



**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2016**



**Government of Rajasthan**  
Report No. 6 of the year 2016

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## PREFACE

1. This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has also been obtained from the Government of Rajasthan, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to financial reporting during the current year.
4. The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

## Executive Summary

### ***Background***

Based on the audited accounts of the Government of Rajasthan for the year ended March 2016, this report provides an analytical review of the finances of the State Government. The financial performance of the State has been assessed based on the Fiscal Responsibility and Budgetary Management Act, Budget Documents, Economic Review 2015-16, XIV Finance Commission Report and other financial data obtained from various Government departments and organisations.

### ***Report***

This report is structured in three Chapters.

**Chapter I** is based on Finance Accounts and makes an assessment of Government of Rajasthan's fiscal position as on 31 March 2016. It provides an insight into trends in receipts, expenditure, borrowing pattern etc.

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

**Chapter III** is an inventory of Government of Rajasthan's compliance with various reporting requirements and financial rules.

The report also has an **Appendix 1.1** of additional data collected from several sources in support of the findings. **Appendix 4.1** at the end gives a glossary of selected terms related to the State economy, as used in this report.

### **Audit Findings and Recommendations**

#### **Finances of the State Government**

For the third consecutive year, the State Government was unable to achieve its target of attaining zero revenue deficit envisaged under the Fiscal Responsibility and Budgetary Management (FRBM) Act. During 2015-16, the revenue deficit increased to ₹ 5,954 crore from ₹ 3,215 crore in 2014-15. The State Government failed to contain the fiscal deficit within the limit of 3 *per cent* of Gross State Domestic Product (GSDP), as laid down in FRBM Act and at the end of 2015-16, the fiscal deficit was ₹ 23,020 crore (3.41 *per cent* of GSDP), without taking into consideration the impact of Ujwal DISCOM Assurance Yojana (UDAY). The State Government released sum of ₹ 40,050 crore to the DISCOMs during 2015-16. If this impact is taken into account, the fiscal deficit of State Government rises to ₹ 63,070 crore (9.36 *per cent* of GSDP). Further, considering the impact of UDAY, the primary deficit was ₹ 51,062 crore showing increase of ₹ 42,525 crore over the previous year.

With a view to generate a revenue surplus of ₹ 557 crore during 2015-16, the State Government in BE projected revenue expenditure of ₹ 1,10,805 crore and revenue receipts of ₹ 1,11,362 crore. It was observed that the actual

expenditure was ₹ 1,06,239 crore (4.12 per cent less than estimates) and actual receipts were ₹ 1,00,285 crore (9.95 per cent less than estimates) during the year leading to revenue deficit. The outstanding debt showed a steady increase over the years, from ₹ 1,06,560 crore at the end of 2011-12 to ₹ 2,09,386 crore (with UDAY) i.e. 31.1 per cent of GSDP (without UDAY it was ₹ 1,69,336 crore i.e. 25.1 per cent of GSDP) at the end of 2015-16, which was within the target of 36.5 per cent fixed under the FRBM Act, but above the target of 24.56 per cent, as fixed by the XIV-Finance Commission. However, annual incremental borrowings of ₹ 21,727 crore (without UDAY) were higher than the ceiling of ₹ 20,658 crore, as fixed by the GoI.

Revenue receipts of the State increased steadily from ₹ 57,011 crore in 2011-12 to ₹ 1,00,285 crore in 2015-16. The growth in revenue receipts during 2015-16 was 9.8 per cent (₹ 8,958 crore) as compared to 22.6 per cent in the previous year. This was mainly on account of 40.9 per cent (₹ 8,099 crore) growth of the State's Share of Union Taxes in 2015-16. The share of tax revenue to revenue receipts declined from 46 per cent in 2012-13 to 42 per cent in 2015-16.

While overall revenue expenditure of the State increased by 98 per cent from ₹ 53,654 crore in 2011-12 to ₹ 1,06,239 crore in 2015-16, its share in total expenditure declined from 86.7 to 64.5 per cent. During 2015-16, there was 12.4 per cent growth in revenue expenditure as compared to previous year's growth of 25 per cent. The Non Plan Revenue Expenditure (NPRE) also increased consistently over the period from ₹ 41,238 crore in 2011-12 to ₹ 74,601 crore in 2015-16 and stood 70 per cent of revenue expenditure after recording growth of 11 per cent over the previous year. The committed expenditure on salaries and wages, interest payments, pensions and subsidies increased by 80 per cent from ₹ 32,859 crore in 2011-12 to ₹ 59,204 crore in 2015-16. During the current year, it recorded growth of 13 per cent over the previous year.

***The estimation of expenditure and receipts for containing fiscal parameters within the desirable limits should be more realistic and the State Government should endeavour to contain the expenditure within the budget estimates. Regular control over expenditure and management of receipts are required.***

***Concerted efforts are required to be made by the State Government in fiscal management to bring the revenue deficit again to the zero level and prioritise and mobilise its revenue resources. The State Government should regularly review major fiscal parameters like revenue deficit, fiscal deficit, primary deficit, outstanding liabilities including debt and guarantees, etc., in the context of implementation of UDAY to attain self sufficiency, particularly in the Power sector.***

The state of accounting and certification of accounts in the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) was not satisfactory. Director, Local Fund Audit Department issued 14 unqualified certificates and 2276 qualified certificates in respect of PRIs. Maintenance of accounts on accrual basis was done only in four ULBs (2.13 per cent) out of 188 ULBs .

***The accounting system in the Local Bodies needs to be strengthened. The State Government should ensure timely preparation and submission of accounts and their certification.***

During 2015-16, Government invested ₹ 9,508.03 crore in Government Companies, Statutory Corporations and Cooperative Institutions, etc. Out of this, a sum of ₹ 9,433.83 crore was invested in five loss making Power Companies. Though during 2011-16, the State Government invested ₹ 23,496.84 crore, the average return by way of dividend on the investment in the Government Companies and Statutory Corporations was less than 0.5 per cent, whereas, the Government paid up to 7.7 per cent interest on an average on its borrowings during 2011-16.

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

### **Financial Management and Budgetary Control**

During 2015-16, a sum of ₹ 1,73,808.18 crore was incurred against total grants and appropriations of ₹ 1,91,072.68 crore leaving savings of ₹ 17,264.50 crore. Supplementary provision of ₹ 441.99 crore, obtained in eight cases, proved unnecessary.

Departments surrendered ₹ 17,187.87 crore on the last working day of the financial year leaving no scope for utilising these funds for other purposes. In three cases, ₹ 75.16 crore was surrendered in excess of actual savings. In one grant and three appropriations there was excess expenditure of ₹ 174.27 crore, which requires regularisation. Further, in 119 cases, lump sum provision of ₹ 8,115.48 crore was made, out of which ₹ 5,993.91 crore (73.9 per cent) remained unutilised.

***Controlling/Disbursing Officers should keep a close and constant watch over the progress of expenditure against the sanctioned allotment in order to ensure utilisation of allotted funds as per requirement. They should also specifically strengthen monthly expenditure control and monitoring mechanism.***

***Efforts should be made by all Departments to submit realistic budget estimates keeping in view the trends of expenditure in order to avoid large scale savings/excesses, re-appropriations and surrenders at the end of the year, so that they can be effectively utilised in other areas/schemes.***

Detailed Contingent Bills remained outstanding against 252 Abstract Contingent Bills amounting to ₹ 273.88 crore as on 30 June 2016.

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

Out of total expenditure of ₹ 46,420.51 crore, a sum of ₹ 23,925.74 crore (exceeding ₹ 50 crore and more than 30 per cent of the total expenditure in each case) was incurred in last quarter of the financial year. Of this,

₹ 17,624.78 crore was spent in March 2016 alone, which led to rush of expenditure at the end of the year.

***Departments should closely monitor progress of expenditure throughout the year to avoid the quality related pitfalls associated with rush of expenditure at the end of the year.***

### **Financial Reporting**

Non-submission of Utilisation Certificates of ₹ 11.93 crore indicated lack of proper monitoring by the Departments in utilisation of grants sanctioned for specific purposes. Instances of non-submission of Utilisation Certificates involving substantial amount, were noticed during test check in Science and Technology Department (₹ 7.65 crore) and Family Welfare Department (₹ 4.17 crore).

***Issues holding up submission of Utilisation Certificates should be identified to ensure their submission within the time stipulated.***

There has been non-submission/delay in submission of accounts of autonomous bodies/authorities. Accounts of 57 autonomous bodies/authorities, auditable under section 14 of CAG's (DPC) Act 1971, were in arrears for the last one to eight years.

***In order to clear the arrears of accounts in a time-bound manner, the controlling Departments should analyse the reasons for delay in finalisation of accounts of autonomous bodies/authorities and take suitable remedial measures for their timely submission.***

Out of 902 outstanding cases of misappropriation, theft and losses of Government money amounting to ₹ 62.37 crore, departmental and criminal investigation was awaited in 298 cases involving ₹ 25.31 crore. Further, orders for recovery/write off in 535 cases involving ₹ 32.06 crore were also awaited.

***Departmental enquiries in all the cases of fraud and misappropriation should be expedited. The internal controls in all the organisations should be strengthened to prevent recurrence of such cases.***

# **MAIN REPORT**

# Chapter I

## Finances of the State Government

### Profile of the State

Rajasthan is the largest State of India in terms of geographical area (342.24 thousand square kilometre) and eighth in terms of population. It is located in the north-western part of the country. The population of the State<sup>1</sup> increased from 6.30 crore in 2006 to 7.26 crore in 2015, recording a decadal growth of 15.27 per cent, as against the General Category States average of 12.24 per cent. The percentage of population below the poverty line was 21.7 per cent which was less than the All India average of 29.5 per cent. The Gross State Domestic Product (GSDP) in 2015-16 at current prices was ₹ 6,74,137 crore (advance estimates). The literacy rate increased from 60.4 per cent (2001 census) to 66.1 per cent (2011 census), which was 6.9 percentage points below All India average of 73 per cent during the corresponding period. During 2015-16, per capita income of the State stood at ₹ 92,900 as compared to the General Category States per capita income of ₹ 1,08,369. General data relating to the State are given in *Appendix 1.1*.

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

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

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP# (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (percentage)	-	13.9	13.3	10.8	8.7
State's GSDP* (₹ in crore)	4,36,465	4,94,004	5,49,701	6,12,194	6,74,137
Growth rate of GSDP (percentage)	-	13.2	11.3	11.4	10.1

Sources: #Central Statistics Office

\* Directorate of Economics and Statistics, Government of Rajasthan

Rajasthan achieved a higher GSDP growth rate as compared to India's GDP growth rate during the period 2014-16. However, the growth rate of GSDP showed decrease during 2015-16 over the previous year.

## 1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Rajasthan (GoR) during 2015-16 and analyses the changes observed in the major fiscal aggregates in relation to that of the previous year, keeping in view the overall trends during last five years. The annual accounts of the State Government consist of Finance Accounts and Appropriation Accounts. The

<sup>1</sup> 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).

formats of Finance Accounts, introduced from 2009-10 and revised in 2015 are divided into two volumes (Volume I contains the summarised financial statements and Volume II presents detailed financial statements). This is summarised in *Appendix 1.2 (Part A) and Appendix 1.2 (Part B)*.

## 1.2 Summary of Fiscal Operations in 2015-16

**Table 1.2** below presents the summary of the State Government's fiscal operations during current year (2015-16) *vis-à-vis* previous year (2014-15), while *Appendix 1.4* provides an abstract of receipts and disbursements as well as overall fiscal position during the current year.

**Table 1.2: Summary of Fiscal Operations in 2015-16**

(₹ in crore)

	Receipts		Disbursements		
	2014-15	2015-16		2014-15	2015-16
<b>Section-A: Revenue</b>					
Tax Revenue	38,672.94	42,712.92	General Services	27,868.15	31,016.27
Non-Tax Revenue	13,229.50	10,927.87	Social Services	37,753.39	43,348.49
Share of Union Taxes/ Duties	19,816.97	27,915.93	Economic Services	28,920.34	31,874.38
Grants-in-aid from Government of India	19,607.50	18,728.40	Grants-in-aid and Contributions	0.09	0.10
<b>Total Section-A Revenue Receipts</b>	<b>91,326.91</b>	<b>1,00,285.12</b>	<b>Total Section-A Revenue Expenditure</b>	<b>94,541.97</b>	<b>1,06,239.24</b>
<b>Section-B: Capital and others</b>					
Miscellaneous Capital Receipts	14.57	24.34	Capital Outlay	16,102.69	21,985.26
Recoveries of Loans and Advances	1,004.44	1,447.33	Loans and Advances disbursed	700.78	36,602.25
Public Debt Receipts*	18,140.82	60,998.17	Repayment of Public Debt*	4,960.04	4,959.04
Contingency Fund	300.00	-	Contingency Fund	300.00	-
Public Account Receipts <sup>2</sup>	1,26,382.20	1,46,910.29	Public Account Disbursements <sup>2</sup>	1,22,060.62	1,40,431.47
Opening Cash Balance	10,446.44	8,949.28	Closing Cash Balance	8,949.28	8,397.27
<b>Total Section-B Receipts</b>	<b>1,56,288.47</b>	<b>2,18,329.41</b>	<b>Total Section-B Disbursements</b>	<b>1,53,073.41</b>	<b>2,12,375.29</b>
<b>Grand Total (A + B)</b>	<b>2,47,615.38</b>	<b>3,18,614.53</b>	<b>Grand Total (A + B)</b>	<b>2,47,615.38</b>	<b>3,18,614.53</b>

Source: Finance Accounts for the respective years

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

Salient features of fiscal operations in 2015-16 are given below:

- Revenue Receipts grew by ₹ 8,958.21 crore (9.8 per cent) over the previous year due to increase in Share of Union Taxes/Duties: ₹ 8,098.96 crore (40.9 per cent) and Own Tax Revenue: ₹ 4,039.98

<sup>2</sup> The figures of Public Account Receipts/Disbursements are shown on gross basis in Table 1.2, while in other tables/paragraphs, they are shown on net basis.

crore (10.4 per cent) which was counterbalanced by decrease in Non-Tax Revenue: ₹ 2,301.63 crore (17.4 per cent) and Grants-in-aid from Government of India: ₹ 879.10 crore (4.5 per cent). However, the Revenue Receipts were lower than the projections made in the Medium Term Fiscal Policy Statement (MTFPS) 2015-16 by ₹ 11,077 crore.

- Revenue Expenditure increased by ₹ 11,697.27 crore (12.4 per cent) under Social Services Sector by ₹ 5,595.10 crore (14.8 per cent); General Services Sector by ₹ 3,148.12 crore (11.3 per cent) and Economic Services Sector by ₹ 2,954.04 crore (10.2 per cent). However, Revenue Expenditure was lower than the MTFPS projections for the year by ₹ 4,566 crore.
- Capital Outlay increased by ₹ 5,882.57 crore (36.5 per cent) mainly under Economic Services Sector by ₹ 5,818.30 crore (59.8 per cent).
- Public Debt Receipts (excluding Ways and Means advances and overdraft) substantially increased by ₹ 42,857.35 crore (236.2 per cent) due to borrowing under Ujwal DISCOM Assurance Yojana (UDAY), while Repayment of Public Debt marginally decreased by ₹ one crore.
- Public Account Receipts and Disbursements increased by ₹ 20,528.09 crore (16.2 per cent) and ₹ 18,370.85 crore (15.1 per cent) respectively.
- Cash balance declined by ₹ 552.01 crore (6.2 per cent).

### 1.2.1 Review of the fiscal situation

In pursuance of recommendations of the Twelfth Finance Commission (XII-FC), the State Government enacted "Fiscal Responsibility and Budgetary Management (FRBM) Act 2005", with a view to ensure prudence in fiscal management and to maintain fiscal stability in the State. The Act was further amended in 2016. Besides, the Thirteen Finance Commission (XIII-FC) and XIV Finance Commission (XIV-FC) also suggested fiscal consolidation roadmap for the state.

Review of fiscal situation of the state revealed following points:

- (i) According to Section 6(a) of the FRBM Act, the State Government was to achieve zero revenue deficit from financial year 2011-12 and thereafter maintain it or attain revenue surplus. Besides this, the XIV-FC also recommended for balancing of receipt and expenditure on revenue account.

The State Government maintained the revenue surplus only during the period 2011-12 and 2012-13 and thereafter there was revenue deficit in three consecutive year upto 2015-16, despite high projections in the Budget Estimates (BE). The position of revenue surplus/deficit is summarised below:

	(₹ in crore)		
	2013-14	2014-15	2015-16
Budget Estimates (BE)	(+) 1,026	(+) 738	(+) 557
Revised Estimates (RE)	(-) 2,505	(-) 4,220	(-) 5,232
Actual	(-) 1,039	(-) 3215	(-) 5,954

It is seen from the table that formulation of BE for the years 2013-14, 2014-15 and 2015-16 was deficient as there was regular and significant fall in RE and actuals. The variations in BE to RE and BE to Actual were in range of 344 to 1,039 *per cent* and 201 to 1,168 *per cent* respectively. Thus, the BEs of 2014-15 and 2015-16 do not appear to be formulated following the trends of REs and actuals during the respective previous years.

The State Government was unable to achieve projected revenue surplus during 2015-16, as the actual revenue expenditure declined to ₹ 1,06,239 crore from ₹ 1,10,805 crore in BE, i.e. 4.12 *per cent* whereas the actual revenue receipt declined steeply to ₹ 1,00,285 crore from ₹ 1,11,362 crore in BE, i.e. 9.95 *per cent*. Thus, relatively low control over expenditure and steep fall in revenue receipts than budgeted were the apparent reasons for the revenue deficit. Significant decline was witnessed in revenue receipts in (i) Taxes on Sales, Trade etc. to ₹ 26,345 crore from BE of ₹ 30,500 crore, (ii) Stamp and Registration fees to ₹ 3,234 crore from BE of ₹ 4,200 crore and (iii) Royalty on Petroleum to ₹ 2,342 crore from BE of ₹ 6,575 crore.

The expenditure also required control in view of steep and regular fall in revenue. It was observed that actual expenditure exceeded BE in sectors like Taxes on sales, Trade etc., Police, Water Supply and Sanitation etc. It is noteworthy that the three areas of receipts i.e. Taxes on sales, trade etc., Royalty on Petroleum and Stamps and Registration fee showed significant decline against BE during last two years as shown below:

(₹ in crore)

Particular of Receipts	2014-15		2015-16	
	BE	Actuals	BE	Actuals
Taxes on sales, Trade etc.	25,625	24,170	30,500	26,345
Royalty on Petroleum	6,575	4,850	6,575	2,342
Stamp and Registration fee	4,200	3,189	4,200	3,234

The above position indicates that budgetary formulation of the state was too optimistic.

(ii) Section 6 (b) of the FRBM Act, envisaged achieving of fiscal deficit of 3 *per cent* of GSDP by financial year 2011-12 and thereafter to maintain the said ratio or reduce it. Besides, the XIV-FC also recommended (para 14.64) for anchoring the fiscal deficit of the state to annual limit of 3 *per cent* of GSDP.

Following table shows position of BE and actuals of fiscal deficit during 2015-16:

(in per cent)

	BE	RE	Actuals
2015-16	2.99	3.62 (Without UDAY <sup>3</sup> ) 9.99 (With UDAY)	3.41 (Without UDAY) 9.36 (With UDAY)

<sup>3</sup> Ujwal DISCOM Assurance Yojana (UDAY) is the financial turnaround and revival package for electricity distribution companies of India (DISCOMs) initiated by the Government of India with the intent to find a permanent solution to the financial mismanagement.

It was observed that the fiscal deficit crossed the limit prescribed by FRBM Act and XIV-FC for the second consecutive year 2015-16 (fiscal deficit was 3.10 *per cent* of GSDP during 2014-15). The fiscal deficit of 3.62 *per cent* (without UDAY) was projected in RE for 2015-16, which was above the prescribed limit. It is noteworthy that even after excluding impact of the Ujwal DISCOM Assurance Yojana (UDAY), the fiscal deficit-GSDP ratio (3.41 *per cent*) exceeded prescribed limit of 3.0 *per cent*. If the borrowing under UDAY is taken into account the fiscal deficit- GSDP ratio is 9.36 *per cent*. It is also further noteworthy that revised estimates for fiscal deficit (with UDAY) of the year 2015-16 were prepared taking into account the borrowings of ₹ 42,965 crore under UDAY, whereas the position of debt in DISCOMS as on September 2015 warranted borrowings of ₹ 40,265 crore. The actual borrowings under UDAY were ₹ 40,050 crore during 2015-16.

The aforesaid position indicates deficiencies in forecasting and fiscal management besides violation of provisions of the FRBM Act of the State and recommendations of the XIV-FC.

(iii) As per the provisions of Section 8 of the FRBM Act, the Government, by notification in the Official Gazette is required to constitute a Public Expenditure Review Committee (PERC) consisting of not more than five members with Professional expertise in the fields of Finance, Economic, Management, Planning, Administration, Account and Audit and Law. It was also decided that the committee would hold at least one meeting in three months. However, as per records produced to audit, only one meeting was held.

(iv) The State Government amended the provisions of Section 6(c) of the FRBM Act 2005 (09 April 2016) to prescribe the limit for total outstanding debt upto 36.5 *per cent* of GSDP for the financial year 2015-16, particularly in the context of takeover of loans under UDAY, although the XIV-FC recommended (Para 14.70) Debt-GSDP ratio for Rajasthan as 24.56 for the year 2015-16. Even after excluding the borrowings under UDAY, the Debt-GSDP ratio comes to 25.11, which was marginally above the limit prescribed by the XIV-FC.

### **1.2.2 Budget Estimates and Actuals**

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

A comparison of BE with actuals for the year 2015-16 is given in **Table 1.3** below and in **Appendix 1.6**.

**Table 1.3: Budget Estimates and Actuals for the year 2015-16**

(₹ in crore)			
Fiscal parameters	Budget Estimates	Actuals	Difference
1	2	3	4 (3-2)
Tax Revenue	47,096	42,713	(-) 4,383
Non-Tax Revenue	15,496	10,928	(-) 4,568
State's share of Union Taxes and Duties	28,925	27,916	(-) 1,009
Grants-in-aid from GoI	19,845	18,728	(-) 1,117
Revenue Receipts	1,11,362	1,00,285	(-) 11,077
Revenue Expenditure	1,10,805	1,06,239	(-) 4,566
Interest Payments	11,962	12,008	46
Capital Expenditure	20,760	21,986	1,226
Revenue Deficit(-) /Surplus (+)	557	(-) 5,954	(-) 6,511
Fiscal Deficit (-)	(-) 20,610	(-) 63,070	(-) 42,460
Primary Deficit (-)	(-) 8,648	(-) 51,062	(-) 42,414

**Source: Finance Accounts and Budget Documents**

Analysis of the important parameters is given below:

### 1.2.2.1 Revenue Receipts

Revenue Receipts were lower by ₹ 11,077 crore (10 per cent) over BE due to lesser collection in State's Tax Revenue (inclusive of State's share of Union Taxes and Duties) by ₹ 5,392 crore (7 per cent), Non-Tax Revenue by ₹ 4,568 crore (29 per cent) and Grants-in-aid from GoI by ₹ 1,117 crore (6 per cent). In most of the categories of Tax Revenue Receipts, except State Excise, Taxes on Goods and Passengers, Taxes and Duties on Electricity and Other Taxes and Duties on Commodities and Services, the receipts were less than BE. Non-Tax Revenue was also less than BE, due to less receipt of royalty from Petroleum by ₹ 4,233 crore (64 per cent).

### 1.2.2.2 Revenue Expenditure

Revenue Expenditure was ₹ 4,566 crore (4.12 per cent) less than BE, mainly due to decline in expenditure of ₹ 2,589 crore under 'General Education'; ₹ 1,286 crore under 'Rural Employment'; ₹ 599 crore under 'Social Security and Welfare'; ₹ 585 crore under 'Family Welfare' and ₹ 581 crore under 'Medical and Public Health' and was counterbalanced by increase of ₹ 1,441 crore under 'Other Rural Development Programmes'.

### 1.2.2.3 Deficits

Against the targeted revenue surplus of ₹ 557 crore, there was revenue deficit<sup>4</sup> of ₹ 5,954 crore. This was mainly on account of lower revenue receipts, compared to BE. The fiscal deficit<sup>5</sup> and primary deficit<sup>6</sup> were higher by ₹ 42,460 crore and ₹ 42,414 crore respectively from BE, when the impact of

<sup>4</sup> Revenue Deficit = Revenue Expenditure - Revenue Receipts.

<sup>5</sup> Fiscal Deficit = Revenue Expenditure + Capital Expenditure + Net Loan and Advances - Revenue Receipts - Miscellaneous Capital Receipts.

<sup>6</sup> Primary Deficit = Fiscal Deficit - Interest payments.

UDAY was taken into account. While the details of UDAY are given in para 1.9.5, following **Table 1.4** gives analytical position of the deficits in BE/RE *vis-a-vis* actuals during 2015-16, considering the impact of UDAY also, particularly, in the context of dual mode of Budget presented by the State Government for 2016-17 in March 2016:

**Table 1.4: Position of deficits in the context of BE/RE and Actuals**

(₹ in crore)

Type of Deficit	Without UDAY			With UDAY		
	BE	RE	Actuals	BE	RE	Actuals
Revenue Deficit/ Surplus	557	(-) 5,232	(-) 5,954	557	(-) 5,232	(-) 5,954
Fiscal Deficit	(-) 20,610	(-) 24,385	(-) 23,020	(-) 20,610	(-) 67,350	(-) 63,070
Primary Deficit	(-) 8,648	(-) 12,445	(-) 11,012	(-)8,648	(-) 55,409	(-) 51,062

The above position reveals that in case of estimations ‘without UDAY’ the actuals of all deficits significantly varied from BE whereas in case of ‘with UDAY’ the actuals of Primary Deficit and Fiscal Deficit were significantly lower from RE.

#### 1.2.2.4 Capital Expenditure

During 2015-16, the capital expenditure was ₹ 1,226 crore (6 per cent) higher than BE, mainly due to increase in expenditure under Capital Outlay on Power Projects: ₹ 3,675 crore and was counterbalanced by decrease under Capital Outlay on Medical and Public Health: ₹ 493 crore; Urban Development: ₹ 352 crore; Roads and Transport: ₹ 300 crore; Water Supply and Sanitation: ₹ 293 crore; Major Irrigation: ₹ 287 crore; Public Works: ₹ 178 crore and Nutrition: ₹ 159 crore.

#### 1.2.3 Schemes contemplated with Central Assistance under the State Plan but no expenditure incurred

The Government of India has restructured the Central Plans and Centrally Sponsored Schemes/Additional Central Assistance and classified the releases as Central Assistance to State Plan. According to the budget 2015-16 of the State Government, 66 schemes were restructured previously under Central Assistance for State Plan and six more schemes were added in revised estimates. These schemes were aimed to build rural and urban infrastructure, for providing basic services with the objective of increasing inclusiveness and reducing poverty. The position of budget allocations and expenditure during 2015-16 under these 72 schemes is summarised in table below:

(₹ in crore)

No.of programmes/ schemes	Budget estimates for state plan	Central Assistance for state plan	Amount released by GoI	Expenditure
72	27,524.69	14,966.37	12,548.98	22,904.56

It was observed that out of 72 schemes, no expenditure was incurred against budget provision in following three schemes despite release of grant of ₹ 70.88 crore by GoI:

(₹ in crore)

S. No.	Name of programmes/ schemes	Budget provision	Amount released	Shortfall in Expenditure (per cent)
1	National Mission on Ayush including Mission on Medicinal Plants	0.50	28.19	28.19 (100)
2	Skill Development Mission (100:00)	0.00	0.27	0.27 (100)
3	Sardar Patel Shahari Awas Yojana	0.00	42.42	42.42 (100)
		<b>0.50</b>	<b>70.88</b>	<b>70.88</b>

The concerned departments did not intimate reasons for not incurring any expenditure on the schemes.

#### 1.2.4 Gender Budgeting

Gender Responsive Budgeting (GRB) is a means to ensure that public resources are allocated in an equitable way to satisfy the most pressing needs of specific gender groups. During the Budget speech of 2009-10, the State Government announced preparation of GRB which would enable gender based budget analysis of each department. Accordingly, a High Level Committee (HLC) was formed (August 2009) under the chairmanship of the Chief Secretary and a Gender Cell was formed (September 2009) in the Department of Women and Child Development. One of the functions and objectives of GRB was consolidating budget schemes and facilitating integration of gender analysis in the Government Budget. Further, during August 2010, Gender Desks were also constituted in various departments for implementation of various GRB initiatives. Besides, the State Government decided (August 2011) to include Gender Budget Statement (GBS) in the new Integrated Financial Management System (IFMS) for preparation of BE from the financial year 2012-13.

The Controlling Officers of the specified departments are required to provide information in the format given by the Finance Department to prepare the annual GBS. This format requires classification of Plan Schemes/Programmes targeted at women in four categories.

The details of the categories and allocation made during 2015-16 is given in Table below:

Category	Classification	Allocation (₹ in crore)
<b>A</b>	Schemes under which expenditure targeted at women is more than 70 per cent	5,963.18
<b>B</b>	Schemes under which expenditure targeted at women lies between 70 to 30 per cent	30,381.26
<b>C</b>	Schemes under which expenditure targeted at women lies between 30 to 10 per cent	2,264.05
<b>D</b>	Schemes under which expenditure targeted at women is less than 10 per cent	42.63
<b>Total</b>		<b>38,651.12</b>

Test check of Schemes (classified under Category 'A', with 100 *per cent* gender budget allotment and exceeding ₹ 10 crore) in Woman and Child Development Department and Rural Development and Panchayati Raj Department revealed the following irregularities:

**(i) Woman and Child Development Department**

**(a)** The *Mission Gramya Shakti* (MGS) was aimed to strengthen women Self Help Groups (SHGs). It was observed that no expenditure was incurred in the scheme during 2015-16 though a provision of ₹ 16.60 crore was made for the scheme. The Director, Woman Empowerment Department informed (July 2016) that the scheme could not be implemented due to non approval of work plan of MGS by the Finance Department. It is to state that a mention of not incurring of any expenditure under the scheme was also made in the CAG's Audit Reports on the State Finances for the years 2013-14 and 2014-15.

**(b)** Dhan Laxmi Mahila Samridhi Kendra programme was introduced with the objectives of socio-economic empowerment of women by organising programmes including various trainings to the members of SHGs and providing platform for marketing of products.

It was observed that no expenditure was incurred against budget provision of ₹ 11.89 crore during 2015-16. The Director, Woman Empowerment Department intimated (July 2016) that expenditure was not incurred due to non receipt of required documents (land allotment documents, no objection certificates, estimates, drawings etc.) for construction of buildings for the centres.

**(ii) Rural Development and Panchayati Raj Department**

National Rural Livelihood Mission (NRLM) and National Rural Livelihood Project (NRLP) are being implemented by Rajasthan Grameen Aajeevika Vikas Parishad – RAJEEVIKA (RGAVP) which was established in October, 2010 under administrative control of Rural Development and Panchayati Raj Department. The society aims at creating financially sustainable and effective institutional platform for the rural poor. The NRLM is funded by Government of India (GoI), whereas NRLP is World Bank funded and focused at institutional buildings, capacity building, financial inclusion, etc.

It was observed that despite allocation of ₹ 129.60 crore under NRLM, no expenditure was incurred. The RGAVP intimated (July 2016) that there was no expenditure due to non receipt of funds from GoI.

Further, it was also seen that against provision of ₹ 31.19 crore under NRLP for 2015-16, a sum of only ₹ 8.25 crore was utilised. Reasons of under utilization of funds were not intimated.

Thus, nil expenditure in three gender based schemes and only 26 *per cent* expenditure in one scheme show lack of emphasis on the implementation of gender budgeting.

**1.2.5 Major policy initiatives and the status of action taken on Budget Speech 2015-16**

While presenting budget for the year 2015-16, in March 2015, the State Government announced several schemes/policies. The major policy initiatives and the status of action taken on them were intimated (June-August 2016) by the concerned departments, which are summarised in the following table:

Para No. of Budget speech	Name of the Department	Brief of announcements made in Budget speech	Status of follow up action taken by the Department
46	Energy	5,40,000 electric connections will be given for electrification in 1,864 <i>Dhanis</i> and intense electrification in 14,578 <i>Dhanis</i> in Jaipur, Dholpur, Banswara, Udaipur, Hanumangarh and Barmer districts under Pandit Deen Dayal Upadhyaya Gram Jyoti Yojana, at the cost of ₹ 816 crore. This will benefit 1.60 lakh Below Poverty Line families.	Only district-wise and component wise detailed project reports were approved by the end of the year. No expenditure was incurred against allocation of ₹ 810.69 crore during 2015-16 by any of the DISCOMs. Further, the tendering process was initiated only in May 2016.
52	Tourism Department	Looking at lack of essential facilities like approach road, signages, ramps and public utilities and maintenance of tourism places, the works of tourism development were proposed for Mangarhdham (Bansawra), Jaisamand lake (Udaipur), Havelies in Shekhawati Area, Bharatpur, Karauli, Mount Abu, Ajmer, Baran, Jhalawar, Jaisalmer etc, at the cost of ₹ 35 crore.	The Department allotted ₹ 2.25 crore (₹ 0.50 crore for Mangarhdham, ₹ 1.00 crore for Jhalawar and ₹ 0.75 crore for Karauli). However, neither the funds were allotted nor the expenditure was incurred till 31 March 2016, on the works proposed in Bharatpur, Mount Abu, Ajmer, Baran and Jaisalmer. The Tourism Department intimated (July 2016) that the proposals and tenders were being called from the urban local bodies and other agencies.  The fact remains that the works of providing essential facilities were not taken up during 2015-16.
87	Animal Husbandry Department	Establishment of 600 new veterinary sub-centres and upgradation of 200 sub-centers to veterinary hospitals by incurring expenditure of ₹ 13.17 crore.	Despite allotment of fund of ₹ 9.94 crore for establishment of new sub-centers and up gradation of sub-centers expenditure of only ₹ 2.71 crore was incurred during 2015-16.  The Director, Animal Husbandry, Rajasthan, Jaipur intimated (June 2016) that the funds could not be utilised due to delay in the sanctions by the Animal Husbandry Department.
106	Education Department	Decision for allotment of land at free of cost was taken for establishment of Sainik School in Jhunjhunu district and necessary funds would be made available for construction of the school building and other resources in the financial year.	The allotment of land was made in August 2014.  Proposal for incurring expenditure of ₹ 183.50 crore for construction of the School was submitted by Rajasthan State Road and Development Corporation on 14 March 2016, against which the Finance Department agreed to sanction ₹ 50 crore. The fact remains that the construction work could not be started during the year upto 31 March 2016.

Para No. of Budget speech	Name of the Department	Brief of announcements made in Budget speech	Status of follow up action taken by the Department
113	Medical and Health Department	Provision of ₹ 4.12 crore for establishment of new blood banks in 8 hospitals with more than 150 beds during 2015-16.	An expenditure of ₹ 1.42 crore was incurred up to 31 March 2016. The Director, Medical and Health intimated (July 2016) that the works would be completed by September 2016.  The fact remains that new blood banks could not be established during 2015-16.
		Establishment of 7 new blood component separation units at the cost of ₹ 9.10 crore.	An expenditure of ₹ 2.06 crore was incurred up to 31 March 2016. Director, Medical and Health intimated (July 2016) that the works would be completed by September 2016.  The fact remains that new blood component separation units could not be established during 2015-16.
115	Medical and Health Department	To provide haemodialysis facility in the District Level Hospitals of the State a Budget provision of ₹ 8.64 crore was made for purchase of the dialysis equipments.	An amount of ₹ 0.30 crore was transferred to the PD account of Rajasthan Medical Service Corporation Limited up to 31 March 2016.  The fact remains that the dialysis facilities were not made available in the district hospitals during 2015-16.
190	Social Justice and Empowerment Department	e-tuition to provide qualitative education for IX to XII class students of the residential schools and hostels run by Social Justice and Empowerment Department.	The Department accepted that facility of e-tuition was not provided and intimated (August 2016) that the facility involves technical aspects which would take long time to implement.  The fact remains that e-tuition facility was not provided for qualitative education during the 2015-16.

From the above, it is evident that announcements regarding new initiatives were taken up without adequate preparatory work by the concerned departments.

### 1.3 Resources of the State

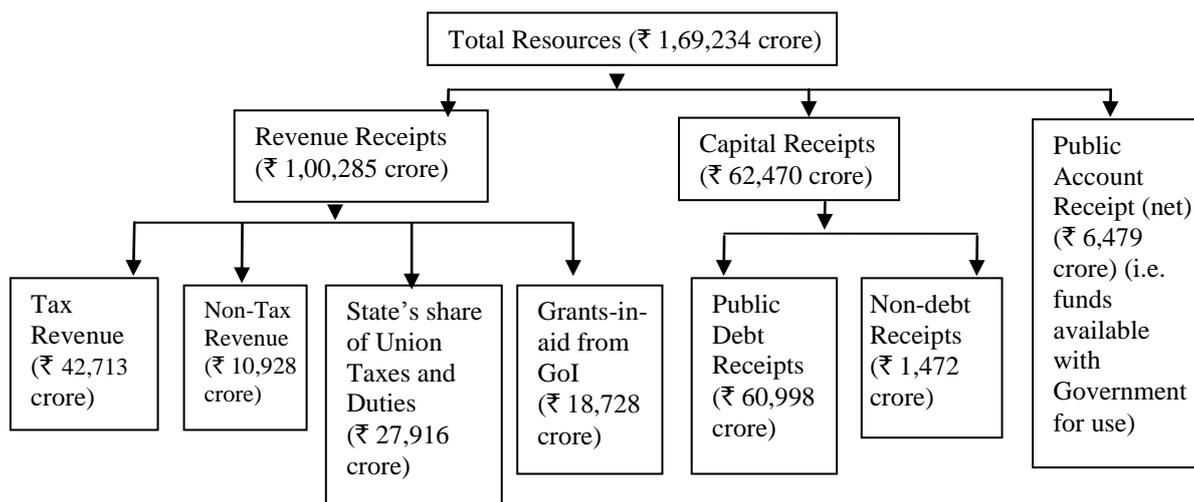
#### *Resources of the State as per the Annual Finance Accounts*

Receipts of the State Government can be divided into two categories namely Revenue Receipts<sup>7</sup> and Capital Receipts<sup>8</sup>. Besides, the funds available in the Public Account after disbursement are also utilised by the Government to finance its deficit. Following flowchart depicts the components and sub-components of the state's resources:

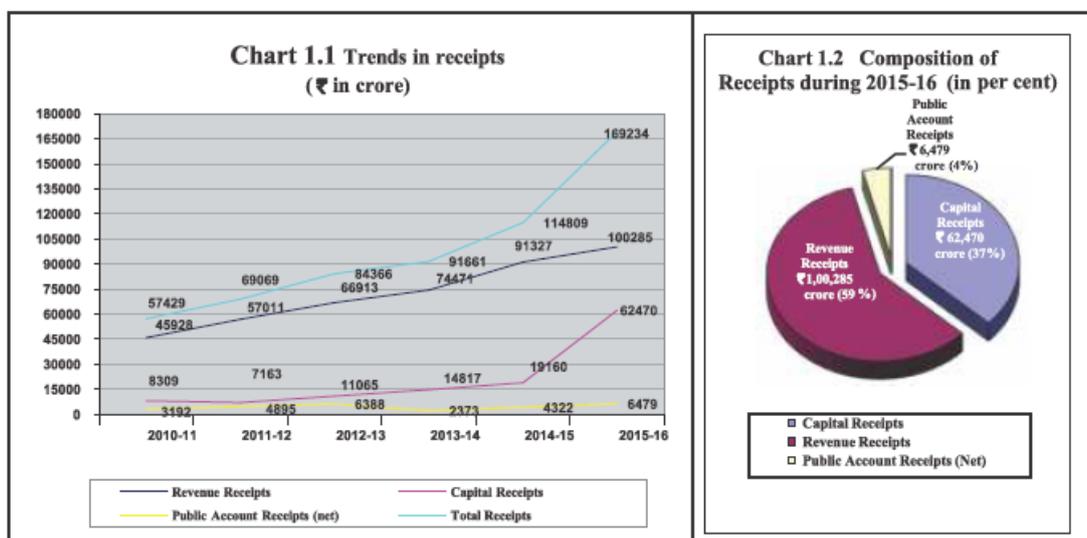
<sup>7</sup> Revenue Receipts consist of Tax Revenues, Non-Tax Revenues, State's share of Union Taxes and Duties and Grants-in-aid from the GoI.

<sup>8</sup> Capital Receipts comprise of proceeds from disinvestments, recoveries of loans and advances, debt receipts (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GoI.

### Components and sub-components of resources



**Chart 1.1** depicts the trends in various components of the receipts of the State during 2010-16 and **Chart 1.2** depicts the composition of resources of the State during the current year.



Source: Finance Accounts

During 2010-11 to 2015-16, total receipts (excluding Contingency Fund Receipts) increased from ₹ 57,429 crore in 2010-11 to ₹ 1,69,234 crore in 2015-16, recording annual growth rate of 39 per cent. In the current year these increased by ₹ 54,425 crore (47 per cent) over the previous year.

The share of revenue receipts in total receipts was 59 per cent during the year 2015-16. Further details of Revenue Receipts are given in **Paragraph 1.4**.

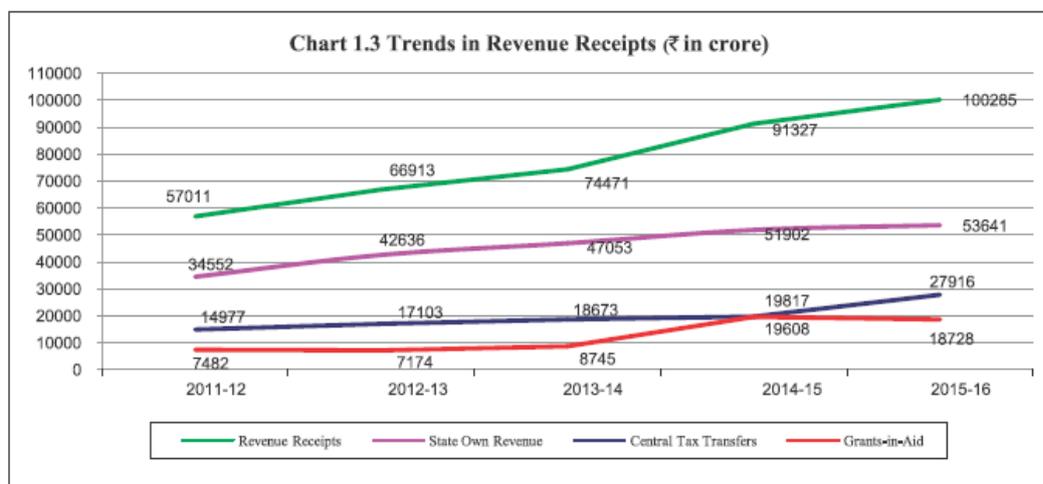
Public Account Receipts which refer to receipts for which the Government acts as a banker/trustee for the public money, accounted for 4 per cent of total receipts during 2015-16. Net receipts of Public Account (₹ 6,479 crore) were mainly from Small Savings, Provident Funds, etc. (₹ 3,267 crore).

Capital Receipts increased from ₹ 8,309 crore in 2010-11 to ₹ 62,470 crore in 2015-16 with an annual growth rate of 130 per cent during the period and also

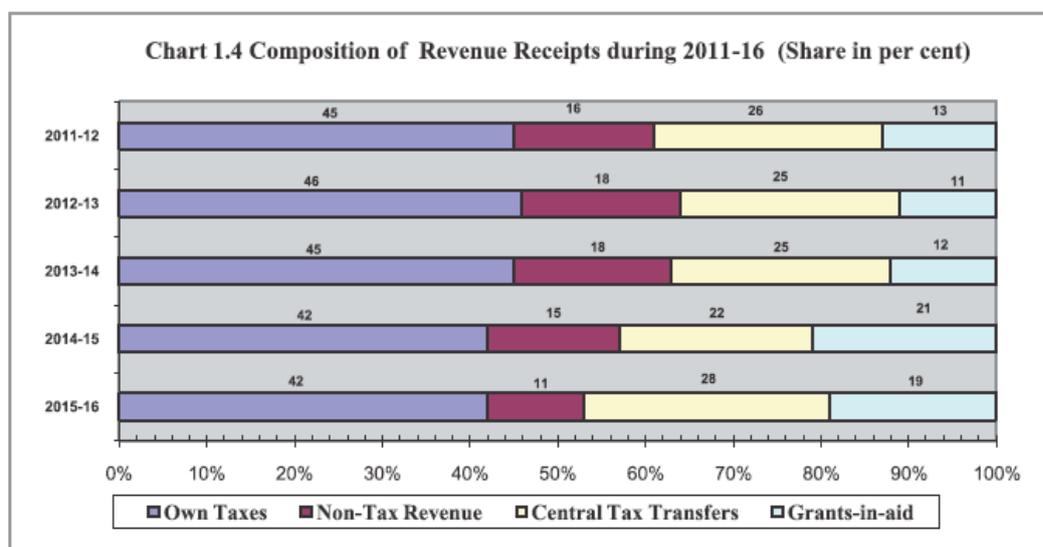
accounted for 37 per cent of total receipts during 2015-16. Public Debt Receipts, which are the main constituents of Capital Receipts, increased by ₹ 42,857 crore from the previous year. Internal Debt and Loans and Advances from GoI are the two components of the Public Debt Receipts and constituted 97 per cent and 3 per cent respectively. There was a growth of 242 per cent and 120 per cent in Internal Debt and Loans and Advances from GoI respectively over the previous year. This record growth of 242 per cent in internal debt was mainly attributed to issue of Non-statutory Liquidity Ratio Bonds and forfeited Bonds of ₹ 40,050 crore under UDAY during 2015-16.

## 1.4 Revenue Receipts

Statement 14 of the Finance Accounts, details the Revenue Receipts of the Government. Revenue Receipts consist of its Own Tax and Non-Tax Revenues, Central Tax transfers and Grants-in-aid from GoI. The trends and composition of Revenue Receipts over the period 2011-16 are presented in *Appendix 1.3* and also in **Chart 1.3** and **Chart 1.4** below:



Source: Finance Accounts



Source: Finance Accounts

Revenue Receipts increased at an annual growth rate of 19 *per cent* from ₹ 57,011 crore in 2011-12 to ₹ 1,00,285 crore in 2015-16.

On an average, 59 *per cent* of the revenue came from the State's own resources during the period 2011-16 and the balance came from GoI as the State's share of Union Taxes and Duties and Grants-in-aid.

The share of Tax Revenue in Revenue Receipts ranged between 42 and 46 *per cent*, whereas the share of Non-Tax Revenue ranged between 11 and 18 *per cent* during 2011-16. However, the share of Non Tax Revenue in Revenue Receipts decreased from 15 *per cent* in 2014-15 to 11 *per cent* in 2015-16.

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

**Table 1.5: Trends in Revenue Receipts relative to GSDP**

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Revenue Receipts (RR) (₹ in crore)</b>	<b>57,011</b>	<b>66,913</b>	<b>74,471</b>	<b>91,327</b>	<b>1,00,285</b>
Rate of growth of RR ( <i>per cent</i> )	24.1	17.4	11.3	22.6	9.8
Rate of growth of State's Own Tax ( <i>per cent</i> )	22.3	20.2	9.8	15.5	10.4
RR/GSDP ( <i>per cent</i> )	13.8	13.5	13.5	14.9	14.9
<b>Buoyancy Ratios</b>					
Revenue buoyancy with respect to GSDP	-	1.3	1.0	2.0	1.0
State's own Tax buoyancy with respect to GSDP	-	1.5	0.9	1.4	1.0
Revenue buoyancy with respect to State's Own Tax	1.1	0.9	1.2	1.5	0.9

**Source: Finance Accounts**

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As GSDP grows, the ability of the Government to mobilise its own Tax Revenue should also increase. Revenue buoyancy, which is directly proportionate to growth of Revenue Receipts and GSDP, widely fluctuated during the period due to fluctuations in the growth rate of Revenue Receipts. It decreased to 1.0 in 2015-16 from 2.0 of the previous year. It is to mention that in 2014-15 the GoI transferred more funds to State Implementing Agencies through the Consolidated Fund of the State.

#### 1.4.1 State's own resources

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

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

**Table 1.6: Tax and Non-Tax Revenue projection and Actuals for 2015-16**

(₹ in crore)

	XIV-FC projections	BE/ MTFPS	Actuals	Difference between Budget Estimates and Actuals	
				Amount	Per cent
<b>Tax Revenue</b>	50,703	47,096	42,713	(-) 4,383	9.31
<b>Non-Tax Revenue</b>	16,819	15,496	10,928	(-) 4,568	29.48

The Receipts under Tax Revenue and Non-Tax Revenue were less by 15.76 per cent (₹ 7,990 crore) and 35.03 per cent (₹ 5,891 crore) respectively than the normative assessment made by XIV-FC and were also less than BE.

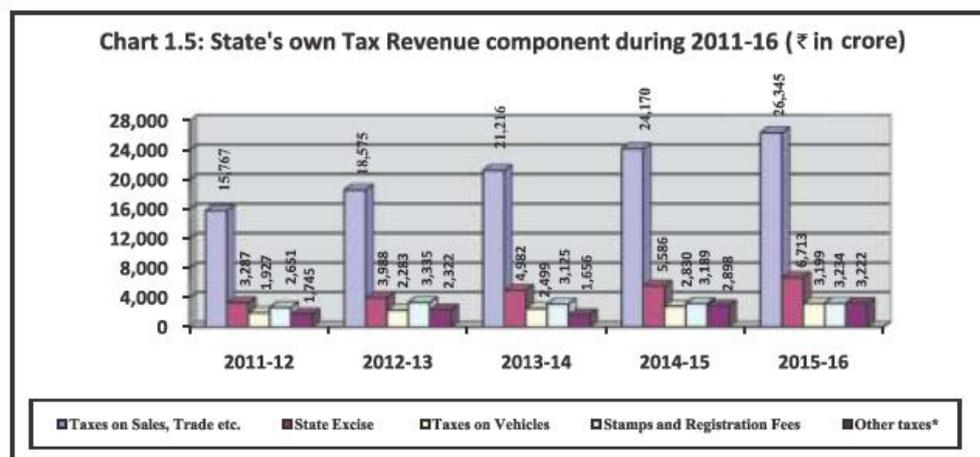
#### 1.4.1.1 Tax Revenue

Taxes on Sales, Trade, etc. (62 per cent) were the main sources of the State's Tax Revenue, followed by State Excise (16 per cent), Stamps and Registration Fees (7 per cent) and Taxes on Vehicles (7 per cent). The component wise position of gross collection in respect of major taxes and duties is given in **Table 1.7** and **Chart 1.5** below:

**Table 1.7: Components of State's Own Tax Revenue**

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Rate of increase/decrease during 2015-16 over previous year
Taxes on Sales, Trade etc.	15,767	18,575	21,216	24,170	26,345	9.0
State Excise	3,287	3,988	4,982	5,586	6,713	20.2
Taxes on Vehicles	1,927	2,283	2,499	2,830	3,199	13.0
Stamps and Registration Fees	2,651	3,335	3,125	3,189	3,234	1.4
Land Revenue	209	304	338	289	272	(-) 5.9
Taxes on Goods and Passengers	220	249	288	956	848	(-) 11.3
Other Taxes <sup>9</sup>	1,316	1,769	1,030	1,653	2,102	27.2
<b>Total</b>	<b>25,377</b>	<b>30,503</b>	<b>33,478</b>	<b>38,673</b>	<b>42,713</b>	<b>10.4</b>

Source: Finance Accounts for the respective years



Source: Finance Accounts for the respective years

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

During 2015-16, the Receipts from Taxes on Sales, Trade, etc., contributed a major share of Tax Revenue (62 per cent) and recorded nine per cent increase over the previous year. The rate of growth of Taxes on Sales, Trade, etc., declined by five percentage points from the previous year's growth rate of 14 per cent. This was due to decline in rate of growth in receipts under Central Sales Tax Act and receipts under State Sales Tax Act.

During 2015-16, State Excise increased by 20 per cent over the previous year. The growth rate of State Excise increased by eight percentage points over the

<sup>9</sup> Other Taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and taxes on agricultural income.

previous year 2014-15 (12 *per cent*) mainly due to increase in growth rate of receipts under sale of foreign liquors and spirits and services and service fees.

Taxes on Goods and Passengers (₹ 848 crore) in 2015-16 decreased by 11 *per cent* (₹ 108 crore) from the previous year.

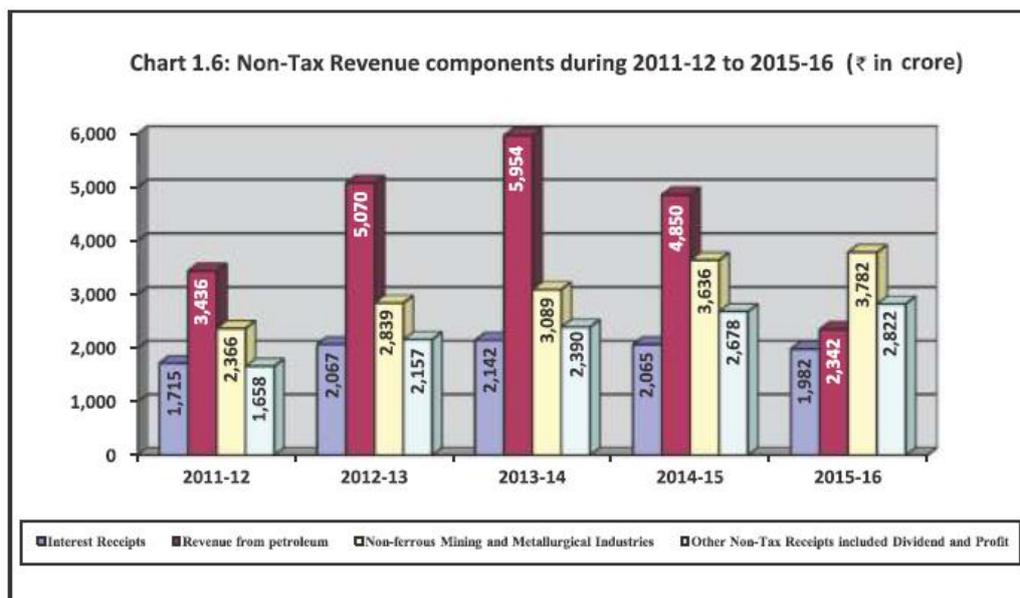
#### 1.4.1.2 Non-Tax Revenue

The trends in major constituents of Non-Tax Revenue during the period 2011-16 are shown in **Table 1.8** and **Chart 1.6** below:

**Table 1.8: Components of Non-Tax Revenue**

Revenue Head	(₹ in crore)					Rate of increase/ decrease during 2015-16 over the previous year
	2011-12	2012-13	2013-14	2014-15	2015-16	
Interest Receipts	1,715	2,067	2,142	2,065	1,982	(-) 4.0
Dividends and Profits	58	57	25	63	97	54.0
Revenue from Petroleum <sup>10</sup>	3,436	5,070	5,954	4,850	2,342	(-) 51.7
Non-ferrous Mining and Metallurgical Industries	2,366	2,839	3,089	3,636	3,782	4.0
Other Non-Tax Receipts	1,600	2,100	2,365	2,615	2,725	4.2
<b>Total</b>	<b>9,175</b>	<b>12,133</b>	<b>13,575</b>	<b>13,229</b>	<b>10,928</b>	<b>(-) 17.4</b>

Source: Finance Accounts



Non-Tax Revenue (₹ 10,928 crore) which constituted 11 *per cent* of Revenue Receipts in 2015-16, decreased by 17 *per cent* (₹ 2,301 crore) from the previous year. Revenue from Petroleum significantly decreased by ₹ 2,508 crore, due to less receipt of royalty on crude oil. There was marginal decline in Interest Receipts also.

<sup>10</sup> Revenue from royalties on crude oil produced in Barmer-Sanchor basin.

Returns on investment increased from 0.2 *per cent* in 2014-15 to 0.3 *per cent* in 2015-16. Further details are given in *Paragraph 1.9.3*.

#### 1.4.1.3 Cost recovery from Socio-Economic Services

The ratio of Non-Tax Revenue Receipts (NTRR) to Non-Plan Revenue Expenditure (NPRE) is considered as an indicator of cost recovery from Socio-Economic Services. The details of recovery of current cost as ratio of NTRR to NPPE in respect of Elementary Education, Medical and Public Health, Water Supply and Sanitation, Major, Medium and Minor Irrigation and Roads and Bridges during 2014-15 and 2015-16 are given in **Table 1.9**.

**Table 1.9: Cost recovery from Socio-Economic Services**

S. No.	Service	2014-15			2015-16		
		NTRR in respective services	NPPE in respective services	Cost Recovery ( <i>per cent</i> )	NTRR in respective services	NPPE in respective services	Cost Recovery ( <i>per cent</i> )
1	Elementary Education	19.30	7,121.83	0.27	28.12	6,181.57	0.45
2	Medical and Public Health	116.43	2,982.83	3.90	119.21	3,172.31	3.76
3	Water Supply and Sanitation	275.80	2,072.61	13.31	373.64	2,402.50	15.55
4	Major, Medium and Minor Irrigation	81.41	501.87 <sup>11</sup>	16.22	86.09	528.28 <sup>12</sup>	16.30
5	Roads and Bridges	7.12	975.79	0.73	6.24	635.74	0.98

Source: Finance Accounts

In Irrigation Sector, receipts increased by six *per cent* in 2015-16 from the previous year, whereas actual cost recovered increased by 0.08 percentage points from the previous year.

#### 1.4.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 7,482 crore in 2011-12 to ₹ 18,728 crore in 2015-16, as shown in **Table 1.10** below:

**Table 1.10: Grants-in-aid from GoI**

Particulars	2011-12					2012-13					2013-14					2014-15					2015-16				
Non-Plan Grants	2,901					2,675					3,551					4,527					5,241				
Grants for State Plan Schemes	2,416					2,316					2,993					14,885					12,957				
Grants for Central Plan Schemes	166					92					135					196					530				
Grants for Centrally Sponsored Schemes	1,999					2,091					2,066					-					-				
<b>Total</b>	<b>7,482</b>					<b>7,174</b>					<b>8,745</b>					<b>19,608</b>					<b>18,728</b>				
Rate of increase over previous year	24.3					(-) 4.1					21.9					124.2					(-) 4.5				
Total grants as a percentage of Revenue Receipts	13.1					10.7					11.7					21.5					18.7				

Source: Finance Accounts

The above position reveals that Grants-in-aid from GoI decreased by 4.5 *per cent* during 2015-16 from the previous year. The decrease was mainly due to decline under Grants for State Plan Schemes.

<sup>11</sup> Excluding notional adjustment of interest expenditure 2014-15: ₹ 1,124.13 crore.

<sup>12</sup> Excluding notional adjustment of interest expenditure 2015-16: ₹ 1,193.34 crore.

### 1.4.3 Central Tax transfers

XIV-FC recommended for increase in the share of the States in Central Taxes from 32 *per cent* (recommended by XIII-FC) to 42 *per cent*. The share of the State in the net proceeds of Central Tax and net proceeds of Service Tax were fixed at 5.50 *per cent* and 5.65 *per cent*, respectively. Components of the State's share of Union taxes and duties and Grant-in-aid from GoI are given below **Table 1.11**.

**Table 1.11: Devolution of different components of the State's share of Union taxes and duties and Grant-in-aid from GoI**

(₹ in crore)				
Components of the State's share of Union taxes and duties and Grant-in-aid from GoI	2014-15	2015-16	Increase/Decrease (-) (3-2)	Rate of increase/decrease over previous year
1	2	3	4	5
<b>(A) State's share of Union Taxes and duties</b>				
Corporation Tax	6,920	8,760	1,840	26.6
Taxes on Income other than Corporation Tax	4,942	6,073	1,131	22.9
Taxes on Wealth	19	2	(-) 17	(-) 89.5
Customs	3,205	4,464	1,259	39.3
Union Excise Duties	1,810	3,731	1,921	106.1
Service Tax	2,921	4,864	1,943	66.5
Other Taxes and Duties on Commodities and Services	-	22	22	-
<b>Total (A)</b>	<b>19817</b>	<b>27,916</b>	<b>8,099</b>	<b>40.9</b>
<b>(B) Grant-in-aid from GoI</b>				
Non-Plan Grants	4,527	5,241	714	15.8
Grants for State Plan Schemes	14,885	12,957	(-) 1,928	(-) 13.0
Grants for Central Plan Schemes	196	530	334	170.4
<b>Total (B)</b>	<b>19,608</b>	<b>18,728</b>	<b>(-) 880</b>	<b>(-) 4.5</b>
<b>Grand Total (A) + (B)</b>	<b>39,425</b>	<b>46,644</b>	<b>7,219</b>	<b>18.3</b>

Source: Finance Accounts

The above position reveals that during 2015-16, Central Tax Transfers increased by ₹ 8,099 crore over the previous year and constituted 28 *per cent* of Revenue Receipts. The significant increase was under Union Excise duty (106.1 *per cent*) and Service Tax (66.50 *per cent*). During 2015-16 transfer from GoI (Tax Devolution and Grant-in-aid) increased by 18 *per cent* (₹ 7,219 crore) over the previous year.

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

The Central Government had been transferring a sizeable quantum of funds directly to the State Implementing Agencies (IAs)<sup>13</sup> for the implementation of various schemes/programmes in the social and economic sector. As the funds were not routed through the State Budget/State Treasury System, the Annual Finance Accounts did not capture these funds and to that extent, the State's

<sup>13</sup> State IAs are organisations/institutions including non-governmental organisations which are authorised by the State Government to receive funds from the GoI, for implementing the specific programmes.

receipts and expenditure as well as other fiscal variables/parameters derived from them, were not representing the comprehensive picture.

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

During the year, central funds of ₹ 615.47 crore were transferred directly to the State IAs for implementation of the programmes/schemes. Out of this, the Central Government transferred ₹ 250 crore for Renewable Energy, ₹ 135 crore for Member of Parliament Local Area Development, ₹ 28 crore for Integrated Processing Development Scheme, ₹ 26 crore for National Mission on Food Processing and ₹ 19 crore for National Rural Employment Guarantee Scheme. Details of funds directly transferred to the State IAs are presented in *Appendix 1.7*.

#### 1.4.5 Optimisation of grants

##### *Optimisation of Fourteen Finance Commission grants*

The XIV-FC submitted its report in December 2014, covering the five year period commencing from April 1, 2015. The GoI allocated grant-in-aid of ₹ 24,240.75 crore, on the recommendations of XIV-FC to the State Government, to be utilised for Local Bodies and Disaster Relief Fund during 2015-2020. The State Government constituted a High Level Monitoring Committee (HLMC) headed by the Chief Secretary in February 2016 to ensure proper utilization of the grant-in-aid. During 2015-16 the position of releases by GoI and onward transfers by the State Government is given below:

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

(₹ in crore)					
S. No.	Transfers	Recommendation of the XIV-FC 2015-20	Recommendation of the XIV-FC 2015-16	Actual Release during 2015-16	Transfers during 2015-16
1	2	3	4	5	6
1	<b>Local Bodies</b>				
	<b>(i) Grants to PRIs</b>	13,633.63	1,471.95	1,471.95	1,471.95
	(a) General Basic Grant	12,270.27	1,471.95	1,471.95	1,471.95
	(b) General Performance Grants	1,363.36	-	-	-
	<b>(ii) Grants to ULBs</b>	4,513.12	433.12	433.12	433.12
	(a) General Basic Grant	3,610.50	433.12	433.12	433.12
	(b) General Performance Grants	902.62	-	-	-
	<b>Total (1)</b>	<b>18,146.75</b>	<b>1,905.07</b>	<b>1,905.07</b>	<b>1,905.07</b>
2	State Disaster Relief Fund	<b>6,094.00</b>	<b>1,103.00</b>	<b>1,103.00*</b>	<b>1,103.00</b>
	<b>Grand Total (1 to 2)</b>	<b>24,240.75</b>	<b>3,008.07</b>	<b>3,008.07</b>	<b>3,008.07</b>

\* Including State share ₹ 275.75 crore.

Source: XIV-FC Report

Besides, above grants the XIV-FC (i) recommended increase in share of tax devolution to 42 *per cent* with a view to increase the flow of unconditional transfers to the States, (ii) desisted from recommending specific purpose grants and suggested introduction of separate institutional arrangement for this purpose, (iii) endorsed the proposal made by the Department of Justice to strengthen the judicial systems in the States and urged the State Government to use the additional fiscal space provided by it in the tax devolution to meet the requirements.

It was observed that no grant was made available during 2015-16 to Law and Legal Works Department, though it proposed ₹ 497.85 crore for additional courts, fast track courts, family courts, lok adalats etc., for the period 2015-20. Similarly, neither were the grants given to other departments including Police, Environment etc., nor any institutional mechanism was developed by the State Government so far in this regard. This was not in consonance with the recommendations of XIV-FC, particularly in the context of substantial increase of 10 *per cent* in Central Transfers on account of devolution of taxes to the States.

It is also noteworthy that Central Transfers on account of devolution of taxes under XIII-FC for the period 2014-15 amounted to ₹ 19,817 crore alongwith ₹ 1,356.62 crore<sup>14</sup> specific transfers for Judiciary, Police, General Administration, Elementary Education, etc. Whereas, during the year 2015-16 despite Central Transfer of ₹ 27,916 crore on account of devolution of taxes, no specific grant was allocated for these sectors.

Besides, it was also observed that the grants of ₹ 433.12 crore were released by the State Government to ULBs, however, the utilisation certificates were received in respect of ₹ 139.14 crore only, as of March 2016. Similarly, the Panchayati Raj Department exhibited expenditure of ₹ 94.27 crore in the Annual Administrative Report, against the release of ₹ 1,471.95 crore.

#### **1.4.6 Revenue forgone**

Scrutiny of information received from the Departments revealed the position of revenue forgone under various taxes during 2015-16 as discussed below:

(1) Revenue of ₹ 2.80 crore was foregone through notifications of the Transport Department by waiver/discount/exemptions/deferments of motor vehicle tax, special road tax, surcharge, green tax, one time tax and registration fees, as detailed below:

(i) All passenger vehicles of other States coming and going for *Urs* in Ajmer (₹ one crore) and Ramdevra fair in Jaisalmer (₹ 0.93 crore),

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<sup>14</sup> Road and Bridges: ₹ 444.00 crore; State Specific Grants: ₹ 440.05 crore; Elementary Education: ₹ 409.00 crore; Protection of Forest: ₹ 22.08 crore; Improvement in supply of Justice: ₹ 17.59 crore; Incentive for issuing UIDs: ₹ 17.30 crore and Improvement of Statistical Systems of State and District Level: ₹ 6.60 crore.

- (ii) Special road tax and surcharge on vehicles of M/s Rajasthan Tours Private Limited, Jaipur (₹ 0.08 crore) and M/s Four Season India Tours, Jaipur (₹ 0.16 crore),
- (iii) Green Tax on Electric vehicles (₹ 0.01 crore) and
- (iv) Two wheelers distributed to the girls under Dev Narayan Scheme (₹ 0.62 crore) on one time tax and registration fees.
- (2) Department of Mines and Geology waived outstanding dues and interest of ₹ 16.74 crore in 758 cases under 'Departmental Dues and Interest on Dues Amnesty Scheme 2014'.
- (3) Commercial Taxes Department waived interest and penalty of ₹ 11.30 crore due from 10 assesses, including the Departments of Medical and Health, Forest and Public Works Department.

## 1.5 Capital Receipts

The trends in growth and composition of Capital Receipts during 2011-16 were as shown in **Table 1.13**, below:

**Table 1.13: Trends in growth and composition of Capital Receipts**

(₹ in crore)					
Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Capital Receipts (CR)</b>	<b>7,163</b>	<b>11,065</b>	<b>14,817</b>	<b>19,160</b>	<b>62,470</b>
Miscellaneous Capital Receipts	16	8	10	15	25
Recoveries of Loans and Advances	1,229	1,102	316	1,004	1,447
Public Debt Receipts	5,918	9,955	14,491	18,141	60,998
Rate of growth of Debt Receipts ( <i>per cent</i> )	- 25.8	68.2	45.6	25.2	236.2
Rate of growth of Non-Debt Receipts ( <i>per cent</i> )	275.0	- 10.8	- 70.6	212.6	44.4
Rate of growth of GSDP ( <i>per cent</i> )	-	13.2	11.3	11.4	10.1
Rate of growth of CR ( <i>per cent</i> )	- 13.8	54.5	33.9	29.3	226.0

Source: Finance Accounts

### 1.5.1 Capital Receipts

Capital Receipts (debt and non-debt receipts) of the State increased at an annual growth rate of 193 *per cent* from 2011-12 to 2015-16. The increase was 226 *per cent* with UDAY and 17 *per cent* without UDAY during 2015-16 over the previous year.

### 1.5.2 Recovery of Loans and Advances

Recovery of loans and advances increased by ₹ 443 crore during 2015-16 over the previous year, due to more recovery, mainly from Ajmer *Vidyut Vitaran Nigam Limited*, Jodhpur *Vidyut Vitaran Nigam Limited* and Jaipur *Vidyut Vitaran Nigam Limited*.

### 1.5.3 Debt Receipts from internal sources/Public Debt Receipts

During 2015-16, the internal debt receipts i.e. market loans, borrowings from financial institutions, banks, etc., under Public Debt Receipts increased by 242 per cent (₹ 41,903 crore) over the previous year, due to issue of Non SLR Bonds and forfeited Bonds of ₹ 40,050 crore under Ujwal DISCOM Assurance Yojana.

### 1.5.4 Loans and Advances from GoI

During 2015-16, the receipt of loans and advances from GoI (₹ 1,749 crore) increased by 120 per cent (₹ 954 crore) over the previous year (₹ 795 crore), due to more receipts under loans for external projects.

## 1.6 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account, set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature. Here, the Government acts as a banker and utilises the balances remaining after disbursements. Details of Public Account Receipts are given in **Table 1.14**:

**Table 1.14: Components of Public Account Receipts**

	(₹ in crore)				
Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
a. Small Savings, Provident Fund, etc.	5,630	7,171	6,311	7,082	7,967
b. Reserve Funds	1,638	1,568	2,233	1,724	3,678
c. Deposits and Advances	1,14,301	1,40,748	89,436	1,07,067	1,25,570
d. Suspense and Miscellaneous	27	43	91	22	78
e. Remittances	5,619	7,033	9,908	10,487	9,617 <sup>15</sup>
<b>Total</b>	<b>1,27,215</b>	<b>1,56,563</b>	<b>1,07,979</b>	<b>1,26,382</b>	<b>1,46,910</b>

Source: Finance Accounts

Public Debt Receipts increased by ₹ 20,528 crore (16.2 per cent) during 2015-16 over the previous year. The increase was mainly under Deposits and Advances by ₹ 18,503 crore.

## 1.7 Application of Resources

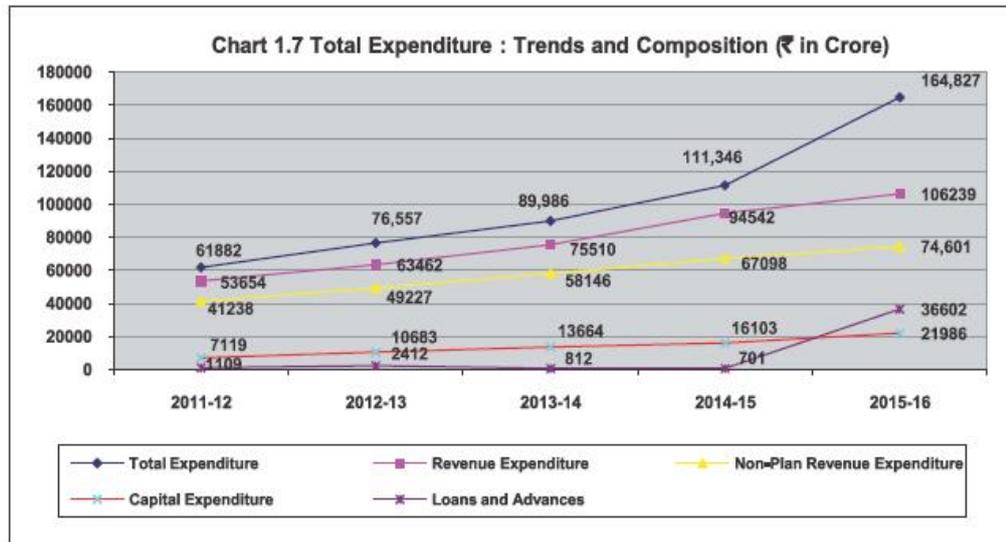
Analysis of the allocation of expenditure at the State Government level assumes significance as major expenditure responsibilities are entrusted with the State Government. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the

<sup>15</sup> It included Cash Remittances between Treasuries and Currency Chests: ₹ 141.46 crore; Public Works Remittances: ₹ 9,163.12 crore and Forest Remittances: ₹ 312.59 crore.

ongoing fiscal correction and consolidation process at the State level, is not done at the cost of expenditure, especially the expenditure directed towards development of social sector.

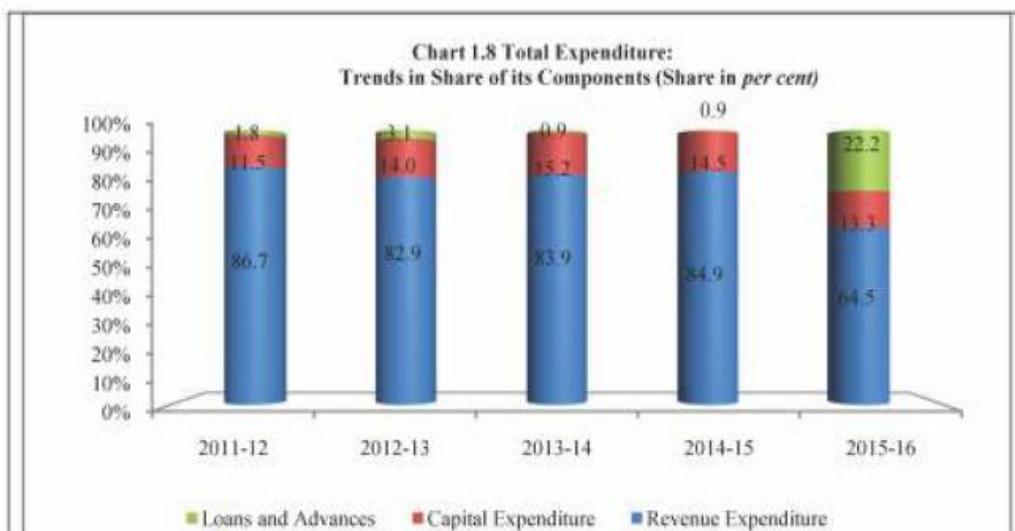
**1.7.1 Total Expenditure**

**Chart 1.7** below, presents the trends in total expenditure over a period of five years (2011-16) and **Chart 1.8** depicts its composition in terms of ‘economic classification’.



Source: Finance Accounts

Total expenditure of the State increased at an annual growth rate of 42 per cent during 2011-12 to 2015-16. Total expenditure during 2015-16 increased by 48 per cent over the previous year.



### **Revenue Expenditure**

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

Revenue Expenditure constituted 65 per cent of total expenditure during 2015-16. It increased at an annual growth rate of 25 per cent from ₹ 53,654 crore in 2011-12 to ₹ 1,06,239 crore in 2015-16. During 2015-16, the revenue expenditure increased by 12 per cent (₹ 11,697 crore) over the previous year, mainly under Power (₹ 1,902 crore), Relief on account of Natural Calamities (₹ 1,746 crore), General Education (₹ 1,651 crore), Other Rural Development Programmes (₹ 1,582 crore), Interest Payments (₹ 1,545 crore) and Pensions and Other Retirement Benefits (₹ 1,235 crore).

### **Capital Expenditure**

Capital expenditure increased at an annual growth rate of 52 per cent from ₹ 7,119 crore in 2011-12 to ₹ 21,986 crore in 2015-16. Capital expenditure increased by 37 per cent (₹ 5,883 crore) during 2015-16 over the previous year, mainly under Capital Outlay on Power Projects (₹ 5,185 crore) and Roads and Bridges (₹ 328 crore). However, the percentage share of capital expenditure over total expenditure decreased from 14.5 per cent in 2014-15 to 13.3 per cent during 2015-16.

#### **1.7.2 Balance from Current Revenue<sup>16</sup>**

Revenue Receipts (excluding plan assistance received from the Central Government) of ₹ 86,798 crore (₹ 1,00,285 crore - ₹ 12,957 crore - ₹ 530 crore) (**Appendix 1.4**) exceeded NPRE of ₹ 74,601 crore (**Chart 1.7**) by ₹ 12,197 crore, indicating that plan assistance was not utilised to meet NPRE, which is a positive indicator.

#### **1.7.3 Committed Expenditure**

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.15** below presents the trends in the expenditure on these components during 2011-2016.

**Table-1.15: Components of Committed Expenditure**

(₹ in crore)					
Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Salaries and Wages - Non-Plan Head	14,829	16,825	19,290	21,466	22,119
Salaries and Wages - Plan Head*	1,018	770	1,314	2,032	3,752
Total Salaries and Wages	15,847 (27.8)	17,595 (26.3)	20,604 (27.7)	23,498 (25.7)	25,871** (25.8)

<sup>16</sup> Balance from Current Revenue means 'Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048'.

Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Interest Payments	7,892 (13.8)	8,340 (12.5)	9,063 (12.2)	10,463 (11.5)	12,008 (12.0)
Expenditure on Pensions	5,920 (10.4)	6,858 (10.2)	7,801 (10.5)	9,629 (10.6)	10,864 (10.8)
Subsidies	3,200 (5.6)	5,464 (8.2)	6,940 (9.3)	8,626 (9.4)	10,461 (10.4)
<b>Total Committed Expenditure</b>	<b>32,859</b> <b>(57.6)</b>	<b>38,257</b> <b>(57.2)</b>	<b>44,408</b> <b>(59.6)</b>	<b>52,216</b> <b>(57.2)</b>	<b>59,204</b> <b>(59.0)</b>
Other Components	20,795 (36.5)	25,205 (37.7)	31,102 (41.8)	42,326 (46.3)	47,035*** (46.9)
<b>Total Revenue Expenditure</b>	<b>53,654</b>	<b>63,462</b>	<b>75,510</b>	<b>94,542</b>	<b>1,06,239</b>
<b>Revenue Receipts</b>	<b>57,011</b>	<b>66,913</b>	<b>74,471</b>	<b>91,327</b>	<b>1,00,285</b>
Committed Expenditure as percentage of Revenue Expenditure	61.2	60.3	58.8	55.2	55.7
<p><b>Note:</b> Figures in parentheses indicate percentage to Revenue Receipts.  * Plan Head also includes the Salaries and Wages paid under Centrally Sponsored Schemes.  ** Salaries: ₹ 25,338 crore and Wages ₹ 533 crore.  *** Includes expenditure on financial assistance (Grants-in-aid): ₹ 23,606 crore; Grants-in-aid General (Salaries): ₹ 8,119 crore; Transfer to funds: ₹ 3,638 crore; and Maintenance: ₹ 578 crore.</p>					

**Source: Finance Accounts**

The State Government managed to reduce the share of committed expenditure in total Revenue Expenditure from 61.2 *per cent* in 2011-12 to 55.7 *per cent* in 2015-16.

**1.7.3.1 Salaries and Wages**

The expenditure on Salaries and Wages increased at an annual growth rate of 16 *per cent* from ₹ 15,847 crore in 2011-12 to ₹ 25,871 crore in 2015-16. During 2015-16, the expenditure on Salaries and Wages increased by 10 *per cent* over the previous year. It was higher than the assessment made by the State Government in MTFPS by ₹ 1,491 crore.

**1.7.3.2 Pension payments**

• **General**

The expenditure on overall pension payments increased at an annual growth rate of 21 *per cent* from ₹ 5,920 crore in 2011-12 to ₹ 10,864 crore<sup>17</sup> in 2015-16. During 2015-16, the expenditure on pension payments recorded a growth of 12.8 *per cent* over the previous year, due to increase in total number of pensioners by 10,193<sup>18</sup> (2.8 *per cent*). A comparative analysis of actual pension payments, with the assessment/ projection made by XIV-FC and the

<sup>17</sup> It includes a sum of ₹ 10,346.39 crore on account of expenditure on "pension and other retirement benefits" during the year to the State Government employees recruited on or before 31 December 2003.

<sup>18</sup> Number of pensioners in 2014-15: 3,66,855 and in 2015-16: 3,77,048.

State Government in MTFPS, shows that actual pension payment (₹ 10,864 crore) exceeded the normative assessment made by XIV-FC (₹ 9,942 crore) by 9.3 *per cent* but was marginally lower by 1.9 *per cent* than the assessment made by the State Government in MTFPS (₹ 11,077 crore). The expenditure on pension and other retirement benefits to the State Government employees was 10.2 *per cent* of total revenue expenditure.

- ***Contributory Pension Scheme***

The State Government has switched over to the New Pension Scheme from January 2004. In terms of the Scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, which is matched by the State Government and the entire amount is transferred to the Public Account under Head of Account '8342 Other Deposits-117 Defined Contribution Pension Scheme' pertaining to All India Services officers and sub head (03) under Head of Account '8011 Insurance and Pension Funds- 106 Other Insurance and Pension Funds' for other employees and thereafter remitted to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. During 2015-16, the State Government received ₹ 502 crore as employees' contributions and contributed ₹ 517.64 crore as employer's share.

### ***1.7.3.3 Interest payments***

Interest payments increased at an annual growth rate by 13 *per cent* from ₹ 7,892 crore in 2011-12 to ₹ 12,008 crore in 2015-16 and by 15 *per cent* over the previous year (₹ 10,463 crore). Major components of interest payments were interest on Internal Debt (₹ 8,423 crore), Interest on Small Savings, Provident Fund etc., (₹ 3,006 crore) and Interest on Loans and Advances from the Central Government (₹ 449 crore).

Interest on Internal Debt which included market loans, increased by 18 *per cent* from ₹ 7,146 crore in 2014-15 to ₹ 8,423 crore in 2015-16, mainly on account of increase in the market loans by ₹ 13,807 crore (22 *per cent*).

Interest on Small Savings, Provident Fund, etc., also increased by 11 *per cent* from ₹ 2,708 crore during 2014-15 to ₹ 3,006 crore in 2015-16, mainly on account of increase in State Provident Fund by ₹ 2,145 crore (10 *per cent*) and Insurance and Pension Fund by ₹ 1,122 crore (11 *per cent*).

Interest payments made during 2015-16 (₹ 12,008 crore) were higher than the projections made in MTFPS (₹ 11,962 crore) and XIV-FC (₹ 11,558 crore).

The ratio of Interest Payments to Revenue Receipts determines the debt sustainability of the State. The ratio of Interest Payments to Total Revenue

Receipts of the State was 12 *per cent* during the year, which was higher than the previous year (11.5 *per cent*).

#### 1.7.3.4 Subsidies

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

Appendix II of Finance Accounts shows an explicit subsidy of ₹ 10,461 crore during the year, which was ₹ 1,835 crore (21 *per cent*) more than the previous year (₹ 8,626 crore), mainly in the areas of power (₹ 10,187 crore), crop husbandry (₹ 225 crore) and domestic gas (₹ 26 crore).

Subsidy to the Power Sector accounted for 97.4 *per cent* of the total subsidy. During 2015-16, the subsidy was given to the Power Sector mainly on account of not increasing the Vidyut tariff rates and due to cash assistance under the Financial Restructuring Programme, etc.

Power Sector subsidy increased by 22.3 *per cent* (₹ 1,857 crore) over the previous year (₹ 8,330 crore) due to increase mainly under grant for not increasing the rates by ₹ 892.84 crore<sup>19</sup>; grant for interest on bonds by ₹ 424.91 crore<sup>20</sup> and assistance to the Distribution Corporations for Connection to Grid from Akshay Urja under the recommendation of XIII-FC by ₹ 407.68 crore<sup>21</sup>.

Crop Husbandry Subsidy increased by 73 *per cent* from ₹ 130 crore in 2014-15 to ₹ 225 crore in 2015-16. However, Domestic Gas subsidy declined by 79 *per cent* from ₹ 125 crore in 2014-15 to ₹ 26 crore in 2015-16.

<sup>19</sup> (i) Jodhpur Vidyut Vitaran Nigam Limited: ₹ 537.15 crore, (ii) Ajmer Vidyut Vitaran Nigam Limited: ₹ 309.87 crore and (iii) Jaipur Vidyut Vitaran Nigam Limited: ₹ 45.82 crore.

<sup>20</sup> (i) Ajmer Vidyut Vitaran Nigam Limited: ₹ 157.22 crore, (ii) Jodhpur Vidyut Vitaran Nigam Limited: ₹ 139.32 crore and (iii) Jaipur Vidyut Vitaran Nigam Limited: ₹ 128.37 crore.

<sup>21</sup> (i) Jaipur Vidyut Vitaran Nigam Limited: ₹ 149.04 crore, (ii) Ajmer Vidyut Vitaran Nigam Limited: ₹ 136.54 crore and (iii) Jodhpur Vidyut Vitaran Nigam Limited: ₹ 122.10 crore.

### 1.7.4 Financial assistance by the State Government to Local Bodies and Other Institutions

The quantum of assistance provided by way of the grants and loans to Local Bodies and others during 2011-16, is as under:

**Table 1.16: Financial Assistance to Local Bodies etc.**

Financial Assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16	
					Allotment	Actual
<b>(A) Local Bodies</b>						
Municipal Corporations and Municipalities	1,339.94	2,255.06	2,324.16	2,450.65	3,064.04	3,063.89
<i>Panchayati Raj</i> Institutions	6,217.95	7,675.24	8,953.21	13,833.28	15,989.52	15,981.85
<b>Total (A)</b>	<b>7,557.89</b>	<b>9,930.30</b>	<b>11,277.37</b>	<b>16,283.93</b>	<b>19,053.56</b>	<b>19,045.74</b>
<b>(B) Others</b>						
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	2,013.12	2,302.98	2,236.99	1,128.22	1,239.54	1,239.54
Development Agencies	75.07	118.94	195.36	6.93	6.19	6.19
Hospitals and Other Charitable Institutions	72.50	84.27	124.72	169.47	116.62	116.62
Other Institutions	2,618.23	3,781.66	4,929.02	10,740.54	11,334.69	11,316.72 <sup>22</sup>
<b>Total (B)</b>	<b>4,778.92</b>	<b>6,287.85</b>	<b>7,486.09</b>	<b>12,045.16</b>	<b>12,697.04</b>	<b>12,679.07</b>
<b>Total (A+B)</b>	<b>12,336.81</b>	<b>16,218.15</b>	<b>18,763.46</b>	<b>28,329.09</b>	<b>31,750.60</b>	<b>31,724.81</b>
Revenue Expenditure	53,654	63,462	75510	94,542	1,10,805	1,06,239
Assistance as percentage of Revenue Expenditure	23	26	25	30	29	30

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

During 2015-16, the financial assistance to Local Bodies was increased by ₹ 2761.81 crore, recording a growth of 17 *per cent* over the previous year. The financial assistance to other institutions increased by ₹ 633.91 crore, recording a growth of 5 *per cent* over the previous year. Further, during 2011-16 the overall financial assistance to Local Bodies and Others constituted 23 to 30 *per cent* of revenue expenditure.

During 2015-16, financial assistance was given mainly to *Sarva Shiksha Abhiyan* (₹ 4,025 crore); *Panchayat Samitis* for Primary Schools (₹ 3,282 crore); Mahatma Gandhi National Rural Employment Guarantee Scheme (₹ 3,254 crore); Grants to *Gram Panchayats* under State Finance Commission (₹ 1,798 crore); Total Sanitation Campaign (₹ 1,724 crore); General Basic Grants to *Gram Panchayats* under XIV-FC (₹ 1,472 crore); Special Grants to Municipal Corporation (₹ 652 crore); Mid-Day Meal (₹ 648 crore) Special Grants to Municipalities/Municipal Councils (₹ 636 crore); and Municipalities/Municipal Councils under State Finance Commission (₹ 553 crore).

<sup>22</sup> It included grants given for (i) Education: ₹ 4,187.55 crore; (ii) Relief on account of Natural Calamities ₹ 2,480.49 crore and (iii) Crop Husbandry ₹ 673.55 crore.

### 1.7.5 Major issues relating to Local Bodies

The position of Major issues related to local bodies i.e. *Panchayati Raj* Institutions (PRIs) and Urban Local Bodies (ULBs) is summarised in the following paragraphs

#### *Panchayati Raj Institutions*

There were 33 *Zila Parishads (Panchayat Cells)*, 295 *Panchayat Samitis* and 9,894 *Gram Panchayats*, as on 31 March 2016, under administrative control of Secretary Panchayati Raj Department (PRD). After cancellation of their registration (2003), District Rural Development Authorities were also merged in PRIs at district level, and 33 *Zila Parishads (Rural Development Cells)* are placed under administrative control of Secretary, Rural Development Department. Both the Secretaries are under administrative control of Principal Secretary, *Rural Development and Panchayati Raj Department (RDPRD)*. The matters related to audit and accounts of *Zila Parishads (Panchayat Cells)*, *Panchayat Samitis* and *Gram Panchayats* are governed by ‘Rajasthan Panchayati Raj Act 1994’ and ‘Rajasthan Panchayati Raj (RPR) Rules 1996’.

In compliance to 73<sup>rd</sup> Constitutional Amendment Act, out of 29 functions to be devolved in terms of XI Schedule of the Constitution, initially 28 functions were transferred. Funds and functionaries were transferred in respect of 20 subjects only (*Appendix 1.11*). Subsequently, devolution of funds, functions and functionaries of five subjects relating to Public Health Engineering Department, Public Works Department and Food and Civil Supply Department were withdrawn temporarily in January 2004 by the Department. Incidentally, since 2012 the PRD has been informing (June 2016) the same position of the devolution in the State.

Section 75 (4) of the RPR Act provides for audit of all accounts of PRIs by the Director, Local Fund Audit Department (DLFAD) under ‘Rajasthan Local Fund Audit Act 1954’ and also by the CAG, whose audit reports are laid before the State Legislature. Besides this mandate, the CAG may also conduct audit of PRIs under Section 14 of the CAG’s (DPCs) Act 1971. However, as per provisions of the accounting procedure prescribed for DRDAs (as amended in 2001) by GoI, Ministry of Rural Development, the audit of Zila Parishads (RDC) continues to be done by Chartered Accountants (CAs) and the CAG is the secondary auditor.

As regards certification of accounts of PRIs by the DLFAD, provisions exist in Rule 23 (h) and Rule 25 (XI) of Rajasthan Local Fund Audit (RLFA), Rules, and Para 4 of the DLFAD Manual 1994. It was observed that out of 2,290 certificates issued by the DLFAD during 2015-16, there were only 14 unqualified certificates and the remaining 2,276 certificates were qualified.

Under Technical Guidance and Supervision (TGS) over audit of Local Bodies, the DLFAD regularly obtains guidance from this office. This included vetting and feedback on the Inspection Reports (IRs) of 17 PRIs (ZP: five, PS: seven and GP: five) during the period 2015-16.

Simplified Accounting Formats 2009, issued by Ministry of *Panchayati Raj*, GoI, in consultation with the CAG were adopted for mandatory implementation with effect from April 2011, along with model accounting system '*Panchayati Raj* Institution Accounting Software' (PRIA Soft) for data entry and maintenance of eight database formats. However, till 31 March 2016, the accounts were maintained in conventional formats under RPR Rules.

The Panchayati Raj Department has informed (August 2016) that for the year 2015-16, year books of only one *Zila Parishad*, 10 *Panchayat Samities* and 271 *Gram Panchayats* were closed using PRIA Soft.

### ***Urban Local Bodies***

As on 31 March 2016 there were 188 ULBs (7 Municipal Corporations, 34 Municipal Councils and 147 Municipal Boards) under administrative control of Principal Secretary, Local Self Government Department (LSGD). DLFAD is the primary auditor and the CAG conducts audit under Section 14 of the CAG's DPC Act, 1971.

Article 243W inserted through the 74<sup>th</sup> Constitutional Amendment Act, envisaged devolution of powers and responsibilities to the Municipalities in respect of 18 subjects mentioned in XII Schedule of the Constitution. As per information provided by the Director, Local Bodies (DLB) (June 2016), the functions related to 16 subjects (***Annexure-1.12***) were being performed by ULBs. The function of "Urban Planning" is yet to be devolved to ULBs as per notifications (February 2013) and the function of 'Water Supply' is being carried out by seven<sup>23</sup> out of 188 ULBs.

DLB instructed (April 2010) all ULBs to maintain accounts on accrual basis. As per report of the Chief Accounts Officer, LSGD (June 2016), all ULBs in the State are maintaining accounts on accrual basis. However, DLFAD informed (June 2016) that the accounts on accrual based system are being prepared by only four ULB<sup>24</sup>.

In compliance to the recommendations of XIII-FC, Section 99A (2) of the Rajasthan Municipal Act, 2009 provides for TGS over audit of DLFAD of ULBs. Under TGS arrangement, DLFAD regularly obtains guidance from this office. This included vetting and feedback by this office on IRs of 12 ULBs (Municipal Corporation: three; Municipal Council: four and Municipal Boards: five) for the period 2007-2016. The scrutiny of these IRs and information furnished by DLFAD revealed that despite provisions of Rule 23 (h) of RLFA Rules, certification of Annual Accounts was not done, due to incomplete maintenance of accounts by ULBs.

## **1.8 Quality of Expenditure**

Availability of better social and physical infrastructure in the State reflects the quality of its expenditure. The improvement in the quality of expenditure

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<sup>23</sup> Bundi, Chomu, Jaisalmer, Karauli, Nagaur, Nathdwara and Nokha.

<sup>24</sup> Jodhpur division (Balotra); Kota Division Lakheri (Bundi) and Sangod (Kota); and Udaipur (Nagar Nigam).

basically involves three aspects *viz.*, adequacy (adequate provisions for public services), efficiency and its effectiveness (assessment of outlay-outcome relationships for selected services) of expenditure.

### 1.8.1 Adequacy of Public Expenditure

Expenditure responsibilities relating to the social sector and economic infrastructure assigned to the State Governments are largely state subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education and health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) in a particular Sector, makes it fall below the respective National average.

**Table 1.17** below, analyses the fiscal priority of the State Government with regard to aggregate expenditure, development expenditure, social sector expenditure and capital expenditure *vis-a-vis* General Category State(GCS) during 2012-13, 2014-15 and 2015-16.

**Table 1.17: Fiscal Priority of the State during 2012-13, 2014-15 and 2015-16**

Fiscal Priority by the State	AE/ GSDP	SSE/ AE	ESE/ AE	DE <sup>#</sup> / AE	CE/ AE	Education/ AE	Health/ AE
General Category States' Average (Ratio) 2012-13	14.14	38.47	29.70	70.03	13.70	17.72	4.72
Rajasthan's Average (Ratio) 2012-13	15.50	37.16	35.40	72.56	13.95	17.10	5.15
General Category States' Average (Ratio) 2014-15	14.81	37.35	33.37	70.74	14.37	17.01	5.13
Rajasthan's Average (Ratio) 2014-15	19.38	39.40	35.09	74.49	14.46	17.44	5.80
General Category States' Average (Ratio) 2015-16	16.05	36.29	34.34	70.63	14.89	15.63	4.45
Rajasthan's Average (Ratio) 2015-16	24.45	30.05	50.87	80.92	13.34	12.89	4.71
AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure ESE: Economic Sector Expenditure CE: Capital Expenditure # Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.							

**Source:** (i) For GSDP of Rajasthan, the information was collected from the Directorate of Economics and Statistics, Government of Rajasthan and Finance Accounts.

(ii) For GSDP the information as available on CSO website as on 29 July 2016 except in case of Assam, Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Maharashtra, Mizoram, Nagaland, Rajasthan, Tripura and West Bengal where the figures were provided by the respective PAsG/AsG.

**Table 1.17** indicates the following:

- The ratio of Aggregate Expenditure (AE) to GSDP in the State is higher (24.45 per cent), compared to GCS (16.05 per cent) during 2015-16.
- Development Expenditure as a proportion of AE was higher than GCS average.
- Social Sector Expenditure as a proportion of AE was lower than average of GCS.

- Economic Sector Expenditure as a proportion of AE was higher than average of GCS.
- Rajasthan has decreased the priority accorded to Capital Expenditure during the period 2015-16 as compared to 2012-13. Further, the ratio of Capital Expenditure to AE has been lower than the average ratio of GCS in 2015-16.

### 1.8.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public goods and merit goods<sup>25</sup>. Apart from improving the allocation towards development expenditure<sup>26</sup>, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing Social and Economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.18** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted for the year as well as actuals in the previous years.

**Table 1.18: Development Expenditure**

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actual
a. Development Revenue Expenditure	34,672 (56.0)	42,701 (55.8)	51,921 (57.7)	66,674 (59.9)	79,506 (59.8)	75,223 (45.6)
b. Development Capital Expenditure	6,915 (11.2)	10,434 (13.6)	13,330 (14.8)	15,569 (14.0)	20,439 (15.4)	21,545 (13.1)
c. Development Loans and Advances	1,109 (1.8)	2,412 (3.2)	812 (0.9)	701 (0.6)	1,318 (1.0)	36,602 (22.2)

<sup>25</sup> *Core public goods* 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.

*Merit goods* are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of 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.

<sup>26</sup> 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.

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actual
					<b>Development Expenditure (a to c)</b>	<b>42,696</b> <b>(69.0)</b>
Rate of Growth of Development Expenditure	27.6	30.1	18.9	25.6		60.8

Figures in parentheses indicate percentage of aggregate expenditure

Source: Finance Accounts and Budget Documents

Development expenditure comprises Revenue Expenditure, Capital Outlay and Loans and Advances on Socio-Economic Services. As a percentage of total expenditure, it increased from 69.0 *per cent* during 2011-12 to 80.9 *per cent* during 2015-16. On an average, 71.2 *per cent* of development expenditure was on revenue account and the balance was on capital account including loans and advances during the period 2011-16.

Capital Expenditure on Social Services increased from ₹ 5,838 crore in 2014-15 to ₹ 5,996 crore in 2015-16, with a growth rate of 3 *per cent* but its ratio with total Capital Expenditure decreased from 36 *per cent* in 2014-15 to 27 *per cent* in 2015-16. Capital Expenditure on Economic Services increased from ₹ 9,731 crore in 2014-15 to ₹ 15,549 crore in 2015-16, with a growth rate of 60 *per cent*.

As compared to the previous year, capital outlay on the priority economic Sectors *viz.* Transport, Irrigation and Flood Control, Energy and Agriculture and Allied Activities was higher in 2015-16 by ₹ 248 crore, ₹ 37 crore, ₹ 5,190 crore and ₹ 132 crore respectively.

**Table 1.19** below, gives details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic services.

**Table 1.19: Efficiency of Expenditure Use in Selected Social and Economic Services**

Sector	(In per cent)					
	2014-15			2015-16		
	Ratio of Capital Expenditure to Total Expenditure	Revenue Expenditure		Ratio of Capital Expenditure to Total Expenditure	Revenue Expenditure	
	Salaries and Wages	Operation and Maintenance		Salaries and Wages	Operation and Maintenance	
<b>(A) Social Services</b>						
General Education	0.29	52.99	Negligible	0.28	55.15	0.01
Health and Family Welfare	7.50	58.50	0.15	7.42	53.63	0.14
Water Supply, Sanitation, Housing and Urban Development	51.94	26.45	1.75	46.01	22.96	1.98
<b>Total (A)</b>	<b>15.65</b>	<b>41.01</b>	<b>0.25</b>	<b>12.15</b>	<b>39.90</b>	<b>0.40</b>

Sector	2014-15			2015-16		
	Ratio of Capital Expenditure to Total Expenditure	Revenue Expenditure		Ratio of Capital Expenditure to Total Expenditure	Revenue Expenditure	
		Salaries and Wages	Operation and Maintenance		Salaries and Wages	Operation and Maintenance
<b>(B) Economic Services</b>						
Agriculture and Allied Activities	12.10	34.27	0.41	9.40	36.36	0.50
Irrigation and Flood Control	42.50	20.43	12.97	41.91	24.05	8.94
Power and Energy	31.76	Negligible	0.00	46.13	0.01	0.00
Transport	60.17	6.85	54.20	66.83	8.50	37.25
<b>Total (B)</b>	<b>34.68</b>	<b>7.75</b>	<b>4.30</b>	<b>32.79</b>	<b>7.27</b>	<b>2.35</b>
<b>Total (A+B)* percentage</b>	<b>23.60</b>	<b>26.57</b>	<b>2.01</b>	<b>18.20</b>	<b>26.07</b>	<b>1.22</b>

Source: Finance Accounts

\*  $(\text{Expenditure on Social Services} + \text{Expenditure on Economic Services}) / \text{Total Expenditure (Revenue and Capital Expenditure)} * 100$

### *Expenditure on Social Services*

The share of expenditure on salary and wages in total revenue expenditure decreased from 41.01 *per cent* in 2014-15 to 39.90 *per cent* in 2015-16.

### *Expenditure on Economic Services*

The share of salary and wages expenditure under economic services in total revenue expenditure decreased from 7.75 *per cent* in 2014-15 to 7.27 *per cent* in 2015-16.

### *Expenditure on Operation and Maintenance*

It is important to ensure that adequate funds are allocated to operation and maintenance, since assets have to be maintained. The share of operation and maintenance in revenue expenditure on social services and economic services was 1.22 *per cent* in 2015-16. During 2015-16, only 1.19 *per cent* of total revenue expenditure was allocated to operation and maintenance.

The share of operation and maintenance increased in revenue expenditure on Social Services from 0.25 *per cent* in 2014-15 to 0.40 *per cent* in 2015-16. However, the share of operation and maintenance decreased in revenue expenditure on Economic Services from 4.30 *per cent* in 2014-15 to 2.35 *per cent* in 2015-16. During 2015-16, as per Finance Accounts the State Government booked only ₹ 1,326.84 crore (Revenue: ₹ 1,268.25 crore, Capital: ₹ 58.59 crore) to maintain its public assets.

### *1.8.3 Plan and Non-Plan Expenditure*

Finance Accounts provide further classification of expenditure into Plan and Non-Plan Expenditure. Plan Expenditure normally relates to incremental developmental expenditure on new projects or schemes and involves both Revenue and Capital Expenditure. Non-Plan Expenditure is normally utilised to maintain the level of services already achieved, **Table 1.20** below, presents the growth and composition of Plan and Non-Plan Expenditure over the last five years.

**Table 1.20: Growth in Plan and Non-Plan Expenditure****(₹ in crore)**

		2011-12	2012-13	2013-14	2014-15	2015-16
<b>Plan</b>	Revenue	12,416	14,235	17,364	27,444	31,638
	Capital	7,103	10,682	13,676	16,087	21,995
	Loan	1,051	2,242	664	646	36,595
	<b>Total</b>	<b>20,570</b>	<b>27,159</b>	<b>31,704</b>	<b>44,177</b>	<b>90,228</b>
	Percentage of plan to total expenditure	33	35	35	40	55
<b>Non-Plan</b>	Revenue	41,238	49,227	58,146	67,098	74,601
	Capital	16	1	(-) 12	16	(-) 9
	Loan	58	170	148	55	7
	<b>Total</b>	<b>41,312</b>	<b>49,398</b>	<b>58,282</b>	<b>67,169</b>	<b>74,599</b>
	Percentage of non-plan to total expenditure	67	65	65	60	45
<b>Total Expenditure</b>	<b>61,882</b>	<b>76,557</b>	<b>89,986</b>	<b>1,11,346</b>	<b>1,64,827</b>	

Source: Finance Accounts

The share of plan expenditure in the total expenditure exhibited an increasing trend during 2011-16, which indicated the productive quality of expenditure. During 2011-16, plan expenditure increased by 339 *per cent* from ₹ 20,570 crore in 2011-12 to ₹ 90,228 crore in 2015-16 and non-plan by 81 *per cent* from ₹ 41,312 crore to ₹ 74,599 crore during this period.

The Plan Revenue Expenditure (PRE) and Non-Plan Revenue Expenditure (NPRE) have shown consistent increase over the period 2011-16. PRE increased by 15.3 *per cent* over the previous year which was higher than the projected increase of 11.5 *per cent* in MTFPS for 2015-16. Similarly, NPRE increased by 11.2 *per cent* over previous year which was also higher than the projections of 9.1 *per cent* made in MTFPS for 2015-16.

### 1.8.3.1 Plan Revenue Expenditure

Increase of PRE by ₹ 4,194 crore over the previous year was mainly under Major Heads of General Education (₹ 1,594 crore), Other Rural Development Programme (₹ 1,276 crore), Medical and Public Health (₹ 596 crore) and Power (₹ 430 crore). During 2015-16, the ratio of PRE to Revenue Expenditure increased by one percentage point over the previous year (29 *per cent*).

### 1.8.3.2 Non-Plan Revenue Expenditure

Increase in NPRE by ₹ 7,503 crore during the current year was mainly due to Relief on account of Natural Calamity (₹ 1,746 crore), Interest Payments (₹ 1,545 crore), Power (₹ 1,472 crore), Pensions and other Retirement Benefits (₹ 1,235 crore), Housing (₹ 495 crore) and Water Supply and Sanitation (₹ 330 crore). NPRE constituted 70 *per cent* of Revenue Expenditure and 45 *per cent* of total expenditure.

Actual NPRE and PRE *vis-à-vis* assessments made by State Government in MTFPS are given below:

**Table 1.21: NPRE and PRE vis-à-vis assessments made in MTFPS**

	Assessments made by GoR in MTFPS	(₹ in crore) Actual Expenditure
Non-Plan Revenue Expenditure	75,561	74,601
Plan Revenue Expenditure	35,244	31,638

Source: Finance Accounts and Budget Documents.

Actual NPRE and PRE was lower than the assessment made by the State Government in MTFPS by ₹ 960 crore (1.3 per cent) and ₹ 3,606 crore (10.2 per cent) respectively.

#### 1.8.4 Major Flagship Programmes/Schemes.

Flagship programmes<sup>27</sup> are implemented with the aim to build rural and urban infrastructure for providing basic services. The ultimate objective behind the flagship programmes is to achieve broad-based improvement in the living standards of people and to ensure that growth is widely spread so that its benefits, in terms of income and employment are adequately shared by the poor and weaker sections of the society, especially the Scheduled Castes (SCs), Scheduled Tribes (STs), Other Backward Classes (OBCs) and Minorities.

GoI approved 17 Major Flagship Programmes/ Schemes out of 66 Centrally Sponsored Programmes/Schemes in 2014-15 for 12<sup>th</sup> five year plan (2012-2017). The following table shows summary of budget allotment and expenditure in the 15 flagship programmes during 2015-16.

(₹ in crore)						
Nature of Flagship programmes/Schemes	Number of Programmes/Schemes	Budget Estimate for State Plan	Central Assistance for State Plan	Amount released by GoI	Expenditure	Savings
Central	15	22,080.65	12,144.05	10,200.35	19,898.28	2,182.37

It is observed that in following seven flagship schemes the shortfall in expenditure was 20 per cent or above against the budget provision.

(₹ in crore)					
S. No.	Name of Programmes/Schemes	Budget provision	Total Expenditure	Shortfall in Expenditure	Shortfall per cent
1	National Health Mission	2,915.52	2,320.50	595.02	20
2	Indira Awas Yojana	814.83	634.61	180.22	22
3	Mahatma Gandhi National Rural Employment Guarantee Act	4,345.00	3,254.10	1,095.90	25
4	National Rural Livelihood Mission	315.66	32.01	283.65	90
5	Integrated Child Development Service	1,554.78	1,243.42	311.36	20
6	Accelerated Irrigation Benefit Programme	657.77	420.90	236.87	36
7	National Social Assistance Programme	351.83	259.30	92.53	26

<sup>27</sup> Flagship programmes/Schemes correspond to a few major schemes, with higher fund allocation and rigorously pursued by the Government of India to achieve its national objective.

Non-recognition of flagship schemes of the Central Government, keeps major schemes away from requisite and special attention. The consequence of this can be seen in the range of saving i.e. from 20 to 90 *per cent*, which occurred in above seven Flagship Schemes. Non utilisation of substantial funds in flagship schemes also deprived the public from envisaged benefits to optimum level at large.

## 1.9 Financial Analysis of Government Expenditure and Investment

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

### 1.9.1 Financial results of Irrigation Projects

The financial results of six major and 11 medium irrigation projects (*Appendix 1.8*), completed with a capital outlay of ₹ 6,405.56 crore at the end of March 2016, revealed that revenue realised (₹ 57.69 crore) from these projects during 2015-16 was only 0.9 *per cent* of capital expenditure. This was not even sufficient to cover the direct working expenses. After meeting working and maintenance expenditure (₹ 241.29 crore) and interest charges (₹ 613.30 crore), the projects suffered a net loss of ₹ 796.90 crore.

Indira Gandhi Nahar Project (IGNP) is the largest irrigation project under execution in Rajasthan and its various stages have been completed over the years. At the end of March 2016, the capital expenditure on IGNP was ₹ 4,790.04 crore. During 2015-16, the revenue realised from IGNP was ₹ 26.50 crore, comprising only 0.55 *per cent* of the capital expenditure. This revenue was negligible (4.36 *per cent*) even with reference to total working and maintenance expenditure incurred (₹ 139.35 crore) and the interest charges (₹ 468.21 crore). The project suffered a net loss of ₹ 581.06 crore.

Gang Canal is the second largest irrigation project in the State. At the end of March 2016, the capital expenditure on Gang Canal was ₹ 641.86 crore. During 2015-16, the revenue realised from Gang Canal was ₹ 3.39 crore, which was not sufficient to cover the working and maintenance expenditure (₹ 19.49 crore) and interest charges (₹ 59.36 crore). The project suffered a net loss of ₹ 75.46 crore.

The main reason for huge losses on these projects was non revision of water charges since long. The Water Resources Department informed that proposals

for increase in charges had been prepared and the case was pending for the decision by the State Government.

### 1.9.2 Incomplete projects

The department-wise information, pertaining to incomplete projects (more than ₹ 10 crore each) as on 31 March 2016, is as follows:

**Table 1.22: Department-wise profile of incomplete projects**

Department	Total no. of incomplete projects	Original sanctioned cost of all incomplete projects	Original estimated cost of 38 projects which were revised		Revised cost of 38 Incomplete projects	Cost Overrun of 38 projects which were revised	Cumulative actual expenditure of all incomplete projects as on 31 March 2016
			No.	Amount			
Water Resources Department /Projects	46	4,151.23	19	978.02	4,243.20	3,265.18	3,639.57
Public Works Department/ Project	64	3,027.29	5	73.89	137.13	63.24	1,022.85
Public Health Engineering Department	59	19,328.81	14	4,131.95	7,104.22	2,972.27	8,409.94
<b>Total</b>	<b>169</b>	<b>26,507.33</b>	<b>38</b>	<b>5,183.86</b>	<b>11,484.55</b>	<b>6,300.69</b>	<b>13,072.36</b>

Source: Finance Accounts

As per the information furnished by the State Government, there were 169 incomplete projects (more than ₹ 10 crore each) as on 31 March 2016, on which an amount of ₹ 13,072 crore was spent. Of these, 33 projects (₹ 4,336.52 crore) were incomplete for the past 5 to 22 years out of which cost of 26 incomplete projects increased by 120 per cent i.e. from ₹ 3,560.13 crore (initial cost) to ₹ 7,846.57 crore. Thus, the total cost overrun was ₹ 6,301 crore, of which cost of *Narmada Jalore Project* alone increased by 431 per cent (₹ 2,013.96 crore) from ₹ 467.53 crore to ₹ 2,481.49 crore. The amount spent (₹ 13,072.36 crore) in all the incomplete projects/works was 10 per cent of the cumulative capital outlay (₹ 1,30,932.21 crore) of the State.

No expenditure was incurred on 17 projects (total project cost more than ₹ 10 crore each) during 2015-16 as detailed in **Table 1.23**. The amount spent up to March 2015 and the cumulative expenditure up to March 2016 remained same at ₹ 179.82 crore.

**Table 1.23: No expenditure on incomplete projects during 2015-16**

S. No.	Name of Project	Year of Commissioning	Original/Revised sanctioned cost	Cumulative actual expenditure as on 31 March 2016
<b>Projects of Water Resources Department</b>				
1.	Khoh	2007-08	14.68	6.89
2.	Piplad	2007-08	91.21	78.25
3.	Dohari Minor	2012-13	21.30	0.05
4.	Akoli	2011-12	11.72	5.57
5.	Hadmatiya	2012-13	13.23	2.53
6.	Badanygaon	2013-14	32.40	0.07
7.	BBSC RD 118.59 to 120.84 km (MIS-XI)	2013-14	14.22	-
<b>Projects of Public Works Department</b>				
8.	New Jail Building for 1000 convicted Prisoners, Kota	2011-12	31.12	1.93
9.	New Jail Building for 1000 under Trial Prisoners, Kota	2011-12	20.54	1.93
10.	Construction of Diagnostic Wing, Ajmer	2013-14	10.00	0.03

S. No.	Name of Project	Year of Commissioning	Original/Revised sanctioned cost	Cumulative actual expenditure as on 31 March 2016
11.	Diagnostic Wing, Jaipur	2013-14	17.14	-
12.	Construction of ROB on Dholpur SWM GGC Mathura Road (SH 1) at Km 230	2007-08	21.57	21.57
13.	Strengthening and Widening on Fateh Nagar Dariba Khendel Road	2010-11	15.62	14.30
14.	Aspur Dungarpur Sarthuna (SH 54) road (Widening to 7.0 m) 75 mm BM & 25 mm SDBC Km 23/0 to 43/0	2012-13	18.14	16.66
15.	Aspur Dungarpur Sarthuna (SH 54) road (Widening to 7.0 m) 75 mm BM & 25 mm SDBC Km 0/0 to 23/0	2012-13	15.40	16.07
16.	Rehabilitation of Bhainsroadgarh to MP Border Road km 36/0 to 62/0	2011-12	15.60	8.80
<b>Projects of Public Health Engineering Department</b>				
17.	Reorganisation of UWSS Hanumangarh Phase II	2013-14	16.29	5.17
<b>Total</b>			<b>380.18</b>	<b>179.82</b>

Source: Finance Accounts

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

### 1.9.3 Investment and returns

As on 31 March 2016, the Government invested ₹ 37,417.62 crore in 47 Government Companies (₹ 35,930.42 crore), seven Statutory Corporations (₹ 764.34 crore), two Rural Banks (₹ 73.69 crore), 25 Joint Stock Companies (₹ 140.65 crore) and Cooperative Banks and Societies (₹ 507.47 crore). The above investment included ₹ 19.37 crore in non-working Statutory Corporations and ₹ 10.83 crore in non-working Government Companies. The average return on this investment was 0.1 to 0.4 per cent during 2011-16, while the Government paid an average interest of 6.7 to 7.7 per cent on its borrowings (Table 1.24). Therefore, return on investment of the State Government is very low.

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

Table 1.24: Returns on Investment

Investment/Returns/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	13,920.78	18,753.33	23,518.00	27,909.59	37,417.62
Returns (₹ in crore)	57.58	57.18	24.60	63.33	97.41
Returns (per cent)	0.4	0.3	0.1	0.2	0.3
Average rate <sup>28</sup> of interest on Government borrowings (per cent)	7.7	7.4	7.3	7.5	6.7
Difference between interest rate and returns (per cent)	7.3	7.1	7.2	7.3	6.4

Source: Finance Accounts

<sup>28</sup> See glossary at page 165 for method of calculation.

Net investment of the State Government in Government Companies, Rural Banks and Cooperative Banks and Societies was ₹ 9,508.03 crore during 2015-16. Out of this, ₹ 9,433.83 crore<sup>29</sup> was invested in loss making five power companies. The Government had invested ₹ 33,527.20 crore (90 per cent of total investment) in five power companies as on 31 March 2016.

The investment of the State Government included ₹ 35,919.59 crore in 44 working Government Companies, of which only eight companies declared dividend aggregating to ₹ 95.26 crore against an investment of ₹ 574.21 crore.

The total investment in two Statutory Corporations, 18 Government Companies and six Joint Stock Companies, amounted to ₹ 35,850.50 crore and their accumulated losses amounted to ₹ 91,350.36 crore, out of which five power companies accumulated losses of ₹ 86,826.80 crore<sup>30</sup>. It is pertinent to note that Central Government has introduced (November 2015) UDAY schemes to improve the operational and financial efficiency of the State DISCOMs. However, the results of which shall be available only in December 2019.

***In view of the huge losses of some of the State-owned Public Sector Undertakings, the Government may consider reviewing their working so as to reduce losses and take adequate steps to strengthen the Undertakings. Besides this Government needs to ensure the financial and operational efficiency of the power distribution companies.***

XIII-FC had recommended that the State Government should draw up a road map by March 2011 for closure of non-working companies. However, it was observed that no such road map was drawn by the Government in respect of six non-working Statutory Corporations/ Government Companies<sup>31</sup>.

#### **1.9.4 Departmental Commercial Undertakings**

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investment made by the Government up to the year for which *pro forma* accounts are finalised, net profit/loss as well as return on capital invested in these undertakings are given in **Appendix 1.9 and 3.3**. It is observed that an amount of ₹ 15,205.65 crore had been invested by the State Government in 10 undertakings at the end of financial year up to which their

<sup>29</sup> (i) Jaipur Vidyut Vitaran Nigam Limited: ₹ 2,726.78 crore; (ii) Jodhpur Vidyut Vitaran Nigam Limited: ₹ 2,540.19 crore; (iii) Ajmer Vidyut Vitaran Nigam Limited: ₹ 2,485.70 crore; (iv) Rajasthan Rajya Vidyut Utpadan Nigam Limited: ₹ 1,144.00 crore and (v) Rajasthan Rajya Vidyut Prasaran Nigam Limited: ₹ 537.16 crore.

<sup>30</sup> (i) Jaipur Vidyut Vitaran Nigam Limited: ₹ 27,831.09 crore; (ii) Ajmer Vidyut Vitaran Nigam Limited: ₹ 26,843.76 crore; (iii) Jodhpur Vidyut Vitaran Nigam Limited: ₹ 26,736.45 crore; (iv) Rajasthan Rajya Vidyut Prasaran Nigam Limited: ₹ 1,401.33 crore and (v) Rajasthan Rajya Vidyut Utpadan Nigam Limited: ₹ 4,014.17 crore.

<sup>31</sup> (i) Rajasthan Land Development Corporation, Jaipur: (₹ 19.36 crore), (ii) Rajasthan State Mandi Development Corporation, Jaipur: (₹ 0.65 lakh), Rajasthan Water Supply and Sewerage Corporation, Jaipur: (₹ 0.08 lakh), (iv) Rajasthan State Mineral Development Corporation Limited, Jaipur: (₹ 10.61 crore), (v) Rajasthan Rajya Van Vikas Nigam Limited, Jaipur: (₹ 16.75 lakh) and (vi) Rajasthan State Electricity Corporation, Jaipur: (₹ 5.00 lakh).

accounts were finalised. Of these, eight undertakings incurred accumulated loss of ₹ 11,032.32 crore, continuously for more than five years.

### 1.9.5 Loans and Advances by the State Government

In addition to investments in Cooperative Societies, Corporations and Companies, the Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.25** presents the outstanding loans and advances as on 31 March 2016 and interest receipts *vis-à-vis* interest payments during the last three years.

**Table 1.25: Average interest received on loans advanced by Government**

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2013-14	2014-15	2015-16	
			BE	Actual
<b>Opening Balance</b>	<b>4,508</b>	<b>5,004</b>	<b>4,803</b>	<b>4,701</b>
Amount advanced during the year	812	701	1,318	36,602
Amount repaid during the year	316	1,004	903	1,447
<b>Closing Balance</b>	<b>5,004</b>	<b>4,701</b>	<b>5,218</b>	<b>39,856</b>
Net addition	496	(-) 303	415	35,155
Interest Receipts	143	129	-	196
Interest Receipts as <i>per cent</i> to outstanding Loans and Advances	3.0	2.7	-	0.9
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	7.3	7.5	-	6.7
Difference between interest payments and interest Receipts ( <i>per cent</i> )	(-) 4.3	(-) 4.8	-	(-) 5.8

Source: Finance Accounts

Thus, the State has been borrowing at a higher rate, while earning interest at much lower rate on its lending.

Out of total loans and advances of ₹ 39,856 crore, loans and advances of ₹ 37,348 crore (94 *per cent*) were given to Power Projects. The amount of loans and advances disbursed during the year increased from ₹ 701 crore in 2014-15 to ₹ 36,602 crore (Economic Services: ₹ 36,416 crore and Social Services: ₹ 186 crore) in 2015-16.

The Loans of ₹ 36,416 crore given to Economic Services included sum of ₹ 34,350 crore<sup>32</sup>, given to DISCOMs under UDAY, which was launched by GoI in November 2015 with a view to make the DISCOMs financially and operationally healthy. The scheme envisaged that out of outstanding debt of the DISCOMs ₹ 80,530 crore<sup>33</sup> (as 30 September 2015), 50 *per cent* would be taken over by the state in 2015-16 and 25 *per cent* would be taken over by the state in 2016-17. Consequently, the State Government released sum of ₹ 40,050 crore<sup>34</sup> to DISCOMs under UDAY during 2015-16. The overall Loan advanced to the Power sector during 2015-16 was ₹ 36,148 crore (Jaipur Vidyut Vitaran Nigam Limited: ₹ 12,454 crore; Ajmer Vidyut

<sup>32</sup> Jaipur Vidyut Vitaran Nigam Limited: ₹ 11,785 crore; Jodhpur Vidyut Vitaran Nigam Limited: ₹ 10,779 crore and Ajmer Vidyut Vitaran Nigam Limited: ₹ 11,786 crore.

<sup>33</sup> Jaipur Vidyut Vitaran Nigam Limited: ₹ 28,056 crore; Jodhpur Vidyut Vitaran Nigam Limited: ₹ 25,877 crore and Ajmer Vidyut Vitaran Nigam Limited: ₹ 26,597 crore.

<sup>34</sup> Capital Investment under UDAY - Acquisition of Bonds: ₹ 2,700 crore; Capital Investment under UDAY ₹ 3,000 crore and Loans under UDAY ₹ 34,350 crore.

*Vitaran Nigam Limited*: ₹ 12,319 crore; *Jodhpur Vidyut Vitaran Nigam Limited*: ₹ 11,313 crore and *Rajasthan Rajya Vidyut Prasaran Nigam Limited*: ₹ 62 crore) under Economic Sector.

Besides above, the major portion of loan was advanced to Jaipur Metro Rail Corporation Limited (₹ 100 crore) during current year, under Social Sector. Regarding repayment of loans, it was seen that more than ₹ 68 crore of loans were not repaid by some loanees (*Appendix 1.10*) for the last 13 years or more.

### **1.9.6 Adverse balances under DDR Heads**

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

As of 31 March 2016, there were 74 cases<sup>35</sup> in 15 Major Heads amounting to ₹ 651.48 crore of adverse balances under Debt, Deposit and Remittances (DDR) heads. The adverse balances were mainly under Pension Funds of employees of Municipal Councils/Municipalities (₹ 567.72 crore) under 'Insurance and Pension Funds', Disbursement of Rajasthan *Rajya Vidyut Prasaran Nigam Limited* (₹ 57.00 crore) under 'Civil Deposits', Agriculture Works (₹ 6.07 crore) and Water Conservation Schemes (₹ 5.75 crore) under 'Loans and Advances from the Central Government', Rajasthan *Khadi Gramodyog Board* (₹ 5.16 crore) under 'Deposits of Local Funds', Remittance to Treasury (₹ 0.71 crore) and Adjustable heads by Division (₹ 2.03 crore) under 'Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officers' and Loans to other employees for purchase of Motor Vehicles (₹ 2.29 crore) under 'Loans to Government Servants'.

### **1.9.7 Resource availability of the State under Public Private Partnership Projects**

Public Private Partnership (PPP) is an arrangement between the government or statutory entity and private sector entity, to provide a framework that enables them to work together to meet the rising demand of the public for adequate infrastructure development activities. The PPP cell, established (July 2007) by the State Government in Planning Department, is the nodal agency to coordinate efforts for development of infrastructure sector involving

<sup>35</sup> Loans to Government Servants (43 cases: ₹ 2.42 crore); Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Caste and Minorities (1 case: ₹ 0.08 crore); Insurance and Pension Funds (1 case: ₹ 567.72 crore); State Provident Funds (1 case: ₹ 0.01 crore); Deposits of Local Funds (1 case: ₹ 5.16 crore); Loans and Advances from the Central Government (7 cases: ₹ 12.24 crore); Loans for Crop Husbandry (2 cases: ₹ 805 only); Loans for Soil and Water Conservation (1 case: ₹ 19,423 only); Loans for Animal Husbandry (1 case: ₹ one only), Loans for Non-Ferrous Mining and Metallurgical Industries (1 case: ₹ 0.03 crore); Interstate Suspense Account (4 cases: ₹ 44,754 only); Civil Deposits (3 cases: ₹ 59.28 crore); Suspense Account (4 cases: ₹ 1.28 crore); Security Deposits Made by the Government (1 case: ₹ 0.52 crore) and Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officers (3 cases: ₹ 2.74 crore).

PPPs, to function as the secretariat of Empowered Committee on Infrastructure Development (ECID) and to act as repository of all information relating to PPPs in the State. The Administrative Departments are required to submit their proposals to the PPP cell to seek in-principle approval of ECID.

As per information furnished (June 2016) by the PPP cell, 174 projects involving ₹ 14,883.56 crore, have been taken up during the period 1995-2016 under different sectors. Of these, 136 projects (₹ 10,036.87 crore) were completed and 38 projects (₹ 4,846.69 crore) were under progress as on 31 March 2016. Besides, 149 projects involving ₹ 31,938.30 crore, relating to Roads, Urban Infrastructures, Power, Water and Social Sectors have been planned for the future. The resources of Participating Agencies for PPP were ₹ 935.42 crore, as per proposed Plan Outlay of Budget 2015-16.

Sector-wise details of PPP projects completed, ongoing and to be taken up in future are shown in Table below:

**Table 1.26: Sector-wise details of PPP projects**

(₹ in crore)

S. No.	Sector	Completed		On going		Planed for future	
		No.	Cost	No.	Estimated Cost	No.	Estimated Cost
1.	Road	51	3,585.64	10	4,242.10	117	13,954.75
2.	Urban Infrastructure	18	352.30	6	350.58	14	12,320.45
3.	Power	3	5,473.32	1	36.28	6	1,079.46
4.	Water	1	46.00	-	-	2	1,700.00
5.	IT	1	54.01	-	-	-	-
6.	Social	48	401.21	19	165.19	10	2,883.64
7.	Other	14	124.39	2	52.54	-	-
	<b>Total</b>	<b>136</b>	<b>10,036.87</b>	<b>38</b>	<b>4,846.69</b>	<b>149</b>	<b>31,938.30</b>

**Source: Planning Department**

Scrutiny of the budget documents of 2015-16 revealed that the State Government did not provide the details of figures and information regarding investment made in PPP projects in the previous year. Further, the revenue generated against the resources of the State Government was not ascertainable (by the Private sector as well) in the budget document. For the current year the documents also do not reveal distinctively and separately, the estimated investment to be made by the Private and Government sectors in connection with PPP projects involving the State Government.

### 1.9.8 Study on certain Reserves/Funds/Deposits

- *Sub optimal utilisation of deposits with Rajasthan State Library Development Samiti*

Rajasthan *Rajya Pustkalaya Vikash Samiti* (RRPVS), Jaipur is a self governed body, registered in June 1987. The main objectives of the RRPVS were development and promotion of libraries in Rajasthan, providing books to students, encouraging good writers, distribution and purchase of books etc. The major sources of funds of RRPVS, were three *per cent* levy received on sale of books by Rajasthan *Rajya Pathya Pushtak Mandal*, Jaipur and Director, Primary and Secondary Education, Bikaner and the corpus fund recommended by XI-FC.

The financial position of the RRPVS during 2011-16 is summarised in table below:

(₹ in crore)

Year	Opening Balance	Levy received	Interest earned	Total (Col. 2+3+4)	Expenditure incurred	Closing balance
1	2	3	4	5	6	7
2011-12	18.42	3.87	0.84	23.13	2.75	20.38
2012-13	20.38	4.04	0.96	25.38	1.93	23.45
2013-14	23.45	2.73	1.04	27.22	1.34	25.88
2014-15	25.88	4.59	1.22	31.69	0.88	30.81
2015-16	30.81	16.44	1.42	48.67	4.44	44.23
<b>Total</b>		<b>31.67</b>	<b>5.48</b>		<b>11.34</b>	

It is seen from the above table that during 2011-16 a sum of only ₹ 11.34 crore was utilised on library development. The expenditure ranged from 3 per cent to 12 per cent against the available fund during the years.

The department stated (July 2016) that less utilisation of fund was attributable to low demand for libraries and delay in approval of new proposals.

- ***Lack of monitoring and non utilization of Urban Renewal Fund***

Urban Development and Local Self Government Department constituted (January 2002) Rajasthan Urban Renewal Fund (URF) under section 297 of Rajasthan Municipality Act, 1959. The URF was established with the objectives of strengthening the Urban Local Bodies (ULBs) and making loans/extraordinary loans/grant available to them and assisting in implementation of special schemes relating to public welfare. The sources of the income of the URF included (i) five per cent of 60 per cent amount given to local bodies by the Government on account conversion of agriculture land, (ii) amount transferred from the proposed grant, (iii) voluntary contribution by Local bodies and other Government institutions and (iv) Contribution by Government of India/State Government for special purposes. The management committee of URF was to be headed by the Minister, Local Self Government with Secretary, Local Self Government Department as vice Chairman and Director, Local Bodies (DLB) as a member.

The financial position of the URF during 2011-12 to 2015-16 was as under:

(₹ in crore)

Year	Opening balance	Receipt	Disbursement	Closing balance
2011-12	8.71	0.34	-	9.05
2012-13	9.05	1.51	-	10.56
2013-14	10.56	3.24	0.01	13.79
2014-15	13.79	1.13	-	14.92
2015-16	14.92	0.83	-	15.75

The amount from this fund was to be transferred to PD account of Director Local Bodies and then released to the concerned ULB through cheques.

The State Government, however, reviewed (April 2003) the procedure and decided the amount would be deposited in the account Head<sup>36</sup> for Development and Welfare Fund by all the contributing agencies. Further, it was also envisaged that complete and separate accounting of the deposit and withdrawal should be ensured and the project section of DLB was given the responsibility of reconciliation and review of funds from time to time.

It was observed that during 2010-16, three Development Authorities, three Urban Improvement Trusts and 12 ULBs received ₹ 758.26 crore on account of conversion, regularization/development charges/peripheral charges, etc. As such a sum of ₹ 22.75 crore was required to be contributed by these bodies in URF. However, none of these bodies deposited the amount in URF except seven ULBs, who contributed a sum of ₹ 1.00 crore<sup>37</sup>. Further a sum of ₹ 1.38 crore was lying in the PD account (A/c No. 3792) of DLB, contrary to instructions issued (April 2003) by the state Government.

DLB stated that all ULBs have directly deposited amount in URF in the treasury through challans. This indicates that monitoring of URF was not done by DLB. Besides this, funds remained unutilised for last five years, depriving the public from the intended benefits.

- **Deposits of Local Funds- Municipal Fund**

Section 79 of Rajasthan Municipality Act, 2009 provides the Municipality to hold Municipal Fund (MF), in which all money realised or realisable under the Act and all money otherwise received by the Municipality would be credited.

The position of MF appearing in Annual Finance Accounts of the State Government is summarised below:

(₹ in crore)				
Year	Opening balance	Receipt	Disbursement	Closing balance
2013-14	598.86	1,637.98	1,688.86	547.98
2014-15	547.98	1,841.45	1,772.49	616.94
2015-16	616.94	2,217.67	1,903.89	930.72

As on 31 March 2016 there were 188 ULBs (seven Municipal Corporations, 34 Municipal Councils and 147 Municipal Boards) who were required to maintain MF. The classified details of receipt and expenditure of all the municipalities were called from DLB to analyse the balances pertaining to various schemes implemented at municipality level, which were not made available to audit.

<sup>36</sup> 8229-Development and Welfare Fund, 200-Other Development and Welfare Fund (05)- Urban Renewal Fund.

<sup>37</sup> Nagar Parishad, Beawar: ₹ 4.94 lakh; Nagar Palika, Vijay Nagar: ₹ 14.00 lakh; Nagar Palika, Sadri: ₹ 44.22 lakh; Nagar Palika, Khudalafalana: ₹ 25.46 lakh; Nagar Palika, Shivganj: ₹ 5.31 lakh; Nagar Palika, Devgarh: ₹ 0.23 lakh and Nagar Parishad, Bundi: ₹ 5.61 lakh.

DLB intimated (June 2016) that the accounts are maintained by the Municipalities themselves. Thus, non maintenance of classified details of receipt and expenditure of all ULBs, indicates lack of monitoring by DLB. In absence of classified information by ULB, analysis of utilisation of the funds could not be done.

## 1.10 Assets and Liabilities

### 1.10.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.5* gives an abstract of such liabilities and the assets as on 31 March 2016, compared with the corresponding position on 31 March 2015. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

According to FRBM Act, 2005, the total liability means the explicit liabilities under the Consolidated Fund of the State and the Public Account of the State including General Provident Fund.

The growth rate of components of assets and liabilities are summarised in the **Table 1.27**:

**Table 1.27: Summarised position of Assets and Liabilities**

(₹ in crore)

Liabilities					Assets				
		2014-15	2015-16	Per cent increased			2014-15	2015-16	Per cent increased
<b>Consolidated Fund</b>		<b>1,00,510.54</b>	<b>1,56,549.67</b>	<b>55.75</b>	<b>Consolidated Fund</b>		<b>1,13,671.65</b>	<b>1,70,787.49</b>	<b>50.25</b>
a	Internal Debt	93,476.44	1,48,291.74	58.64	a	Gross Capital Outlay	1,08,971.29	1,30,932.21	20.15
b	Loans and Advances from GoI	7,034.10	8,257.93	17.40	b	Loans and Advances	4,700.36	39,855.28	747.92
<b>Contingency Fund</b>		<b>500.00</b>	<b>500.00</b>	<b>-</b>					
<b>Public Account</b>		<b>48,384.93</b>	<b>54,823.85</b>	<b>13.31</b>	<b>Public Account</b>		<b>68.45</b>	<b>28.55</b>	<b>(-) 58.29</b>
a	Small Savings, Provident Funds, etc.	32,247.42	35,514.45	10.13	a	Advances	5.74	6.55	14.11
b	Deposits	13,565.10	15,820.93	16.63	b	Remittance	-	18.79	-
c	Reserve Funds	2,570.63	3,488.47	35.70	c	Suspense and Miscellaneous	62.71	3.21	(-) 94.88
d	Remittances	1.78	-	(-) 100.00	<b>Cash balance (including investment in Earmarked Fund)</b>		<b>8,949.28</b>	<b>8,397.27</b>	<b>(-) 6.17</b>
					<b>Total</b>		<b>1,22,689.38</b>	<b>1,79,213.31</b>	<b>46.07</b>
					<b>Deficit in Revenue Account</b>		<b>26,706.09</b>	<b>32,660.21</b>	<b>22.29</b>
<b>Total</b>		<b>1,49,395.47</b>	<b>2,11,873.52</b>	<b>41.82</b>	<b>Total</b>		<b>1,49,395.47</b>	<b>2,11,873.52</b>	<b>41.82</b>

Source: Finance Accounts

During 2015-16, the assets increased by 46 *per cent*, while the liabilities increased by 42 *per cent* over the previous year.

### 1.10.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State increased from ₹ 1,06,560 crore in 2011-12 to ₹ 2,09,386 crore at the end of 2015-16, it increased by 42 *per cent* over the previous year.

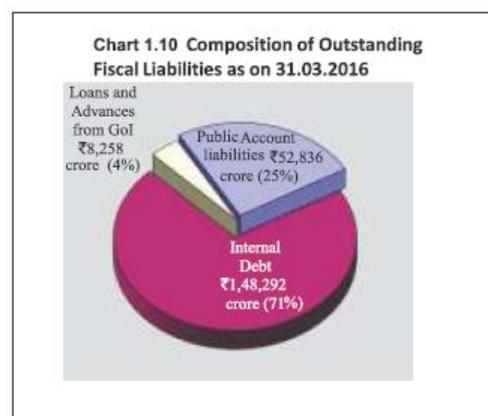
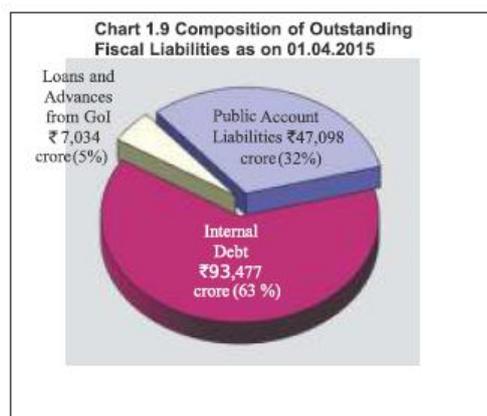
The trends in Fiscal Liabilities relative to GSDP are shown in **Table 1.28**.

**Table 1.28: Fiscal Liabilities- Basic Parameters**

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal Liabilities	1,06,560	1,17,809	1,29,910	1,47,609	2,09,386
Rate of Growth	7.3	10.6	10.3	13.6	41.9
<b>Fiscal Liabilities as a percentage of</b>					
GSDP	24.4	23.8	23.6	24.1	31.1
Revenue Receipts	186.9	176.1	174.4	161.6	208.8
Own Resources	308.4	276.3	276.1	284.4	390.3

**Source: Finance Accounts**

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.9** and **1.10** below:



**Source: Finance Accounts**

During 2015-16, fiscal liabilities increased by 42 *per cent* (₹ 61,777 crore) over the previous year due to increase in Internal Debt by 59 *per cent* (₹ 54,815 crore), Public Account Liabilities by 12 *per cent* (₹ 5,738 crore) and Loans and Advances from GoI by 17 *per cent* (₹ 1,224 crore).

The fiscal liabilities of ₹ 2,09,386 crore existing on 31 March 2016, included borrowings of ₹ 40,050 crore under UDAY, on account of Compensation and Other Bonds as Internal Debt of the State Government.

*During 2015-16, fiscal liabilities (total outstanding debt) to GSDP ratio at 31.06 per cent was higher than the norm (24.56 per cent<sup>38</sup>) recommended by XIV-FC and also higher than the MTFPS projections (24.25 per cent) for the year. These liabilities stood at 2.09 times the revenue receipts and 3.9 times the State's own resources at the end of 2015-16.*

<sup>38</sup> XIV-FC Report (Annexure 14.1).

*During 2015-16, annual incremental borrowings<sup>39</sup> (₹ 61,777 crore) were higher than the ceilings fixed by the GoI (₹ 20,658 crore) as per recommendations of XIV-FC, due to Government borrowing ₹ 40,050 crore under UDAY during 2015-16.*

### 1.10.3 Cash balances and investment of cash balances

**Table 1.29** depicts the cash balances and investments made by the State Government out of cash balances during the year.

**Table 1.29: Cash balances and Investment of Cash balances**

(₹ in crore)			
	Opening balance on 1 April 2015	Closing balance on 31 March 2016	Increase/ Decrease (-)
<b>(a) General Cash Balance</b>			
Cash in Treasuries	0.05	0.05	-
Deposits with Reserve Bank	29.41	488.99	459.58
Remittances in transit - Local	1.80	0.24	(-) 1.56
<b>Total</b>	<b>31.26</b>	<b>489.28</b>	458.02
Investments held in Cash Balance investment account	7,628.58	5,915.95	(-) 1,712.63
<b>Total (a)</b>	<b>7,659.84</b>	<b>6,405.23</b>	<b>(-) 1,254.61</b>
<b>(b) Other Cash Balances and Investments</b>			
Cash with departmental officers viz, Public Works Department Officers, Forest Department Officers, District Collectors	1.00	1.11	0.11
Permanent advances for contingent expenditure with departmental officers	3.26	3.11	(-) 0.15
Investment of earmarked funds	1,285.18	1,987.82	702.64
<b>Total (b)</b>	<b>1,289.44</b>	<b>1,992.04</b>	<b>702.60</b>
<b>Grand total (a)+ (b)</b>	<b>8,949.28</b>	<b>8,397.27</b>	<b>(-) 552.01</b>

Source: Finance Accounts

The State Government's cash balances at the end of the current year amounted to ₹ 8,397 crore showing decrease of ₹ 552 crore (6 per cent) from the previous year.

- **Investment of cash balances**

Para 7.123 of XIII-FC and Para 4.48 of XIV-FC suggested for a directed effort by the States with large balances towards utilising their existing cash balances before resorting to fresh borrowings, as many States had cash balances exceeding the total expenditure for one month. While States require some float for smooth expenditure, accumulation of cash beyond a level, can be treated as inefficient management, as it would lead to avoidable interest burden. The Reserve Bank of India also reiterated the fact and advised the States to manage their cash balances more efficiently.

<sup>39</sup> It included Open Market Borrowings, Negotiated Loans from financial institutions, National Small Savings Fund loans, Central Government loans including EAPs, any loans for State Plan Schemes and Centrally Sponsored Schemes, other liabilities arising out of Public Account transfers under Small Savings, Provident Funds, Reserve Funds, Deposits, etc.

Year-wise position of cash balances<sup>40</sup>, market loans raised and budgeted expenditure is given in **Table 1.30**.

**Table 1.30: Position of cash balances, market loans and budgeted expenditure**

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Cash balance as on 1 April	6,087.76	9,785.11	12,886.72	10,446.44	8,949.28
Cash balance as on 31 March	9,785.11	12,886.72	10,446.44	8,949.28	8,397.27
Investment of cash balance in GoI Treasury Bills/Securities	9,307.62	12,127.66	8,997.40	7,628.42	5,915.95
Market loan raised	4,500	8,041	8,800	12,300	15,800
Total budgeted expenditure	60,524	71,956	90,440	1,26,470	1,32,883
Average monthly budgeted expenditure	5,044	5,996	7,537	10,539	11,074

Source: Finance Accounts and Budget Documents

The surplus cash balances of the State Government are automatically invested in 14 day treasury bills with an average interest rate of 5 *per cent* per annum and partly in 91, 181 and 364 day auctioned treasury bills of RBI. Till the end of 2015-16, a sum of ₹ 5,915.95 crore was invested in GoI Treasury Bills/ Securities, which earned an interest of ₹ 578.23 crore. Further, ₹ 1,987.82 crore was also invested in earmarked funds.

#### 1.10.4 Transactions under Reserve Funds

According to Para 4.5 of the State Budget Manual, Reserves and Reserve Funds are created for specific and well defined purposes in the accounts of the State Government (Public Account). These funds are fed by contributions or grants from the Consolidated Fund of State or from outside agencies. The funds are further divided into two parts (i) Reserve Funds bearing interest and (ii) Reserve Funds not bearing interest. The funds are created by the sums transferred by debiting the concerned expenditure head of the Consolidated Fund of the State. Thereafter, the total expenditure incurred during the year is to be reimbursed from the concerned Reserve Fund.

- **Operative Reserve Funds**

As on 31 March 2016, there were 21 Reserve Funds in Public Accounts containing ₹ 3,488.47 crore<sup>41</sup>, which included a sum of ₹ 300.77 crore in three interest bearing funds. During 2015-16, a sum of ₹ 3685.43 crore was credited to the Reserve Funds of the state which mainly included State Disaster Response Fund (₹ 2,503.30 crore<sup>42</sup>), State Roads and Bridges Fund (₹ 597.98 crore) and Guarantee Redemption Fund (₹ 492.95 crore).

<sup>40</sup> It includes Cash in Treasuries, Deposits with Reserve Bank, Remittances in Transit-Local, Cash with the Departmental Officers, Permanent Advance, Investment from Cash balances and Investment from Earmarked balances.

<sup>41</sup> It included (i) State Disaster Response Fund: ₹ 231.57 crore; (ii) Guarantee Redemption Fund: ₹ 2,216.73 crore; (iii) Resource Development Fund: ₹ 180.89 crore; (iv) State Road and Bridges Fund: ₹ 641.13 crore and (v) Water Works under Depreciation Reserve Fund: ₹ 69.00 crore.

<sup>42</sup> It included NDRF of ₹ 1,378.13 crore.

The State Government was required to pay interest of ₹ 5.56 crore (conservatively estimated at 7.5 per cent, representing the average interest rate on Ways and Means Advances) on ₹ 74.15 crore lying in other interest bearing funds as on 31 March 2015. It was however, observed that the same was not paid.

- ***Inoperative Reserve Funds***

As per Finance Account 2015-16, five Reserve Funds (₹ 4.24 crore) were inactive for more than five years. Of these, one fund<sup>43</sup> (₹ 0.20 crore) was interest bearing and four funds<sup>44</sup> (₹ 4.04 crore) were non-interest bearing.

#### ***1.10.4.1 State Disaster Response Fund***

The State Disaster Response Fund (SDRF) was set up on 1 April 2010 replacing the existing Calamity Relief Fund. The size of the Fund ₹ 6,094 crore<sup>45</sup> for the years 2015-20 was fixed by XIV-FC, 75 per cent of which was to be contributed by GoI and 25 per cent by the State Government.

During 2015-16, GoI and State Government contributed their shares. As on 31 March 2016, the balance in SDRF (including NDRF) was ₹ 231.57 crore (including interest paid by the Government on un-invested amount during 2015-16: ₹ 22.17 crore) after setting off the expenditure (₹ 2,559.75 crore) for disaster relief operations.

#### ***1.10.4.2 Guarantee Redemption Fund***

The State Government had set up the Guarantee Redemption Fund in 1999-2000. In terms of the guidelines of the Reserve Bank of India (RBI), which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of 5 per cent of outstanding guarantees. The Guarantee Redemption Fund had a balance of ₹ 2,216.73 crore as on 31 March 2016, which was 4.3 per cent of outstanding guarantees (₹ 53,620.09 crore). No amount was reimbursed from this Fund during the year. During 2015-16 all the amount of ₹ 394.67 crore receivable as Guarantee Commission was received by the State Government. This amount was booked under Miscellaneous Receipts and an amount of ₹ 397.22 crore was transferred in Guarantee Redemption Fund.

#### ***1.10.5 Contingent liabilities***

- ***Status of Guarantees***

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended.

<sup>43</sup> (i) Departmental Management Scheme of *Jhamar Kotra* Rock Phosphate: ₹ 20.45 lakh.

<sup>44</sup> (i) Farmers Reform Fund: ₹ 0.74 lakh, (ii) Fund for intensive egg and hen production and marketing centres with the assistance of World Food Programme: ₹ 0.95 lakh, (iii) State Road Development Fund: ₹ 402.08 lakh and (iv) Government Security Redemption Fund: ₹ 0.18 lakh.

<sup>45</sup> 2015-16: ₹ 1,103 crore, 2016-17: ₹ 1,158 crore, 2017-18: ₹ 1,216 crore, 2018-19: ₹ 1,277 crore and 2019-20: ₹ 1,340 crore.

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

**Table 1.31: Guarantees given by the Government of Rajasthan**

Guarantees	₹ in crore)		
	2013-14	2014-15	2015-16
Maximum amount guaranteed	1,40,526	1,61,918	1,61,236
Outstanding amount of guarantees	85,911	94,578	53,620
Maximum amount guaranteed to total Revenue Receipts (in <i>per cent</i> )	188.7	177.3	160.8

Source: Finance Accounts

During 2015-16, the Government received guarantee commission of ₹ 394.67 crore against receivable of ₹ 394.67 crore. The outstanding guarantees were 53 *per cent* of the Revenue Receipts of the Government. No guarantee was invoked during 2015-16.

The outstanding guarantees decreased by 43 *per cent* from ₹ 94,578 crore in 2014-15 to ₹ 53,620 crore in 2015-16. The outstanding guarantees mainly pertained to five Power Companies (₹ 45,703 crore), two Urban Development and Housing (₹ 3,116 crore), one Road and Transport (₹ 1,993 crore) and seven Co-operatives (₹ 1,664 crore). The guarantees of Power Companies were given for repayment of loans/overdraft, amount raised by issue of bonds/debentures and payment of interest at stipulated rates.

- **Off Budget borrowings**

The borrowings of a State are governed by Article 293 of the Constitution of India. In addition to the fiscal liabilities, the State Government guaranteed loans are availed of by various sectors including *Zila Parishads/Companies/Corporations*. These sectors borrow funds from the market/financial institutions for implementation of various State Plan Programmes, projected outside the state budget. Although, the State Government projected that fund raised for these programmes would be met out of the resources mobilized by these Companies/Corporations/*Zila Parishads*. In reality the borrowings of many of these concerns are repaid by the Government and ultimately turn out to be the liabilities of the State Government termed as "off budget borrowings", which is not permissible under Article 293 (3). Further, GoI fixed (April, 2015) the net borrowing ceiling of ₹ 20,658 crore for the State for financial year 2015-16 on the recommendation of XIV-FC.

The GoR raised borrowings of ₹ 21,727 crore which crossed the ceiling limit of ₹ 20,658 crore fixed by the GoI during 2015-16. This is exclusive of borrowings of ₹ 40,050 crore raised by GoR under UDAY.

Further, Rural Development and Panchayati Raj Department (RDPRD), informed (May 2016) that till 2015-16, the State Government had given guarantees for payment of principal amount of loans of ₹ 3,948.66 crore obtained by *Zila Parishads (ZPs)* from Housing Urban Development

Corporation (HUDCO) and interest thereon for construction of dwelling units for Economic Weaker Section (EWS) families in Rural areas under Chief Minister Below Poverty Line (CMBPL) *Awas Yojana*.

During 2015-16, to the opening balances of ₹ 2,870.08 crore, guarantees of ₹ 160.52 crore were added and guarantees of ₹ 243.35 crore were cleared, leaving a balance of ₹ 2787.25 crore at the end of 2015-16.

Scrutiny of the sanctions issued by RDPRD revealed that ₹ 491.36 crore (₹ 243.32 crore on account of principal and ₹ 248.04 crore as interest) was transferred by the GoR in PD accounts of 31 ZPs during 2015-16, for payment of the principal and interest on loans raised from HUDCO for CMBPL *Awas Yojana*, which tentamounted to off budget borrowings by the State Government for meeting plan expenditure.

### 1.10.6 Analysis of Borrowings of the Government

The Public Debt of the State Government increased by 30 *per cent* per annum from ₹ 71,706 crore in 2011-12 to ₹ 1,56,550 crore in 2015-16. It increased by 56 *per cent* over the previous year. The details are given below in **Table 1.32**:

**Table 1.32: Outstanding Borrowings during 2011-16**

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>(a) Internal Debt</b>					
Market Loans	38,551	44,209	51,384	61,386	75,193
Loans from National Bank for Agriculture and Rural Development	3,947	4,553	5,422	6,482	7,624
Special Securities issued to National Small Savings Fund of the Central Government	21,518	20,767	20,022	20,126	20,040
Loans from other Institutions	441	444	3,753	5,483	45,435*
<b>Total (a)</b>	<b>64,457</b>	<b>69,973</b>	<b>80,581</b>	<b>93,477</b>	<b>1,48,292</b>
<b>(b) Loans and Advances from the Central Government</b>					
Non-Plan Loans	60	55	49	44	39
Loans for State/Union Territory Plan Schemes	7,052	6,789	6,690	6,980	8,209
Other Plan Loans	137	137	10	10	10
<b>Total (b)</b>	<b>7,249</b>	<b>6,981</b>	<b>6,749</b>	<b>7,034</b>	<b>8,258</b>
<b>Total Borrowings (a + b)</b>	<b>71,706</b>	<b>76,954</b>	<b>87,330</b>	<b>1,00,511</b>	<b>1,56,550</b>
Rate of Growth	3.5	7.3	13.5	15.1	55.8

Source: Finance Accounts

\* Including borrowing under UDAY ₹ 40,050 crore

The outstanding borrowings and internal debt have shown a progressive increase over the period 2011-16, while loans and advances from the Central Government showed decreasing trend upto 2011-14 and thereafter increase by ₹ 285 crore during 2014-15 and ₹ 1,224 during 2015-16 over the previous year. The share of market loans to total borrowing decreased from 54 *per cent* in 2011-12 to 48 *per cent* in 2015-16. The market borrowings recorded increase of 22.5 *per cent* over the previous year which was lower than average

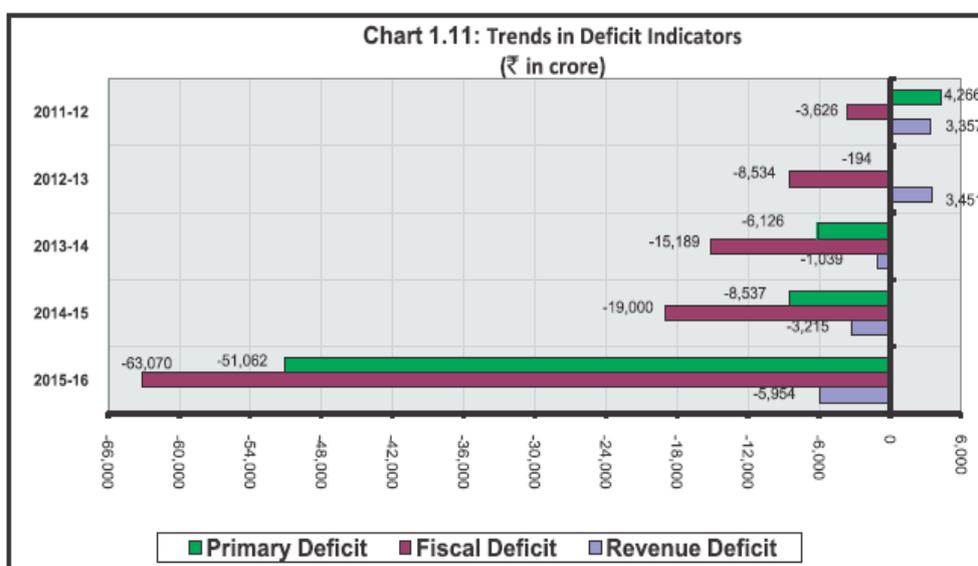
growth rate of 23.8 per cent during 2012-16. The loans from other Institutions recorded increase of 728.7 per cent over the previous year.

## 1.11 Fiscal Imbalances

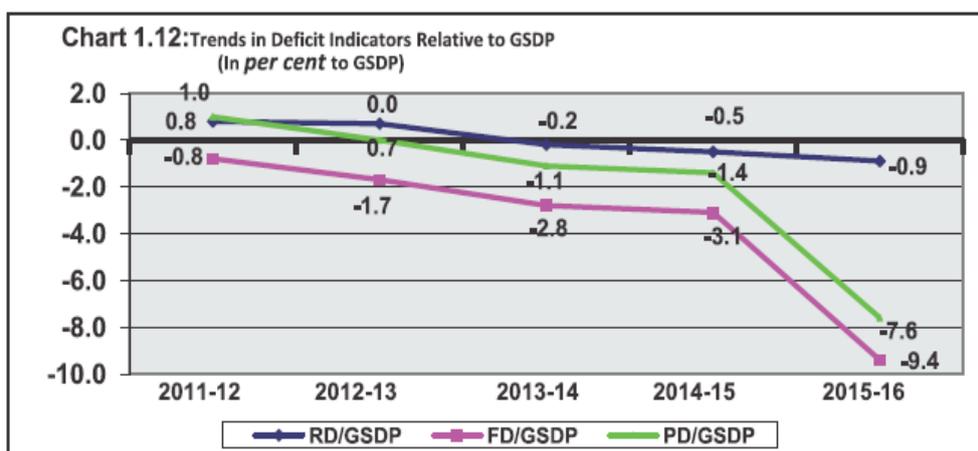
Three key fiscal parameters - Revenue Deficit, Fiscal Deficit and Primary Deficit - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the manner in which the deficit is financed and the resources are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual level of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2015-16.

### 1.11.1 Trends in Deficits

Charts 1.11 and 1.12 present the trends in deficit indicators over the period 2011-16.



Source : Finance Accounts



**1.11.1.1 Revenue Surplus/Deficit**

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

The State Government turned into a revenue deficit State in 2013-14. During 2015-16, revenue deficit (₹ 5,954 crore) increased by ₹ 2,739 crore over the previous year. During 2015-16, against the growth rate of 9.8 per cent of Revenue Receipts, the growth rate of Revenue Expenditure was 12.4 per cent. This issue is discussed in detail in **Paragraph 1.2.1**.

**1.11.1.2 Fiscal Deficit**

Fiscal deficit normally represents the net incremental liabilities of the Government or its additional borrowings. The shortfall could be met either by additional public debts (internal or external) or by the use of surplus funds from Public Account. Fiscal deficit trends along with the trends of the deficit relative to key components are indicated in **Table 1.33**:

**Table: 1.33: Fiscal deficit and its parameters**

Period	Non-debt Receipts	Total Expenditure	Fiscal Deficit	Fiscal Deficit as per cent of		
				GSDP	Non-debt Receipts	Total Expenditure
2011-12	58,256	61,882	3,626	0.83	6.2	5.9
2012-13	68,023	76,557	8,534	1.73	12.6	11.2
2013-14	74,797	89,986	15,189	2.76	20.3	16.9
2014-15	92,346	1,11,346	19,000	3.10	20.6	17.1
2015-16*	1,01,757	1,64,827	63,070	9.36	62.0	38.3

Source: Finance Accounts

\* the position includes impact of UDAY.

Fiscal deficit as a percentage of GSDP, non-debt receipts and total expenditure was least in 2011-12, thereafter it continuously increased. During 2015-16, fiscal deficit increased on account of increase in capital expenditure, loans and advances and Revenue Deficit.

*Fiscal deficit as a percentage of GSDP increased from 3.10 per cent in 2014-15 to 3.41 per cent (without UDAY) in 2015-16, which was higher than the target of three per cent as prescribed under FRBM Act, 2005. After containing fiscal deficit regularly within the limit for the years 2011-12 to 2013-14 as prescribed under FRBM Act, the State Government has crossed the target of three per cent.*

**1.11.1.3 Primary Deficit**

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

The primary surplus was maintained till 2011-12. The primary surplus turned into a primary deficit in 2012-13, due to increase in capital expenditure. The primary deficit further increased from ₹ 8,537 crore in 2014-15 to ₹ 51,062 crore in 2015-16 (with UDAY).

### 1.11.2 Components of Fiscal Deficit and its item-wise financing pattern

**Table 1.34** presents item-wise net disbursement/outflow financing pattern of fiscal deficits of the State during 2010-11 to 2015-16 along with receipts and disbursements during 2015-16.

**Table 1.34: Components of fiscal deficit and its item-wise financing pattern**

		Net disbursements/outflows					(₹ in crore)		
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16#		
							Receipts	Disbursements	Net
<b>(a) Decomposition of Fiscal Deficit</b>									
1	Revenue Deficit/ Surplus (-)	(-) 1,055	(-) 3,357	(-) 3,451	1,039	3,215	1,00,285	1,06,239	5,954
2	Net Capital Expenditure	5,238	7,103	10,675	13,654	16,088	25	21,986	21,961
3	Net Loans and Advances	(-) 57	(-) 120	1,310	496	(-) 303	1,447	36,602	35,155
	<b>Total (a)</b>	<b>4,126</b>	<b>3,626</b>	<b>8,534</b>	<b>15,189</b>	<b>19,000</b>	<b>1,01,757</b>	<b>1,64,827</b>	<b>63,070</b>
<b>(b) Financing Pattern of Fiscal Deficit</b>									
1	Market Borrowings	4,837	3,103	5,658	7,175	10,002	15,800	1,993	13,807
2	Loans from GoI	(-) 94	(-) 131	(-) 268	(-) 232	286	1,749	525	1,224
3	Special Securities Issued to National Small Saving Funds	(-) 553	(-)1,138	(-) 751	(-) 745	104	1,300	1,386	(-) 86
4	Ways and Means	-	-	-	-	-	-	-	-
5	Loans from Financial Institutions	470	594	610	4,178	2,789	42,149	1,055	41,094
6	Small Savings, Provident Fund etc	2,841	2,767	2,164	2,521	2,982	7,967	4,700	3,267
7	Deposits and Advances	885	1,096	3,416	(-) 421	1,409	1,25,571	1,23,316	2,255
8	Suspense and Miscellaneous	(-) 49	12	(-) 3	12	(-) 40	77	18	59
9	Remittances	-	-	29	(-) 6	(-) 1	9,617	9,637	(-) 20
10	Reserve Funds	(-) 485	1,020	781	267	(-) 28	3,678	2,760	918
	<b>Total (b)</b>	<b>7,852</b>	<b>7,323</b>	<b>11,636</b>	<b>12,749</b>	<b>17,503</b>	<b>2,07,908</b>	<b>1,45,390</b>	<b>62,518</b>
11	Increase (-)/ Decrease (+) in Cash Balance (a-b)	(-)3,726	(-)3,697	(-)3,102	2,440	1,497	-	-	552
12	Overall Deficit (b+11)	4,126	3,626	8,534	15,189	19,000	-	-	63,070

\* Not applicable in case of summing of receipts and disbursements for 2015-16 being cumulative of (a+b) and not indicative of actual cash balances.

# The position includes impact of UDAY.

Source : Finance Accounts

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

Market borrowings and Loans from Financial Institutions by the State Government continued to finance a major portion of fiscal deficit. Its share in financing fiscal deficit increased from 67 *per cent* in 2014-15 to 87 *per cent* in 2015-16. During 2015-16, the fiscal deficit of ₹ 63,070 crore was mainly met from Market Borrowings (₹ 13,807 crore), Loans from Financial Institutions (₹ 41,094 crore), Small Savings and Provident Funds etc., (₹ 3,267 crore), Deposits and Advances (₹ 2,255 crore) and Cash Balance (₹ 552 crore). The Market Borrowings and the Small Savings, Provident Fund etc., increased by 22.5 *per cent* and 10.1 *per cent* respectively over the previous year; raising the interest burden in future.

### 1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the composition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) indicates the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Persistent high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have adequate assets backup.

The bifurcation of the primary deficit (**Table 1.35**) indicated the extent to which the deficit was on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

**Table 1.35: Primary deficit/surplus- Bifurcation of factors**

(₹ in crore)

Year	Non-debt Receipts (NDR)	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	NDR vis-à-vis Primary Revenue Expenditure	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	58,256	45,762	7,119	1,109	53,990	(+) 12,494	(+) 4,266
2012-13	68,023	55,122	10,683	2,412	68,217	(+) 12,901	(-) 194
2013-14	74,797	66,447	13,664	812	80,923	(+) 8,350	(-) 6,126
2014-15	92,346	84,079	16,103	701	1,00,883	(+) 8,267	(-) 8,537
2015-16	1,01,757	94,231	21,986	36,602	1,52,819	(+) 7,526	(-) 51,062

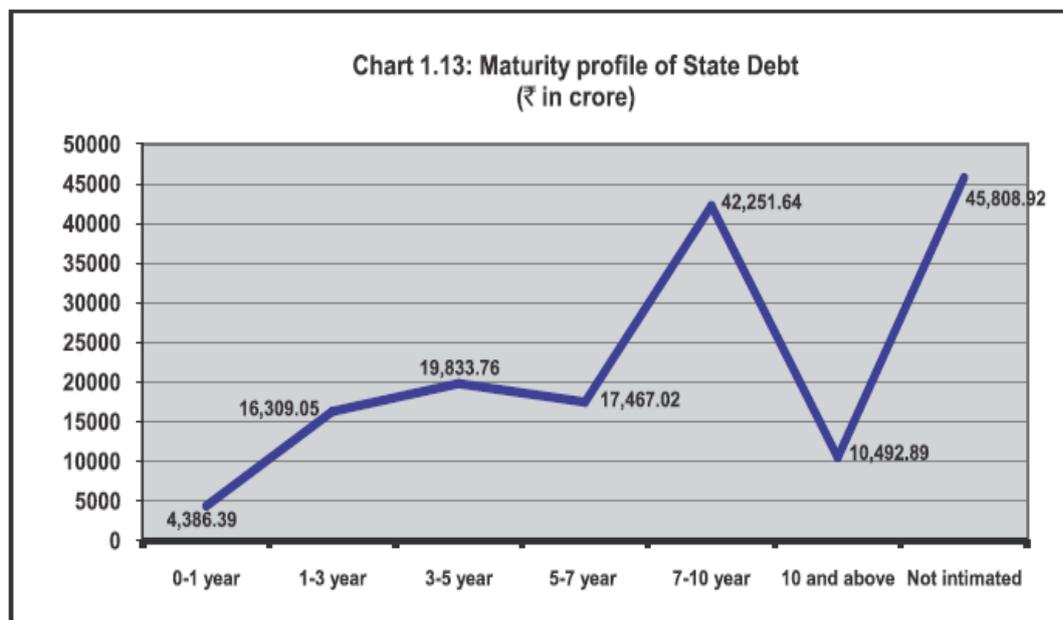
**Source: Finance Accounts**

The share of capital expenditure in primary expenditure which was 13 *per cent* in 2011-12, increased to 14 *per cent* in 2015-16. The non-debt receipts increased by ₹ 9,411 crore against an increase of ₹ 51,936 crore in primary expenditure during 2015-16 over the previous year. This resulted in increase of primary deficit by ₹ 42,525 crore. The Primary Revenue Expenditure, Capital Expenditure and disbursement of loans and advances increased by ₹ 10,152 crore (12.1 *per cent*), ₹ 5,883 crore (36.5 *per cent*) and ₹ 35,901 crore respectively over the previous year. During 2015-16, the non-debt receipt was less than the primary expenditure resulting in a primary deficit.

## 1.12 Debt Management

### (i) Debt Profile

The Maturity Profile of the State Debt as on 31 March 2016 is depicted in Chart 1.13:



Source: Finance Accounts

As per data shown in **Chart 1.13**, the maturity profile in respect of ₹ 45,808.92 crore was not clearly defined. There would be a bunching of repayments in 1-3 years (₹ 16,309.05 crore), 3-5 years (₹ 19,833.76 crore) and 5-7 years (₹ 17,467.02 crore). In terms of maturity profile, around 27 per cent of the total public debt (₹ 42,251.64 crore) at the end of the year belonged to a maturity bracket of 7 to 10 years. A well thought out debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings which mature in these critical years, are made.

### (ii) Debt sustainability

Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also indicates the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that increase in fiscal deficit should match with the increase in capacity to service the debt. **Table 1.36** analyses the debt sustainability of the State according to these indicators for a period of five years beginning 2011-12.

**Table 1.36: Debt Sustainability: Indicators and Trends**

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Rate of Growth of Outstanding debt	7.3	10.6	10.3	13.6	41.9
Rate of Growth of GSDP	-	13.2	11.3	11.4	10.1
Average interest rate of Outstanding Debt	7.7	7.4	7.3	7.5	6.7
Interest Payments/Revenue Receipts (in <i>per cent</i> )	14	12	12	11	12
Debt Redemption (Principal + Interest Payments)/Debt Receipts	100.5	98.2	97.3	94.6	75.0
Net Availability of Borrowed Funds (₹ in crore)	(-) 617	2,908	3,038	7,236	49,769

- ***Net availability of borrowed funds***

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

The net fund available from borrowing for current operations after providing for interest and repayment increased from ₹ 7,236 crore in 2014-15 to ₹ 49,769 crore in 2015-16.

- ***Interest burden***

The ratio of interest payments to revenue determines the debt sustainability of the State. During 2015-16, interest payments constituted 12 *per cent* of Revenue Receipts of the State.

### **1.13 Conclusions and Recommendations**

For the third consecutive year, the State Government was unable to achieve its target of attaining zero revenue deficit envisaged under the FRBM Act. During 2015-16, the revenue deficit increased to ₹ 5,954 crore from ₹ 3,215 crore in 2014-15. The State Government failed to contain the fiscal deficit within the limit of 3 *per cent* of GSDP, as laid down in FRBM Act and at the end of 2015-16, the fiscal deficit was ₹ 23,020 crore (3.41 *per cent* of GSDP), without taking into consideration the impact of Ujwal DISCOM Assurance Yojana (UDAY). The State Government released sum of ₹ 40,050 crore to the DISCOMs during 2015-16. If this impact is taken into account, the fiscal deficit of State Government rises to ₹ 63,070 crore (9.36 *per cent* of GSDP). Further, considering the impact of UDAY, the primary deficit was ₹ 51,062 crore showing increase of ₹ 42,525 crore over the previous year.

With a view to generate a revenue surplus of ₹ 557 crore during 2015-16, the State Government in BE projected revenue expenditure of ₹ 1,10,805 crore and revenue receipts of ₹ 1,11,362 crore. It was observed that the actual expenditure was ₹ 1,06,239 crore (4.12 *per cent* less than estimates) and actual receipts were ₹ 1,00,285 crore (9.95 *per cent* less than estimates) during the year leading to revenue deficit. The outstanding debt showed a steady increase over the years, from ₹ 1,06,560 crore at the end of 2011-12 to

₹ 2,09,386 crore (with UDAY) i.e. 31.1 *per cent* of GSDP (without UDAY it was ₹ 1,69,336 crore i.e. 25.1 *per cent* of GSDP) at the end of 2015-16, which was though within the target of 36.5 *per cent* fixed under the FRBM Act, but above the target of 24.56 *per cent*, as fixed by the XIV-FC. However, annual incremental borrowings of ₹ 21,727 crore (without UDAY) were higher than the ceiling of ₹ 20,658 crore, as fixed by the GoI.

Revenue receipts of the State increased steadily from ₹ 57,011 crore in 2011-12 to ₹ 1,00,285 crore in 2015-16. The growth in revenue receipts during 2015-16 was 9.8 *per cent* (₹ 8,958 crore) as compared to 22.6 *per cent* in the previous year. This was mainly on account of 40.9 *per cent* (₹ 8,099 crore) growth of the State's Share of Union Taxes in 2015-16. The share of tax revenue to revenue receipts declined from 46 *per cent* in 2012-13 to 42 *per cent* in 2015-16.

While overall revenue expenditure of the State increased by 98 *per cent* from ₹ 53,654 crore in 2011-12 to ₹ 1,06,239 crore in 2015-16, its share in total expenditure declined from 86.7 to 64.5 *per cent*. During 2015-16, there was 12.4 *per cent* growth in revenue expenditure as compared to previous year's growth of 25 *per cent*. The Non Plan Revenue Expenditure (NPRE) also increased consistently over the period from ₹ 41,238 crore in 2011-12 to ₹ 74,601 crore in 2015-16 and stood 70 *per cent* of revenue expenditure after recording growth of 11 *per cent* over the previous year. The committed expenditure on salaries and wages, interest payments, pensions and subsidies increased by 80 *per cent* from ₹ 32,859 crore in 2011-12 to ₹ 59,204 crore in 2015-16. During the current year, it recorded growth of 13 *per cent* over the previous year.

***The estimation of expenditure and receipts for containing fiscal parameters within the desirable limits should be more realistic and the State Government should endeavour to contain the expenditure within the budget estimates. Regular control over expenditure and management of receipts are required.***

***Concerted efforts are required to be made by the State Government in fiscal management to bring the revenue deficit again to the zero level and prioritise and mobilise its revenue resources. The State Government should regularly review major fiscal parameters like revenue deficit, fiscal deficit, primary deficit, outstanding liabilities including debt and guarantees, etc., in the context of implementation of UDAY to attain self sufficiency, particularly in the Power sector.***

The state of accounting and certification of accounts in the PRIs and ULBs was not satisfactory. DLFAD issued 14 unqualified certificates and 2276 qualified certificates in respect of PRIs. Maintenance of accounts on accrual basis was done in four ULBs (2.13 *per cent*) out of 188 ULBs..

***The accounting system in the Local Bodies needs to be strengthened. The State Government should ensure timely preparation and submission of accounts and their certification.***

During 2015-16, Government invested ₹ 9,508.03 crore in Government Companies, Statutory Corporations and Cooperative Institutions etc. Out of this, a sum of ₹ 9,433.83 crore was invested in five loss making Power Companies. Though during 2011-16, the State Government invested ₹ 23,496.84 crore, the average return by way of dividend on the investment in the Government Companies and Statutory Corporations was less than 0.5 *per cent*, whereas, the Government paid up to 7.7 *per cent* interest on an average on its borrowings during 2011-16.

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

## Chapter II

### Financial Management and Budgetary Control

#### 2.1 Introduction

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

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

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

#### 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 55 grants/appropriations is given in **Table 2.1** below:

**Table 2.1: Actual Expenditure vis-à-vis original/supplementary provisions**

(₹ in crore)

Nature of expenditure		Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)	Amount Surrendered	Amount surrendered on 31 March 2016	Percentage of savings surrendered by 31 March 2016
<b>Voted</b>	I Revenue	1,01,051.55	7,032.67	1,08,084.22	97,649.96	(-) 10,434.26	10,339.64	10,339.64	99.1
	II Capital	21,955.66	5,430.34	27,386.00	22,466.66	(-) 4,919.34	5,731.75	5,731.75	116.5
	III Loans and Advances	1,317.82	37,365.24	38,683.06	36,602.25	(-) 2,080.81	1,112.26	1,112.26	53.5
<b>Appropriation to Contingency Fund</b>		-	-	-	-	-			
<b>Total Voted</b>		<b>1,24,325.03</b>	<b>49,828.25</b>	<b>1,74,153.28</b>	<b>1,56,718.87</b>	<b>(-)17,434.41</b>	<b>17,183.65</b>	<b>17,183.65</b>	
<b>Charged</b>	IV Revenue	12,076.55	11.60	12,088.15	12,130.11	(+) 41.96	4.22	4.22	-
	V Capital	1	0.16	0.16	0.16	-	2	2	-
	VI Public Debt-Repayment	4,830.44	0.65	4,831.09	4,959.04	(+) 127.95	-	-	-
<b>Total Charged</b>		<b>16,906.99</b>	<b>12.41</b>	<b>16,919.40</b>	<b>17,089.31</b>	<b>(+) 169.91</b>	<b>4.22</b>	<b>4.22</b>	<b>-</b>
<b>Grand Total</b>		<b>1,41,232.02</b>	<b>49,840.66</b>	<b>1,91,072.68</b>	<b>1,73,808.18<sup>3</sup></b>	<b>(-) 17,264.50</b>	<b>17,187.87</b>	<b>17,187.87</b>	

Source: Appropriation Accounts

**Table 2.1** indicates that supplementary provision aggregating to ₹ 49,840.66 crore obtained during 2015-16 was excessive in comparison to total savings. The overall saving (₹ 17,264.50 crore) was the result of savings of ₹ 17,438.77 crore in 48 grants and 42 appropriations under Revenue Section, 33 grants and three appropriations under Capital Section, offset by overall excess of ₹ 174.27 crore in one grant and two appropriation under Revenue Section and one appropriation under Capital Section.

Had the Government not achieved the savings, its revenue deficit and fiscal deficit would have gone upto ₹ 16,346 crore and ₹ 40,412 crore respectively against the overall revenue deficit of ₹ 5,954 crore and fiscal deficit of ₹ 23,020 crore (without UDAY) during the year. The detail is given below:

(₹ in crore)

Particulars	Actuals	Deficit, if savings had not occurred
Revenue Deficit (-)/ Surplus (+)	(-) 5,954	(-) 16,346
Fiscal Deficit (-)	(-) 23,020	(-) 40,412

The Principal Accountant General (PAG), Accounts and Entitlement (A&E), Rajasthan forwarded (June 2016) Detailed Appropriation Accounts to the Controlling Officers for explanation the significant variations of

<sup>1</sup> Only ₹ 6,000.

<sup>2</sup> Only ₹ 3,000.

<sup>3</sup> The figures of actual expenditure include recoveries adjusted as reduction of expenditure (Revenue: ₹ 3,540.83 crore and Capital: ₹ 481.56 crore, Total: ₹ 4,022.39 crore).

savings/excesses. Out of 1,536 sub-heads, explanations for variation in respect of 723 sub-heads (saving: 478 and excess: 245) were awaited (October 2016).

## 2.3 Financial accountability and budget management

### 2.3.1 Excess over provisions relating to previous years (2012-15) requiring regularisation

Under Article 205 of the Constitution of India, it is mandatory for State Governments to get the excess over grant/appropriation, regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed, such regularisation is done after completion of the discussion on Appropriation Accounts by the Public Accounts Committee (PAC).

In one grant and four appropriations, excess expenditure amounting to ₹ 3.97 crore for the period 2012-15 was yet to be regularised (as on 9 September 2016). The year-wise details are summarised in **Table 2.2** below:

**Table 2.2: Excess over provisions relating to previous years requiring regularisation**

Year	Total number of Grants/Appropriations	Number and name of Grant/Appropriation	Grant/Appropriation	Amount of excess (₹ in crore)	Stage of consideration by PAC (As on 9 September 2016)
2012-13	2	11- Miscellaneous Social Services	Revenue-charged	0.01	Action Taken Report No. 137 <sup>th</sup> of PAC placed in State Legislature on 02.09.2016 and Action Taken Note awaited from the Government.
		20-Housing	Revenue-charged	.4	
2013-14	2	16-Police	Revenue-charged	.5	Action Taken Report No. 138 <sup>th</sup> of PAC placed in State Legislature on 02.09.2016 and Action Taken Note was awaited from the Government.
		41-Community Development	Capital-voted	0.81	
2014-15	1	Public Debt	Capital Charged	3.15	Yet to be examined by PAC
<b>Total</b>	<b>5</b>			<b>3.97</b>	

Source: Appropriation Accounts

### 2.3.2 Excess over provisions during 2015-16 requiring regularisation

**Table 2.3** contains the summary of excess over provision under one grant and three appropriation amounting to ₹ 174.27 crore, which was authorised from the Consolidated Fund of the State, during 2015-16 and requires regularisation under Article 205 of the Constitution.

<sup>4</sup> Only ₹ 2,100.

<sup>5</sup> Only ₹ 23,122.

Table 2.3: Excess over provisions requiring regularisation during 2015-16

(₹ in crore)

S. No.	Number and name of Grant/Appropriation	Total appropriation	Expenditure	Excess
<b>Revenue Charged</b>				
1.	Interest Payment	11,962.09	12,008.30	46.21
2.	22-Area Development	-*	-\$	-#
<b>Revenue Voted</b>				
3.	18-Public Relation	57.24	57.35	0.11
<b>Capital Charged</b>				
4.	Public Debt	4,831.08	4,959.03	127.95
<b>Grand Total</b>		<b>16,850.41</b>	<b>17,024.68</b>	<b>174.27</b>

\* Only ₹3,000, \$ Only ₹24,106, # Only ₹21,106

Source: Appropriation Accounts

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

### 2.3.3 Excess Expenditure

In nine heads of accounts, there were cases of excess expenditure of more than ₹ one crore and also by more than 10 *per cent* of the total provisions in each head (*Appendix 2.1*). Even though there was overall savings in the grant, in eight heads of accounts, reappropriation was not done. Besides, in one grant “18-Public Relation” and three appropriation “Public Debt”, “Interest Payment” and “22-Area Development” there was an excess expenditure of ₹ 174.27 crore.

Inadequate provision of funds resulting in excess expenditure indicated deficient budgetary and expenditure controls.

### 2.3.4 Rush of expenditure

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

During 2015-16, in respect of 97 sub-heads (*Appendix 2.2*), expenditure of ₹ 23,925.74 crore (exceeding ₹ 50 crore and more than 30 *per cent* of the total expenditure in each case) was incurred in the last quarter of the financial year, which was 51.5 *per cent* of total expenditure. Of this, ₹ 17,624.78 crore (73.7 *per cent*) was spent in March 2016 alone.

Major Heads, where expenditure exceeding ₹ 25 crore and more than 50 *per cent* of total expenditure, was incurred either during the last quarter or during the last month of the Financial Year, are shown below:

Table 2.4: Cases of Rush of expenditure towards the end of the Financial Year 2015-16

(₹ in crore)

Sl. No.	Head of Account	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2016	
			Amount	% of total expenditure	Amount	% of total expenditure
1.	2075-Miscellaneous General Services	400.21	398.18	99.5	398.06	99.5
2.	3452- Tourism	75.12	50.86	67.7	46.12	61.4
3.	3454-Census Surveys and Statistics	357.27	242.84	68.0	203.85	57.1
4.	4202-Capital Outlay on Education, Art and Culture	155.02	106.57	68.7	87.97	56.7
5.	4210- Capital Outlay on Medical and Public Health	575.58	424.79	73.8	358.10	62.2
6.	4401-Capital Outlay on Crop Husbandry	180.35	111.85	62.0	92.55	51.3
7.	4801-Capital Outlay on Power Project	9,433.83	6,864.98	72.8	6,466.42	68.5

Source: Information compiled by office of the PAG (A&E), Rajasthan

Incidentally, out of ₹ 22,996.30 crore transferred/deposited in Personal Deposit Account during 2015-16, ₹ 3,522.60 crore (15.32 per cent) was transferred in March 2016 alone, as detailed in *Paragraph 3.5*.

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

### 2.3.5 Appropriation vis-à-vis Allocative Priorities

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

Appropriation audit revealed that out of the total savings of ₹ 17,264.50 crore during the year 2015-16, in 21 Grants savings exceeded ₹ 100 crore and above in each case, amounting to ₹ 16,267.38 crore (94.2 per cent) as indicated in **Table 2.5** below.

Table 2.5: List of Grants with savings ₹ 100 crore and above

(₹ in crore)

S. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
<b>(A) Revenue-Voted</b>							
1	8-Revenue	707.49	-	707.49	593.03	114.46 (16.2)	Posts remaining vacant, less expenditure on travelling and office expenses, delay in issue of work order for construction of modern record room, digitization of cadastral map and non-receipt of central assistances for computerization of sub-registrar offices.
2	10- Miscellaneous General Services	676.95	-	676.95	400.20	276.75 (40.9)	Less receipt of Guarantee fees.

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(₹ 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
3	12- Other Taxes	482.00	-	482.00	343.99	138.01 (28.6)	Non-compliance of terms of Reform Linked Plan made by Rajasthan State Road Transport Corporation.
4	15-Pensions and Other Retirement Benefits	11,075.89	97.49	11,173.38	10,863.54	309.84 (2.8)	Less expenditure on pension to State employees and non-submission of entire new revised pension cases of pre-2006 and pre-2013 pensioners by the Department.
5	21-Roads and Bridges	1,803.87	-	1,803.87	1,367.65	436.22 (24.2)	Expenditure reported by Border Road Development Board was less than estimation, closing of Output and Performance Based Road Contract (OPRC) scheme and transfer of amount to Central Road Fund as received from GoI.
6	24-Education, Art and Culture	19,755.14	-	19,755.14	17,969.64	1,785.50 (9.0)	Less receipt of fund from GoI, transfer of posts due to merger of Elementary Education School with Secondary Education Schools and delay in starting of payment process on linking of first payment under Right to Education through pay manager.
7	26-Medical and Public Health and Sanitation	6,849.90	0.01	6,849.91	5,930.54	919.37 (13.4)	Less/non receipt of funds from GoI, less release of grants to Rajasthan Health Science University and posts remaining vacant.  Detailed reasons for savings in some cases were not intimated by the State Government.
8	28-Special Programmes for Rural Development	635.43	-	635.43	391.19	244.24 (38.4)	Less/non receipt of fund from GoI.
9	29- Urban Plan and Regional Development	2,812.24	602.39	3,414.63	2,872.96	541.67 (15.9)	Less/non-receipt of fund from GoI. Detailed reasons for savings in some cases were not intimated by the State Government.
10	30-Tribal Area Development	6,715.05	-	6,715.05	5,507.54	1,207.51 (18.0)	Less/non-receipt of fund from GoI, less expenditure on Pay and Allowances, reduction in plan ceiling and posts remaining vacant.  Detailed reasons for savings in some cases were not intimated by the State Government.
11	33-Social Security and Welfare	5,815.48	-	5,815.48	5,007.39	808.09 (13.9)	Less expenditure on pay and allowances, less release of grants, less receipts of applications of scholarship and less payment of pensions.  Detailed reasons for savings in some cases were not intimated by the State Government.
12	34- Relief from Natural Calamities	2,353.18	3,045.05	5,398.23	5,047.51	350.72 (6.5)	Less expenditure on relief works and less demand for assistance from farmers against the damage of crops.

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(₹ 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
13	37-Agriculture	1,867.92	-	1,867.92	1,542.41	325.51 (17.4)	Less demand even after approval of new project, less receipt of on-line applications from farmers due to less sanctions of grants in respect of Diggi (Jalhauz) by GoI, less expenditure incurred due to drought in State, less expenditure incurred because of passing of entire year to get the guidelines/action of restricting of Rajasthan Agriculture competitiveness project, non-achieving the targets of Kharif 2015 due to failure of monsoon, unanticipated deviation of temperature in Rabi 2016, less purchase of animals and less expenditure on plantations due to early departure of monsoon.  Detailed reasons for savings in some cases were not intimated by the State Government.
14	41-Community Development	4,814.90	1,181.53	5,996.43	5,754.74	241.69 (4.0)	Less receipt of fund from GoI and funds release as per the recommendations of State Finance Commission resulted in excess provision.  Detailed reasons for savings in some cases were not intimated by the State Government.
15	43-Minerals	369.58	-	369.58	230.70	138.88 (37.6)	Non-execution of work in time by Public Works Department, non-commencement of scheme and posts remaining vacant.
16	48-Power	10,140.13	999.17	11,139.30	11,016.42	122.88 (1.1)	Payment of less interest on power bonds in accordance with actual realization, detail reasons for which were not intimated.
17	50-Rural Employment	3,207.04	-	3,207.04	2,468.03	739.01 (23.0)	Less receipt of fund from GoI.
18	51-Special Component Plan for Welfare of Scheduled Castes	5,950.25	264.92	6,215.17	5,310.64	904.53 (14.6)	Less/non-receipt of fund from GoI, delay in start of payment process on linking of first time payment under Right to Education through pay manager, reduction in plan ceiling, posts remaining vacant and less expenditure of pay and allowances.
		<b>86,032.44</b>	<b>6,190.56</b>	<b>92,223.00</b>	<b>82,618.12</b>	<b>9,604.88</b>	
<b>(B) Capital Voted</b>							
19	12-Other Taxes	300.00	-	300.00	151.00	149.00 (49.7)	Non-implementation of proceedings to transfer the assets of Rajasthan State Road Transport Corporation to Bus Terminal Development Authority.
20	19-Public Works	1,142.22	-	1,142.22	823.09	319.13 (27.9)	Slow progress of works and less execution of works than originally estimates and reasons for savings in some cases were not intimated by the State Government.
21	21-Roads and Bridges	2,980.92	-	2,980.92	2,375.43	605.49 (20.3)	Non-receipt of new sanctions from the GoI under Central Road Fund, reduction in plan ceiling, non-receipt of new sanctions for Road recouped by State Road Development Fund and less receipt of fund from GoI.
22	26-Medical and Public Health and Sanitation	339.00	-	339.00	136.71	202.29 (59.7)	Slow progress of construction works and non-release of sanctions by the State Government.

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(₹ in crore)

S. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
23	27- Drinking Water Scheme	3,594.78	-	3,594.78	3,113.31	481.47 (13.4)	Reasons not intimated by the State Government.
24	29-Urban Plan and Regional Development	959.30	-	959.30	636.71	322.59 (33.6)	Less receipt of fund from GoI for Rajiv Housing Scheme for Slum Free India, posts remaining vacant and slow progress of work and reasons for savings in some cases were not intimated by the State Government.
25	30-Tribal Area Development	2,653.19	6,101.53	8,754.72	8,045.56	709.16 (8.1)	Less/non-execution of works, less/non-receipt of fund from GoI, reduction in plan ceiling and less release of Bond of UDAY Yojana. Detailed reasons for savings in some cases were not intimated by the State Government.
26	33-Social Security and Welfare	250.11	-	250.11	106.05	144.06 (57.6)	Reasons not intimated by the State Government.
27	37-Agriculture	283.25	-	283.25	147.64	135.61 (47.9)	Delay in process of making available such 25 per cent contribution to panchayat samitis through treasuries since NABARD did not release fund due to non-submission of Utilisation Certificate of entire amount on time by Panchayati Raj Department, delay in allotment of land for construction of godown, unseasonal rain and non-submission of bills by contractors due to non-completion of works on time.
28	46-Irrigation	1,162.00	-	1,162.00	867.72	294.28 (25.3)	Non-receipt of sanction of fountain system project from GoI, less execution of works, less receipts of fund from GoI, adjustment of proportionate expenditure as per actual expenditure on works. Detailed reasons for savings in some cases were not intimated by the State Government.
29	48-Power	4,697.17	28,804.93	33,502.10	31,144.02	2,358.08 (7.0)	Due to reduction in plan ceiling which resulted in less investment in power companies, less loan taken from Asia Development Bank and K.F.W. and less release of Bond under UDAY Yojana.
30	51- Special Component Plan for Welfare of Scheduled Castes	3,329.49	7,758.63	11,088.12	10,146.77	941.35 (8.5)	Less receipt of fund from GoI, slow progress of works, less/non-execution of work, reduction in plan ceiling resulted in less investment in share capital and less release of Bond of UDAY Yojana.
	<b>Total (B)</b>	<b>21,691.42</b>	<b>42,665.09</b>	<b>64,356.51</b>	<b>57,694.01</b>	<b>6,662.50</b>	
	<b>Grand Total (A+B)</b>	<b>1,07,723.86</b>	<b>48,855.65</b>	<b>1,56,579.51</b>	<b>1,40,312.13</b>	<b>16,267.38</b>	

Source: Appropriation Accounts

The cases discussed above indicate that provisions contained in Chapter 13 of the SBM were not followed in preparation of budget estimates of expenditure by the departments and Budget Controlling Officers of these grants, which resulted in savings of ₹ 16,267.38 crore.

Out of total savings of ₹ 17,264.50 crore, a sum of ₹ 9,604.88 crore (55.6 per cent) pertained to savings (₹ 100 crore and above) under 'Revenue-Voted Section', which indicates deficiencies in budget estimation of expenditure.

Large savings occurred in areas of Roads and Bridges, Education, Medical and Public Health, Rural Development, Tribal Area Development, Social Security and Welfare, Mineral, Rural Employment, Urban Plan and Special Component Plan for Welfare of Scheduled Castes. The main reasons of savings were attributed to less/non-receipt of fund from GoI. Other reasons reported were reduction in Plan ceiling, delay in starting of payment process under Right to Education, less expenditure on pay and allowance and posts remaining vacant. Keeping budgetary provision for vacant posts was in contravention of provisions of para 13.18.2 of the SBM.

A sum of ₹ 6,662.50 crore (38.6 per cent) pertained to savings (₹ 100 crore and above) under 'Capital Section'. Large savings occurred in areas of Public Works, Urban Plan and Regional Development, Road & Bridges, Medical and Public Health, Drinking Water, Urban Plan, Tribal Area Development, Power and Special Component Plan for Welfare of Scheduled Castes. The main reasons of savings were attributed to non-receipt of funds from GoI, reduction in plan ceiling resulting in less investment in power companies, less release of Bond of UDAY Yojana, non-release of sanctions and less execution/slow progress of works, which indicated stalling in developmental works and non-creation of assets of the State Government during the year.

In 22 cases, savings ranged between 20.3 and 99.8 per cent and exceeded by ₹ 20 crore and more than 20 per cent of total provision in each case as detailed in *Appendix 2.3*.

### **2.3.6 Persistent savings**

In 17 cases, there were persistent savings of more than ₹ one crore in each case and also by more than 10 per cent of the total grant during last three years as summarised in **Table 2.6** and details including major reasons for persistent savings are given in *Appendix 2.4*.

**Table 2.6: List of Grants indicating persistent savings during 2013-16**

S. No.	No. and Name of the Grant	Amount of savings		
		2013-14	2014-15	2015-16
<b>Revenue-Voted</b>				
1.	2- Council of Ministers	1.32	3.39	2.73
2.	8- Revenue	72.08	60.96	114.46
3.	11- Miscellaneous Social Services	13.60	42.47	34.12
4.	12- Other Taxes	45.85	82.19	138.01
5.	28- Special Programmes for Rural Development	30.39	284.40	244.24
6.	35- Miscellaneous Community and Economic Services	22.44	449.52	54.83
7.	43- Minerals	25.29	94.51	138.88
8.	50- Rural Employment	57.43	1221.60	739.01
<b>Capital-Voted</b>				
9.	11- Miscellaneous Social Services	1.62	16.29	29.61
10.	19- Public Works	277.74	688.04	319.13
11.	22- Area Development	102.24	90.45	74.50
12.	23- Labour and Employment	2.87	2.88	24.48

S. No.	No. and Name of the Grant	Amount of savings		
		2013-14	2014-15	2015-16
13.	26- Medical and Health and Sanitation	42.80	122.97	202.29
14.	29- Urban Plan and Regional Development	414.99	573.42	322.59
15.	33- Social Security and Welfare	11.21	255.98	144.06
16.	43- Minerals	1.12	108.21	81.00
17.	46- Irrigation	279.18	211.68	294.28

**Source:** Appropriation Accounts

Reasons for persistent savings were mainly due to less/non-receipt of fund from GoI. Other reasons reported were less expenditure on pay and allowances, maintenance, travelling, office expenses, supply of computer, non-execution of construction work in time by PWD, less transfer of funds to Environment Reforms and Health Fund in mining area, non-compliance of term of Reform Linked Plan made by Rajasthan State Road Transport Corporation, delay in process and issue of work order for construction of Modern Record Rooms, post remaining vacant and in some cases reasons for savings were not intimated by the State Government. Keeping budgetary provision for vacant posts was in contravention of provisions of the SBM.

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

**2.3.6.1** A detailed review of persistent savings under Grant No. 26 and 29 was undertaken. Major audit findings are discussed below:

***Grant No. 26 Medical and Public Health and Sanitation***

***Medical and Health Department***

Test check of various heads showing persistent savings ranging from 17 to 100 per cent during 2014-16, revealed the position as shown in the **Appendix 2.5**.

The Department's replies attributing the savings in Revenue Head Accounts to vacant posts, non-tendering and non completion of construction works, non approval of Financial sanctions for various posts under contract, non preparation of Plan and blueprint by RSRDC etc., are not acceptable because:

- (i) Keeping budgetary provision for vacant posts was in contravention of provision of para 13.18.2(a) of the SBM, which states that provision shall not be made for vacant posts.
- (ii) Delays in tendering and purchasing indicated systemic deficiencies.

- (iii) Wherever financial sanctions were delayed and the plan/blueprint not prepared, the Department should have pursued the matter persistently so as to utilize the funds properly.
- (iv) Slow progress of the work resulting in savings was indicative of lack of monitoring and coordination on the part of the Department which made the proposal for execution of work.

In case of Capital Head Accounts, the replies of the Department that works could not be executed due to non-availability of land due to encroachment, non-purchase of machinery, non-approval of financial sanction etc., are not acceptable as the proposals for capital expenditure should have been made after proper planning, feasibility study etc., and availability of land. Capital works delayed due to non-purchase of machinery and equipments also indicated systemic deficiencies. The savings in capital works ranging from 14 *per cent* to 100 *per cent* in construction works of Hospital and Dispensaries, despite availability of adequate funds, had adverse effect on development.

The matter was brought to notice of the State Government (September 2016) and reply was awaited (October 2016).

#### ***Grant No.29 – Urban Plan and Regional Development***

##### **Urban Development Department**

Test check of various heads showing persistent savings ranging from 34.24 to 100 *per cent* during 2013-16, revealed the position as shown in the ***Appendix 2.6.***

The Department attributed savings to (i) decision not taken by State Government for entering into MoU with GoI regarding Jaipur Metro Rail Project, (ii) non-tendering due to non allotment of land by Jodhpur Development Authority, (iii) non-transfer of fund due to review by Government, (iv) posts remaining vacant, (v) proposals not given by ULBs due to non-receipt public contribution and (vi) delay in consultant selection, non bidding and non preparation of DPRs.

The reasons are not acceptable because (i) huge provision on Jaipur Metro should have been made only after taking decision on entering into MoU with GoI, (ii) non-tendering and non-allotment of land could have been avoided with proper planning (iii) Government review of Urban Development fund should have been anticipated well in time or only token provision could have been made, (iv) making BE for vacant posts are in contravention of para 13.18.2 (a) of SBM, (v) non receipts of public contribution and non framing proposals are indicative of systemic deficiencies in getting contribution from public by ULBs and (vi) non selection of consultant and delay in preparation of DPR in time is indicative of deficiencies in the management process.

The matter was brought to notice of the State Government (September 2016) and reply was awaited (October 2016).

### 2.3.7 Unnecessary/excessive supplementary provision

Para 24.2 of SBM stipulates that during the course of a financial year, the amount provided for the purpose is found to be inadequate or need arises for an expenditure on some object or service for which no provision has been made, a supplementary provision can be sanctioned by Legislature. During 2015-16, supplementary provision, aggregating to ₹ 441.99 crore, obtained in eight cases (₹ one crore or more in each case), proved unnecessary as the expenditure did not even come up to the level of the original provision (*Appendix 2.7*). Out of these, cases where supplementary provisions of more than ₹ 50 crore in each case proved unnecessary are given below in **Table 2.7**:

**Table 2.7: Cases where supplementary provisions (more than ₹ 50 crore) proved unnecessary during 2015-16**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Supplementary Provision	Reasons for supplementary provisions
<b>Revenue-Voted</b>					
1	15-Pensions and Other Retirement Benefits	11,075.89	10,863.54	97.49	Government contribution in Defined Contribution Pension Scheme.
2	51-Special Component Plan for Welfare of Scheduled Castes	5,950.25	5,310.64	264.92	Additional receipt of funds from GoI under Total Sanitation Campaign.

**Source:** Appropriation Accounts

In all the above cases, it was seen that provision for supplementary grants proved unnecessary as the actual expenditure was even less than the original budget estimates. This indicated deficiencies in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by these departments. Thus, unnecessary supplementary provision was made without assessing the actual requirements of funds under these sub-heads.

### 2.3.8 Excessive/unnecessary reappropriation of funds

Reappropriation is transfer of funds within a grant from one unit of appropriation where savings are anticipated, to another unit where additional funds are needed.

Injudicious reappropriation of funds proved excessive, unnecessary or insufficient and resulted in excess expenditure of ₹ 108.70 crore in 126 sub-heads and final savings of ₹ 335.75 crore in 488 sub-heads. The final excesses/savings after reappropriation was more than ₹ one crore in 36 head of accounts (*Appendix 2.8*). There was insufficient reappropriation in 13 head of accounts, unnecessary reappropriation in seven head of accounts and excessive reappropriation in 16 head of accounts. This indicated that the availability/requirement of funds, was properly not assessed before the reappropriation.

### 2.3.9 Unexplained reappropriations

Para 23.15.6 of SBM envisages that the reasons for anticipating excesses or savings should be clearly explained by the Department. Scrutiny of

reappropriation orders issued (31 March 2016) by the Finance Department, revealed that out of 1,863 explanations, 576 cases were clearly explained in the reappropriation orders. Explanations, in the remaining 1,287 cases, were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'. This goes against the principle of transparency stipulated in Section 4 of Fiscal Responsibility and Budgetary Management Act.

### **2.3.10 Anticipated savings not surrendered**

As per para 23.16 of SBM, grants that cannot be properly utilised should be surrendered. During 2015-16, out of total savings of ₹ 17,264.50 crore, a sum of ₹ 17,187.87 crore (99.6 per cent) was surrendered on the last working day of the financial year. Of this, ₹ 17,067.32 crore in 52 cases (35 grants) where savings were of more than ₹ 20 crore in each case, grants were surrendered on 31 March (**Appendix 2.9**). Whereas in 16 cases (15 grants), where savings (₹ 7,949.21 crore) were ₹ one crore and above, an amount of ₹ 294.57 crore was not surrendered (**Appendix 2.10**).

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

The Departments did not furnish (October 2016) reasons/explanations regarding surrender of savings on the last working day of financial year and non-surrendering of ₹ 294.57 crore.

### **2.3.11 Lump sum provision**

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

During 2015-16, in 119 cases (more than ₹ 15 crore and also more than 50 per cent of budget provision in 21 grants), lump sum provision of ₹ 8,115.48 crore was made in the estimates. Out of this, a sum of ₹ 5,993.91 crore (73.9 per cent) remained unutilised, was surrendered at the fag end of the year (**Appendix 2.11**) and the remaining amount of ₹ 2,121.57 crore was re-appropriated. Reasons for making lump sum budget provisions in these cases were not furnished (October 2016) by the Government.

### **2.3.12 Surrender in excess of actual savings**

In three grants, an amount of ₹ 598.91 crore was surrendered against the savings of ₹ 523.73 crore, which was in excess by ₹ 75.16 crore (**Appendix 2.12**). This indicated that the departments failed to exercise necessary budgetary controls over the flow of expenditure through the monthly

expenditure statements. The Departments did not furnish any reasons/explanations regarding surrender in excess of actual savings (October 2016).

## 2.4 Outcome of review of selected grants

A review of receipts and expenditure under Grant No. 8- Revenue and Grant No. 16- Police for the period 2013-16 revealed the following:

### Grant No. 8- Revenue

#### Revenue Department

#### (a) Revenue Expenditure

Test check of various heads exhibited significant variations in trend of expenditure either due to substantial increase or decrease over the previous year as summarised below:

(₹ in crore)						
Head of account	Year	Original provision	Expenditure	Growth of expenditure	Percentage Growth	Reasons given by Department
2029 Land Revenue 103 Land Records 01 Superintendence (Revenue Board) (Non-Plan)	2013-14	0.88	0.73	-	-	-
	2014-15	1.00	0.80	0.07	9.59	Payment of pay and allowance, increments, dearness allowance and outstanding liabilities of personnel.
	2015-16	0.96	1.09	0.29	36.25	Creation of new posts.
2029 Land Revenue 103 Land Records 03 Training School 03 Revenue Research and Training Institute, Ajmer (Non-Plan)	2013-14	4.77	6.37	-	-	-
	2014-15	18.15	16.53	10.16	159.50	Expenditure incurred on training of newly selected 2200 Patwaris.
	2015-16	4.40	4.23	-12.30	-74.41	Non-conducting of basic training courses for Patwaris and holding of training for Nayab Teshildar in February 2016 instead of November 2015.
2029 Land Revenue 103 Land Records 07 Modernisation of National Land Records Programme (Plan)	2013-14	6.13	3.58	-	-	-
	2014-15	56.80	5.16	1.58	44.13	Computerisation work of Sub-Registrar offices under National Land Records Modernisation programme.
	2015-16	50.99	0.57	-4.59	-88.95	Tender process for digitisation was completed in December 2015 and orders were issued in March 2016. Non- receipt of Central Government Grant for computerisation of Sub-Registrar office.

Reasons given by the Department indicate inadequacies in the Budget Estimates, anticipation/planning of training courses, tendering etc.

**(b) Receipt**

In following cases short realisation of revenue was observed against previous year as summarised below:

(₹ in crore)								
S. No.	Number and Name of Head of accounts	Year	Budget Estimates	Revised Estimates	Actual Receipts	Excess (+) /Shortfall (-)	Per cent Variation	Reasons given by the Department
1	0029-Land Revenue 800-Other Receipts (07)-Fee of Conversion of Agriculture land in to Residential Land [02] through Revenue Board	2013-14	27.00	55.65	58.55	0	0.00	Income from land conversion fees was not received as per BE at Tehsil and District Levels.
		2014-15	65.88	72.20	44.45	-14.10	-24.08	
		2015-16	72.20	53.43	51.20	6.75	15.19	
2	0029- Land Revenue 800-Other Receipts (07)-Fee of Conversion of agriculture land in to Residential Land [03] through Development Authority	2013-14	13.50	13.50	8.62	0	0.00	The Revenue depends upon number of land conversion cases. Decrease in revenue receipts is witnessed after completion of the period of concession given by the Government in land conversion.
		2014-15	13.50	69.13	25.83	17.21	199.65	
		2015-16	13.50	19.00	11.56	-14.27	-55.25	
3	0029- Land Revenue 800-Other Receipts (07)-Fee of Conversion of agriculture land in to Residential Land [04] through Urban Improvement Trust )	2013-14	36.95	36.95	11.99	0	0.00	The Revenue depends upon number of land conversion cases. Decrease in revenue receipts is witnessed after completion of the period of concession given by the Government in land conversion.
		2014-15	36.95	9.32	7.22	-4.77	-39.78	
		2015-16	37.67	51.00	16.39	9.17	127.01	

Reasons given are indicative of deficiencies in estimation and forecasting the revenue realisation/target fixing.

The matter was brought to notice of the State Government (September 2016) and reply was awaited (October 2016).

**Grant No. 16- Police**

**Home Department**

**(a) Revenue Expenditure**

Major points revealed during test check of various heads are summarized below:

(i) Following heads of accounts exhibited significant variations in growth of expenditure during 2013-16 by showing substantial decline and increase over the previous year, besides huge deviation in actuals from BE:

(₹ in crore)

Head of account	Year	Original provision	Supple-mentary	Total provision	Expen-diture	Growth of expenditure	Percentage growth
2055- Police	2013-14(C)	*	2.68	2.68	1.76	-	-
115- Modernisation of Police force	2014-15	4.19	0.91	5.10	0.95	-0.81	-46.02
02- Modernisation of Crime Branch (Non-plan)	2015-16	1.66	0	1.66	1.80	0.85	89.47
2055- Police	2013-14	**	8.13	8.13	4.32	-	-
800- Other Expenditure	2014-15	13.00	0	13.00	10.34	6.02	139.35
01- Police Development Fund (Plan)	2015-16	13.00	0	13.00	6.89	-3.45	-33.37

\* Only ₹ 1,000

\*\* Only ₹ 9,000

The Department informed that expenditure was incurred on the basis of Administrative and Financial sanctions issued by State Government on the proposals approved by Empowered Committee of the State Government in the context of funds approved by GoI.

Reasons given by the Department are not acceptable because framing of proposals for expenditure and approval thereon should have been taken into consideration during estimation through regular coordination with GoI and the Empowered Committee.

(ii) In following cases, the variations in expenditure over the previous year and excess in expenditure against the budget provision, were noticed. The Department attributed the variations and excesses due to (i) increase in pay and allowances and increments and (ii) payment of salaries of the employees in the next financial years due to delay in furnishing details of income tax by them.

(₹ in crore)

Head of account	Year	Original provision	Supple-mentary	Total provision	Expen-diture	Growth of expenditure	Percentage growth
2055- Police	2013-14	124.73	0.54	125.27	126.52	-	-
101- Criminal Investigation and vigilance	2014-15	54.24	0.32	54.56	54.34	-72.18	-57.05
01- Crime Branch	2015-16	57.39	0	57.39	57.99	3.65	6.72
02- Crime Branch (Non-plan)							
2055- Police	2013-14	482.97	6.80	489.77	474.04	-	-
104- Special Police	2014-15	549.61	4.75	554.36	547.05	73.01	15.40
01- Sepoy Unit (Non-plan)	2015-16	562.28	44.87	607.15	597.57	50.52	9.23
2055- Police	2013-14	23.41	2.15	25.56	24.35	-	-
109- District Police	2014-15	28.51	0.00	28.51	27.42	3.07	12.61
02- Security Forces for Central Offices, Banks etc.	2015-16	31.01	0.00	31.01	29.50	2.08	7.59
01- Central offices (Non-plan)							

Head of account	Year	Original provision	Supplementary	Total provision	Expenditure	Growth of expenditure	Percentage growth
2055- Police 109- District Police 03- Mewar Bhil Bodies (Non-plan)	2013-14	32.66	0.00	32.66	32.21	-	-
	2014-15	36.73	0.82	37.55	37.23	5.02	15.59
	2015-16	40.29	0.00	40.29	39.76	2.53	6.80
2055- Police 109- District Police 06- Traffic Police (Non-plan)	2013-14	68.12	2.00	70.12	67.01	-	-
	2014-15	75.08	6.73	81.81	80.99	13.98	20.86
	2015-16	88.81	0.00	88.81	94.36	13.37	16.51
2055- Police 109- District Police 10- Police commissioner system 02- Traffic Police (Non-plan)	2013-14	40.98	2.63	43.61	41.96	-	-
	2014-15	45.27	9.45	54.72	53.58	11.62	27.69
	2015-16	57.80	0.00	57.80	59.74	6.16	11.50

The reasons given by the Department indicate deficiencies in budget formulation and system management because (i) estimation on account of pay & allowances and increments is normally predictable and (ii) payment of salaries of the employees in the next financial years due to delay in furnishing details of income tax by them, was injudicious.

(iii) Unnecessary demand for supplementary provisions was noticed in two sub-heads during 2014-15, for which the reasons given by the Department are summarised below:

(₹ in crore)

Head of account	Year	Original provision	Supplementary	Total provision	Expenditure	Department Reply
2055- Police 115- Modernisation of Police force 02- Modernisation of Crime Branch (Non-plan)	2014-15	4.19	0.91	5.10	0.95	New vehicles and equipment required in modernisation of Police Force Scheme, were not supplied by the supplier by the end of the financial year 2014-15.
2055- Police 003- Education & Training 01- Rajasthan Police Academy (Non-plan)	2014-15	18.42	0.23	18.65	17.75	Need for conversion of 1 G.B. line to 4 G.B. lines and due to delay in furnishing details of income by the some employee in time.

This indicates systemic deficiencies in financial management of the department, deficient estimation and budgetary forecasting.

**(b) Capital Expenditure**

Significant savings and decreasing trend in capital expenditure despite adequate provisions were observed as summarised below:

(₹ in crore)

S. No.	Head of Account	Year	Original	Supplementary	Total Provision	Expenditure	Savings	Growth of Expenditure	Percentage growth
1	4055-Capital Outlay on Police 211-Police Housing 01-Through the Rajasthan State Road Development and Construction Corporation Ltd. 90-Construction works (Plan)	2013-14	*	-	*	-	*	-	-
		2014-15	16.98	-	16.98	0.83	16.14	-	-
		2015-16	16.56	-	16.56	4.36	12.20	3.52	419.05
2	4055-Capital Outlay on Police	2013-14	67.31	-	67.31	67.31	-	-	-
		2014-15	67.31	0.45	67.76	63.98	3.78	(-) 3.33	(-) 4.95

## Financial Management and Budgetary Control

S. No.	Head of Account	Year	Original	Supplementary	Total Provision	Expenditure	Savings	Growth of Expenditure	Percentage growth
	211-Police Housing 03-Through Awas Vikas Limited 90-Construction works (Plan)	2015-16	52.58	-	52.58	42.28	10.30	(-) 21.70	(-) 33.92
* Only ₹ 1,000									

On being pointed out, the Department stated that (i) for S.No. 1, the works were sanctioned in December 2014 and the surrender of funds was made on the decision of Budget Finalisation Committee and (ii) for S.No. 2, savings were attributed to adjustment of interest/principal by HUDCO on account of before time payment of loan and interest through Awas Vikas Limited. The replies are not acceptable because (i) for S. No. 1, the delay in sanction of works indicated systemic deficiencies and (ii) for S. No. 2, payment of Loan and Interest should have been scheduled, keeping in view the time of payment during budget formulation. Besides these, heavy savings in these heads also deprived other sectors from allocation of capital outlay. Further, supplementary provision for S. No. 2, was also not necessary as the expenditure could not come up to the original provision.

### (c) Receipts

Shortfall in actual receipts against REs was observed in the services rendered by the Police Department on various assignments, which are summarised below:

(₹ in crore)								Department Reply
S.No.	Number and Name of Head of accounts	Year	Budget Estimates	Revised Estimates	Actual Receipts	Excess (+) /Short-fall (-)	Per cent variation	
1	0055-Police 101-Police supplied to other Government 01-Contribution for Railway Department	2013-14	15.00	27.50	23.30	-4.20	-15.27	Receipt depends on the budget of railway to whom Home Department provides police force.
		2014-15	27.50	27.50	42.08	14.58	53.02	
		2015-16	27.50	27.50	14.40	-13.10	-47.64	
2	0055- Police 101- Police supplied to other Government 02- Amount Recouped from Gol	2013-14	1.50	2.80	1.89	-0.91	-32.50	Receipt depends on the budget of Central offices, Sainik School Dholpur to whom Home Department provides police force.
		2014-15	2.80	2.80	0.90	-1.90	-67.86	
		2015-16	2.80	2.88	2.08	-0.80	-27.78	
3	0055- Police 102- Police supplied to other parties 02-Police Forces provide from other persons, Public Company and other Party	2013-14	64.53	90.00	86.29	-3.71	-4.12	Under this head receipt is received against police forces provided to PSUs, Private Company, bank and individual. Excess receipt was due to outstanding dues for 2013-14 which were realised from 2014-15.
		2014-15	90.00	90.00	92.58	2.58	2.87	
		2015-16	90.00	90.00	82.23	-7.77	-8.63	

Less receipts from previous years and also against BE/RE were indicative of deficiencies in pursuance with the agencies to whom services were rendered and there was overestimation also in some cases like S. No. 1 (2015-16), S. No. 2 (2014-15) and S.No. 3 (2013-14 and 2015-16).

The matter was brought to notice of the State Government (September 2016) and reply was awaited (October 2016).

## 2.5 Advances from Contingency Fund

According to Article 267(2) of the constitution of India, Government may take advance from Contingency Fund for the purpose of unforeseen expenditure pending authorisation by the legislature of the State. The advances and withdrawals from the Contingency Fund of the GoR are governed by the Rajasthan Contingency Fund Rules 1957 (Rules) and provisions of chapter 5 of the State Budget Manual (SBM). As per rule 4(i) of the Rules, the advance from Contingency Fund shall be made for the purpose of meeting unforeseen expenditure, including new service, not contemplated in the annual financial statement. Further, as envisaged in Para 5.11 of SBM, if the advance from the Contingency Fund for meeting unforeseen expenditure remains unutilised, a cancellation or modification of the sanction for the same should be obtained from the Finance Department.

Scrutiny of records revealed that the Finance Department issued (July 2015) Orders to the Water Resources Department, for issue of an advance of ₹ 1.48 crore from Rajasthan Contingency Fund for payment of salaries to the staff of Rajasthan River Basin and Water Resources Planning Authority (Authority) during 2015-16. The sanction was effective till 31 December 2015. However, the advance was transferred to the PD account of the authority on 10 September 2015. The authority utilised only ₹ 0.28 crore upto the effective date of sanction i.e. 31 December 2015 and fund of ₹ 1.20 crore remained unutilised.

Thus, the drawal from the Contingency fund was irregular as the authority could not utilise the funds till the effective date of the sanction. Further, the State Government also overlooked the fact that the legislature was in session from 16 September 2015 and it could have obtained supplementary grant for the purpose during that period.

The matter was brought to the notice of the State Government (September 2016) and reply was awaited (October 2016).

## 2.6 Irregularities in submission of Detailed Contingent Bills against Abstract Contingent Bills

Rule 8(2) of General Financial and Accounts Rules (GF&ARs), prescribes that funds shall be withdrawn only if required for immediate payment and the expenditure is authorised by the competent authority. Further, the Rule 220(1) provides for submission of Detailed Contingent (DC) bills within a period of three months from the drawal of AC bills (except in case of purchase of machinery/equipments and other articles from abroad by opening of letter of credit, the DC bills may be rendered to the competent authority within six months of the drawal of AC bills).

It was observed that against 45,244 AC bills amounting to ₹ 5,203.47 crore drawn up to 31 March 2016, a total of 44,992 DC bills amounting to ₹ 4,929.59 crore were received by the PAG (A&E), leaving 252 AC bills amounting to ₹ 273.88 crore outstanding to be received as on 30 June 2016. Year wise details of outstanding AC bills are given below:

**Pendency in submission of Detailed Contingent bills against Abstract Contingent bills**

(₹ in crore)

S. No.	Year	AC bills drawn		DC bill received		Outstanding AC bills	
		Number	Amount	Number	Amount	Number	Amount
1.	upto 2009-10	31,806	2,686.79	31,785	2,682.51	21	4.28
2.	2010-11	2,460	419.86	2,459	419.59	1	0.27
3.	2011-12	1,471	197.72	1,463	193.82	8	3.90
4.	2012-13	1,834	253.84	1,828	250.47	6	3.37
5.	2013-14	3,130	616.42	3,121	610.23	9	6.19
6.	2014-15	3,264	619.89	3,241	575.75	23	44.14
7.	2015-16	1,279	408.95	1,095	197.22	184	211.73
<b>Total</b>		<b>45,244</b>	<b>5,203.47</b>	<b>44,992</b>	<b>4,929.59</b>	<b>252</b>	<b>273.88</b>

Most of the outstanding AC bills pertained to Relief Department (44 cases: ₹ 224.78 crore), Land Revenue Department (10 cases: ₹ 8.32 crore), Medical and Health Department (29 cases: ₹ 21.31 crore) and Police Department (6 cases: ₹ 3.56 crore). The Major Head wise pendency of AC bills for the period upto June 2016 is detailed in *Appendix 2.13*.

**(i) Unadjusted AC bills**

Test check of two Departments (Ayurved and Police) revealed that AC bills were drawn but remained unadjusted despite lapse of a period of more than one year, as detailed below:

(₹ in lakh)

S. No.	Name of office	AC bill		Amount drawn	Reason given by Department of delay
		Major Head	No. and Date		
1.	Directorate, Ayurved Department, Rajasthan, Ajmer	2210	436/14.03.2014	179.70	Time taken in tender process and decision making by Rajasthan Medical Services Corporation (RMSC) and Equipment Purchase Committee.
2.	Director (Account), State Forensic Laboratories(SFL), Rajasthan, Jaipur	2055	283/06.01.2015	57.00	Non-purchase of equipments by STC New Delhi due to hike in rates of imported equipments. The matter is under consideration with State Government.
		2055	395/27.03.2015	180.50	
		2055	396/27.03.2015	9.60	
		2055	397/27.03.2015	28.00	

The reasons given by the departments are not tenable because (i) the nature of expenditure should be of contingent type and (ii) the tendering process and purchase processes should be given due consideration at the time of drawal

through AC Bills in such a manner that process does not lead to payment and utilisation beyond limit prescribed under rule. The delay in tendering, decision taken and purchases also indicate systemic deficiencies.

**(ii) Adjustment of AC bills through DC bills beyond prescribed period**

In following five cases, the DC bills for adjustment of funds drawn through AC bills were submitted with delays of 5 to 160 months after the prescribed period. This also involved refund of unspent amount of ₹ 1.11 lakh.

(₹ in lakh)							
S. No.	Name of Office	Major Head	AC bill No. & Date	Amount	DC bills No. and Date (Amount)	Amount deposit through Challan	Delay in Months
1.	Chief Medical & Health Office, Tonk	2210	87/15.07.2015	1.00	341/31.03.2016 (₹ 0.59 lakh)	0.41	5
2.	District Collector, Tonk	2245	20/20.05.2010	15.00	146/15.06.2016	-	70
		2245	80/30.08.2010	50.00	147/15.06.2016	-	67
3.	District Collector, Bundi	2245	358/16.01.2015	3.22	1/28.06.2016	-	14
4.	Superintendent, PBM Hospital, Bikaner	2210	1457/11.03.2014	41.83	530/27.07.2016 (₹ 41.15 lakh)	0.68	25
5.	District Collector, Jhunjhunu	2245	141/18.12.2002	15.00	01/02.08.2016 (₹ 14.98 lakh)	0.02	160
<b>Total</b>						<b>1.11</b>	

Delay in depositing the DC bills and unspent amount was in contravention of provisions contained in Rule 220(1) of GF&AR.

The matter was brought to notice of the State Government (September 2016) and reply was awaited (October 2016).

**2.7 Conclusions and Recommendations**

During 2015-16, a sum of ₹ 1,73,808.18 crore was incurred against total grants and appropriations of ₹1,91,072.68 crore leaving savings of ₹ 17,264.50 crore. Supplementary provision of ₹ 441.99 crore, obtained in eight cases, proved unnecessary.

Departments surrendered ₹ 17,187.87 crore on the last working day of the financial year leaving no scope for utilising these funds for other purposes. In three cases, ₹ 75.16 crore was surrendered in excess of actual savings. In one grant and three appropriations there was excess expenditure of ₹ 174.27 crore, which requires regularisation. Further, in 119 cases, lump sum provision of ₹ 8,115.48 crore was made, out of which ₹ 5,993.91 crore (73.9 per cent) remained unutilised.

*Controlling/Disbursing Officers should keep a close and constant watch over the progress of expenditure against the sanctioned allotment in order to ensure utilisation of allotted funds as per requirement. They should also specifically strengthen monthly expenditure control and monitoring mechanism.*

*Efforts should be made by all Departments to submit realistic budget estimates keeping in view the trends of expenditure in order to avoid large scale savings/excesses, reappropriations and surrenders at the end of the year, so that they can be effectively utilised in other areas/schemes.*

Detailed Contingent Bills remained outstanding against 252 Abstract Contingent Bills amounting to ₹ 273.88 crore as on 30 June 2016.

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

Out of total expenditure of ₹ 46,420.51 crore, a sum of ₹ 23,925.74 crore (exceeding ₹ 50 crore and more than 30 per cent of the total expenditure in each case) was incurred in last quarter of the financial year. Of this, ₹ 17,624.78 crore was spent in March 2016 alone, which led to rush of expenditure at the end of the year.

*Departments should closely monitor progress of expenditure throughout the year to avoid the quality related pitfalls associated with rush of expenditure at the end of the year.*

## Chapter III Financial Reporting

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

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

### 3.1 Delay in furnishing Utilisation Certificates

General Financial and Accounts Rules (GF&AR), envisages that for the grants provided for specific purpose, Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification these should be forwarded to the Principal Accountant General (Accounts and Entitlement) within 12 months from the date of their sanction unless specified otherwise. However, 112 UCs aggregating to ₹ 11.93 crore were outstanding in respect of grants paid during the period 1997-98 to 2014-15. The Department wise break up of outstanding UCs is given in *Appendix 3.1*. The age-wise position of delay in submission of UCs is summarised in **Table 3.1**:

**Table 3.1: Outstanding Utilisation Certificates**

Range of Delay in number of years	(₹ in crore)	
	Utilisation Certificates outstanding as on 30 June 2016	
	Number	Amount
0-1	25	0.32
1-3	39	4.92
3-5	29	2.08
5-7	14	3.37
7 and above	05	1.24
<b>Total</b>	<b>112</b>	<b>11.93</b>

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

Almost 96 per cent of the outstanding amount of UCs mainly pertained to Science and Technology Department (105 UCs: ₹ 7.65 crore) and Family Welfare Department (3 UCs: ₹ 4.17 crore).

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

### **3.2 Non-submission/delay in submission of accounts**

In order to identify the institutions which attract audit under Section 14 of the CAG's (DPC) Act, 1971, the Government/Heads of the Department are required to furnish every year to Audit, the detailed information about (i) the financial assistance given to various institutions, (ii) the purpose for which the assistance is granted and (iii) the total expenditure of the institutions. Further, Regulation 84 of the Regulation on Audit and Accounts, 2007 provides that Governments and Heads of the Departments who sanction grants and/or loans to the bodies or authorities shall furnish by the end of July every year to the Audit Office, a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating (a) the amount of assistance (b) the purpose for which the assistance was sanctioned and (c) the total expenditure of the body or authority.

Out of the total 146 autonomous bodies/authorities, 108 annual accounts in respect of 57 autonomous bodies/authorities due upto 2014-15, had not been submitted as of June 2016. The details of the pendency in submission of accounts in respect of the bodies and authorities who received grants during preceding years by various Government Departments are given in *Appendix 3.2* and their age-wise pendency is as follows:

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

<b>Delays in number of years</b>	<b>Number of Bodies/ Authorities</b>	<b>Grants received during preceding years (₹ in crore)</b>	<b>Expenditure incurred during preceding years (₹ in crore)</b>
0-1 year	31	483.58	699.74
1-3 years	22	312.15	190.24
3-5 years	02	22.36	15.76
More than 5 years	02	0.79	1.00
<b>Total</b>	<b>57</b>	<b>818.88</b>	<b>906.74</b>

It would be seen from the above table that delays in submission of accounts by 24 bodies/authorities ranged between one and five years. It was also seen that many departments had not furnished the purpose for which the assistance was sanctioned. Consequently, audit could not provide assurance to the Legislature/Government, the manner in which the sanctioned grant was utilised, specifically on the issues of diversion and misutilisation.

### 3.3 Departmentally managed commercial undertakings

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

The Heads of Departments in the Government are to ensure that the undertakings prepare such accounts and submit them to Accountant General for audit within the specified time frame. As of March 2016, out of 10 only seven undertakings have prepared and submitted their accounts up to 2014-15. The department-wise position of preparation of *pro forma* accounts and investment made by the Government is given in **Appendix 3.3**.

### 3.4 Misappropriations, losses, defalcations etc.

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

State Government reported 902 cases of misappropriation (329) and theft/loss (573) of government money amounting to ₹ 62.37 crore under various departments up to 31 March 2016, on which final action was pending (June 2016). The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. The age profile of the pending cases and the number of cases pending in each category of theft/loss and misappropriation as emerged from these appendices are summarised in the **Table 3.3**:

**Table 3.3: Profile of misappropriation, losses, defalcations etc.**

Age profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in crore)	Nature of the cases	Number of cases	Amount involved (₹ in crore)
0-5	231	24.67	Theft/loss of material	573	13.74
5-10	199	17.96	Misappropriation/ embezzlement	329	48.63
10-15	202	9.77			
15-20	128	5.25			
20-25	73	1.76	-	-	-
25 and above	69	2.96	-	-	-
<b>Total</b>	<b>902</b>	<b>62.37</b>	<b>Total pending cases</b>	<b>902</b>	<b>62.37</b>

Source: Information received from the Departments

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

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

Reasons for Delay	Number of cases	Amount (₹ in crore)
Awaiting departmental and criminal investigation	298	25.31
Awaiting orders for recovery/write off	535	32.06
Pending in the courts of law	69	5.00
<b>Total</b>	<b>902</b>	<b>62.37</b>

Source: Information received from the Departments

### 3.5 Personal Deposit Accounts

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

During 2015-16 an amount of ₹ 22,996.30 crore was transferred to/deposited in Personal Deposit (PD) Accounts, which comprised 17.9 *per cent* of total expenditure (₹ 1,28,224 crore). Out of this, a sum of ₹ 3,522.60 crore was transferred to/deposited to PD Account only in March 2016 and ₹ 534.91 crore was transferred in last three working days of March 2016. Transfer of significant amount during last days of March indicate inadequate budgetary control.

The position of the PD Accounts of the GoR as on 31 March 2016 was as under:

(₹ in crore)					
Particulars	Number of Accounts	Opening Balance (as on 01 April 2015)	Receipt	Disbursement	Unspent Amount (as on 31 March 2016)
Operative PD Accounts	1,468	2,838.65	22,996.33*	22,293.51	3,541.47
Inoperative PD Accounts (for more than five years)	12	0.20	0.95	0.20	0.95
<b>Total</b>	<b>1,480</b>	<b>2,838.85</b>	<b>22,997.28</b>	<b>22,293.71</b>	<b>3,542.42</b>

\* Including sum of ₹ 0.03 crore transferred from inoperative PD Account.

There were unspent balances of ₹ 3,542.42 crore (1,480 PD accounts) included ten<sup>1</sup> PD accounts having balances of ₹ 100 crore and above, constituting ₹ 1,792.25 crore (50.6 per cent) of total unspent balances in all PD accounts.

Review of position of PD accounts held by various departments of the Government of Rajasthan (GoR) revealed the following major deficiencies:-

### (1) Inoperative PD Accounts

Rule 98 of Rajasthan Treasury Rules, 2012 envisages that in the month of April every year the Treasury Officer shall review the PD Accounts in operation at the treasury and sub-treasuries under its control and prepare a list of accounts which remained inoperative continuously for preceding five financial years for sending to the Finance (Ways & Means) Department, with a recommendation for their closure.

As of 31 March 2016, total 12 PD Accounts having sum of ₹ 95.36 lakh (**Appendix 3.6**) remained inoperative for the last five years (2011-16). Out of these, three PD Accounts<sup>2</sup> had significant balance. The Treasury Officer,

<sup>1</sup> (a) M.D. & F.A. Raj State Road Development & Construction Corporation Ltd., Jaipur (Sectt.) (₹ 205.24 crore), (b) Rajasthan Urban Infrastructure Finance Development Corporation (RUIFDCO), Jaipur (Sectt.) (₹ 555.78 crore), (c) Rajasthan Rajya Uchchatar Shiksha Parishad, Jaipur (₹ 114.00 crore), (d) M.D. RAJ COMP INFO Services Ltd. Jaipur (Sectt.) (₹ 178.23 crore), (e) Director/ Commissioner/Dy. Development Commissioner, Rural & Panchayati Raj Department, Jaipur (Sectt.) (₹ 116.08 crore), (f) Rajasthan State Health Society, Jaipur (Sectt.) (₹ 110.52 crore), (g) Rajasthan Medical Services corporation Ltd. Jaipur (Sectt.) (₹ 102.56 crore), (h) Indira Avas Yojana, Jaipur (Sectt.) (₹ 124.93 crore), (i) Rajasthan Mission on skill and Livelihoods (RMOL), Jaipur (Sectt.) (₹ 103.31 crore) and (j) Commissioner, TAD, Udaipur (₹ 181.60 crore).

<sup>2</sup> Director, Social welfare and Officiating Secretary, Rajasthan Residential Educational Institute Society, Jaipur (Secretariat): (₹ 70.00 lakh); Rajasthan Civil Aviation Corporation Ltd., Jaipur (Secretariat): (₹ 12.27 lakh) and Dy. Director, Child Development, Department, Jalore : (₹ 4.47 lakh).

Jaipur (Secretariat) and Treasury Officer, Udaipur intimated that the proposals have been forwarded to Finance (Ways and Means) department for closure of inoperative accounts of Rajasthan Civil Aviation corporation Ltd., Jaipur, Rajasthan State Mines and Minerals Ltd., Jaipur, Rajasthan Residential Educational Institutions Society, Jaipur and District Collector, Small Saving, Udaipur (city) respectively.

**(2) Drawal of money from PD Account despite negative balance**

According to Rule 264(1) (iii) of GF&AR, payment shall not be allowed to exceed the balance at credit in the deposit account. However, during 2015-16, a sum of ₹ 20.45 lakh was found as minus balance in PD Account of Dy. Conservator of Forest (DFO), Churu (A/c No. 2870). Treasury officer, Churu informed (July 2016) that there was no negative balance in this PD account, while Dy. Conservator of Forest stated (August 2016) that though account showed minus balance but in actual there was no negative balance. However, PAG (A&E) requested Treasury Officer, Churu from time to time for reconciliation of this negative balance. The fact remains that this PD Account showed minus balance, whatsoever the reason be, and matter warranted serious efforts for proper reconciliation.

The matter was referred to the State Government (September 2016), and reply was awaited.

### **3.6 Booking under Minor Head “800-Other Expenditure”**

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

Minor Head ‘800-Other Expenditure’ is intended to be operated when the appropriate Minor Head has not been provided in the accounts. Scrutiny of Finance Accounts 2015-16 of Government of Rajasthan disclosed that ₹ 7,776.23 crore, comprising 6.06 *per cent* of the total expenditure (Revenue and Capital) recorded under 56 Major Heads of Accounts (representing functions of the Government) were classified under the Minor Head ‘800-Other Expenditure’.

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

		(₹ in crore)
S. No.	Name of the scheme	Amount
1.	Capital Outlay on Roads and Bridges	1,925.45
2.	Investment subsidy under Taxes on Sales, Trade etc	473.55
3.	Major irrigation projects under IGNP	460.57
4.	District and other roads	359.54
5.	Capital outlay on other General Economic Services	303.58
6.	National Agriculture Development Project	282.99
7.	Interest Grant to good loanees of Cooperatives under Cooperation	260.04
8.	Major irrigation projects under Narbada Project	223.22
9.	Fund release to Local Bodies	150.11
10.	Public Health Insurance	149.56
11.	Capital Outlay on Crop Husbandry	122.39

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

### 3.7 Book Adjustments

In general, the Accounts of State represents the actual cash receipts and disbursements during the accounting period. However, during 2015-16, book adjustments involving ₹ 11,147.45 crore in 63 items<sup>3</sup> were effected by transfer from Consolidated Fund to Public Account and *vice versa*. The book adjustments mainly pertained to expenditure on drought and flood etc. met from State Disaster Response Fund, transfer of Central and State share to State Disaster Response Fund, Interest on the balance of State Provident Fund, Interest on Capital Expenditure on Irrigation Projects, adjustment of Interest on the balance of Workmen's C.P.F., transfer of Cess to the State Road and Bridge fund and Guarantee Fees transfer to the Guarantee Redemption Fund.

### 3.8 Reconciliation of Receipt and Expenditure

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

<sup>3</sup> Details of the items are given in the Notes to Account (Annexure 'A') of Finance Accounts (Volume-I) Government of Rajasthan-2015-16.

*During 2015-16, hundred per cent reconciliation of (i) total expenditure of ₹1,69,785.79 crore (net) by 415 Controlling Officers and (ii) total receipts of ₹1,00,309.46 crore (including Miscellaneous Capital Receipts) by 160 Controlling Officers, was done.*

### **3.9 Outstanding balances under Suspense Accounts**

According to ‘List of Major and Minor Heads of Account of Union and States’, certain intermediary/adjusting heads of accounts known as “Suspense” heads are operated in the Government accounts to reflect transaction of receipts and payments which cannot be booked to a final head of account, due to lack of information as to their nature or for other reasons. These heads of accounts are finally cleared by *minus* debit or *minus* credit when the amounts under them are booked to their respective final heads of accounts. If these amounts remain uncleared, the balances under the suspense heads would accumulate and would not reflect accurate receipts and expenditure of the Government.

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

The aggregate net balance under the Major Heads “8658-Suspense Accounts” in the Finance Accounts of the Government of Rajasthan was ₹ 50.15 crore (credit) as on 31 March 2016. This shows an increase by ₹ 23.47 crore from ₹ 26.68 crore (Credit) in 2013-14. The increase was mainly under Suspense Account (Civil) (₹ 42.45 crore) which was counterbalanced by decrease in net credit balances under Pay and Accounts (suspense) (₹ 15.90 crore) in 2015-16 in comparison to 2013-14.

The Finance Accounts reflect the net balances under Suspense accounts and, therefore, the real magnitude of balances outstanding under these heads does not get reported in the annual accounts of the Government presented to the State Legislature. The position of suspense balances under “8658-Suspense Accounts” for the last three years is given in **Appendix 3.7**.

#### **3.9.1 Pay and Accounts Office- Suspense**

This minor head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and the Accountants General. In March 2016, the outstanding debit balance under this head was ₹ 42.12 crore and the credit balance was ₹ 0.51 crore. The details of outstanding balances mainly with "PAO Suspense" are summarised below:

(₹ in crore)

S. No.	Name of Department	Amount	
		Debit	Credit
1.	PAO Central Pension Accounting Officer Ministry of Finance, New Delhi	32.91	0.01
2.	PAO (National Highways) Ministry of Road, Transport and Highways, Jaipur	7.77	0.05
3.	PAO (ERIS and Banking) Department of Economic Affairs, Ministry of Finance, New Delhi	0.47	-
4.	PAO Electoral Office Ministry of Law and Justice, New Delhi	-	0.18
5.	PAO (Legal Affairs) Ministry of Law and Justice and Supreme Court of India, New Delhi	0.94	0.26

Source: Finance Accounts

The above table indicates that the payments made (Debit) or received (Credit) by these departments/ministries on behalf of other PAOs were yet to be recovered/paid by them as on 31 March 2016. The debit and credit balance under "PAO suspense" and their continuous accumulation indicated significant control deficiencies.

### 3.9.2 Suspense Account (Civil)

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

The outstanding balance under this minor head as on 31 March 2016 was ₹ 1.58 crore (Debit) and ₹ 42.00 crore (Credit) indicating the net receipt and expenditure of ₹ 40.42 crore. The details of outstanding balances mainly with "Suspense Account (civil)" are summarised below:

(₹ in crore)

Sl. No.	Name of Department	Amount	
		Debit	Credit
1.	Treasury Suspense	-	42.00
2.	House Building Advance Suspense under Postal Accounts	0.63	(-) 0.02
3.	Controller of Defence Accounts (Pension), Allahabad	0.60	0.01
4.	Controller of Defence Accounts (Southern Command), Pune	0.34	-

Source: Finance Accounts

The above table indicates that the payments made (Debit) or received (Credit), required to be handled individually for settlement, was not booked to their final heads of accounts. Further, as per Finance Accounts the balances of ₹ 0.94 crore (Debit) and ₹ 0.01 crore (credit) were outstanding with Defence Accounts since 1977-78 and balance of ₹ 0.63 crore (Debit) and (-) ₹ 0.02 crore (Credit) was outstanding for House Building Advance Suspense under Postal Accounts since 1969-70. These old balances have already been reported

through State Finances Reports as well as the Finance Accounts for past few years. However, action for rectification is still pending.

### **3.9.3 Material Purchase Settlement Suspense Account**

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

The outstanding balance was (-) ₹ 1.25 crore (Credit) as on 31 March 2016 under this minor head for want of adjustment of Store Purchase. The uncleared credit balance indicates lack of significant controls in the Government.

## **3.10 Conclusions and Recommendations**

Non-submission of Utilisation Certificates of ₹ 11.93 crore indicated lack of proper monitoring by the Departments in utilisation of grants sanctioned for specific purposes. Instances of non-submission of Utilisation Certificates involving substantial amount, were noticed during test check in Science and Technology Department (₹ 7.65 crore) and Family Welfare Department (₹ 4.17 crore).

***Issues holding up submission of Utilisation Certificates should be identified to ensure their submission within the time stipulated.***

There has been non-submission/delay in submission of accounts of autonomous bodies/authorities. Accounts of 57 autonomous bodies/authorities, auditable under section 14 of CAG's (DPC) Act 1971, were in arrears for the last one to eight years.

***In order to clear the arrears of accounts in a time-bound manner, the controlling Departments should analyse the reasons for delay in finalisation of accounts of autonomous bodies/authorities and take suitable remedial measures for their timely submission.***

Out of 902 outstanding cases of misappropriation, theft and losses of Government money amounting to ₹ 62.37 crore, departmental and criminal

investigation was awaited in 298 cases involving ₹ 25.31 crore. Further, orders for recovery/write off in 535 cases involving ₹ 32.06 crore were also awaited.

*Departmental enquiries in all the cases of fraud and misappropriation should be expedited. The internal controls in all the organisations should be strengthened to prevent recurrence of such cases*

JAIPUR,  
The 02 January 2017

  
(R.G. VISWANATHAN)  
Principal Accountant General  
(General and Social Sector Audit), Rajasthan

Countersigned

NEW DELHI,  
The 05 January 2017

  
(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India

# **APPENDICES**

## Appendix 1.1 State Profile (Refer Profile of Rajasthan; page 1)

### A. General Data

S. No.	Particulars	Figures
1	Area	3,42,239 sqkm
2	Population	
	a. As per 2001 Census	5.65 crore
	b. As per 2011 Census	6.85 crore
3	Density of Population 2001 (All India Density = 325 persons per sqkm)	165 persons per sqkm
	Density of Population 2011 (All India Density = 382 persons per sqkm)	200 persons per sqkm
4	*Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)	21.7 per cent
5	a. Total Literacy (2001) (All India Average = 65.4 per cent) <sup>@</sup>	60.4 per cent
	b. Total Literacy (2011) (All India Average = 73.0 per cent) <sup>@</sup>	66.1 per cent
6	Infant mortality **(per 1000 live births) (All India Average = 39 per 1000 live births)	46
7	Life Expectancy at birth*** (All India Average = 67.5 years)	67.2 years
8	Gini Coefficient****	
	a. Rural (All India = 0.29)	0.23
	b. Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2015-16 at current price	₹ 6,74,137 crore
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2006-07 to 2015-16	Rajasthan 14.64 per cent General Category States 14.27 per cent
11	GSDP CAGR (2006-07 to 2015-16)	Rajasthan 16.46 per cent General Category States 15.75 per cent
12	Population Growth# (2006 to 2015)	Rajasthan 15.27 per cent General Category States 12.24 per cent

### B. Financial Data<sup>\$</sup>

Particulars	CAGR 2006-07 to 2014-15		CAGR 2011-12 to 2014-15		Annual Growth 2014-15 to 2015-16	
	General Category States	Rajasthan	General Category States	Rajasthan	General Category States	Rajasthan
	(In per cent)					
a. of Revenue Receipts	14.74	17.24	13.40	16.99	15.00	9.81
b. of Own Tax Revenue	15.08	16.23	12.55	15.06	13.28	10.45
c. of Non Tax Revenue	10.20	18.38	13.09	12.96	6.00	(-) 17.39
d. of Total Expenditure	16.71	17.78	15.52	21.61	16.42	48.03
e. of Capital Expenditure	13.21	16.31	16.78	31.23	25.80	36.53
f. of Revenue Expenditure on Education	17.08	18.71	12.98	18.65	12.17	8.96
g. of Revenue Expenditure on Health	18.70	21.64	18.42	22.21	13.44	20.22
h. of Salary and Wages	15.49 <sup>@</sup>	15.59	10.61 <sup>@</sup>	14.02	9.95 <sup>@</sup>	10.10
i. of Pension	18.59 <sup>@</sup>	20.85	12.67 <sup>@</sup>	17.58	11.79 <sup>@</sup>	12.83

\* Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), Page 66. A latest figures available for 2011-12 has been adopted.

\*\* SRS Bulletin of September 2014, Volume 50, No. 1, July 2016.

\*\*\* Life Expectancy of birth (Economic Survey 2015-16, Table 9.1, Page A 129).

\*\*\*\*Gini-coefficient [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa. (latest figures available for 2009-10 has been adopted).

# Population Projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population Projections constituted by the National Commission on Population Table -14.

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

@ CensusInfo India 2011 Final Population Totals.

<sup>@</sup> Exclude Delhi.

**Appendix 1.2 Part- A Structure and Form of Government Accounts  
(Refer Paragraph 1.1; page 2)**

**Structure of Government Accounts:**

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

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

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

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

**Source:** Government Accounting Rules, 1990

## Appendix 1.2 Part-B Layout of Finance Accounts (Refer Paragraph 1.1; page 2)

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

Statement No.	Layout
<b>Volume I</b> contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below, Notes to Accounts including accounting policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2015-16.
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 2015-16 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.
<b>Volume II Part I:</b> 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 non-plan and plan separately and a comparison with the figures for the previous year.
16	Accounts of capital expenditure by minor heads under non-plan and plan separately and a comparison with the figures for the previous year. Cumulative capital expenditure up to the end of the year is also depicted.
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 2016.
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 2015-16.
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.
<b>Volume II Part II:</b> 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 Time series data on the State Government Finances (Refer Paragraph 1.4; page 13)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>57,011</b>	<b>66,913</b>	<b>74,471</b>	<b>91,327</b>	<b>1,00,285</b>
<b>(i) Tax Revenue</b>	25,377(45)	30,503(46)	33,478(45)	38,673(42)	42,713(42)
Taxes on Agricultural Income	- <sup>1</sup>				
Taxes on Sales, Trade, etc	15,767(62)	18,575(61)	21,216(63)	24,170 (63)	26,345(62)
State Excise	3,287(13)	3,988(13)	4,982(15)	5,586(14)	6,713(16)
Taxes on Vehicles	1,927(8)	2,283(7)	2,499(8)	2,830(7)	3,199(7)
Stamps and Registration Fees	2,651(10)	3,335(11)	3,125(9)	3,189(8)	3,234(7)
Land Revenue	209(1)	304(1)	338(1)	289(1)	272(1)
Taxes on Goods and Passengers	220(1)	249(1)	288(1)	956(3)	848(2)
Other Taxes	1,316(5)	1,769(6)	1,030(3)	1,653(4)	2,102(5)
<b>(ii) Non Tax Revenue</b>	9,175(16)	12,133(18)	13,575(18)	13,229(15)	10,928(11)
<b>(iii) State's share of Union taxes and duties</b>	14,977(26)	17,103(25)	18,673(25)	19,817(22)	27,916(28)
<b>(iv) Grants- in-aid from Government of India</b>	7,482(13)	7,174(11)	8,745(12)	19,608(21)	18,728(19)
<b>2. Miscellaneous Capital Receipts</b>	<b>16</b>	<b>8</b>	<b>10</b>	<b>15</b>	<b>25</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1,229</b>	<b>1,102</b>	<b>316</b>	<b>1,004</b>	<b>1,447</b>
<b>4. Total Revenue and Non debt Capital Receipts (1+2+3)</b>	<b>58,256</b>	<b>68,023</b>	<b>74,797</b>	<b>92,346</b>	<b>1,01,757</b>
<b>5. Public Debt Receipts</b>	<b>5,918</b>	<b>9,955</b>	<b>14,491</b>	<b>18,141</b>	<b>60,998</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,581(94)	9,755(98)	14,232(98)	17,346(96)	59,249(97)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	337(6)	200 (2)	259(2)	795(4)	1,749(3)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>64,174</b>	<b>77,978</b>	<b>89,288</b>	<b>1,10,487</b>	<b>1,62,755</b>
<b>7. Contingency Fund Receipts</b>	-	-	-	<b>300</b>	-
<b>8. Public Account Receipts</b>	<b>1,27,215</b>	<b>1,56,563</b>	<b>1,07,978</b>	<b>1,26,382</b>	<b>1,46,910</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1,91,389</b>	<b>2,34,541</b>	<b>1,97,266</b>	<b>2,37,169</b>	<b>3,09,665</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>53,654</b>	<b>63,462</b>	<b>75,510</b>	<b>94,542</b>	<b>1,06,239</b>
Plan	12,416(23)	14,235(22)	17,364(23)	27,444(29)	31,638(30)
Non-Plan	41,238(77)	49,227(78)	58,146(77)	67,098(71)	74,601(70)
General Services (including interest payments)	18,709(35)	20,496(32)	23,340(31)	27,868(30)	31,016(29)
Social Services	21,928(41)	25,293(40)	31,486(42)	37,754(40)	43,349(41)
Economic Services	12,744(24)	17,408(27)	20,435(27)	28,920(30)	31,874(30)
Grants-in-aid and contributions	273(-)	265(1)	249(-)	- <sup>2</sup>	- <sup>2</sup>
<b>11. Capital Expenditure</b>	<b>7,119</b>	<b>10,683</b>	<b>13,664</b>	<b>16,103</b>	<b>21,986</b>
Plan	7,103(99)	10,682(100)	13,676(100)	16,087(100)	21,995
Non-Plan	16(1)	1	(-) 12	16	(-) 9
General Services	204(3)	249(2)	334(3)	534(3)	441(2)
Social Services	1,997(28)	2,840(27)	4,551(33)	5,838(36)	5,996(27)
Economic Services	4,918(69)	7,594(71)	8,779(64)	9,731(61)	15,549(71)
<b>12. Disbursement of Loans and Advances</b>	<b>1,109</b>	<b>2,412</b>	<b>812</b>	<b>701</b>	<b>36,602</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>61,882</b>	<b>76,557</b>	<b>89,986</b>	<b>1,11,346</b>	<b>1,64,827</b>
<b>14. Repayments of Public Debt</b>	<b>3,490</b>	<b>4,707</b>	<b>4,115</b>	<b>4,960</b>	<b>4,959</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	3,022(87)	4,239(90)	3,624(88)	4,451(90)	4,434(89)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	468(13)	468(10)	491(12)	509(10)	525(11)
<b>15. Appropriation to Contingency Fund</b>	-	-	-	<b>300</b>	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>65,372</b>	<b>81,264</b>	<b>94,101</b>	<b>1,16,606</b>	<b>1,69,786</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>1,22,320</b>	<b>1,50,175</b>	<b>1,05,605</b>	<b>1,22,060</b>	<b>1,40,431</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,87,692</b>	<b>2,31,439</b>	<b>1,99,706</b>	<b>2,38,666</b>	<b>3,10,217</b>

<sup>1</sup> 2011-12 : ₹ 0.01 lakh, 2012-13 : ₹ 0.01 lakh, 2013-14: only ₹ 24, 2014-15: ₹ 0.01 lakh and 2015-16: ₹ 0.01 lakh.

<sup>2</sup> 2014-15: ₹ 0.09 crore and 2015-16: ₹ 0.10 crore.

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 3,357	(+) 3,451	(-) 1,039	(-) 3,215	(-)5,954
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3,626	(-) 8,534	(-) 15,189	(-) 19,000	(-) 63,070
22. Primary Deficit (21+23)	(+) 4,266	(-) 194	(-) 6,126	(-) 8,537	(-) 51,062
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	7,892	8,340	9,063	10,463	12,008
24. Financial Assistance to local bodies etc.,	12,337	16,218	18,763	28,329	31,725
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) <sup>®</sup>	4,36,465	4,94,004	5,49,701	6,12,194	6,74,137 <sup>∇</sup>
28 Outstanding Fiscal liabilities (year end)	1,06,560	1,17,809	1,29,910	1,47,609	2,09,386
29. Outstanding Guarantees (year end) (including interest)	60,711	75,546	85,911	94,578	53,620
30. Maximum amount guaranteed (year end)	97,566	1,13,340	1,40,526	1,61,918	1,61,236
31. Number of incomplete projects	160	166	219	199	169
32. Capital blocked in incomplete projects	7,993	8,659	8,393	11,167	13,072
<b>Part E: Fiscal Health Indicators (In percentage)</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	5.8	6.2	6.1	6.3	6.3
Own Non-Tax Revenue/GSDP	2.1	2.5	2.5	2.2	1.6
Central Transfers/GSDP	5.1	4.9	5.0	6.4	6.9
<b>II Expenditure Management (In percentage)</b>					
Total Expenditure/GSDP	14.2	15.5	16.4	18.2	24.4
Total Expenditure/Revenue Receipts	108.5	114.4	120.8	121.9	164.4
Revenue Expenditure/Total Expenditure	86.7	82.9	83.9	84.9	64.5
Revenue Expenditure on Social Services/Total Expenditure	35.4	33.0	35.0	33.9	26.3
Revenue Expenditure on Economic Services/Total Expenditure	20.6	22.7	22.7	26.0	19.3
Capital Expenditure/Total Expenditure	11.5	14.0	15.2	14.5	13.3
Capital Expenditure on Social and Economic Services/Total Expenditure.	11.2	13.6	14.8	14.0	13.1
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus +)/GSDP	(+) 0.8	(+) 0.7	(-) 0.2	(-) 0.5	(-) 0.9
Fiscal Deficit/GSDP	(-) 0.8	(-) 1.7	(-) 2.8	(-) 3.1	(-) 9.4
Primary Deficit (surplus +) /GSDP	(+) 1.0	0.0	(-) 1.1	(-) 1.4	(-) 7.6
Revenue Deficit/Fiscal Deficit	-	-	6.8	16.9	9.4
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	24.4	23.8	23.6	24.1	31.1
Fiscal Liabilities/RR	186.9	176.1	174.4	161.6	208.8
Primary Deficit vis-à-vis quantum spread (₹ in crore)	-	(-) 5,986	(-) 1,414	(-) 3471	(-) 46,043
Debt Redemption (Principal +Interest)/ Debt Receipts	100.5	98.2	97.3	94.6	75.0
<b>V Other Fiscal Health Indicators</b>					
Returns on Investment	0.4	0.3	0.1	0.2	0.3
Balance from Current Revenue (₹ in crore)	11,192	13,187	11,131	9,148	12,197
Financial Assets/Liabilities	0.76	0.81	0.82	0.82	0.85

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

<sup>∇</sup> Advance estimates

**Appendix 1.4 Abstract of Receipts and Disbursements in 2015-16  
(Refer Paragraph 1.2 and 1.7.2; page 2 and 24)**

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>I. Revenues Receipts</b>	<b>91,326.91</b>	<b>1,00,285.12</b>	<b>I. Revenue Expenditure</b>	<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>
Tax Revenue	38672.94	42,712.92	<b>General Services</b>	<b>27,868.15</b>	<b>30,280.91</b>	<b>735.36</b>	<b>31,016.27</b>
			<b>Social Services</b>	<b>37,753.39</b>	<b>27,665.29</b>	<b>15,683.20</b>	<b>43,348.49</b>
Non-tax Revenue	13,229.50	10,927.87	Education, Sports, Art and Culture	19,362.93	13,189.13	7,907.82	21,096.95
			Health and Family Welfare	5,973.40	3,195.72	3,986.51	7,182.23
State's share of Union Taxes and Duties	19,816.97	27,915.93	Water Supply, Sanitation, Housing and Urban Development	4,679.03	4,568.63	1,129.76	5,698.39
			Information and Broadcasting	49.93	57.67	-	57.67
Non-Plan grants	4,527.04	5,240.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	965.24	154.76	863.15	1,017.91
Grants for State Plan Schemes	14,885.16	12,957.47	Labour and Labour Welfare	451.54	409.87	67.40	477.27
			Social Welfare and Nutrition	6,225.90	6,053.75	1,713.63	7,767.38
			Others	45.42	35.76	14.93	50.69
Grants for Central and Centrally Sponsored Plan Schemes	195.30	529.96	<b>Economic Services</b>	<b>28,920.34</b>	<b>16,655.06</b>	<b>15,219.32</b>	<b>31,874.38</b>
			Agriculture and Allied Activities	3,988.77	1,531.63	2,489.05	4,020.68
			Rural Development	10,404.63	2,078.43	10,119.31	12,197.74
			Special Areas Programmes	0.51	-	0.71	0.71
			Irrigation and Flood Control	1,719.30	1,726.92	85.69	1,812.61
			Energy	9,118.04	10,147.38	871.20	11,018.58
			Industry and Minerals	241.84	268.35	56.88	325.23
			Transport	1,844.38	789.56	716.69	1,506.25
			Science, Technology and Environment	45.78	5.48	32.38	37.86
			General Economic Services	1,557.09	107.31	847.41	954.72
			<b>Grants-in-aid and Contributions</b>	<b>0.09</b>	<b>0.10</b>	<b>-</b>	<b>0.10</b>
<b>Total</b>	<b>91,326.91</b>	<b>1,00,285.12</b>	<b>Total</b>	<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>
<b>II. Revenue deficit carried over to Section-B</b>	<b>3,215.06</b>	<b>5,954.12</b>	<b>II. Revenue Surplus Carried over to Section-B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>94,541.97</b>	<b>1,06,239.24</b>		<b>94,541.97</b>	<b>74,601.36</b>	<b>31,637.88</b>	<b>1,06,239.24</b>

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	10,446.44	8,949.28	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	14.57	24.34	IV. Capital Outlay	16,102.69	(-) 9.75	21,995.01	21,985.26
			General Services	533.73	(-) 8.64 <sup>φ</sup>	449.14	440.50
			Social Services	5,838.13	(-) 1.51	5,997.14	5,995.63
			Education, Sports, Art and Culture	56.41	-	155.02	155.02
			Health and Family Welfare	484.32	-	575.57	575.57
			Water Supply, Sanitation, Housing and Urban Development	5,020.84	(-) 1.51 <sup>Σ</sup>	4,857.61	4,856.10
			Information and Broadcasting	2.85	-	1.46	1.46
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	194.03	-	269.03	269.03
			Social Welfare and Nutrition	24.58	-	66.97	66.97
			Others	55.10	-	71.48	71.48
			<b>Economic Services</b>	<b>9,730.83</b>	<b>0.40</b>	<b>15,548.73</b>	<b>15,549.13</b>
			Agriculture and Allied Activities	549.05	0.40	416.33	416.73
			Rural Development	455.84	-	504.45	504.45
			Special Areas Programmes	262.08	-	268.50	268.50
			Irrigation and Flood Control	1,270.60	-	1,307.76	1,307.76
			Energy	4,244.21	-	9,433.90	9,433.90
			Industry and Minerals	(-) 30.82	-	78.89	78.89
			Transport	2,786.33	-	3,034.22	3,034.22
			Science, Technology and Environment	0.11	-	2.14	2.14
			General Economic Services	193.43	-*	502.54	502.54
			<b>Total</b>	<b>16,102.69</b>	<b>(-) 9.75</b>	<b>21,995.01</b>	<b>21,985.26</b>

<sup>φ</sup> Minus figure is due to deposit of amount pertaining to Rajasthan State Investment Fund lying under head "8235"

<sup>Σ</sup> Minus figure is due to deposit of unspent amount of Naru Eradication Project.

\* ₹ 0.42 lakh.

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>V. Recoveries of Loans and Advances</b>	<b>1,004.44</b>	<b>1,447.33</b>	<b>V. Loans and Advances disbursed</b>	<b>700.78</b>	7.73	36,594.52	<b>36,602.25</b>
From Power Projects	786.01	1,359.08	For Power Projects	241.40	-	36,147.61	36,147.61
From Government Servants	0.08	0.02	To Government Servants	-	-	-	-
From Others	218.35	88.23	To Others	459.38	7.73	446.91	454.64
<b>VI. Revenue surplus brought down</b>	<b>-</b>	<b>-</b>	<b>VI. Revenue deficit brought down</b>	<b>3,215.06</b>	-	-	<b>5,954.12</b>
<b>VII. Public Debt Receipts</b>	<b>18,140.82</b>	<b>60,998.17</b>	<b>VII. Repayment of Public Debt</b>	<b>4,960.04</b>	-	-	<b>4,959.04</b>
External debt	-	-	External debt	-	-	-	-
Internal debt other than Ways and Means Advances and Overdraft	17,346.47	59,249.28	Internal debt other than Ways and Means Advances and Overdraft	4,450.96	-	-	4,433.98
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	794.35	1,748.89	Repayment of Loans and Advances to GoI	509.08	-	-	525.06
<b>VIII. Appropriation to Contingency Fund</b>	<b>300.00</b>	<b>-</b>	<b>VIII. Appropriation to Contingency Fund</b>	<b>300.00</b>	-	-	<b>-</b>
<b>IX. Amount Transferred to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>IX. Expenditure from Contingency Fund</b>	<b>-</b>	-	-	<b>-</b>
<b>X. Public Account Receipts</b>	<b>1,26,382.20</b>	<b>1,46,910.29</b>	<b>X. Public Account Disbursements</b>	<b>1,22,060.62</b>	-	-	<b>1,40,431.47</b>
Small Savings, Provident Funds etc.	7,081.84	7,966.82	Small Savings, Provident Funds etc.	4,100.09	-	-	4,699.79
Reserve Funds	1,724.13	3,677.76	Reserve Funds	1,752.17	-	-	2,759.92
Suspense and Miscellaneous	21.79	77.87	Suspense and Miscellaneous	61.78	-	-	18.37
Remittances	10,487.63	9,617.17	Remittances	10,488.05	-	-	9,637.74
Deposits and Advances	1,07,066.81	1,25,570.67	Deposits and Advances	1,05,658.53	-	-	1,23,315.65

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
<b>XI. Closing Overdraft from Reserve Bank of India</b>	-	-	<b>XI. Cash Balance at end</b>	<b>8,949.28</b>	-	-	<b>8,397.27</b>
			Cash in Treasuries and Local Remittances	1.85	-	-	0.29
			Deposits with Reserve Bank	29.41	-	-	488.99
			Departmental Cash Balance including Permanent Advances	4.26	-	-	4.22
			Cash Balance Investment	7,628.58	-	-	5,915.95
			Earmarked Investment Funds	1,285.18	-	-	1,987.82
<b>Total</b>	<b>1,56,288.47</b>	<b>2,18,329.41</b>	<b>Total</b>	<b>1,56,288.47</b>	-	-	<b>2,18,329.41</b>

Source: Finance Accounts

## Appendix 1.5 Summarised financial position of Government of Rajasthan as on 31 March 2016 (Refer Paragraph 1.10.1; page 46 )

(₹ in crore)

Liabilities	As on 31.03.2015	As on 31.03.2016
<b>Internal Debt -</b>	<b>93,476.44</b>	<b>1,48,291.74</b>
Market Loans bearing interest	61,386.11	75,192.86
Market Loans not bearing interest	0.19	0.13
Loans from Life Insurance Corporation of India	35.77	31.02
Special Securities issued to National Small Savings Fund of the Central Government	20,125.74	20,039.79
Loans from Other Institutions	11,928.63	53,027.94
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
<b>Loans and Advances from Central Government -</b>	<b>7,034.10</b>	<b>8,257.93</b>
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	43.89	38.69
Loans for State Plan Schemes	6,980.24	8,209.27
Loans for Central Plan Schemes	0.29	0.29
Loans for Centrally Sponsored Plan Schemes	4.28	4.28
<b>Contingency Fund</b>	<b>500.00</b>	<b>500.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>32,247.42</b>	<b>35,514.45</b>
<b>Deposits</b>	<b>13,565.10</b>	<b>15,820.93</b>
<b>Reserve Funds</b>	<b>2,570.63</b>	<b>3,488.47</b>
<b>Remittance Balances</b>	<b>1.78</b>	<b>-</b>
<b>Total</b>	<b>1,49,395.47</b>	<b>2,11,873.52</b>
<b>Assets</b>	<b>As on 31.03.2015</b>	<b>As on 31.03.2016</b>
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>1,08,971.29</b>	<b>1,30,932.21<sup>3</sup></b>
Investments in shares of Companies, Corporations, etc.	27,909.59	37,417.62
Other Capital Outlay	81,061.70	93,514.59
<b>Loans and Advances -</b>	<b>4,700.36</b>	<b>39,855.28</b>
Loans for Power Projects	2,559.93	37,348.46
Other Development Loans	2,141.79	2,508.20
Loans to Government servants and Miscellaneous loans	(-) 1.36	(-) 1.38 <sup>4</sup>
<b>Reserve Fund Investments</b>	<b>1,285.18</b>	<b>1,987.82</b>
<b>Advances</b>	<b>5.74</b>	<b>6.55</b>
<b>Remittance Balances</b>	<b>-</b>	<b>18.79</b>
<b>Suspense and Miscellaneous Balances</b>	<b>62.71</b>	<b>3.21</b>
<b>Cash -</b>	<b>7,664.10</b>	<b>6,409.45</b>
Cash in Treasuries and Local Remittances	1.85	0.29
Deposits with Reserve Bank	29.41	488.99
Departmental Cash Balance	1.00	1.11
Permanent Advances	3.26	3.11
Cash Balance Investments	7,628.58	5,915.95
<b>Deficit on Government Account -</b>	<b>26,706.09</b>	<b>32,660.21</b>
(i) Revenue Deficit of the Current Year	3215.06	5954.12
(ii) Appropriation to the Contingency Fund	300.00	-
(iii) Accumulated Deficit at the beginning of the year	23,191.03	26,706.09
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
<b>Total</b>	<b>1,49,395.47</b>	<b>2,11,873.52</b>

### Explanatory Notes for Appendices 1.4 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.5**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 29.80 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference has been reconciled and cleared.

<sup>3</sup> Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 24.34 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

<sup>4</sup> Minus balance is under investigation.

## Appendix 1.6 Actuals vis-à-vis Budget Estimates 2015-16 (Refer Paragraph 1.2.2; page 6)

(₹ in crore)

	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
<b>(1) Revenue Receipts (a+b+c+d)</b>	<b>1,11,362</b>	<b>1,00,285</b>	<b>(-) 11,077</b>	<b>(-) 9.95</b>
<b>(a) Tax Revenue</b>	<b>47,096</b>	<b>42,713</b>	<b>(-) 4,383</b>	<b>(-) 9.31</b>
Taxes on Sales, Trade etc.	30,500	26,345	(-) 4,155	(-) 13.62
State Excise	6,300	6,713	413	6.56
Taxes on Immovable Property other than Agricultural land	50	9	(-) 41	(-) 82.00
Taxes on Vehicles	3,300	3,199	(-) 101	(-) 3.06
Stamps and Registration Fees	4,200	3,234	(-) 966	(-) 23.00
Taxes on Goods and Passengers	432	848	416	96.50
Land Revenue	400	272	(-) 128	(-) 32.00
Taxes and Duties on Electricity	1,782	1,922	140	7.86
Other Taxes and Duties on Commodities and Services	132	171	39	29.55
<b>(b) Non-Tax Revenue</b>	<b>15,496</b>	<b>10,928</b>	<b>(-) 4,568</b>	<b>(-) 29.48</b>
Interest Receipts	1,791	1,982	191	10.66
Miscellaneous General Services	1,107	701	(-) 406	(-) 36.68
Water Supply and Sanitation	500	374	(-) 126	(-) 25.20
Petroleum	6,575	2,342	(-) 4,233	(-) 64.38
Non-ferrous Mining and Metallurgical Industries	4,135	3,782	(-) 353	(-) 8.54
Police	220	162	(-) 58	(-) 26.36
Labour and Employment	249	334	85	34.14
Medical and Public Health	95	119	24	25.26
Other Administrative Services	111	162	51	45.95
Forestry and Wildlife	98	134	36	36.73
Major Irrigation	110	59	(-) 51	(-) 46.36
Public Works	77	98	21	27.27
Education, Sports, Art and Culture	82	176	94	114.63
Dividend and Profit	59	97	38	64.41
Other General Economic Services	48	84	36	75.00
Other Non-Tax Revenue	239	322	83	34.73
<b>(c) State's share of Union Taxes and Duties</b>	<b>28,925</b>	<b>27,916</b>	<b>(-) 1,009</b>	<b>(-) 3.49</b>
<b>(d) Grants-in-aid from GoI</b>	<b>19,845</b>	<b>18,728</b>	<b>(-) 1,117</b>	<b>(-) 5.63</b>
<b>(2) Miscellaneous Capital Receipts</b>	<b>8</b>	<b>25</b>	<b>17</b>	<b>212.50</b>
<b>(3) Recoveries of Loans and Advances</b>	<b>903</b>	<b>1,447</b>	<b>544</b>	<b>60.24</b>
<b>(4) Total Receipts (1+2+3)</b>	<b>1,12,273</b>	<b>1,01,757</b>	<b>(-) 10,516</b>	<b>(-) 9.37</b>
<b>(5) Revenue Expenditure (a+b+c+d)</b>	<b>1,10,805</b>	<b>1,06,239</b>	<b>(-) 4,566</b>	<b>(-) 4.12</b>
<b>(a) General Services</b>	<b>31,298</b>	<b>31,016</b>	<b>(-) 282</b>	<b>(-) 0.90</b>
Administration of Justice	684	659	(-) 25	(-) 3.65
Elections	56	63	7	12.50
Land Revenue	684	571	(-) 113	(-) 16.52
State Excise	131	117	(-) 14	(-) 10.39
Taxes on Sales, Trade etc.	540	844	304	56.30
Interest Payments	11,962	12,008	46	0.38
Secretariat- General Services	181	163	(-) 18	(-) 9.94
District Administration	413	372	(-) 41	(-) 9.93
Treasury and Accounts Administration	211	186	(-) 25	(-) 11.85
Police	3,895	3,975	80	2.05
Jails	133	134	1	0.75
Other Administrative Services	208	199	(-) 9	(-) 4.33
Pension and Other Retirement Benefits	11,077	10,864	(-) 213	(-) 1.92
Miscellaneous General Services	677	400	(-) 277	(-) 40.92
Stamps and Registration	69	64	(-) 5	(-) 7.25
Public Works	117	136	19	16.24
Others	260	261	1	0.38

(₹ in crore)				
	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
<b>(b) Social Services</b>	<b>46,623</b>	<b>43,349</b>	<b>(-) 3,274</b>	<b>(-) 7.02</b>
General Education	23,317	20,728	(-) 2,589	(-) 11.10
Technical Education	153	152	(-) 1	(-) 0.65
Sports and Youth Services	133	87	(-) 46	(-) 34.59
Medical and Public Health	5,321	4,740	(-) 581	(-) 10.92
Family Welfare	3,027	2,442	(-) 585	(-) 19.33
Water Supply and Sanitation	2,250	2,408	158	7.02
Urban Development	3,089	3,180	91	2.95
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,200	1,018	(-) 182	(-) 15.17
Labour and Employment	518	477	(-) 41	(-) 7.92
Social Security and Welfare	4,573	3,974	(-) 599	(-) 13.10
Nutrition	1,481	1,306	(-) 175	(-) 11.82
Relief on account of Natural Calamities	1,250	2,488	1,238	99.04
Others	311	349	38	12.22
<b>(c) Economic Services</b>	<b>32,883</b>	<b>31,874</b>	<b>(-) 1,009</b>	<b>(-) 3.07</b>
Crop Husbandry	2,313	1,759	(-) 554	(-) 23.95
Animal Husbandry	714	597	(-) 117	(-) 16.39
Forestry and Wildlife	834	786	(-) 48	(-) 5.76
Agricultural Research and Education	183	181	(-) 2	(-) 1.09
Co-operation	643	605	(-) 38	(-) 5.91
Special Programmes for Rural Development	960	540	(-) 420	(-) 43.75
Rural Employment	5,235	3,949	(-) 1,286	(-) 24.57
Other Rural Development Programmes	6,267	7,708	1,441	22.99
Major Irrigation	1,369	1,354	(-) 15	(-) 1.10
Medium Irrigation	283	272	(-) 11	(-) 3.89
Minor Irrigation	194	168	(-) 26	(-) 13.40
Power	10,105	11,016	911	9.02
New and Renewable Energy	54	01	(-) 53	(-) 98.15
Non-ferrous Mining and Metallurgical Industries	243	218	(-) 25	(-) 10.29
Roads and Bridges	1,710	1,294	(-) 416	(-) 24.33
Road Transport	302	212	(-) 90	(-) 29.80
Secretariat- Economic Services	214	210	(-) 4	(-) 1.87
Census Surveys and Statistics	372	357	(-) 15	(-) 4.03
Civil Supplies	424	310	(-) 114	(-) 26.89
Others	464	337	(-) 127	(-) 27.37
<b>(d) Grants-in-aid and contributions</b>	<b>1</b>	<b>-<sup>5</sup></b>	<b>(-) 1</b>	<b>(-) 100.00</b>
<b>(6) Capital Expenditure</b>	<b>20,760</b>	<b>21,986</b>	<b>1,226</b>	<b>5.91</b>
Capital Outlay on Police	107	103	(-) 4	(-) 3.74
Capital Outlay on Public Works	516	338	(-) 178	(-) 34.50
Capital Outlay on Education, Sports, Art and Culture	117	155	38	32.48
Capital Outlay on Medical and Public Health	1,069	576	(-) 493	(-) 46.12
Capital Outlay on Water Supply and Sanitation	4,669	4,376	(-) 293	(-) 6.28
Capital Outlay on Urban Development	825	473	(-) 352	(-) 42.67
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	272	269	(-) 3	(-) 1.10
Capital Outlay on Nutrition	215	56	(-) 159	(-) 73.95
Capital Outlay on other Social Services	155	71	(-) 84	(-) 54.19
Capital Outlay on Crop Husbandry	243	180	(-) 63	(-) 25.93
Capital Outlay on Forestry and Wildlife	154	198	44	28.57
Capital Outlay on Other Rural Development Programmes	506	504	(-) 2	(-) 0.40
Capital Outlay on Other Special Areas Programmes	329	269	(-) 60	(-) 18.24
Capital Outlay on Major Irrigation	774	487	(-) 287	(-) 37.08

<sup>5</sup> Only ₹ 0.10 crore

(₹ in crore)

	Budget estimates	Actuals	Increase/Decrease (-)	Increase/Decrease (-) (In per cent)
1	2	3	4 (3-2)	5
Capital Outlay on Medium Irrigation	55	146	91	165.45
Capital Outlay on Minor Irrigation	632	525	(-) 107	(-) 16.93
Capital Outlay on Command Area Development	129	107	(-) 22	(-) 17.05
Capital Outlay on Power Projects	5,759	9,434	3,675	63.81
Capital Outlay on Petroleum	80	-	(-) 80	(-) 100.00
Capital Outlay on Roads and Bridges	3,035	3,034	(-) 1	(-) 0.03
Capital Outlay on Road Transport	300	-	(-) 300	(-) 100.00
Capital Outlay on Other General Economic Services	497	448	(-) 49	(-) 9.86
Other Capital Outlays	322	237	(-) 85	(-) 26.40
<b>(7) Disbursement of Loans and Advances</b>	<b>1,318</b>	<b>36,602</b>	<b>35,284</b>	<b>2,677.09</b>
<b>(8) Total Expenditure (5+6+7)</b>	<b>1,32,883</b>	<b>1,64,827</b>	<b>31,944</b>	<b>24.04</b>
<b>(9) Revenue Surplus (+)/Deficits (-) (1-5)</b>	<b>557</b>	<b>(-) 5,954</b>		
<b>(10) Fiscal Deficits (-) (4-8)</b>	<b>(-) 20,610</b>	<b>(-) 63,070</b>		
<b>(11) Primary Surplus (+)/Deficits(-) (10+ Interest Payment)</b>	<b>(-) 8,648</b>	<b>(-) 51,062</b>		

Source: Finance Accounts and Budget Documents.

## Appendix 1.7 Statement of Funds transferred by the Government of India directly to the State Implementing Agencies (Refer Paragraph 1.4.4; page 19)

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
National Horticulture Mission (85:15)	Rajasthan Horticulture Development Society	0.45	0.23
National Food Security Mission (100 per cent)	State Institute of Agriculture Management Durgapura, Jaipur	0.21	1.07
National Mission on Medicinal Plants (100 per cent)	Rajasthan State Medicinal Plants Board	3.33	4.56
National Agri-Tech Infrastructure	Rajasthan State Agriculture Marketing Board, Jaipur	-	7.50
Dairy Development Project	Rajasthan Co-operative Dairy Federation Limited	-	2.30
Integrated Scheme on Agricultural Census and Statistics	NA	3.93	4.89
Integrated Scheme on Agriculture Marketing	NA	5.19	-
National Mission on Agriculture Extension and Technology CS	Rajasthan State Seed and Organic Production Certification Agency, Rajasthan State Seed Corporation	7.82	5.18
National Rural Livelihood Mission CS	Rajasthan Grameen Ajevika Vikas Parishad	4.21	3.41
Members of Parliament Local Area Development Scheme (MPLAD) (100 per cent)	Zila Parishad (Rural Development Cell)	138.00	135.00
Shyama Prasad Mukherje Urban Mission	Rural Development and Panchayati Raj Department, Jaipur	-	1.70
National Rural Employment Guarantee Scheme	State Employment Guarantee Fund	-	18.94
Rajiv Gandhi Panchayat Shashktikaran Abhiyan	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	-	4.48
Adult Education and Skill Development	NA	2.40	2.41
Technical Education Quality Improvement Programme	NA	4.61	3.03
Creation of Centres for training and Research in Frontier Areas of Science and Technology, Social Science and Humanities	NA	1.50	0.50
National Mission on Teachers and Training	NA	-	2.58
National initiative for Design Innovation including setting up of Design innovation Centers, Design open school and National design innovation network	Centre for Converging Technology University of Rajasthan	0.89	2.66
Health Educational Institutions (Ayurveda) (100 per cent)	National Institute of Ayurveda	17.80	-
<i>Pradhan Mantri Swasthya Suraksha Yojana</i>	NA	82.00	-
Development of Infrastructure for Promotion of Health Research	NA	-	1.59
Hospitals and Dispensaries	Centre for Development of Police Science and Management	-	1.59
Setting up of Nation Wide Network of Laboratories for managing Epidemics and National Calamities	NA	-	3.47
Scheme of Art and Culture and Centenary Celebrations (Other Mission, Schemes and Autonomous Organisation)	NA	-	6.80
International Cultural Relations	NA	2.92	-
Museum	Archaeology and Museum	1.50	1.03

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
Promotion and Dissemination of Art and Culture	West Zone Cultural Centre, Udaipur	17.65	8.85
Construction of Boys' and Girls' Hostels for SC and OBC Students	NA	2.26	-
Assistance to disabled persons for purchase/fitting	Bhagwan Mahaveer Viklang Sahayata Samiti	4.48	1.00
Deen Dayal Rehabilitation Centre	NA	1.02	1.39
Assistance to Voluntary Organisation for providing Social Defence Services	NA	0.84	1.77
Comprehensive Scheme for Combating Trafficking	NA	1.25	1.07
Grants-in-aid to NGOs for SC's, OBC's and Research & Training	NA	2.24	-
Free Coaching and allied Scheme for Minorities	NA	0.80	1.18
Assistance to Voluntary Organisation for Welfare of Scheduled Castes	NA	-	3.30
Environment Information Education and Awareness	NA	2.32	-
Disha Programme for Women in Science	NA	2.26	3.99
Research and Development Department of Biotechnology	NA	4.35	-
Research and Development Support SERC	NA	11.80	2.94
State Science and Technology Programme	NA	0.72	3.10
Technology Development Programme	NA	3.14	7.22
Man Power Development	NA	26.66	-
Science and Technology Programme for Socio Economic Development	NA	2.35	1.29
Micro Electronics and Nanotech Development	NA	1.08	-
Technology Development Council	NA	2.27	-
Alliance and R & D Mission	NA	-	3.77
International Co-operative S & T	NA	0.88	1.01
Integrated Wool Improvement and Development Programme	NA	18.50	-
Technology Upgradation Fund Scheme (TUFS)	NA	1.45	1.35
Quality of Technology Support Institution and Programme	NA	8.59	3.28
Handicrafts Infrastructure and Technical Development Scheme	NA	3.20	0.36
Marketing Support and Services and Export Promotion Scheme	NA	0.52	0.44
Wool and Woolen Social Security Scheme	NA	1.00	-
Infrastructure Development and Capacity Building	NA	1.38	0.26
Human Resource Development	<i>Udhyam Protsahan Sansthan</i>	1.89	1.80
Integrated Processing Development Scheme	NA	-	27.82
Assistance to IHMS, FCIS etc.	NA	0.70	-
Capacity Building for Service Provider	NA	2.17	1.79
National Mission on Pilgrimage Rejuvenation and Spiritual Augmentation Drive	Rajasthan Tourism Development Corporation	-	8.09
Swadesh Darshan - Integrated development of theme based tourism circuits	Rajasthan Tourism Development Corporation	-	12.79
Renewable Energy	Rajasthan Renewal Energy Corporation Limited and Rajasthan <i>Rajya Vidyut Prasaran</i> Nigam Limited	113.30	249.54

(₹ in crore)

Programme/ Scheme (Indicate Central: State Share)	Implementing Agency	2014-15	2015-16
Modernisation of Food Processing Industries	NA	11.71	-
National Child Labour Project	Child Labour Project Institute	2.68	2.23
Scheme for Quality Assurance, Codex Standards, Research and Development and Other Promotional Activities	NA	0.39	-
Strengthening of Education among ST Girls in Low Literacy District	NA	0.96	-
Urban Sports Infrastructure Scheme	Rajasthan State Sports Council	-	5.40
Critical Assistance for who Pre Qualification for Pharma	NA	6.84	-
Capacity Building and Technical Assistant	NA	1.26	-
Scheme for Infrastructure Development FPI	NA	2.03	-
Skill Development Initiative	NA	1.41	2.12
Rajiv Gandhi Khel Abhiyan (RGKA)	Rajasthan State Sports Council	2.68	3.31
National Mission on Food Processing	NA	-	26.32
National Heritage cities Programme	NA	-	1.14
Schemes less than one crore		13.67	10.63
<b>Total</b>		<b>561.46</b>	<b>615.47</b>

NA: Not Available

Source: Finance Accounts, CGA Portal website.

### Appendix: 1.8 Financial Results of Major and Medium Irrigation Works during 2015-16 (Refer Paragraph 1.9.1; page 37)

(₹ in lakh)

S. No.	Name of Projects	Capital outlay up to 31 March 2016	Revenue Received	Working and Maintenance Expenditure	Net Loss after Working and Maintenance Expenditure	Interest on Direct Capital Outlay	Net Loss after meeting interest
1	2	3	4	5	5-4= 6	7	6+7=8
<b>Major Irrigation Projects</b>							
1	Bhakra Nangal Project (Irrigation Branch Portion)	6,068.41	1,742.64	4,496.64	2,754.00	504.66	3,258.66
2	Chambal Project (Irrigation Branch Portion)	58,219.94	850.64	2,222.64	1,372.00	4,835.72	6,207.72
3	Indira Gandhi Nahar Project	4,79,003.52	2,650.19	13,934.90	11,284.71	46,821.37	58,106.08
4	Gurgaon Canal	4,658.47	0.88	146.91	146.03	462.73	608.76
5	Jakham Project	13,822.43	23.04	274.20	251.16	1,322.34	1,573.50
6	Gang Canal	64,185.99	338.67	1,949.05	1,610.38	5,935.46	7,545.84
<b>Medium Irrigation Projects</b>							
7	Jawai River Project Sei Diversion Scheme	709.57	148.02	107.37	(-) 40.65	69.74	29.09
8	Meja Project	4,553.44	0.05	190.58	190.53	452.39	642.92
9	Parbati Project (Dholpur)	7,049.33	2.84	325.00	322.16	696.97	1,019.13
10	Gudha Project	163.49	1.82	77.33	75.51	16.33	91.84
11	Morel Project	235.83	7.23	89.05	81.82	23.55	105.37
12	Alnia Project	195.97	0.67	138.63	137.96	19.51	157.47
13	West Banas Project	67.03	0.51	16.74	16.23	6.70	22.93
14	Vallabh Nagar Project	86.37	0.00	27.68	27.68	8.64	36.32
15	Badagaon Pal Project	76.02	0.63	21.14	20.51	7.60	28.11
16	Orai Irrigation Project	63.42	0.02	41.88	41.86	6.34	48.20
17	Wagon Diversion Scheme	1,397.26	0.91	69.50	68.59	139.66	208.25
	<b>Total</b>	<b>6,40,556.49</b>	<b>5,768.76</b>	<b>24,129.24</b>	<b>18,360.48</b>	<b>61,329.71</b>	<b>79,690.19</b>

Source: Finance Accounts

## Appendix 1.9 Summarised Financial Statement of Departmentally Managed Commercial/ Quasi-Commercial Undertakings (Refer Paragraph 1.9.4; page 40)

(₹ in lakh)

Name of the Undertaking	Period of accounts	Mean Government Capital	Block assets at depreciated cost	Depreciation provided during the year	Turnover	Net profit (+)/ loss (-)	Interest on Capital	Total return (7+8)	Percentage return on capital <sup>6</sup>
1	2	3	4	5	6	7	8	9	10
Jail Manufacture, Ajmer	2013-14	3.07	1.24	0.14	9.75	(-) 3.86	1.92	(-) 1.94	(-) 9.12
Jail Manufacture, Alwar	2014-15	0.16	0.02	-	8.80	(-)3.46	-	(-) 3.46	(-) 4.63
Jail Manufacture, Bikaner	2014-15	8.88	0.07	0.01	19.53	(+) 0.36	0.02	(+) 0.38	125.36
Jail Manufacture, Jaipur	2014-15	7.56	4.68	0.49	115.34	(-) 9.45	-	(-) 9.45	-
Jail Manufacture, Jodhpur	2014-15	8.86	2.59	0.18	14.59	(-) 17.86	3.70	(-) 14.16	(-) 52.39
Jail Manufacture, Kota	2012-13	1.49	1.37	0.05	0.05	(-) 1.74	-	(-) 1.74	-
Jail Manufacture, Udaipur	2013-14	9.97	2.37	0.25	13.54	(-) 14.91	4.85	(-) 10.06	(-) 18.66
Departmental Trading of Forest Coupes	2014-15	209.29	115.54	0.15	3,209.39	(+) 1,617.98	-	(+) 1,617.98	-
Patta Tendu Scheme	2014-15	5,508.41	6.15	0.24	596.02	(+) 331.18	-	(+) 331.18	-
Rajasthan Water Supply and Sewerage Management Board, Jaipur	2014-15	15,19,507.27	3,11,226.84	11,618.26	21,439.68	(-) 1,17,751.18	22,205.43	(-)95,545.75	(-)33.59
<b>Total</b>		<b>15,25,264.96</b>	<b>3,11,360.87</b>	<b>11,619.77</b>	<b>25,426.69</b>	<b>(-) 1,15,852.94</b>	<b>22,215.92</b>	<b>(-) 93,637.02</b>	

<sup>6</sup> The capital has been considered on which the interest on capital has been worked out.

**Appendix 1.10 Statement showing the details of loans not repaid by  
loanees (Refer Paragraph 1.9.5; page 42)**

(₹ in lakh)

S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-16	Repaid during 2003-16	Closing Balance as on 31.03.2016
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	-	0.02	2.24
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	-	6.34
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	-	0.05	0.37
11	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	143.22	-	1,730.75
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

(₹ in lakh)

S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-16	Repaid during 2003-16	Closing Balance as on 31.03.2016
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 (06)	Loan for payment of interest loan for establishment of Rajasthan State Co-operative Renewal Fund	315.00	75.00	-	390.00
21	6425-107(07)	Loan for establishment of Rajasthan State Cooperatives Strengthening Fund	161.18	-	-	161.18
22	6705-800(01)	Soil Conservation	9.47	-	-	9.47
23	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
24	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
25	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
26	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
27	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
<b>Grand Total</b>			<b>6,803.29</b>	<b>256.89</b>	<b>(-) 55.19</b>	<b>7,115.37</b>

Source: Finance Accounts

**Appendix 1.11 Details of devolution of 29 Subjects listed in XI Schedule of the Constitution of India to PRIs**  
(Refer Paragraph 1.7.5; page 29)

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

*Source: Information supplied by PRD*  
\* Devolved but withdrawn temporarily

(Based on the information and Annexure given by the Panchayati Raj Department on 25.05.2016 according to which the position remains same as it was on 18.05.2012)

**Appendix 1.12 Statement showing devolution of functions listed in XII Schedule of the Constitution of India to Urban Local Bodies  
(Refer Paragraph 1.7.5; page 30)**

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

## Appendix 2.1

(Refer Paragraph 2.3.3; page 64)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Remarks
<b>Revenue-Voted</b>								
1.	20	Housing	2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs (01) Public Works Department (General Expenditure) [11] Proportionate expenditure relating to establishment of Major Head 2059	2.43	5.02	2.59	106.6	There was overall saving under Grant no. 20
2.	21	Roads and Bridges	3054-Roads and Bridges 80-General 001-Direction and Administration (01) Proportionate expenditure exhibited under Major Head 2059-Public Works [01 Establishment	-	19.37	19.37		There was overall saving under Grant no. 21
3.			3054-Roads and Bridges 80-General 797-Transfer to/from Reserve fund/ Deposit Account (03) Transfer to central Road Fund (100 per cent Central)	61.61	72.71	11.10	18.0	
4.	46	Irrigation	2700-Major Irrigation 01-Bhakra Nagal Project (Commercial) 799-Suspense (02) Bhakra Beas Management Board	1.10	2.50	1.40	127.3	There was overall saving under Grant no. 46
5.			2700-Major Irrigation 28-Bisalpur Project (Commercial) 001-Direction and Administration (03) Proportionate expenditure transferred from Budget Head 2701-80	0.24	1.67	1.43	595.8	
6.			2700-Major Irrigation 02-Chambal Project (Commercial) 800-Other Expenditure (03) Other Expenditure	15.85	48.36	32.51	205.1	
7.			2700-Major Irrigation 03-Beas Project (Commercial) 800-Other Expenditure (01) Other Expenditure [01] Interest on Capital Account	-	15.85	15.85		
<b>Capital-Voted</b>								
8.	46	Irrigation	4701-Capital Outlay on Medium Irrigation 69-Rajgarh Project (Commercial) 001-Direction and Administration (02) Proportionate expenditure transferred from Major Head 2701	9.75	10.75	1.00	10.3	There was overall saving under Grant no. 46

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Head of Account	Total Grant	Expenditure	Excess	Percentage of Excess expenditure	Remarks
<b>Capital-Charged</b>								
9.		Public Debt	6003-Internal Debt of the State Government 111- Special Securities issued to National Small Savings Fund of the Central Government (01) Special Securities to National Small Savings Fund of the Central Government	1257.72	1385.67	127.95	10.2	There was overall Excess under Public Debt

Source: Appropriation Accounts

## Appendix 2.2

(Refer Paragraph 2.3.4; page 64)

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

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
1.	9-Forest	2406-01-102-(25) Externally aided Rajasthan Forestry and Bio-diversity Project Phase-II	75.11	41.11	143.77	52.2	28.6
2.	10-Miscellaneous General Services	2075-797-(01) Transfer to Head 8235-117 Guarantee Redemption Fund	397.23	397.23	397.23	100	100
3.	12-Other Taxes	3055-190-(03) Grant-in-aid for reimbursement of amount to Free/Concessional travels in the Buses of Rajasthan State Road Transport Corporation	57.98	32.53	153.81	37.7	21.1
4.	14-Sales Tax	2040-800-(02) Rajasthan Investment Promotion Policy	253.97	196.94	545.98	46.5	36.0
5.	15-Pensions and Other Retirement Benefits	2071-01-110-(01) Pension to Employees of Zila Parishads and Panchayat Samities	53.06	21.34	119.13	44.5	17.9
6.		2071-01-117-(01) Government contribution in Defined Contribution Pension Scheme	187.49	76.92	517.64	36.2	14.9
7.	19-Public Works	4210-03-105-(11) New Medical College	190.50	190.50	208.50	91.4	91.4
8.	21-Roads and Bridges	3054-04-800-(02) Rural Roads	112.18	75.64	260.57	43.1	29.0
9.		5054-03-337-(07) Roads financed by State Road Development Fund	59.46	54.62	110.78	53.7	49.3
10.		5054-04-800-(02) Other Road construction programme	196.40	61.04	591.32	33.2	10.3
11.		5054-04-800-(22) Road financed from Pradhanmantri Gram Sadak Yojana	192.63	192.63	598.00	32.2	32.2

(₹ in crore)

S. No.	Number and Name of Grant/Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
12.	24-Education, Art and Culture	2202-01-001-(01) General expenditure	56.96	54.00	91.99	61.9	58.7
13.		2202-02-109-(01) Boys School	1838.16	664.32	6006.88	30.6	11.1
14.		2202-02-109-02 Girls School	237.13	93.36	784.54	30.2	11.9
15.		2202-02-109-(07) <i>Rashtriya Madhyamik Shiksha Abhiyan</i>	211.92	48.63	422.87	50.1	11.5
16.		2202-02-109-(23) Distribution of Lap-top	59.01	40.47	59.01	100	68.6
17.		26-Medical and Health and Sanitation	2210-06-800-(04) Public Health Insurance Scheme	79.18	79.18	149.56	52.9
18.	2211-800-(02) National Rural Health Mission (NRHM)		483.87	293.34	1106.57	43.7	26.5
19.	2211-800-(03) National Urban Health Mission (NUHM)		56.82	56.82	56.82	100	100
20.	4210-02-800-(02) NABARD Loan based Schemes		76.95	55.95	83.95	91.7	66.6
21.	27-Drinking Water Scheme	2215-01-102-(01) Other Rural Water Supply Schemes	359.00	186.31	1115.00	32.2	16.7
22.		2215-01-101-(12) Other Urban Water Supply Schemes	154.53	86.54	504.74	30.6	17.1
23.		4215-01-101-(01) General Urban Water Supply Schemes	310.77	147.96	633.03	49.1	23.4
24.		4215-01-102-(03) Other Rural Water Supply Programmes	351.49	287.88	674.08	52.1	42.7
25.	28-Special Programmes for Rural Development	2501-05-196-(05) <i>Pradhan Mantri Krishi Sinchai Yojana (PMKSY)</i> Other Intervention	56.88	56.88	56.88	100	100
26.	29-Urban Plan and Regional Development	2217-80-191-(29) Public Light	99.68	99.68	99.68	100	100
27.		2217-80-192-(33) Public Light	54.56	54.56	54.56	100	100
28.	30-Tribal Area Development	2210-05-796-(01) Hospital and Dispensaries	50.23	42.65	74.81	67.1	57.0
29.		2211-796-(02) National Rural Health Mission (NRHM)	94.12	56.94	220.84	42.6	25.8

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
30.	30-Tribal Area Development	2225-02-796-(06) Through the Director, Social Justice and Empowerment Department	123.49	82.47	200.50	61.6	41.1
31.		2515-196-(26) Total Sanitation Campaign	96.52	90.71	201.42	47.9	45.0
32.	30-Tribal Area Development	2515-198-(03) Grants for <i>Gram Panchayats</i> under the recommendations of State Finance Commission	116.87	116.87	242.72	48.2	48.2
33.		4215-01-796-(01) Rural Water Supply Schemes	297.31	131.99	495.58	60.0	26.6
34.		4215-01-796-(02) Urban Water Supply Schemes	54.05	35.76	96.90	55.8	36.9
35.		4801-80-796-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	76.0	61.73	154.44	49.2	40.0
36.		4801-80-796-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	57.54	38.92	73.06	78.8	53.3
37.		4801-80-796-(07) Investment in <i>Jaipur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	152.76	152.76	152.76	100	100
38.		4801-80-796-(08) Investment in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	134.26	134.26	134.26	100	100
39.		4801-80-796-(09) Investment in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY Yojana	118.45	118.45	118.45	100	100
40.		4801-80-796-(12) Acquisition in <i>Jaipur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	115.64	115.64	115.64	100	100
41.		4801-80-796-(13) Acquisition in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY Yojana	113.29	113.29	113.29	100	100
42.		4801-80-796-(14) Acquisition in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY Yojana	136.00	136.00	136.00	100	100
43.		5054-04-796-(16) Roads financed from <i>Pradhanmantri Gram Sadak Yojana</i>	240.00	240.00	240.00	100	100

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
44.	33-Social Security and Welfare	2236-02-101-(01) Through the Integrated Child Development Services Department	135.50	90.26	329.00	41.2	27.4
45.	35-Miscellaneous Community and Economic Services	3454-02-203-(01) Information Technology and Communication Department	52.43	30.55	102.84	51.0	29.7
46.		3454-02-203-(02) Bhamashah Yojana, 2014	95.80	94.18	109.00	87.9	86.4
47.	36-Cooperation	2425-107-(20) Assistance to Co-operative Institutions for Interest payment	103.50	46.69	103.50	100	45.1
48.		2425-800-(02) Interest grant to good Loanee borrowers of Co-operative Societies	163.87	163.87	260.04	63.0	63.0
49.	37-Agriculture	2401-119-(26) For conversion from flow irrigation to drip irrigation (20%State share: 80%Central share)	51.90	39.00	57.42	90.4	67.9
50.		2401-196-(06) District level Agriculture Schemes	174.75	130.79	200.60	87.1	65.2
51.		2401-800-(27) Rashtriya Krishi Vikas Yojana (S.C.A)	201.55	146.11	282.99	71.2	51.6
52.		4401-800-(03) Rashtriya Krishi Vikas Pariyojana (S.C.A)	65.43	57.50	96.60	67.7	59.5
53.	41-Community Development	2515-196-(04) Assistance for Zila Parishads under the recommendations of State Finance Commission (3% of Total Provision)	52.51	47.35	77.20	68.0	61.3
54.		2515-196-(24) Total Sanitation Campaign	658.96	636.53	1120.56	58.8	56.8
55.	41-Community Development	2515-197-(05) Grants for Panchayat Samitis under the recommendations of State Finance Commission (12% of total provision)	119.97	112.20	231.59	51.8	48.4
56.		2515-197-(10) Untied Fund for Panchayat Raj Institutions	80.28	54.70	82.78	97.0	66.1
57.		2515-198-(03) Grants for Gram Panchayats under the recommendations of State Finance Commission	593.79	593.79	1235.17	48.1	48.1
58.		2515-198-(06) National Nutrition Assistance Programme (for	144.13	142.75	421.89	34.2	33.8

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
		students of Elementary Schools of <i>Gram Panchayats</i> ) under Midday Meal Assistance					
59.	42-Industries	2040-800-(04) Rajasthan Investment Promotion Scheme (Industry Department)	96.37	82.40	131.66	73.2	62.6
60.	48-Power	2801-80-190-(32) Interest grant	68.48	68.48	68.48	100	100
61.		2801-80-190-(34) Grant for Power Tax	998.07	684.88	1,273.37	78.4	53.8
62.		2801-80-190-(36) Grant for non-increasing of Power Tarrif	2,051.35	812.04	6,788.49	30.2	12.0
63.		2801-80-190-(42) Assistance to Distribution Corporations for connection to Grid from <i>Akshay Urja</i> under the recommendations of XIII Finance Commission	407.68	407.68	407.68	100	100
64.		4801-80-190-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	351.24	280.95	737.88	47.6	38.1
65.		4801-80-190-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	291.53	199.76	368.02	79.2	54.3
66.		4801-80-190-(10) Investment in <i>Jaipur Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	750.21	750.21	750.21	100	100
67.		4801-80-190-(11) Investment in Jodhpur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	659.35	659.35	659.35	100	100
68.		4801-80-190-(12) Investment in Ajmer <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	581.68	581.68	581.68	100	100
69.		4801-80-190-(15) Acquisition in Jaipur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	567.90	567.90	567.90	100	100
70.		4801-80-190-(16) Acquisition in Jodhpur <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	556.35	556.35	556.35	100	100
71.	4801-80-190-(17) Acquisition in Ajmer <i>Vidyut Vitaran Nigam Limited</i> under UDAY Yojana	667.86	667.86	667.86	100	100	

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
72.	51-Special Component Plan for Welfare of Scheduled Castes	2202-02-789-(01) Special component plan (for scheduled castes)	74.17	31.95	210.07	35.3	15.2
73.		2211-789-(02) National Rural Health Mission (NRHM)	129.78	80.82	325.25	39.9	24.8
74.		2225-01-789-(01) Scholarship and stipend for Scheduled Castes	97.31	55.95	198.48	49.0	28.2
75.		2236-02-789-(01) Through the Integrated Child Development Services Department	116.78	45.63	277.46	42.1	16.4
76.		2401-789-(03) <i>Rashtriya Krishi Vikas Yojana (S.C.A)</i>	58.10	34.57	75.87	76.6	45.6
77.		2505-01-196-(01) <i>Indira Awas Yojana</i>	59.20	49.42	173.65	34.1	28.5
78.		2515-196-(27) Complete Cleaning Campaign	242.12	235.63	402.71	60.1	58.5
79.		2515-198-(03) Grants for <i>Gram Panchayats</i> under the recommendations of State Finance Commission	153.55	153.55	320.02	48.0	48.0
80.		4215-01-789-(01) Water supply in scheduled castes areas	397.49	157.44	650.00	61.2	24.2
81.		4215-01-789-(02) Water Supply in scheduled castes areas (Urban)	77.23	47.78	132.13	58.5	36.2
82.		4801-80-789-(02) Investment in Rajasthan <i>Rajya Vidyut Utpadan Nigam Limited</i>	135.41	114.27	251.68	53.8	45.4
83.		4801-80-789-(03) Investment in Rajasthan <i>Rajya Vidyut Prasaran Nigam Limited</i>	73.09	45.49	96.09	76.1	47.3
84.		4801-80-789-(07) Investment in <i>Jaipur Vidyut Vitaran Nigam Limited</i> under UDAY <i>Yojana</i>	227.29	227.29	227.29	100	100
85.		4801-80-789-(08) Investment in <i>Jodhpur Vidyut Vitran Nigam Limited</i> under UDAY <i>Yojana</i>	199.76	199.76	199.76	100	100
86.		4801-80-789-(09) Investment in <i>Ajmer Vidyut Vitran Nigam Limited</i> under UDAY <i>Yojana</i>	176.23	176.23	176.23	100	100

(₹ in crore)

S. No.	Number and Name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2016	March 2016
87.		4801-80-789-(12) Acquisition in Jaipur <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	172.06	172.06	172.06	100	100
88.		4801-80-789-(13) Acquisition in Jodhpur <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	168.56	168.56	168.56	100	100
89.		4801-80-789-(14) Acquisition in Ajmer <i>Vidyut Vitaran Nigam</i> Limited under UDAY <i>Yojana</i>	202.34	202.34	202.34	100	100
90.		5054-04-789-(05) Rural Roads	56.75	22.04	150.78	37.6	14.6
91.	Interest Payment	2049-01-123-(01) Interest on loan from National Small Saving Fund	613.21	367.30	1970.51	31.1	18.6
92.		2049-01-200-(02) Interest on loans received from Autonomous Bodies	281.46	155.62	523.54	53.8	29.7
93.		2049-03-104-(02) Interest on Contributory Provident Funds	75.98	75.98	76.17	99.8	99.8
94.	Interest Payment	2049-04-109 Interest on State Plan Loans consolidated in terms of recommendations of XII Finance Commission	63.53	21.18	211.78	30.0	10.0
95.	Public Debt	6003-105-(02) Loan under Rural Infrastructure Development Fund	531.79	443.72	946.04	56.2	46.9
96.		6003-111-(01) Special Securities issued to National Small Savings Fund of the Central Government	468.05	288.70	1385.67	33.8	20.8
97.		6004-02-105 State Plan Loans Consolidated in terms of recommendations of the XII Finance Commission	92.61	30.87	308.70	30.0	10.0
			<b>23,925.74</b>	<b>17,624.78</b>	<b>46,420.51</b>	<b>51.5</b>	<b>38.0</b>

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

## Appendix 2.3

(Refer Paragraph 2.3.5; page 69)

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

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue-Voted</b>					
1.	10	Miscellaneous General Services	676.95	276.75	40.9
2.	11	Miscellaneous Social Services	101.05	34.12	33.8
3.	12	Other Taxes	482.00	138.01	28.6
4.	21	Roads and Bridges	1,803.87	436.22	24.2
5.	28	Special Programmes for Rural Development	635.43	244.24	38.4
6.	32	Civil Supplies	292.84	80.42	27.5
7.	43	Minerals	369.58	138.88	37.6
8.	50	Rural Employment	3,207.04	739.01	23.0
<b>Capital-Voted</b>					
9.	11	Miscellaneous Social Services	38.76	29.61	76.4
10.	12	Other Taxes	300.00	149.00	49.7
11.	16	Police	69.14	22.00	31.8
12.	19	Public Works	1,142.22	319.13	27.9
13.	21	Roads and Bridges	2,980.92	605.49	20.3
14.	22	Area Development	350.90	74.50	21.2
15.	23	Labour and Employment	34.34	24.48	71.3
16.	26	Medical and Public Health and Sanitation	339.00	202.29	59.7
17.	29	Urban Plan and Regional Development	959.30	322.59	33.6
18.	33	Social Security and Welfare	250.11	144.06	57.6
19.	37	Agriculture	283.25	135.61	47.9
20.	42	Industries	44.28	35.46	80.1
21.	43	Minerals	81.20	81.00	99.8
22.	46	Irrigation	1,162.00	294.28	25.3
		<b>Total</b>	<b>15,604.18</b>	<b>4,527.15</b>	<b>29.0</b>

Source: Appropriation Accounts

## Appendix 2.4

(Refer Paragraph 2.3.6; page 69)

**Statement of various grants where persistent savings were more than ₹ one crore in each case and also more than 10 per cent of the total provision during 2013-16**

(₹ in crore)							
Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
<b>Revenue-Voted</b>							
1.	2-Council of Ministers	2013-14	12.09	10.77	1.32	10.9	Reasons not intimated by the State Government.
		2014-15	11.89	8.50	3.39	28.5	Less payment of pay and allowances to Council of Ministers due to less number of Ministers in New Councils on Ministers in comparison to previous Councils of Ministers.
		2015-16	11.01	8.28	2.73	24.8	Less expenditure on maintenance and operation of vehicles of Ministers due to less number of Ministers in Council of Ministers.
2.	8-Revenue	2013-14	593.46	521.38	72.08	12.1	Post remaining vacant and non-starting of survey work under National Land Records Modernisation Programme.
		2014-15	640.01	579.05	60.96	9.5	Selection of agency for construction of modern record room being under process, less expenditure of supply of computers, less expenditure on preparation of website and non claim presented by NIC for data entry of valuation details as the work was to be done by NIC at their own level.
		2015-16	707.49	593.03	114.46	16.2	Posts remaining vacant, less expenditure on travelling and office expenses, delay in issue of work order for construction of modern record room and digitisation of cadastral map and non-receipt of central assistance for computerization of sub-registrar office.
3.	11-Miscellaneous Social Services	2013-14	99.77	86.17	13.60	13.6	Non-receipt of funds from GoI and less expenditure by Medical Education and Medical Health Department on disposal of Bio-medical waste management.
		2014-15	113.73	71.26	42.47	37.3	Reduction in plan ceiling, non-release of sanctions by the State Government because of election code of conduct and non-receipt of funds from GoI.
		2015-16	101.05	66.93	34.12	33.8	Less receipt of fund from GoI and transfer of National River Conservation Scheme to Local Self Government department.
4.	12-Other Taxes	2013-14	354.23	308.38	45.85	12.9	Post remaining vacant, receipt of less reimbursement claim of Viability Gap Fund for operation of Rural Bus Services and reduction in plan ceiling.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2014-15	516.33	434.14	82.19	15.9	Due to non-compliance with entire terms and conditions of Reform Linked Plan by RSRTC.
		2015-16	482.00	343.99	138.01	28.6	Non-compliance of term of Reform Linked Plan made by Rajasthan State Road Transport Corporation.
5.	28-Special Programmes for Rural Development	2013-14	52.01	21.62	30.39	58.4	Non-receipt of funds from GoI.
		2014-15	594.70	310.30	284.40	47.8	Non-receipt of second instalment of funds for "Integrated Catchment Management Programme" and non-receipt of funds for "National Rural Livelihood Mission" from GoI.
		2015-16	635.43	391.19	244.24	38.4	Less/non-receipt of fund from GoI.
6.	35-Miscellaneous Community and Economic Services	2013-14	113.33	90.89	22.44	19.8	Not intimated by the State Government.
		2014-15	847.72	398.20	449.52	53.0	Non-receipts of funds from GoI. Less expenditure on <i>Bhamashah</i> enrolment and preparation of <i>Bhamashah</i> card due to election code of conduct under <i>Bhamashah Yojana</i> 2014. Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	310.04	255.21	54.83	17.7	Non-receipt of fund from GoI and detailed reasons for savings in some cases were not intimated by the State Government.
7.	43-Minerals	2013-14	148.65	123.36	25.29	17.0	Posts remaining vacant, non-purchase of machinery in time due to as election code of conduct and non-deployment of personnel of Mineral protection Force for prevention of illegal mining.
		2014-15	196.98	102.47	94.51	48.0	Non-purchase of medical equipments as per sanctions from Finance Department and less transfer to Environment Reforms and Health Fund in mining area.
		2015-16	369.58	230.70	138.88	37.6	Non-execution of work in time by Public Works Department, non-commencement of scheme and post remaining vacant.
8.	50-Rural Employment	2013-14	383.66	326.23	57.43	15.0	Short receipt of fund from GoI under various schemes.
		2014-15	3,611.45	2,389.85	1,221.60	33.8	
		2015-16	3,207.04	2,468.03	739.01	23.0	Less receipt of fund from GoI.
<b>Capital Voted</b>							
9.	11-Miscellaneous Social Services	2013-14	9.68	8.06	1.62	16.7	Non-starting of 11 works pertaining to 2012-13 after objection of Development Authority and Archaeology Department and non-release of work order of 4 works due to election code of conduct.
		2014-15	23.15	6.86	16.29	70.4	Delay in release of Administrative and Financial sanctions of new works and non-execution of work for 32 temples due to non-selection of consultant by PDCORE for preparing master plan.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	38.76	9.15	29.61	76.4	Slow execution of 19 pending works of earlier years, non-release of sanctions of 8 temples operated through trust as the DPR could not be prepared in time, late receipt of sanction of 6 works due to delay in DPR, non-payment of construction of hospices and Asst. Commissioner office building due to non-receipt of revised Administrative and Financial sanction and non-starting of work of boundary wall of assistant commissioner office building at Kota and Udaipur due to land dispute and encroachment of land.  Detailed reasons for savings in several cases were not intimated by the State Government.
10.	19- Public Works	2013-14	796.83	519.09	277.74	34.9	Slow progress/ less execution of work.
		2014-15	1,397.65	709.61	688.04	49.2	Non-completion of works due to excess work load on Public Works Department (PWD) and less execution of works.  Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	1,142.22	823.09	319.13	27.9	Slow progress of work and less execution of work than originally estimates.  Detailed reasons for savings in some cases were not intimated by the State Government.
11.	22-Area Development	2013-14	395.91	293.67	102.24	25.8	Less receipt of fund from GoI, construction of lesser water courses than target and post remaining vacant, non-receipt of Administrative Sanction from Central Government and State Government for commencement of Bhakra Project.
		2014-15	348.13	257.68	90.45	26.0	Less receipt of fund from GoI and post remaining vacant.  Detailed reasons for savings in some cases were not intimated by the State Government.
		2015-16	350.90	276.40	74.50	21.2	Less receipt of fund from GoI, less execution of construction works and less receipt of proposals from districts in the financial year for execution of works related to Jal Swavlamban to utilize reserve fund and under <i>Mukhya Mantri Jal Swavlamban Abhiyan</i> .
12.	23-Labour and Employment	2013-14	5.47	2.60	2.87	52.5	Not intimated by the State Government.
		2014-15	4.42	1.54	2.88	65.2	Non-supply of complete order by firms, rejection of equipments of firms as the specification of material was not as per the supply order and non-availability of materials on DGS&D rate contract.

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	34.34	9.86	24.48	71.3	Reduction in plan ceiling and partial/non-supply of complete material by firms.
13.	26-Medical and Public Health and Sanitation	2013-14	185.97	143.17	42.80	23.0	Not intimated by the State Government.
		2014-15	346.25	223.28	122.97	35.5	Slow progress of work, non-release of sanction for construction of building of 1,079 primary health sub-centres, less amount received by NABARD against loans and non-receipt of funds from GoI.
		2015-16	339.00	136.71	202.29	59.7	Slow progress of construction works and non-release of sanction by the State Government.
14.	29-Urban Plan and Regional Development	2013-14	1,460.01	1,045.02	414.99	28.4	Non-receipt of funds from GoI.
		2014-15	1,280.91	707.49	573.42	44.8	Slow progress of construction works in sewerage sector due to termination of contracts, delay in land availability, delay in clearance of railway crossing by NHAI, posts remaining vacant, reduction in plan ceiling and change in site of land.
		2015-16	959.30	636.71	322.59	33.6	Less receipt of fund from GoI for Rajeev Housing Scheme for Slum Free India, post remaining vacant, slow progress of work and reasons for savings in some cases were not intimated by the State Government.
15.	33-Social Security and Welfare	2013-14	84.36	73.15	11.21	13.3	Not intimated by the State Government.
		2014-15	301.82	45.84	255.98	84.8	Delay in land allotment resulted in slow progress of construction works in two residential schools by PWD. Detailed reasons for savings in several cases were not intimated by the State Government.
		2015-16	250.11	106.05	144.06	57.6	Slow progress of work and less execution of work. Reasons for savings in some cases were not intimated by the State Government.
16.	43-Minerals	2013-14	1.30	0.18	1.12	86.2	The Forest Department did not submit the estimate/demand letter for conservation of forest area to mining area.
		2014-15	103.56	(-)4.65	108.21	104.5	Delay in decision by review committee created for study of MoU with HPCL for establishment of refinery in the state resulting in non-issuance of share capital to HPCL-Rajasthan Refinery Limited.
		2015-16	81.20	0.20	81.00	99.8	Non-finalisation of establishment of Refinery in the State which resulted in non-issuance of share capital against allotted fund in original Budget
17.	46-Irrigation	2013-14	1,108.51	829.33	279.18	25.2	Less execution of works.
		2014-15	1,165.59	953.91	211.68	18.2	

(₹ in crore)

Sl. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings	Main reasons of savings reported in Appropriation Accounts
		2015-16	1,162.00	867.72	294.28	25.3	<p>Non-receipt of sanction of fountain system project from GoI, less execution of works, less receipts of fund from GoI, adjustment of proportionate expenditure as per actual expenditure on works.</p> <p>Detailed reasons for savings in some cases were not intimated by the State Government.</p>

Source: Appropriation Accounts

## Appendix 2.5

(Refer Paragraph 2.3.6.1; page 70)

### Statement showing persistent savings under Grant No. 26-Medical and Public Health and Sanitation

(₹ in crore)

S. No.	Head of Accounts	Year	Original + Supplementary	Expenditure	Gross Saving	% of Savings	Reasons Given by Department
<b>Revenue Head</b>							
1	2210 - Medical & Public Health 01 – Urban Health Services Allopathy 110 - Hospital and Dispensaries 02 – Mobile Hospital 08 – Other Mobile Surgical Unit (Plan)	2013-14	5.83	3.31	2.52	43.22	Posts remaining vacant
		2014-15	4.79	3.69	1.10	22.96	
		2015-16	4.60	3.64	0.96	20.87	
2	2210 - Medical & Public Health 05 – Medical Education Training & Research 105 –Allopathy 01 – Education 03– Medical college, Udaipur (Plan)	2013-14	2.16	0.50	1.66	76.85	Due to Posts remaining vacant and expenditure not incurred by PWD under minor works head.
		2014-15	1.64	0.87	0.77	46.95	
		2015-16	2.39	1.07	1.32	55.23	
3	2210 - Medical & Public Health 05 – Medical Education, Training and Research 105 –Allopathy 01 – Education 06– Medical College, Kota (Plan)	2013-14	3.84	1.32	2.52	65.63	Posts remaining vacant.
		2014-15	3.30	0.59	2.71	82.12	
		2015-16	3.31	0.34	2.97	89.73	
4	2210 - Medical & Public Health 05 – Medical Education, Training and Research 105 –Allopathy 03 – Health Science, University 01– Rajasthan Health Science University, Jaipur (Plan)	2013-14	131.61	131.55	0.06	0.04	The allotment was for construction of new medical college. Expenditure could not be incurred as the plan and blueprint were not submitted in time by Rajasthan State Road Development and Construction Corporation Limited.
		2014-15	134.91	23.18	111.73	82.82	
		2015-16	214.00	32.25	181.75	84.93	
5	2210 - Medical & Public Health 06 – Public Health 101 – Prevention and Control of	2013-14	70.00	56.79	13.21	18.87	Posts remaining vacant.
		2014-15	78.07	41.97	36.10	46.24	
		2015-16	74.28	55.56	18.72	25.20	

S. No.	Head of Accounts	Year	Original + Supplementary	Expenditure	Gross Saving	% of Savings	Reasons Given by Department
	Diseases 20 – Free Test Scheme 01 – Through the Director, Medical and Health Services (Plan)						
6	2210 - Medical & Public Health 06 – Public Health 104 – Drug Control 01 – Drug Control Establishment 01 – Through the Director, Medical and Health Services (Plan)	2013-14	10.44	1.43	9.01	86.30	Less expenditure on salary and Machinery Equipment Tools and Plants Head due to posts remaining vacant and non-purchase of machines.
		2014-15	3.65	0.96	2.69	73.70	Posts remaining vacant.
		2015-16	10.55	1.97	8.58	81.33	Posts remaining vacant and non issuing of work order due to slow progress of tender.
7	2210 - Medical & Public Health 06 – Public Health 107 – Public Health Laboratories 01 – Bacteriological Laboratories (Plan)	2013-14	5.91	1.05	4.86	82.23	Posts remaining vacant.
		2014-15	1.90	1.39	0.51	26.84	
		2015-16	1.93	0.45	1.48	76.68	
	<b>Capital Head</b>						
8	4210 – Capital Out lay on Medical & Public Health 01 – Urban Health Services 110 – Hospital & Dispensaries 07 – Construction works Through the Medical & Health Department 01 – Construction Works (Plan)	2013-14	60.79	43.00	17.79	29.26	Non-availability of adequate land for construction of shrines and non preparation of DPR.
		2014-15	144.27	119.33	24.94	17.29	Slow progress of construction works, encroachment and dispute over land in some cases.
		2015-16	100.39	31.98	68.41	68.14	Slow progress of construction works.
9	4210 – Capital Out lay on Medical & Public Health 03 – Medical Education Training & Research 105 – Allopathy 07 – Other Expenditure 05 – Medical College, Jodhpur (Plan)	2013-14	18.09	15.47	2.62	14.48	Ban on purchase of equipments due to (i) Assembly & Panchyat Election in 2013-14, (ii) order of Medical Education Department in March 2014.
		2014-15	3.36	0.00	3.36	100.00	Non-receipt of fund from GoI in absence of Utilisation Certificate.
		2015-16	14.45	2.57	11.88	82.21	Due to non-receipt of financial sanction by the State Government, the funds were surrendered as per decision of Budget Finalisation Committee.

## Appendix 2.6

**(Refer Paragraph 2.3.6.1; page 71)**

### Statement showing persistent savings under Grant No. 29-Urban Plan and Regional Development

(₹ in crore)

S. No	Head of Accounts	Year	Original + Supplementary	Expenditure	Savings (+)/ Excess (-)	% of Savings	Reasons Given by Department
1	2217-Urban Development 05 - Other urban Development Schemes 190 - Assistance to Public Sector and other undertakings 01 - Metro Rail Project 01 - Jaipur Metro Rail Corporation Limited (Plan)	2013-14	*		*	100.00	Due to decision not taken by the State Government for MoU between State Government and GoI regarding Jaipur Metro Rail Project.
		2014-15	200.00	100.00	100.00	50.00	
		2015-16	229.00		229.00	100.00	
2	2217-Urban Development 80 - General 191 - Assistance to Municipal Corporations 30 - Expenditure from Environment and Health Fund 01 - Sewerage Treatment Plant (Plan)	2013-14	3.52		3.52	100.00	Tenders were not invited for sewerage plant due to non-allotment of land by Jodhpur Development Authority.
		2014-15	4.09		4.09	100.00	
		2015-16	13.74		13.74	100.00	
3	2217-Urban Development 80 - General 192 - Assistance to Municipalities/ Municipal councils 33 - Public Light 02 - Transfer to Rajasthan Urban Development Fund(RUDF) (Non-Plan)	2013-14	5.00		5.00	100.00	The amount could not be transferred to the Rajasthan Urban Development Fund due to its review by the Government.
		2014-15	5.00		5.00	100.00	
		2015-16	5.00		5.00	100.00	
4	2217-Urban Development 80 - General 800 - Other Expenditure 10 - Master Plan and Other Schemes 01 - Through the Town Planner Department (Plan)	2013-14	1.05	0.60	0.45	42.86	The posts of 50 Assistant Town Planner were vacant due to late recruitment by RPSC in October 2013. Posts remaining vacant and the tender process could not be started due to lack of permission to make sector plan for the year 2014-15.
		2014-15	1.23	0.81	0.42	34.15	
		2015-16	3.31	0.97	2.34	70.70	
5	4217 - Capital Outlay on Urban Development 03 - Integrated Development of Small and Medium Towns 800 - Other Expenditure 01 - Assistance to Local bodies, corporation, urban development authority, urban improvement trust etc.	2013-14	11.66	0.26	11.40	97.77	Scheme was based on minimum 30 per cent contribution made by public in Jan Sahabhagita but contribution was not received from public and the proposal was not sent by municipalities
		2014-15	17.16	2.22	14.94	87.06	
		2015-16	17.17	7.87	9.30	54.16	

S. No	Head of Accounts	Year	Original + Supplementary	Expenditure	Savings (+)/ Excess (-)	% of Savings	Reasons Given by Department
	02 - <i>Shahari Jan Sahabhagi Yojana</i> (Plan)						according to guidelines.
6	4217 - Capital Outlay on Urban Development 60 - Other Urban Development Schemes 050 - Land 04 - Rajasthan Urban Sector Development Investment programme (RUSDIP) RUIDP third phase works (EAP) (Plan)	2014-15	10.00	0.75	9.25	92.50	Due to delay in (i) loan approval by ADB, (ii) selection of consultant and (iii) preparation of DPR's and non-deployment of staff from line department on deputation.
		2015-16	105.00	58.12	46.88	44.65	Due to delay in consultant selection, DPR preparation and non awarding of bids.
* ₹ 2,000 only							

## Appendix 2.7

(Refer Paragraph 2.3.7; page 72)

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

(₹ in crore)					
S. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue-Voted</b>					
1.	3-Secretariat	302.08	279.40	22.68	2.47
2.	5- Administrative Services	162.41	162.14	0.27	9.79
3.	6- Administration of Justice	603.79	579.91	23.88	21.01
4.	15-Pensions and Other Retirement Benefits	11,075.89	10,863.54	212.35	97.49
5.	35-Miscellaneous Community and Economic Services	266.54	255.21	11.33	43.50
6.	46-Irrigation	1,897.85	1,812.21	85.64	1.48
7.	51-Special Component Plan for Welfare of Scheduled Castes	5,950.25	5,310.64	639.61	264.92
<b>Revenue-Charged</b>					
8.	6- Administration of Justice	75.59	74.97	0.62	1.33
<b>Total</b>		<b>20,334.40</b>	<b>19,338.02</b>	<b>996.38</b>	<b>441.99</b>

Source: Appropriation Accounts

## Appendix 2.8

(Refer Paragraph 2.3.8; page 72)

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

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
<b>Insufficient reappropriation of funds</b>					
1.		Interest Payments	2049-01-123-(01) Interest on Loan from National Small Savings Fund	(+ 87.54)	(+ 40.47)
2.			2049-03-108-(01) Interest on State Government Life Insurance Fund	(+ 3.82)	(+ 5.97)
3.		Public Debt	6003-111-(01) Special Securities issued to National Small Savings Fund of the Central Government	(+ 6.80)	(+ 127.95)
4.	15	Pensions and Other Retirement Benefits	2071-01-101-(01) Pensions to State Employees	(- 297.21)	(- 36.02)
5.	21	Roads and Bridges	5054-04-800-(22)[01] Rural Roads	(- 295.61)	(- 32.38)
6.			5054-04-800-(02)[01] Rural Roads	(+ 28.15)	(+ 1.40)
7.	27	Drinking Water Scheme	2215-01-101-(12) Other Urban Water Supply Schemes	(- 5.04)	(- 1.58)
8.			2215-01-102-(01) Other Rural Water Supply Schemes	(- 9.18)	(- 1.40)
9.			4215-01-102-(03)-[05] Maintenance Percentage charges (O&M) for Rural Schemes transferred from Major Head 2215-Water Supply and Sanitation-01-102	(+ 41.44)	(+ 7.74)
10.	29	Urban Plan and Regional Development	4217-60-050-(03) Rajasthan Urban Sector Development Investment Programme (RUSDIP) RUIDP Second Stage (EAP) Construction Work	(- 99.15)	(- 8.49)
11.	30	Tribal Area Development	4210-03-796-(01)-[01] Medical College and associate group of Hospitals, Jaipur	(- 3.93)	(- 1.71)
			4215-01-796-(01)[02] Maintenance Percentage charged (O&M) for Rural Schemes transferred from M.H. 2215-Water Supply and Sanitation-01-102	(+ 4.64)	(+ 2.18)
12.	33	Social Security and Welfare	2235-60-196-(01)[01] Mukhya Mantri Old Age Samman Pension Yojana	(- 262.38)	(- 54.37)

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
13.	46	Irrigation	4701-69-001-(02) Proportionate Expenditure transferred from Major Head 2701	(+) 6.35	(+) 1.00
<b>Unnecessary reappropriation of funds</b>					
14.	19	Public Works	4059-80-051-(01)-[01] Through the Chief Engineer, Public Works Department	(+) 9.11	(-) 9.14
15.	21	Roads and Bridges	7075-01-800-(02)-[01] Loans to RIDCOR	(+) 41.68	(-) 41.68
16.			7075-01-800-(02)[02] Rajasthan State Road Development and Construction Corporation Limited	(+) 15.04	(-) 15.04
17.	30	Tribal Area Development	3456-796-(01)-[07] Distribution	(+) 1.09	(-) 1.09
18.	32	Civil Supplies	3456-102-(01)-[02] Distribution	(+) 5.32	(-) 5.32
19.	34	Relief from Natural Calamities	2245-02-113-(06) Highly Damaged <i>Kuchcha</i> House	(+) 6.96	(-) 7.60
20.	46	Irrigation	2700-02-800-(03) Other expenditure	(-) 29.62	(+) 32.51
<b>Excessive reappropriation of funds</b>					
21.	9	Forest	4406-02-800-(01) Environmental Plantation	(+) 2.02	(-) 1.12
22.	15	Pensions and Other Retirement Benefits	2071-01-102 Commuted Value of Pensions	(+) 77.50	(-) 1.02
23.			2071-01-110-(01) Pension to Employees of <i>Zila Parishads</i> and <i>Panchyat Samities</i>	(+) 56.00	(-) 4.87
24.			2071-01-104-(01) Gratuity to State Employees	(+) 10.00	(-) 4.18
25.	19	Public Works	4059-80-051-(02)-[01] Through the Chief Engineer, Public Works Department	(+) 5.12	(-) 1.23
26.	21	Roads and Bridges	3054-80-797-(03) Transfer to Central Road Fund (100 per cent Central)	(-) 121.89	(+) 11.10
27.			5054-04-800-(16) Construction of Air Strips	(+) 15.71	(-) 1.22
28.	27	Drinking Water Schemes	2215-01-101-(07) Water Supply Scheme, Jaipur	(-) 12.21	(+) 1.00
29.			2215-01-101-(11) Water Supply Scheme, Udaipur	(+) 2.48	(-) 2.02
30.			4215-01-102-(45) Nagaur Lift Canal Project Phase-II (EAP)	(-) 176.69	(+) 1.03
31.			4215-01-102-(83) Ghator, Kanasar and Beep Water Supply Project from	(+) 27.98	(-) 3.00

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
			Rajeev Gandhi Lift Canal Scheme		
32.	37	Agriculture	2401-109-(16)[05] E-governance plan in Agriculture	(+) 3.17	(-) 3.11
33.	46	Irrigation	2700-02-101-(03)[04] Proportionate expenditure transferred from other units	(+) 1.27	(-) 1.23
34.			4702-101-(03)-[02] Proportionate expenditure transferred from M.H. 2701	(+) 3.55	(-) 2.92
35.			4702-101-(06)-[02] Proportionate expenditure transferred from M.H. 2701	(+) 5.62	(-) 1.49
36.	51	Special Component Plan from Welfare of Scheduled Castes	2505-01-196-(01)[04] Grants (State Share)	(+) 130.85	(-) 7.04
			<b>Total</b>		(-) 250.27 (+) 232.35

Source: Appropriation Accounts

## Appendix 2.9

(Refer Paragraph 2.3.10; page 73)

### Cases of surrender of savings in excess of ₹ 20 crore on 31 March 2016

(₹ in crore)				
Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
1.	3-Secretariat	2052, 2251, 3451	304.55	25.01
2.	4-District Administration	2053	413.63	41.71
3.	6-Administration of Justice	2014	624.80	44.69
4.	8-Revenue	2029, 2052	707.49	114.37
5.	9-Forest	2406	750.34	42.45
6.	10-Miscellaneous General Services	2075	676.95	276.74
7.	11-Miscellaneous Social Services	2250, 3425, 3435	101.05	33.54
8.		4250, 5425	38.76	29.61
9.	12-Other Taxes	2030, 2041, 2045, 3055	482.00	137.95
10.		5055, 7055	300.00	149.00
11.	14-Sales Tax	2040	755.61	33.03
12.	15-Pensions and Other Retirement Benefits	2071	11,173.38	260.85
13.	16-Police	2055, 2070	4,081.58	32.71
14.		4055, 6216	69.14	21.99
15.	19-Public Works	2059	439.99	37.89
16.		4055, 4059, 4070, 4202, 4210, 4220, 4225, 4235, 4250, 4403, 4515, 4700, 4853, 5475	1,142.22	301.33
17.	21-Roads and Bridges	3054	1,803.87	464.42
18.		4851, 4853, 5054, 7075	2,980.92	515.21
19.	22-Area Development	4575, 4705	350.90	74.31
20.	23-Labour and Employment	2230, 3475	517.88	60.06
21.		4250	34.34	24.48
22.	24-Education, Art and Culture	2070, 2202, 2203, 2204, 2205	19,755.14	1,782.59
23.	25-Treasury and Accounts Administration	2054	210.75	24.39
24.	26-Medical and Public Health and Sanitation	2210, 2211, 3606	6,849.91	918.49
25.		4210, 6210	339.00	192.06

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
26.	27-Drinking Water Scheme	2215	2,859.54	88.62
27.		4215	3,594.78	475.97
28.	28-Special Programmes for Rural Development	2501, 2515, 2810	635.43	244.23
29.	29-Urban Plan and Regional Development	2216, 2217, 3055	3,414.63	541.47
30.		4217, 5055, 6217	959.29	313.03
31.	30-Tribal Area Development	2014, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2220, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2415, 2425, 2501, 2505, 2515, 2700, 2702, 2705, 2810, 2851, 2852, 2853, 3055, 3425, 3435, 3452, 3454, 3456, 3475	6,715.05	1,204.35
32.		4059, 4202, 4210, 4215, 4216, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4405, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4801, 4853, 4885, 5054, 5055, 5452, 5475, 6216, 6408, 6801, 6885, 7055	8,754.72	704.24
33.	32-Civil Supplies	3456, 3475	292.84	75.07
34.	33-Social Security and Welfare	2202, 2225, 2230, 2235, 2236	5,815.48	741.32
35.		4225, 4235, 4236, 6225, 6235	250.11	139.03
36.	34-Relief from Natural Calamities	2245	5,398.23	344.55
37.	35-Miscellaneous Community and Economic Services	2047, 3454, 3475	310.04	54.82
38.		4047, 5465, 5475	332.34	31.05
39.	37-Agriculture	2401, 2415, 2435	1,867.92	321.70
40.		4401, 6401, 6408	283.25	135.42
41.	39-Animal Husbandry and Medical	2403, 2404, 2405	593.91	45.14
42.	41-Community Development	2515	5996.43	241.29
43.	42-Industries	4851, 4885, 6851, 6860, 6885	44.28	35.08
44.	43-Minerals	2802, 2853	369.58	138.93
45.		4802, 4853, 6802	81.20	81.00
46.	46-Irrigation	2700, 2701, 2702	1,899.33	131.33

Sr. No.	Number and Name of Grant/Appropriation	Major Head(s)	Total Provision	Amount of Surrender
47.		4700, 4701, 4702, 4711	1,162.00	291.02
48.	48-Power	2801, 2810	11,139.30	122.88
49.		4801, 4810, 6801	33,502.10	2,358.08
50.	50-Rural Employment	2505, 2515	3,207.04	739.01
51.	51-Special Component Plan for Welfare of Scheduled Castes	2014, 2059, 2202, 2203, 2204, 2205, 2210, 2211, 2216, 2217, 2225, 2230, 2235, 2236, 2401, 2402, 2403, 2405, 2406, 2425, 2501, 2505, 2515, 2701, 2702, 2705, 2810, 2851, 2852, 2853, 3055, 3425, 3452, 3454, 3456, 3475	6,215.17	894.59
52.		4055, 4059, 4202, 4210, 4215, 4217, 4220, 4225, 4235, 4236, 4250, 4401, 4406, 4425, 4515, 4575, 4700, 4701, 4702, 4705, 4711, 4801, 4853, 4885, 5054, 5452, 5475, 6216, 6801,7055	11,088.11	935.22
<b>Total</b>			<b>1,71,686.30</b>	<b>17,067.32</b>

Source: Appropriation Accounts

## Appendix 2.10

(Refer Paragraph 2.3.10; page 73)

### Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	<b>Revenue Voted</b>			
1.	15-Pensions and Other Retirement Benefits	309.84	260.85	48.99
2.	16- Police	45.96	32.71	13.25
3.	24-Education, Art and Culture	1,785.50	1,782.59	2.91
4.	27-Drinking Water Scheme	93.78	88.62	5.16
5.	30-Tribal Area Development	1,207.51	1,204.35	3.16
6.	32-Civil Supplies	80.41	75.07	5.34
7.	33-Social Security and Welfare	808.09	741.32	66.77
8.	34-Relief from Natural Calamities	350.72	344.55	6.17
9.	37-Agriculture	325.51	321.70	3.81
10.	51- Special Component Plan for Welfare of Scheduled Castes	904.53	894.59	9.94
	<b>Capital- Voted</b>			
11.	9-Forest	14.40	11.73	2.67
12.	19-Public Works	319.13	301.33	17.80
13.	21-Roads and Bridges	605.49	515.21	90.28
14.	27-Drinking Water Scheme	481.47	475.97	5.50
15.	29-Urban Plan and Regional Development	322.59	313.03	9.56
16.	46-Irrigation	294.28	291.02	3.26
	<b>Total</b>	<b>7,949.21</b>	<b>7,654.64</b>	<b>294.57</b>

Source: Appropriation Accounts

## Appendix 2.11

(Refer Paragraph 2.3.11; page 73)

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

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
1.	8	Revenue	2029-103-(07) Modernisation of National Land Records Programme	50.98	50.38	98.8
2.	12	Other Taxes	3055-190-(10) Reform Linked Plan-Grant-in-aid to Rajasthan State Road Transport Corporation	120.00	116.54	97.1
3.			5050-190-(07) Share Capital to RSRTC against assets transferred to Rajasthan State Bus Terminal Service Corporation under Reform Linked Plan	300.00	149.00	49.7
4.	19	Public Works	4059-80-051-(03)[01] New High Court Building, Jodhpur (through the RSRDC)	70.00	50.00	71.4
5.			4059-80-051-(06) General building (Building to be constructed under Police Modernisation Scheme)	30.97	17.88	57.7
6.			4210-03-105-(02)-[90] Construction works	42.03	23.01	54.7
7.	21	Roads and Bridges	3054-03-337-(01)[06] Output and Performance based Road Contract (OPRC)	41.10	41.10	100
8.			3054-04-800-(01)[05] Output and Performance based Road Contract (OPRC)	41.15	41.15	100
9.			3054-04-800-(02)[07] Output and Performance based Road Contract (OPRC)	152.75	152.75	100
10.			3054-80-001-(01)-[01] Establishment	13.07	13.07	100
11.			5054-03-337-(04) Provision for renovation and modernisation of roads	52.89	37.78	71.4
12.			5054-03-337-(05) Roads financed by Central Road Fund	171.75	90.70	52.8
13.			5054-03-337-(07)[90] Construction Works	218.87	111.09	50.8

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
14.	21	Roads and Bridges	5054-03-337-(07)[91] Percentage charges for Establishment expenses (2059)	17.51	15.66	89.4
15.	5054-04-800-(11)[14] Missing Link Project-II (Ashtadasham)		30.40	17.64	58.0	
16.	5054-04-800-(11)[17] Road Upgrading project (Ekvinshitam)		36.72	23.11	62.9	
17.	5054-04-800-(14)[90] Construction works		145.91	115.42	79.1	
18.	23	Labour and Employment	3475-191-(02)[01] Development Works	18.63	18.63	100
19.	3475-192-(02)[01] Development Works		22.04	18.22	82.7	
20.	4250-203-(04)[01] Plants and Equipment		29.60	22.93	77.5	
21.	24	Education, Art and Culture	2202-01-800-(14) Reimbursement to private School under Right to Education- General Expenditure	272.00	172.47	63.4
22.	2202-02-107-(11) Pre-metric scholarships to boys and girls of Minority Class		45.21	45.21	100	
23.	2202-02-109-(03) Vocational Education		27.91	15.86	56.8	
24.	2202-02-109-(08)[01] Girls Hostel- General Expenditure		47.19	40.50	85.8	
25.	2202-04-200-(02) <i>Sakshar Bharat Abhiyan</i>		39.90	39.90	100	
26.	2204-104-(05) <i>Panchayat Youa Krida aur Khel Abhiyan (PYKKA)</i>		33.03	31.18	94.4	
27.	26		Medical and Public Health and Sanitation	2210-05-105-(03)-[03] Grant-in-aid for State Cancer Institute	50.00	50.00
28.	2210-05-105-(05)[02] Tursary Cancer Care Centre	22.50		22.50	100	
29.	2210-06-101-(21) National AIDS control programme	40.56		21.10	52.0	
30.	2211-800-(02)[01] Below poverty line <i>Mukhya Mantri Jeevan Raksha Kosh</i> (30:70)	48.09		33.67	70.0	

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered		
31.	26	Medical and Public Health and Sanitation	2211-800-(02)[02] State wide Emergency Ambulance Services (EMRI) (50:50)	58.39	34.97	59.9		
32.			2211-800-(03)[03] National Urban Health Mission (NUHM)	199.32	142.50	71.5		
33.			4210-01-110-(07)[01] Construction Works	100.39	68.41	68.1		
34.			4210-02-800-(02)[01] Construction of Health sub-centres	145.69	74.17	50.9		
35.	27	Drinking Water Scheme	4215-01-101-(08) Restoration of Water Supply Schemes against Depreciation Reserve Fund	30.00	25.06	83.5		
36.			4215-01-102-(01)[31] Kolayat Tehsil Water Supply Scheme	23.98	15.08	62.9		
37.			4215-01-102-(01)[37] Devniya-Shergarh-Chhaba Water Supply Scheme	72.48	36.56	50.4		
38.			4215-01-102-(09) Re-establishment of pumps and motors	25.00	16.76	67.04		
39.			4215-01-102-(25) Renovation and Repair of Canals	70.00	40.24	57.5		
40.			4215-01-102-(36) Narmada Project (NABARD)	35.06	21.65	61.8		
41.			4215-01-102-(48) Strengthening, Rejuvenation of different components of Rural Drinking Water Schemes	26.00	19.53	75.1		
42.			4215-01-102-(60) Narmada Project (D.R.)	28.28	24.93	88.2		
43.			28	Special Programmes for Rural Development	2501-06-196-(06)[01] Grants	64.80	64.80	100
44.					2501-06-196-(09)[01] Grants	57.10	57.10	100
45.	2515-196-(05)[01] Functional Related	22.33			16.91	75.7		
46.	29	Urban plan and Regional Development	2217-05-800-(01)[02] Jaipur Smart City	182.46	180.46	98.9		
47.			2217-05-800-(01)[03] Udaipur Smart City	182.46	180.46	98.9		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
48.	30	Tribal Area Development	2202-01-796(11) Reimbursement of Fees to Private Schools under Right to Education	56.00	36.33	64.9
49.			2202-02-107-(06)[02] Pre-metric scholarships	66.49	50.65	76.2
50.			2211-796-(07)[03] National Urban Health Mission	39.16	28.61	73.1
51.			2401-796-(51)[04] For conversion from flow irrigation to drip irrigation (20% State share:80 % Central share)	23.50	18.67	79.4
52.			2501-06-196(06)[02] Grants	25.92	25.92	100
53.			2501-06-196-(09)[02] Grants	22.84	22.84	100
54.			4215-01-796-(01)[01] Rural Water Supply Schemes	88.19	47.80	54.2
55.			4215-01-796(01)[16] Nagaur Lift Canal Phase-II	56.33	34.91	62.0
56.			4217-04-796-(02) Rajeev Housing Scheme for Slum Free India	35.10	34.51	98.3
57.			4236-02-796(01) Construction of Aganwadi Centres under ICDS Mission Mode	26.45	18.89	71.4
58.			4702-796-(12)[01] Construction Works	80.51	49.12	61.0
59.			5054-03-796-(04)[90] Construction Works	43.01	33.56	78.0
60.			5054-03-796-(07) Roads recouped from Central Road Fund	33.75	24.28	71.9
61.			5054-04-796-(15)[01] Rural Links Roads	30.97	16.78	54.2
62.	32	Civil Supplies	3456-102-(02)[08] Computerisation of Public Distribution System	60.20	31.05	51.6
63.			3456-102-(02)-[10] Sugar distribution to BPL and Antodaya families	20.40	20.40	100
64.	33	Social Security and Welfare	2225-03-277-(02) Scholarships and Stipend for other Backward Classes	90.00	81.84	90.9

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
65.	33	Social Security and Welfare	2235-02-200-(19) Assistance through Chief Minister Relief Fund for Road Accident, Natural Accident/Calamity Animal Accident etc.	36.00	21.00	58.3
66.			4235-02-800-(09)[01] Contribution of College level Hostel Building	40.65	40.65	100
67.	34	Relief from Natural Calamities	2245-01-102-(10) Water Supply through the PHED	73.00	38.29	52.5
68.			2245-01-104-(02) Transport	51.63	46.86	94.6
69.			2245-01-800-(01)[13] Purchase of Devices and Equipments for search Rescue and Communication etc.	37.00	36.35	98.2
70.			2245-02-106-(05) Purchase of devices and equipments for Search Rescue and Communications etc.	53.00	50.40	95.1
71.			2245-02-122 Repairs and Restoration of damaged irrigation and flood control works	22.23	16.31	73.4
72.	37		Agriculture	2401-114-(01)[01] National Mission of Oil seed and Oil palm- Oil Seed	39.29	25.16
73.		2401-196-(06)[19] National Food Security Mission-Wheat		27.33	17.97	65.8
74.		2401-196-(06)[22] National Food Security Mission-Coarse Cereals		38.44	21.61	56.2
75.		2401-196-(06)[28] Sustainable Agriculture Mission Rainfed Area Development		40.22	29.98	74.5
76.		2401-800-(31)-[01] Through the Agriculture Department		58.65	46.08	78.6
77.		4401-800-(02)[05] Construction of Building for Kisan Seva Kendra and Gram Gyan Kendra		77.75	58.58	75.3
78.		4401-800-(03)[03] Through the Animal Husbandry Department		22.00	17.30	78.6

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
79.	37	Agriculture	4401-800-(03)[04] Through the Chief Engineer Water Resources Department	20.00	15.75	78.8
80.	41	Community Development	2515-197-(09)[01] Grant for Hand Pump Labours and Fitters (establishments)	68.71	51.53	75.0
81.			2515-197-(09)[03] Maintenance under <i>Janta Jal Yojana</i>	37.82	37.82	100
82.	43	Minerals	2853-02-800-(01)[04] Roads and Other Related Works	100.00	93.86	93.9
83.			4802-190-(03) HPCL, Rajasthan Refinery Limited	79.80	79.80	100
84.	46	Irrigation	2700-03-800-(01)[01] Interest of Capital Account	15.85	15.85	100
85.			4700-02-001-(05)[05] Regeneration/Up-gradation/ Modernisation	37.75	22.33	59.2
86.			4700-04-001-(03)[03] Dr. Karni Singh Water Lifting Scheme (Kolayat Lift Scheme)	20.00	20.00	100
87.			4700-04-001(07)[05] Solar Power Plant	25.00	17.20	68.8
88.			4700-05-001-(01)[01] Expenditure on Indira Gandhi Feeder and related construction work in Punjab (Through the Chief Engineer, Irrigation, Punjab)	16.44	16.44	100
89.			4700-24-001(03)[02] Share amount in Construction Work of Government of Gujrat	25.00	15.63	62.5
90.			4702-101-(09)[02] Proportionate expenditure transferred from Major Head 2701	49.33	34.94	70.8
91.	48	Power	4801-80-190-(06) Investment in Ajmer Vidyut Vitran Nigam Limited	890.67	497.37	55.8
92.			6801-190-(02)[01] Rajasthan Renewal Energy Prasaran Investment Programme (ADB)	576.00	496.46	86.2

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
93.	48	Power	6801-190-(02)[02] Green energy Corridor Project for Finance of Rajasthan Intra-State Transmission System (RFW)	122.20	119.06	97.4
94.	50	Rural Employment	2505-60-196(02)-[01] Functional Related	35.0	29.75	85.0
95.	51	Special Component Plan for Welfare of Scheduled Castes	2210-03-197-(03)[01] Primary Health Centre	25.05	18.96	75.7
96.			2211-789-(03)[03] National Urban Health Mission (NUHM)	51.64	37.85	73.3
97.			2225-01-196-(12) Development of Sambal Villages	40.60	40.60	100
98.			2401-789-(01)[28] Rajasthan Agriculture Competitiveness Project	15.30	15.00	98.0
99.			2401-789-(02)[05] For conversion from flow irrigation to Drip Irrigation (20 % State share : 80% Central share)	31.50	27.21	86.4
100.			2401-789-(03)[02] Through the Horticulture Department	18.05	15.56	86.2
101.			2403-789-(01)[04] <i>Mukhya Mantri Pasudhan Nishulk Dava Yojana</i>	33.20	31.21	94.0
102.			2501-06-196-(06)[03] Grants	38.88	38.88	100
103.			2501-06-196-(09)[03] Grants	34.26	34.26	100
104.			2505-60-196-(02)[03] Functional Related	21.00	17.85	85.0
105.			3456-789-(01)[06] Computerisation of Public Distribution System	15.94	15.37	96.4
106.	4210-02-789-(01)-[90] Construction Works	30.46	20.46	67.2		
107.	4210-02-789-(03)-[01] Construction of Health sub- centres	35.38	18.83	53.2		
108.	4215-01-789-(01)-[01] Other Rural Drinking Water Schemes	158.79	99.55	62.7		
109.	4215-01-789-(01)[23] Nagaur Lift Canal Phase-II	74.28	46.12	62.1		

(₹ in crore)

S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
110.	51	Special Component Plan for Welfare of Scheduled Castes	4215-01-789-(01)[65] Operation and Maintenance percentage charges for National Rural Drinking Water Programme	42.30	30.43	71.9
111.			4215-01-789-(02)[13] Re-organisation work of Urban Water Supply Scheme, Jodhpur	26.70	22.69	85.0
112.			4217-04-789-(02) Rajeev Housing Scheme for Slum Free India	46.28	45.50	98.3
113.			4236-02-789-(01) Construction of Aaganbari Centre Under ICDS Mission Mode	34.70	24.57	70.8
114.			4250-789-(02)-[90] Construction Works	27.72	18.20	65.7
115.			4700-04-789-(01)[01] Construction Works	36.13	23.75	65.7
116.			4702-789-(04)[01] Construction Works	46.23	24.68	53.4
117.			5054-03-789-(04)[90] Construction Works	56.71	44.89	79.2
118.			5054-03-789-(07) Recouped Roads of Central Road Fund	44.50	28.50	64.0
119.			5054-04-789-(06)[90] Construction Works	37.80	26.46	70.0
			<b>Total</b>	<b>8,115.48</b>	<b>5,993.91</b>	<b>73.9</b>

Source: Appropriation Accounts

**Appendix 2.12**

(Refer Paragraph 2.3.12; page 73)

**Details of surrender in excess of actual savings (₹ 1 crore and above in each case)**

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Amount surrendered	Excess surrendered
<b>Revenue- Voted</b>				
1.	20-Housing	0.39	3.16	2.77
2.	21-Roads and Bridges	436.22	464.42	28.20
3.	46-Irrigation	87.12	131.33	44.19
	<b>Total</b>	<b>523.73</b>	<b>598.91</b>	<b>75.16</b>

Source: Appropriation Accounts

## Appendix 2.13

(Paragraph 2.6; page 80)

### Position of Outstanding Abstract Contingent Bills up to 2015-16

(₹ in lakh)

S.No.	Major Head	Year	No. of AC bills	Amount
1.	2014	2013-14	1	0.50
		2014-15	2	1.00
<b>Total</b>			<b>3</b>	<b>1.50</b>
2.	2015	2015-16	1	2.55
<b>Total</b>			<b>1</b>	<b>2.55</b>
3.	2029	2007-08	1	292.18
		2010-11	1	26.60
		2011-12	4	325.30
		2013-14	4	187.61
<b>Total</b>			<b>10</b>	<b>831.69</b>
4.	2051	2015-16	39	615.57
<b>Total</b>			<b>39</b>	<b>615.57</b>
5.	2052	2015-16	4	4.76
<b>Total</b>			<b>4</b>	<b>4.76</b>
6.	2054	2015-16	1	0.28
<b>Total</b>			<b>1</b>	<b>0.28</b>
7.	2055	2012-13	2	81.09
		2014-15	4	275.10
<b>Total</b>			<b>6</b>	<b>356.19</b>
8.	2059	2011-12	1	1.64
<b>Total</b>			<b>1</b>	<b>1.64</b>
9.	2202	1989-90	2	0.60
		1990-91	2	0.35
		1991-92	2	0.10
		1992-93	3	0.66
		1996-97	1	0.08
		2014-15	1	0.44
		2015-16	1	0.55
<b>Total</b>			<b>12</b>	<b>2.78</b>
10.	2204	2015-16	4	12.47
<b>Total</b>			<b>4</b>	<b>12.47</b>
11.	2205	2012-13	1	11.23
		2014-15	1	75.00
<b>Total</b>			<b>2</b>	<b>86.23</b>
12.	2210	2011-12	1	55.04
		2012-13	1	54.82
		2013-14	2	221.53
		2014-15	1	96.73
		2015-16	15	1087.78
<b>Total</b>			<b>20</b>	<b>1515.90</b>
13.	2230	2015-16	1	20.00
<b>Total</b>			<b>1</b>	<b>20.00</b>
14.	2245	2002-03	1	15.00
		2006-2007	2	80.14
		2008-2009	1	19.01
		2012-2013	1	103.50

S.No.	Major Head	Year	No. of AC bills	Amount
		2014-2015	6	3216.33
		2015-2016	33	19044.49
	<b>Total</b>		<b>44</b>	<b>22478.47</b>
15.	2401	2015-16	6	77.88
	<b>Total</b>		<b>6</b>	<b>77.88</b>
16.	2403	2014-15	1	4.00
		2015-16	23	33.75
	<b>Total</b>		<b>24</b>	<b>37.75</b>
17.	2406	2015-16	26	149.38
	<b>Total</b>		<b>26</b>	<b>149.38</b>
18.	2515	2008-09	1	11.29
		2015-16	1	0.16
	<b>Total</b>		<b>2</b>	<b>11.45</b>
19.	2701	2015-16	1	0.35
	<b>Total</b>		<b>1</b>	<b>0.35</b>
20.	2851	2015-16	3	2.14
	<b>Total</b>		<b>3</b>	<b>2.14</b>
21.	2853	2013-14	1	23.99
	<b>Total</b>		<b>1</b>	<b>23.99</b>
22.	3054	2014-15	4	497.93
	<b>Total</b>		<b>4</b>	<b>497.93</b>
23.	3425	2015-16	15	10.61
	<b>Total</b>		<b>15</b>	<b>10.61</b>
24.	3452	2015-16	6	14.00
	<b>Total</b>		<b>6</b>	<b>14.00</b>
25.	3454	2000-01	2	4.57
	<b>Total</b>		<b>2</b>	<b>4.57</b>
26.	4059	2011-12	2	8.00
	<b>Total</b>		<b>2</b>	<b>8.00</b>
27.	4202	1990-91	1	0.30
		1992-93	1	0.24
		2005-06	1	4.20
	<b>Total</b>		<b>3</b>	<b>4.74</b>
28.	4210	2012-13	1	86.00
		2013-14	1	185.00
		2014-15	3	247.34
		2015-16	4	96.66
	<b>Total</b>		<b>9</b>	<b>615.00</b>
	<b>Grand Total</b>		<b>252</b>	<b>27387.82</b>

### Appendix 3.1

(Refer paragraph 3.1; page 83)

#### Utilisation Certificates Outstanding as on 30 June 2016

(₹ in lakh)

S. No.	Department	Year of release of Grant	Total Grant released		Utilisation Certificate			
					Received		Outstanding	
			No.	Amount	No.	Amount	No.	Amount
1.	Family Welfare(2211)	2007-08	1	486.00	0	373.56	1	112.44
		2008-09	1	489.00	0	337.88	1	151.12
		2009-10	5	508.97	4	355.31	1	153.66
<b>Total</b>			<b>7</b>	<b>1,483.97</b>	<b>4</b>	<b>1,066.75</b>	<b>3</b>	<b>417.22</b>
2.	Social Welfare (2225)	2004-05	308	235.47	307	223.75	1	11.72
<b>Total</b>			<b>308</b>	<b>235.47</b>	<b>307</b>	<b>223.75</b>	<b>1</b>	<b>11.72</b>
3.	Science and Technology (3425)	2009-10	55	84.65	43	52.84	12	31.81
		2010-11	35	176.76	24	159.88	11	16.88
		2011-12	38	752.67	20	561.07	18	191.60
		2012-13	43	1038.54	23	609.41	20	429.13
		2013-14	35	146.67	16	83.68	19	62.99
		2014-15	56	57.66	31	25.47	25	32.19
<b>Total</b>			<b>262</b>	<b>2,256.95</b>	<b>157</b>	<b>1,492.35</b>	<b>105</b>	<b>764.60</b>
4.	Environment (3435)	1997-98	30	27.56	29	27.53	1	0.03
		1998-99	25	26.20	23	26.05	2	0.15
<b>Total</b>			<b>55</b>	<b>53.76</b>	<b>52</b>	<b>53.58</b>	<b>3</b>	<b>0.18</b>
<b>Grand Total</b>			<b>632</b>	<b>4,030.15</b>	<b>520</b>	<b>2,836.43</b>	<b>112</b>	<b>1,193.72</b>

## Appendix 3.2

(Refer Paragraph 3.2; page 84)

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

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
<b>Higher Education</b>					
1.	Rajasthan University, Jaipur	1	2014-15	14,055.95	23,056.42
2.	Mohan Lal Sukhadia University, Udaipur	1	2014-15	2,919.99	6,826.98
3.	Kota University, Kota	1	2014-15	100.00	1,685.19
	<b>Total</b>	<b>3</b>		<b>17,075.94</b>	<b>31,568.59</b>
<b>Secondary Education</b>					
1.	Shri Jagdamba Mook Badhir School, Sriganganagar	2	2013-15	89.39	98.16
2.	Rajasthan State Open School, Jaipur	1	2014-15	NA	NA
	<b>Total</b>	<b>3</b>		<b>89.39</b>	<b>98.16</b>
<b>Labour</b>					
1.	Child Labour Project Society, Barmer	3	2012-15	8.03	1.80
2.	Child Labour Project Society, Banswara	3	2012-15	4.15	0.74
3.	Child Labour Project Society, Bharatpur	7	2008-15	58.50	70.49
4.	Child Labour Project Society, Bikaner	1	2014-15	67.00	48.06
5.	Child Labour Project Society, Churu	4	2011-15	15.26	0.37
6.	Child Labour Project Society, Dholpur	1	2014-15	1.34	0.28
7.	Child Labour Project Society, Hanumangarh	1	2014-15	14.36	0.59
8.	Child Labour Project Society, Jhalawar	2	2013-15	17.41	2.54
9.	Child Labour Project Society, Jodhpur	1	2014-15	3.01	3.31
10.	Child Labour Project Society, Kota	1	2014-15	3.31	2.46
11.	Child Labour Project Society, Pali	1	2014-15	12.45	3.10
12.	Child Labour Project Society, Sikar	1	2014-15	3.58	0.12

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
13.	Child Labour Project Society, Udaipur	2	2013-15	36.63	1.67
	<b>Total</b>	<b>28</b>		<b>245.03</b>	<b>135.53</b>
<b>Industries</b>					
1.	Kishangarh Marble Udyog Vikas Samiti, Madanganj, Ajmer	1	2014-15	NA	747.28
2.	Bureau of Investment Promotion, Jaipur	1	2014-15	627.90	566.97
	<b>Total</b>	<b>2</b>		<b>627.90</b>	<b>1,314.25</b>
<b>Tourism</b>					
1.	State Institute of Hotel Management, Jodhpur	2	2013-15	534.00	223.00
	<b>Total</b>	<b>2</b>		<b>534.00</b>	<b>223.00</b>
<b>Art and Culture</b>					
1.	Indian Institute of Crafts and Design, Jaipur	3	2012-15	NA	NA
2.	Jaipur Kathak Kendra, Jaipur	1	2014-15	104.23	108.26
3.	Jawahar Kala Kendra, Jaipur	1	2014-15	317.00	304.17
4.	Rajasthan Lalit Kala Academy, Jaipur	1	2014-15	102.04	103.88
5.	Rajasthan Sanskrit Academy, Jaipur	1	2014-15	143.84	146.45
6.	Rajasthan Urdu Academy, Jaipur	1	2014-15	55.72	54.43
7.	Rajasthan Heritage Development and Management Authority, Jaipur	1	2014-15	1,200.00	1,173.29
8.	Rajasthan Bhasha Sahitya Sanskriti Academy, Bikaner	1	2014-15	76.00	53.97
	<b>Total</b>	<b>10</b>		<b>1,998.83</b>	<b>1,944.45</b>
<b>Ayurveda</b>					
1.	Rajasthan Ayurveda University, Jodhpur	2	2013-15	3,456.29	765.38
	<b>Total</b>	<b>2</b>		<b>3,456.29</b>	<b>765.38</b>
<b>Medical and Health</b>					
1.	Rajasthan University of Health Sciences, Jaipur	2	2013-15	847.50	627.25
	<b>Total</b>	<b>2</b>		<b>847.50</b>	<b>627.25</b>
<b>Social Justice and Empowerment</b>					
1.	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	3	2012-15	763.00	157.94

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
2.	Rajasthan Rajya Samaj Kalyan Board, Jaipur	2	2013-15	130.61	128.14
3.	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	1	2014-15	4791.86	4656.16
4.	Shri Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur	1	2014-15	622.25	1,337.62
5.	Narayan Seva Sansthan, Udaipur	1	2014-15	543.29	6,045.58
	<b>Total</b>	<b>8</b>		<b>6,851.01</b>	<b>12,325.44</b>
<b>Tribal Area Development</b>					
1.	Swachhta Jal and Samudayik Swasthya Project, Udaipur	1	2014-15	6,097.04	5,089.83
2.	Jan Jati Mahila Vikas Sansthan, Swaimadhopur	1	2014-15	42.16	57.74
	<b>Total</b>	<b>2</b>		<b>6,139.20</b>	<b>5,147.57</b>
<b>Woman and Child Development</b>					
1.	Rajasthan State Mahila Ayog, Jaipur	1	2014-15	135.00	150.28
	<b>Total</b>	<b>1</b>		<b>135.00</b>	<b>150.28</b>
<b>General Administration Department</b>					
1.	Rajasthan Rajya Uddayan School, Sanganer Airport, Jaipur	2	2013-15	102.50	89.43
	<b>Total</b>	<b>2</b>		<b>102.50</b>	<b>89.43</b>
<b>Animal Husbandry</b>					
1.	Rural Non-Farm Development Agency, Jaipur	1	2014-15	440.92	391.55
2.	Alwar District Doodh Utpadak Sahakari Sangh Limited, Alwar	3	2012-15	1,513.43	1,397.90
3.	Chittorgarh Pratapgarh District Doodh Utpadak Sahakari Sangh Limited, Chittorgarh	3	2012-15	506.07	447.79
4.	Paschimi Rajasthan Doodh Utpadak Sahakari Sangh Limited, Jodhpur	1	2014-15	152.25	1,220.33
5.	Rajasthan Pashu Chikitsa and Pashu Vigyan Science University, Bikaner	4	2011-15	2,220.83	1,575.95
6.	Rajasthan Rajya Pashu Chikitsa Parishad, Jaipur	2	2013-15	30.00	34.53
7.	Rajasthan Co-operative Dairy Federation Limited, Jaipur	2	2013-15	10,707.90	3,445.33
	<b>Total</b>	<b>16</b>		<b>15,571.40</b>	<b>8,513.38</b>

S. No.	Department	Number of Accounts in Arrear	Year for which accounts had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
<b>Minority Affair</b>					
1.	Rajasthan State Haj Committee, Jaipur	1	2014-15	48.62	47.88
	<b>Total</b>	<b>1</b>		<b>48.62</b>	<b>47.88</b>
<b>Home</b>					
1.	Sardar Patel University of Police Security and Criminal Justice, Mathania Road, Jodhpur	1	2014-15	183.48	176.65
	<b>Total</b>	<b>1</b>		<b>183.48</b>	<b>176.65</b>
<b>Fishries</b>					
1.	Matsay Palak Vikas Abhikaran, Bhilwara	2	2013-15	35.46	2.06
	<b>Total</b>	<b>2</b>		<b>35.46</b>	<b>2.06</b>
<b>Youth &amp; Sports</b>					
1.	Sports University, Jhunjhunu	3	2012-15	NA	NA
	<b>Total</b>	<b>3</b>			
<b>Agriculture</b>					
1.	Swami Keshwanand Rajasthan Agriculture University, Bikaner	1	2014-15	15,493.06	15,915.30
2.	Association of Retired Members of Agriculture Services Rajasthan, Jaipur	8	2007-15	20.00	29.26
3.	Maharana Pratap Agriculture and Technical University, Udaipur	2	2013-15	4,900.00	5,200.00
	<b>Total</b>	<b>11</b>		<b>20,413.06</b>	<b>21,144.56</b>
<b>Cooperative</b>					
1.	Rajasthan State Sahakari Upbhokta Sangh Limited, Jaipur	3	2012-15	806.12	1,248.55
	<b>Total</b>	<b>3</b>		<b>806.12</b>	<b>1,248.55</b>
<b>Horticulture</b>					
1.	Rajasthan Bagwani Vikas Samity, Jaipur	3	2012-15	6,032.25	5,107.32
2.	Rajasthan Udyan and Podhshala Udyan Samity, Jaipur (Rajhans)	3	2012-15	694.52	44.24
	<b>Total</b>	<b>6</b>		<b>6,726.77</b>	<b>5,151.56</b>
	<b>Grand Total</b>	<b>108</b>		<b>81,887.50</b>	<b>90,673.97</b>
				<b>Or say ₹ 818.88 crore ₹ 906.74 crore</b>	

NA: Not Available

### Appendix 3.3

(Refer Paragraph 1.9.4 and 3.3; page 40 and 85)

#### 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 <sup>7</sup> as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2013-14	2.14	1.86
2	Jail Manufacture, Alwar	2014-15	0.75	0.67
3	Jail Manufacture, Bikaner	2014-15	1.68	1.44
4	Jail Manufacture, Jaipur	2014-15	1.52	2.98
5	Jail Manufacture, Jodhpur	2014-15	2.45	2.13
6	Jail Manufacture, Kota	2012-13	0.01	0.48
7	Jail Manufacture, Udaipur	2013-14	2.03	1.47
8	Departmental Trading of Forest Coupes	2014-15	Nil <sup>8</sup>	
9	Tendu Patta Scheme	2014-15	Nil <sup>8</sup>	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2014-15	15,195.07	11,021.29
	<b>Total</b>		<b>15,205.65</b>	<b>11,032.32</b>

**Source:** Information received from the Departments

7. 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.
8. 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 85)

#### 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 2016)

(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	25	16	21	12	03	01	<b>78</b>
2.	Education	67	62	28	13	09	12	<b>191</b>
3.	Medical	26	22	12	07	07	04	<b>78</b>
4.	Public Works	02	-	04	11	06	07	<b>30</b>
5.	Water Resources	-	02	01	01	-	01	<b>05</b>
6.	Ground Water	04	06	07	02	01	-	<b>20</b>
7.	Command Area Development, Indira Gandhi Nahar Project	-	01	02	04	01	-	<b>08</b>
8.	Indira Gandhi Nahar Project	03	06	05	02	-	01	<b>17</b>
9.	Forest	03	01	01	04	01	-	<b>10</b>
10.	Public Health Engineering Department	29	42	79	57	31	29	<b>267</b>
11.	Others	72	41	42	15	14	14	<b>198</b>
	<b>Total</b>	<b>231</b>	<b>199</b>	<b>202</b>	<b>128</b>	<b>73</b>	<b>69</b>	<b>902</b>

**Source:** Information received from the Departments

### Appendix 3.5

(Refer Paragraph 3.4; page 85)

#### 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	36	188.87	42	1,017.51	78	1,206.38
2.	Education	117	138.08	74	1,070.55	191	1,208.63
3.	Medical	32	55.33	46	500.17	78	555.50
4.	Public Works	07	26.75	23	453.03	30	479.78
5.	Water Resources	02	0.55	03	43.71	05	44.26
6.	Ground Water	18	35.34	02	3.40	20	38.74
7.	Command Area Development, Indira Gandhi Nahar Project	07	9.10	01	0.80	08	9.90
8.	Indira Gandhi Nahar Project	12	68.61	05	69.73	17	138.34
9.	Forest	07	33.86	03	78.23	10	112.09
10.	Public Health Engineering Department	247	242.44	20	166.75	267	409.19
11.	Others	88	574.78	110	1,459.13	198	2,033.91
	<b>Total</b>	<b>573</b>	<b>1,373.71</b>	<b>329</b>	<b>4,863.01</b>	<b>902</b>	<b>6,236.72</b>

Source: Information received from the Departments

### Appendix 3.6

(Refer Paragraph 3.5; page 87)

#### Statement showing the details of non-operation of Personal Deposit Accounts during 2011-16

(₹ in lakh)

S. No	Name of the Drawing and Disbursing Officer	Balance as on 31.03.2011	During 2011-16		Balance as on 31.03.2016
			Receipt	payment	
1.	Sunrise University Bagad Rajput, Alwar	1.00	NIL	NIL	1.00
2.	Repay of Vehical Loan SBBJ Banswara	0.01	NIL	NIL	0.01
3.	Commissioner Devsthan Banswara	0.22	NIL	NIL	0.22
4.	Director Social Welfare&Officiating Secy. Residential Educational Institutions Society, Jaipur.	70.00	NIL	NIL	70.00
5.	Managing Director &FA State Mines & Minerals Limited Jaipur (Secretariat)	1.01	NIL	NIL	1.01
6.	Rajasthan Civil Aviation Corporation Ltd., Jaipur	12.27	NIL	NIL	12.27
7.	Deputy Director Child Development W & CD Department, Jalore	4.47	NIL	NIL	4.47
8.	Executive Engineer Ground Water Department (City), Jodhpur(City)	3.23	NIL	NIL	3.23
9.	Collector(Small Saving), Jodhpur(City)	0.09	NIL	NIL	0.09
10.	Dy. Director, Child Development (W & CD), Department, Sawai Madhopur	1.13	NIL	NIL	1.13
11.	P.D. Distt. woman Development Agency, Sirohi	1.56	NIL	NIL	1.56
12.	Distt. Collector(Small Saving), Udaipur	0.37	NIL	NIL	0.37
	<b>Grand Total</b>	<b>95.36</b>			<b>95.36</b>

### Appendix 3.7

(Refer Paragraph 3.9; page 90)

#### Outstanding Balances under Major Head 8658-Suspense Accounts

(₹ in crore)

Name of Minor Head	2013-14		2014-15		2015-16	
	Dr	Cr	Dr	Cr	Dr	Cr
101- Pay and Accounts Office- Suspense	26.62	0.91	47.00	1.37	42.12	0.51
<b>Net</b>	<b>(Dr) 25.71</b>		<b>(Dr) 45.63</b>		<b>(Dr.) 41.61</b>	
102- Suspense Account (Civil)	2.00	(-) 0.03	2.26	0.19	1.58	42.00
<b>Net</b>	<b>(Dr) 2.03</b>		<b>(Dr) 2.07</b>		<b>(Cr) 40.42</b>	
110- RBI Suspense (AO)	-	-	-	-	0.04	(-) 0.02
<b>Net</b>	<b>-</b>		<b>-</b>		<b>(Dr) 0.06</b>	
112- Tax Deducted at Source (TDS) Suspense	-	52.03	-	39.40	-	52.48
<b>Net</b>	<b>(Cr) 52.03</b>		<b>(Cr) 39.40</b>		<b>(Cr) 52.48</b>	
123- All India Service Officers' Group Insurance Scheme	-	0.16	-	0.17	-	0.17
<b>Net</b>	<b>(Cr) 0.16</b>		<b>(Cr) 0.17</b>		<b>(Cr) 0.17</b>	
129- Material Purchase Settlement Suspense Account	-	2.23	-	(-) 3.13	-	(-) 1.25
<b>Net</b>	<b>(Cr) 2.23</b>		<b>(Cr) (-) 3.13</b>		<b>(Cr) (-) 1.25</b>	
<b>Net Total</b>	<b>(Cr) 26.68</b>		<b>(Dr) 11.26</b>		<b>(Cr) 50.15</b>	

Source: Finance Accounts

## Appendix 4.1

### Glossary of Terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Average interest received on investment of cash balances	$\text{Interest realised on investment of cash balances} / [(\text{Opening balance} + \text{Closing balance of cash balances investment account}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048 – Appropriation for reduction of Avoidance of debt.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <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.

Terms	Basis of calculation
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
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.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government is required to contribute an amount equal to at least 1/5 <sup>th</sup> of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Reappropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.

Terms	Basis of calculation
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary Grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the Major Head "8658-Suspense Account" in the Sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other 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.

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