapped 40- Construction of Mentally Retarded Rehabilitation Home at Divisional Headquarters	2011-12	-[9]	0.10	-	-	-
		2012-13	4.26	0.71	(+) 0.61	610.00	Increase in number of Self Help Institutions and increase in payable amount of grants to these institutions.
		2013-14	4.26	3.71	(+) 3.00	422.54	
5.	2235- Social Security and Welfare 02-Social Welfare 196- Assistance to Zila Parishads/ District Level Panchayat 15- Disabled Welfare 02-Assistance to Executive Voluntary Agencies in Physically and Mentally Retarded Area	2011-12	2.80	2.14	-	-	-
		2012-13	10.55	2.74	(+) 0.60	28.04	For implementation of announcement made in budget speech for construction of houses for physically and mentally retarded beneficiaries.
		2013-14	10.55	6.35	(+) 3.61	131.75	
6.	2235- Social Security and Welfare 02-Social Welfare 200- Other Programme 04- Public Awareness Research Publication and Publicity, Anti Intoxication and Prevention of Bad Customs	2011-12	0.50	0.68	-	-	-
		2012-13	0.80	1.33	(+) 0.65	95.59	Increase due to excess expenditure incurred on advertisement and publicity of departmental schemes.
		2013-14	2.80	3.42	(+) 2.09	157.14	
Non- Plan							
7.	2235- Social Security and Welfare 60- Other Social Security and Welfare programme 196-Assistance to Zila Parishads/ District level Panchayats 01- Through the Social Justice and Empowerment Department 01- Pensions to old aged Persons	2011-12	310.00	330.13	-	-	-
		2012-13	350.00	366.50	(+) 36.37	11.02	Increase due to increase in number of pensioners under the scheme.
		2013-14	1,476.05	1,970.69	(+) 1,604.19	437.71	

Source: Appropriation Accounts

[9] Only ₹ 10000.

Appendix 2.11

(Refer Paragraph 2.5: Page 85)

No expenditure against Provision

(₹ in crore)

Sl. No	Head of Account	NP/ P/ CSS[10]	Total Provision	Surrender	Reappr-opriation	Departments' Reply
	2011-12					
1.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes 196-Assistance to Zila Parishads/ District level Panchayats 10-Gopal Yojana under Devnarain Yojana (through the Animal Husbandry Department) 01-Gopal Yojana	Plan	1.00	1.00	-	Non-receipt of proper proposals
2.	2235- Social Security and Welfare 02-Social Welfare 103-Woman's Social Welfare 05-Woman Development Programme 10-Interest Grant to Women Self Assistance Groups	Plan	10.00	-	10.00	Late approval of agenda, registration and work plan of scheme (February 2013) and these works were under proceedings under guidance of *Rajasthan Gramin Ajivika Vikas Parishad* (RGAVP).
3.	2235-Social Security and Welfare 02-Social Welfare 103-Woman's Welfare 05-Woman's Development Programme 11-Seed money to Women's Self Assistance Groups	Plan	10.00	-	10.00	Late approval of agenda, registration and work plan of scheme (February 2013) and these works were under proceedings under guidance of RGAVP.
4.	4235-Capital outlay on Social Security and Welfare 02-Social Welfare 103-Women's Welfare 12-Construction of Nari Niketan Building	Plan	1.00	1.00	-	Construction work of building was not started by Public Works Department.
5.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare 800-Other Expenditure 04-Construction of Building to old age Home	Plan	1.80	1.80	-	Non-availability of land.
6.	4235-Capital Outlay on Social Security and Welfare 60- Other Social Security and Welfare 190- Investment in Public Sector and Other Enterprises 01-Through the Sainik Welfare Department 01- Share Capital to Rajasthan Ex-serviceman Corporation	Plan	5.00	5.00	-	PD Account not opened due to late registration (March 2012) of Corporation.

[10] NP: Non-Plan, P: Plan, CSS: Central Sponsored Schemes

Sl. No	Head of Account	NP/ P/ CSS[10]	Total Provision	Surrender	Reappr-opriation	Departments' Reply
	2012-13					
7.	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward classes 196-Assistance to Zila Parishad/ Districts level panchayats 05-Devnarain Yojana (through Social Justice and Empowerment Department 06-Devnarain Coaching Yojana	Plan	1.00	1.00	-	Non-approval of the scheme by the State Government.
8.	2235- Social Security and Welfare 02- Social Welfare 103-Women's Welfare 05-Women's Development Programme 10- Interest Grant to women self assistance group	Plan	5.30	5.30	-	Late approval of agenda, registration and work plan of scheme (February 2013) and these works were under proceedings under guidance of RGAVP.
9.	2235- Social Security and Welfare 02- Social Welfare 103- Women's Welfare 05- Women Development Programme 11- Seed Money to Women Self Assistance Group	Plan	5.30	5.30	-	Late approval of agenda, registration and work plan of scheme (February 2013) and these works were under proceedings under guidance of RGAVP.
10.	2235- Social Security and Welfare 02- Social Welfare 190- Assistance to Public Sector and Other Undertakings 02- State Human Rights Commission	Plan	1.00	1.00	-	Delay of allotment of land by State Government.
11.	2235- Social Security and Welfare 02- Social Welfare 196- Assistance to Zila Parishads/ District level Panchayats 02-For District Women Development Agencies 07-Kishori Shakti Yojana	CSS	1.83	1.83	-	Non-receipt of funds from GoI.
12.	4235- Capital Outlay on Social Security and Welfare 02- Social welfare 103- Women's Welfare 14- Construction of Mental Rehabilitation Home Building at Divisional Headquarters	Plan	2.50	2.50	-	Work not started due to non- approval of maps.
13.	4236- Capital Outlay on Nutrition 02- Distribution of Nutritious Food and Beverages 800-Other Expenditure 08- Anganbari Buildings Construction financed by NABARD	Plan	18.67	18.67	-	Non-issuance of sanction for construction work of *Anganwari* Centers by NABARD upto 31.03.2013.

Sl. No	Head of Account	NP/ P/ CSS[10]	Total Provision	Surrender	Reappr-opriation	Departments' Reply
	2013-14					
14.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04- Welfare of Minorities 102- Economic Development 01- Through the Directorate Minorities Affairs Department 03- Minorities development fund	Plan	25.00	-	25.00	Due to non-incurring expenditure in Minorities Development Fund.
15.	2235- Social Security and Welfare 02- Social Welfare 103- Woman's Welfare 20- Mission Gramya Shakti 01- Through the Women Empowerment Department	Plan	10.60	-	10.60	Late approval of agenda, registration and work plan of scheme (February 2013) and these works were under proceedings under guidance of RGAVP.
16.	2235- Social Security and Welfare 02- Social Welfare 196- Assistance to Zila Parishads/ District level Panchayats 02-For District level offices of Women Empowerment Department 07-Kishori Shakti Yojana	CSS	2.74	2.74	-	Late (April 2014) receipt of sanction from GOI.
17.	2235- Social Security and Welfare 02- Social Welfare 196- Assistance to Zila Parishads/ District level Panchayats 02-For District level offices of Women Empowerment Department 11- Dhanlakshmi Women Samridhi Centre	Plan	1.05	1.05	-	Due to non-completion of centres in any of the Blocks (Panchayat Samitis).
18.	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03- Welfare of Backward Classes 190- Investment in Public Sector and Other Undertakings 01- Share Capital to Rajasthan Other Backward Classes Finance and Development Cooperative Corporation (ROBCFDCC)	Plan	1.00	1.00	-	Non receipt of advance loan from National Backward Classes Corporation, the share capital could not be sanctioned.
19.	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities 03- Welfare of Backward Classes 800- Other Expenditure 09- Devnarain Yojana (Through the Higher Education Department) 01- Construction of College cum Hostel Building for Girls	Plan	4.00	-	4.00	Due to non-allotment of land.
20.	4235- Capital Outlay on Social Security and Welfare 02- Social Welfare 103-Womens Welfare 14- Construction of Mental Rehabilitation Home building at Divisional Headquarters	Plan	3.90	-	3.90	Work not started due to non-approval of maps.

Sl. No	Head of Account	NP/ P/ CSS[10]	Total Provision	Surrender	Reappr-opriation	Departments' Reply
21.	6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03- Welfare of Backward Classes 800- Other Loans 01- Loans to Rajasthan Other Backward Class Finance and Development Cooperative Corporation	Plan	1.03	1.03	-	Non-receipt of advance loan from National Backward Classes Corporation, the margin money could not sanction.
22.	6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04- Welfare of Minorities 800- Other Loans 01- Loans to Rajasthan Minorities Finance and Development of Cooperative Corporation	Plan	3.00	3.00	-	Amount not transferred in PD Account due to election code of conduct.
	TOTAL		**116.72**	**53.22**	**63.50**	

Source: Appropriation Accounts

Appendix 2.12

(Refer Paragraph 2.7: Page 88)

Position of Outstanding Detailed Contingent Bills up to 2013-14

(₹ in lakh)

S. No.	Major Head	Year	No. of AC Bills	Amount
1.	2014	2013-14	3	4.45
		Total	**3**	**4.45**
2.	2015	2012-13	5	14.42
		2013-14	193	1,609.73
		Total	**198**	**1,624.15**
3.	2029	2007-08	1	292.18
		2010-11	1	26.60
		2011-12	5	326.30
		2013-14	12	474.63
		Total	**19**	**1,119.71**
4.	2030	2013-14	2	35.29
		Total	**2**	**35.29**
5.	2039	2013-14	1	48.62
		Total	**1**	**48.62**
6.	2051	2013-14	92	425.00
		Total	**92**	**425.00**
7.	2052	2010-11	1	6.20
		2011-12	3	12.80
		2012-13	4	6.00
		2013-14	6	32.97
		Total	**14**	**57.97**
8.	2054	2013-14	1	1.26
		Total	**1**	**1.26**
9.	2055	2012-13	6	218.40
		2013-14	152	293.98
		Total	**158**	**512.38**
10.	2059	2008-09	1	0.68
		2009-10	1	0.30
		2010-11	1	1.43
		2011-12	6	7.46
		2012-13	17	108.80
		Total	**26**	**118.67**
11.	2070	2013-14	8	61.72
		Total	**8**	**61.72**
12.	2202	1989-90	3	0.75
		1990-91	4	0.46
		1991-92	3	0.96
		1992-93	6	1.06
		1995-96	1	0.12
		1996-97	1	0.09
		1997-98	2	0.88
		2013-14	12	2,120.63
		Total	**32**	**2,124.95**
13.	2204	2013-14	9	5.42
		Total	**9**	**5.42**
14.	2205	2012-13	2	11.70
		2013-14	2	2.00
		Total	**4**	**13.70**
15.	2210	2011-12	4	73.44
		2012-13	7	190.75

S. No.	Major Head	Year	No. of AC Bills	Amount
		2013-14	137	901.54
		Total	**148**	**1,165.73**
16.	2215	2010-11	2	0.38
		2013-14	2	0.28
		Total	**4**	**0.66**
17.	2217	2013-14	1	0.08
		Total	**1**	**0.08**
18.	2225	2012-13	1	5.00
		2013-14	3	7.12
		Total	**4**	**12.12**
19.	2235	2013-14	1	1.50
		Total	**1**	**1.50**
20.	2245	2002-03	8	29.67
		2006-07	2	80.14
		2008-09	3	28.18
		2009-10	4	62.28
		2010-11	25	457.30
		2011-12	19	202.56
		2012-13	21	327.26
		2013-14	73	21515.86
		Total	**155**	**22,703.25**
21.	2401	2013-14	73	318.57
		Total	**73**	**318.57**
22.	2403	2013-14	27	18.94
		Total	**27**	**18.94**
23.	2406	2012-13	4	3.30
		2013-14	2	16.98
		Total	**6**	**20.28**
24.	2515	2008-09	1	11.29
		2013-14	11	6.86
		Total	**12**	**18.15**
25.	2701	2012-13	1	0.22
		2013-14	1	0.20
		Total	**2**	**0.42**
26.	2851	2013-14	7	8.04
		Total	**7**	**8.04**
27.	2853	2012-13	1	150.00
		2013-14	4	66.06
		Total	**5**	**216.06**
28.	3425	2010-11	1	0.50
		2013-14	15	11.04
		Total	**16**	**11.54**
29.	3452	2013-14	4	33.50
		Total	**4**	**33.50**
30.	3454	2000-01	2	4.57
		Total	**2**	**4.57**
31.	3456	2012-13	6	15.29
		2013-14	1	1.40
		Total	**7**	**16.69**
32.	4059	2011-12	11	38.00
		Total	**11**	**38.00**
33.	4202	1990-91	1	0.30
		1992-93	1	0.24
		2005-06	1	4.20
		Total	**3**	**4.74**

S. No.	Major Head	Year	No. of AC Bills	Amount
34.	4210	2011-12	1	2.25
		2012-13	8	575.32
		2013-14	10	559.34
		Total	**19**	**1,136.91**
35.	4225	2012-13	1	5.00
		Total	**1**	**5.00**
36.	4250	2013-14	1	370.00
		Total	**1**	**370.00**
37.	4702	2007-08	1	0.66
		Total	**1**	**0.66**
38.	4853	2012-13	1	30.00
		Total	**1**	**30.00**
39.	5054	2000-01	2	34.50
		2005-06	1	10.40
		2011-12	1	23.31
		Total	**4**	**68.21**
	Grand Total		**1,082**	**32,356.91**

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

Appendix 3.1

(Refer Paragraph 3.1 : Page 93)

Utilisation Certificates Outstanding as on 31 July 2014

(₹ in lakh)

Sl. No.	Department	Year of Payment of Grant	Total Grant paid		Utilisation Certificate			
					Received		Outstanding	
			No.	Amount	No.	Amount	No.	Amount
1	Medical(2210)	2012-13	2	35.00	-	-	2	35.00
	Total		**2**	**35.00**	**-**	**-**	**2**	**35.00**
2	Family Welfare(2211)	2007-08	1	486.00	-	337.35	1	148.65
		2008-09	1	489.00	-	277.45	1	211.55
		2009-10	5	508.97	4	293.58	1	215.39
	Total		**7**	**1483.97**	**4**	**908.38**	**3**	**575.59**
3	Social Welfare (2225)	2004-05	308	235.47	307	223.74	1	11.73
	Total		**308**	**235.47**	**307**	**223.74**	**1**	**11.73**
4	Social Welfare (2235)	2011-12	32	1,464.71	12	220.49	20	1,244.22
		2012-13	4	11.00	-	-	4	11.00
	Total		**36**	**1475.71**	**12**	**220.49**	**24**	**1255.22**
5	Nutrition(2236)	2012-13	9	68.64	-	-	9	68.64
	Total		**9**	**68.64**	**-**	**-**	**9**	**68.64**
6	Science and Technology (3425)	2008-09	67	16.08	59	14.23	8	1.85
		2009-10	55	84.65	38	39.87	17	44.78
		2010-11	35	176.76	13	66.19	22	110.57
		2011-12	38	752.67	1	1.51	37	751.16
		2012-13	43	1038.54	-	-	43	1038.54
	Total		**238**	**2068.70**	**111**	**121.80**	**127**	**1946.90**
7	Environment (3435)	1997-98	30	27.56	29	27.46	1	0.10
		1998-99	25	26.20	22	25.94	3	0.26
	Total		**55**	**53.76**	**51**	**53.40**	**4**	**0.36**
	Grand Total		**655**	**5421.25**	**485**	**1527.81**	**170**	**3893.44**

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

APPENDIX 3.2

(Refer Parafraph 3.2: Page 94)

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

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
Higher Education					
1.	Agarwal Shiksha Samiti, Jaipur	3	2010-13	116.81	300.64
2.	Lachoo Memorial Science College, Jodhpur	7	2006-13	38.00	125.65
3.	Maharshi Dayanand Saraswati University, Ajmer	5	2008-13	271.87	1711.31
4.	Maharaja Ganga Singh University, Bikaner	1	2012-13	67.50	980.62
5.	Jagadguru Ramanandcharya Sanskrit University, Jaipur	1	2012-13	175.13	646.23
6.	Rajasthan University, Jaipur	2	2011-13	4,900.00	17,987.42
7.	Kota University, Kota	1	2012-13	150.00	N.A.
8.	Vardhman Mahaveer Open University, Kota	1	2012-13	87.50	1,700.87
9.	Mohan Lal Sukhadiya University, Udaipur	1	2012-13	3,206.90	4,784.83
	Total	**22**		**9,013.71**	**28,237.57**
Secondary Education					
1.	Shri Jamanadas Mahavirji Hr. Sec. School, Khadagada, Dungarpur	3	2010-13	41.94	52.23
2.	SPR Saharia Sr. Sec. School, Kaladera, Jaipur	3	2010-13	60.28	104.73
	Total	**6**		**102.22**	**156.96**
Technical Education					
1.	Engineering College, Ajmer	4	2009-13	103.00	310.92
	Total	**4**		**103.00**	**310.92**
Adult Education					
1.	Zila Saksharta Samiti, Bikaner	5	2008-13	84.22	76.97
2.	Zila Saksharta Samiti, Sirohi	3	2010-13	N.A.	N.A.
3.	Zila Saksharta Samiti, Bharatpur	1	2012-13	Nil	95.87
4.	Bikaner Adult Education, Bikaner	1	2012-13	0.59	18.88
	Total	**10**		**84.81**	**191.72**
Labour					
1.	Child Labour Project Society, Barmer	10	2003-13	NA	NA
2.	Child Labour Project Society, Banswara	1	2012-13	4.15	NA
3.	Child Labour Project Society, Bharatpur	9	2004 -13	NA	NA
4.	Child Labour Project Society, Bundi	3	2010-13	118.37	NA
5.	Child Labour Project Society, Churu	9	2004 -13	NA	NA

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
6.	Child Labour Project Society, Dungarpur	1	2012-13	2.52	NA
7.	Child Labour Project Society, Hanumangarh	1	2012-13	21.52	NA
8.	Child Labour Project Society, Jhalawar	2	2011-13	16.56	NA
9.	Child Labour Project Society, Jodhpur	9	2004 -13	34.98	45.15
10.	Child Labour Project Society, Karauli	6	2007 -13	NA	NA
11.	Child Labour Project Society, Pali	1	2012-13	12.45	3.10
12.	Child Labour Project Society, Sawai Madhopur	6	2007 -13	NA	NA
13.	Child Labour Project Society, Shri Ganganagar	2	2011-13	0.01	1.24
14.	Child Labour Project Society, Tonk	1	2012-13	97.71	4.28
15.	Child Labour Project Society, Udaipur	1	2012-13	78.83	2.63
	Total	**62**		**387.10**	**56.40**
Animal Husbandry					
1.	Rural Non-Farm Development Agency, Jaipur.	3	2010-13	176.37	180.84
	Total	**3**		**176.37**	**180.84**
Industries					
1.	Kishangarh Marble Udyog Vikas Samiti, Madanganj, Ajmer	2	2011-13	Nil	360.92
2.	Institute of Development Studies, Jaipur.	2	2011-13	380.46	335.64
3.	Bureau of Investment Promotion, Rajasthan, Jaipur	2	2011-13	350.00	468.00
4.	Aditya Mills Ltd., Kishangarh	1	2012-13	Nil	29.41
5.	Entrepreneurship and Management Development Institute, Jaipur	3	2010-13	770.60	857.70
	Total	**10**		**1,501.06**	**2,051.67**
Tourism					
1.	State Institute of Hotel Management, Jodhpur	2	2011-13	10.00	NA
2.	Food Craft Institute, Ajmer	1	2012-13	58.68	53.93
3.	Food Craft Institute, Udaipur	2	2011-13	223.45	63.35
	Total	**5**		**292.13**	**117.28**
Art and Culture					
1.	Indian Institute of Crafts and Design, Jaipur	6	2007-13	100.00	104.09
2.	Rajasthan Sindhi Academy, Jaipur	2	2011-13	21.64	22.75
3.	Rajasthan Sangeet Academy, Pawta, Jodhpur	1	2012-13	154.68	144.78
4.	Rajasthan Sahitya Academy, Udaipur	1	2012-13	80.66	80.70
	Total	**10**		**356.98**	**352.32**

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding year (₹ in lakh)	Expenditure incurred during preceding year (₹ in lakh)
Ayurveda					
1.	Rajasthan Ayurveda University, Jodhpur	1	2012-13	980.00	501.93
	Total	**1**		**980.00**	**501.93**
Medical and Health					
1.	Tarun Bharat Sangh, Alwar	3	2010-13	Nil	Nil
2.	Rajasthan Homoeopathic Medical Board, Jaipur	1	2012-13	28.46	57.86
3.	Rajasthan University of Health Sciences, Jaipur	1	2012-13	16.21	1,033.93
	Total	**5**		**44.67**	**1,091.79**
Social Justice and Empowerment					
1.	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	5	2008-13	428.34	46.53
2.	Rajasthan Minority Finance and Development Co-operative Corporation Limited, Jaipur	1	2012-13	N.A.	65.83
3.	Rajasthan Rajya Samaj Kalyan Board, Jaipur.	1	2012-13	86.04	86.02
4.	Rajasthan Scheduled Castes, Scheduled Tribes Finance and Development Co-operative Corporation Limited, Jaipur	1	2012-13	143.69	577.59
5.	Shri Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur	1	2012-13	540.85	1,310.61
6.	Opium De addiction Treatment and Training Research Trust, Jodhpur	2	2011-13	36.09	28.25
7.	Narayan Seva Sansthan,Udaipur	1	2012-13	321.20	5,702.36
	Total	**12**		**1,556.21**	**7,817.19**
Tribal Area Development					
1.	Rajasthan Jan Jati Shetriya Vikas Sahakari Sangh Limited, Udaipur	2	2011-13	435.95	370.76
2.	Swachhta Jal and Samudayik Swasthya Project, Udaipur	7	2006-13	393.81	688.02
3.	Jan Jati Mahila Vikas Sansthan, Sawai Madhopur	4	2009-13	Nil	Nil
	Total	**13**		**829.76**	**1,058.78**
Woman and Child Development					
1.	Mahila and Bal Vikas (Leupin) Pariyojana, Kumher, Bharatpur	1	2012-13	218.02	557.90
2.	Rajasthan State Mahila Ayog, Jaipur	1	2012-13	82.71	76.75
	Total	**2**		**300.73**	**634.65**
General Administration Department					
1.	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	1	2012-13	57.50	27.95
	Total	**1**		**57.50**	**27.95**
	Grand Total	**166**		**15,786.25**	**42,787.97**
				Or say ₹ 157.86 crore	**₹ 427.88 crore**

Appendix 3.3

(Refer Paragraph 3.3: Page 95)

Statement showing performance of the Autonomous Bodies

S. No.	Name of Body	Period of Entrustment	Year up to which Accounts were received	Period up to which Separate Audit Report issued	Placement of Separate Audit Report in Legislature	Delay in Submission of Accounts	Period of delay up to 31.08.2014 (in Months)
1.	Rajasthan Khadi and Village Industries Board, Jaipur	2012-13 to 2016-17	2011-12	2011-12	22 February 2013 (2001-02 to 2009-10)	2012-13 2013-14	14 02
2.	Rajasthan State Human Rights Commission, Jaipur	Regular Audit	2012-13	2012-13	NA	2013-14	02
3.	Rajasthan State Legal Services Authority, Jaipur	Regular Audit	2012-13	2012-13	NA	2013-14	02
4.	Rajasthan Building and Other Construction Workers Welfare Board, Jaipur	Regular Audit	2011-12	2011-12	NA	2012-13 2013-14	14 02

Source: Information received from the Department.

Appendix 3.4

(Refer Paragraph 3.4: Page 95)

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

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment[11] as per the last accounts finalised	Total accumulated losses
1.	Jail Manufacture, Ajmer	2012-13	2.01	1.83
2.	Jail Manufacture, Alwar	2012-13	0.63	0.63
3.	Jail Manufacture, Bikaner	2012-13	1.51	1.37
4.	Jail Manufacture, Jaipur	2012-13	1.10	2.71
5.	Jail Manufacture, Jodhpur	2012-13	2.01	1.81
6.	Jail Manufacture, Kota	2012-13	0.01	0.48
7.	Jail Manufacture, Udaipur	2012-13	1.73	1.32
8.	Departmental Trading of Forest Coupes	2012-13	Nil[12]	
9.	Tendu Patta Scheme	2012-13	Nil[12]	
10.	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2012-13	12,360.23	9,867.23
	Total		**12,369.23**	**9,877.38**

Source: Information received from the Departments

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

Appendix 3.5

(Refer Paragraph 3.5: Page 96)

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 2014)

(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	26	24	15	8	1	2	**76**
2.	Education	81	50	22	16	7	11	**187**
3.	Medical	38	15	13	9	1	4	**80**
4.	Public Works	1	0	5	20	4	7	**37**
5.	Water Resources	2	5	4	1	0	2	**14**
6.	Ground Water	4	9	4	3	3	0	**23**
7.	Command Area Development, Indira Gandhi Nahar Project	2	1	3	4	2	0	**12**
8.	Indira Gandhi Nahar Project	4	8	4	3	0	1	**20**
9.	Forest	3	0	2	3	1	0	**9**
10.	Public Health Engineering Department	35	70	77	53	34	19	**288**
11.	Others	58	61	28	19	10	10	**186**
	Total	**254**	**243**	**177**	**139**	**63**	**56**	**932**

Source: Information received from the Departments

Appendix 3.6

(Refer Paragraph 3.5: Page 96)

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

(₹ in lakh)

S. No	Name of Department	Theft/loss cases		Misappropriation/Embezzlement		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Revenue	37	179.79	39	833.74	76	1,013.53
2.	Education	118	118.67	69	388.04	187	506.71
3.	Medical	35	58.22	45	443.95	80	502.17
4.	Public Works	9	5.51	28	471.76	37	477.27
5.	Water Resources	7	1.34	7	80.95	14	82.29
6.	Ground Water	20	33.20	3	5.09	23	38.29
7.	Command Area Development, Indira Gandhi Nahar Project	11	24.81	1	0.80	12	25.61
8.	Indira Gandhi Nahar Project	15	80.33	5	69.73	20	150.06
9.	Forest	6	30.85	3	78.23	9	109.08
10.	Public Health Engineering Department	266	232.03	22	171.47	288	403.50
11.	Others	77	303.77	109	1,343.07	186	1,646.84
	Total	**601**	**1,068.52**	**331**	**3,886.83**	**932**	**4,955.35**

Source: Information received from the Departments

Appendix 3.7

(Refer Paragraph 3.6: Page 97)

Statement showing the details of non-operation of Personal Deposit Accounts during 2009-14

(₹ in lakh)

S. No.	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2009	During 2009-14		Balance as on 31.03.14
			Receipt	Payment	
1.	Divisional Forest Officer, Banswara	5.85	NIL	NIL	5.85
2.	Project Officer, P.M. Scheduled Castes/ Scheduled Tribes Corporation and Financial Corporation, Baran	1.35	NIL	NIL	1.35
3.	District Collector, Barsinghsar Lignite Project, Bikaner	3.60	NIL	NIL	3.60
4.	Horticulture, Dausa	2.44	NIL	NIL	2.44
5.	Ex. Engineer, Soil Conservation Resources, Zila Parishad, Dausa	0.14	NIL	NIL	0.14
6.	Dy. Conservator of Forest, Hanumangarh	0.48	NIL	NIL	0.48
7.	Divisional Forest Officer (West), Jaipur (City)	10.11	NIL	NIL	10.11
8.	Director, Raj Tourism and Travels, Ritman, Jaipur (City)	8.44	NIL	NIL	8.44
9.	Director, State Open School, Jaipur (Secretariat)	0.01	NIL	NIL	0.01
10.	Higher Education Academy for Research Training, Jaipur (Secretariat)	3.17	NIL	NIL	3.17
11.	Deputy Conservator of Forest, Jaislmer	21.74	NIL	NIL	21.74
12.	Dy. Director, Agriculture Extension, Jhunjhunu	0.01	NIL	NIL	0.01
13.	Assistant Agriculture Engineer, Jal Grahan Vikas, Karauli	(-) 0.18	NIL	NIL	(-) 0.18
14.	Dy. Director,Integrated, Kota	1.00	NIL	NIL	1.00
15.	District Punarvas Adhikari, District Rehabilitation Centre, Kota	20.40	NIL	NIL	20.40
16.	Manager, Govt. Salt Source, Deedwana, Nagaur	9.28	NIL	NIL	9.28
17.	Dy. Forest Conversator, Pali	0.20	NIL	NIL	0.20
18.	Deputy Director, Soil Conservation and Water Resources, Rajsamand	3.41	NIL	NIL	3.41
19.	Principal, Government SS College] Chouth ka Barwada, Sawai Madhopur	2.65	NIL	NIL	2.65
20.	Deputy Conservator of Forest, Desert Development Programme, Sikar	6.02	NIL	NIL	6.02
	Total	**100.12**			**100.12**

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

Appendix 3.8

(Refer Paragraph 3.6: Page 97)

Statement showing the details of minus balances of Personal Deposit Accounts

(₹ in lakh)

S. No.	Name of Treasury	Amount	Number of DDO/PD Account
1.	Bara	0.94	1
2.	Barmer	0.07	1
3.	Chittorgarh	84.04	1
4.	Churu	40.69	1
5.	Jaipur (City)	1,340.05	10
6.	Jalore	7.76	1
7.	Jhunjhunu	21.18	1
8.	Karauli	221.76	2
9.	Nagaur	10.91	1
10.	Pratapgarh	239.04	1
11.	Tonk	1.58	1
	Total	**1,968.02**	**21**

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

Appendix 3.9

(Refer Paragraph 3.10: Page 100)

Outstanding Balances under Major Head 8658-Suspense Accounts

(₹ in crore)

Name of Minor Head	2011-12		2012-13		2013-14	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	10.46	0.88	10.43	0.57	26.62	0.91
Net	**(Dr) 9.58**		**(Dr) 9.86**		**(Dr) 25.71**	
102- Suspense Account (Civil)	4.00	0.01	3.82	(-) 0.01	2.00	(-) 0.03
Net	**(Dr) 3.99**		**(Dr) 3.83**		**(Dr) 2.03**	
112- Tax Deducted at Source (TDS) Suspense	-	25.69	-	25.89	-	52.03
Net	**(Cr) 25.69**		**(Cr) 25.89**		**(Cr) 52.03**	
123- All India Service Officers' Group Insurance Scheme	-	0.16	-	0.16	-	0.16
Net	**(Cr) 0.16**		**(Cr) 0.16**		**(Cr) 0.16**	
129- Material Purchase Settlement Suspense Account	-	(-) 3.58	-	(-) 2.09	-	2.23
Net	**(Cr) (-) 3.58**		**(Cr) (-) 2.09**		**(Cr) 2.23**	
Net Total	**(Cr) 8.70**		**(Cr) 10.27**		**(Cr) 26.68**	

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.

Terms	Basis of calculation
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.

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

Appendix 4.2

List of Abbreviations

AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CR	Capital Receipts
CF	Contingency Fund
CE	Capital Expenditure
DC Bill	Detailed Contingent Bill
DE	Development Expenditure
ES	Economic Sector
GoI	Government of India
GoR	Government of Rajasthan
GSDP	Gross State Domestic Product
GDP	Gross Domestic Product
FRBM Act	Fiscal Responsibility and Budget Management Act
FRP	Financial Restructuring Package
MTFPS	Medium Term Fiscal Policy Statement
NTR	Non-Tax Revenue
NPRE	Non-Plan Revenue Expenditure
PD Account	Personal Deposit Account
PERC	Public Expenditure Review Committee
PRE	Plan Revenue Expenditure
PPP	Public Private Partnership
RE	Revenue Expenditure
RR	Revenue Receipts
SBM	State Budget Manual
SCA	Special Central Assistance
SDRF	State Disaster Response Fund
SSE	Social Sector Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission