

Appendix 1.1

(Refer Economic and Social indicators of the State; page 1)

Economic and Social indicators of the State

A. General Data

S. No.	Particulars	Figures	
1	Area	3,42,239 sqkm	
2	Population		
	a. As per 2001 Census	5.65 crore	
	b. As per 2011 Census	6.85 crore	
3	Density of Population 2001 (All India Density = 325 persons per sqkm)	165 persons per sqkm	
	Density of Population 2011 (All India Density = 382 persons per sqkm)	200 persons per sqkm	
4	Population Below Poverty Line* (BPL) (All India Average = 21.9 per cent)	14.7 per cent	
5	a. Total Literacy (2001) (All India Average = 65.4 per cent) [@]	60.4 per cent	
	b. Total Literacy (2011) (All India Average = 73.0 per cent) [@]	66.1 per cent	
6	Infant mortality**(2016) (per 1000 live births) (All India Average = 34 per 1000 live births)	41	
7	Life Expectancy at birth*** (2011-15) (All India Average = 68.3 years)	67.9 years	
8	Human Development Index (HDI)**** 2007-08 (All India = 0.467)	0.434	
9	Gross State Domestic Product (GSDP) 2017-18 at current price	₹ 8,40,263 crore	
10	Per capita GSDP Compound Annual Growth Rate (CAGR) 2008-09 to 2017-18	Rajasthan	13.7 per cent
		General Category States	13.1 per cent
11	GSDP CAGR (2008-09 to 2017-18) ^{&}	Rajasthan	15.4 per cent
		General Category States	14.5 per cent
12	Population Growth (2008-17) [#]	Rajasthan	14.3 per cent
		General Category States	11.6 per cent

B. Financial Data[§]

CAGR and Annual Growth w.r.t		CAGR		CAGR		Annual Growth	
		2008-09 to 2016-17		2012-13 to 2016-17		2016-17 to 2017-18	
		General Category States	Rajasthan	General Category States	Rajasthan	General Category States	Rajasthan
(In per cent)							
a.	Revenue Receipts	15.1	15.9	13.2	13.0	11.3	16.8
b.	Own Tax Revenue	14.9	14.6	10.3	9.8	12.2	14.0
c.	Non Tax Revenue	9.5	14.7	7.9	(-1.1)	5.9	35.5
d.	Total Expenditure	15.8	18.5	14.4	19.7	4.7	6.8
e.	Capital Expenditure	14.0	14.1	17.0	12.3	1.0	21.5
f.	Revenue Expenditure on Education	14.5	15.7	11.5	17.3	6.2	8.9
g.	Revenue Expenditure on Health	16.2	18.2	15.4	20.4	10.7	20.7
h.	Salary and Wages	13.4	12.5	9.1	14.3	8.9	25.3
i.	Pension	16.2	17.8	10.5	15.7	22.9	13.2

* Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161.

** Economic Survey 2017-18 (January 2018), Vol. II, page A 151.

*** Economic Survey 2017-18 (January 2018), Vol. II, page A 151.

**** Economic Survey 2017-18 (January 2018), Vol. II, page A 161.

The HDI is a composite index, consisting of three indicators-consumption expenditure (as a proxy for income), education and health (Source: India Human Development Report 2011)

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

[@] Economic Survey 2017-18 (January 2018), Vol. II, page A 155.

[&] GSDP figures have been adopted from the Economic Reviews of the respective States.

[#] 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).

Appendix 1.2 Part- A

(Refer Paragraph 1.1; page 2)

Structure and Form of Government Accounts

Structure of Government Accounts:

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

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

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

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

Source: Government Accounting Rules, 1990

Appendix 1.2 Part- B

(Refer Paragraph 1.1; page 2)

Layout of Finance Accounts

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

Statement No.	Layout
Volume I contains the Certificate of the Comptroller and Auditor General of India, 13 summary Statements as given below, Notes to Accounts including accounting policy:	
1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of 2017-18.
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 2017-18 by function.
6	Summary of debt position of the State which includes borrowing from internal debt, GoI, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
8	Summary of Investment of State Government in the equity capital.
9	Summary of guarantees given by the Government for repayment of loans etc. raised by the Statutory Corporations, Local Bodies and other Institutions.
10	Statement of Grants-in-aid given by the State Government, organised by grantee institutions group wise.
11	Distribution between the charged and voted expenditure incurred during the year.
12	Summary account of sources and applications of funds for expenditure other than revenue account.
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account.
Volume II Part I: This part contains nine statements presenting details of transaction by minor heads corresponding to statements in Volume I:	
14	Detailed account of revenue and capital receipts by minor heads.
15	Accounts of revenue expenditure by minor heads under state fund and central assistance separately and a comparison with the figures for the previous year.
16	Accounts of capital expenditure by minor heads under state fund and central assistance separately and a comparison with the figures for the previous year. Cumulative capital expenditure up to the end of the year is also depicted.
17	Detailed account of borrowings by minor head, the maturity and repayment profile of all loans.
18	Detailed account of loans and advances given by the State Government, the amount of loan repaid during the year, the balance as on 31 March 2018.
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 2017-18.
20	Detailed entity wise Guarantees given by the State Government.
21	Detailed account of Contingency Fund and other Public Account transactions.
22	Details of investments of earmarked balances of reserve funds in Public Account.
Volume II Part II: Part II of Finance Accounts contains 12 Appendices giving the details on salaries, subsidies, grants-in-aid scheme-wise and institution-wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.	

Source: Finance Accounts

Appendix 1.3

(Refer Paragraphs 1.2; page 3)

Abstract of Receipts and Disbursements in 2017-18

(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18		
					State Fund	Central Assistance	Total
I. Revenues Receipts	1,09,026.00	1,27,307.18	I. Revenue Expenditure	1,27,140.14	1,32,008.89	13,832.63	1,45,841.52
Tax Revenue	44,371.66	50,605.41	General Services	39,203.26	43,440.43	9.93	43,450.36
			Social Services	49,371.68	45,515.04	7,549.03	53,064.07
Non-tax Revenue	11,615.57	15,733.72	Education, Sports, Art and Culture	24,498.21	22,571.67	4,096.41	26,668.08
			Health and Family Welfare	7,737.83	7,872.34	1,469.78	9,342.12
State's share of Union Taxes and Duties	33,555.86	37,028.01	Water Supply, Sanitation, Housing and Urban Development	7,406.26	6,822.38	407.06	7,229.44
			Information and Broadcasting	63.78	69.21	-	69.21
Non-Plan grants	5,927.84	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,100.45	748.79	579.20	1,327.99
Grants for State Plan Schemes	13,461.63	-	Labour and Labour Welfare	494.75	539.95	8.76	548.71
			Social Welfare and Nutrition	8,003.03	6,811.99	987.82	7,799.81
			Others	67.37	78.71	-	78.71
Grants for Central and Centrally Sponsored Plan Schemes	93.44	(-0.12)	Economic Services	38,565.14	43,053.31	6,273.67	49,326.98
			Agriculture and Allied Activities	5,139.97	4,460.17	653.38	5,113.55
			Rural Development	11,139.81	10,162.27	4,852.67	15,014.94
Centrally Sponsored Schemes	-	16,103.48	Special Area Programmes	1.36	1.24	0.50	1.74
			Irrigation and Flood Control	1,941.81	2,050.44	6.63	2,057.07
Finance Commission Grants	-	4,262.40	Energy	16,852.35	23,455.73	-	23,455.73
			Industry and Minerals	445.23	348.25	-	348.25
Other transfer/Grants to State/Union Territories with Legislature	-	3,574.28	Transport	1,685.71	1,581.14	596.27	2,177.41
			Science, Technology and Environment	41.39	18.66	1.18	19.84
			General Economic Services	1,317.51	975.41	163.04	1,138.45
			Grants-in-aid and Contributions	0.06	0.11	-	0.11
Total	1,09,026.00	1,27,307.18	Total	1,27,140.14	1,32,008.89	13,832.63	1,45,841.52
II. Revenue deficit carried over to Section-B	18,114.14	18,534.34	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total	1,27,140.14	1,45,841.52	Total	1,27,140.14	1,32,008.89	13,832.63	1,45,841.52
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	8,397.27	8,112.46	III. Opening Overdraft from Reserve Bank of India	-	-	-	-

(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18		
					State Fund	Central Assistance	Total
IV. Miscellaneous Capital Receipts	27.84	16.61	IV. Capital Outlay	16,979.72	17,569.87	3,053.41	20,623.28
			General Services	436.52	472.79	54.35	527.14
			Social Services	6,214.29	5,485.33	1,736.04	7,221.37
			Education, Sports, Art and Culture	119.07	313.88	200.74	514.62
			Health and Family Welfare	514.30	466.69	190.75	657.44
			Water Supply, Sanitation, Housing and Urban Development	5,078.59	4,380.56	1,145.84	5,526.40
			Information and Broadcasting	1.93	2.48	-	2.48
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	303.28	83.49	193.95	277.44
			Social Welfare and Nutrition	47.42	23.83	4.73	28.56
			Others	149.70	214.40	0.03	214.43
			Economic Services	10,328.91	11,611.75	1,263.02	12,874.77
			Agriculture and Allied Activities	462.09	281.28	109.73	391.01
			Rural Development	547.13	653.00	-	653.00
			Special Area Programmes	316.56	246.68	139.60	386.28
			Irrigation and Flood Control	1,959.45	2,084.16	104.22	2,188.38
			Energy	4,115.71	3,916.22	-	3,916.22
			Industry and Minerals	9.27	13.25	(-) 0.09	13.16
			Transport	2,420.87	3,631.41	907.91	4,539.32
			Science, Technology and Environment	3.65	3.04	-	3.04
			General Economic Services	494.18	782.71	1.65	784.36
			Total	16,979.72	17,569.87	3,053.41	20,623.28
V. Recoveries of Loans and Advances	1,713.53	15,133.41	V. Loans and Advances disbursed	12,965.45	-	-	1,334.02
From Power Projects	1,556.61	15,057.07	For Power Projects	12,480.50	-	-	341.57
From Government Servants	0.13	(-) 0.55	To Government Servants	-	-	-	¹
From Others	156.79	76.89	To Others	484.95	-	-	992.45
VI. Revenue surplus brought down	-	-	VI. Revenue deficit brought down	18,114.14	-	-	18,534.34
VII. Public Debt Receipts	43,888.85	28,556.57	VII. Repayment of Public Debt	5,014.57	-	-	11,673.66
External debt	-	-	External debt	-	-	-	-

¹ ₹ 0.24 lakh.

(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18		
					State Fund	Central Assistance	Total
Internal debt other than Ways and Means Advances and Overdraft	40,433.50	26,999.67	Internal debt other than Ways and Means Advances and Overdraft	4,440.66	-	-	11,040.39
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 Gol	3,455.35	1,556.90	Repayment of Loans and Advances to Gol	573.91	-	-	633.27
VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-	-	-	-
IX. Amount Transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	-	-	-
X. Public Account Receipts	1,56,044.35	1,56,811.26	X. Public Account Disbursements	1,48,885.50	-	-	1,47,088.02
Small Savings, Provident Funds etc.	8,620.13	9,345.61	Small Savings, Provident Funds etc.	5,240.13	-	-	6,144.84
Reserve Funds	3,067.86	3,465.86	Reserve Funds	2,408.28	-	-	2,629.45
Suspense and Miscellaneous	(-) 67.34	51.35	Suspense and Miscellaneous	51.99	-	-	78.64
Remittances	131.63	1,345.05	Remittances	134.50	-	-	1,334.86
Deposits and Advances	1,44,292.07	1,42,603.39	Deposits and Advances	1,41,050.60	-	-	1,36,900.23
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	8,112.46	-	-	9,376.99
			Cash in Treasuries and Local Remittances	0.12	-	-	(-) 6.46
			Deposits with Reserve Bank	(-) 2.28	-	-	11.09
			Departmental Cash Balance including Permanent Advances	4.06	-	-	3.93
			Cash Balance Investment	5,585.10	-	-	6,401.72
			Earmarked Investment Funds	2,525.46	-	-	2,966.71
Total	2,10,071.84	2,08,630.31	Total	2,10,071.84	-	-	2,08,630.31

Source: Finance Accounts

Appendix 1.4

(Refer Paragraph 1.4; page 14)

Time series data on the State Government Finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	74,471	91,327	1,00,285	1,09,026	1,27,307
(i) Tax Revenue	33,478(45)	38,673(42)	42,713(42)	44,372(41)	50,605(40)
Taxes on Agricultural Income	- ²				
State Goods and Service Tax	-	-	-	-	12,137(24)
Taxes on Sales, Trade, etc	21,216(63)	24,170 (63)	26,345(62)	28,558(64)	19,008(38)
State Excise	4,982(15)	5,586(14)	6,713(16)	7,054(16)	7,276(14)
Taxes on Vehicles	2,499(8)	2,830(7)	3,199(7)	3,623(8)	4,363(9)
Stamps and Registration Fees	3,125(9)	3,189(8)	3,234(7)	3,053(7)	3,675(7)
Land Revenue	338(1)	289(1)	272(1)	315(1)	364(1)
Taxes on Goods and Passengers	288(1)	956(3)	848(2)	803(2)	341(1)
Other Taxes	1,030(3)	1,653(4)	2,102(5)	966(2)	3,441(7)
(ii) Non Tax Revenue	13,575(18)	13,229(15)	10,928(11)	11,615(10)	15,734(12)
(iii) State's share of Union taxes and duties	18,673(25)	19,817(22)	27,916(28)	33,556(31)	37,028(29)
(iv) Grants- in-aid from Government of India	8,745(12)	19,608(21)	18,728(19)	19,483(18)	23,940(19)
2. Miscellaneous Capital Receipts	10	15	25	28	16
3. Recoveries of Loans and Advances	316	1,004	1,447	1,713	15,134
4. Total Revenue and Non debt Capital Receipts (1+2+3)	74,797	92,346	1,01,757	1,10,767	1,42,457
5. Public Debt Receipts	14,491	18,141	60,998	43,889	28,557
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,232(98)	17,346(96)	59,249(97)	40,434(92)	27,000(95)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	259(2)	795(4)	1,749(3)	3,455(8)	1,557(5)
6. Total Receipts in the Consolidated Fund (4+5)	89,288	1,10,487	1,62,755	1,54,656	1,71,014
7. Contingency Fund Receipts	-	300	-	-	-
8. Public Account Receipts	1,07,978	1,26,382	1,46,910	1,56,045	1,56,811
9. Total Receipts of the State (6+7+8)	1,97,266	2,37,169	3,09,665	3,10,701	3,27,825
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	75,510	94,542	1,06,239	1,27,140	1,45,842
General Services (including interest payments)	23,340(31)	27,868(30)	31,016(29)	39,203(31)	43,451(30)
Social Services	31,486(42)	37,754(40)	43,349(41)	49,372(39)	53,064(36)
Economic Services	20,435(27)	28,920(30)	31,874(30)	38,565(30)	49,327(34)
Grants-in-aid and contributions	249(-)	- ³	- ³	- ³	- ³
11. Capital Expenditure	13,664	16,103	21,986	16,980	20,623
General Services	334(3)	534(3)	441(2)	437(2)	527(3)
Social Services	4,551(33)	5,838(36)	5,996(27)	6,214(37)	7,221(35)
Economic Services	8,779(64)	9,731(61)	15,549(71)	10,329(61)	12,875(62)
12. Disbursement of Loans and Advances	812	701	36,602	12,965	1,334
13. Total Expenditure (10+11+12)	89,986	1,11,346	1,64,827	1,57,085	1,67,799
14. Repayments of Public Debt	4,115	4,960	4,959	5,015	11,674
Internal Debt (excluding Ways and Means Advances and Overdraft)	3,624(88)	4,451(90)	4,434(89)	4,441(89)	11,041(95)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	491(12)	509(10)	525(11)	574(11)	633(5)
15. Appropriation to Contingency Fund	-	300	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	94,101	1,16,606	1,69,786	1,62,100	1,79,473
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,05,605	1,22,060	1,40,431	1,48,886	1,47,088
19. Total disbursement by the State (16+17+18)	1,99,706	2,38,666	3,10,217	3,10,986	3,26,561

² 2013-14: only ₹ 24, 2014-15: ₹ 0.01 lakh, 2015-16: ₹ 0.01 lakh, 2016-17: only ₹ 202 and 2017-18: ₹ 0.02 lakh.

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

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 1,039	(-) 3,215	(-) 5,954	(-) 18,114	(-) 18,535
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 15,189	(-) 19,000	(-) 63,070	(-) 46,318	(-) 25,342
22. Primary Deficit (21+23)	(-) 6,126	(-) 8,537	(-) 51,062	(-) 28,641	(-) 5,622
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	9,063	10,463	12,008	17,677	19,720
24. Financial Assistance to local bodies etc.,	18,763	28,329	31,725	32,892	34,985
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) [@]	5,51,031 [#]	6,15,695 [#]	6,83,758 [#]	7,59,235 [∇]	8,40,263 ^Σ
28 Outstanding Fiscal liabilities (year end)	1,29,910	1,47,609	2,09,386	2,55,002	2,81,182
29. Outstanding Guarantees (year end) (including interest)	85,911	94,578	53,620	51,159	61,761
30. Maximum amount guaranteed (year end)	1,40,526	1,61,918	1,61,236	1,18,161	1,12,057
31. Number of incomplete projects	219	199	169	197	247
32. Capital blocked in incomplete projects	8,393	11,167	13,072	17,668	20,176
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.1	6.3	6.2	5.8	6.0
Own Non-Tax Revenue/GSDP	2.5	2.1	1.6	1.5	1.9
Central Transfers/GSDP	5.0	6.4	6.8	7.0	7.3
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	16.3	18.1	24.1	20.7	20.0
Total Expenditure/Revenue Receipts	120.8	121.9	164.4	144.1	131.8
Revenue Expenditure/Total Expenditure	83.9	84.9	64.5	80.9	86.9
Revenue Expenditure on Social Services/Total Expenditure	35.0	33.9	26.3	31.4	31.6
Revenue Expenditure on Economic Services/Total Expenditure	22.7	26.0	19.3	24.6	29.4
Capital Expenditure/Total Expenditure	15.2	14.5	13.3	10.8	12.3
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.8	14.0	13.1	10.5	12.0
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 0.2	(-) 0.5	(-) 0.9	(-) 2.4	(-) 2.2
Fiscal Deficit/GSDP	(-) 2.8	(-) 3.1	(-) 9.2	(-) 6.1	(-) 3.0
Primary Deficit (surplus +) /GSDP	(-) 1.1	(-) 1.4	(-) 7.5	(-) 3.8	(-) 0.7
Revenue Deficit/Fiscal Deficit	6.8	16.9	9.4	39.1	73.1
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	23.6	24.0	30.6	33.6	33.5
Fiscal Liabilities/RR	174.4	161.6	208.8	233.9	220.9
Primary Deficit vis-à-vis quantum spread (₹ in crore)	(-) 1,060	(-) 3,081	(-) 44,567	(-) 21,522	(+) 3,048
Debt Redemption (Principal +Interest)/ Debt Receipts	97.3	94.6	75.0	86.1	96.5
V Other Fiscal Health Indicators					
Returns on Investment	0.1	0.2	0.3	0.2	0.1
Financial Assets/Liabilities	0.82	0.82	0.85	0.80	0.76

Source: Finance Accounts

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

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

Revised Estimates II
 ∇ Revised Estimates I
 Σ Advance Estimates

Appendix 1.5

(Refer Paragraph 1.10.1; page 41)

Summarised financial position of Government of Rajasthan as on 31 March 2018

(₹ in crore)		
Liabilities	As on 31.03.2017	As on 31.03.2018
Internal Debt -	1,84,284.58	2,00,243.86
Market Loans bearing interest	89,517.63	1,10,444.68
Market Loans not bearing interest	0.13	0.10
Loans from Life Insurance Corporation of India	26.51	22.30
Special Securities issued to National Small Savings Fund of the Central Government	18,504.04	16,968.28
Loans from Other Institutions	76,236.27	72,808.50
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	11,139.37	12,063.00
Pre 1984-85 Loans	5.40	5.40
Non-Plan Loans	33.64	28.63
Loans for State Plan Schemes	11,095.76	10,489.18
Loans for Central Plan Schemes	0.29	0.29
Loans for Centrally Sponsored Plan Schemes	4.28	4.28
Other Loans for State/Union Territory with Legislature Schemes	-	1535.22
Contingency Fund	500.00	500.00
Small Savings, Provident Funds, etc.	38,894.45	42,095.22
Deposits	19,060.56	24,762.22
Reserve Funds	4,148.05	4,984.46
Remittance Balances	-	-
Total	2,58,027.01	2,84,648.76
Assets	As on 31.03.2017	As on 31.03.2018
Gross Capital Outlay on Fixed Assets -	1,47,884.09	1,68,490.76⁴
Investments in shares of Companies, Corporations, etc.	41,733.94	45,780.60
Other Capital Outlay	1,06,150.15	1,22,710.16
Loans and Advances -	51,107.20	37,307.81
Loans for Power Projects	48,272.34	33,556.84
Other Development Loans	2,836.37	3,751.92
Loans to Government servants and Miscellaneous loans	(-) 1.51	(-) 0.95 ⁵
Reserve Fund Investments	2,525.46	2,966.71
Advances	4.71	3.21
Remittance Balances	21.66	11.47
Suspense and Miscellaneous Balances	122.54	149.83
Cash -	5,587.00	6,410.28
Cash in Treasuries and Local Remittances	0.12	(-) 6.46
Deposits with Reserve Bank	(-) 2.28	11.09
Departmental Cash Balance	1.13	1.03
Permanent Advances	2.93	2.90
Cash Balance Investments	5,585.10	6,401.72
Deficit on Government Account -	50,774.35	69,308.69
(i) Revenue Deficit of the Current Year	18,114.14	18,534.34
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	32,660.21	50,774.35
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	2,58,027.01	2,84,648.76

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 ₹ 128.63 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". Further, reconciliation and subsequent adjustment, a difference of ₹ 0.07 crore (Debit) remained to be reconciled as of August 2018.

⁴ Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 16.61 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.

⁵ Minus balance is under investigation.

Appendix 1.6

(Refer Paragraph 1.2.2; page 7)

Actuals vis-à-vis Budget Estimates and Revised Estimates 2017-18

(₹ in crore)

1	Budget estimates 2	Revised estimates 3	Actuals 4	Increase/ Decrease (-)		Increase/ Decrease (-) (In per cent)	
				BE to actual 5 (4-2)	RE to actual 6 (4-3)	BE to actual 7	RE to actual 8
(1) Revenue Receipts (a+b+c+d)	1,30,162	1,34,693	1,27,307	(-) 2,855	(-) 7,386	(-) 2.19	(-) 5.48
(a) Tax Revenue	54,569	51,817	50,605	(-) 3,964	(-) 1,212	(-) 7.26	(-) 2.34
State Goods and Services Tax	-	11,700	12,137	12,137	437	-	3.74
Taxes on Sales, Trade etc.	35,300	19,500	19,008	(-) 16,292	(-) 492	(-) 46.15	(-) 2.52
State Excise	8,300	7,800	7,276	(-) 1,024	(-) 524	(-) 12.34	(-) 6.72
Taxes on Immovable Property other than Agricultural land	10	10	1	(-) 9	(-) 9	(-) 90.00	(-) 90.00
Taxes on Vehicles	4,050	4,300	4,363	313	63	7.73	1.47
Stamps and Registration Fees	4,050	4,050	3,675	(-) 375	(-) 375	(-) 9.26	(-) 9.26
Taxes on Goods and Passengers	200	328	341	141	13	70.50	3.96
Land Revenue	374	567	364	(-) 10	(-) 203	(-) 2.67	(-) 35.80
Taxes and Duties on Electricity	2250	3,500	3,377	1,127	(-) 123	50.09	(-) 3.51
Other Taxes and Duties on Commodities and Services	35	62	63	28	1	80.00	1.61
(b) Non-Tax Revenue	14,493	16,659	15,734	1,241	(-) 925	8.56	(-) 5.55
Interest Receipts	1,855	4,924	4,859	3,004	(-) 65	161.94	(-) 1.32
Miscellaneous General Services	1,242	888	762	(-) 480	(-) 126	(-) 38.65	(-) 14.19
Water Supply and Sanitation	675	675	624	(-) 51	(-) 51	(-) 7.56	(-) 7.56
Petroleum	3,500	2,900	2,579	(-) 921	(-) 321	(-) 26.31	(-) 11.07
Non-ferrous Mining and Metallurgical Industries	5,200	4,900	4,522	(-) 678	(-) 378	(-) 13.04	(-) 7.71
Police	250	334	297	47	(-) 37	18.80	(-) 11.08
Labour and Employment	361	419	362	01	(-) 57	0.28	(-) 13.60
Medical and Public Health	118	152	131	13	(-) 21	11.02	(-) 13.82
Other Administrative Services	230	228	208	(-) 22	(-) 20	(-) 9.57	(-) 8.77
Forestry and Wildlife	127	174	182	55	8	43.31	4.60
Major Irrigation	106	77	268	162	191	152.83	248.05
Public Works	100	107	109	9	2	9.00	1.87
Education, Sports, Art and Culture	196	183	162	(-) 34	(-) 21	(-) 17.35	(-) 11.48
Dividend and Profit	67	67	67	0	0	0.00	0.00
Other General Economic Services	103	263	245	142	(-) 18	137.86	(-) 6.84
Other Non-Tax Revenue	363	368	357	(-) 6	(-) 11	(-) 1.65	(-) 2.99
(c) State's share of Union Taxes and Duties	37,229	37,029	37,028	(-) 201	(-) 1	(-) 0.54	0.00
(d) Grants-in-aid from GoI	23,871	29,188	23,940	69	(-) 5,248	0.29	(-) 17.98
(2) Miscellaneous Capital Receipts	24	30	16	(-) 8	(-) 14	(-) 33.33	(-) 46.67
(3) Recoveries of Loans and Advances	15,133	15,124	15,134	1	10	0.00	0.06
(4) Total Receipts (1+2+3)	1,45,319	1,49,847	1,42,457	(-) 2,862	(-) 7,390	(-) 1.97	(-) 4.93
(5) Revenue Expenditure (a+b+c+d)	1,43,690	1,54,859	1,45,842	2,152	(-) 9,017	1.50	(-) 5.82
(a) General Services	43,956	45,371	43,451	(-) 505	(-) 1,920	(-) 1.15	(-) 4.23
Administration of Justice	824	934	844	20	(-) 90	2.43	(-) 9.64
Elections	70	99	98	28	(-) 1	40.00	(-) 1.01
Land Revenue	670	731	653	(-) 17	(-) 78	(-) 2.54	(-) 10.67
State Excise	151	158	142	(-) 9	(-) 16	(-) 5.96	(-) 10.13
State Goods and Service Taxes	-	126	88	88	(-) 38	-	(-) 30.16
Taxes on Sales, Trade etc.	1,261	1,115	1,000	(-) 261	(-) 115	(-) 20.70	(-) 10.31
Interest Payments	19,627	19,786	19,720	93	(-) 66	0.47	(-) 0.33
Secretariat- General Services	202	204	191	(-) 11	(-) 13	(-) 5.45	(-) 6.37
District Administration	503	507	444	(-) 59	(-) 63	(-) 11.73	(-) 12.43
Treasury and Accounts Administration	271	279	252	(-) 19	(-) 27	(-) 7.01	(-) 9.68
Police	5,038	4,997	4,660	(-) 378	(-) 337	(-) 7.50	(-) 6.74
Jails	146	174	170	24	(-) 04	16.44	(-) 2.30

(₹ in crore)

	Budget estimates	Revised estimates	Actuals	Increase/ Decrease (-)		Increase/ Decrease (-)	
				(In per cent)		(In per cent)	
				BE to actual	RE to actual	BE to actual	RE to actual
1	2	3	4	5 (4-2)	6 (4-3)	7	8
Other Administrative Services	256	278	251	(-) 5	(-) 27	(-) 1.95	(-) 9.71
Pension and Other Retirement Benefits	14,170	14,960	13,925	(-) 245	(-) 1,035	(-) 1.73	(-) 6.92
Miscellaneous General Services	403	573	573	170	0	42.18	0.00
Stamps and Registration	66	78	72	6	(-) 06	9.09	(-) 7.69
Public Works	(-) 13	26	59	72	33	-	126.92
Others	311	346	307	(-) 4	(-) 39	(-) 1.29	(-) 11.27
(b) Social Services	52,710	56,406	53,064	354	(-) 3,342	0.67	(-) 5.92
General Education	26,386	27,579	26,289	(-) 97	(-) 1,290	(-) 0.37	(-) 4.68
Technical Education	174	190	169	(-) 5	(-) 21	(-) 2.87	(-) 11.05
Sports and Youth Services	121	117	108	(-) 13	(-) 09	(-) 10.74	(-) 7.69
Medical and Public Health	6,068	7,073	6,697	629	(-) 376	10.37	(-) 5.32
Family Welfare	2,352	2,816	2,645	293	(-) 171	12.46	(-) 6.07
Water Supply and Sanitation	3,040	3,220	3,007	(-) 33	(-) 213	(-) 1.09	(-) 6.61
Urban Development	4,715	5,033	4,167	(-) 548	(-) 866	(-) 11.62	(-) 17.21
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,440	1,447	1,328	(-) 112	(-) 119	(-) 7.78	(-) 8.22
Labour and Employment	554	572	549	(-) 5	(-) 23	(-) 0.90	(-) 4.02
Social Security and Welfare	4,802	4,911	4,797	(-) 5	(-) 114	(-) .10	(-) 2.32
Nutrition	1,504	1,574	1,478	(-) 26	(-) 96	(-) 1.73	(-) 6.10
Relief on account of Natural Calamities	1,225	1,526	1,525	300	(-) 01	24.49	(-) 0.07
Others	329	348	305	(-) 24	(-) 43	(-) 7.29	(-) 12.36
(c) Economic Services	47,024	53,082	49,327	2,303	(-) 3,755	4.90	(-) 7.07
Crop Husbandry	3,085	2,853	2,567	(-) 518	(-) 286	(-) 16.79	(-) 10.02
Animal Husbandry	894	1,038	997	103	(-) 41	11.52	(-) 3.95
Forestry and Wildlife	764	805	717	(-) 47	(-) 88	(-) 6.15	(-) 10.93
Agricultural Research and Education	228	238	240	12	02	5.26	0.84
Co-operation	628	688	506	(-) 122	(-) 182	(-) 19.43	(-) 26.45
Special Programmes for Rural Development	1,059	1,182	922	(-) 137	(-) 260	(-) 12.94	(-) 22.00
Rural Employment	3,193	7,442	5,574	2,381	(-) 1,868	74.57	(-) 25.10
Other Rural Development Programmes	9,058	9,128	8,519	(-) 539	(-) 609	(-) 5.95	(-) 6.67
Major Irrigation	1,592	1,640	1,576	(-) 16	(-) 64	(-) 1.01	(-) 3.90
Medium Irrigation	322	325	319	(-) 3	(-) 06	(-) 0.93	(-) 1.85
Minor Irrigation	157	156	144	(-) 13	(-) 12	(-) 8.28	(-) 7.69
Power	21,933	23,449	23,443	1,510	(-) 06	6.88	(-) 0.03
New and Renewable Energy	16	16	12	(-) 4	(-) 04	(-) 25.00	(-) 25.00
Non-ferrous Mining and Metallurgical Industries	220	217	208	(-) 12	(-) 09	(-) 5.45	(-) 4.15
Roads and Bridges	1,871	1,799	1,593	(-) 278	(-) 206	(-) 14.86	(-) 11.45
Road Transport	302	584	584	282	0	93.38	0.00
Secretariat- Economic Services	335	233	233	(-) 102	0	(-) 30.45	0.00
Census Surveys and Statistics	431	439	410	(-) 21	(-) 29	(-) 4.87	(-) 6.61
Civil Supplies	471	369	319	(-) 152	(-) 50	(-) 32.27	(-) 13.55
Others	465	481	444	(-) 21	(-) 37	(-) 4.52	(-) 7.69
(d) Grants-in-aid and contributions	..6	..7	-	-	-	-	-
(6) Capital Expenditure	25,603	22,537	20,623	(-) 4,980	(-) 1,914	(-) 19.45	(-) 8.49
Capital Outlay on Police	194	193	160	(-) 34	(-) 33	(-) 17.53	(-) 17.10
Capital Outlay on Public Works	617	426	352	(-) 265	(-) 74	(-) 42.95	(-) 17.37
Capital Outlay on Education, Sports, Art and Culture	882	585	515	(-) 367	(-) 70	(-) 41.61	(-) 11.97
Capital Outlay on Medical and Public Health	1,331	912	658	(-) 673	(-) 254	(-) 50.56	(-) 27.85
Capital Outlay on Water Supply and	5,607	4,888	4,590	(-) 1,017	(-) 298	(-) 18.14	(-) 6.10

6 ₹ 19.29 lakh.

7 ₹ 19.67 lakh.

(₹ in crore)

1	Budget estimates 2	Revised estimates 3	Actuals 4	Increase/ Decrease (-)		Increase/ Decrease (-) (In per cent)	
				BE to actual 5 (4-2)	RE to actual 6 (4-3)	BE to actual 7	RE to actual 8
Sanitation							
Capital Outlay on Urban Development	1,280	1,209	916	(-) 364	(-) 293	(-) 28.44	(-) 24.23
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	313	298	277	(-) 36	(-) 21	(-) 11.50	(-) 7.05
Capital Outlay on Nutrition	105	67	20	(-) 85	(-) 47	(-) 80.95	(-) 70.15
Capital Outlay on other Social Services	279	259	214	(-) 65	(-) 45	(-) 23.30	(-) 17.37
Capital Outlay on Crop Husbandry	280	222	182	(-) 98	(-) 40	(-) 35.00	(-) 18.02
Capital Outlay on Forestry and Wildlife	136	176	161	25	(-) 15	18.38	(-) 8.52
Capital Outlay on Other Rural Development Programmes	568	653	653	85	0	14.96	0.00
Capital Outlay on Other Special Areas Programmes	443	419	386	(-) 57	(-) 33	(-) 12.87	(-) 7.88
Capital Outlay on Major Irrigation	1,721	1,453	1,408	(-) 313	(-) 45	(-) 18.19	(-) 3.10
Capital Outlay on Medium Irrigation	205	155	174	(-) 31	19	(-) 15.12	12.26
Capital Outlay on Minor Irrigation	387	417	399	12	(-) 18	3.10	(-) 4.32
Capital Outlay on Command Area Development	181	162	133	(-) 48	(-) 29	(-) 26.52	(-) 17.90
Capital Outlay on Power Projects	4,119	4,119	3,850	(-) 269	(-) 269	(-) 6.53	(-) 6.53
Capital Outlay on Petroleum	1,120	200	66	(-) 1,054	(-) 134	(-) 94.11	(-) 67.00
Capital Outlay on Roads and Bridges	4,782	4,707	4,539	(-) 243	(-) 168	(-) 5.08	(-) 3.57
Capital Outlay on Road Transport	100	0	0	(-) 100	0	(-) 100.00	-
Capital Outlay on Other General Economic Services	554	771	753	199	(-) 18	35.92	(-) 2.33
Other Capital Outlays	399	246	217	(-) 182	(-) 29	(-) 45.61	(-) 11.79
(7) Disbursement of Loans and Advances	780	1,543	1,334	554	(-) 209	71.03	(-) 13.55
(8) Total Expenditure (5+6+7)	1,70,073	1,78,939	1,67,799	(-) 2,274	(-) 11,140	(-) 1.34	(-) 6.23
(9) Revenue Surplus (+)/Deficits (-) (1-5)	(-) 13,528	(-) 20,166	(-)18,535	(-) 5,007	1,631		
(10) Fiscal Deficits (-) (4-8)	(-) 24,754	(-) 29,092	(-) 25,342	(-) 588	3,750		
(11) Primary Surplus (+)/Deficits(-) (10+ Interest Payment)	(-) 5,127	(-) 9,306	(-) 5,622	(-) 495	3,684		

Source: Finance Accounts and Budget Documents.

Appendix 1.7

(Refer Paragraph 1.9.4; page 38)

Statement showing the details of loans not repaid by loanees

(₹ in lakh)

S. No.	Head	Name of loanees	Opening Balance as on 01.04.2003	Advance during 2003-18	Repaid during 2003-18	Closing Balance as on 31.03.2018
1	6215-01-192 (01)	Loans to Municipalities- Direct Loans	306.70	-	-	306.70
2	6215-01-192 (02)	Loans to Municipalities Guaranteed Loans from Life Insurance Corporation	3,459.99	-	-	3,459.99
3	6215-02-192	Loans to Municipalities/Municipal Councils	2.53	-	-	2.53
4	6216-80-800(01)	Industrial Housing Scheme	2.26	-	0.04	2.22
5	6235-02-800 (01)	Loans to Persons affected by Riots	6.34	-	0.53	5.81
6	6235-60-800 (02)[01]	Rehabilitation of <i>Jagirdars</i>	1.51	-	-	1.51
7	6235-60-800 (02)[03]	Loans to Repatriates from Burma	3.06	-	-	3.06
8	6235-60-800 (02)[04]	<i>Taccavi</i> Advance to Unemployed <i>Swarnkars</i>	49.79	-	-	49.79
9	6245-01-800 (04)	Loans to <i>Gau-sewa Sangh</i> for fodder etc. through the agency of Animal Husbandry Department	11.82	-	-	11.82
10	6250-60-800(05)	Loans to Forest Labour Cooperative Societies through the Chief Conservator of Forests	0.42	-	0.17	0.25
11	6401-103 (02)	Loans to Rajasthan State Agro Industries Corporation Limited	1,587.53	163.22	-	1,750.75
12	6401-103 (03)	Loans to Rajasthan State Seed Corporation	64.38	-	0.02	64.36
13	6403-102 (02)	Intensive Cattle Development Scheme	4.08	-	(-) 3.60	7.68
14	6403-103	Poultry Development	0.01	-	-	0.01
15	6403-104 (01)	Loans to Sheep Farmers	0.02	-	-	0.02
16	6404-190(01)	Loans to <i>Dugdh Utpadak Sahakari Sangh</i>	309.71	-	-	309.71
17	6404-190(02)	Employment Promotion Programme-Establishment of Dairy Unit	0.18	-	-	0.18
18	6405-800(01)	Loan to Fish Farmers Development Agency through the Director, Animal Husbandry Department	0.33	-	-	0.33
19	6408-02-800(04)	Loan for purchases of Transport Vehicles	0.62	-	(-) 0.13	0.75
20	6425-107(07)	Loan for establishment of Rajasthan State Cooperatives Strengthening Fund	161.18	-	-	161.18
21	6705-800(01)	Soil Conservation	9.47	-	-	9.47
22	6705-800(02)	Loan to Migrated under World Food Programme No. 2600	1.00	-	-	1.00
23	6860-01-800 (01)	Loan to Mewar Textile Limited	503.49	38.67	(-) 50.53	592.69
24	7075-01-800 (01)	Loan to contractors for Strategic Roads	0.82	-	-	0.82
25	7475-103(01)	Loan to Consumer Cooperative Stores	0.98	-	(-) 1.02	2.00
26	7475-103(05)	Loan to College and University Cooperative Stores	0.07	-	-	0.07
Grand Total			6,488.29	201.89	(-) 54.52	6,744.70

Source: Finance Accounts

Appendix 1.8

(Refer Paragraph 1.9.3; page 37)

Statement showing the details of investment but accounts not submitted

(₹ in lakh)

S. No.	Name of Concern	Year of last investment	Invested amount	Accounts awaited from	Remarks
Statutory Corporations					
1	Rajasthan State Mandi Development Corporation, Jaipur	1977-78	0.65	-	Since the Corporation was not formed, the amount was kept with Rajasthan State Agriculture Marketing Board.
2	Rajasthan Water Supply and Sewerage Corporation, Jaipur	Upto 1980-81	0.08	-	Out of total investment of ₹ 10.00 lakh, ₹ 9,92,200 were deposited in April, 1980 as the Government decided to wind up the Corporation.
Joint Stock Companies					
3	Jaipur Udyog Limited, Sawai Madhopur	1948-49	75.00	1985-86	
4	The Central Provinces Railway Company Limited, Mumbai	1910-11	0.08	2003-04	
5	Oriental Power Cables Limited, Kota	1962-63	3.66	30 June 1985	
6	Associated Iron and Steel Industries Limited, Ramganj Mandi (Kota)	1963-64	1.00	31 December 1985	
7	Jaipur Metal and Electricals Limited, Jaipur	1987-88	7.50	1996-97	
8	Metal Corporation of India Limited, Kolkata	1960-61	25.00	-	Accounts are awaited
9	Bundi Electric Supply Company Limited, Bundi	1936-37	0.12	-	The Company is under liquidation since 1965-66.
10	Jhalawar Transport Service Limited, Jhalawar	1946-47	0.10	-	The Company is under liquidation since November 1973.
11	Stoneware Pipe and Sanitary Fittings Manufacturing Company Limited, Jaipur	Information relates to pre-merger period of Jaipur State. Exact year of investment is stated to be not available in the Government records.	0.12	-	The Company is under liquidation since August 1961.
12	Shri Udaibhan Industries Limited, Dholpur	1947-48	1.30	-	The Company is under liquidation since January 1960.
13	Abu Road Electricity and Industries Company Limited, Abu Road	1945-46	1.25	-	The Company is under liquidation and taken over by erstwhile Rajasthan State Electricity Board during 1975-76.
14	Kota Transport Company Limited, Kota	1946-47	2.00	-	The Company is under liquidation.
15	Jaipur Spinning and Weaving Mills Limited, Jaipur	1943-44	17.46	-	The Company is under liquidation.
16	Futwah Islampur Light Railway Company Limited, Kolkata	1927-28	0.10	-	The Company is under liquidation.
17	The Chaparmukh Silighat Railway Company Limited, Kolkata	Upto 1990-91	0.06	-	The Company is under liquidation.
	Total		135.48		

Source: Finance Accounts

Appendix 1.9

(Refer Paragraph 1.9.3; page 37)

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

(₹ in crore)						
S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2017-18)
1	Rajasthan State Seeds Corporation Limited	2017-18	7.59	117.92	-	6.33
2	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	2017-18	-	- 0.01	-	-
3	Rajasthan Small Industries corporation Limited	2017-18	6.96	- 24.51	- 17.55	6.64
4	Rajasthan State Handloom Development Corporation Limited	2016-17	46.06	- 50.11	- 4.05	45.51
5	Rajasthan State Power Finance and Financial Services Corporation Limited	2017-18	90.00	15.50	-	90.00
6	Rajasthan Police Housing and Construction Corporation Limited	2016-17	0.50	- 0.30	-	1.00
7	Rajasthan State Industrial Development and Investment Corporation Limited	2017-18	210.19	1,516.60	-	193.69
8	Rajasthan State Road Development and Construction Corporation Limited	2016-17	100.00	93.34	-	100.00
9	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2016-17	48.67	21.09	-	33.51
10	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Rajasthan State Mines and Minerals Limited)	2016-17	20.00	- 26.33	- 6.33	-
11	Rajasthan State Beverages Corporation Limited	2017-18	2.00	37.72	-	2.00
12	Rajasthan State Ganganagar Sugar Mills Limited	2017-18	180.39	117.19	-	181.09
13	Rajasthan State Gas Limited (Subsidiary of Rajasthan State Petroleum Corporation Ltd.)	2017-18	129.87	- 9.69	-	-
14	Rajasthan State Mines and Minerals Limited (Government Company since December 1974)	2016-17	77.55	1,962.76	-	77.56
15	Rajasthan State Petroleum Corporation Limited (Subsidiary of Rajasthan State Mines and Minerals Limited)	2016-17	11.10	- 0.82	-	-
16	Ajmer Vidyut Vitran Nigam Limited	2017-18	8,933.43	- 29,485.37	- 20,551.94	8,933.43
17	Banswara Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2017-18	0.05	- 9.35	- 9.30	-
18	Barmer Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2017-18	0.05	- 15.31	- 15.26	-

S. No.	Name of the PSU	Period of accounts	Total Paid up Capital	Accumulated Profit/ Loss (-)	Erosion of Capital Investment in PSUs	Government Investment (as per Finance Account 2017-18)
19	Chhabra Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2017-18	0.05	- 0.04	-	-
20	Dholpur Gas Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2017-18	0.05	- 0.04	-	-
21	Giral Lignite Power Limited (Subsidiary of Rajasthan Rajya Vidyut Utpadan Nigam Limited)	2017-18	370.05	- 940.64	- 570.59	-
22	Jaipur Vidyut Vitran Nigam Limited	2017-18	9,625.12	- 31,966.59	- 22,341.47	9,625.12
23	Jodhpur Vidyut Vitran Nigam Limited	2017-18	8,892.03	- 31,008.53	- 22,116.50	8,892.03
24	Keshoraipatan Gas Thermal Power Company Limited (Subsidiary of Rajasthan Rajya Vidyut Prasaran Nigam Limited)	2017-18	0.05	- 2.05	- 2.00	-
25	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2017-18	4,270.73	- 1,246.06	-	4,270.73
26	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2017-18	9,721.45	- 4,431.59	-	9,721.45
27	Rajasthan Renewable Energy Corporation Limited	2017-18	12.94	156.63	-	12.94
28	Rajasthan Solar Park Development Company Limited (Subsidiary of Rajasthan Renewable Energy Corporation Limited)	2017-18	0.05	19.22	-	-
29	Rajasthan Urja Vikas Nigam Limited	2017-18	50.00	0.00	-	50.00
30	Jaipur Metro Rail Corporation Limited	2016-17	1,694.04	- 180.25	-	1,494.04
31	Rajcomp Info Service Limited	2017-18	5.00	50.08	-	5.00
32	Rajasthan Ex-Servicemen Corporation Limited	2017-18	5.00	9.75	-	5.00
33	Rajasthan Medical Service Corporation Limited	2016-17	5.00	14.22	-	5.00
34	Rajasthan Skill and Livelihoods Development Corporation	2017-18	0.05	- 13.05	- 13.00	0.05
35	Rajasthan State Food and Civil Supplies Corporation Limited	2015-16	50.00	32.88	-	50.00
36	Rajasthan State Hotels Corporation Limited	2014-15	2.16	- 8.51	- 6.35	2.16
37	Rajasthan Tourism Development Corporation Limited	2015-16	21.95	- 145.05	- 123.10	21.95
38	Rajasthan Financial Corporation	2017-18	160.73	- 116.86	-	128.31
39	Rajasthan State Road Transport Corporation	2016-17	638.96	- 4,639.27	- 4,000.31	612.13
40	Rajasthan State Warehousing Corporation	2017-18	7.85	175.30	-	3.93
41	Rajasthan State Agro Industries Corporation Limited	2013-14	6.01	- 53.21	- 47.20	4.13
42	Rajasthan Civil Aviation Corporation Limited	2016-17	4.49	6.32	-	4.49
43	Rajasthan Jal Vikas Nigam Limited	2016-17	1.27	- 2.09	- 0.82	1.27
	Total		45,409.44	- 1,00,029.11	- 69,825.77	44,580.49

Appendix 1.10

(Refer Paragraphs 1.7.2.4 and 1.9.5; pages 29 and 39)

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

(₹ in crore)										
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Total subsidy given by Government	1,435	1,493	2,001	3,200	5,464	6,940	8,626	10,461	17,208	23,674
Subsidy given to Power Sector by Government	1,383	1,452	1,946	2,800	4,861	6,460	8,330	10,186	16,842	23,391
Power sector subsidy to total subsidy (in per cent)	96.4	97.3	97.3	87.5	89.0	93.1	96.6	97.4	97.9	98.8
Revenue subsidy/ subvention receipts of Discom	1,092.7	1,110.4	1,200.7	1,759.9	2,246.7	621.8	1,647.7	1,784.1	1,263.6	1,433.5
Net loss (-)/Profit	(-)6,773.7	(-)10,763.5	(-)10,606.3	(-)12,443.7	(-)12,351.2	(-)15,645.0	(-)12,473.6	(-)11,240.8	(-)1,981.1	2,172.7
Cumulative Loss	15,643.4	26,406.9	37,013.2	49,456.9	61,808.1	77,453.2	89,926.7	10,1167.5	94,633.2	92,460.5
Distribution Loss (in per cent)	26.59	26.11	22.30	19.60	19.23	24.05	27.22	27.67	23.29	20.25
T&D Loss (in per cent)	31.54	30.96	26.78	24.27	23.78	27.45	31.42	31.44	26.32	24.86

Appendix 2.1

(Refer Paragraph 2.3.1; page 56)

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

S. No.	Grant No.	Name of the Grant	Head of Account	Total provision	Expenditure	Excess	₹ in crore)		Remarks
							Percentage of Excess expenditure		
Revenue-Voted									
1.	7	Elections	2015-102-01-01 Establishment Charges-Committed	20.34	27.89	7.55	37.1		Savings
2.	12	Other taxes	2030-02- 102- 01- 01 Commission on Sale to Agents Committed	17.60	20.04	2.44	13.9		Savings
3.	21	Roads and Bridges	3054-02- 337- 01- 01 Maintenance and Restoration - committed	152.92	182.62	29.70	19.4		Savings
4.	46	Irrigation	2701-69- 800- 01 Other expenditure - Committed	15.72	17.32	1.60	10.2		Savings
5.			2700- 03- 001- 01- 01-Irrigation General Construction Works - Committed	-	74.45	74.45	-		
6.			2700- 05- 001-01- 01 Indira Gandhi Nahar Feeder - Committed	1.13	5.21	4.08	361.1		
7.			2702- 01- 800- 01-02 Proportionate expenditure transferred from head 2701-80- General - Committed	4.48	10.64	6.16	137.5		
Capital-Voted									
8.	19	Public Works	4059- 80- 001-01-91 Percentage charges for Establishment expenditure (2059)	13.18	15.62	2.44	18.5		Savings
9.	21	Roads and Bridges	5054- 80- 001-01- 91 Percentage charges for Establishment expenditure (2059)	145.29	163.17	17.88	12.3		Savings
10.			5054- 80-001-01- 93 Percentage charges for Roads and Bridges (3054)	54.49	60.52	6.03	11.1		
11.	30	Tribal Area Development	5054- 80- 001-02- 91 Percentage charges for Establishment Expenditure (2059)	23.71	30.84	7.13	30.1		Savings
12.			5054- 80- 001-02-93 Percentage charges for Roads and Bridges (3054)	8.89	11.56	2.67	30.0		
13.			5054- 80- 800-02- 92 Percentage charges for Tools and Plants (2059)	5.93	7.71	1.78	30.0		
14.	46	Irrigation	4700-28-001-04 Construction works	8.14	9.61	1.47	18.1		Savings
15.			4701- 62- 001-02 Proportionate expenditure transferred from Major head 2701 -Establishment	2.31	5.04	2.73	118.2		
16.			4702-101-03- 02 Proportionate expenditure transferred from Major Head 2701	1.35	2.90	1.55	114.8		
17.			4701-69-001-02 Proportionate expenditure transferred from Major head 2701	4.10	7.53	3.43	83.7		
18.			4702-101- 02- 04-Proportionate expenditure transferred from Major Head - 2701- Establishment	5.96	10.31	4.35	73.0		
19.			4702-101-07-02 Proportionate expenditure transferred from Major Head 2701	2.62	5.43	2.81	107.3		
20.			4702-101-09- 02 Proportionate expenditure transferred from Major Head 2701	4.21	8.69	4.48	106.4		
21.			51	Special Component Plan for Welfare of Scheduled Castes	4702- 789- 04-02 Proportionate expenditure transferred from Major Head 2701	1.81	3.95	2.14	
22.	5054- 80- 001-03- 91 Percentage charges for Establishment Expenses(2059)	34.47			42.80	8.33	24.2		
23.	5054-80- 001-03- 93 Percentage charges for Roads and Bridges (3054)	12.93			16.02	3.09	23.9		
24.	5054- 80- 800- 03- 92 Percentage charges for Tools and Plants (2059)	8.62			10.67	2.05	23.8		

Source: Appropriation Accounts

Appendix 2.2

(Refer Paragraph 2.3.2; page 56)

Rush of expenditure (where expenditure during last quarter was more than ₹ 100 crore in each case and also by more than 30 per cent of the total expenditure)

(₹ in crore)

S. No.	Number and name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2018	Expenditure incurred in March 2018	Total expenditure	Per cent of total expenditure incurred during	
						January-March 2018	March 2018
1.	10-Miscellaneous General Services	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption fund-Committed	569.93	569.93	569.93	100	100
2.	14- Sales Tax	2040-797-01 Water Conservation Cess Fund-Committed	289.56	289.56	289.56	100	100
3.		2040-800-02 Rajasthan Investment Promotion Policy	189.48	180.91	418.80	45.2	43.2
4.	15- Pensions and Other Retirement Benefits	2071-01-117-01 Government contribution in Defined contribution Pension Scheme-Committed	365.93	171.62	1,083.29	33.8	15.8
5.	19- Public Works	4210-03-105-11 Construction Works	102.00	12.00	258.75	39.4	4.6
6.	21-Roads and Bridges	3054-04-800-02 Rural Roads	178.61	111.82	308.72	57.9	36.2
7.		3054-80-797-02 Transfer to State Road Development Fund	425.00	425.00	425.00	100	100
8.		5054-03-337-05 Roads financed by Central Road Fund	202.34	50.49	548.04	36.9	9.2
9.		5054-03-337-07 Roads financed by State Road Development Fund	119.52	105.86	161.80	73.9	65.4
10.		5054-03-337-11 Rajasthan Highway Development Project-I(A.D.B.)	237.74	115.03	297.26	80.0	38.7
11.		5054-04-800-11 Roads of R.I.D.F. financed by NABARD	196.35	58.68	531.11	37.0	11.0
12.		24-Education, Art and Culture	2202-01-112-01 Mid day Meals	198.64	41.41	449.03	44.2
13.	2202-01-197-01 Upper Elementary Schools (Boys)		229.07	90.98	760.87	30.1	12.0
14.	2202-02-109-01 Boys schools		886.79	340.82	2889.29	30.7	11.8
15.	2202-02-109-02 Girls schools		122.81	47.97	395.25	31.1	12.1
16.	26-Medical and Public Health and Sanitation	2210-01-110-03 Other Hospitals and Dispensaries	212.65	88.95	691.29	30.8	12.9
17.		2210-03-104-02 Community Health Centres	132.52	56.91	426.95	31.0	13.3
18.		2210-04-101-02 Hospital and Dispensaries	134.19	58.50	439.12	30.6	13.3
19.		2210-05-105-01 Medical Education in Colleges	162.88	64.53	525.45	31.0	12.3
20.		2210-06-190-01 Assistance to Public Sector and other Undertakings	231.92	162.00	380.50	61.0	42.6
21.		2210-06-800-04 Public Health Insurance Scheme	154.66	154.66	513.86	30.1	30.1
22.		2211-800-02 National Rural Health Mission (NRHM)	559.63	419.51	1329.68	42.1	31.5
23.	27- Drinking Water Scheme	2215-01-101-12 Other Urban Water Supply Schemes-Committed	174.29	82.25	560.82	31.1	14.7
24.		2215-01-102-01 Other Rural Water Supply Schemes-Committed	432.88	175.21	1386.68	31.2	12.6
25.		4215-01-101-01 General Urban Water Supply Schemes	236.67	137.01	683.31	34.6	20.1
26.		4215-01-102-01 Accelerated Rural Water Supply Scheme	103.17	40.89	255.48	40.4	16.0
27.		4215-01-102-45 Nagaur Lift Canal Project Phase - II (EAP)	111.79	87.27	324.86	34.4	26.9
28.	28-Special Programme for Rural	2501-05-196-07 Pradhan Mantri Krishi Sinchai Yojana (PMKSY) Watershed Component	165.03	162.92	215.03	76.7	75.8

S. No.	Number and name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2018	Expenditure incurred in March 2018	Total expenditure	Per cent of total expenditure incurred during	
						January-March 2018	March 2018
						(₹ in crore)	
29.	Development	2501-05-196-08 Expenditure from Water Conservation Cess Fund	150.92	150.92	150.92	100	100
30.	29-Urban Plan and Regional Development	2217-05-800-01 Smart city	205.00	205.00	205.00	100	100
31.		2217-80-192-14 Grants under the recommendations of State Finance Commission	221.51	78.81	398.12	55.6	19.8
32.		2217-80-192-33 Public Light	106.41	106.28	174.29	61.1	61.0
33.		4217-60-190-04 Smart City Yojana	130.20	130.20	130.20	100	100
34.	30-Tribal Area Development	2202-01-111-03 Sub-plan for Tribal Area (Education Guarantee Scheme)	207.76	99.65	667.96	31.1	14.9
35.		2202-02-796-02 Government Secondary Schools	185.06	70.33	609.48	30.4	11.5
36.		2211-796-02 National Rural Health Mission (NRHM)	152.54	99.79	291.34	52.4	34.3
37.		2225-02-796-06 Through the Director, Social Justice and Empowerment Department	106.62	54.51	241.53	44.1	22.6
38.		2515-196-40 Swachh Bharat Mission (Rural)	119.77	83.83	185.08	64.7	45.3
39.		2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	143.42	143.42	280.52	51.1	51.1
40.		2801-80-796-01 Assistance to Distribution Corporation under UDAY Yojana	1,680.00	1,680.00	1,680.00	100	100
41.		4215-01-796-01 Rural Water Supply Schemes	196.88	104.70	485.30	40.6	21.6
42.		4801-80-796-07 Investment in Jaipur Vidyut Vitaran Nigam Limited under UDAY Yojana	145.73	145.73	145.73	100	100
43.		4801-80-796-08 Investment in Jodhpur Vidyut Vitaran Nigam Limited under UDAY Yojana	134.75	134.75	134.75	100	100
44.	4801-80-796-09 Investment in Ajmer Vidyut Vitaran Nigam Limited under UDAY Yojana	139.52	139.52	139.52	100	100	
45.	33-Social Security and Welfare	2236-02-101-01 Through the Integrated Child Development Services Department	181.95	97.26	374.34	48.6	26.0
46.		2236-02-197-01 Through the Integrated Child Development Services Department	181.23	89.64	581.64	31.2	15.4
47.	34-Relief from Natural Calamities	2245-01-800-01 Expenditure on relief works	860.49	476.07	1,155.27	74.5	41.2
48.		2245-05-101-01 Transfer to State Disaster Response Fund	608.00	608.00	1,517.65	40.1	40.1
49.	35- Miscellaneous Community and Economic Services	5475-800-08 Information Technology and Communication Department	151.51	57.39	324.59	46.7	17.7
50.		5475-800-16 Bhamashah Yojana, 2014	160.03	119.46	160.03	100	74.6
51.	37-Agriculture	2401-110-02 Crop Insurance through the agency of Agriculture Department (50% State Share 50%: Central Share)	337.01	95.35	562.54	59.9	16.9
52.		2401-196-06 District Level Agriculture Schemes	169.31	124.77	299.84	56.5	41.6
53.		2401-800-27 Rashtriya Krishi Vikas Yojana (S.C.A)	124.35	73.01	207.21	60.0	35.2
54.	39-Animal Husbandry and Medical	2403-797-01 Rajasthan Cow Protection and Promotion Funds	173.68	125.92	173.68	100	72.5
55.	41-Community Development	2515-196-39 Swachh Bharat Mission (Rural)	728.73	520.87	1,098.88	66.3	47.4

S. No.	Number and name of Grant/ Appropriation	Head of account	Expenditure incurred during January-March 2018	Expenditure incurred in March 2018	Total expenditure	Per cent of total expenditure incurred during	
						January-March 2018	March 2018
						(₹ in crore)	
56.		2515-197-05 Grants for Panchayat Samitis under the recommendations of State Finance Commission (12% of total provision)	200.49	199.30	379.62	52.8	52.5
57.		2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission	727.85	727.85	1,423.60	51.1	51.1
58.		2515-198-29 General Performance Grant for Gram Panchayats under the recommendations of XIV Finance Commission	302.55	302.55	302.55	100	100
59.	46-Irrigation	4700-24-001-03 Accelerated Irrigation Benefit Programme	124.57	60.42	134.62	92.5	44.9
60.	48-Power	2801-80-190-34 Grant for electricity Tax	1,342.53	1,342.53	2,613.14	51.4	51.4
61.		2801-80-190-36 Grant for non-increasing of Power Tarrif	3,283.14	1,691.04	8,759.14	37.5	19.3
62.		2801-80-190-41 Assistance to Distribution Corporation under UDAY Yojana	8,160.00	8,160.00	8,160.00	100	100
63.		4801-80-190-10 Investment in Jaipur Vidyut Vitran Nigam Limited under UDAY Yojana	707.82	707.82	707.82	100	100
64.		4801-80-190-11 Investment in Jodhpur Vidyut Vitran Nigam Limited under UDAY Yojana	654.51	654.51	654.51	100	100
65.		4801-80-190-12 Investment in Ajmer Vidyut Vitran Nigam Limited under UDAY Yojana	677.67	677.67	677.67	100	100
66.		51-Special Component Plan for Welfare of Scheduled Castes	2202-02-789-01 Special Component Plan (for Scheduled Castes)	103.42	40.84	344.42	30.0
67.	2211-789-02 National Rural Health Mission (NRHM)		200.04	132.99	384.32	52.1	34.6
68.	2225-01-789-01 Scholarship and Stipend for Scheduled Castes		120.41	70.64	287.41	41.9	24.6
69.	2515-196-41 Swachh Bharat Mission (Rural)		145.77	76.13	293.64	49.6	25.9
70.	2515-198-03 Grants for Gram Panchayats under the recommendations of State Finance Commission		191.25	191.25	374.08	51.1	51.1
71.	2801-80-789-01 Assistance to Distribution Corporation under UDAY Yojana		2,160.00	2,160.00	2,160.00	100	100
72.	4215-01-789-01 Water Supply in Scheduled Castes Areas		211.20	114.07	618.45	34.1	18.4
73.	4801-80-789-07 Investment in Jaipur Vidyut Vitran Nigam Limited under UDAY Yojana		187.36	187.36	187.36	100	100
74.	4801-80-789-08 Investment in Jodhpur Vidyut Vitran Nigam Limited under UDAY Yojana		173.25	173.25	173.25	100	100
75.	4801-80-789-09 Investment in Ajmer Vidyut Vitran Nigam Limited under UDAY Yojana		179.38	179.38	179.38	100	100
76.		5054-04-789-05 Rural Roads	118.52	58.17	299.03	39.6	19.5
	Total		34,800.16	28,025.64	58,609.15	59.4	47.8

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

Appendix 2.3

(Refer Paragraph 2.3.3; page 57)

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

(₹ in crore)

S. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings (% of savings)	Reasons of savings as reported in Appropriation Accounts
(A) Revenue-Voted							
1	14-Sales Tax	1,112.36	68.51	1,180.87	1,000.40	180.47 (15.3)	No policy decision on Rajasthan Investment Policy-2010 after implementation of Goods and Service Tax (GST).
2	15- Pensions and Other Retirement Benefits	14,162.71	787.71	14,950.42	13,919.97	1,030.45 (6.9)	(i) Less expenditure was due to death of pensioners (ii) Conversion of their pension into family pension which effected correct classification of pension of employees of Zila Parishad and Panchayat Samitis by treasuries (iii) Non-availability of information in regard to actual salary of all the concerned officers/employees of State in the Pension Department for actual payment of commuted value of pensions/ actual gratuity and non-payment of gratuity as per the recommendations of 7 th pay commission because of non-fixation of pay of the retired officer/employees in new pay scale.
3	16- Police	5,111.32	-	5,111.32	4,727.61	383.71 (7.5)	(i) Less expenditure on pay and allowances due to non-fixation of pay of some officers and employees in new pay scale (ii) Posts of home guards deployed against the regular vacant post, remaining vacant.
4	21- Roads and Bridges	2,017.89	-	2,017.89	1,700.22	317.67 (15.7)	(i) Due to less transfer of amount to Central Road fund which was received from the GoI (ii) less transfer of cess on sale of petrol and diesel to SRDF.
5	24- Education, Art and Culture	22,778.94	696.60	23,475.54	22,665.12	810.42 (3.5)	(i) Non-payment of arrears of 7 th Pay Commission (ii) problems in implementation of new system relating to release of pay and allowance to teachers in which the payment is being made through Principal/Principal cum Panchayat Elementary Education Officer of Secondary/Upper Secondary School situated at Gram Panchayats from January 2018.
6	26- Medical and Public Health and Sanitation	7,044.26	1,103.61	8,147.87	7,657.62	490.25 (6.0)	(i) Non-receipt of funds from GoI under central assistance (ii) Less expenditure from State Fund because of rebate in Bhamashah Swasthya Bima Yojana from GST (iii) Post remaining vacant.
7	27- Drinking Water Scheme	3,401.13	148.60	3,549.73	3,299.12	250.61 (7.1)	(i) Post remaining vacant (ii) Non-submission of bills by contractors and less expenditure on liveries due to retirement of employees.
8	28- Special Programmes for Rural Development	879.13	55.80	934.93	770.68	164.25 (17.6)	Less receipt of funds from GoI with consequent less release of state's share
9	29- Urban Plan and Regional Development	4,437.26	547.63	4,984.89	3,881.28	1,103.61 (22.1)	(i) Less/non-receipt of fund from GoI (ii) less release of grant to Municipalities/ Municipal Councils (iii) non-approval of scheme by GoI. Detailed reasons for saving in other cases were not intimated by the Department.
10	30- Tribal Area Development	8,856.97	1,843.36	10,700.33	9,363.32	1,337.01 (12.5)	(i) Non-payment of arrears to teachers (ii) non/less receipt of funds from GoI (iii) post remaining vacant (iv) less receipt of travelling allowances claims (v) non-receipt of sanctions of schemes from GoI (vi) non-receipt of second instalment from the GoI under Pradhan Mantri Awas Yojana- Rural and consequent less release of State share.

(₹ 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
11	32- Civil Supplies	336.66	-	336.66	221.40	115.26 (34.2)	(i) Less expenditure on transportation, collection and distribution of food grains for families other than Antyodaya families under National Food Security Scheme (ii) less receipt of funds from GoI (iii) less expenditure on computerisation.
12	33- Social Security and Welfare	4,968.16	171.71	5,139.87	4,902.68	237.19 (4.6)	(i) Less receipt of applications for scholarships (ii) non-implementation of Mission Gramya Shakti Yojana (iii) less number of cases forwarded during the years for assistance through Chief Minister Relief Fund to persons/families affected from Road and Train Accident, Natural Accidents/Calamity etc., (iv) deposits of undistributed pension amount by treasuries. Detailed reasons for saving in other cases were not intimated by the Department.
13	36- Co-operative	463.14	62.46	525.60	413.65	111.95 (21.3)	(i) Post remaining vacant (ii) adjustment of unspent grants of previous year. Detailed reasons for saving in other cases were not intimated by the Department.
14	37- Agriculture	2,471.37	-	2,471.37	2,212.86	258.51 (10.5)	(i) Delay in tender process for purchase of Solar energy pump set because of court stay (ii) fund for construction of 790 CHCO not being financed by the banks (iii) expenditure on publicity activities in Kota and Udaipur was incurred through other head of account instead of Rashtriya Krishi Vikas Yojana (iv) non-submission of bills by TV channel (v) non-organising the workshops at State Institute of Agriculture Management, Durgapura, Jaipur (vi) less expenditure incurred by the Agriculture, Animal Husbandry and Horticulture Departments due to delay in procurement (vii) no progress in construction of Gramin Hat Bajar and Rural Technical Centre (viii) delay in tender process due to finalization of revision in Cluster Agricultural Competitiveness Plan till December 2017 presented by the Water Shed Development and Soil Conservation Department (ix) delay in tender process of procurement by the Water Resources Department (x) removal of Technical Institutions from execution of activities of the Ground Water Department as they did not work as per contract and non-completion of installation of Piezometer by the department.
15	41- Community Development	7,466.61	76.83	7,543.44	6,975.43	568.01 (7.5)	Less/non receipt of funds from GoI. Detailed reasons for saving in other cases were not intimated by the Department.
16	50- Rural Employment	1,740.30	1,739.49	3,479.79	2,693.51	786.28 (22.6)	(i) Less receipt of funds from GoI (ii) non-receipt of second installment from GoI under Pradhan Mantri Awas Yojana-Rural.
17	51-Special Component Plan for Welfare of Scheduled Castes	9,004.40	1,379.49	10,383.89	9,517.25	866.64 (8.3)	(i) Due to problems in implementation of new system relating to release of pay and allowances to teachers (ii) non-payment of arrears to teachers recruited in 2012, non-payment of arrears of 7 th Pay Commission (iii) less/non-receipt of fund from GoI (iv) post remaining vacant, less release of grants for creation of capital assets (v) non-receipt of UCs from ZP for the funds released earlier which resulted in non-release of grants for development of Sambal villages (vi) less receipt of loan from Financial institution. Detailed reasons for saving in other cases were not intimated by the Department.
Total (A)		96,252.61	8,681.80	10,4934.41	95,922.12	9,012.29	
(B) Capital-Voted							
18	19- Public Works	1,509.83	-	1,509.83	884.68	625.15 (41.4)	Slow/less execution of work and charging of percentage charges as per actual work outlay. Detailed reasons for saving in other cases were not intimated by the Department.
19	21- Roads and Bridges	4,164.70	-	4,164.70	3,977.81	186.89 (4.5)	Reason for saving not intimated by the department.

(₹ 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
20	24- Education, Art and Culture	493.27	-	493.27	349.24	144.03 (29.2)	(i) Less receipt of funds from GoI for construction work under Sarva Shiksha Abhiyan (ii) reduction in ceiling for construction in Modal School.
21	26- Medical and Public Health and Sanitation	294.86	-	294.86	170.94	123.92 (42.0)	(i) Non-availability of land in some places (ii) ownership dispute on land and encroachment (iii) court stay order (iv) delay in tender process.
22	27- Drinking Water Scheme	3,901.51	-	3,901.51	3,218.49	683.02 (17.5)	(i) Non/less execution of works (ii) less receipt of fund from GoI (iii) slow progress of work.
23	29- Urban Plan and Regional Development	1,371.38	130.20	1,501.58	950.74	550.84 (36.7)	(i) Slow progress of roads restoration works resulted in stoppage of laying of sewerage pipeline work in Pali, Tonk, Sri Ganganagar, Jhunjhunu and Bhilwara (ii) non-finalisation of work plan, survey, designs, drawings, mobilization etc. in time (iii) posts remaining vacant (iv) less release of loan to Jaipur Metro Rail Corporation Limited (v) less receipt of fund from GoI. Detailed reasons for saving in other cases were not intimated by the Department.
24	30- Tribal Area Development	3,645.45	-	3,645.45	3,017.19	628.26 (17.2)	(i) Less receipt of fund from GoI for construction work under Sarva Shiksha Abhiyan (ii) non-execution on New construction work by PWD during 2017-18 (iii) non/less execution of construction work (iv) less/non-receipt of sanction from GoI.
25	43- Minerals	461.55	-	461.55	83.32	378.23 (81.9)	Less execution of construction works by PWD. Detailed reasons for saving in other cases were not intimated by the Department.
26	46- Irrigation	1,616.99	-	1,616.99	1,381.46	235.53 (14.6)	(i) Less execution of construction works (ii) slow progress of work. Detailed reasons for saving in other cases were not intimated by the Department.
27	48- Power	2,863.56	61.25	2,924.81	2,698.73	226.08 (7.7)	(i) Reduction in investment ceiling which resulted in less investment in power company (ii) less receipt of loan from K.F.W and Asian Development Bank.
28	51- Special Component Plan for Welfare of Scheduled Castes	5,537.10	-	5,537.10	3,872.12	1,664.98 (30.1)	(i) Less receipt of fund from GoI (ii) less execution of works (iii) non-availability of land in some places (iv) ownership dispute on land (v) encroachment and court stay order, slow progress of works (vi) less capital expenditure incurred by Nigams which resulted in less investment in share capital by the State Government. Detailed reasons for saving in other cases were not intimated by the Department.
Total (B)		25,860.20	191.45	26,051.65	20,604.72	5,446.93	
Grand Total (A+B)		1,22,112.81	8,873.25	1,30,986.06	1,16,526.84	14,459.22	

Source: Appropriation Accounts

Appendix 2.4

(Refer Paragraph 2.3.4; page 58)

Statement of various grants where persistent savings were more than ₹ 100 crore in each case out of the total provision during 2015-18

(₹ in crore)						
S. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	% of savings
Revenue-Voted						
1.	28-Special Programmes for Rural Development	2015-16	635.43	391.19	244.24	38.4
		2016-17	949.64	741.41	208.23	21.9
		2017-18	934.93	770.68	164.25	17.6
2.	29-Urban Plan and Regional Development	2015-16	3,414.63	2,872.96	541.67	15.9
		2016-17	4,833.04	4,206.51	626.53	13.0
		2017-18	4,984.89	3,881.28	1103.61	22.1
3.	30-Tribal Area Development	2015-16	6,715.05	5,507.54	1,207.51	18.0
		2016-17	9,113.00	7,378.93	1,734.07	19.0
		2017-18	10,700.33	9,363.32	1,337.01	12.5
4.	50-Rural Development	2015-16	3,207.04	2,468.03	739.01	23.0
		2016-17	2,506.38	1,499.85	1,006.53	40.2
		2017-18	3,479.80	2,693.51	786.29	22.6
Capital Voted						
5.	19- Public Works	2015-16	1,142.22	823.09	319.13	27.9
		2016-17	1,617.69	719.52	898.17	55.5
		2017-18	1,509.83	884.68	625.15	41.4
6.	26-Medical and Public Health and Sanitation	2015-16	339.00	136.71	202.29	59.7
		2016-17	352.96	172.50	180.46	51.1
		2017-18	294.86	170.94	123.92	42.0
7.	27-Drinking Water Scheme	2015-16	3,594.78	3,113.31	481.47	13.4
		2016-17	3,876.33	2,980.11	896.22	23.1
		2017-18	3,901.51	3,218.49	683.02	17.5
8.	29-Urban Plan and Regional Development	2015-16	959.30	636.71	322.59	33.6
		2016-17	1,742.68	959.45	783.23	44.9
		2017-18	1,501.58	950.74	550.84	36.7
9.	46-Irrigation	2015-16	1,162.00	867.72	294.28	25.3
		2016-17	1,503.68	1,264.09	239.59	15.9
		2017-18	1,616.99	1,381.46	235.53	14.6

Source: Appropriation Accounts

Appendix 2.5

(Refer Paragraph 2.3.4.1; page 65)

Cases in which the entire provision remained unutilized

(₹ in crore)

S. No.	Head of Account	Year			
		2014-15 Total Provision (O+S)	2015-16 Total Provision (O+S)	2016-17 Total Provision (O+S)	2017-18 Total Provision (O+S)
Grant No. 30 Tribal Area Development					
1.	2202-01-796-13-01 Operational charges of schools for Boys-committed	-	-	-	2.61
2.	2211-796-07-03 National Urban Health Mission (NUHM)	-	-	-	22.91
3.	2217-05-190-02-05 Ajmer City Transport Services Limited (for Scheduled Tribes)	-	-	1.40	1.35
4.	2217-80-191-30-03 Sewerage Treatment Plant	-	-	-	2.03
5.	2217-80-192-22-03 Development Works	-	-	-	10.10
6.	2225-02-196-16-01 Bicycle Distribution Scheme for Hostellers	-	-	-	1.50
7.	2225-02-796-03-08 Horticulture Development Project	-	-	1.00	1.00
8.	2225-02-796-03-18 Grants for Kaushal Vikas Pariyojana	-	-	3.00	3.60
9.	2225-02-796-02-52 Grant for Fisheries Development Project (S.C.A.)	0.10	-	1.10	0.15
10.	2225-02-796-02-56 Assistance for drip/sprinkler set, P.V.C pipeline , electrification of wells and distribution of electric/diesel pump set	-	-	4.41	4.41
11.	2225-02-796-03-08 Horticulture Development Project	-	-	1.00	1.00
12.	2225-02-796-04-02 Grants for Horticulture Development Project and Equipment (S.C.A)	-	-	1.00	1.00
13.	2225-02-796-04-09 Grants for Self-employment (S.C.A)	-	0.75	0.75	1.00
14.	2225-02-796-04-10 Grants for Kaushal Vikas Pariyajona	-	-	2.00	2.50
15.	2225-02-796-05-01 Grants for Agriculture development (S.C.A)	-	-	0.40	0.50
16.	2225-02-796-05-06 Grants for drip/sprinkler set, P.V.C. pipeline, electrification of wells and distribution of electric/diesel pump set.	-	-	0.32	0.25
17.	2235-02-796-13-07 Mission Gramya Shakti	2.50	2.50	2.50	2.50
18.	3425-01-796-05 Sursek/SetCom Network	0.05	1.33	3.75	3.19
19.	3425-01-796-06 Bio- technology	0.03	0.01	-	0.01

S. No.	Head of Account	Year			
		2014-15	2015-16	2016-17	2017-18
		Total Provision (O+S)	Total Provision (O+S)	Total Provision (O+S)	Total Provision (O+S)
20.	3454-02-796-02-25 E-district	-	0.81	0.96	0.07
21.	3456-796-01-06 Computerisation of Public Distribution System	-	-	-	3.18
22.	4202-01-796-11-90 Construction Works	-	-	-	1.17
23.	4202-01-796-14-01 Model-Schools – Construction Works	-	-	-	4.75
24.	4215-01-796-02-46 Chambal-Dholpur-Bharatpur Project Phase-1 (Urban)	-	-	-	3.87
25.	4220-60-796-01-90 Construction Works	-	-	-	1.82
26.	4225-02-796-11-04 Renovation and Construction of Residential Schools other than of Eklavya Model Residential Schools	6.00	-	5.00	2.00
27.	4225-02-796-11-07 Construction of Community Buildings	-	2.50	2.50	2.50
28.	4225-02-796-11-10 Construction of Roads and Bridges	-	0.86	10.00	11.00
29.	4225-02-796-11-13 Repairs and maintenance of Eklavya Model Residential Schools, Hostels and Residential Schools	-	-	-	5.00
30.	4225-02-796-11-16 Construction and repairs of boundary wall	1.50	-	5.00	1.00
31.	4225-02-796-17-01 Revival of closed water uplifting irrigated schemes and construction of water uplifting irrigated schemes	-	0.50	-	0.25
32.	4225-02-796-16-04 To connect Bastis with service centres	-	-	-	2.00
33.	4225-02-796-17-03 To connect Tribal Bastis with service centres	-	-	2.50	2.00
34.	4225-02-796-20-21 Renewal and construction of public school building	-	-	-	9.00
35.	4225-02-796-21-02 Construction and renovation of hostels	-	-	-	1.60
36.	4225-02-796-27-01 Construction boys hostel building	2.41	-	6.30	2.00 (CSS)
37.	5475-796-01-01 Swan Vertical (State Share)	-	-	-	1.66
38.	5475-796-01-26 E-District	-	-	3.78	0.15
39.	5475-796-01-31 Sampark Kendra operation	-	-	3.33	9.24
	Total	12.59	9.26	62.00	125.87

Appendix 2.6

(Refer Paragraph 2.3.5; page 65)

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

(₹ in crore)					
S. No.	Number and name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue-Voted					
1.	4-District Administration	503.00	443.58	59.42	4.20
2.	5-Administrative Services	208.08	200.86	7.22	14.64
3.	6-Administration of Justice	723.75	704.58	19.17	56.40
4.	8-Revenue	699.48	679.54	19.94	61.09
5.	9-Forest	715.57	669.35	46.22	40.23
6.	13-Excise	151.12	141.82	9.30	6.57
7.	14-Sales Tax	1,112.36	1,000.40	111.96	68.51
8.	15-Pensions and Other Retirement Benefits	14,162.71	13,919.97	242.74	787.71
9.	18-Public Relation	73.30	68.88	4.42	1.06
10.	20-Housing	57.60	55.94	1.66	3.48
11.	23-Labour and Employment	558.20	554.68	3.52	20.66
12.	24-Education, Art and Culture	22,778.94	22,665.12	113.82	696.60
13.	25-Treasury and Account Administration	270.70	252.26	18.44	8.84
14.	27- Drinking Water Scheme	3,401.13	3,299.12	102.01	148.60
15.	28-Special Programme for Rural Development	879.13	770.68	108.45	55.80
16.	29- Urban Plan and Regional Development	4,437.26	3,881.28	555.98	547.63
17.	33-Social Security and Welfare	4,968.16	4,902.68	65.48	171.71
18.	35-Miscellaneous Community and Economic Services	320.07	305.58	14.49	9.46
19.	36-Co-operative	463.14	413.65	49.49	62.46
20.	41-Community Development	7,466.62	6,975.43	491.19	76.83
21.	43-Minerals	258.73	255.94	2.79	17.33
22.	46-Irrigation	2,117.46	2,080.33	37.13	58.04
Revenue-Charged					
23.	Public Service Commission	37.39	36.47	0.92	10.09
24.	15-Pensions and Other Retirement Benefits	7.00	5.30	1.70	3.00
Capital-Voted					
25.	11-Miscellaneous Social Services	16.25	9.15	7.10	8.95
26.	29- Urban Plan and Regional Development	1,371.38	950.74	420.64	130.20
27.	33-Social Security and Welfare	208.08	188.24	19.84	29.55
28.	48-Power	2,863.56	2,698.73	164.83	61.25
Total		70,830.17	68,130.30	2,699.87	3,160.89

Source: Appropriation Accounts

Appendix 2.7

(Refer Paragraph 2.3.6; page 66)

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

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
Insufficient reappropriation of funds					
1.	4	District Administration	2053-093-03-01 Establishment expenditure - Committed	(-) 5.62	(-) 2.43
2.	12	Other Taxes	2030-02-102-01-01 Commission on Sale to Agents - Committed	(+) 3.92	(+) 2.44
3.	16	Police	2055-104-01 Sepoy Unit-Committed	(-) 47.50	(-) 1.80
4.			2055-109-11-01 General Police Execution- Committed	(-) 255.74	(-) 1.59
5.	21	Roads and Bridges	5054-04-800-02-01 Rural Roads	(-) 206.59	(-) 1.07
6.			5054-03-337-07-90 Construction Works	(-) 68.88	(-) 1.09
7.	27	Drinking Water Scheme	4215-01-101-01-85 Water Supply Schemes aided from National Capital Region Planning Board (NCRPB)	(-) 36.72	(-) 11.01
8.	30	Tribal Area Development	4215-01-796-02-44 Water Supply Schemes aided from National Capital Region Planning Board (NCRPB)	(-) 16.70	(-) 1.86
9.	33	Social Security Welfare	2235-60-196-01-05 Indira Gandhi National Old Age Pension	(-) 8.56	(-) 1.09
10.	46	Irrigation	4700-32-001-01-01 Construction Works	(-) 214.30	(-) 1.62
11.			4702-101-02-02 Construction Works	(-) 3.37	(-) 8.65
12.			4700-28-001-04 Construction works	(+) 7.52	(+) 1.47
13.			4701-69-001-02 Proportionate expenditure transferred from Major head 2701	(+) 1.55	(+) 3.43
14.			4702-101-02-04 Proportionate expenditure transferred from Major Head - 2701- Establishment	(+) 1.19	(+) 4.35
15.			4711-01-103-03-03 Other Districts	(+) 22.53	(+) 5.23
16.	51	Special Component Plan for Welfare of Scheduled Castes	4701-69-789-01 Construction works	(+) 5.78	(+) 1.19
17.			4711-01-789-02-01 Through the Chief Engineer, Water Resources Dept., Rajasthan, Jaipur	(+) 5.40	(+) 1.21
Unnecessary re-appropriation of funds					
18.	21	Roads and Bridges	5054-02-337-03 Through the Border Road Development Board	(+) 3.04	(-) 16.70
19.	46	Irrigation	2700-24-800-01 Other expenditure – Committed	(-) 3.52	(+) 8.88

(₹ in crore)					
S. No.	Grant No.	Description	Head of Account	Re appropriation	Final Excess (+) /Saving (-)
20			4700-32-001-02 Proportionate expenditure transferred from Major Head 2701 (establishment)	(+) 13.20	(-) 51.14
21.	51	Special Component Plan for Welfare of Scheduled Castes	4702-789-04-02 Proportionate expenditure transferred from Major Head - 2701	(-) 1.92	(+) 2.14
22.			5054-04-789-12-01 Rural Link Roads	(+) 58.63	(-) 69.17
Excessive re-appropriation of funds					
23.	27	Drinking Water Scheme	4215-01-102-45 Nagaur Lift Canal Project Phase - II (EAP)	(-) 66.09	(+) 6.24
24.	29	Urban Plan and Regional Development	4217-60-050-06-01 Programme Loan	(-) 71.00	(+) 1.32
25			4217-60-050-03 Rajasthan Urban Sector Development Investment Programme (RUSDIP) R.U.I.D.P. Second stage (EAP) Construction work	(+) 49.75	(-) 14.48
26.	46	Irrigation	4700-34-001-01-01 Construction Works	(-) 111.49	(+) 2.42
27.			4700-04-001-07-01 Extension, Renovation and Modernisation	(+) 34.97	(-) 2.21
28.			4701-69-001-01 Direction and Administration	(+) 23.00	(-) 1.97
29.	51	Special Component Plan for Welfare of Scheduled Castes	4702-789-02-01 Minor Irrigation Projects	(-) 2.91	(+) 2.36
Total					(-) 187.88 (+) 42.68

Source: Appropriation Accounts

Appendix 2.8

(Refer Paragraph 2.3.8; page 67)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

S. No.	Number and Name of Grant	Saving	Surrender	Saving which remained to be surrendered
Revenue Voted				
1.	4-District Administration	63.63	55.75	7.88
2.	15- Pension and Other Retirement Benefits	1,030.45	902.84	127.61
3.	16-Police	383.71	381.54	2.17
4.	24-Education, Art and Culture	810.42	808.23	2.19
5.	26-Medical and Public Health and Sanitation	490.25	489.25	1.00
6.	27-Drinking Water Scheme	250.61	246.91	3.70
7.	30-Tribal Area Development	1,337.01	1,333.33	3.68
8.	33-Social Security and Welfare	237.19	216.56	20.63
9.	34-Relief from Natural Calamities	34.08	26.68	7.40
10.	51-Special Component Plan for Welfare of Scheduled Castes	866.64	862.14	4.50
Capital- Voted				
11.	24-Education, Art and Culture	144.03	141.84	2.19
12.	27-Drinking Water Scheme	683.02	675.45	7.57
13.	29-Urban Plan and Regional Development	550.84	531.81	19.03
14.	46-Irrigation	235.53	205.42	30.11
15.	51-Special Component Plan for Welfare of Scheduled Castes	1,664.98	1,601.84	63.14
Total		8,782.39	8,479.59	302.80

Source: Appropriation Accounts

Appendix 2.9

(Refer Paragraph 2.3.9; page 67)

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.	5	Administrative Services	4070-800-01-01 Helicopter/Aeroplane related expenditure	70.00	70.00	100.0
2.	6	Administration of Justice	2014-105-01 District and Additional District Judges Courts	50.07	34.55	69.0
3.	11	Miscellaneous Social Services	3435-03-102-02 Common Effluent Treatment Plant	30.00	30.00	100.0
4.	12	Other Taxes	3055-190-02 Grant to Rajasthan State Road Transport Corporation for Viability Gap Fund	20.00	20.00	100.0
5.			5055-190-07 Share Capital to RSRTC against assets transferred to Rajasthan State Bus Terminal Service Corporation under Reform Linked Plan	100.00	93.50	93.5
6.	14	Sales Tax	2040-800-02-02 Interest Grant	70.00	68.23	97.5
7.	19	Public Works	4059-80-051-01-01 Through the Chief Engineer, Public Works Department	119.82	78.57	65.6
8.			4059-80-051-22 General Building (Commercial Taxes Department)	54.08	34.28	63.4
9.			4202-01-203-01-90 Construction Works	64.60	44.61	69.1
10.			4210-03-105-01-90 Construction Works	34.82	18.00	51.7
11.			4210-03-105-11-90 Construction Works	561.50	302.75	53.9
12.			4059-80-001-01-91 Percentage charges for Establishment expenditure (2059)	32.16	18.97	59.0
13.			21	Roads and Bridges	5054-03-337-07-91 Percentage charges for Establishment expenses (2059)	18.07
14.	5054-04-800-21-01 Rural Link Roads	52.69			31.79	60.3
15.	22	Area Development	4575-02-800-02-01 Shyama Prasad Mukharji Rurban Mission (National Rurban Mission)	92.66	65.09	70.2
16.	23	Labour and Employment	4250-203-04-01 Plants and Equipment	42.14	26.34	62.5
17.	24	Education, Art and Culture	2202-01-197-03-02 Operational Charges of Schools for boys-Committed	200.48	145.32	72.5
18.			2202-02-107-11 Pre-matric scholarships to boys and girls of minority class	45.21	45.21	100.0
19.			2202-02-109-08-01 Girls Hostel-General Expenditure	30.03	19.40	64.6
20.			4202-01-202-14-01 Model School - Construction Work	25.59	25.59	100.0
21.			26	Medical and Public Health and Sanitation	2210-05-105-05-02 Tertiary Cancer Care Centre	22.50
22.	2211-800-03-03 National Urban Health Mission (NUHM)	51.44			51.44	100.0
23.	4210-02-800-02-02 Construction of Primary Health Sub-Centres	70.27			41.56	59.1
24.	27	Drinking Water Scheme			4215-01-101-01-70 Computerisation/ Skada System/ e-governance etc.	20.50
25.			4215-01-101-01-87 Chambal- Dholpur- Bharatpur Project Phase-I, Part-II (Urban)	15.68	15.68	100.0
26.	27	Drinking Water Scheme	4215-01-102-19 Chambal Baler Sawai Madhopur Water Supply	28.33	17.58	62.1

(₹ in crore)						
S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
27.			Scheme			
			4215-01-102-50 Barmer Lift Canal Water Supply Project Phase-II	37.64	35.02	93.0
28.			4215-01-102-54 Fatehpur Laxmangarh Drinking Water Project	66.42	36.65	55.2
29.			4215-01-101-01-31 Chambal-Baler-Sawai Madhopur Water Supply Scheme	24.05	18.56	77.2
30.			4215-01-102-61 Barmer Lift Canal Water Supply Project Phase-II, Part-B (Cluster Scheme of 68 Villages)	26.86	19.27	71.7
31.	29	Urban Plan and Regional Development	2217-05-800-01-02 Jaipur Smart City	160.00	160.00	100.0
32.			2217-05-800-01-03 Udaipur Smart City	160.00	160.00	100.0
33.			2217-80-191-35-02 General Performance Grant under XIV Finance Commission Committed	57.23	57.23	100.0
34.			2217-80-191-39-01 Housing for All (Urban)	68.00	62.72	92.2
35.			2217-80-192-14-04 Incentive Grants for execution under the recommendations of State Finance Commission	22.31	15.42	69.1
36.			2217-80-192-22-01 Development Works	51.45	51.45	100.0
37.			2217-80-192-37-02 General Performance Grant under XIV Finance Commission - Committed	143.07	143.07	100.0
38.			4217-04-800-04 Rajeev Awas Yojana for Slum Free India	48.06	43.62	90.8
39.			6217-60-190-03-01 Asian Development Bank Loans	280.00	166.30	59.4
40.	30	Tribal Area Development	2202-01-197-08-02 Operational Charges of Schools for Boys - Committed	130.24	96.96	74.4
41.			2202-02-107-06-02 Pre-matric Scholarships	68.00	43.21	63.5
42.			2211-796-07-03 National Urban Health Mission (NUHM)	22.91	22.91	100.0
43.			2217-80-192-41-03 Housing for All -Tribal Area Sub-plan	21.00	20.60	98.1
44.			2401-796-63 Rajasthan Agriculture Competitiveness Project	32.03	19.86	62.0
45.			2401-796-76-04 Through the Watershed and Soil Conservation Department	27.02	16.45	60.9
46.			2501-05-196-07-02 Functional related	72.70	65.88	90.6
47.			4059-80-796-05 Judicial Building (Tribal Area Sub-plan)	20.09	15.34	76.4
48.			4210-03-796-01-02 Medical College and Associated Groups of Hospitals, Udaipur	24.17	21.90	90.6
49.			4210-03-796-01-05 Medical College and Associated Groups of Hospitals, Jodhpur	32.01	16.00	50.0
50.	33	Social Security and Welfare	2236-02-101-01-13 Conditionally Maternity Benefit Scheme	25.00	19.06	76.2
51.	42	Industries	4885-60-800-25-01 Higher Education - Receipt Center	50.00	42.00	84.0
52.	43	Minerals	4802-02-190-04-01 Refinery	270.00	233.70	86.6
53.			4853-01-004-07-01 Through the Public Works Department, Road Construction in mining areas	160.00	121.31	75.8
54.	46	Irrigation	2700-03-001-01-01 Irrigation General Construction Works - Committed	76.31	76.31	100.0
55.			4700-02-001-05-05 Regeneration / Up-gradation Modernisation	34.21	19.88	58.1

(₹ in crore)						
S. No.	Grant No.	Description	Head of Account	Total Provision	Amount Surrendered	Percentage Surrendered
56.			4701-63-001-01-01 Construction Works (Pay and Allowance of Work Charged employees)	38.48	24.15	62.8
57.			4702-101-06-01 Regeneration / Up-gradation/Modernisation	20.66	16.72	80.9
58.	47	Tourism	5452-80-800-01 Development of Tourist places	38.54	21.66	56.2
59.	48	Power	6801-190-02-02 Green Energy Corridor Project for financing of Rajasthan Intra-State Transmission System(K.F.W.)	114.05	61.93	54.3
60.	51	Special Component Plan for Welfare of Scheduled Castes	2211-789-03-03 National Urban Health Mission (NUHM)	16.13	16.13	100.0
61.			2217-80-192-41-02 Housing for All - Sub-plan for Scheduled Castes	27.00	25.27	93.6
62.			2225-01-196-12 Grants for Development of Sambal Villages	50.00	50.00	100.0
63.			2401-789-01-28 Rajasthan Agricultural Competitiveness Project	57.10	44.93	78.7
64.			2401-789-02-05 For conversion from flow irrigation to drip irrigation (Pradhan Mantri Agriculture Irrigation Scheme - Micro Irrigation)	25.02	20.05	80.0
65.			2401-789-03-01 Through the Agriculture Department	41.18	29.34	71.2
66.			2401-789-09-01 Through the Agriculture Department	23.40	16.79	71.8
67.			2401-789-09-04 Through the Water Shed Development and Soil Conservation Department	35.44	23.92	67.5
68.			2425-789-06 Interest Grant to good Loanees of Co-operative Societies	63.49	38.60	60.8
69.			4059-80-789-04 General Building (Land Revenue)	21.06	15.72	74.6
70.			4202-01-789-07-01 Sarva Shiksha Abhiyan - Construction Works	64.00	55.71	87.0
71.			4210-02-789-01-90 Construction Works	57.50	48.72	84.7
72.			4215-01-789-01-28 Fatehpur-Laxmangarh Drinking Water Project	24.62	15.37	62.4
73.			4215-01-789-01-44 Jawai Cluster Project- II	21.83	16.61	76.1
74.			4215-01-789-02-44 Water Supply Schemes aided from National Capital Region Planning Board (NCRPB)	50.52	38.08	75.4
75.			4575-02-789-01-04 Shyama Prasad Mukherji Rurban Mission (National Rurban Mission)	24.11	16.94	70.3
76.			4802-02-190-04-02 Refinery (SCSP)	840.00	820.00	97.6
77.			4853-01-789-02-01 Through the Public Works Department, Road Construction in mining areas	50.00	42.52	85.0
78.			5054-03-789-03 Strengthening, Modernisation, Renovation and widening of Small District Roads	21.04	18.26	86.8
79.			5054-04-789-14 Expansion and Construction of Air Strips	20.31	20.14	99.2
80.	6801-789-04-02 Green Energy Corridor Project for financing of Rajasthan Intra-state Transmission System (KFW)	61.10	33.17	54.3		
Total				5,940.00	4,707.59	79.3

Source: Appropriation Accounts

Appendix 2.10

(Refer Paragraph 2.3.10; page 67)

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

S. No.	Number and Name of Grant	Saving (-)/ Excess (+)	Amount surrendered	Excess surrendered
Revenue- Charged				
1.	Interest Payment	66.32	69.96	3.64
Revenue- Voted				
2.	7-Elections	1.59	8.93	7.34
3.	12-Other Tax	69.52	71.99	2.47
4.	21-Roads and Bridges	317.67	347.26	29.59
5.	46- Irrigation	95.17	149.41	54.24
Capital- Voted				
6.	19-Public Works	625.15	630.51	5.36
7.	21-Roads and Bridges	186.89	190.36	3.47
8.	30-Tribal Area Development	628.27	636.93	8.66
	Total	1,990.58	2,105.35	114.77

Source: Appropriation Accounts

Appendix 2.11

(Refer Paragraph 2.3.11; page 67)

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

(₹ in crore)

S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	% of savings
1.	CH2- Interest Payments	2049-01-101-05-99 New Loans	557.70	-	557.70	100
2.	005- Administrative Services	4070-800-01-01 Helicopter/Aeroplane related expenditure	70.00	-	70.00	100
3.	8-Revenue	2029-103-09-01 Global Information Laboratories System	11.70	-	11.70	100
4.	011-Miscellaneous Social Services	3435-03-102-02 Common Effluent Treatment Plants	30.00	-	30.00	100
5.	012-Other taxes	3055-190-02 Grant to Rajasthan State Road Transport Corporation for Viability Gap fund	20.00	-	20.00	100
6.		5055-190-07 Share Capital to RSRTC against assets transferred to Rajasthan State Bus Terminal Service Corporation under Reform Linked Plan	100.00	-	100.00	100
7.	024-Education, Art and Culture	2202-02-107-11 Pre-matric scholarships to boys and girls of minority class	45.21	-	45.21	100
8.		4202-01-202-14-01 Model School-Constitution Work	25.59	-	25.59	100
9.	026-Medical and Public Health and Sanitation	2211-800-03-03 National Urban Health Mission (NUHM)	51.44	-	51.44	100
10.	027- Drinking Water Scheme	4215-01-101-01-87 Chambal Dholpur Bharatpur Project Phase-I, Part-II (Urban)	15.68	-	15.68	100
11.	029-Urban Plan and Regional Development	2217-80-192-37-02 General Performance Grant Under XIV Finance Commission- Committed	143.07	-	143.07	100
12.		2217-80-797-02 Rajasthan Urban Development Fund- Committed	274.29	-	274.29	100
13.		2217-05-800-01-02 Jaipur Smart City	160.00	-	160.00	100
14.		2217-05-800-01-03 Udaipur Smart City	160.00	-	160.00	100
15.		2217-80-191-30-01 Sewerage Treatment Plant	10.30	-	10.30	100
16.	029-Urban Plan	2217-80-191-35-02	57.23	-	57.23	100

S. No.	Number and Name of the Grant	Head of Account	Total Provision (O+S)	Expenditure	Amount of Savings	% of savings
17.	and Regional Development	General Performance Grant under XIV Finance Commission Committed				
		2217-80-192-22-01 Development Works	51.45	-	51.45	100
18.	030- Tribal Area Development	2211-796-07-03 National Urban Health Mission (NUHM)	22.91	-	22.91	100
19.		2217-80-192-22-03 Development Works	10.10	-	10.10	100
20.		4225-02-796-11-10 Construction of Roads and Bridges	11.00	-	11.00	100
21.	033- Social Security and Welfare	2235-02-103-20-01 Through the Women Empowerment Department	10.60	-	10.60	100
22.	43-Minerals	2853-02-797-02 Accounting head 8229-200-09 Environmental Managing Fund in Mining area-committed	10.00	-	10.00	100
23.	051-Special Component Plan for Welfare of Scheduled Castes	2211-789-03-03 National Urban Health Mission (NUHM)	16.13	-	16.13	100
24.		2217-80-192-22-02 Development Works	13.37	-	13.37	100
25.		2225-01-196-12 Grants for Development of Sambal villages	50.00	-	50.00	100
		Total	1,927.77		1,927.77	100

Source: Appropriation Accounts

Appendix 2.12

(Refer Paragraph 2.5; page 74)

Position of Outstanding Abstract Contingent Bills up to 2017-18				
				(₹ in lakh)
S.No.	Major Head	Year	No. of AC Bills	Amount
1.	2015	2017-18	8	85.38
	Total		8	85.38
2.	2029	2007-08	1	292.18
	Total		1	292.18
3.	2051	2016-17	1	2.00
	Total		1	2.00
4.	2052	2017-18	1	2.25
	Total		1	2.25
5.	2055	2014-15	3	247.10
	2055	2016-17	3	305.00
	2055	2017-18	5	325.53
	Total		11	877.63
6.	2059	2017-18	2	0.51
	Total		2	0.51
7.	2070	2017-18	2	18.16
	Total		2	18.16
8.	2202	1989-90	1	0.30
		1990-91	1	0.30
		1992-93	1	0.26
		1996-97	1	0.09
		2017-18	1	1.03
	Total		5	1.98
9.	2204	2017-18	14	23.37
	Total		14	23.37
10.	2210	2013-14	1	179.70
		2015-16	1	124.89
		2016-17	3	40.29
		2017-18	4	11.50
	Total		9	356.38
11.	2235	2017-18	2	16.57
	Total		2	16.57
12.	2236	2017-18	1	0.12
	Total		1	0.12
13.	2245	2008-09	1	19.01
		2012-13	1	103.50
		2016-17	2	15,783.94
		2017-18	16	21,445.13
	Total		20	37,351.58
14.	2403	2017-18	8	17.77
	Total		8	17.77
15.	2515	2017-18	17	18.66
	Total		17	18.66
16.	2851	2017-18	2	8.50
	Total		2	8.50
17.	2853	2017-18	1	0.67
	Total		1	0.67
18.	3425	2017-18	7	4.17
	Total		7	4.17
19.	3452	2017-18	3	6.00
	Total		3	6.00

S.No.	Major Head	Year	No. of AC Bills	Amount
20.	4202	1990-91	1	0.30
		1992-93	1	0.24
Total			2	0.54
21.	4210	2014-15	1	169.95
		2016-17	1	19.27
		2017-18	12	3,066.12
Total			14	3,255.34
22.	4853	2017-18	3	578.93
			3	578.93
Grand Total			134	42,918.69

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

Appendix 3.1

(Refer Paragraph 3.3; page 80)

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

(₹ in lakh)

S. No.	Name of Undertaking	Accounts finalised up to	Investment ⁸ as per the last accounts finalised	Total accumulated losses
1	Jail Manufacture, Ajmer	2016-17	2.56	2.32
2	Jail Manufacture, Alwar	2016-17	0.75	0.78
3	Jail Manufacture, Bikaner	2016-17	1.63	1.52
4	Jail Manufacture, Jaipur	2014-15	1.52	2.98
5	Jail Manufacture, Jodhpur	2016-17	2.52	2.20
6	Jail Manufacture, Kota	2016-17	0.39	0.70
7	Jail Manufacture, Udaipur	2016-17	2.42	1.92
8	Departmental Trading of Forest Coupes	2015-16	Nil ⁹	
9	Tendu Patta Scheme	2016-17	Nil ⁹	
10	Rajasthan Water Supply and Sewerage Management Board, Jaipur	2015-16	16,553.91	12,199.52
	Total		16,565.70	12,211.94

Source: Information received from the Departments**Appendix 3.2**

(Refer Paragraph 3.4, page 81)

⁸ 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.

⁹ Capital Investment of the Government is Nil as the remittance from the undertaking was more than the amount invested by the Government.

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 2018)

(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	12	15	18	12	3	1	61
2.	Education	66	51	30	22	18	13	200
3.	Medical	17	20	12	07	8	5	69
4.	Public Works	1	2	3	1	16	6	29
5.	Water Resources	0	0	1	1	1	0	3
6.	Ground Water	6	1	8	2	1	0	18
7.	Command Area Development, Indira Gandhi Nahar Project	0	0	2	0	1	0	3
8.	Indira Gandhi Nahar Project	0	3	5	2	0	1	11
9.	Forest	2	1	0	2	0	1	6
10.	Public Health Engineering Department	28	23	65	58	40	32	246
11.	Justice	01	03	03	02	01	03	13
12.	Police	11	02	06	01	01	04	25
13.	Disaster Management, Relief and Civil Defence	01	00	11	00	01	00	13
14.	Women & Child Development	02	02	02	01	01	01	09
15.	Local Self Government	00	00	08	00	00	00	08
16.	Rural Development and Panchayati Raj	65	05	12	12	06	05	105
17.	Others	24	09	09	06	03	02	53
	Total	236	137	195	129	101	74	872

Source: Information received from the Departments

Appendix 3.3

(Refer Paragraph 3.4; page 81)

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	29	184.03	32	872.91	61	1,056.94
2.	Education	121	146.48	79	1,296.66	200	1,443.14
3.	Medical	21	51.01	48	470.40	69	521.41
4.	Public Works	06	26.46	23	482.46	29	508.92
5.	Water Resources	01	0.05	02	33.95	03	34.00
6.	Ground Water	16	33.52	02	3.40	18	36.92
7.	Command Area Development, Indira Gandhi Nahar Project	03	6.64	0	0.00	03	6.64
8.	Indira Gandhi Nahar Project	06	12.55	05	69.73	11	82.28
9.	Forest	04	26.99	02	77.32	06	104.31
10.	Public Health Engineering Department	229	243.67	17	82.34	246	326.01
11.	Justice	04	1.68	09	15.42	13	17.10
12.	Police	17	53.84	08	33.38	25	87.22
13.	Disaster Management, Relief and Civil Defence	02	9.35	11	241.71	13	251.06
14.	Women & Child Development	03	4.80	06	8.14	09	12.94
15.	Local Self Government	01	1.95	07	40.76	08	42.71
16.	Rural Development and Panchayati Raj	57	784.46	48	814.85	105	1,599.31
17.	Others	29	120.92	24	521.63	53	642.55
	Total	549	1,708.40	323	5,065.06	872	6,773.46

Source: Information received from the Departments.

Appendix 3.4

(Refer Paragraph 3.5.3; page 85)

Statement showing the details of non-operation of Personal Deposit Accounts during 2013-18

(₹ in lakh)

S. No	Name of the Drawing and Disbursing Officer	Balance during 2013-18	Reason given by Drawing and Disbursing Officer
1	Programme Director, Regional Self Help Group Training and Reference Centre, Ajmer	4.78	Proposals have been forwarded to concerned society for closure/ adjustment of PD Account.
2	Judicial Employee Society, Ajmer	0.02	
3	Lords University, Alwar	1.00	Not intimated by the Department.
4	Superintendent, ITI, Phagi, Jaipur (Rural)	0.27	Finance (Ways and Means) department had given acceptance (3 October 2017) to continue the PD accounts on the condition that if during a period of six month no transaction is made, the accounts will be deemed as closed. Institute had deposited (4 May 2018) ₹100 in the account by challan.
5	Rest House in New Delhi, Jaipur (Sectt.)	23.69	Not intimated by the Department.
6	Entrepreneurship and Management, Development Institute, Jaipur (Sectt.)	79.09	Finance (Ways and Means) department had given acceptance (3 October 2017) to continue the PD accounts on the condition that if during a period of six month no transaction is made, the accounts will be deemed as closed. Institute had deposited (8 May 2018) ₹100 in the account by challan.
7	Director & OSD Irrigation Raj. Water Rest Project, Jaipur (Sectt.)	3.55	Not intimated by the Department.
8	Rajasthan Civil Aviation Corporation Limited, Jaipur (Sectt.)	12.27	Not intimated by the Department.
9	Krishi Upaj Mandi Samiti, Jalore	0.02	Not intimated by the Department.
10	Krishi Upaj Mandi Samiti, Bhinmal, Jalore	0.50	Not intimated by the Department.
11	New Pension Scheme, Jodhpur (City)	50.64	Not intimated by the Department.
12	ITI Pipar City, Jodhpur (Rural)	1.22	Not intimated by the Department.
13	Motor Conveyance Advance, Jodhpur (Rural)	0.01	Not intimated by the Department.
14	Motor Conveyance Loan, Jodhpur (Rural)	0.01	Not intimated by the Department.
15	Dy. Director, Agriculture (Ext.), Nagaur	1.84	PD account has been closed.
16	Motor Conveyance Advance, Sirohi	—*	Not intimated by the Department.
17	Motor Conveyance Loan, Sirohi	0.01	Not intimated by the Department.
18	Motor Conveyance Loan, Udaipur (City)	0.01	PD account has been closed.
19	District Sport Council, Udaipur (City)	0.13	PD account has been closed.
20	SDO, Land Acquisition Officer, Jhadol, Udaipur (Rural)	19.41	Not intimated by the Department.
	Total	198.47	

* Only ₹ 460

Appendix 4.1

Glossary of Terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Average interest received on investment of cash balances	Interest realised on investment of cash balances / $[(\text{Opening balance} + \text{Closing balance of cash balances investment account}) / 2] * 100$
Interest spread	GSDP Growth Rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually Registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed Expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for <i>Sarva Shiksha Abhiyan</i> and State Health Mission for National Rural Health Mission, etc.
Contingency Fund	Legislative Assembly has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the Consolidated Fund of the State is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingent Liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government is required to contribute an amount equal to at least 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
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.

Terms	Basis of calculation
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Reappropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Supplementary Grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the Major Head "8658-Suspense Account" in the Sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipts" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the Appropriation Accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.
Core public goods and Merit goods	<p><i>Core public goods</i> are those which all citizens enjoy in common and each individual's consumption of such goods leads to no subtraction from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of Citizen's rights; pollution free air, and road infrastructure, etc.</p> <p><i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of need, rather than ability and willingness to pay the government. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.</p>
Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, expenditure on social and economic services constitutes development expenditure, while expenditure on general services is treated as non-development expenditure.

Appendix 4.2

List of Acronyms

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

