

Appendix 1.1 (A)

(Refer Social indicators of the State; page 1)

Economic and Social indicators of the State

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 sq km)	165 persons per sq km	
	Density^ of Population 2011 (All India Density = 382 persons per sq km)	200 persons per sq km	
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**(2017) (per 1000 live births) (All India Average = 33 per 1000 live births)	38	
7	Life Expectancy at birth**(2012-16) (All India Average = 68.7 years)	68.3 years	
8	Gross State Domestic Product (GSDP) 2018-19 at current price	₹ 9,29,124 crore	
9	Per capita GDP Compound Annual Growth Rate (CAGR) 2011-12 to 2018-19	Rajasthan	9.9 per cent
		General Category States	11.0 per cent
		All India	10.4 per cent
10	GDP CAGR (2011-12 to 2018-19)	Rajasthan	11.5 per cent
		General Category States	12.2 per cent
		All India	11.7 per cent
11	Decadal Population Growth (2009-19) [#]	Rajasthan	15.2 per cent
		General Category States	12.5 per cent
		All India	12.8 per cent

B. Financial Data[§]

CAGR and Annual Growth w.r.t		CAGR		CAGR		Annual Growth	
		2009-10 to 2017-18		2013-14 to 2017-18		2017-18 to 2018-19	
		General Category States	Rajasthan	General Category States	Rajasthan	General Category States	Rajasthan
		(In per cent)					
a.	Revenue Receipts	15.0	17.4	13.5	14.3	12.8	8.3
b.	Own Tax Revenue	14.8	15.1	11.2	10.9	12.7	13.4
c.	Non Tax Revenue	9.9	16.8	7.5	3.8	19.8	18.2
d.	Total Expenditure	14.2	17.6	13.9	16.9	12.7	11.8
e.	Capital Expenditure	13.5	18.9	15.4	10.8	11.9	(-) 4.8
f.	Revenue Expenditure on Education	13.4	14.2	10.7	14.9	9.4	29.7
g.	Revenue Expenditure on Health	16.5	19.0	17.6	20.6	11.1	21.6
h.	Salary and Wages	11.7	13.1	10.5	16.2	11.0	32.4
i.	Pension	16.1	14.0	13.8	15.6	14.3	46.5

[^] MoSPI website – Table 2.3 Statistical Year Book 2018.

^{*} Economic Survey 2018-19, Vol. II, page A 168-169, Table 9.8.

[@] Economic Survey 2018-19, Vol. II, page A 164, Table 9.4.

^{**} Economic Survey 2018-19, Vol. II, page A 160, Table 9.1.

[#] Population projection for India and State 2001-2026 (Revised December 2006) report of the Technical Group on population projection constituted by the National Commission on population Table-14 (projected total population by sex as on 1st October 2001-2026).

[§] Financial data are based on Finance Accounts of the State Government.

Appendix 1.1 (B)

(Refer Social indicators of the State; page 1)

Achievements of the States

Sr. No.	State	Socio-Economic Parameters						Financial Parameters															
		GSDP	Per Capita GSDP	Population Below Poverty Line 2011-12 (in per cent)	Literacy Rate (in per cent) 2011	Infant Mortality Rate per 1000 live births (2017)	Life Expectancy at Birth (2012-16) (in years)	Revenue Receipts (RR)	RR/GSDP	Tax Revenue	Non Tax Revenue	Total Expenditure (TE)	TE/GSDP	Capital Expenditure (CE)	Revenue Expenditure (RE) on Education	RE on Health	Total Expenditure on Health and Family Welfare	Salary and Wages	Pension	Social Services Expenditure	Economic Services Expenditure	Development Expenditure	
	State	2018-19	2018-19	2011-12	2011	2017	2012-16	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
1	Andhra Pradesh	933402	180745	9.2	67	32	69.6	114671	12.29	90818	4396	150477	16.12	19976	19342	7225	7400	35240	15291	68469	40687	109156	
2	Bihar	557490	47541	33.7	61.8	35	68.7	131793	23.64	29408	4131	147426	26.44	21058	26689	5427	7318	19968	16038	62838	42560	105397	
3	Chhattisgarh	311660	108058	39.9	70.3	48	64.8	65095	20.89	44886	7703	73555	23.60	9144	12512	3543	3757	17808	5429	25319	31805	57124	
4	Goa	77172	502420	9.9	88.7	8	68.5	11881	15.40	8257	2869	16010	20.75	4189	2048	864	1030	2407	1112	6471	5263	11734	
5	Gujarat	1501496	232329	16.6	78	30	69.5	136002	9.06	80103	13417	162548	10.83	28062	23597	6120	9984	11456	18295	59961	44991	104952	
6	Haryana	707126	250701	11.2	75.6	30	69.4	65885	9.32	42581	7976	93218	13.18	15307	12672	3678	4011	20361	8140	33548	30510	64058	
7	Jharkhand	307581	82430	36.9	66.4	32	67.2	56152	18.26	38658	8258	62829	20.43	10712	7288	3123	3396	12138	5991	20424	23910	44334	
8	Karnataka	1535224	231491	20.9	75.4	25	69.1	164979	10.75	96830	6773	203446	13.25	39147	23424	8369	9477	28129	15109	80169	74359	154528	
9	Kerala	781653	225484	7.1	94	10	75.1	91623	11.72	50654	10552	119074	15.23	7431	18571	6847	7099	32514	19012	40169	19616	59785	
10	Madhya Pradesh	809327	99783	31.7	69.3	47	65.4	145152	17.93	42176	13291	170855	21.11	29420	26174	6521	7738	27274	11984	64681	61385	126066	
11	Maharashtra	2660318	191827	17.4	82.3	19	72.2	278996	10.49	187436	15844	303616	11.39	35049	50922	11969	13006	32084	26545	114556	82079	196634	
12	Odisha	485376	107107	32.6	72.9	41	67.6	99546	20.51	30318	14277	109816	22.63	23318	15797	4697	5703	19567	10520	40972	41890	82861	
13	Punjab	521861	170432	8.3	75.8	21	72.5	62269	19.32	31574	7582	79177	15.17	2412	10103	3143	3244	20885	10089	19368	20411	39778	
14	Rajasthan	929124	121581	14.7	66.1	38	68.3	137873	14.84	57380	18603	187524	20.18	19638	34595	11362	11861	49790	20396	72836	59736	132572	
15	Tamil Nadu	1664159	215049	11.3	80.1	16	71.4	173741	10.44	105534	14199	227989	13.7	24311	32984	11758	12489	43394	27993	79210	60354	139564	
16	Telangana	865688	226264	9.2	66.5	28	71.3	101420	11.72	83235	10007	128435	14.84	22641	11504	4913	6089	22329	11477	51959	41524	93483	
17	Uttar Pradesh	1542432	68792	29.4	67.7	41	64.8	329978	21.39	120122	30101	370494	24.02	62463	47657	15843	18103	90263	44024	102362	121382	223744	
18	West Bengal	1177586	119637	20	76.3	24	70.8	145975	12.40	60732	3658	180957	15.37	23717	28365	8440	9678	41541	16063	76462	46212	122674	
Rank of Rajasthan		8	11	8	17	14	13	7	9	9	2	5	8	12	3	4	4	2	4	6	6	5	
Ranking method		Largest to Smallest	Largest to Smallest	Smallest to Largest	Largest to Smallest	Smallest to Largest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Largest to Smallest	Smallest to Largest	Largest to Smallest	Largest to Smallest	Largest to Smallest	

Appendix 1.2 Part- A

(Refer paragraph 1.1; page 2)

Structure and Form of Government Accounts

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

(Refer paragraph 1.1; page 2)

Layout of Finance Accounts

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

Statement No.	Layout
Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below, Notes to Accounts including Significant Accounting Policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2018-19.
2	Summary of all receipts and disbursements of the State during the year in the consolidated fund, contingency fund and public account of the State.
3	Summary of revenue and capital receipts and receipts from borrowings of the Government consisting of loans from Government of India (GoI) and market loans raised by the Government.
4	Summary of revenue and capital expenditure and repayment of loans raised by the State by functions and objects of expenditure.
5	Summarised statement of capital outlay showing progressive expenditure to the end of 2018-19 by function.
6	Summary of debt position of the State which includes borrowing from internal debt, GoI, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
8	Summary of Investment of State Government in the equity capital.
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, Local Bodies and other Institutions.
10	Statement of Grants-in-aid given by the State Government, organised by grantee institutions group wise.
11	Distribution between the charged and voted expenditure incurred during the year.
12	Summary account of sources and applications of funds for expenditure other than revenue account.
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account.
Volume II Part I: This part contains nine statements presenting details of transaction by minor heads corresponding to statements in Volume I:	
14	Detailed account of revenue and capital receipts by minor heads.
15	Accounts of revenue expenditure by minor heads under state fund and central assistance separately and a comparison with the figures for the previous year.
16	Accounts of capital expenditure by minor heads under state fund and central assistance separately and a comparison with the figures for the previous year. Cumulative capital expenditure up to the end of the year is also depicted.
17	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
18	Detailed account of loans and advances given by the State Government, the amount of loan repaid during the year, the balance as on 31 March 2019.
19	Detailed account of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Banks and Societies etc up to the end of 2018-19.
20	Detailed entity wise Guarantees given by the State Government.
21	Detailed account of Contingency Fund and other Public Account transactions.
22	Details of investments of earmarked balances of reserve funds in Public Account.
Volume II Part II: Part II of Finance Accounts contains 12 Appendices giving the details on salaries, subsidies, grants-in-aid scheme-wise and institution-wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.	

Source: Finance Accounts

Appendix 1.3

(Refer paragraphs 1.2; page 3)

Abstract of Receipts and Disbursements in 2018-19

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		
					State Fund	Central Assistance	Total
I. Revenues Receipts	1,27,307.18	1,37,873.02	I. Revenue Expenditure	1,45,841.52	1,48,762.37	18,010.82	1,66,773.19
Tax Revenue	50,605.41	57,380.34	General Services	43,450.36	54,301.95	62.11	54,364.06
			Social Services	53,064.07	54,188.14	11,498.78	65,686.92
Non-tax Revenue	15,733.72	18,603.01	Education, Sports, Art and Culture	26,668.08	28,849.39	5,745.05	34,594.44
			Health and Family Welfare	9,342.12	9,971.41	1,390.91	11,362.32
State's share of Union Taxes and Duties	37,028.01	41,852.35	Water Supply, Sanitation, Housing and Urban Development	7,229.44	6,808.92	806.70	7,615.62
			Information and Broadcasting	69.21	152.14	-	152.14
Non-Plan grants	-	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,327.99	1,001.05	500.12	1,501.17
Grants for State Plan Schemes	-	-	Labour and Labour Welfare	548.71	597.38	1.30	598.68
			Social Welfare and Nutrition	7,799.81	6,742.27	3,054.70	9,796.97
			Others	78.71	65.58	-	65.58
Grants for Central and Centrally Sponsored Plan Schemes	(-)0.12	-	Economic Services	49,326.98	40,272.19	6,449.93	46,722.12
			Agriculture and Allied Activities	5,113.55	7,906.56	469.78	8,376.34
			Rural Development	15,014.94	6,286.39	5,087.15	11,373.54
Centrally Sponsored Schemes	16,103.48	13,316.88	Special Area Programmes	1.74	1.54	0.45	1.99
			Irrigation and Flood Control	2,057.07	1,689.04	8.08	1,697.12
Finance Commission Grants	4,262.40	3,121.46	Energy	23,455.73	21,207.49	-	21,207.49
			Industry and Minerals	348.25	271.17	-	271.17
Other transfer/Grants to State/Union Territories with Legislature	3,574.28	3,598.98	Transport	2,177.41	1,142.65	683.95	1,826.60
			Science, Technology and Environment	19.84	15.60	6.33	21.93
			General Economic Services	1,138.45	1,751.75	194.19	1,945.94
			Grants-in-aid and Contributions	0.11	0.09	-	0.09
Total	1,27,307.18	1,37,873.02	Total	1,45,841.52	1,48,762.37	18,010.82	1,66,773.19
II. Revenue deficit carried over to Section-B	18,534.34	28,900.17	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total	1,45,841.52	1,66,773.19	Total	1,45,841.52	1,48,762.37	18,010.82	1,66,773.19
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	8,112.46	9,376.99	III. Opening Overdraft from Reserve Bank of India	-	-	-	-

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		
					State Fund	Central Assistance	Total
IV. Miscellaneous Capital Receipts	16.61	20.13	IV. Capital Outlay	20,623.28	16,794.30	2,843.90	19,638.20
			General Services	527.14	457.36	130.90	588.26
			Social Services	7,221.37	4,862.32	2,050.43	6,912.75
			Education, Sports, Art and Culture	514.62	462.73	357.49	825.22
			Health and Family Welfare	657.44	422.86	76.31	499.17
			Water Supply, Sanitation, Housing and Urban Development	5,526.40	3,803.79	1,379.88	5,183.67
			Information and Broadcasting	2.48	1.98	-	1.98
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	277.44	66.95	214.77	281.72
			Social Welfare and Nutrition	28.56	14.97	21.98	36.95
			Others	214.43	84.04	-	84.04
			Economic Services	12,874.77	11,474.62	662.57	12,137.19
			Agriculture and Allied Activities	391.01	359.08	46.78	405.86
			Rural Development	653.00	231.50	-	231.50
			Special Area Programmes	386.28	153.46	124.90	278.36
			Irrigation and Flood Control	2,188.38	2,228.50	183.02	2,411.52
			Energy	3,916.22	3,969.15	-	3,969.15
			Industry and Minerals	13.16	22.13	-	22.13
			Transport	4,539.32	3,854.36	307.12	4,161.48
			Science, Technology and Environment	3.04	1.06	-	1.06
			General Economic Services	784.36	655.38	0.75	656.13
			Total	20,623.28	16,794.30	2,843.90	19,638.20
V. Recoveries of Loans and Advances	15,133.41	15,158.41	V. Loans and Advances disbursed	1,334.02	-	-	1,113.09
From Power Projects	15,057.07	15,056.96	For Power Projects	341.57	-	-	176.79
From Government Servants	(-) 0.55	0.07	To Government Servants	- ¹	-	-	-
From Others	76.89	101.38	To Others	992.45	-	-	936.30
VI. Revenue surplus brought down	-	-	VI. Revenue deficit brought down	18,534.34	-	-	28,900.17
VII. Public Debt Receipts	28,556.57	37,846.82	VII. Repayment of Public Debt	11,673.66	-	-	16,914.80
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	26,999.67	35,204.94	Internal debt other than Ways and Means Advances and Overdraft	11,040.39	-	-	16,137.32

¹ ₹ 0.24 lakh.

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		
					State Fund	Central Assistance	Total
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	1,556.90	2,641.88	Repayment of Loans and Advances to GoI	633.27	-	-	777.48
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	1,56,811.26	1,70,527.88	X. Public Account Disbursements	1,47,088.02	-	-	1,60,570.22
Small Savings, Provident Funds etc.	9,345.61	12,848.83	Small Savings, Provident Funds etc.	6,144.84	-	-	7,465.97
Reserve Funds	3,465.86	4,150.19	Reserve Funds	2,629.45	-	-	3,583.29
Suspense and Miscellaneous	51.35	7.69	Suspense and Miscellaneous	78.64	-	-	64.50
Remittances	1,345.05	2,429.44	Remittances	1,334.86	-	-	2,420.02
Deposits and Advances	1,42,603.39	1,51,091.73	Deposits and Advances	1,36,900.23	-	-	1,47,036.44
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	9,376.99	-	-	5,793.75
			Cash in Treasuries and Local Remittances	(-) 6.46	-	-	(-) 12.27
			Deposits with Reserve Bank	11.09	-	-	(-) 64.45
			Departmental Cash Balance including Permanent Advances	3.93	-	-	3.73
			Cash Balance Investment	6,401.72	-	-	2,154.46
			Earmarked Investment Funds	2,966.71	-	-	3,712.28
Total	2,08,630.31	2,32,930.23	Total	2,08,630.31	-	-	2,32,930.23

Source: Finance Accounts

Appendix 1.4

(Refer paragraph 1.4; page 14)

Time series data on the State Government Finances

	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	91,327	1,00,285	1,09,026	1,27,307	1,37,873
(i) Tax Revenue	38,673(42)	42,713(42)	44,372(41)	50,605(40)	57,380(42)
Taxes on Agricultural Income	- ²				
State Goods and Service Tax	-	-	-	12,137(24)	22,938(40)
Taxes on Sales, Trade, etc	24,170 (63)	26,345(62)	28,558(64)	19,008(38)	14,791(26)
State Excise	5,586(14)	6,713(16)	7,054(16)	7,276(14)	8,694(15)
Taxes on Vehicles	2,830(7)	3,199(7)	3,623(8)	4,363(9)	4,576(8)
Stamps and Registration Fees	3,189(8)	3,234(7)	3,053(7)	3,675(7)	3,886(7)
Land Revenue	289(1)	272(1)	315(1)	364(1)	290(1)
Taxes on Goods and Passengers	956(3)	848(2)	803(2)	341(1)	51(-)
Other Taxes	1,653(4)	2,102(5)	966(2)	3,441(7)	2,154(3)
(ii) Non Tax Revenue	13,229(15)	10,928(11)	11,615(10)	15,734(12)	18,603(13)
(iii) State's share of Union taxes and duties	19,817(22)	27,916(28)	33,556(31)	37,028(29)	41,853(30)
(iv) Grants- in-aid from Government of India	19,608(21)	18,728(19)	19,483(18)	23,940(19)	20,037(15)
2. Miscellaneous Capital Receipts	15	25	28	16	20
3. Recoveries of Loans and Advances	1,004	1,447	1,713	15,134	15,158
4. Total Revenue and Non debt Capital Receipts (1+2+3)	92,346	1,01,757	1,10,767	1,42,457	1,53,051
5. Public Debt Receipts	18,141	60,998	43,889	28,557	37,847
Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,346(96)	59,249(97)	40,434(92)	27,000(95)	35,205(93)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	795(4)	1,749(3)	3,455(8)	1,557(5)	2,642(7)
6. Total Receipts in the Consolidated Fund (4+5)	1,10,487	1,62,755	1,54,656	1,71,014	1,90,898
7. Contingency Fund Receipts	300	-	-	-	-
8. Public Account Receipts	1,26,382	1,46,910	1,56,045	1,56,811	1,70,528
9. Total Receipts of the State (6+7+8)	2,37,169	3,09,665	3,10,701	3,27,825	3,61,426
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	94,542	1,06,239	1,27,140	1,45,842	1,66,773
General Services (including interest payments)	27,868(30)	31,016(29)	39,203(31)	43,451(30)	54,364(33)
Social Services	37,754(40)	43,349(41)	49,372(39)	53,064(36)	65,687(39)
Economic Services	28,920(30)	31,874(30)	38,565(30)	49,327(34)	46,722(28)
Grants-in-aid and contributions	- ³				
11. Capital Expenditure	16,103	21,986	16,980	20,623	19,638
General Services	534(3)	441(2)	437(2)	527(3)	588(3)
Social Services	5,838(36)	5,996(27)	6,214(37)	7,221(35)	6,913(35)
Economic Services	9,731(61)	15,549(71)	10,329(61)	12,875(62)	12,137(62)
12. Disbursement of Loans and Advances	701	36,602	12,965	1,334	1,113
13. Total Expenditure (10+11+12)	1,11,346	1,64,827	1,57,085	1,67,799	1,87,524
14. Repayments of Public Debt	4,960	4,959	5,015	11,674	16,915
Internal Debt (excluding Ways and Means Advances and Overdraft)	4,451(90)	4,434(89)	4,441(89)	11,041(95)	16,137(95)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	509(10)	525(11)	574(11)	633(5)	778(5)
15. Appropriation to Contingency Fund	300	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,16,606	1,69,786	1,62,100	1,79,473	2,04,439
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,22,060	1,40,431	1,48,886	1,47,088	1,60,570
19. Total disbursement by the State (16+17+18)	2,38,666	3,10,217	3,10,986	3,26,561	3,65,009

² 2014-15: ₹ 0.01 lakh, 2015-16: ₹ 0.01 lakh, 2016-17: only ₹ 202, 2017-18: ₹ 0.02 lakh and 2018-19: ₹ 0.23 lakh.

³ 2014-15: ₹ 0.09 crore, 2015-16: ₹ 0.10 crore, 2016-17: ₹ 0.06 crore, 2017-18: ₹ 0.11 crore and 2018-19: ₹ 0.09 crore.

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 3,215	(-) 5,954	(-) 18,114	(-) 18,535	(-) 28,900
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 19,000	(-) 63,070	(-) 46,318	(-) 25,342	(-) 34,473
22. Primary Deficit (21+23)	(-) 8,537	(-) 51,062	(-) 28,641	(-) 5,622	(-) 12,778
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	10,463	12,008	17,677	19,720	21,695
24. Financial Assistance to local bodies etc.,	28,329	31,725	32,892	34,985	34,862
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) [@]	6,15,642	6,81,485	7,58,809 [#]	8,35,558 ^{##}	9,29,124 ^{\$}
28 Outstanding Fiscal liabilities (year-end)	1,47,609	2,09,386	2,55,002	2,81,182	3,11,374
29. Outstanding Guarantees (year-end) (including interest)	94,578	53,620	51,159	61,761	70,430
30. Maximum amount guaranteed (year-end)	1,61,918	1,61,236	1,18,161	1,12,057	1,31,026
31. Number of incomplete projects	199	169	197	247	279
32. Capital blocked in incomplete projects	11,167	13,072	17,668	20,176	26,409
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.3	6.3	5.8	6.1	6.2
Own Non-Tax Revenue/GSDP	2.1	1.6	1.5	1.9	2.0
Central Transfers/GSDP	6.4	6.8	7.0	7.3	6.7
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	18.1	24.2	20.7	20.1	20.2
Total Expenditure/Revenue Receipts	121.9	164.4	144.1	131.8	136.0
Revenue Expenditure/Total Expenditure	84.9	64.5	80.9	86.9	88.9
Revenue Expenditure on Social Services/Total Expenditure	33.9	26.3	31.4	31.6	35.0
Revenue Expenditure on Economic Services/Total Expenditure	26.0	19.3	24.6	29.4	24.9
Capital Expenditure/Total Expenditure	14.5	13.3	10.8	12.3	10.5
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.0	13.1	10.5	12.0	10.2
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 0.5	(-) 0.9	(-) 2.4	(-) 2.2	(-) 3.1
Fiscal Deficit/GSDP	(-) 3.1	(-) 9.2	(-) 6.1	(-) 3.0	(-) 3.71
Primary Deficit (surplus +) /GSDP	(-) 1.4	(-) 7.5	(-) 3.8	(-) 0.7	(-) 1.4
Revenue Deficit/Fiscal Deficit	16.9	9.4	39.1	73.1	83.8
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	23.98	30.72	33.61	33.65	33.51
Fiscal Liabilities/RR	161.6	208.8	233.9	220.9	225.8
Primary Deficit vis-à-vis quantum spread (₹ in crore)	(-) 3,081	(-) 44,567	(-) 20,894	(+) 1,263	(-) 1,812
Debt Redemption (Principal +Interest)/ Debt Receipts	94.6	75.0	86.1	96.5	95.9
V Other Fiscal Health Indicators					
Returns on Investment	0.2	0.3	0.2	0.1	0.1
Financial Assets/Liabilities	0.82	0.85	0.80	0.76	0.69

Source: Finance Accounts

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

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

Revised Estimate- III.

Revised Estimate- II.

\$ Second Advance Estimate.

Appendix 1.5

(Refer paragraph 1.10; page 42)

Summarised financial position of Government of Rajasthan as on 31 March 2019

(₹ in crore)		
Liabilities	As on 31.03.2018	As on 31.03.2019
Internal Debt -	2,00,243.86	2,19,311.48
Market Loans bearing interest	1,10,444.68	1,37,266.92
Market Loans not bearing interest	0.10	0.08
Loans from Life Insurance Corporation of India	22.30	18.55
Special Securities issued to National Small Savings Fund of the Central Government	16,968.28	15,408.32
Loans from Other Institutions	72,808.50	66,617.61
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	12,063.00	13,927.40
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	28.63	23.91
Loans for State Plan Schemes	10,489.18	3,264.84
Loans for Central Plan Schemes	0.29	0.29
Loans for Centrally Sponsored Plan Schemes	4.28	4.28
Other Loans for State/Union Territory with Legislature Schemes	1535.22	10,628.68
Contingency Fund	500.00	500.00
Small Savings, Provident Funds, etc.	42,095.22	47,478.08
Deposits	24,762.22	28,817.51
Reserve Funds	4,984.46	5,551.37
Remittance Balances	-	-
Total	2,84,648.76	3,15,585.84
Assets	As on 31.03.2018	As on 31.03.2019
Gross Capital Outlay on Fixed Assets -	1,68,490.76	1,88,108.83⁴
Investments in shares of Companies, Corporations, etc.	45,780.60	49,861.39
Other Capital Outlay	1,22,710.16	1,38,247.44
Loans and Advances -	37,307.81	23,262.49
Loans for Power Projects	33,556.84	18,676.66
Other Development Loans	3,751.92	4,586.85
Loans to Government servants and Miscellaneous loans	(-) 0.95	(-) 1.02 ⁵
Reserve Fund Investments	2,966.71	3,712.28
Advances	3.21	3.21
Remittance Balances	11.47	2.05
Suspense and Miscellaneous Balances	149.83	206.65
Cash -	6,410.28	2,081.47
Cash in Treasuries and Local Remittances	(-) 6.46	(-) 12.27
Deposits with Reserve Bank	11.09	(-) 64.45
Departmental Cash Balance	1.03	0.87
Permanent Advances	2.90	2.86
Cash Balance Investments	6,401.72	2,154.46
Deficit on Government Account -	69,308.69	98,208.86
(i) Revenue Deficit of the Current Year	18,534.34	28,900.17
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	50,774.35	69,308.69
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	2,84,648.76	3,15,585.84

Explanatory Notes for Appendices 1.3 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 ₹ 3.14 crore (Credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, reconciliation and subsequent adjustment, a difference of ₹ 0.74 crore (Debit) remained to be reconciled as of August 2019.

⁴ Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 20.13 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

⁵ Minus balance is under investigation.

Appendix 1.6

(Refer Paragraph 1.2.2; page 6)

Actuals vis-à-vis Budget Estimates and Revised Estimates 2018-19

(₹ in crore)

1	Budget estimates 2	Revised estimates 3	Actuals 4	Increase/ Decrease (-)		Increase/ Decrease (-) (In per cent)	
				BE to actual 5 (4-2)	RE to actual 6 (4-3)	BE to actual 7	RE to actual 8
(1) Revenue Receipts (a+b+c+d)	1,51,663	1,48,184	1,37,873	(-)13,790	(-) 10,311	(-) 9.09	(-) 6.96
(a) Tax Revenue	58,099	61,907	57,380	(-) 719	(-) 4,527	(-) 1.24	(-) 7.31
State Goods and Services Tax	21,000	23,500	22,938	1,938	(-) 562	9.23	(-) 2.39
Taxes on Sales, Trade etc.	15,600	16,500	14,791	(-) 809	(-) 1,709	(-) 5.19	(-) 10.36
State Excise	9,300	9,300	8,694	(-) 606	(-) 606	(-) 6.52	(-) 6.52
Taxes on Immovable Property other than Agricultural land	10	10	1	(-) 9	(-) 9	(-) 90.00	(-) 90.00
Taxes on Vehicles	4,900	5,000	4,576	(-) 324	(-) 424	(-) 6.61	(-) 8.48
Stamps and Registration Fees	4,250	4,750	3,886	(-) 364	(-) 864	(-) 8.56	(-) 18.19
Taxes on Goods and Passengers	01	38	51	50	13	5000.00	34.21
Land Revenue	587	463	290	(-) 297	(-) 173	(-) 50.60	(-) 37.37
Taxes and Duties on Electricity	2,450	2,339	2,148	(-) 302	(-) 191	(-) 12.33	(-) 8.17
Other Taxes and Duties on Commodities and Services	01	07	5	4	(-) 2	400.00	(-) 28.57
(b) Non-Tax Revenue	20,397	19,966	18,603	(-) 1,794	(-) 1,363	(-) 8.80	(-) 6.83
Interest Receipts	6,324	5,810	5,791	(-) 533	(-) 19	(-) 8.43	(-) 0.33
Miscellaneous General Services	1,302	1,171	784	(-) 518	(-) 387	(-) 39.78	(-) 33.05
Water Supply and Sanitation	750	780	609	(-) 141	(-) 171	(-) 18.80	(-) 21.92
Petroleum	3,500	3,825	3,883	383	58	10.94	1.52
Non-ferrous Mining and Metallurgical Industries	5,800	6,000	5,301	(-) 499	(-) 699	(-) 8.60	(-) 11.65
Police	358	361	345	(-) 13	(-) 16	(-) 3.63	(-) 4.43
Labour and Employment	469	427	415	(-) 54	(-) 12	(-) 11.51	(-) 2.81
Medical and Public Health	175	166	164	(-) 11	(-) 2	(-) 6.29	(-) 1.20
Other Administrative Services	239	259	246	7	(-) 13	2.93	(-) 5.02
Forestry and Wildlife	142	154	147	5	(-) 7	3.52	(-) 4.55
Major Irrigation	94	100	172	78	72	82.98	72.00
Public Works	462	126	126	(-) 336	0	(-) 72.73	0.00
Education, Sports, Art and Culture	208	169	160	(-) 48	(-) 9	(-) 23.08	(-) 5.33
Dividend and Profit	71	76	56	(-) 15	(-) 20	(-) 21.13	(-) 26.32
Other General Economic Services	68	52	30	(-) 38	(-) 22	(-) 55.88	(-) 42.31
Other Non-Tax Revenue	435	490	374	(-) 61	(-) 116	(-)14.02	(-) 23.67
(c) State's share of Union Taxes and Duties	43,310	41,853	41,853	(-) 1,457	0	(-) 3.36	0.00
(d) Grants-in-aid from GoI	29,857	24,458	20,037	(-) 9,820	(-) 4,421	(-) 32.89	(-) 18.08
(2) Miscellaneous Capital Receipts	30	20	20	(-) 10	0	(-) 33.33	0.00
(3) Recoveries of Loans and Advances	15,735	15,662	15,158	(-) 577	(-) 504	(-) 3.66	(-) 3.22
(4) Total Receipts (1+2+3)	1,67,428	1,63,866	1,53,051	(-) 14,376	(-) 10,815	(-) 8.59	(-) 6.60
(5) Revenue Expenditure (a+b+c+d)	1,69,118	1,73,009	1,66,773	(-) 2,345	(-) 6,236	(-) 1.39	(-) 3.60
(a) General Services	53,360	55,017	54,364	1,004	(-) 653	1.88	(-) 1.19
Administration of Justice	1,076	1,213	1,159	83	(-) 54	7.71	(-) 4.45
Elections	269	367	354	85	(-) 13	31.60	(-) 3.54
Land Revenue	804	776	721	(-) 83	(-) 55	(-) 10.32	(-) 7.09
State Excise	179	170	160	(-) 19	(-) 10	(-) 10.61	(-) 5.88
State Goods and Service Taxes	148	137	139	(-) 9	2	(-) 6.08	1.46
Taxes on Sales, Trade etc.	1,237	1,014	994	(-) 243	(-) 20	(-) 19.64	(-)1.97
Taxes on Vehicles	161	149	130	(-) 31	(-) 19	(-) 19.25	(-) 12.75
Interest Payments	21,413	21,737	21,695	282	(-) 42	1.32	(-) 0.19
Secretariat- General Services	239	264	243	4	(-) 21	1.67	(-) 7.95
District Administration	492	498	493	1	(-) 5	0.20	(-) 1.00
Treasury and Accounts Administration	331	310	284	(-) 47	(-) 26	(-) 14.20	(-) 8.39

	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
						(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Police	5,944	6,170	6,104	160	(-) 66	2.69	(-) 1.07
Jails	204	206	190	(-) 14	(-) 16	(-) 6.86	(-) 7.77
Other Administrative Services	334	355	324	(-) 10	(-) 31	(-) 2.99	(-) 8.73
Pension and Other Retirement Benefits	19,712	20,615	20,396	684	(-) 219	3.47	(-) 1.06
Miscellaneous General Services	503	540	539	36	(-) 1	7.16	(-) 0.19
Stamps and Registration	89	89	85	(-) 4	(-) 4	(-) 4.49	(-) 4.49
Public Works	(-) 06	102	74	(-) 80	(-) 28	(-)1333.33	(-) 27.45
Others	231	305	280	49	(-) 25	10.82	(-) 8.20
(b) Social Services	64,456	68,258	65,687	1,231	(-) 2,571	1.91	(-) 3.77
General Education	33,206	34,859	34,159	953	(-) 700	2.87	(-) 2.01
Technical Education	234	206	199	(-) 35	(-) 7	(-) 14.96	(-) 3.40
Sports and Youth Services	136	135	111	(-) 25	(-) 24	(-) 18.38	(-) 17.78
Medical and Public Health	9,049	8,730	8,559	(-) 490	(-) 171	(-) 5.41	(-) 1.96
Family Welfare	2,790	2,852	2,803	13	(-) 49	0.47	(-) 1.72
Water Supply and Sanitation	3,163	3,484	3,416	253	(-) 68	8.00	(-) 1.95
Urban Development	5,034	4,646	4,151	(-) 883	(-) 495	(-) 17.54	(-) 10.65
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,562	1,614	1,501	(-) 61	(-) 113	(-) 3.91	(-) 7.00
Labour and Employment	646	625	599	(-) 47	(-) 26	(-) 7.28	(-) 4.16
Social Security and Welfare	4,990	6,160	5,993	1,003	(-) 167	20.10	(-) 2.71
Nutrition	1,989	2,238	1,750	(-) 239	(-) 488	(-) 12.02	(-) 21.81
Relief on account of Natural Calamities	1,288	2,235	2,054	766	(-) 181	59.47	(-) 8.10
Others	369	474	392	23	(-) 82	6.23	(-) 17.30
(c) Economic Services	51,302	49,734	46,722	(-) 4,580	(-) 3,012	(-) 8.93	(-) 6.06
Crop Husbandry	3,031	2,802	2,312	(-) 719	(-) 490	(-) 23.72	(-) 17.49
Animal Husbandry	1,288	1,229	1,174	(-) 114	(-) 55	(-) 8.85	(-) 4.48
Forestry and Wildlife	859	790	750	(-) 109	(-) 40	(-) 12.69	(-) 5.06
Agricultural Research and Education	267	279	279	12	0	4.49	0.00
Co-operation	2,694	3,735	3,728	1,034	(-) 7	38.38	(-) 0.19
Special Programmes for Rural Development	1,311	831	813	(-) 498	(-) 18	(-) 37.99	(-) 2.17
Rural Employment	3,413	4,405	4,405	992	0	29.07	0.00
Other Rural Development Programmes	10,246	8,103	6,155	(-) 4,091	(-) 1,948	(-) 39.93	(-) 24.04
Major Irrigation	1,788	1,346	1,333	(-) 455	(-) 13	(-) 25.45	(-) 0.97
Medium Irrigation	368	215	202	(-) 166	(-) 13	(-) 45.11	(-) 6.05
Minor Irrigation	155	159	141	(-) 14	(-) 18	(-) 9.03	(-) 11.32
Power	22,607	21,209	21,204	(-) 1,403	(-) 5	(-) 6.21	(-) 0.02
New and Renewable Energy	18	6	2	(-) 16	(-) 4	(-) 88.89	(-) 66.67
Non-ferrous Mining and Metallurgical Industries	136	146	143	7	(-) 3	5.15	(-) 2.05
Roads and Bridges	1,385	1,538	1,242	(-) 143	(-) 296	(-) 10.32	(-) 19.25
Road Transport	289	609	584	295	(-) 25	102.38	(-) 4.11
Secretariat- Economic Services	51	39	39	(-) 12	0	(-) 23.53	0.00
Census Surveys and Statistics	489	1,321	1,284	795	(-) 37	162.58	(-) 2.80
Civil Supplies	404	489	494	90	5	22.28	1.02
Others	503	483	438	(-) 65	(-) 45	(-) 12.92	(-) 9.32
(d) Grants-in-aid and contributions	-⁶	-⁷	8⁸	-	-	-	-
(6) Capital Expenditure	25,740	21,061	19,638	(-) 6,102	(-) 1,423	(-) 23.71	(-) 6.76
Capital Outlay on Police	215	312	274	59	(-) 38	27.44	(-) 12.18
Capital Outlay on Public Works	502	367	306	(-) 196	(-) 61	(-) 39.04	(-) 16.62
Capital Outlay on Education, Sports, Art and Culture	832	901	825	(-) 7	(-) 76	(-) 0.84	(-) 8.44

⁶ ₹ 20.87 lakh.

⁷ ₹ 13.86 lakh.

⁸ ₹ 8.43 lakh.

(₹ in crore)

	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-) (In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Capital Outlay on Medical and Public Health	975	581	499	(-) 476	(-) 82	(-) 48.82	(-) 14.11
Capital Outlay on Water Supply and Sanitation	5,509	4,288	3,870	(-) 1,639	(-) 418	(-) 29.75	(-) 9.75
Capital Outlay on Urban Development	1,461	1,376	1,296	(-) 165	(-) 80	(-) 11.29	(-) 5.81
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	335	304	282	(-) 53	(-) 22	(-) 15.82	(-) 7.24
Capital Outlay on Nutrition	52	21	1	(-) 51	(-) 20	(-) 98.08	(-) 95.24
Capital Outlay on other Social Services	144	89	84	(-) 60	(-) 5	(-) 41.67	(-) 5.62
Capital Outlay on Crop Husbandry	410	161	147	(-) 263	(-) 14	(-) 64.15	(-) 8.70
Capital Outlay on Forestry and Wildlife	155	107	98	(-) 57	(-) 9	(-) 36.77	(-) 8.41
Capital Outlay on Other Rural Development Programmes	597	363	232	(-) 365	(-) 131	(-) 61.14	(-) 36.09
Capital Outlay on Other Special Areas Programmes	440	342	278	(-) 162	(-) 64	(-) 36.82	(-) 18.71
Capital Outlay on Major Irrigation	2,371	1,817	1,738	(-) 633	(-) 79	(-) 26.70	(-) 4.35
Capital Outlay on Medium Irrigation	177	117	118	(-) 59	01	(-) 33.33	0.85
Capital Outlay on Minor Irrigation	381	446	451	70	5	18.37	1.12
Capital Outlay on Command Area Development	109	92	89	(-) 20	(-) 3	(-) 18.35	(-) 3.26
Capital Outlay on Power Projects	4,219	3,822	3,822	(-) 397	0	(-) 9.41	0.00
Capital Outlay on Petroleum	374	147	147	(-) 227	0	(-) 60.70	0.00
Capital Outlay on Industries and Minerals	485	55	22	(-) 463	(-) 33	(-) 95.46	(-)60.00
Capital Outlay on Roads and Bridges	5,260	4,269	4,162	(-) 1,098	(-) 107	(-) 20.87	(-) 2.51
Capital Outlay on Other General Economic Services	495	650	631	136	(-) 19	27.47	(-) 2.92
Other Capital Outlays	242	434	266	24	(-) 68	9.92	(-) 38.71
(7) Disbursement of Loans and Advances	581	1,269	1,113	532	(-) 156	91.67	(-) 12.29
(8) Total Expenditure (5+6+7)	1,95,439	1,95,339	1,87,524	(-) 7,915	(-) 7,815	(-) 4.05	(-) 4.00
(9) Revenue Surplus (+)/Deficits (-) (1-5)	(-) 17,455	(-) 24,825	(-)28,900	(-)11,445	(-) 4,075		
(10) Fiscal Deficits (-) (4-8)	28,011	31,473	34,473	6,462	3,000		
(11) Primary Surplus (+)/Deficits(-) (10+ Interest Payment)	(-) 6,598	(-) 9,736	(-) 12,778	(-) 6,180	(-) 3,042		

Source: Finance Accounts and Budget Documents.

Appendix 1.7

(Refer paragraph 1.9.4; page 39)

Statement showing the details of loans not repaid by loanees

(₹ in lakh)						
S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-19	Repaid during 2003-19	Closing Balance as on 31.03.2019
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	-	0.04	2.22
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	0.53	5.81
6	6235-60-800 (02)[01]	Rehabilitation of <i>Jagirdars</i>	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]	<i>Taccavi</i> Advance to Unemployed <i>Swarnkars</i>	49.79	-	-	49.79
9	6245-01-800 (04)	Loans to <i>Gau-sewa Sangh</i> for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
10	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	0.17	0.25
11	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	163.22	-	1,750.75
12	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
13	6403-102 (02)	Intensive Cattle Development Scheme	4.08	-	(-) 3.60	7.68
14	6403-103	Poultry Development	0.01	-	-	0.01
15	6403-104 (01)	Loans to Sheep Farmers	0.02	-	-	0.02
16	6404-190(01)	Loans to <i>Dugdh Utpadak Sahakari Sangh</i>	309.71	-	-	309.71
17	6404-190(02)	Employment Promotion Programme-Establishment of Dairy Unit	0.18	-	-	0.18
18	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
19	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
20	6425-107(07)	Loan for establishment of Rajasthan State Cooperatives Strengthening Fund	161.18	-	-	161.18
21	6705-800(01)	Soil Conservation	9.47	-	-	9.47
22	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
23	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
24	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
25	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
26	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
Grand Total			6,488.29	201.89	(-) 54.52	6,744.70

Source: Finance Accounts

Appendix 1.8

(Refer paragraph 1.9.3; page 38)

Statement showing the details of Government's investment where accounts are not submitted

(₹ in lakh)

S. No.	Name of Concern	Year of last investment	Invested amount	Accounts awaited from	Remarks
Statutory Corporations					
1	Rajasthan State Mandi Development Corporation, Jaipur	1977-78	0.65	-	Since the Corporation was not formed, the amount was kept with Rajasthan State Agriculture Marketing Board.
2	Rajasthan Water Supply and Sewerage Corporation, Jaipur	Upto 1980-81	0.08	-	Out of total investment of ₹ 10.00 lakh, ₹ 9,92,200 were deposited back in April, 1980 as the Government decided to wind up the Corporation.
Government Companies					
3	National Textiles Corporation, New Delhi	1975-76	45.85	2003-04	
4	Rajasthan State Electricity Corporation, Jaipur	1997-98	5.00	2003-04	
5	Rajasthan State Agro Industries Corporation Limited, Jaipur	1995-96	412.97	-	The company is under liquidation since 09.08.2018.
Joint Stock Companies					
6	Jaipur Udyog Limited, Sawai Madhopur	1948-49	75.00	1985-86	
7	The Central Provinces Railway Company Limited, Mumbai	1910-11	0.08	2003-04	
8	Oriental Power Cables Limited, Kota	1962-63	3.66	30 June 1985	
9	Associated Iron and Steel Industries Limited, Ramganj Mandi (Kota)	1963-64	1.00	31 December 1985	
10	Jaipur Metal and Electricals Limited, Jaipur	1987-88	7.50	1996-97	
11	Metal Corporation of India Limited, Kolkata	1960-61	25.00	-	Accounts are awaited
12	Bundi Electric Supply Company Limited, Bundi	1936-37	0.12	-	The Company is under liquidation since 1965-66.
13	Jhalawar Transport Service Limited, Jhalawar	1946-47	0.10	-	The Company is under liquidation since November 1973.
14	Stoneware Pipe and Sanitary Fittings Manufacturing Company Limited, Jaipur	Information relates to pre-merger period of Jaipur State. Exact year of investment is stated to be not available in the Government records.	0.12	-	The Company is under liquidation since August 1961.
15	Shri Udaibhan Industries Limited, Dholpur	1947-48	1.30	-	The Company is under liquidation since January 1960.
16	Abu Road Electricity and Industries Company Limited, Abu Road	1945-46	1.25	-	The Company is under liquidation and taken over by erstwhile Rajasthan State Electricity Board during 1975-76.
17	Kota Transport Company Limited, Kota	1946-47	2.00	-	The Company is under liquidation.
18	Jaipur Spinning and Weaving Mills Limited, Jaipur	1943-44	17.46	-	The Company is under liquidation.
19	Futwah Islampur Light Railway Company Limited, Kolkata	1927-28	0.10	-	The Company is under liquidation.
20	The Chaparmukh Silighat Railway Company Limited, Kolkata	Upto 1990-91	0.06	-	The Company is under liquidation.
Partnership Concerns					
21	Cotton Press Company, Madanganj, Kishangarh	1900-01	0.21	1996-97	
	Total		599.51		

Source: Finance Accounts

Appendix 1.9

(Refer paragraph 1.7.2 and 1.9.3; page 26 and 38)

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

(₹ in crore)						
S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2018-19)
1	Rajasthan State Mines and Minerals Limited (Government Company since December 1974)	2017-18	77.55	2,079.99	-	77.56
2	Rajasthan State Industrial Development and Investment Corporation Limited	2017-18	210.19	1,516.60	-	193.69
3	Rajasthan State Road Development and Construction Corporation Limited	2018-19	100.00	126.89	-	100.00
4	Rajasthan State Ganganagar Sugar Mills Limited	2017-18	180.39	117.19	-	180.84
5	Rajasthan Tourism Development Corporation Limited	2015-16	21.95	- 145.05	- 123.10	21.95
6	Rajasthan State Hotels Corporation Limited	2015-16	2.16	- 8.71	- 6.55	2.16
7	Rajasthan State Handloom Development Corporation Limited	2017-18	46.06	- 49.89	- 3.83	45.51
8	Rajasthan Small Industries corporation Limited	2018-19	6.96	- 25.48	- 18.52	6.64
9	Rajasthan State Beverages Corporation Limited	2017-18	2.00	37.72	-	2.00
10	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Rajasthan State Mines and Minerals Limited)	2017-18	20.00	-71.87	-51.87	-
11	Rajasthan State Petroleum Corporation Limited (Subsidiary of Rajasthan State Mines and Minerals Limited)	2017-18	66.99	- 1.62	-	-
12	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2018-19	4,441.04	- 1,269.28	-	4,441.04
13	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2018-19	10,067.95	- 4,382.81	-	10,067.95
14	Jaipur Vidyut Vitran Nigam Limited	2018-19	10,783.47	- 31,060.49	- 20,277.02	10,783.47
15	Ajmer Vidyut Vitran Nigam Limited	2018-19	10,018.03	- 29,018.55	- 19,000.52	10,018.03
16	Jodhpur Vidyut Vitran Nigam Limited	2018-19	9,954.57	- 29,774.77	- 19,820.20	9,954.57
17	Rajasthan Renewable Energy Corporation Limited	2018-19	12.94	172.24	-	12.94
18	Dholpur Gas Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2018-19	0.05	- 0.04	-	-
19	Giral Lignite Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2018-19	370.05	- 1,264.77	- 894.72	-
20	Chhabra Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2018-19	0.05	- 0.04	-	-

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2018-19)
21	Rajasthan Solar Park Development Company Limited (Subsidiary of Rajasthan Renewable Energy Corporation Limited)	2018-19	0.05	30.16	-	-
22	Banswara Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2018-19	0.05	- 9.62	- 9.57	-
23	Barmer Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2018-19	0.05	- 17.10	- 17.05	-
24	Keshoraipatan Gas Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2018-19	2.05	- 2.05	-	-
25	Rajcomp Info Service Limited	2017-18	5.00	50.08	-	5.00
26	Rajasthan Jal Vikas Nigam Limited	2017-18	1.27	- 2.37	- 1.10	1.27
27	Rajasthan State Power Finance and Financial Services Corporation Limited	2018-19	90.00	16.78	-	90.00
28	Rajasthan State Gas Limited (Subsidiary of Rajasthan State Petroleum Corporation Ltd.)	2018-19	129.87	- 4.31	-	-
29	Rajasthan Urja Vikas Nigam Limited	2018-19	50.00	0.00	-	50.00
30	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	2018-19	0.05	- 0.02	-	0.05
31	Rajasthan Financial Corporation	2018-19	160.73	- 108.47	-	128.31
32	Rajasthan State Road Transport Corporation	2017-18	638.96	- 4,815.98	- 4,177.02	612.13
33	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2016-17	48.67	21.07	-	33.51
34	Jaipur Metro Rail Corporation Limited	2018-19	1,694.04	- 287.72	-	1,494.04
35	Rajasthan Ex-Servicemen Corporation Limited	2018-19	5.00	14.71	-	5.00
36	Rajasthan Medical Service Corporation Limited	2017-18	5.00	21.45	-	5.00
37	Rajasthan Skill and Livelihoods Development Corporation	2018-19	0.05	- 13.05	- 13.00	0.05
38	Rajasthan State Food and Civil Supplies Corporation Limited	2016-17	50.00	36.73	-	50.00
39	Rajasthan State Seeds Corporation Limited	2017-18	7.59	117.92	-	6.33
40	Rajasthan State Agro Industries Corporation Limited	2014-15	6.01	- 54.83	- 48.82	4.13
41	Rajasthan State Warehousing Corporation	2018-19	7.85	259.46	-	3.93
42	Rajasthan Police Housing and Construction Corporation Limited	2018-19	1.00	2.30	-	1.00
43	Rajasthan Civil Aviation Corporation Limited	2017-18	4.49	-6.29	-1.80	4.49
	Total		49,290.18	-97,773.89	-64,464.69	48,402.59

Appendix 1.10

(Refer paragraphs 1.7.3.4 and 1.9.5; pages 31 and 40)

Statement showing operating results of DISCOMs of Government of Rajasthan during last 10 years

(₹ in crore)										
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Total subsidy given by Government	1,493	2,001	3,200	5,464	6,940	8,626	10,461	17,208	23,674	21,540
Subsidy given to Power Sector by Government	1,452	1,946	2,800	4,861	6,460	8,330	10,186	16,842	23,391	21,204
Power sector subsidy to total subsidy (in per cent)	97.3	97.3	87.5	89.0	93.1	96.6	97.4	97.9	98.8	98.4
Revenue subsidy/ subvention receipts of Discom	1,110.4	1,200.7	1,759.9	2,246.7	621.8	1,647.7	1,784.1	1,263.6	1,433.5	1,467.69
Net loss (-)/Profit	(-)10,763.5	(-)10,606.3	(-)12,443.7	(-)12,351.2	(-)15,645.0	(-)12,473.6	(-)11,240.8	(-)1,981.1	2,172.7	2,606.67
Cumulative Loss	26406.9	37,013.2	49,456.9	61,808.1	77,453.2	89,926.7	10,1167.5	94,633.2	92,460.5	89,853.85
Distribution Loss (in per cent)	26.11	22.30	19.60	19.23	24.05	27.22	27.67	23.29	20.25	20.72
T&D Loss (in per cent)	30.96	26.78	24.27	23.78	27.45	31.42	31.44	26.32	24.86	25.68

Operational Performance of UDAY Scheme (as on 30 Sep 2019)

Parameter of UDAY Scheme	Target under UDAY Scheme	Progress under UDAY Scheme	Achievement (in Per cent)
Feeder metering (in Nos)	2521	5873	100
Metering at Distribution Transformers (in Nos.)			
Urban	60166	16850	28
Rural	3486	0	0
Feeder Segregation (in Nos.)	4357	1321	30
Rural Feeder Audit (in Nos.)	20203	20248	100
Electricity to unconnected household (in lakh Nos)	11.40	23.97	100
Smart metering (in Nos.)	49849	7953	16
Distribution of LED UJALA (in lakh Nos.)	34.50	58.49	100
AT&C Losses (in Per cent)	15.0	25.84	0
ACS-ARR Gap (₹ per unit)	0.52	0.64	0
Net Income or Profit /Loss including subsidy (₹ in crore)	-2184.32	-2498.24	0

Appendix 2.1

(Refer paragraph 2.3.1; page 62)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Remarks
Revenue-Voted								
1.	12	Other Taxes	2030-01-102-01-01 Commission to Agent on Sale - Committed	0.60	1.63	1.03	171.7	Savings
2.			5055-050-01-01 civil Works	0.30	2.38	2.08	693.3	Savings
3.	21	Roads and Bridges	5054-02-337-03 Through the Border Road Development Board	35.00	43.52	8.52	24.3	
4.	46	Irrigation	2700-01-101-05-01 Other maintenance expenditure - Committed	1.01	2.10	1.09	107.9	Savings
5.			2700-02-800-03 Other expenditure - Committed	31.23	44.93	13.70	43.9	
6.			2700-03-001-01-01 Irrigation General Construction Works - Committed	57.23	84.79	27.56	48.2	
7.			2700-03-101-01-01 Other maintenance expenditure - Committed	57.23	70.00	12.77	22.3	
8.			2702-01-800-01-02 Proportionate expenditure transferred from head 2701-80-General - Committed	0.62	7.47	6.85	1,104.8	
9.			4701-69-001-02 Proportionate expenditure transferred from Major Head 2701	4.10	5.41	1.31	32.0	
10.			4702-101-02-04 Proportionate expenditure transferred from Major Head 2701- Establishment	8.51	12.01	3.50	41.1	
11.			4702-101-07-02 Proportionate expenditure transferred from Major Head 2701	3.59	5.53	1.94	54.0	
12.			4700-02-001-04-16 Proportionate expenditure transferred from Major head 2700 Right Canal	-	2.14	2.14		
13.			4700-02-001-05-07 Proportionate expenditure transferred from Major Head 2700 Left Canal	-	1.40	1.40		
14.			4700-32-001-02 Proportionate expenditure transferred from Major Head 2701 (Establishment)	4.06	38.12	34.06	838.9	
15.	51	Special Component Plan for Welfare of Scheduled Castes	4700-34-789-01 Construction works	6.96	7.96	1.00	14.4	Savings
16.			4711-01-789-02-01 Through the Chief Engineer, Water Resources Deptt., Rajasthan, Jaipur	2.39	3.85	1.46	61.1	

Source: Appropriation Accounts

Appendix 2.2

(Refer paragraph 2.3.2; page 63)

Flow of expenditure (where expenditure during last quarter was more than ₹ 100 crore in each case and also by more than 45 per cent of the total expenditure)

(₹ in crore)

S. No.	Number and name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2019	Expenditure incurred in March 2019	Total Expenditure	Percentage of total Expenditure incurred during	
						January-March 2019	March 2019
1.	21-Roads and Bridges	3054-04-800-02 Rural Roads	105.34	51.65	223.04	47.2	23.2
2.	24-Education, Art and Culture	4202-01-201-12 Sarva Shiksha Abhiyan (Shikha Guarantee Scheme)	131.61	131.61	131.61	100	100
3.	28-Special Programme for Rural Development	2501-05-196-08 Expenditure from Water Conservation Cess Fund	104.07	87.26	212.40	49.0	41.1
4.	29-Urban Plan and Regional Development	2217-80-192-14 Grants under the recommendations of State Finance Commission	230.49	230.49	385.36	59.8	59.8
5.	30-Tribal Area Development	2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	105.12	105.12	225.14	46.7	46.7
6.	34-Relief and Natural Calamities	2245-01-800-03 Expenditure on relief works	1051.50	468.17	1513.11	69.5	30.9
7.	37-Agriculture	2415-01-277-01 Agriculture Education in Universities	164.48	118.62	243.04	67.7	48.8
8.	41-Community Development	2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	533.39	533.39	1142.36	46.7	46.7
9.	51- Special Component Plan for Welfare of Scheduled Castes	2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	140.16	140.16	300.18	46.7	46.7
Total			2,566.16	1,866.47	4,376.24	58.6	42.7

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

Appendix 2.3

(Refer paragraph 2.3.3; page 63)

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

(₹ in crore)

S. No.	No. and Name of the Grant		Original	Supple- mentary	Total	Actual expen- diture	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
1.	9-Forest	Revenue voted	816.70	-	816.70	711.99	104.71 (12.8)	Post remaining vacant, reduction in posts of work charged employees, reduction in expenditure ceiling by Finance Department, non-receipt of UCs of funds released for previous years. Reasons for saving in other cases were not intimated by the Department.
2.	12-Other Taxes	Revenue voted	640.53	311.25	951.78	822.96	128.82 (13.5)	Less expenditure on pay and allowances, stationery/printing, computerization, office expenses, contractual expenses, non-fixation of pay of personal in VII Pay Commission and non-payment of arrear. Reasons for savings in other cases were not intimated by the Department.
3.	14-Sales Tax	Revenue voted	1,368.95	18.13	1,387.08	1,120.87	266.21 (19.2)	Posts remaining vacant, non-finalisation of cases during the prescribed period of financial year and reduction in budget ceiling during revised estimation.
4.	19-Public Works (Capital Voted)	Capital voted	1,024.80	-	1,024.80	560.35	464.45 (45.3)	Adjustment of percentage charges as per work outlay, slow progress of work, non/less execution of work, change in project and less receipt of funds from GoI. Detailed reasons for saving were not intimated by the Department.
5.	21-Roads and Bridges	Revenue voted	1,535.23	133.41	1,668.64	1,362.34	306.30 (18.4)	Less payment of Arrears of VII pay Commission to work charged employees than estimated and less expenditure on repairs and maintenances and wages, less receipt of fund from GoI, and less receipt of amount of Central Road Fund from GoI. Detailed reasons for savings were not intimated by the department.
		Capital voted	4,620.21	309.10	4,929.31	4,025.55	903.76 (18.3)	Adjustment of percentage charges as per work outlay. Reasons for saving in other cases were not intimated by the department.
6.	22-Area Development	Capital voted	386.29	-	386.29	264.48	121.81 (31.5)	Less execution of construction work under development of Dang Area, Development of Mewat Area, Magra Area Development, Post remaining vacant and less receipt of fund from GoI.
7.	24-Education, Art and Culture	Capital voted	588.51	100.72	689.23	561.67	127.56 (18.5)	Non/less execution of work, non-receipt of funds from GoI, reduction in ceiling and non-receipt of UCs from Rajcomp.
8.	26-Medical and Public Health and Sanitation	Revenue voted	9,922.01	-	9,922.01	9,417.78	504.23 (5.1)	Posts remaining vacant, less expenditure on pay and allowance, non-receipt of sanction from GoI for transfer of fund in PD A/C reduction in ceiling of grant, less release of grant to Rajasthan Medical Education Society, non-payment of Arrears of VII Pay Commission and exemption of health insurance for 15% GST and less receipt of fund from GoI.

S. No.	No. and Name of the Grant		Original	Supple- mentary	Total	Actual expen- diture	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
9.	27-Drinking Water Scheme	Revenue voted	3,511.88	331.28	3,843.16	3,633.83	209.33 (5.4)	Non-payment of electric bills due to technical problems in treasuries, inconsistencies in electricity bills, non-submission of bill by contractors and less expenditure on pay and allowance
		Capital voted	3,744.05	-	3,744.05	2,700.23	1,043.82 (27.9)	Non/less execution of works, non-implementation of project and non-receipt of funds from GoI. Detailed reasons were not intimated by the Department.
10.	28-Special Programme for Rural Development	Revenue voted	1,012.06	-	1012.06	769.29	242.77 (24.0)	Non/Less/Late receipt of funds from GoI, non-receipt of sanction of Annual Action Plan 2018-19 and non-starting/closure of project. Reasons in other cases were not intimated by the Department.
		Capital voted	308.25	-	308.25	154.13	154.12 (50.0)	Non-release of second installment by the State Government because of sufficient availability of unspent amount in PD A/C of Zila Parishad.
11.	29- Urban Plan and Regional Development	Revenue voted	4,631.46	467.82	5,099.28	4,015.09	1,084.19 (21.3)	Non/less release of grants by State Government, non/less-receipt of funds from GoI, release of less Grant to Municipal Corporations under SFC, non-release of grants for creation of capital assets, non-starting of schemes, Detailed reasons were not intimated by the Department.
		Capital voted	1,477.17	-	1,477.17	1,280.37	196.80 (13.3)	Less release of funds for execution of works, less expenditure on construction works, less receipt of fund from GoI, expenditure incurred as per the cost of Project Loan, sewerage line work third stage could not be started, slow progress of work, non- availability of gravel and less loan received from ADB for Jaipur Metro Rail Corporation. Detailed reasons were not intimated by the Department.
12.	30-Tribal Area Development	Revenue voted	12,473.80	258.83	12,732.63	12,032.40	700.23 (5.5)	Less expenditure on pay and allowance, non-passing of some bills by treasuries, change in expenditure head of Account of teachers on transfer, reduction in expenditure ceiling by the Finance Department, non/less receipt of fund from GoI, posts remaining vacant, less release of grants because of exemption of health insurance from 15% GST, non-implementation of schemes, reduction in budget ceiling, shifting of old age pension beneficiaries to widow pension schemes, direct transfer of funds by the GoI to the Department, loan of Ajmer Vidyut Vitran Nigam Limited was converted into subsidy, reduction in tariff subsidy by the State Government and non-transfer of Amount in the account of BPL/State BPL/Antodaya/ Annapurana families. Reasons in other heads were not intimated by the department.
		Capital voted	3,632.02	50.00	3,682.02	2,903.21	778.81 (21.1)	Non/less receipt of funds from GoI, Less/non execution of works, non-implementation of projects, non-release of funds as per requirement, reduction in expenditure, delay in tender process, reduction in budget ceiling, less expenditure on construction works,

S. No.	No. and Name of the Grant		Original	Supple- mentary	Total	Actual ex- penditure	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
								availability of earlier years funds, reduction in credit limit by the State Government, slow progress of work, non-execution of works, non-release of guidelines, reduction in investment ceiling, adjustment of percentage charges as per work outlay and less execution of construction of road work, Reasons in other cases were not intimated by the Department.
13.	33-Social Security and Welfare	Revenue voted	5,593.90	859.86	6,453.76	5,912.99	540.77 (8.4)	Less grant released/ sanctioned in comparison to high cost of loan, the proposals from district offices could not be received, non-sanction of loan by the bank, posts remaining vacant, Less receipt of applications for scholarships on portal, less receipt of fund from GoI, non-implementation of Mission Gram Shakti Yojana, non-receipt of data format made by the LIC, non/less receipt of applications from eligible beneficiaries, old age pension scheme shifted to widow pension schemes, non-submission of bills of food materials in time by the self -help groups, non-availability of Adhaar information in respect of RGKB families, transfer of scheme to other head of account, non-tendering of contract services in time, return of bills by the treasuries, non-payment of honorarium, non-completion of tender process for purchase of school items and less expenditure on repair and maintenance. Reasons in other heads were not intimated by the department.
14.	34-Relief from Natural Calamities	Revenue voted	2,564.72	1,779.41	4,344.13	3,570.19	773.94 (17.8)	Execution of relief work in drought/flood effected area as per requirements.
15.	35-Miscellaneous Community and Economic Services	Revenue voted	310.99	544.82	855.81	722.48	133.33 (15.6)	Posts remaining vacant, non/less receipt of fund from GoI, less expenditure on Computerisation, slow progress of work, non-transfer of amount in the account of BPL/State BPL/Antyodaya/Annapurna families and Bhamashah Digital Parivar Yojana, less expenditure on advertisement and publicity, non-organising the training camps and less expenditure on computerization and related communication. Detailed reasons in other cases were not intimated by the department.
16.	36- Co-operation	Capital voted	32.13	730.00	762.13	634.20	127.93 (16.8)	Less receipt of applications for voluntary retirement than envisaged and less release of sanction by the Finance Department. Reasons in other cases were not intimated by the department.
17.	37-Agriculture	Revenue voted	2,507.20	-	2,507.20	2,013.91	493.28 (19.7)	Less expenditure on publicity, non-organising of proposed Global Rajasthan Agro-tech Meet Gram Jodhpur, non-payment of bills of insurance claims of farmers by the bank, less expenditure on incentives for harvesting, non-release of sanction for Smart Phone and Closed User Group SIM card by the State Government, non-implementation of new guidelines issued by GoI in Kharif

S. No.	No. and Name of the Grant		Original	Supple- mentary	Total	Actual expen- diture	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
								crops, non-passing of bills by treasuries and bank, availability of unspent amount of previous years in the PD account of Rajasthan Skill and Livelihood Development Corporation, less execution of publicity works, reduction in budget ceiling and less receipt of fund from GoI.
		Capital voted	391.70	26.00	417.70	183.53	234.17 (56.1)	Less expenditure on construction work, less receipt of fund from GoI, direct transfer of funds from GoI to the department, reduction in budget ceiling as per progress of expenditure, non-passing of some bills by the treasuries and slow progress of construction of godowns. Detailed reasons in other cases were not intimated by the department.
18.	41- Community Development	Revenue voted	7,542.14	-	7,542.14	4,450.66	3,091.48 (41.0)	Availability of unspent amount of previous year, non/less receipt of fund from GoI. Detailed reasons were not intimated by the department.
19.	42-Industries	Capital voted	433.41	-	433.41	21.94	411.47 (94.9)	Non-payment of compensation for acquisition of land in Khushkeda-Bhiwadi-Neemrana Investment Region under DMIC project.
20.	46-Irrigation	Revenue voted	2,384.72	-	2,384.72	1,765.95	618.77 (25.9)	Less adjustment of interest on capital account because of reduction in rate of interest from 10% to 7.5% during the year, posts remaining vacant, non-adjustment of interest on capital account in accordance with decision of the State Government, less demand for Grant in aid (Salary) from Panchayat Samitis and retirement of work charged employees. Reasons in other cases were not intimated by the Department.
		Capital voted	1,653.77	-	1,653.77	1,414.63	239.14 (17.7)	Non-availability of construction site of contractor in canal side because of canal regulation from October 2018 to March 2019, release of less credit limit., less execution of work, slow progress of construction work, reduction in plan ceiling of Rajasthan Water Sector Restructuring Project for Desert Area for renewal and modernization of IGNP. Reasons in other cases were not intimated by the department.
21.	48-Power	Revenue voted	15,388.49		15,388.49	14,454.61	933.88 (6.1)	Reduction in total subsidy by the State Government, release of subsidy as per recovery of compounding charges by power distribution companies.
		Capital voted	2,831.48	-	2,831.48	2,555.21	276.27 (9.8)	Reduction in investment ceiling which resulted in less investment in power companies and less loan received from ADB and KFW.
22.	50-Rural Employment	Revenue voted	1,814.96	443.30	2,258.26	2,137.92	120.34 (5.3)	Less receipt of funds from GoI for PMAY (Rural).
23.	51-Special Component plan for Schedule Caste and Schedule Tribe	Revenue voted	14,046.25	360.53	14,406.78	13,683.69	723.09 (5.0)	Reduction in budget ceiling, non/less receipt of fund from GoI, posts remaining vacant, less receipt of claims for scholarship, non/less release of grant for creation of capital assets, less release of grant because of exemption of health insurance from levy of 15% GST, less grant to Municipalities/Municipal Councils as per SFC, non-implementation of schemes, non-passing

(₹ in crore)

S. No.	No. and Name of the Grant		Original	Supple- mentary	Total	Actual expen- diture	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
								of some bills by treasuries, non-payment of some bills by bank, non-receipt of demand for various institutions, direct transfer of funds by GoI, closure of scheme, less release of grant to Gram Panchayat, less receipt of fund from GoI under XIV-Finance Commission, less loan of AVVNL was converted into subsidy, reduction of tariff to department subsidy by the State Government, non-transfer of amount in the account of BPL/State BPL/Antyodaya/Annapura families. Reasons in other cases were not intimated by the department.
		Capital voted	5,243.39	50.00	5,293.39	3,959.49	1,333.90 (25.2)	Non-release of fund as per the demand of executive agencies, less execution of works, non-receipt of proposals from sport department, slow progress of work, ownership dispute of land, unavailability of fund, delay in tender process, less execution of work, non-receipt of sanction by GoI, non-commencement of project/office, reduction in budget ceiling, availability of fund of previous year, reduction in credit limit by the State Government, slow progress of work, non-execution of construction work, reduction in investment ceiling , non-payment of compensation for acquisition of land. Reasons in other cases were not intimated by the department.
	Total		1,14,433.17	6,774.46	1,21,207.63	1,03,817.94	17,389.69	

Source: Appropriation Accounts

Appendix 2.4

(Refer paragraph 2.3.4; page 64)

Statement of various grants where persistent savings were more than ₹ 100 crore in each case out of the total provision during 2016-19

(₹ in crore)						
S. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings
Revenue-Voted						
1.	28-Special Programmes for Rural Development	2016-17	949.64	741.41	208.23	21.9
		2017-18	934.93	770.68	164.25	17.6
		2018-19	1,012.06	769.29	242.77	24.0
2.	29-Urban Plan and Regional Development	2016-17	4,833.04	4,206.51	626.53	13.0
		2017-18	4,984.89	3,881.28	1,103.61	22.1
		2018-19	5,099.28	4,015.09	1,084.19	21.3
3.	37-Agriculture	2016-17	2,482.89	2,160.90	321.99	13.0
		2017-18	2,471.37	2,212.86	258.51	10.5
		2018-19	2,507.20	2,013.91	493.29	19.7
Capital Voted						
4.	19- Public Works	2016-17	1,617.69	719.52	898.17	55.5
		2017-18	1,509.83	884.68	625.15	41.4
		2018-19	1,024.80	560.35	464.45	45.3
5.	27-Drinking Water Scheme	2016-17	3,876.33	2,980.11	896.22	23.1
		2017-18	3,901.51	3,218.49	683.02	17.5
		2018-19	3,744.05	2,700.23	1,043.82	27.9
6.	29-Urban Plan and Regional Development	2016-17	1,742.68	959.45	783.23	44.9
		2017-18	1,501.58	950.74	550.84	36.7
		2018-19	1,477.17	1,280.37	196.80	13.3
7.	46-Irrigation	2016-17	1,503.68	1,264.09	239.59	15.9
		2017-18	1,616.99	1,381.46	235.53	14.6
		2018-19	1,653.77	1,414.63	239.14	14.5

Source: Appropriation Accounts

Appendix 2.5

(Refer paragraph 2.3.5; page 69)

Cases where supplementary provision (₹ one 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.	3 – Secretariat	282.98	277.21	5.77	16.16
2.	14-Sales Tax	1,368.95	1,120.87	248.08	18.13
3.	17- Jails	203.53	189.74	13.79	2.96
4.	19 – Public Works	495.91	476.82	19.09	43.38
5.	21 – Roads and Bridges	1,535.23	1,362.34	172.89	133.41
6.	29 – Urban Plan and Regional Development	4631.46	4015.09	616.37	467.82
7.	30 – Tribal Area Development	12,473.80	12,032.40	441.40	258.83
8.	51 – Special Component Plan for Welfare of Scheduled Castes	14,046.25	13,683.69	362.56	360.53
Revenue Charged					
9.	6- Administration of Justice	136.97	127.55	9.42	1.75
Capital Voted					
10.	21 – Roads and Bridges	4,620.21	4,025.55	594.66	309.10
11.	24 – Education, Art and Culture	588.51	561.67	26.84	100.72
12.	30 – Tribal Area Development	3,632.02	2,903.21	728.81	50.00
13.	33 – Social Security and Welfare	188.63	161.51	27.12	13.44
14.	37 – Agriculture	391.70	183.53	208.17	26.00
15.	51 – Special Component Plan for Welfare of Scheduled Castes	5,243.39	3,959.49	1283.9	50.00
	Total	49,839.54	45,080.67	4,758.87	1,852.23

Source: Appropriation Accounts

Appendix 2.6

(Refer paragraph 2.3.6; page 70)

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

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+) /Saving (-)
Insufficient re-appropriation of funds					
1.	12	Other Taxes	3055-800-08-01 Through the Transport Department	(-) 28.18	(-) 2.28
2.	27	Drinking Water Scheme	2215-01-101-08 Water Supply Scheme, Jodhpur-Committed	(-) 12.63	(-) 1.22
3.			2215-01-101-11 Water Supply Scheme, Udaipur-Committed	(-) 7.18	(-) 1.89
4.			4215-01-102-03-01 Other Rural Water Supply Schemes	(-) 86.63	(-) 1.94
5.			4215-01-102-54 Fatehpur-Laxmangarh Drinking Water Project	(-) 3.27	(-) 2.12
6.			33	Social Security and Welfare	2225-03-277-02 Scholarships and Stipend for Other Backward Classes
7.	2236-02-101-01-01 Nutrition Crash Programme	(-) 47.73			(-) 1.32
8.	2236-02-101-01-02 Integrated Child Development Scheme	(-) 54.68			(-) 1.14
9.	2236-02-197-01-02 Block/ Inter-mediate Panchayat level establishment expenditure	(-) 239.52			(-) 1.52
10.	34	Relief from Natural Calamities	2245-02-114-09-01 Flood	(-) 89.48	(-) 196.17
11.			2245-02-114-09-02 Hailstorm	(-) 32.08	(-) 8.50
12.			2245-05-101-02-01 Transfer to State Disaster Response Fund	(-) 31.50	(-) 95.78
13.	46	Irrigation	2700-04-800-01 Other Expenditure - Committed	(-) 28.42	(-) 10.71
14.			2701-80-005-01-02 Execution	(-) 6.31	(-) 1.23
15.			4700-32-001-01-01 Construction Works	(-) 110.06	(-) 10.97
16.			4700-34-001-01-01 Construction Works	(-) 61.97	(-) 7.51
17.			4702-101-02-04 Proportionate expenditure transferred from Major Head 2701- Establishment	(+) 1.64	(+) 3.50
18.	46	Irrigation	4702-101-07-02 Proportionate expenditure transferred from Major Head 2701	(+) 1.29	(+) 1.94

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+) / Saving (-)
19.	51	Special Component Plan for Special Component Plan for	4702-789-02-01 Minor Irrigation Projects	(+) 1.30	(+) 1.22
20.		Welfare of Scheduled Castes	4711-01-789-02-01 Through the Chief Engineer, Water Resources Deptt., Rajasthan, Jaipur	(+) 2.26	(+) 1.46
Unnecessary re-appropriation of funds					
21.	27	Drinking Water Scheme	2215-01-101-09 Jodhpur Lift Canal, Jodhpur-Committed	(+) 4.46	(-) 8.68
22	29	Urban Plan and Regional Development	2217-80-800-08-01 Through the Local Self Government Department	(+) 10.23	(-) 210.59
23	34	Relief from Natural Calamities	2245-01-800-03-05 Agriculture input grant to small and marginal farmers for Agriculture Crops, Horticulture Crops and Annual lease Crops	(+) 18.48	(-) 105.04
24	46	Irrigation	2700-80-800-02-01 Rajasthan Water Sector Restructuring Project for Desert Area - Committed	(+) 12.33	(-) 12.33
25			4700-32-001-02 Proportionate expenditure transferred from Major Head 2701 (Establishment)	(-) 23.84	(+) 34.06
26	51	Special Component Plan for Welfare of Scheduled Castes	4215-01-789-01-48 Chambal-Bhilwara Water Supply Scheme- Cluster	(+) 4.39	(-) 26.78
Excessive re-appropriation of funds					
27	21	Roads and Bridges	5054-03-337-11 Rajasthan Highways Development Project-I (A.D.B.)	(+) 34.37	(-) 2.81
28	27	Drinking Water Schemes	4215-01-102-02-03 Percentage charges (Pro-rata) transferred from M.H.2215-Water Supply and Sanitation 02-001(09)	(+) 11.45	(-) 3.45
29			4215-01-102-71 Chambal-Bhilwara Water Supply Scheme- Cluster	(+) 39.47	(-) 14.34
30	29	Urban Plan and Regional Development	4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) R.U.I.D.P. Second stage (EAP)	(+) 5.36	(-) 1.14
31	30	Tribal Area Development	2202-02-107-06-02 Pre-matric Scholar Ships	(+) 30.87	(-) 1.23
32			2235-60-196-03-03 Chief Minister Widow Honour Pension Scheme for Scheduled Tribes	(+) 142.49	(-) 1.31
33			3456-796-03-03 For families other than Antyodaya Family Anna Yojana	(+) 30.80	(-)1.26
34	33	Social Security and Welfare	2235-60-196-04-01 Mukhya Mantri Vishesh Yogya Jan Samman Pension Yojana for Scheduled Castes	(+) 67.58	(-) 1.06
35	33	Social Security and Welfare	2225-03-196-05-02 Post-Matric Scholarship Scheme	(+) 6.00	(-) 2.23

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+) / Saving (-)
			for Special Backward Classes		
36	34	Relief from Natural Calamities	2245-01-800-03-06 Agriculture input grant except for small and marginal farmers	(+) 452.03	(-) 78.25
37			2245-02-114-10-01 Flood	(+) 64.68	(-) 22.79
38	46	Irrigation	4711-01-103-03-03 Other Districts	(+) 9.96	(-) 1.16
39	51	Special Component Plan for Welfare of Scheduled Castes	2236-02-789-01-01 Nutrition Crash Programme	(+) 20.95	(-) 1.25
40			2202-02-107-05-02 Pre-matric scholarships	(+) 10.65	(-) 8.28
41			2225-01-789-01 Scholarship and Stipend for Scheduled Castes	(+) 96.59	(-) 14.28
42			4700-32-789-01 Construction works	(-) 100.76	(+) 5.68
43			5054-03-789-10 Rajasthan Highways Development Project-I (A.D.B.)	(+) 8.88	(-) 2.21
					(-) 868.58 (+) 47.86

Source: Appropriation Accounts

Appendix 2.7

(Refer paragraph 2.3.7; page 71)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Savings	Surrender	Savings which remained to be surrendered
1	2	3	4	5
	Revenue Charged			
1	Interest Payment	42.18	40.49	1.69
2	15 – Pension and Other Retirement Benefits	10.67	4.20	6.47
	Revenue Voted			
3	7 – Elections	14.64	11.76	2.88
4	9 – Forest	104.71	103.60	1.11
5	12 – Other Taxes	128.82	127.42	1.40
6	15 – Pension and Other Retirement Benefits	209.92	133.13	76.79
7	16 – Police	70.69	64.93	5.76
8	24- Education, Art and Culture	502.35	492.86	9.49
9	26 – Medical and Public Health and Sanitation	504.22	498.41	5.81
10	27 – Drinking Water Scheme	209.33	185.57	23.76
11	29 – Urban Plan and Regional Development	1,084.19	873.60	210.59
12	30 – Tribal Area Development	700.23	680.90	19.33
13	33 – Social Security and Welfare	540.77	507.73	33.04
14	34 – Relief from Natural Calamities	364.64*	261.20	103.44
15	39 – Animal Husbandry and Medical	57.52	56.12	1.40
16	51 – Special Component Plan for Welfare of Scheduled Castes	723.10	691.07	32.03
	Capital- Voted			
17	9 – Forest	40.03	38.90	1.13
18	19- Public Works Department	464.45	462.75	1.70
19	21 – Roads and Bridges	903.75	898.10	5.65
20	22 – Area Development	121.81	120.59	1.22
21	27 – Drinking Water Scheme	1,043.82	1,017.39	26.43
22	29 – Urban Plan and Regional Development	196.80	192.22	4.58
23	30 – Tribal Area Development	778.81	773.93	4.88
24	51 – Special Component Plan for Welfare of Scheduled Castes	1,333.90	1,294.92	38.98
	Total	10,151.35	9,531.79	619.56

Source: Appropriation Accounts

*(₹ 773.94 crore – ₹ 409.30 crore)

Appendix 2.8

(Refer paragraph 2.3.8; page 71)

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

(₹ in crore)						
S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
1.	12	Other Tax	3055-800-08-01 Through the Transport Department	89.42	80.40	89.91
2.	14	Sales Tax	2040-800-02-05 Employment Generation Subsidy	30.25	16.38	54.15
3.			2040-800-02-07 Investment Subsidy (RIPS-2014)	102.25	61.04	59.70
4.	19	Public Works	4059-80-001-01-91 Percentage charges for Establishment expenditure (2059)	27.30	15.71	57.55
5.			4059-80-051-22 General Building (Commercial Taxes Department)	45.02	32.11	71.32
6.			4210-03-105-01-90 Construction Works	26.96	19.04	70.62
7.			4210-03-105-11-90 Construction Works	302.75	176.70	58.36
8.	21	Roads and Bridges	3054-04-800-01-03 Expenditure on Tour of the Very Important Person's - Committed	43.54	41.32	94.90
9.			3054-02-337-01-02 Maintenance and Restoration	173.49	88.06	50.76
10.			5054-03-337-04 Provision for renovation and modernisation of roads	182.18	158.31	86.90
11.			5054-03-337-16-01 Construction of Roads in National Capital Region	530.97	331.86	62.50
12.			5054-04-800-11-17 Road Upgrading Project (Ekvinshitamh)	42.86	35.56	82.97
13.	22		Area Development	4575-02-102-01-01 For Zila Parishad (Rural Development Cell)	33.44	33.44
14.	25	Treasury and Accounts Administration	2054-800-04-01 Financed by World Bank	44.55	32.69	73.38
15.	26	Medical and Public Health and Sanitation	2210-05-105-03-01 Rajasthan Health Science University, Jaipur	100.10	64.49	64.43
16.			2210-05-105-06-01 Grants-in-aid	314.90	240.90	76.50
17.			2210-05-105-08-01 Jhalawar Hospital and Medical College Society	15.30	15.30	100
18.			2211-800-03-03 National Urban Health Mission (NUHM)	76.58	41.98	54.82
19.	27	Drinking Water Scheme	4215-01-101-01-31 Chambal-Baler-Sawai-Madhupur Water Supply Scheme	34.35	22.07	64.25
20.			4215-01-101-11-02 Bisalpur - Jaipur Water Supply Project, Phase-II (Urban)	34.35	30.53	88.88

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
21.	27	Drinking Water Scheme	4215-01-102-01-23 Tonk, Uniyara and Deoli Water Supply Scheme from Bisalpur Dam	34.01	22.64	66.57
22.	4215-01-102-01-54 Drinking Water Project of Villages of District Pratapgarh from Jakham Dam (Rural)		25.81	25.81	100	
23.	4215-01-102-01-58 Sonva Drinking Water Project of Tehsil Anta-Mangrol, Distt Baran		22.95	15.06	65.62	
24.	4215-01-102-03-05 Maintenance Percentage charges (O&M) for Rural Schemes transferred from M.H. 2215-Water Supply and Sanitation - 01-102		195.66	111.54	57.01	
25.	4215-01-102-19 Chambal-Baler-Sawai-Madhopur Water Supply Scheme		28.68	17.18	59.90	
26.	4215-01-102-50 Barmer Lift Canal Water Supply Project Phase II		43.95	43.95	100	
27.	4215-01-102-61 Barmer Lift Canal Water Supply Project Phase-II, Part-B (Cluster Scheme of 68 Villages)		22.95	17.68	77.04	
28.	4215-01-102-68 Bisalpur-Dudu Project - Chaksu, Phagi and Bassi		38.76	24.06	62.07	
29.	4215-01-102-85 National Rural Drinking Water Programme (D.D.P.)		64.88	47.61	73.38	
30.	4215-01-102-86 National Rural Drinking Water Programme - Earmarked 5% Fund for Water Quality		25.95	22.28	85.86	
31.	28	Special Programmes of Rural Development	2501-06-196-06-01 Grants	139.50	81.58	58.48
32.	2501-06-196-10-01 Grants		43.41	42.84	98.69	
33.	2515-196-05-01 Functional related		24.69	18.71	75.78	
34.	4515-101-11 Member of Legislative Assembly Local Area Development Programme		308.25	154.12	50	
35.	29	Urban Plan and Regional Development	2217-05-800-01-01 Ajmer Smart City	140.80	140.80	100
36.	2217-05-800-01-04 Kota Smart City		141.40	141.40	100	
37.	2217-05-800-01-02 Jaipur Smart City		176.00	176.00	100	
38.	2217-05-800-01-03 Udaipur Smart City		176.00	176.00	100	
39.	2217-80-191-36-01 Swachh Bharat Mission		30.37	30.37	100	
40.	2217-80-191-39-01 Housing for All (Urban)		48.09	47.97	99.75	
41.	2217-80-191-42-04 Performance Grants under XIV Finance Commission		44.80	44.80	100	

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered		
42.	29	Urban Plan and Regional Development	2217-80-192-36-01 For Electricity Charges - Committed	21.00	21.00	100		
43.			2217-80-192-39-01 Swachh Bharat Mission	71.53	71.53	100		
44.			2217-80-192-41-01 Housing for All (Urban)	140.81	140.49	99.77		
45.			2217-80-192-46-04 Basic Grants under XIV Finance Commission	111.45	111.45	100		
46.			2217-80-797-02 Rajasthan Urban Development Fund - Committed	200.00	200.00	100		
47.			4217-03-800-02-07 For various Urban Bodies	44.65	32.06	71.80		
48.			4217-04-800-04 Rajeev Awas Yojana for Slum Free India	52.87	28.22	53.38		
49.			4217-60-050-04 Rajasthan Urban Sector Development Investment Programme (RUSDIP) R.U.I.D.P.Third Phase (EAP) Construction Works	495.00	250.15	50.54		
50.			4217-60-190-04-01 Ajmer Smart City Corporation Limited	35.20	35.20	100		
51.			4217-60-190-04-04 Kota Smart City Corporation Limited	34.60	34.60	100		
52.			30	Tribal Area Development	2211-796-07-03 National Urban Health Mission	25.20	18.41	73.06
53.					2217-80-192-41-03 Housing for All -Tribal Area Sub-plan	27.63	27.57	99.78
54.					2217-80-192-46-06 Basic Grants under XIV Finance Commission	21.87	21.87	100
55.					2401-796-96-01 Through the Agriculture Department	24.50	20.38	83.18
56.	2501-06-196-06-02 Grants	58.59			34.26	58.47		
57.	2501-06-196-10-02 Grants	18.23			18.01	98.79		
58.	2515-198-34-02 Functional / Activities	46.38			46.38	100		
59.	4059-80-796-03-02 Other Building	23.81			20.81	87.40		
60.	4210-03-796-01-05 Medical College and Associated Groups of Hospitals, Jodhpur	38.45			27.11	70.51		
61.	4215-01-796-01-02 Maintenance -Percentage charges (O&M) for Rural Schemes transferred from M.H. 2215- Water Supply and Sanitation-01-102	46.08			23.95	51.97		
62.	4215-01-796-02-58 Bisalpur-Jaipur Water Supply Project - II Stage (Urban)	24.00			23.25	96.88		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
63.	30	Tribal Area Development	4515-796-05-01 For Zila Parishads (Rural Development Cell)	60.75	30.37	50
64.			4515-796-13-01 For Zila Parishads (Rural Development Cell)	16.76	16.76	100
65.			4700-45-796-01-01 Construction works	30.00	30.00	100
66.			4700-80-796-02-01 Rajasthan Water Sector Re-Structuring Project for Desert Area	69.00	39.78	57.65
67.			5054-03-796-03 Strengthening, Modernisation, Renovation and Widening of Small District Roads	35.79	31.03	86.70
68.			33	Social Security and Welfare	2225-01-793-01 Scheduled Castes sub plan	60.00
69.	2236-02-101-01-10 I.C.D.S.-IV (World Bank)	117.34			74.03	63.09
70.	2236-02-101-01-12 Rajeev Gandhi Kishori Balika Empowerment and Nutrition Scheme	51.13			49.95	97.69
71.	2236-02-101-01-13 Conditionally Maternity Benefit Scheme	44.96			29.86	66.41
72.	4236-02-800-10 Upgradation and maintenance of Aangan Bari Centre including Creche construction under I.C.D.S. Mission Mode	16.16			16.16	100
73.	34	Relief from Natural Calamities			2245-01-102-11-01 Emergency Supply of drinking water in rural areas	22.50
74.			2245-01-102-11-04 Water Supply through Public Health and Engineering Department	76.89	69.51	90.40
75.			2245-01-104-09-01 Transport	25.00	25.00	100
76.			2245-01-104-09-04 Cattle Camps/Gaushala	160.00	135.49	84.68
77.			2245-01-800-03-04 Purchase of Devices and Equipment for Search Rescue and Communication etc.	50.00	49.05	98.10
78.			2245-02-106-08-01 Repairs and restoration of roads	70.00	70.00	100
79.			2245-02-114-09-01 Flood	141.00	90.83	64.42
80.			2245-02-114-09-02 Hailstorm	45.00	43.01	95.58
81.			2245-02-122-02-01 Assistance for damaged Irrigation and construction works effected from flood	35.00	23.21	66.31
82.			36	Co-operation	4425-195-01-02 Investment for Central Co-operative Banks	150.00
83.	6425-108-07 Loans to Spin Fed/ Cotton Complexes	25.00			21.69	86.76

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
84.	37	Agriculture	2401-109-02 Agriculture Information	25.83	24.21	93.73
85.			2401-196-06-31 Paramparagat Krishi Vikas Yojana	33.75	19.74	58.49
86.			2401-800-23 Mission for Livelihood	47.70	27.09	56.79
87.			2401-800-27-01 Through the Agriculture Department	115.97	82.27	70.94
88.			4401-800-03-02 Through the Horticulture Department	32.51	26.78	82.37
89.			4401-800-03-03 Through the Animal Husbandry Department	22.00	16.42	74.64
90.			4401-800-04-04 Through the Watershed Development and Soil Conservation Department	64.40	64.40	100
91.			6408-02-190-01-01 Loans to Rajasthan State Warehousing Corporation	80.00	53.00	66.25
92.	41		Community Development	2515-198-34-01 Functional / Activities	235.35	235.35
93.	42	Industries	2851-111-05-01 Interest Grant on Loan	20.00	20.00	100
94.			4885-60-800-24 Delhi - Mumbai Industrial Corridor (DMIC)	418.64	411.10	98.20
95.	43	Minerals	4802-02-190-04-01 Refinery	113.00	66.20	58.58
96.	46	Irrigation	2700-03-800-01-01 Interest on Capital account - Committed	15.85	15.85	100
97.			2700-04-800-02-01 Through the Chief Engineer, Water Resources (North) - Committed	37.55	25.49	67.88
98.			2701-24-800-01 Other expenditure - Committed	21.83	21.83	100
99.			2700-02-800-03 Other expenditure - Committed	70.93	39.70	55.97
100.			4700-02-001-04-01 Main Canal	33.00	30.00	90.91
101.			4700-02-001-05-05 Regeneration / Up-gradation / Modernisation	35.45	17.93	50.58
101.			4700-41-001-01-01 Construction works	15.00	15.00	100
103.			4700-42-001-01-01 Construction works	15.00	15.00	100
104.	50	Rural Employment	4515-101-20-01 For Zila Parishad (Rural Development Cell)	85.90	85.90	100
105	51	Special Component Plan for Welfare of Scheduled Castes	2217-80-192-39-02 Swachh Bharat Mission (for Scheduled Castes)	18.57	18.57	100
106			2217-80-192-41-02 Housing for all sub-plan for scheduled castes	36.55	36.47	99.78
107			2217-80-192-46-05 Basic Grants under XIV Finance Commission	28.93	28.93	100

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered	
108	51	Special Component Plan for Welfare of Scheduled Castes	2401-789-02-05 For conversion from flow irrigation to drip irrigation (Pradhan Mantri Krishi Sinchai Yojana - Micro Irrigation)	21.27	15.11	71.04	
109	2401-789-03-01 Through the Agriculture Department		27.14	17.71	65.25		
110	2401-789-09-01 Through the Agriculture Department		32.72	19.43	59.38		
111	2501-06-196-10-03 Grants		25.18	24.84	98.65		
112	2851-789-26-01 Interest Grant on Loan		20.00	20.00	100		
113	4210-01-789-01-90 Construction Works		49.52	26.52	53.55		
114	4210-02-789-01-90 Construction Works		32.54	18.92	58.14		
115	4215-01-789-01-63 National Rural Drinking Water Programme (D.D.P.)		19.92	15.64	78.51		
116	4215-01-789-01-65 Percentage Charges on Operation and Maintenance for National Rural Drinking Water Programme		43.35	28.04	64.68		
117	4215-01-789-02-46 Chambal-Dholpur-Bharatpur project phase-I, Part-II (Urban)		18.90	16.95	89.68		
118	4215-01-789-02-58 Bisalpur-Jaipur Water Supply Project-II Phase (Urban)		36.00	35.01	97.25		
119	4515-789-04-01 For Zila Parishad (Rural Development Cell)		81.00	40.50	50		
120	4515-789-13-01 For Zila Parishads (Rural Development Cell)		22.34	22.34	100		
121	4700-34-789-01 Construction works		27.00	20.04	74.22		
122	4885-60-789-02-01 Award and Compensation for land acquisition		50.00	50.00	100		
123	5054-03-789-03 Strengthening, Modernisation, Renovation and widening of Small District Roads		47.52	41.24	86.78		
Total				9,069.71	6,960.31	76.74	

Source: Appropriation Accounts

Appendix 2.9

(Refer paragraph 2.3.10; page 72)

Details of schemes in which entire provision of ₹ 10 crore or more remained unutilized

(₹ in crore)							
S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	Percentage of savings	
1.	8-Revenue	2029-103-09-01 Global Information System Laboratories	11.70	-	11.70	100	
2.	22-Area Development	4575-02-102-01-01 For Zila Parishad (Rural Development Cell)	33.44	-	33.44	100	
3.	24-Education, Art and Culture	2202-02-107-11 Pre-matric Scholarships to boys and girls of minority class	45.21	-	45.21	100	
4.		2202-02-109-12 Facility of transport voucher to girls student of class IX studying in Government schools of urban and rural areas	12.42	-	12.42	100	
5.		2202-02-109-18 ICT (Centrally Sponsored Scheme)	16.80	-	16.80	100	
6.		2202-02-109-31-01 Grants in-aid to Government Schools under Public / Private Partnership Schemes	125.00	-	125.00	100	
7.		4202-02-104-02 Through the Director, Technical Education	10.04	-	10.04	100	
8.		026-Medical and Public Health and Sanitation	2210-05-105-08-01 Jhalawar Hospital and Medical College Society	15.30	-	15.30	100
9.			4210-03-105-12-01 S.M.S. Medical College, Jaipur	14.00	-	14.00	100
10.	4210-03-105-13-01 Medical University, Bikaner		11.01	-	11.01	100	
11.	027- Drinking Water Scheme	4215-01-102-01-54 Drinking Water Project of Villages of District Pratapgarh from Jakham Dam (Rural)	25.81	-	25.81	100	
12.		4215-01-102-01-60 Jhali ji ka Barana Drinking Water Project	12.40	-	12.40	100	
13.		4215-01-102-01-61 Garadda Drinking Water Project	12.40	-	12.40	100	
14.		4215-01-102-01-62 Kachhavan Drinking Water Project	12.40	-	12.40	100	
15.		4215-01-102-03-05 Maintenance Percentage charges (O&M) for Rural Schemes transferred from M.H. 2215-Water Supply and Sanitation -01-102 (CSS)	80.43	-	80.43	100	
16.		4215-01-102-50 Barmer Lift Canal Water Supply Project Phase II (CSS)	15.27	-	15.27	100	

S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	Percentage of savings	
17.	29-Urban plan and regional development	2217-05-800-01-01 Ajmer Smart City	140.80	-	140.80	100	
18.		2217-05-800-01-02 Jaipur Smart City	176.00	-	176.00	100	
19.		2217-05-800-01-03 Udaipur Smart City	176.00	-	176.00	100	
20.		2217-05-800-01-04 Kota Smart City	141.40	-	141.40	100	
21.		2217-80-192-36-01 For Electricity Charges-Committed	21.00	-	21.00	100	
22.		2217-80-192-39-01 Swachha Bharat Mission	71.53	-	71.53		
23.		2217-80-192-46-04 Basic Grants under XIV Finance Commission	111.45	-	111.45	100	
24.		2217-80-797-01-02 Rajasthan Urban Development Fund - Committed	200.00	-	200.00	100	
25.		2217-80-191-36-01 Swachha Bharat Mission	30.37	-	30.37	100	
26.		2217-80-191-42-04 Performance Grant under XIV-FC Commission	44.80	-	44.80	100	
27.		4217-60-190-04-01 Ajmer Smart City Corporation Limited	35.20	-	35.20	100	
28.		4217-60-190-04-04 Kota Smart City Corporation Limited	34.60	-	34.60	100	
29.		30-Tribal area development	2217-80-192-39-03 SwachhaBharat Mission (for Scheduled Tribes)	14.04	-	14.04	100
30.			2217-80-192-46-06 Basic Grants under XIV Finance Commission	21.87	-	21.87	100
31.			2225-02-796-09-44 Grant for Solar Lamps	10.00	-	10.00	100
32.			2401-796-76-04 Through the Watershed Development and Soil conservation Department	11.96	-	11.96	100
33.			2515-198-34-02 Functional Activities	46.38	-	46.38	100
34.			2851-796-25-01 Interest Grant on Loan	10.00	-	10.00	100
35.	4202-01-796-12-01 Sarva Shiksha Abhiyan - Construction Works (plan)		10.80	-	10.80	100	
36.	4210-03-796-05-02 Medical University, Udaipur		14.17	-	14.17	100	
37.	4210-03-796-05-03 Medical University, Ajmer		14.17	-	14.17	100	
38.	4215-01-796-01-02 Maintenance -Percentage charges (O&M) for Rural Schemes transferred from M.H. 2215- Water Supply and Sanitation-01-102 (CSS)		15.76	-	15.76	100	

S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	Percentage of savings
39.	30-Tribal area development	4515-796-13-01 For Zila Parishads (Rural Development Cell)	16.76	-	16.76	100
40.		4700-43-796-01-01 Construction Works	10.00	-	10.00	100
41.		4700-44-796-01-01 Construction Works	10.00	-	10.00	100
42.		4700-45-796-01-01 Construction Works	30.00	-	30.00	100
43.	33-Social Security and Welfare	2235-02-196-19-18 Assistance to BPL families for Jan Bima Yojana (Pradhan Mantri Jeevan Jyoti Bima Yojana and Pradhan Mantri Surksha Bima Yojana)	12.48	-	12.48	100
44.		4236-02-800-09 Construction of Aangan Bari Centre under I.C.D.S. Mission Mode	13.96	-	13.96	100
45.		4236-02-800-10 Upgradation and maintenance of Aangan Bari Centre including Cretche construction under I.C.D.S. Mission Mode	16.16	-	16.16	100
46.	34-Relief from natural calamities	2245-01-104-09-01 Transport	25.00	-	25.00	100
47.		2245-01-104-09-02 Cattle Feeding Centre	10.00	-	10.00	100
48.		2245-02-106-08-01 Repair and Restoration of Roads	70.00	-	70.00	100
49.	36-Co-operation	2425-107-25 Core Banking	22.28	-	22.28	100
50.		2425-107-27 Gram Seva Sahakari Samiti	12.00	-	12.00	
51.	37-Agriculture	2401-800-23 Mission for Livelihood(CSS)	14.19	-	14.19	100
52.		4401-800-04-04 Through the Watershed Development and Soil Conservation Department	64.40	-	64.40	100
53.		4401-800-06-04 Through the Animal Husbandry	18.13	-	18.13	100
54.	41-Community development	2515-198-34-01 Functional / Activities	235.35	-	235.35	100
55.	42-Industries	2851-111-05-01 Interest Grant on Loan	20.00	-	20.00	100
56.	46-Irrigation	2700-800-01-01 Interest on Capital account - Committed	15.85	-	15.85	100
57.		2701-23-800-01 Other expenditure- Committed	12.38	-	12.38	100
58.		2701-24-800-01 Other expenditure - Committed	21.83	-	21.83	100
59.		2701-35-800-01 Other expenditure - Committed	10.70	-	10.70	100
60.		2701-43-800-01 Other expenditure - Committed	10.17	-	10.17	100
61.		4700-41-001-01-01 Construction Works	15.00	-	15.00	100

S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	Percentage of savings	
62.	46-Irrigation	4700-42-001-01-01 Construction Works	15.00	-	15.00	100	
63.	50-Rural employment	4515-101-20-01 For Zila Parishad (Rural Development Cell)	85.90	-	85.90	100	
64.	51-Special component plan for welfare of scheduled castes	2217-80-191-42-05 Basic Grants under XIV Finance Commission	11.63	-	11.63	100	
65.		2217-80-192-39-02 Swachha Bharat Mission (for Scheduled Castes)	18.57	-	18.57	100	
66.		2217-80-192-46-05 Basic Grants under XIV Finance Commission	28.93	-	28.93	100	
67.		2401-789-09-04 Through the Watershed Development and Soil Conversion Department	14.96	-	14.96	100	
68.		2515-198-34-03 Functional / Activities	61.84	-	61.84	100	
69.		2851-789-26-01 Interest Grant on Loan	20.00	-	20.00	100	
70.		4202-01-789-07-01 Sarva Shiksha Abhiyan - Construction Works (plan)	14.40	-	14.40	100	
71.		4215-01-789-01-19 Barmer Lift Canal Water Supply Project –II	12.94	-	12.94	100	
72.		4515-789-13-01 For Zila Parishads (Rural Development Cell)	22.34	-	22.34	100	
73.		4885-60-789-02-01 Award and Compensation for Soil acquisition	50.00	-	50.00	100	
74.		Interest payment	2049-01-101-05-99 New Loans	1494	-	1494	100
			Total	4,343.08		4,343.08	

Source: Appropriation Accounts

Annexure 2.10

(Refer paragraph 2.5; page 81)

Position of Outstanding Abstract Contingent Bills up to 2018-19

S.No.	Major Head	Year	No. of AC Bills	(₹ in lakh)
				Amount
1.	2015	2018-19	25	227.24
	Total		25	227.24
2.	2029	2007-08	1	292.18
		2018-19	1	19.50
	Total		2	311.68
3.	2051	2016-17	1	2.00
		2018-19	72	760.07
	Total		73	762.07
4.	2052	2018-19	3	72.50
	Total		3	72.50
5.	2055	2014-15	3	247.10
	2055	2016-17	3	305.00
	2055	2017-18	4	317.50
	2055	2018-19	7	453.50
	Total		17	1329.10
6.	2058	2018-19	1	0.41
	Total		1	0.41
7.	2070	2018-19	2	21.90
	Total		2	21.90
8.	2202	1989-90	1	0.30
		1990-91	1	0.30
		1992-93	1	0.26
		1996-97	1	0.09
		2018-19	1	1.03
	Total		5	1.98
9.	2204	2017-18	2	9.99
	2204	2018-19	9	15.05
	Total		11	25.04
10.	2210	2016-17	1	20.25
		2018-19	1	0.03
	Total		2	20.28
11.	2250	2018-19	1	5.00
	Total		1	5.00
12.	2245	2012-13	1	103.50
	Total		1	103.50
13.	2403	2017-18	1	0.09
	Total		1	0.09
14.	2406	2018-19	2	0.90
	Total		2	0.90
15.	2851	2018-19	3	16.50
	Total		3	16.50
16.	2853	2018-19	1	1.68
	Total		1	1.68
17.	3425	2018-19	8	18.31
	Total		8	18.31
18.	4202	1990-91	1	0.30
		1992-93	1	0.24
	Total		2	0.54
19.	4210	2017-18	2	2626.17
	4210	2018-19	4	131.26
	Total		6	2757.43
20.	4853	2017-18	1	526.92
			1	526.92
	Grand Total		167	6203.07

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

Appendix 3.1

(Refer paragraph 3.2.1; page 89)

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

S.No.	Department	Name of Autonomous Bodies/ Authorities	No. of Accounts in Arrear	Year for which accounts had not been received
1.	Higher Education	Mohan Lal Sukaria University, Udaipur	1	2017-18
2.	Higher Education	Maharaja Surajmal Brij University, Bharatpur	1	2017-18
3.	Higher Education	Govind Guru Jan Jatiya University Banswara	1	2017-18
4.	Higher Education	Rajrishi Bharthari Matsya University, Alwar	1	2017-18
5.	Urban Development & Housing	Jaipur Development Authority, Jaipur	1	2017-18
6.	Labour	Child Labour Project Society, Alwar	1	2017-18
7.	Labour	Child Labour Project Society, Bara	1	2017-18
8.	Labour	Child Labour Project Society, Bikaner	1	2017-18
9.	Labour	Child Labour Project Society, Bundi	1	2017-18
10.	Labour	Child Labour Project Society, Chittorgarh	1	2017-18
11.	Labour	Child Labour Project Society, Churu	1	2017-18
12.	Labour	Child Labour Project Society, Jhunjhunu	1	2017-18
13.	Labour	Child Labour Project Society, Pali	1	2017-18
14.	Labour	Child Labour Project Society, Udaipur	1	2017-18
15.	Industries	Entrepreneurship and Management Development Institute, Jaipur	1	2017-18
16.	Industries	Kishangarh Marble Udyog Vikas Samiti Madanganj, Ajmer	1	2017-18
17.	Industries	Aditya Mills Ltd, Kishangarh	1	2017-18
18.	Art & Culture	Jaipur Kathak Kendra, Jaipur	1	2017-18
19.	Art & Culture	Rajasthan Brij Bhasha Academy, Jaipur	1	2017-18
20.	Art & Culture	Rajasthan Lalit Kala academy ,Jaipur	1	2017-18
21.	Art & Culture	Rajasthan Sanskrit Academy, Jaipur	1	2017-18
22.	Art & Culture	Rajasthan Sindhi Academy, Jaipur	1	2017-18
23.	Art & Culture	Ravindra Manch, Jaipur	1	2017-18
24.	Art & Culture	Rajasthan Heritage Development Authority, Jaipur	1	2017-18
25.	Art & Culture	Rajasthani Bhasha Sahitya Sanskriti Academy, Bikaner	1	2017-18
26.	Art & Culture	Indian Institute of Craft & Design, Jaipur	1	2017-18
27.	Ayurveda	Rajasthan State Medicinal Plants Board, Jaipur	1	2017-18
28.	Ayurveda	Rajasthan Homeopathic Medical Board, Jaipur	1	2017-18
29.	Ayurveda	Rajasthan State Ayush Society, Jaipur	1	2017-18
30.	Medical & Health	Raj State Aids Control Society, Jaipur	1	2017-18
31.	Medical Education	Rajasthan University of Health Sciences, Jaipur	1	2017-18
32.	Minority Affairs	Raj. Minority Commission ,Jaipur	1	2017-18
33.	Minority Affairs	Rajasthan Muslim Waqf Board, Jaipur	1	2017-18
34.	Social Justice & Empowerment	Rajasthan Rajya Samaj kalian Board, Jaipur	1	2017-18
35.	Social Justice & Empowerment	Sh. Bagwan Mahaveer Viklang Sahayta Samiti, Jaipur	1	2017-18
36.	Tribal Area Development	Seva Mandir, Udaipur	1	2017-18

S.No.	Department	Name of Autonomous Bodies/ Authorities	No. of Accounts in Arrear	Year for which accounts had not been received
37.	Tribal Area Development	Swachta Jal & Samudyak Swasthya Project, Udaipur	1	2017-18
38.	Woman & Child Development	Hitakari Mahila Aganbadi Workers Training Centre, Kota	1	2017-18
39.	General Administration Department	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	1	2017-18
40.	Administrative Reforms & Coordination	Rajasthan Information Commission, Jaipur	1	2017-18
41.	Animal Husbandry	Alwar District Dugdh Utpadak Sahakari Sangh Limited, Alwar	1	2017-18
42.	Animal Husbandry	Uttari Rajasthan Sahakari Dugdh Utpadak Sangh Ltd., Bikaner	1	2017-18
43.	Animal Husbandry	Chittorgarh Pratapgarh Dugdh Utpadak Sahakari Sangh Ltd., Chittorgarh	1	2017-18
44.	Animal Husbandry	Churu District Dugdh Utpadak Sahakari Sangh Limited, Sardarshahar, Churu	1	2017-18
45.	Animal Husbandry	Sikar Jhunjhunu Dugdh Utpadak Sahakari Sangh, Palsana Sikar	1	2017-18
46.	Animal Husbandry	Rajasthan State Veterinary Council, Jaipur	1	2017-18
47.	Animal Husbandry	Rajasthan Pashu Chikitsa & Pashu Vighyan University, Bikaner	1	2017-18
48.	Animal Husbandry	Rajasthan Co-Operative Dairy Federation Ltd., Jaipur	1	2017-18
49.	Agriculture	Swami Keshwanand Rajasthan Krishi University, Bikaner	1	2017-18
50.	Agriculture	Agriculture University Kota	1	2017-18
51.	Environment	Rajasthan State Pollution Control Board, Jaipur	1	2017-18
52.	Sports & Youth Affair	Sports University, Jhunjhunu	2	2016-18
53.	Social Justice & Empowerment	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	2	2016-18
54.	Tribal Area Development	Jan Jati Mahila Vikas Sansthan, Sawaimadhopur	2	2016-18
55.	Animal Husbandry	Sri Ganganagar District Dugdh Utpadak Sahakari Sangh Limited, Hanumangarh	2	2016-18
56.	Agriculture	Maharana Pratap Agriculture & Technical University, Udaipur	2	2016-18
57.	Horticulture	Rajasthan Udyan & Podhshala Udyan Samiti, Jaipur (Rajhans)	2	2016-18
58.	Irrigation	Irrigation Management & Training Institute, Kota	2	2016-18
59.	Sports & Youth Affair	Rajasthan Krida Parishad, Jaipur	3	2015-18
60.	Agriculture	Agriculture University Jodhpur	3	2015-18
61.	Social Justice & Empowerment	Rajasthan other Backward classes Finance & Development Development Corp. Ltd, Jaipur	4	2014-18
62.	Woman & Child Development	Mahila and Balvikas (Leupin) Pariyojana Kumher, Bharatpur	4	2014-18
63.	Co-operative	Rajasthan State Sahakari Upbhokta Sangh Limited, Jaipur	6	2012-18
64.	Agriculture	Association of Retired Members of Agriculture Services Rajasthan, Jaipur	11	2007-18
	Total		96	

Appendix 3.2

(Refer paragraph 3.2.2; page 90)

Statement showing pendency of status of submission of accounts of the Autonomous Bodies and issuance of SARs

S.No.	Name of Body	Year upto which accounts were received	Period up to which Separate Audit Report issued	Placement of S.A.R. in Legislature	Delay in submission of accounts	Period of delay upto 30.6.19 (in months)
1	Building and Construction Workers Welfare Board (BOCW)	2015-16	2014-15	-	2016-17 2017-18	24 12
2	District Legal Services Authority, Chittorgarh	2016-17	2015-16	Information not received	2017-18	12
3	District Legal Services Authority, Sirohi	2016-17	2016-17	Information not received	2017-18	12

Source: Information received from the concerned Department.

Appendix 3.3

(Refer Paragraph 3.3; page 91)

Statement of finalisation of accounts and the Government investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings

(₹ in crore)

S. No.	Name of Undertaking	Accounts finalised up to	Investment ⁹ as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2016-17	2.56	2.32
2	Jail Manufacture, Alwar	2016-17	0.75	0.78
3	Jail Manufacture, Bikaner	2016-17	1.63	1.52
4	Jail Manufacture, Jaipur	2015-16	2.31	2.98
5	Jail Manufacture, Jodhpur	2018-19	2.61	2.31
6	Jail Manufacture, Kota	2017-18	0.46	0.74
7	Jail Manufacture, Udaipur	2016-17	2.42	1.92
8	Departmental Trading of Forest Coupes	2015-16	Nil ¹⁰	-
9	Tendu Patta Scheme	2016-17	Nil ¹⁰	-
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2016-17	16,873.09	13,845.29
	Total		16,885.83	13,857.86

Source: Information received from the Departments

⁹ Investment represents balance of fixed and current capital of the Government undertakings on the last day of the financial year up to which accounts were finalised.

¹⁰ Capital Investment of the Government is Nil as the remittance from the undertaking was more than the amount invested by the Government.

Appendix 3.4

(Refer Paragraph 3.4; page 91)

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 2019)

(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	13	14	16	10	06	01	60
2.	Education	64	43	36	17	13	12	185
3.	Medical	15	25	11	08	09	04	72
4.	Public Works	01	02	00	03	16	07	29
5.	Water Resources	00	00	01	01	01	00	3
6.	Ground Water	00	02	03	03	02	00	10
7.	Command Area Development, Indira Gandhi Nahar Project	00	00	00	01	00	01	2
8.	Indira Gandhi Nahar Project	01	01	05	03	00	01	11
9.	Forest	01	02	00	00	01	01	5
10.	Public Health Engineering Department	25	23	49	49	44	35	225
11.	Justice	01	03	03	02	00	04	13
12.	Police	05	05	05	02	02	03	22
13.	Women & Child Development	02	02	03	01	01	01	10
14.	Department of Local Self Government	00	00	01	06	00	00	7
15.	Rural Development & Panchayati Raj Department	71	08	09	12	09	06	115
16.	Miscellaneous	20	08	21	06	04	03	62
	Total	219	138	163	124	108	79	831

Source: Information received from the Departments

Appendix 3.5

(Refer Paragraph 3.4; page 91)

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	28	177.19	32	1132.13	60	1309.32
2.	Education	110	141.21	75	1283.32	185	1424.53
3.	Medical	23	248.11	49	471.72	72	719.83
4.	Public Works	06	26.46	23	482.47	29	508.93
5.	Water Resources	01	0.05	02	33.95	3	34.00
6.	Ground Water	08	11.44	02	3.40	10	14.84
7.	Command Area Development, Indira Gandhi Nahar Project	02	4.12	00	0.00	2	4.12
8.	Indira Gandhi Nahar Project	06	12.56	05	69.73	11	82.29
9.	Forest	03	26.42	02	77.32	5	103.74
10.	Public Health Engineering Department	208	205.63	17	90.42	225	296.05
11.	Justice	04	1.67	09	15.43	13	17.10
12.	Police	14	53.08	08	33.38	22	86.46
13.	Women & Child Development	04	5.11	06	8.14	10	13.25
14.	Department of Local Self Government	01	1.94	06	40.67	7	42.61
15.	Rural Development & Panchayati Raj Department	59	1079.58	56	1195.49	115	2275.07
16.	Miscellaneous	26	124.54	36	888.11	62	1012.65
	Total	503	2119.11	328	5825.68	831	7944.79

Source: Information received from the Departments.

Appendix 3.6

(Refer Paragraph 3.5.4; page 96)

Statement showing the details of non-operation of Personal Deposit Accounts during 2014-19

(₹ in lakh)			
S. No	Name of the Drawing and Disbursing Officer	Balance during 2014-19	Reason given by Drawing and Disbursing Officer
1	Dy. Director, Agriculture, Ajmer	0.30	PD Account has been closed.
2	Superintendent, ITI Mahila, Ajmer	0.51	Not intimated by the Department.
3	New MCA, OBC, Alwar	0.02	Not intimated by the Department.
4	Superintendent, ITI Mahila, Barmer	1.95	Not intimated by the Department.
5	Superintendent, ITI Bayana, Bharatpur	0.90	Not intimated by the Department.
6	New MCA, OBC, Bharatpur	0.01	Not intimated by the Department.
7	Government College, Pahari	0.00	Not intimated by the Department.
8	Government College, Kaman	0.00	Not intimated by the Department.
9	Superintendent, ITI Gulabpura, Bhilwara	1.64	Not intimated by the Department.
10	New MCA, SBBJ, Bhilwara	0.14	Not intimated by the Department.
11	New MCA, OBC, Bhilwara	0.02	Not intimated by the Department.
12	Principal, Government College, Raipur	0.00	Not intimated by the Department.
13	Principal, Government College, Dungargarh, Bikaner	0.00	PD Account has been closed.
14	Collector Civil Defence STG, Suratgarh, Sriganganagar	0.40	Not intimated by the Department.
15	Dy. Director (ICDS) Women Development Authority, Sriganganagar	0.82	Not intimated by the Department.
16	Dy. Director (CD) Women and Child Development Department, Hanumangarh	0.10	Not intimated by the Department.
17	Director, E.S.I., Jaipur	0.00	Not intimated by the Department.
18	Anti-Corruption Bureau, Jaipur	0.00	Not intimated by the Department.
19	M.D., Rajasthan State Handloom Co-Operative, Jaipur (Sectt.)	2.19	Not intimated by the Department.
20	Rajasthan State Power Finance Corporation Ltd., Jaipur (Sectt.)	0.10	Not intimated by the Department.
21	Rajasthan Ex.-SE., Jaipur	0.00	Not intimated by the Department.
22	Rajasthan Samvad	0.00	Not intimated by the Department.
23	Rajasthan Sahkari Vitt and Vikas Nigam Ltd.	0.00	Not intimated by the Department.
24	Rajasthan Veterinary Services Corporation Ltd., Jaipur (Sectt.)	0.00	PD Account has been closed.
25	Chief Medical and Health Officer, Jaisalmer	4.10	Not intimated by the Department.
26	Manager, L.I.C. of India, Jaisalmer	1.75	Not intimated by the Department.
27	New MCA, OBC, Jaisalmer	0.02	Not intimated by the Department.
28	Cooperative Registrar, Jalore	0.35	PD Account has been closed.
29	Superintendent of Police & Deputy Superintendent of Police, Home Defense Training	0.00	PD Account has been closed.
23	Dy. Director, Agriculture (Vistar), Jodhpur	0.00	Not intimated by the Department.
31	New MCA, S.B.B.J., Pali	0.35	Not intimated by the Department.
32	New MCA, OBC, Pali	0.47	Not intimated by the Department.
33	Superintendent, I.T.I., Sheogunj, Sirohi	0.89	Not intimated by the Department.
34	SUP. DD. D.R.C.T.E.D. Pratapnagar, Udaipur (City)	0.06	Not intimated by the Department.
35	New MCA S.B.B.J., Udaipur (City)	0.04	PD Account has been closed.
36	H.B.A. S.B.B.J., New Delhi	1.22	Not intimated by the Department.
	Total	18.35	

Appendix 4.1

Glossary of Terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Average interest received on investment of cash balances	Interest realised on investment of cash balances / $[(\text{Opening balance} + \text{Closing balance of cash balances investment account}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually Registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for <i>Sarva Shiksha Abhiyan</i> and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislative Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the Consolidated Fund of the State is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent Liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
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.

Terms	Basis of calculation
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.
Core public goods and Merit goods	<p><i>Core public goods</i> are those which all citizens enjoy in common and each individual's consumption of such goods leads to no subtraction from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of Citizen's rights; pollution free air, and road infrastructure, etc.</p> <p><i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of need, rather than ability and willingness to pay the government. 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.</p>
Development Expenditure	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.

Appendix 4.2

List of Acronyms

Terms	Full Terms
AC Bills	Abstract Contingent Bills
AE	Aggregate Expenditure
BE	Budget Estimates
CE	Capital Expenditure
CSS	Centrally Sponsored Schemes
DC Bills	Detailed Contingent Bills
DMFT	District Mineral Foundation Trust
EWS	Economically Weaker Section
FRBM	Fiscal Responsibility and Budgetary Management
XIV-FC	Fourteenth Finance Commission
GCS	General Category States
GF&AR	General Financial and Account Rules
GRB	Gender Responsive Budgeting
GDP	Gross Domestic Product
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HLC	High Level Committee
HLMC	High Level Monitoring Committee
HUDCO	Housing Urban Development Corporation
IFMS	Integrated Financial Management System
LSGD	Local Self Government Department
MTFPS	Medium Term Fiscal Policy Statement
MGS	Mission Gramya Shakti
NIC	National Informatic Centre
NSDL	National Securities Depository Limited
NPS	New Contributory Pension Scheme
PFRDA	Pension Fund Regularity and Development Authority
PD Account	Personal Deposit Account
PMMVY	Pradhan Mantri Matritva Vandana Yojana
PAC	Public Accounts Committee
PPP	Public Private Partnership
PWD	Public Work Department
RRLP	Rajasthan Rural Livelihood Project
RDPRD	Rural Development and Panchayati Raj Department
RR	Revenue Receipts
RE	Revenue Expenditure
RE	Revised Estimates
SGST	State Goods and Service Tax
SBM	State Budget Manual
SIPF	State Insurance and Provident Fund
SDRF	State Disaster Response Fund
SCADA	Supervisory Control and Data Acquisition
TAD	Tribal Area Development
UCs	Utilisation Certificates
UDAY	Ujwal Discom Assurance Yojana
WCD	Women and Child Development
ZP	Zila Parishads

