

APPENDIX-1.1-Part -A

(Refer paragraph 1.1; page 1)

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 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.

APPENDIX-1.1-Part-B

(Refer paragraph 1.1; page 1)

Layout of Finance Accounts

| Statement | Lay Out |
|------------------|--|
| Statement No.1 | Presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State. |
| Statement No.2 | Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2006-07. |
| Statement No.3 | Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc. |
| Statement No.4 | Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt. |
| Statement No.5 | Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc. |
| Statement No.6 | Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions. |
| Statement No.7 | Gives the summary of cash balances and investments made out of such balances. |
| Statement No.8 | Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007. |
| Statement No.9 | Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure. |
| Statement No.10 | Indicates the distribution between the charged and voted expenditure incurred during the year. |
| Statement No.11 | Indicates the detailed account of revenue receipts by minor heads. |
| Statement No.12 | Provides accounts of revenue expenditure by minor heads under Non-Plan and Plan separately and capital expenditure by major head wise. |
| Statement No.13 | depicts the detailed capital expenditure incurred during and to the end of 2006-07. |
| Statement No.14 | Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2006-07. |
| Statement No.15 | Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure. |
| Statement No.16 | Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account. |
| Statement No.17 | Presents detailed account of debt and other interest bearing obligations of the Government of Rajasthan. |
| Statement No.18 | Provides the detailed account of loans and advances given by the Government of Rajasthan, the amount of loan repaid during the year, the balance as on 31 March 2007. |
| Statement No.19 | Gives the details of earmarked balances of Reserve Funds. |

APPENDIX-1.1-Part-C

(Refer paragraph 1.2; page 4)

List of Terms Used in the Chapter I and basis of their calculation

| 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 (ROG) | $[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$ |
| Development Expenditure | Social Services + Economic Services |
| Average interest paid by the State | $\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$ |
| Interest spread | GSDP growth rate – Weighted Interest Rate |
| Quantum spread | Debt stock * Interest spread |
| Interest received as <i>per cent</i> to Loans Outstanding | $\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$ |
| Revenue Deficit | Revenue Receipts – Revenue Expenditure |
| Fiscal Deficit | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit – Interest payments |
| Balance from Current Revenue (BCR) | Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt |
| Non-debt receipts | Revenue receipts + Miscellaneous capital receipts + Recovery of loans and advances |
| Primary Revenue Expenditure | Revenue expenditure – Interest payments |

APPENDIX-1.2

(Refer paragraph 1.2.1.1; page 4)

Outcome Indicators of the States' Own Fiscal Correction Path

(Rupees in crore)

| | Base Year 2003-04 Actuals | 2004-05 Pre- Actuals | 2005-06 Latest Estimates | 2006-07 Estimates | 2007-08 Estimates | 2008-09 Estimates | 2009-10 Estimates |
|--|---------------------------------|----------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| A. STATE REVENUE ACCOUNT: | | | | | | | |
| 1. Own Tax Revenue | 7,246.19 | 8,414.82 | 9,598.83 | 10,923.47 | 12,430.91 | 14,146.37 | 16,098.57 |
| 2. Own Non-tax Revenue | 2,071.64 | 2,146.15 | 2,461.57 | 2,609.26 | 2,765.82 | 2,931.77 | 3,107.68 |
| 3. Own Tax + Non-tax Revenue(1+2) | 9,317.83 | 10,560.97 | 12,060.40 | 13,532.73 | 15,196.73 | 17,078.14 | 19,206.25 |
| 4. Share in Central Taxes & Duties | 3,602.21 | 4,305.61 | 5,330.15 | 5,872.21 | 6,738.05 | 7,748.73 | 8,930.46 |
| 5. (a) Plan Grants | 924.20 | 1,018.88 | 1,023.84 | 1,075.03 | 1,128.78 | 1,185.22 | 1,244.48 |
| (b) CSS, CPS Grants | 830.66 | 948.13 | 1,431.41 | 1,502.98 | 1,578.13 | 1,657.04 | 1,739.89 |
| 6. Non-Plan Grants | 748.95 | 930.00 | 657.13 | 978.92 | 995.28 | 1,012.47 | 1,031.51 |
| 7. Total Central Transfer (4 to 6) | 6,106.02 | 7,202.62 | 8,442.53 | 9,429.14 | 10,440.24 | 11,603.46 | 12,946.34 |
| 8. Total Revenue Receipts (3+7) | 15,423.85 | 17,763.59 | 20,502.93 | 22,961.88 | 25,636.97 | 28,681.60 | 32,152.59 |
| 9. (a) Plan Expenditure | 1,698.15 | 2,236.95 | 3,063.28 | 3,308.34 | 3,308.34 | 3,573.01 | 3,858.85 |
| (b) CSS, CPS Expenditure | 533.02 | 505.28 | 727.08 | 763.43 | 801.61 | 841.69 | 883.77 |
| 10. Non-Plan Expenditure | 16,617.12 | 17,163.95 | 18,279.78 | 19,924.96 | 22,263.21 | 24,266.90 | 26,450.92 |
| 11. Salary Expenditure | 5,516.44 | 5,797.55 | 6,897.35 | 7,311.19 | 7,749.86 | 8,214.85 | 8,707.75 |
| 12. Pension | 1,841.96 | 1,626.06 | 1,619.12 | 2,325.45 | 2,558.00 | 2,813.79 | 3,095.17 |
| 13. Interest Payments | 4,777.15 | 5,172.00 | 5,187.25 | 5,654.10 | 6,162.97 | 6,717.64 | 7,322.23 |
| 14. Subsidies – General* | 2,042.15 | 2,616.39 | 3,260.53 | 3,456.16 | 3,663.53 | 3,883.34 | 4,116.34 |
| 15. Subsidies - Power | 943.14 | 1,185.29 | 1,080.72 | 978.00 | 1,011.00 | 1,044.00 | 1,083.00 |
| 16. Total Revenue Expenditure (9+10) | 18,848.29 | 19,906.18 | 22,070.14 | 23,996.74 | 26,373.15 | 28,681.59 | 31,193.54 |
| 17. Salary + Interest + Pensions (11+12+13) | 12,135.55 | 12,595.61 | 13,703.72 | 15,290.74 | 16,470.83 | 17,746.29 | 19,125.15 |
| 18. as % of Revenue Receipts (17/8) | 78.68 | 70.91 | 66.84 | 66.59 | 64.25 | 61.87 | 59.48 |
| 19. Revenue Surplus/Deficit (8-16) | - 3,424.44 | - 2,142.59 | - 1,567.21 | - 1,034.86 | - 736.18 | 0.01 | 959.05 |
| B. CONSOLIDATED REVENUE ACCOUNT: | | | | | | | |
| 1. Power Sector loss/profit net of actual subsidy transfer | - | - 963.79 | - 760.00 | - 227.00 | 270.00 | 487.00 | 1,107.00 |
| 2. Increase in debtors during the year in power utility accounts (Increase(-)) | - | - 199.16 | - 67.00 | - 92.00 | - 115.00 | - 123.00 | - 220.00 |
| 3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget. | - | - | - | - | - | - | - |
| 4. Total (1 to 3) | - | - 1,162.95 | - 827.00 | - 319.00 | - 155.00 | - 364.00 | - 887.00 |
| 5. Consolidated Revenue Deficit (A19 + B4) | - 3,424.44 | - 3,505.54 | - 2,394.21 | - 1,353.86 | - 581.18 | 364.01 | 1 846.05 |
| C. CONSOLIDATED DEBT: | | | | | | | |
| 1. Outstanding debt and liability | 53,361.21 | 60,134.40 | 66,280.38 | 72,426.36 | 78,572.34 | 83,853.42 | 89,810.48 |
| 2. Total Outstanding guarantee of which (a) guarantee on account of off budgeted borrowing and SPV borrowing | 12,454.72 | 12,703.05 | 13,336.51 | 14,003.34 | 14,703.51 | 15,438.69 | 16,210.62 |
| D. CAPITAL ACCOUNT: | | | | | | | |
| 1. Capital Outlay | 3,180.99 | 3,488.30 | 4,296.08 | 4,811.10 | 5,091.52 | 4,943.58 | 6,558.34 |
| 2. Disbursement of Loans and Advances | 925.36 | 639.72 | 389.12 | 408.58 | 429.00 | 450.46 | 472.98 |
| 3. Recovery of Loans and Advances | 158.98 | 124.63 | 106.43 | 108.56 | 110.73 | 112.94 | 115.20 |
| 4. Other Capital Receipts | 4.68 | - | - | - | - | - | - |
| E. GROSS FISCAL DEFICIT (GFD) | - 7,367.13 | - 6,145.98 | - 6,145.98 | - 6,145.98 | - 6,145.98 | - 5,281.08 | - 5,957.06 |
| GSDP at current prices | 1,04,483 | 1,08,734 | 1,22,652 | 1,38,351 | 1,56,060 | 1,76,036 | 1,98,569 |
| Actual/Assumed Nominal Growth Rate (%) | | 4.07% | 12.80 % | 12.80 % | 12.80 % | 12.80 % | 12.80 % |

* Subsidies-General – includes Grant-in-aid to various institutions i.e. aided Educational institution, Local Bodies etc.

APPENDIX-1.3

(Refer paragraphs 1.2 and 1.7; pages 4 and 20)

Summarised Financial position of the Government of Rajasthan

(Rupees in crore)

| As on 31 March 2006 | Liabilities | | As on 31 March 2007 |
|------------------------|-------------|---|------------------------|
| 40,130.62 | | Internal Debt | 42,866.90 |
| | 15,005.04 | Market Loans bearing interest | 16,070.34 |
| | 1.60 | Market Loans not bearing interest | 1.09 |
| | 984.03 | Loans from Life Insurance Corporation of India | 798.78 |
| | 85.04 | Loans from the General Insurance Corporation of India | 80.18 |
| | 598.72 | Loans from the National Bank for Agriculture and Rural Development | 926.93 |
| | 33.35 | Loans from the National Cooperative Development Corporation | 55.55 |
| | 741.88 | Loans from other Institutions, etc. | 449.20 |
| | 22,680.96 | Special Securities issued to National Small Saving Fund of the Central Government | 24,425.62 |
| | - | Ways and Means Advances from Reserve Bank of India | 59.21 |
| 7,931.12 | | Loans and Advances from Central Government | 7,636.56 |
| | 5.40 | Pre 1984-85 Loans | 5.40 |
| | 97.96 | Non-Plan Loans | 91.73 |
| | 7,648.90 | Loans for State Plan Schemes | 7,356.20 |
| | 0.83 | Loans for Central Plan Schemes | 0.80 |
| | 178.03 | Loans for Centrally Sponsored Plan Schemes | 182.43 |
| 35.00 | | Contingency Fund | 35.00 |
| 13,058.50 | | Small Savings, Provident Funds, etc. | 14,303.59 |
| 4,407.14 | | Deposits | 4,999.26 |
| 879.36 | | Reserve Funds | 1,589.07 |
| 263.02 | | Deposits with Reserve Bank¹ | - |
| 66,704.76 | | Total | 71,430.38 |
| As on 31 March 2006 | Assets | | As on 31 March 2007 |
| 33,787.32 | | Gross Capital Expenditure | 38,596.69 |
| | 4,770.43 | Investments in shares of Companies, Corporations, etc. | 5,485.26 |
| | 29,016.89 | Other Capital Expenditure | 33,111.43 |
| 4,432.22 | | Loans and Advances | 4,230.96 |
| | 3,606.47 | Loans for Power Projects | 3,739.09 ² |
| | 524.47 | Other Development Loans | 484.25 |
| | 301.28 | Loans to Government Servants and Miscellaneous loans | 7.62 |
| 1.52 | | Advances | 1.57 |
| 26.93 | | Remittance Balances | 27.22 |
| 73.22 | | Suspense and Miscellaneous Balances | 22.19 |
| | | Deposits with Reserve Bank of India | 8.79 |
| 1,815.78 | | Cash | 2,613.57 |
| | 0.62 | Cash in Treasuries and Local Remittances | 0.94 |
| | 0.63 | Departmental Cash Balance | 1.50 |
| | 9.58 | Permanent Advances | 11.24 |
| | 1804.95 | Cash Balance Investments | 2,350.17 |
| | - | Earmarked Investment Funds | 249.72 |
| 26,567.77 | | Deficit on Government Accounts | 25,929.39 |
| | 660.01 | (i) Revenue Deficit of the Current Year | - |
| | 25,908.57 | (ii) Accumulated deficit upto preceding year | 26,567.77 |
| | 0.81 | Less : Capital Receipts of current year | - |
| | - | Less : Revenue Surplus of the Current Year | 638.38 |
| 66,704.76 | | Total | 71,430.38 |

1 Included on liabilities side as the balances were in negative.

2 Includes Rs 0.04 crore booked under major head 6853 (Industry and Minerals Sector).

APPENDIX-1.4

(Refer paragraph 1.2; page 4)

Abstract of Receipts and Disbursements for the year 2006-07

| (Rupees in crore) | | | | | | | | |
|-------------------|---|-----------|------------------|------------------|--|------------------|-----------------|------------------|
| 2005-06 | Receipts | | 2006-07 | 2005-06 | Disbursements | 2006-07 | | |
| | | | | | | Non-Plan | Plan | Total |
| 20,839.19 | Section-A: Revenue | | | | | | | |
| | I. Revenues receipts | | 25,592.18 | 21,499.20 | I. Revenue Expenditure | 21,153.68 | 3,800.12 | 24,953.80 |
| 9,880.23 | Tax revenue | 11,608.24 | | 8,820.32 | General Services | 10,267.69 | 81.09 | 10,348.78 |
| 2,737.67 | Non-tax revenue | 3,430.61 | | 7,994.39 | Social Services | 7,333.53 | 1,601.00 | 8,934.53 |
| | | | | 4,651.99 | Education, Sports, Art and Culture | 4,396.16 | 521.18 | 4,917.34 |
| | | | | 1,136.56 | Health and Family Welfare | 924.05 | 321.42 | 1,245.47 |
| 5,300.08 | State's share of Union Taxes and Duties | 6,760.37 | | 1,071.48 | Water Supply, Sanitation, Housing and Urban Development | 969.57 | 126.90 | 1,096.47 |
| | | | | 11.90 | Information and Broadcasting | 16.25 | 0.13 | 16.38 |
| 854.78 | Non-Plan grants | 1,208.70 | | 172.87 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 37.84 | 205.30 | 243.14 |
| | | | | 46.89 | Labour and Labour Welfare | 47.39 | 3.32 | 50.71 |
| 876.91 | Grants for State Plan Schemes | 1,128.53 | | 890.25 | Social Welfare and Nutrition | 928.72 | 422.75 | 1,351.47 |
| | | | | 12.45 | Others | 13.55 | - | 13.55 |
| 1,189.52 | Grants for Central, Centrally Sponsored Plan Schemes and Special Plan Schemes | 1,455.73 | | 4,682.92 | Economic Services | 3,544.90 | 2,118.03 | 5,662.93 |
| | | | | 850.87 | Agriculture and Allied Activities | 519.85 | 363.61 | 883.46 |
| | | | | 931.25 | Rural Development | 371.53 | 589.68 | 961.21 |
| | | | | - | Special Areas Programmes | - | - | - |
| | | | | 927.86 | Irrigation and Flood Control | 974.79 | 19.01 | 993.80 |
| | | | | 1,199.84 | Energy | 1,198.11 | 544.52 | 1,742.63 |
| | | | | 90.15 | Industry and Minerals | 66.86 | 33.26 | 100.12 |
| | | | | 506.78 | Transport | 353.01 | 335.67 | 688.68 |
| | | | | 4.95 | Science, Technology and Environment | 2.62 | 1.28 | 3.90 |
| | | | | 171.22 | General Economic Services | 58.13 | 231.00 | 289.13 |
| | | | | 1.57 | Grants-in-aid and Contributions | 7.56 | - | 7.56 |
| 660.01 | II. Revenue deficit carried over to Section-B | | | - | II. Revenue Surplus Carried over to Section-B | - | - | 638.38 |
| 21,499.20 | Total | | 25,592.18 | 21,499.20 | Total | | | 25,592.18 |

| (Rupees in crore) | | | | | | | |
|-------------------|--|-----------------|-----------------|--|---------------|-----------------|-----------------|
| 2005-06 | Receipts | 2006-07 | 2005-06 | Disbursements | 2006-07 | | |
| | | | | | Non-Plan | Plan | Total |
| 463.17 | Section-B : Others | 1,552.76 | 4,294.49 | III. Capital Expenditure | 141.79 | 4,667.58 | 4,809.37 |
| | III. Opening Cash balance including Permanent Advances and Cash Balance Investment | | 115.15 | General Services | 104.70 | 81.44 | 186.14 |
| | | | 1,738.67 | Social Services | 37.07 | 2,341.79 | 2,378.86 |
| | | | 42.42 | Education, Sports, Art and Culture | - | 55.51 | 55.51 |
| 0.81 | IV. Miscellaneous Capital Receipts | - | 65.64 | Health and Family Welfare | - | 67.33 | 67.33 |
| | | | 1,551.50 | Water Supply, Sanitation, Housing and Urban Development | 37.07 | 2,072.65 | 2,109.72 |
| | | | 0.03 | Information and Broadcasting | - | 0.10 | 0.10 |
| | | | 55.48 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | - | 85.10 | 85.10 |
| | | | 16.32 | Social Welfare and Nutrition | - | 39.80 | 39.80 |
| | | | 7.28 | Others | - | 21.30 | 21.30 |
| | | | 2,440.67 | Economic Services | 0.02 | 2,244.35 | 2,244.37 |
| | | | 113.51 | Agriculture and Allied Activities | - | 101.80 | 101.80 |
| | | | 246.72 | Rural Development | - | 275.84 | 275.84 |
| | | | 53.87 | Special Areas Programmes | - | 72.98 | 72.98 |
| | | | 991.42 | Irrigation and Flood Control | - | 756.22 | 756.22 |
| | | | 630.60 | Energy | - | 698.93 | 698.93 |
| | | | 25.84 | Industry and Minerals | - | 15.15 | 15.15 |
| | | | 299.88 | Transport | - | 281.19 | 281.19 |
| | | | 0.41 | Science, Technology and Environment | - | 0.36 | 0.36 |
| | | | 78.42 | General Economic Services | 0.02 | 41.88 | 41.90 |

(Rupees in crore)

| 2005-06 | Receipts | | 2006-07 | 2005-06 | Disbursements | | 2006-07 |
|------------------|--------------|---|------------------|------------------|---------------|---|------------------|
| 237.60 | V. | Recoveries of Loans and Advances | 513.90 | 434.18 | IV. | Loans and Advances disbursed | 312.64 |
| 144.90 | | From Power Projects 142.38 | | 361.42 | | For Power projects 275.00 | |
| 6.07 | | From Government Servants 293.67 | | 0.03 | | To Government Servants 0.01 | |
| 86.63 | | From Others 77.85 | | 72.73 | | To Others 37.63 | |
| - | VI. | Revenue surplus brought down | 638.38 | 660.01 | V. | Revenue deficit brought down | - |
| 5,495.29 | VII. | Public Debt Receipts | 4,222.14 | 992.48 | VI. | Repayment of Public Debt | 1,780.42 |
| 24,144.51 | | Internal debt other than Ways and Means Advances and Overdraft 3,821.70 | | 629.24 | | Internal debt other than Ways and Means Advances and Overdraft 1,144.63 | |
| - | | Net transaction under Ways and Means Advances including Overdraft 59.21 | | - | | Net transaction under Ways and Means Advances including Overdraft - | |
| (-)18,649.22 | | Loans and Advances from Central Government 341.23 | | 363.24 | | Repayment of Loans and Advances to Central Government 635.79 | |
| 49,189.20 | VIII. | Public Account Receipts | 58,456.69 | 47,452.15 | VII. | Public Account disbursements | 55,859.08 |
| 2,470.62 | | Small Savings, Provident Funds, etc. 2,611.27 | | 1,093.56 | | Small Savings, Provident Funds, etc. 1,366.18 | |
| 589.59 | | Reserve Funds 1,446.17 | | 626.03 | | Reserve Funds 736.46 | |
| 37.82 | | Suspense and Miscellaneous 74.16 | | 57.02 | | Suspense and Miscellaneous 23.13 | |
| 3,139.92 | | Remittances 3,738.52 | | 3,153.09 | | Remittances 3,738.81 | |
| 42,951.25 | | Deposits and Advances 50,586.57 | | 42,522.45 | | Deposits and Advances 49,994.50 | |
| | | | | 1,552.76 | VIII. | Cash Balance at end | 2,622.36 |
| | | | | 0.62 | | Cash in Treasuries and Local 0.94 | |
| | | | | (-) 263.02 | | Remittances 8.79 | |
| | | | | 10.21 | | Deposits with Reserve Bank 12.74 | |
| | | | | 1,804.95 | | Departmental Cash Balance including permanent Advances 2,350.17 | |
| | | | | - | | Cash Balance 249.72 | |
| | | | | | | Investment Earmarked Funds | |
| 55,386.07 | Total | | 65,383.87 | 55,386.07 | Total | | 65,383.87 |

APPENDIX-1.5

(Refer paragraph 1.2; page 4)

Sources and Application of Funds

| | | (Rupees in crore) |
|-----------|---|-------------------|
| 2005-06 | Sources | 2006-07 |
| 20,839.19 | Revenue receipts | 25,592.18 |
| 0.81 | Miscellaneous Capital Receipts | - |
| 237.60 | Recoveries of Loans and Advances | 513.90 |
| 4,502.81 | Increase in Public Debt | 2,441.72 |
| 1,737.05 | Net receipts from Public Account | 2,597.61 |
| | 1,377.06 Increase in Small Savings, Provident Funds, etc. | 1,245.09 |
| | 428.80 Net effect in Deposits and Advances | 592.07 |
| | (-) 36.44 Net effect in Reserve Funds | 709.71 |
| | (-) 19.20 Net effect of Suspense and Miscellaneous transactions | 51.03 |
| | (-) 13.17 Net effect of Remittance transaction | (-) 0.29 |
| 27,317.46 | Total | 31,145.41 |
| 2005-06 | Application | 2006-07 |
| 21,499.20 | Revenue expenditure | 24,953.80 |
| 434.18 | Lending for development and other purposes | 312.64 |
| 4,294.49 | Capital expenditure | 4,809.37 |
| 1,089.59 | Increase in closing cash balance | 1,069.60 |
| 27,317.46 | Total | 31,145.41 |

Explanatory Notes for Appendix- 1.3, 1.4 and 1.5:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix-1.3, 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.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement etc.
4. There was a difference of Rs 0.93 crore (net Credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposit with Reserve Bank". Following reconciliation and subsequent adjustments, a difference of Rs 0.30 crore (net Credit) remained to be reconciled as of May 2007.

APPENDIX-1.6

(Refer paragraphs 1.2 and 1.7; pages 4 and 20)

Time Series Data on State Government finances

(Rupees in crore)

| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 |
|---|-------------------|------------------|------------------|------------------|---------------------------|------------------|
| Part A. Receipts | | | | | | |
| 1. Revenue Receipts | 12,153 | 13,082 | 15,424 | 17,763 | 20,839 | 25,592 |
| (i) Tax Revenue | 5,671(47) | 6,253(48) | 7,246(47) | 8,415(47) | 9,880(48) | 11,608(45) |
| Taxes on Sales, Trade, etc. | 3,069(54) | 3,438(55) | 3,986(55) | 4,798(57) | 5,594(57) | 6,721(58) |
| State Excise | 1,110(20) | 1,142(18) | 1,163(16) | 1,276(15) | 1,522(15) | 1,591(14) |
| Taxes on Vehicles | 566(10) | 646(10) | 904(13) | 817(10) | 908(9) | 1,024(9) |
| Other Taxes | 926(16) | 1,027(17) | 1,193(16) | 1,524(18) | 1,856(19) | 2,272(19) |
| (ii) Non-Tax Revenue | 1,508(12) | 1,569(12) | 2,072(13) | 2,146(12) | 2,738(13) | 3,431(13) |
| (iii) State's share of Union taxes and duties | 2,883(24) | 3,063(23) | 3,602(24) | 4,305(24) | 5,300(25) | 6,760(27) |
| (iv) Grants-in-aid from GOI | 2,091(17) | 2,197(17) | 2,504(16) | 2,897(17) | 2,921(14) | 3,793(15) |
| 2. Miscellaneous Capital Receipts | - | - | 5 | - | 1 | - |
| 3. Total revenue and Non-debt Capital Receipts³ (1+2) | 12,153 | 13,082 | 15,429 | 17,763 | 20,840 | 25,592 |
| 4. Recoveries of Loans and Advances | 69 | 125 | 159 | 125 | 238 | 514 |
| 5. Public Debt Receipts | 5,979 | 7,686 | 9,025 | 9,982 | 5,495 | 4,222 |
| Internal Debt (excluding Ways and Means Advances and Overdraft) | 1,609(27) | 2,701(35) | 3,263(36) | 3,460(35) | 24,144(-) | 3,822(91) |
| Net transactions under Ways and Means Advances and Overdraft | 697(12) | - | - | - | - | 59(1) |
| Loans and Advances from Government of India ⁴ | 3,673(61) | 4,985(65) | 5,762(64) | 6,522(65) | (-)18,649(-) ⁵ | 341(8) |
| 6. Total receipts in the Consolidated Fund (3+4+5) | 18,201 | 20,893 | 24,613 | 27,870 | 26,573 | 30,328 |
| 7. Contingency Fund Receipts | - | - | - | - | - | - |
| 8. Public Account Receipts | 27,771 | 34,592 | 39,459 | 44,156 | 49,189 | 58,457 |
| 9. Total receipts of the State (6+7+8) | 45,972 | 55,485 | 64,072 | 72,026 | 75,762 | 88,785 |
| Part B. Expenditure/Disbursement | | | | | | |
| 10. Revenue Expenditure | 15,949 | 17,016 | 18,848 | 19,906 | 21,499 | 24,954 |
| Plan | 2,186(14) | 2,272(13) | 2,231(12) | 2,742(14) | 3,131(15) | 3,800(15) |
| Non-Plan | 13,763(86) | 14,744(87) | 16,617(88) | 17,164(86) | 18,368(85) | 21,154(85) |
| General Services (excluding Interest payments) | 3,299(21) | 3,345(20) | 3,667(20) | 3,480(17) | 3,610(17) | 4,647(18) |
| Interest Payments | 3,878(24) | 4,300(25) | 4,777(25) | 5,172(26) | 5,210(24) | 5,702(23) |
| Social Services | 6,405(40) | 6,586(39) | 7,142(38) | 7,148(36) | 7,994(37) | 8,934(36) |
| Economic Services | 2,349(15) | 2,785(16) | 3,257(17) | 4,105(21) | 4,683(22) | 5,663(23) |
| Grants-in-aid and Contributions | 18(-) | ⁶ | 5(-) | 1(-) | 2(-) | 8(-) |
| 11. Capital Expenditure | 1,818 | 2,027 | 3,181 | 3,488 | 4,295 | 4,809 |
| Plan | 1,745(96) | 1,956(96) | 3,117(98) | 3,420(98) | 4,233(99) | 4,667(97) |
| Non-Plan | 73(4) | 71(4) | 64(2) | 68(2) | 62(1) | 142(3) |
| General Services | 27(1) | 41(2) | 50(2) | 82(2) | 115(3) | 186(4) |
| Social Services | 665(37) | 751(37) | 1,337(42) | 1,548(45) | 1,739(40) | 2,379(49) |
| Economic Services | 1,126(62) | 1,235(61) | 1,794(56) | 1,858(53) | 2,441(57) | 2,244(47) |
| 12. Disbursement of Loans and Advances | 204 | 278 | 926 | 640 | 434 | 313 |
| 13. Total (10+11+12) | 17,971 | 19,321 | 22,955 | 24,034 | 26,228 | 30,076 |
| 14. Repayments of Public Debt | 1,024 | 3,056 | 3,150 | 4,873 | 992 | 1,780 |
| Internal Debt (excluding Ways and Means Advances and Overdraft) | 297(29) | 281(9) | 407(13) | 1,342(28) | 629(63) | 1,144(64) |
| Net transactions under Ways and Means Advances and Overdraft | - | 836(27) | 236(7) | - | - | - |
| Loans and Advances from Government of India ⁴ | 727(71) | 1,939(64) | 2,507(80) | 3,531(72) | 363(37) | 636(36) |
| 15. Appropriation to Contingency Fund | - | - | - | - | - | - |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 18,995 | 22,377 | 26,105 | 28,907 | 27,220 | 31,856 |
| 17. Contingency Fund disbursements | - | - | - | - | - | - |
| 18. Public Account disbursements | 26,893 | 33,315 | 37,844 | 42,494 | 47,452 | 55,859 |
| 19. Total disbursement by the State (16+17+18) | 45,888 | 55,692 | 63,949 | 71,401 | 74,672 | 87,715 |
| Part C. Surplus/ Deficits | | | | | | |
| 20. Revenue Surplus (+)/Deficit (-) (1-10) | (-) 3,796 | (-) 3,934 | (-) 3,424 | (-) 2,143 | (-) 660 | (+) 638 |
| 21. Fiscal Surplus (+)/Deficit (-) (3+4-13) | (-) 5,749 | (-) 6,114 | (-) 7,367 | (-) 6,146 | (-) 5,150 | (-) 3,970 |
| 22. Primary Surplus (+)/Deficit (-) (Interest Payment-21) | (-) 1,871 | (-) 1,814 | (-) 2,590 | (-) 974 | (+) 60 | (+) 1,732 |
| Part D. Other data | | | | | | |
| 23. Balance from Current Revenues (BCR) | (-) 2,692 | (-) 3,045 | (-) 2,948 | (-) 1,368 | 405 | 2,204 |
| 24. Arrears of Revenue | 1,532(21) | 2,249(29) | 2,409(26) | 2,978(28) | 2,985(24) | 3,323(22) |
| 25. Ways and Means Advances/Overdraft availed (days) | 309 | 356 | 306 | 89 | - | 1 |
| 26. Interest on Ways and Means Advances/Overdraft | 25 | 30 | 31 | 1 | - | - |
| 27. Gross State Domestic Product (GSDP)⁷ | 90,045 | 86,293 | 1,08,322 | 1,13,403 | 1,24,199 | 1,39,928 |
| 28. Outstanding Debt (year end) | 39,970 | 45,871 | 53,361 | 60,134 | 66,407 | 71,146 |
| 29. Outstanding guarantees including interest (year end) | 12,912 | 14,968 | 17,239 | 12,703 | 13,171 | 14,709 |
| 30. Maximum amount guaranteed (year end) | 19,117 | 21,887 | 24,585 | 20,457 | 21,342 | 27,402 |
| 31. Number of incomplete projects | 300 | 531 | 374 | 373 | 472 | 445 |
| 32. Capital blocked in incomplete projects | 1,760 | 2,277 | 2,559 | 2,877 | 3,449 | 2,777 |

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

3. Excluding recoveries of loans and advances.
4. Includes Ways and Means Advances from GOI.
5. Minus figure is due to transfer of Rs 19,028.59 crore to Internal Debt.
6. Only Rs 11,85,105.
7. Source: Economic Review- 2006-07. Changes due to adoption of revised GSDP figures.

APPENDIX-1.7

(Refer paragraph 1.5.5; page 19)

Statement showing pending Utilisation Certificates as on 31 March 2007

| Department | Period | Number of outstanding Utilisation Certificates | Amount (Rupees in crore) |
|---------------------------|---------------|---|---------------------------------|
| Animal Husbandry | 1994-2006 | 10 | 3.90 |
| Social Welfare | 1995-2006 | 1,256 | 13.66 |
| Medical and Health | 2005-2006 | 8 | 0.57 |
| Public Health Engineering | 2003-2004 | 2 | 0.01 |
| Environment | 1997-2006 | 13 | 0.38 |
| Science and Technology | 1997-2006 | 173 | 0.46 |
| Fisheries | 2001-2004 | 31 | 0.53 |
| Industries | 1998-2006 | 29 | 28.35 |
| Co-operative | 2005-2006 | 14 | 1.25 |
| Dairy | 2005-2006 | 1 | 1.18 |
| Information and Publicity | 2005-2006 | 2 | 0.03 |
| Total | | 1,539 | 50.32 |

APPENDIX-1.8

(Refer paragraph 1.7.1; page 21)

Statement showing the position of financial accounts of the State undertakings

| Departments | Number of undertakings | Name of undertakings | Investment as per last audited account ⁸ (Rs in crore) | Year of Performa Account last audited | Year of finalisation/ Audit of accounts |
|---------------------------|------------------------|--|---|---------------------------------------|---|
| Home | 7 | Jail Manufacture, Ajmer | 1.20 | 2005-06 | 2007-08 |
| | | Jail Manufacture, Alwar | 0.38 | 2005-06 | 2007-08 |
| | | Jail Manufacture, Bikaner ⁹ | 0.80 | 2004-05 | 2005-06 |
| | | Jail Manufacture, Jaipur | 1.91 | 2006-07 | 2007-08 |
| | | Jail Manufacture, Jodhpur | 1.48 | 2005-06 | 2006-07 |
| | | Jail Manufacture, Kota | 0.32 | 2005-06 | 2006-07 |
| | | Jail Manufacture, Udaipur | 1.01 | 2005-06 | 2006-07 |
| Forest | 2 | Departmental Trading of Forest Coupes | - ¹⁰ | 2005-06 | 2006-07 |
| | | <i>Patta Tendu</i> Scheme | - ¹⁰ | 2004-05 | 2006-07 |
| State Enterprises | 2 | Soudium Sulphate Works, Deedwana | - ¹⁰ | 2005-06 | 2006-07 |
| | | Government Salt Works, Deedwana | - ¹⁰ | 2005-06 | 2006-07 |
| Public Health Engineering | 1 | Rajasthan Water Supply and Sewerage Management Board, Jaipur | 5,545.45 | 2005-06 | 2006-07 |
| Total | 12 | | 5,552.55 | | |

8. Investment represents balance of fixed capital account and current account of the Government on the last day of the financial year upto which accounts had been finalised.
9. Accounts of Bikaner Jail for the year of 2005-06 have been received and under audit scrutiny.
10. Capital investment of the Government is nil as the remittances from the undertakings were more than the amount invested by the Government.

APPENDIX-2.1

(Refer paragraph 2.3.1; page 36)

Statement showing areas in which major savings occurred

(Rupees in crore)

| Grant No. | Head of account | Savings |
|--|--|---------|
| 15-Pensions and Other Retirement Benefits | | |
| | 2071-Pensions and Other Retirement Benefits-Civil-Commuted value of Pensions | 93.35 |
| | Gratuities-Gratuity to State employees | 148.80 |
| 21-Roads and Bridges | | |
| | 3054-Roads and Bridges-Strategic and Border Roads-Road Works-Through the Border Road Development Board-Maintenance and restoration | 30.47 |
| | State Highways-Road Works-Maintenance and restoration-Grant on the recommendation of XII Finance Commission | 59.26 |
| | General-Transfer to/from Reserve Fund/Deposit Account-Transfer to State Road Development Fund | 112.59 |
| 26-Medical and Public Health and Sanitation | | |
| | 2210-Medical and Public Health-Rural Health Services (Allopathy)-Health Sub Centres-Health Sub Centre | 5.28 |
| | Community Health Centres-Community Health Centre | 5.41 |
| | Public Health-Prevention and Control of Diseases-National Malaria Eradication Programme | 5.66 |
| | External Aided Schemes-Health Development Programme-State Level | 9.50 |
| | 2211-family Welfare-Rural Family Welfare Services-Rural Sub Centre | 9.69 |
| | Maternity and Child Health-Externally aided CSSM Project | 13.05 |
| 27-Drinking Water Scheme | | |
| | 4215-Capital Outlay on Water Supply and Sanitation-Water Supply-Urban Water Supply-General Urban Water Supply Schemes-Water Supply to Jaipur from Bisalpur Project | 168.04 |
| | Jawai Pali Jalore Water Supply Scheme (Jawai-Jodhpur Pipeline Project) | 19.90 |
| | Nagaur Lift Canal | 25.00 |
| | Project based on XII Finance Commission | 20.00 |
| | Indroka Water Supply Scheme | 25.00 |
| | Ummaid Sagar Water Supply Scheme | 15.00 |
| | Rural Water Supply Scheme-Accelerated Rural Water Supply Scheme-Chambal Project, Bharatpur | 33.32 |
| | Ramganj Mandi-Panch Pahad Water Supply Project | 18.09 |
| | Fluoride Control Project Bhinai Masuda Phase-II | 16.87 |
| 29-Urban Plan and Regional Development | | |
| | 2217-Urban Development-General-Assistance to <i>Municipalities/Municipal Councils</i> -Grants under the recommendations of State Finance Commission | 16.69 |
| | Grants under the XII Finance Commission | 16.60 |
| | Urban Integrated Development scheme of Small and Medium Town | 22.89 |
| | 4217-Capital Outlay on Urban Development-Integrated Development of Small and Medium Towns-Other expenditure-Jawahar Lal Nehru National Urban Renewal Mission-Development work through Local Self Government Department | 22.54 |

| Grant No. | Head of account | Savings |
|--|---|---------|
| | Slum Area Improvement-Other expenditure-Integrated House and Slum Development Plan | 46.30 |
| | Other Urban Development Schemes-Land-Development of Six main cities (EAP) Works-Through the Rajasthan Urban Infrastructure Development Project (RUIDP) | 223.67 |
| 30-Tribal Area Development | | |
| | 2202-General Education-Elementary Education-Tribal Area Sub plan-Upper Primary Boys Schools | 5.01 |
| | 2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-Welfare of Scheduled Tribes-Tribal Area Sub plan (Through the Commissioner, Tribal Area Development)(S. C. A.)-Development of Tribal Areas under Special Scheme Programme (Maharashtra Pattern)-Grant for Residence | 6.50 |
| | 2236-Nutrition-Distribution of Nutritious Food and Beverages-Tribal Area Sub plan-Through the Woman and Child Development Department-Avyaska Balika Yojana | 6.10 |
| | 2515-Other Rural Development Programmes-Assistance to Zila Parishads/District Level Panchayats-Backward District Development Fund-Operational relating activity | 45.00 |
| 34-Relief from Natural Calamities | | |
| | 2245-Relief from Natural Calamities-Drought-Supply of Fodder-Transport | 26.80 |
| | Cattle Camp/Goshala | 37.88 |
| | Other expenditure-Expenditure on relief works-Other Special Relief Works | 74.27 |
| | Floods, Cyclones etc.-Assistance for repairs/reconstruction of Houses | 175.30 |
| 41-Community Development | | |
| | 2515-Other Rural Development Programmes-Assistance to Block Panchayat/Intermediate Level Panchayats-Adhoc Assistance-Establishment | 30.53 |
| | Assistance to Gram Panchayats-Grant for Gram Panchayats under the recommendations of State Finance Commission-Operational/Activities | 54.17 |
| | National Nutritious Assistance Programme under the Mid day Meal Assistance (For the students of Primary Schools of Gram Panchayats)-Operational/Activities | 79.29 |
| | Grant in aid for Gram Panchayats under the recommendations of XII Finance Commission-Operational/Activities | 23.06 |
| 46-Irrigation | | |
| | 4700-Capital Outlay on Major Irrigation-Indira Gandhi Nahar Project (Commercial)-Direction and Administration-Second Stage-Through the Chief Engineer, Indira Gandhi Nahar Project, Bikaner | 11.26 |
| | Amount received from Government of India under Rapid Irrigation Benefit Programme-Choudhary Kumbharam Arya Water Lifting Scheme (Nohar Sawa Lift Scheme) | 22.77 |
| | Through the Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer | 21.13 |
| | Amount received from Government of India under XII Finance Commission-Through the Chief Engineer, Indira Gandhi Nahar Project, Bikaner | 20.78 |
| | Amount received from Government of India under XII Finance Commission-Through the Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer | 20.31 |
| | Machinery and Equipment-Second Stage-Amount received from Government of India under XII Finance Commission | 21.00 |
| | Suspense-Second Stage-Through the Chief Engineer, Indira Gandhi Nahar Project, Bikaner | 28.87 |

| Grant No. | Head of account | Savings |
|--------------------------|---|----------------|
| | Suspense-Second Stage-Through the Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer | 19.06 |
| | General-Other expenditure-Rajasthan Water Sector Restructuring Project-Execution (through Chief Engineer, Irrigation) | 62.81 |
| | Through the Chief Engineer, Ground Water Department | 16.55 |
| Interest Payments | | |
| | 2049-Interest Payments-Interest on Internal Debt-Interest on Market Loans-Interest on Current Loans-New Loan | 148.75 |
| Public Debt | | |
| | 6003-Internal Debt of the State Government-Ways and Means Advances from the Reserve Bank of India | 3,000.00 |

APPENDIX-2.2

(Refer paragraph 2.3.1; page 37)

Grants/appropriations where the savings exceeded more than Rs 1 crore in each case and also 10 per cent of the total grant/appropriation

(Rupees in crore)

| S. No. | Number and Name of the grant | Total grant | Expenditure | Savings | Percentage of savings |
|------------------------|--|------------------|-----------------|-----------------|-----------------------|
| Revenue-Voted | | | | | |
| 1. | 11-Miscellaneous Social Services | 11.50 | 10.11 | 1.39 | 12.1 |
| 2. | 13-Excise | 58.53 | 42.47 | 16.06 | 27.4 |
| 3. | 21-Roads and Bridges | 830.39 | 698.14 | 132.25 | 15.9 |
| 4. | 29-Urban Plan and Regional Development | 223.94 | 156.97 | 66.97 | 29.9 |
| 5. | 30-Tribal Area Development | 601.35 | 528.60 | 72.75 | 12.1 |
| 6. | 36-Co-operation | 55.23 | 37.83 | 17.40 | 31.5 |
| 7. | 38-Minor Irrigation and Social Conservation | 123.75 | 94.98 | 28.77 | 23.2 |
| 8. | 41-Community Development | 1,045.81 | 840.86 | 204.95 | 19.6 |
| 9. | 51-Special Organisational Scheme for Welfare of Scheduled Castes | 165.80 | 145.98 | 19.82 | 12.0 |
| Capital- Voted | | | | | |
| 10. | 9- Forest | 50.12 | 44.17 | 5.95 | 11.9 |
| 11. | 19-Public Works | 193.34 | 161.38 | 31.96 | 16.5 |
| 12. | 20-Housing | 18.86 | 14.63 | 4.23 | 22.4 |
| 13. | 22-Area Development | 194.85 | 158.25 | 36.60 | 18.8 |
| 14. | 23-Labour and Employment | 6.56 | 2.34 | 4.22 | 64.3 |
| 15. | 24-Education, Art and Culture | 72.92 | 52.95 | 19.97 | 27.4 |
| 16. | 27-Drinking Water Scheme | 1,711.72 | 1,512.15 | 199.57 | 11.7 |
| 17. | 29-Urban Plan and Regional Development | 1,137.82 | 849.74 | 288.08 | 25.3 |
| 18. | 36-Co-operation | 58.61 | 42.38 | 16.23 | 27.7 |
| 19. | 46-Irrigation | 954.57 | 705.33 | 249.24 | 26.1 |
| 20. | 47-Tourism | 25.89 | 4.02 | 21.87 | 84.5 |
| Capital-Charged | | | | | |
| 21. | Public Debt | 4,380.66 | 1,780.43 | 2,600.23 | 59.4 |
| | Total | 11,922.22 | 7,883.71 | 4,038.51 | |

APPENDIX-2.3

(Refer paragraph 2.3.2; page 37)

Persistent savings more than Rs 1 crore in each case and in excess of 10 per cent of the total grant

(Rupees in crore)

| S.No. | Number and name of the grant | Amount of savings (Percentage) | | |
|----------------------|--|--------------------------------|---------------|---------------|
| | | 2004-05 | 2005-06 | 2006-07 |
| Revenue-Voted | | | | |
| 1. | 36-Co operation | 6.08 (19.7) | 8.96 (23.2) | 17.40 (31.5) |
| 2. | 51-Special Organisational Scheme for Welfare of Scheduled Castes | 12.47 (11.7) | 37.52 (26.8) | 19.82 (12.0) |
| Capital-Voted | | | | |
| 3. | 19-Public Works | 9.59 (10.4) | 61.71 (31.9) | 31.96 (16.5) |
| 4. | 20-Housing | 8.36 (32.8) | 10.25 (40.1) | 4.23 (22.4) |
| 5. | 22-Area Development | 18.25 (13.9) | 32.77 (15.6) | 36.60 (18.8) |
| 6. | 24-Education, Art and Culture | 13.35 (36.2) | 10.27 (32.6) | 19.97 (27.4) |
| 7. | 27-Drinking Water Scheme | 452.81 (36.1) | 308.47 (22.4) | 199.57 (11.7) |

APPENDIX-2.4

(Refer paragraph 2.3.5; page 38)

Cases of unnecessary supplementary grants/appropriations (Savings in excess of Rs 1 crore in each case)

(Rupees in crore)

| S. No. | Number and name of the grant | Amount of grant/appropriation | | | |
|----------------------|---|-------------------------------|---------------|--------------------|---------------|
| | | Original | Supplementary | Actual expenditure | Savings |
| Revenue-Voted | | | | | |
| 1. | 4-District Administration | 133.08 | 1.22 | 131.74 | 2.56 |
| 2. | 21-Roads and Bridges | 707.67 | 122.72 | 698.14 | 132.25 |
| 3. | 32-Civil Supplies | 41.22 | 1.14 | 39.18 | 3.18 |
| 4. | 38-Minor Irrigation and Soil Conservation | 114.56 | 9.19 | 94.98 | 28.77 |
| 5. | 42-Industries | 62.77 | 1.46 | 60.89 | 3.34 |
| Capital-Voted | | | | | |
| 6. | 22-Area Development | 165.06 | 29.79 | 158.25 | 36.60 |
| 7. | 24-Education, Art and Culture | 72.69 | 0.23 | 52.95 | 19.97 |
| 8. | 27-Drinking Water Scheme | 1,579.63 | 132.09 | 1,512.15 | 199.57 |
| 9. | 36-Co-operation | 44.53 | 14.08 | 42.38 | 16.23 |
| | Total | 2,921.21 | 311.92 | 2,790.66 | 442.47 |

APPENDIX-2.5

(Refer paragraph 2.3.5; page 38)

Excessive supplementary grants/appropriations (Savings of Rs 1 crore and above in each case)

(Rupees in crore)

| S. No. | Number and name of the grant | Amount of grant/appropriation | | | | |
|----------------------|--|-------------------------------|--------------------|-----------------|-----------------------|---------------|
| | | Original | Supple- mentary | Total | Actual expenditure | Savings |
| Revenue-Voted | | | | | | |
| 1. | 3-Secretariat | 157.54 | 99.04 | 256.58 | 253.89 | 2.69 |
| 2. | 6-Administration of Justice | 153.94 | 13.87 | 167.81 | 163.40 | 4.41 |
| 3. | 14-Sales Tax | 74.81 | 78.06 | 152.87 | 143.11 | 9.76 |
| 4. | 16-Police | 947.61 | 40.11 | 987.72 | 969.34 | 18.38 |
| 5. | 19-Public Works | 232.19 | 11.20 | 243.39 | 233.56 | 9.83 |
| 6. | 27-Drinking Water Scheme | 994.47 | 79.62 | 1,074.09 | 1,062.78 | 11.31 |
| 7. | 33-Social Security and Welfare | 634.07 | 95.53 | 729.60 | 684.94 | 44.66 |
| 8. | 34-Relief from Natural Calamities | 875.15 | 593.39 | 1,468.54 | 1,327.91 | 140.63 |
| 9. | 35-Miscellaneous Community and Economic Services | 86.80 | 286.43 | 373.23 | 371.78 | 1.45 |
| 10. | 36-Co-operation | 29.78 | 25.45 | 55.23 | 37.83 | 17.40 |
| 11. | 37-Agriculture | 290.94 | 107.27 | 398.21 | 395.01 | 3.20 |
| 12. | 43-Minerals | 33.93 | 5.47 | 39.40 | 38.14 | 1.26 |
| 13. | 47-Tourism | 20.92 | 4.07 | 24.99 | 22.60 | 2.39 |
| 14. | 48-Power | 1,071.61 | 678.25 | 1,749.86 | 1,742.21 | 7.65 |
| Capital-Voted | | | | | | |
| 15. | 19-Public Works | 147.26 | 46.08 | 193.34 | 161.38 | 31.96 |
| 16. | 21-Roads and Bridges | 503.01 | 118.54 | 621.55 | 584.32 | 37.23 |
| 17. | 26-Medical and Public Health and Sanitation | 16.43 | 7.48 | 23.91 | 19.63 | 4.28 |
| 18. | 30-Tribal Area Development | 177.04 | 67.07 | 244.11 | 241.26 | 2.85 |
| 19. | 33-Social Security and Welfare | 45.35 | 11.36 | 56.71 | 52.12 | 4.59 |
| 20. | 35-Miscellaneous Community and Economic Services | 48.11 | 69.14 | 117.25 | 113.16 | 4.09 |
| 21. | 42-Industries | 8.37 | 3.96 | 12.33 | 11.14 | 1.19 |
| 22. | 51-Special Organisational Scheme for Welfare of Scheduled Castes | 57.73 | 11.10 | 68.83 | 63.66 | 5.17 |
| | Total | 6,607.06 | 2,452.49 | 9,059.55 | 8,693.17 | 366.38 |

APPENDIX-2.6

(Refer paragraph 2.3.6; page 39)

Cases involving substantial excesses under the scheme (Rs 5 crore and above)

(Rupees in crore)

| S. No. | Grant No. and Name | Head of Account | Total Provision | Actual Expenditure | Amount of excess | Percentage of excess |
|----------------------|---|--|-----------------|--------------------|------------------|----------------------|
| Revenue-Voted | | | | | | |
| 1. | 24-Education, Art and Culture | 2202-General Education 02-Secondary Education 109-Government Secondary Schools 01-Boys Schools | 1,182.77 | 1,218.60 | 35.83 | 3.0 |
| 2. | 26-Medical and Public Health and Sanitation | 2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 14-External Aided Schemes 01-Health Development Programme-State Level | 65.17 | 72.84 | 7.67 | 11.8 |
| Capital-Voted | | | | | | |
| 3. | 21-Roads and Bridges | 5054-Capital Outlay on Roads and Bridges 02-Strategic and Border Roads 337-Road Works 03-Through Border Road Development Board | 12.00 | 22.22 | 10.22 | 85.2 |
| 4. | 27-Drinking Water Scheme | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 01-General | 252.58 | 258.35 | 5.77 | 2.3 |
| 5. | ---do-- | 4215- Capital Outlay on Water Supply and Sanitation 01-Water Supply 799-Suspense 02-Miscellaneous Public Works Advances | 5.00 | 10.85 | 5.85 | 117 |
| Total | | | 1,517.52 | 1,582.86 | 65.34 | |

APPENDIX-2.7

(Refer paragraph 2.3.7; page 39)

Significant cases of major re-appropriation which were injudicious on account of non-utilisation

(Rupees in crore)

| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of final savings |
|--------|-----------|---|--------------------------|------------------|-------------|-------------|-------------------------|
| 1. | 15 | 2071-Pensions and Other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances | 1,195.00 | (+) 85.00 | 1,280.00 | 1246.77 | (-) 33.23 |
| 2. | 15 | 01-Pensions to State Employees 2071-Pensions and Other Retirement Benefits 01-Civil | 309.00 | (+) 8.00 | 317.00 | 297.82 | (-) 19.18 |
| 3. | 15 | 105-Family Pensions 2071-Pensions and Other Retirement Benefits 01-Civil 110-Pensions of employees of Local Bodies 01-Pensions to employees of Zila Parishads and Panchayat Samitis | 23.00 | (+) 9.00 | 32.00 | 29.85 | (-) 2.15 |
| 4. | 21 | 3054-Roads and Bridges 02-Strategic and Border Roads 337-Road Works 01-Through the Border Road Development Board 01-Maintenance and restoration | 35.00 | (+) 5.00 | 40.00 | 9.53 | (-) 30.47 |
| 5. | 24 | 2202-General Education 02-Secondary Education 109-Government Secondary Schools 02-Girls Schools | 190.30 | (+) 2.02 | 192.32 | 190.48 | (-) 1.84 |
| 6. | 27 | 2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 12-Other Urban Water Supply Schemes | 199.99 | (+) 1.03 | 201.02 | 197.17 | (-) 3.85 |
| 7. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 01-General Urban Water Supply Schemes 02-Other Urban Water Supply Schemes | 49.96 | (+) 46.90 | 96.86 | 92.65 | (-) 4.21 |

(Rupees in crore)

| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of final savings |
|--------|-----------|--|--------------------------|------------------|-----------------|-----------------|-------------------------|
| 8. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 02-Desertation | 51.75 | (+) 55.40 | 107.15 | 105.91 | (-) 1.24 |
| 9. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 03-Other Rural Water Supply Programmes 01-Other Rural Water Supply Schemes | 84.81 | (+) 40.26 | 125.07 | 121.69 | (-) 3.38 |
| 10. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 01-General Urban Water Supply Schemes 17-Replacement of old and polluted waste pipelines and facility for clean water to consumers | 2.00 | (+) 2.04 | 4.04 | 2.50 | (-) 1.54 |
| 11. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 99-Maintenance Percentage Charges (O & M) transferred from 2215 Water Supply and Sanitation 01-102 Rural Water Supply Schemes | 86.76 | (+) 24.37 | 111.13 | 100.10 | (-) 11.03 |
| 12. | 34 | 2245-Relief on account of Natural Calamities 02-Floods, Cyclones etc. 101-Gratuitous Relief 01-Relief to flood affected persons | 0.10 | (+) 45.54 | 45.64 | 37.63 | (-) 8.01 |
| 13. | 46 | 2700-Major Irrigation 24-Narbada Project (Commercial) 800-Other expenditure 01-Other expenditure | 101.09 | (+) 6.27 | 107.36 | 100.86 | (-) 6.50 |
| | | Total | 2,328.76 | (+)330.83 | 2,659.59 | 2,532.96 | (-) 126.63 |

APPENDIX-2.8

(Refer paragraph 2.3.7; page 39)

Cases of re-appropriation under which the expenditure finally showed excess over the balance provision

(Rupees in crore)

| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of excess after re-appropriation |
|--------|-----------|--|--------------------------|------------------|---------------|---------------|---|
| 1. | 26 | 2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 14-External Aided Schemes 01-Health Development Programme-State Level | 82.35 | (-) 17.18 | 65.17 | 72.84 | (+) 7.67 |
| 2. | 30 | 2202-General Education 02-Secondary Education 796-Tribal Area Sub-plan 02-Government Secondary Schools 01-Boys School | 68.83 | (-) 4.27 | 64.56 | 69.19 | (+) 4.63 |
| | | Total | 151.18 | (-) 21.45 | 129.73 | 142.03 | (+) 12.30 |

APPENDIX-2.9

(Refer paragraph 2.3.7; page 39)

Cases of re-appropriation under which the expenditure finally showed excess over the increased provision

| (Rupees in crore) | | | | | | | |
|-------------------|------------------|---|--------------------------|------------------|-------------|-------------|---|
| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of excess after re-appropriation |
| 1. | Interest Payment | 2049-Interest Payments 01-Interest on Internal Debt 305-Management of Debt 01-Expenses relating to issue on new loans and sale of securities of Cash Balance Investment Accounts | 0.90 | (+) 3.32 | 4.22 | 5.71 | (+) 1.49 |
| 2. | 24 | 2202-General Education 02-Secondary Education 109-Government Secondary Schools 01-Boys Schools | 1,178.48 | (+) 4.29 | 1,182.77 | 1,218.60 | (+) 35.83 |
| 3. | 27 | 2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programmes 01-Other Rural Water Supply Schemes | 359.43 | (+) 1.29 | 360.72 | 362.80 | (+) 2.08 |
| 4. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 01-General Urban Water Supply Schemes 38-State Share : AUWSP | 13.72 | (+) 3.80 | 17.52 | 18.77 | (+) 1.25 |
| 5. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 01-General | 202.28 | (+) 50.30 | 252.58 | 258.35 | (+) 5.77 |

| (Rupees in crore) | | | | | | | |
|-------------------|-----------|---|--------------------------|-------------------|-----------------|-----------------|---|
| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of excess after re-appropriation |
| 6. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 01-Accelerated Rural Water Supply Scheme 15-Fluoride Control Project Chambal-Baler-Sawaimadhopur | 15.00 | (+) 42.92 | 57.92 | 58.93 | (+) 1.01 |
| 7. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 04-Water Supply Schemes with the assistance from KFW, Germany (through Chief Engineer, Project Management Cell, Churu) 01-Reserve Funds of Chief Engineer, Project Management Cell, Churu under Head "8235" | 0.10 | (+) 1.40 | 1.50 | 2.52 | (+) 1.02 |
| 8. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 08-Summer Season Contingency | 32.50 | (+) 2.58 | 35.08 | 37.28 | (+) 2.20 |
| 9. | 46 | 4702-Capital Outlay on Minor Irrigation 101-Surface Water 02-Minor Irrigation Construction Work 04-Pro rata charges transferred from Major Head '2701' Establishment | 11.67 | (+) 1.98 | 13.65 | 16.66 | (+) 3.01 |
| | | Total | 1,814.08 | (+) 111.88 | 1,925.96 | 1,979.62 | (+) 53.66 |

APPENDIX-2.10

(Refer paragraph 2.3.7; page 39)

Cases of less re-appropriation of funds

| (Rupees in crore) | | | | | | | |
|-------------------|-----------|---|--------------------------|------------------|-------------|-------------|-------------------|
| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of savings |
| 1. | 15 | 2071-Pensions and Other Retirement Benefits 01-Civil 102-Commuted value of Pensions | 284.00 | (-) 89.00 | 195.00 | 190.65 | (-) 4.35 |
| 2. | 15 | 2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 01-Gratuity to State Employees | 375.00 | (-) 145.00 | 230.00 | 226.20 | (-) 3.80 |
| 3. | 15 | 2071-Pensions and Other Retirement Benefits 01-Civil 115-Leave Encashment Benefits | 137.00 | (-) 12.00 | 125.00 | 120.47 | (-) 4.53 |
| 4. | 21 | 3054-Roads and Bridges 80-General 001-Direction and Administration 01-Proportionate expenditure exhibited under Major Head "2059-Public Works" 01-Establishment | 45.41 | (-) 6.02 | 39.39 | 35.00 | (-) 4.39 |
| 5. | 26 | 2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 01-National Malaria Eradication Programme | 32.59 | (-) 4.09 | 28.50 | 26.94 | (-) 1.56 |
| 6. | 27 | 2215-Water Supply and Sanitation 02-Sewerage and Sanitation 001-Direction and Administration 04-Shilp Shala | 35.55 | (-) 1.70 | 33.85 | 31.36 | (-) 2.49 |
| 7. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 03-Other Rural Water Supply Programmes 05-Maintenance Percentage | 26.55 | (-) 3.19 | 23.36 | 21.68 | (-) 1.68 |

| (Rupees in crore) | | | | | | | |
|-------------------|-----------|--|--------------------------|-------------------|---------------|---------------|-------------------|
| S. No. | Grant No. | Major head affecting the grant | Original + Supplementary | Re-appropriation | Total grant | Expenditure | Amount of savings |
| | | Charges (O & M) for Rural Schemes transferred from Major Head 2215-Water Supply and Sanitation 01-102 | | | | | |
| 8. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 27-Ramganj Mandi-Panch Pahad Water Supply Project | 20.00 | (-) 3.73 | 16.27 | 14.01 | (-) 2.26 |
| 9. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 39-Pokaran-Phalasund Water Supply Scheme | 14.00 | (-) 1.05 | 12.95 | - | (-) 12.95 |
| 10. | 27 | 4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 106-Sewerage Services 02-Complete Cleaning Expedition | 26.15 | (-) 14.11 | 12.04 | 7.56 | (-) 4.48 |
| | | Total | 996.25 | (-) 279.89 | 716.36 | 673.87 | (-) 42.49 |

APPENDIX-2.11

(Refer paragraph 2.3.9; page 40)

Anticipated savings not surrendered (Rs 1 crore and above)

| (Rupees in crore) | | | | | |
|-----------------------|---|---------------|--------------------|------------------------|----------------------------|
| S. No. | Number and name of the grant | Savings | Amount surrendered | Amount not surrendered | Percentage not surrendered |
| Revenue- Voted | | | | | |
| 1. | 6-Administration of Justice | 4.41 | 3.23 | 1.18 | 26.8 |
| 2. | 9-Forest | 14.53 | 13.42 | 1.11 | 7.6 |
| 3. | 14-Sales Tax | 9.76 | 8.54 | 1.22 | 12.5 |
| 4. | 15-Pensions and Other Retirement Benefits | 211.86 | 144.42 | 67.44 | 31.8 |
| 5. | 19-Public Works | 9.83 | 7.33 | 2.50 | 25.4 |
| 6. | 21-Roads and Bridges | 132.25 | 97.39 | 34.86 | 26.4 |
| 7. | 27-Drinking Water Scheme | 11.31 | 7.64 | 3.67 | 32.4 |
| 8. | 33-Social Security and Welfare | 44.66 | 43.35 | 1.31 | 2.9 |
| 9. | 34-Relief from Natural Calamities | 140.63 | 131.46 | 9.17 | 6.5 |
| 10. | 46-Irrigation | 18.29 | 10.93 | 7.36 | 40.2 |
| Capital- Voted | | | | | |
| 11. | 19-Public Works | 31.96 | 30.69 | 1.27 | 4.0 |
| 12. | 24-Education, Art and Culture | 19.97 | 18.35 | 1.62 | 8.1 |
| 13. | 27-Drinking Water Scheme | 199.57 | 176.12 | 23.45 | 11.8 |
| 14. | 30-Tribal Area Development | 2.85 | 1.78 | 1.07 | 37.5 |
| | Total | 851.88 | 694.65 | 157.23 | |

APPENDIX-2.12

(Refer paragraph 2.3.9; page 40)

Amount surrendered on the last day of March 2007 (Rs 20 crore and above)

| | | | (Rupees in crore) |
|--------------|---|-------------------------|-----------------------|
| S. No. | Number and name of the grant | Grant/ Appropriation | Amount surrendered |
| 1. | Interest Payments | Revenue-Charged | 100.98 |
| 2. | Public Debt | Capital-Charged | 2,600.24 |
| 3. | 15-Pensions and Other Retirement Benefits | Revenue-Voted | 144.42 |
| 4. | 19-Public Works | Capital-Voted | 30.69 |
| 5. | 21-Roads and Bridges | Revenue-Voted | 97.39 |
| 6. | -----do----- | Capital-Voted | 47.36 |
| 7. | 22-Area Development | Capital-Voted | 36.53 |
| 8. | 24-Education, Art and Culture | Revenue-Voted | 70.84 |
| 9. | 26-Medical and Public Health and Sanitation | Revenue-Voted | 60.78 |
| 10. | 27-Drinking Water Scheme | Capital-Voted | 176.12 |
| 11. | 29-Urban Plan and Regional Development | Revenue-Voted | 66.94 |
| 12. | -----do----- | Capital-Voted | 289.51 |
| 13. | 30-Tribal Area Development | Revenue-Voted | 80.81 |
| 14. | 33-Social Security and Welfare | Revenue-Voted | 43.35 |
| 15. | 34-Relief from Natural Calamities | Revenue-Voted | 131.46 |
| 16. | 38-Minor Irrigation and Soil Conservation | Revenue-Voted | 28.71 |
| 17. | 41-Community Development | Revenue-Voted | 205.86 |
| 18. | 46-Irrigation | Capital-Voted | 254.73 |
| 19. | 47-Tourism | Capital-Voted | 21.86 |
| Total | | | 4,488.58 |

APPENDIX-2.13

(Refer paragraph 2.3.9; page 40)

Statement showing the cases of defective and inaccurate budgeting

(Rupees in crore)

| S. No. | Grant No. | Head of Account | Original provision | Supplementary provision | Total provision | Surrender/Re-appropriation to other heads |
|--------|-----------|---------------------|--------------------|-------------------------|-----------------|---|
| 1. | 14 | 2040-001(01) | 6.67 | 26.61 | 33.28 | 16.78 |
| 2. | 16 | 2055-115(04) | * | 7.22 | 7.22 | 4.33 |
| 3. | 19 | 2059-80-051(06) | 0.40 | 0.56 | 0.96 | 0.64 |
| 4. | | 2059-80-053(10) | 0.20 | 0.78 | 0.98 | 0.79 |
| 5. | 22 | 4705-106(01)[02] | - | 6.00 | 6.00 | 6.00 |
| 6. | 27 | 4215-01-102(01)[25] | - | 14.10 | 14.10 | 14.10 |
| 7. | | 4215-01-102(03)[03] | 6.00 | 4.50 | 10.50 | 7.95 |
| 8. | | 4215-01-102(38) | * | 15.00 | 15.00 | 12.67 |
| 9. | 34 | 2245-02-113 | 5.00 | 193.77 | 198.77 | 175.29 |
| 10. | 36 | 2425-107(20) | - | 2.54 | 2.54 | 2.54 |
| 11. | | 2425-107(21) | - | 10.86 | 10.86 | 10.86 |
| 12. | 46 | 4700-04-001(04)[02] | 30.00 | * | 30.00 | 20.31 |

* Rs 1,000

APPENDIX-2.14

(Refer paragraph 2.4; page 41)

Statement showing flow of expenditure during the four quarters of 2006-07

(Rupees in crore)

| Head | Description | Expenditure incurred during | | | | | | Percentage of expenditure in March 2007 to total expenditure of 2006-07 |
|------|---|-----------------------------|-------------------------|-------------------------|-------------------------|--------|------------|---|
| | | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | Total | March 2007 | |
| 2040 | Taxes on Sales, Trade etc. | 14.44 | 19.98 | 19.58 | 89.11 | 143.11 | 73.20 | 51.1 |
| 2075 | Misc. General Services | 0.02 | 0.13 | 0.02 | 14.43 | 14.60 | 14.26 | 97.7 |
| 2408 | Food Storage and Warehousing | - | - | - | 2.51 | 2.51 | 2.51 | 100.0 |
| 3055 | Road Transport | - | - | - | 9.78 | 9.78 | 9.78 | 100.0 |
| 3451 | Secretariat-Economic Services | 2.99 | 3.04 | 45.89 | 151.33 | 203.25 | 148.59 | 73.1 |
| 3604 | Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions | - | 0.02 | 0.04 | 7.50 | 7.56 | 7.48 | 98.9 |
| 4047 | Capital Outlay on other Fiscal Services | - | - | - | 77.65 | 77.65 | 77.65 | 100.0 |
| 4202 | Capital Outlay on Education, Sports, Art and Culture | 0.52 | 8.90 | 4.82 | 41.23 | 55.47 | 34.05 | 61.4 |
| 4408 | Capital Outlay on Food Storage and Warehousing | - | - | - | 1.65 | 1.65 | 1.65 | 100.0 |
| 4425 | Capital Outlay on Co-operation | -0.26 | 1.74 | 0.74 | 13.00 | 15.22 | 9.90 | 65.1 |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries | 0.25 | 0.56 | 0.61 | 2.69 | 4.11 | 2.25 | 54.7 |
| 5452 | Capital Outlay on Tourism | - | - | 2.10 | 3.92 | 6.02 | 3.84 | 63.8 |
| 5475 | Capital Outlay on other General Economic Services | 0.04 | 1.89 | 1.89 | 32.04 | 35.86 | 26.05 | 72.6 |

| Head | Description | Expenditure incurred during | | | | | | Percentage of expenditure in March 2007 to total expenditure of 2006-07 |
|--------------------|--|-----------------------------|-------------------------|-------------------------|-------------------------|---------------|---------------|---|
| | | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | Total | March 2007 | |
| 6225 | Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | - | - | - | 0.25 | 0.25 | 0.25 | 100.0 |
| 6408 | Loans for Food Storage and Warehousing | - | - | - | 6.17 | 6.17 | 6.17 | 100.0 |
| Grand Total | | | | | | 583.21 | 417.63 | |

APPENDIX-2.15

(Refer paragraph 2.5.3; page 42)

Details of items on which whole amount provided in budget has been surrendered/ re-appropriated

(Rupees in crore)

| S. No. | Head of Account | Budget Provisions | |
|-------------------------|--|--------------------------|----------------------------|
| | | Original + Supplementary | Surrender/ re-appropriated |
| (A) Year 2004-05 | | | |
| 1 | 4215-01-101(01)[25] Fluoride project Ajmer | 3.00 | (-) 3.00 |
| 2 | 4215-01-101(01)[31] Chambal -Baler-Swaimadhopur Water Supply Scheme | 5.00 | (-) 5.00 |
| 3 | 4215-01-102(18) Bisalpur-Dudu Water Supply Scheme | 13.00 | (-) 13.00 |
| 4 | 4215-01-102(19) Chambl-Baler-Swaimadhopur Water Supply Scheme | 14.25 | (-) 14.25 |
| | Total (A) | 35.25 | (-) 35.25 |
| (B) Year 2005-06 | | | |
| 5 | 4215-01-101(01)[24] Chambal Project, Bharatpur | 15.00 | (-) 15.00 |
| 6 | 4215-01-101(01)[30] Bisalpur-Dudu Water Supply Scheme | 3.00 | (-) 3.00 |
| 7 | 4215-01-101(01)[27] Jawai-Pali-Jalore Water Supply Scheme (Jawai-Jodhpur Pipeline Project) | 30.00 | (-) 30.00 |
| 8 | 4215-01-101(01)[31] Chambal -Baler-Sawaimadhopur-Water Supply Scheme | 5.00 | (-) 5.00 |
| 9 | 4215-01-101(01)[36] Ramganj Mandi-Panchpahad Water Supply Project | 5.00 | (-) 5.00 |
| 10 | 4215-01-102(01)[12] Jawai-Pali-Jalore Water Supply Scheme (Jawai-Jodhpur Pipeline Project) | 15.00 | (-) 15.00 |
| 11 | 4215-01-102(31) Jawai-Pali-Jalore Water Supply Scheme | 5.00 | (-) 5.00 |
| 12 | 4215-01-102(32) Dang Area Water Supply Scheme, Dholpur | 10.00 | (-) 10.00 |
| 13 | 4215-01-102(33) Chambal Project, Bharatpur | 10.00 | (-) 10.00 |
| | Total (B) | 98.00 | (-) 98.00 |
| (C) Year 2006-07 | | | |
| 14 | 4215-01-101(01)[36] Ramganj Mandi-Panchpahad Water Supply Project | 2.86 | (-) 2.86 |
| 15 | 4215-01-101(01)[44] Nagaur Lift Canal | 25.00 | (-) 25.00 |
| 16 | 4215-01-101(01)[45] Pokran-Phalodi Water Supply Scheme | 1.00 | (-) 1.00 |
| 17 | 4215-01-101(04) Project based on XII Finance Commission | 20.00 | (-) 20.00 |
| 18 | 4215-01-101(01)[47] Indroka Water Supply Scheme | 25.00 | (-) 25.00 |
| 19 | 4215-01-101(01)[48] Ummaid Sagar Water Supply Scheme | 15.00 | (-) 15.00 |
| 20 | 4215-01-102(01)[07] Renovation/Alteration of Old Water Sources | 5.00 | (-) 5.00 |
| 21 | 4215-01-102(01)[25] Ummaid Sagar Water Supply Scheme | 14.10 | (-) 14.10 |
| 22 | 4215-01-102(31) Jawai-Pali-Jalore Water Supply Scheme | 2.00 | (-) 2.00 |
| 23 | 4215-01-102(41) Nutrition for cleaning on Anganbari Centres | 0.25 | (-) 0.25 |
| | Total (C) | 110.21 | (-) 110.21 |
| | Grand Total | 243.46 | (-) 243.46 |

APPENDIX-2.16

(Refer paragraph 2.5.4; page 42)

Statement showing flow of expenditure during 2004-07`

(Rupees in crore)

| S. No. | Major Head/Scheme | Total Expenditure during the year | Expenditure during March | Percentage of expenditure |
|---------------------|--|-----------------------------------|--------------------------|---------------------------|
| Year 2004-05 | | | | |
| 1 | 2215-Water Supply and Sanitation 01-Water Supply 197-Assistance to Block <i>Panchayats</i> / Intermediate Level's <i>Panchayats</i> | 15.26 | 6.02 | 39.4 |
| 2 | 2215-Water Supply and Sanitation 02-Sewerage and Sanitation 107-Sewerage Services | 0.84 | 0.24 | 28.6 |
| 3 | 2215-Water Supply and Sanitation 02-Sewerage and Sanitation 192-Assistance to Municipalities/Municipal Councils | 1.21 | 1.21 | 100.0 |
| 4 | 4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply | 174.25 | 51.84 | 29.7 |
| 5 | 4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply | 464.86 | 143.57 | 30.9 |
| Year 2005-06 | | | | |
| 6 | 2215-Water Supply and Sanitation 01-Water Supply 197-Assistance to Block <i>Panchayats</i> / Intermediate Level's <i>Panchayats</i> | 17.85 | 8.75 | 49.0 |
| 7 | 2215-Water Supply and Sanitation 02-Sewerage and Sanitation 192-Assistance to Municipalities/Municipal Councils | 1.72 | 1.72 | 100.0 |
| 8 | 4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply | 191.54 | 75.17 | 39.2 |
| Year 2006-07 | | | | |
| 9 | 2215-Water Supply and Sanitation 01-Water Supply 197-Assistance to Block <i>Panchayats</i> / Intermediate Level's <i>Panchayats</i> | 19.50 | 6.77 | 34.7 |
| 10 | 2215-Water Supply and Sanitation 02-Sewerage and Sanitation 192-Assistance to Municipalities/Municipal Councils | 3.43 | 2.39 | 69.7 |

| S. No. | Major Head/Scheme | Total Expenditure during the year | Expenditure during March | Percentage of expenditure |
|---------------|---|--|---------------------------------|----------------------------------|
| 11 | 4215-Capital outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply | 979.63 | 342.25 | 34.9 |
| 12 | 4215-Capital outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 106-Sewerage Services | 12.63 | 6.05 | 47.9 |

APPENDIX-3.1

(Refer paragraph 3.1.10.3; page 54)

Blocking of funds on incomplete schemes

(Rupees in lakh)

| S.No. | Name of PHED Division | Name of Scheme/Work | Administrative and financial sanction | | Expenditure | Stipulated date of completion | Period of delay in years (upto March 2007) | Reasons for non-completion of scheme/work |
|-----------------------------|--------------------------------|---|---------------------------------------|--------|---------------------|-------------------------------|--|---|
| | | | No. & date | Amount | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Year 2002-03 | | | | | | | | |
| 1 | RIGEP Division, Barmer | RWSS Koshlu Sara Jhund | FC-471 1.3.03 | 49.90 | 32.44 (03/2007) | 28.08.2004 | 3 | Late issue of Technical Sanction |
| 2 | Division, Sojat City | RWSS Deoli Hulla Bagri Nagar | PPC-145 4.6.02 | 363.20 | 252.28 (03/2007) | 03.06.2005 | 2 | |
| 3 | Division, Sojat City | RWSS Kantaliya Musaliya Sisarwada Kharya Soda Package-5 | PPC-145 4.6.02 | 222.76 | 139.26 (03/2007) | 03.06.2005 | 2 | |
| 4 | Circle, Kota | Janta Jal Yojana, Daikheda | PPC-147/13.1.03 | 16.18 | 4.79 (11/2006) | 12.07.2004 | 3 | |
| 5 | District Division-III, Jodhpur | RWSS Indro Ka Keru Baru Joliyali | 153/30.8.03 | 556.00 | 345.94 (03/2007) | 29.08.2006 | 1 | |
| | Total | | | | 774.71 | | | |
| Year upto March 2002 | | | | | | | | |
| 1 | South Division, Barmer | Extension WSS Loharwa Beniwalo Ki Dhani | FC-401 18.1.01 | 16.65 | 14.53 (03/2007) | 17.07.2002 | 4 | Land/site dispute |
| 2 | South Division, Barmer | WSS Jakharon Ki Dhani | FC-434 19.1.02 | 30.75 | 27.39 (03/2007) | 18.07.2003 | 3 | |
| 3 | RIGEP Division, Barmer | RWSS, Gandaliya Tala-Rodi Nadi | PPC-144 16.3.02 | 68.72 | 55.50 (03/2007) | 15.03.2004 | 3 | |
| 4 | RIGEP Division, Barmer | RWSS, Chadar Bankalasar Ramdeo Mandir | PPC-144 16.3.02 | 57.69 | 50.15 (03/2007) | 15.03.2004 | 3 | |
| 5 | South Division, Barmer | Augmentation of Sarno Ka Tala Prahlad Ki Dhani | 17909-16 3.1.03 | 4.33 | 3.76 (03/2006) | 02.01.2004 | 3 | |
| 6 | RIGEP Division, Barmer | Reorganisation of RWSS Girab Khadeen | PPC-146 18.7.02 | 180.68 | 200.44 (03/2007) | 17.07.2005 | 2 | |
| 7 | Division, Sanchore | Augmentation of WSS Naid Area-I | FC-454 3.9.02 | 249.49 | 162.02 (03/2007) | 02.09.2005 | 2 | |
| 8 | Division, Dausa | RWSS Lohasari Acchiwas | PPC-149/16.1.03 | 24.19 | 1.21 (03/2007) | 15.07.2004 | 3 | |
| 9 | Division, Sawaimadhopur | Regional Sitor Radhyki | FC-444/4.4.02 | 3.30 | 1.23 (03/2007) | 03.04.2003 | 4 | |

| S.No. | Name of PHED Division | Name of Scheme/Work | Administrative and financial sanction | | Expenditure | Stipulated date of completion | Period of delay in years (upto March 2007) | Reasons for non-completion of scheme/work | |
|-----------------------------|-------------------------------|--|---------------------------------------|----------|-----------------------|-------------------------------|--|---|--|
| | | | No. & date | Amount | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 10 | Division, Sawaimadhopur | Regional Nag Talai Bhotai | SE-14/7.9.02 | 14.18 | 2.85 (03/2007) | 06.03.2004 | 3 | | |
| Year 2003-04 | | | | | | | | | |
| 11 | Division, Dausa | RWSS Nangal Rajawatan | FC-494/ 21.3.04 | 28.37 | 11.13 (03/2007) | 20.09.2004 | 2 | | |
| Total | | | | | 530.21 | | | | |
| Year 2002-03 | | | | | | | | | |
| 1 | RIGEP Division, Barmer | RWSS Koshlu Choraliya Nada | FC-451 16.7.02 | 68.05 | 69.66 (03/2007) | 15.07.2004 | 3 | Works left by contractor | |
| 2 | Division, Jhunjhunu | Papda | PPC-149/13.1.03 | 20.86 | 13.17 (11/2006) | 12.07.2004 | 3 | | |
| Total | | | | | 82.83 | | | | |
| Year upto March 2002 | | | | | | | | | |
| 1 | Division, Shahpura (Bhilwara) | Borda-Bishniyan (ARP) | PC-364 27.9.99 | 159.89 | 136.23 (03/2007) | 26.09.2001 | 5 | Non-testing of pipeline. | |
| 2 | Division, Shahpura (Bhilwara) | RWSS Bhimpura-Rahad-Mataji Ka Kheda (ARP) | FC-437 6.2.02 | 59.54 | 33.34 (03/2007) | 05.02.2004 | 3 | | |
| 3 | Division, Nagaur | RWSS for 13 'N' cat. Dhanies of village of Tehsil Nagaur | FC-390 7.8.2000 | 111.91 | 87.52 (03/2007) | 06.08.2003 | 4 | | |
| 4 | Division, Phalodi | RWSS Phalodi Auu Champasar | 16.3.02 | 1,740.55 | 1,242.32 (03/2007) | 15.03.2006 | 1 | | |
| 5 | Division, Phalodi | RWSS Jamba Naneu-Ghanytali Boongara | 16.3.02 | 2,058.41 | 1,252.15 (03/2007) | 15.03.2006 | 1 | | |
| Year 2002-03 | | | | | | | | | |
| 6 | Division, Hanumangarh | Rajiv Gandhi Pathshala, Nohar | 8.8.02 | 50.00 | 8.13 (11/2006) | 07.02.2005 | 2 | | |
| 7 | Division, Sawaimadhopur | Augmentation of RWSS Sewa Udai Khurd | PPC-151 27.6.03 | 38.20 | 31.47 (03/2007) | 26.12.2004 | 2 | | |
| 8 | Division, Dungarpur | Regional WSS Ramsar Jasela, Tamboliya | FC-470 24.02.03 | 20.88 | 20.75 (03/2007) | 23.08.2004 | 3 | | |
| Year 2003-04 | | | | | | | | | |
| 9 | Division, Sriganganagar | 19A - 42H | 27.6.03 | 10.62 | 9.37 (11/2006) | 26.12.2004 | 2 | | |
| 10 | Division, Deeg | Bahaj | FC-492/4.2.04 | 24.90 | 23.51 (03/2007) | 03.08.2005 | 1 | | |
| Total | | | | | 2,844.79 | | | | |
| Year upto March 2002 | | | | | | | | | |
| 1 | South Division, Barmer | RWSS, Ali Ki Dhani | FC-225 5.3.97 | 17.86 | 18.30 (03/2006) | 04.09.1998 | 8 | Delay in finalisation of tender. | |
| 2 | South Division, Barmer | RWSS, Jethmalpura | FC-259 5.8.97 | 14.02 | 14.48 (03/2007) | 03.02.1999 | 8 | | |

Audit Report (Civil) for the year ended 31 March 2007

| S.No. | Name of PHED Division | Name of Scheme/Work | Administrative and financial sanction | | Expenditure | Stipulated date of completion | Period of delay in years (upto March 2007) | Reasons for non-completion of scheme/work |
|-----------------------------|-------------------------------|---|---------------------------------------|----------|-----------------------|-------------------------------|--|---|
| | | | No. & date | Amount | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Year 2002-03 | | | | | | | | |
| 3 | South Division, Barmer | Augmentation of WSS Dhok | FC-445 10.4.02 | 17.52 | 14.53 (03/2007) | 09.10.2003 | 3 | |
| | Total | | | | 47.31 | | | |
| Year upto March 2002 | | | | | | | | |
| 1 | Division, Sojat City | RWSS for salinity affected Habitations of Panchayat Samiti, Sojat | PPC-130 6.7.99 | 1,888.23 | 1,566.10 (03/2007) | 05.07.2003 | 3 | Delay in execution of works |
| 2 | Division, Shahpura (Bhilwara) | RWSS Diyans-Nai Rajyas (ARP) | FC-330 16.11.98 | 61.92 | 47.30 (03/2007) | 15.11.2000 | 6 | |
| 3 | Division, Nagaur | 21 N-cat. other habitations of village of Tehsil Nagaur | FC-436 31.1.02 | 105.25 | 95.75 (03/2007) | 30.01.2005 | 3 | |
| 4 | Division, Baran | Reorganisation of RWSS K. Ganj | FC-460 11.11.02 | 176.46 | 179.36 (03/2007) | 10.11.2005 | 2 | |
| 5 | Division, Hindaun | Reorganisation of RWSS Sop Shahar Nadoti | PPC-139 11.6.01 | 400.05 | 439.69 (03/2007) | 10.06.2005 | 2 | |
| Year 2002-03 | | | | | | | | |
| 6 | Division, Sirohi | Achalgarh Oriya | FC-146/28.7.02 | 24.26 | 19.01 (11/2006) | 26.01.2003 | 4 | |
| 7 | Division, Sirohi | 10 villages Tehsil. Abu Road | FC-150/11.3.03 | 113.38 | 102.42 (11/2006) | 10.03.2005 | 2 | |
| 8 | Division, Sirohi | Telpur Dingar | FC-147/25.9.02 | 16.23 | 7.66 (11/2006) | 24.03.2005 | 2 | |
| 9 | Division, Churu | Manguluna Shobhasar | PPC-147/25.9.02 | 24.40 | 14.62 (11/2006) | 24.03.2005 | 2 | |
| 10 | Division, Sriganganagar | 5 F- Raisinghnagar | 17.2.03 | 15.40 | 11.46 (11/2006) | 16.08.2004 | 3 | |
| 11 | Division, Karauli | Anchanpur Lakhnipur | FC-457/ 5.10.02 | 19.61 | 18.34 (03/2007) | 04.04.2004 | 3 | |
| 12 | Division, Karauli | RWSS Bhawli | 29.4.02 | 63.69 | 37.65 (03/2007) | 23.02.2004 | 3 | |
| 13 | Division, Nagaur | Raj Ki Dhani | 247/11.12.02 | 1.90 | 1.13 (03/2007) | 10.12.2003 | 3 | |
| 14 | Division, Sawaimadhopur | Reorganisation of RWSS Binjari Phulwara Ramsinghpura | PPC-152 15.7.03 | 24.73 | 27.16 (03/2007) | 14.01.2005 | 2 | |
| Year 2003-04 | | | | | | | | |
| 15 | Division, Hanumangarh | Middle School, Tibbi | 30.11.03 | 0.35 | 0.30 (11/2006) | 30.11.2004 | 3 | |
| 16 | Division, Hanumangarh | 2 STP Sangaria | 27.6.03 | 50.93 | 40.36 (11/2006) | 26.06.2005 | 2 | |
| 17 | Division, Hanumangarh | 2 PTP Sangaria | 27.6.03 | 40.54 | 39.47 (11/2006) | 26.12.2004 | 2 | |
| 18 | Division, Jhunjhunu | Narhar | PPC-151/ 27.6.03 | 64.34 | 62.83 (03/2007) | 26.06.2005 | 2 | |

| S.No. | Name of PHED Division | Name of Scheme/Work | Administrative and financial sanction | | Expenditure | Stipulated date of completion | Period of delay in years (upto March 2007) | Reasons for non-completion of scheme/work | |
|-----------------------------|-----------------------|--|---------------------------------------|--------|---------------------|-------------------------------|--|---|--|
| | | | No. & date | Amount | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 19 | Division, Jhunjhunu | Sultana | 152/15.7.03 | 96.32 | 75.20 (03/2007) | 14.07.2005 | 2 | | |
| | Total | | | | 2,785.81 | | | | |
| Year upto March 2002 | | | | | | | | | |
| 1 | Division, Falna | Augmentation H.P. Kharda | FC-290 24.12.97 | 16.28 | 13.38 (03/2007) | 23.09.1998 | 8 | Other reasons | |
| 2 | Division, Falna | Augmentation H.P Deoli | FC-290 24.12.97 | 17.08 | 19.85 (03/2007) | 23.09.1998 | 8 | | |
| 3 | Circle, Nagaur | Re-organisation WSS Banka Patti | FC-325 23.09.1998 | 508.06 | 485.26 | 22.09.2002 | 5 | | |
| 4 | Division-I, Pali | Augmentation RWSS J.H. Canal Zone-II (Bakhari-wala Section) | FC-439 21.2.02 | 53.56 | 44.02 (03/2007) | 20.08.2003 | 3 | | |
| 5 | Division-I, Pali | Augmentation RWSS J.H. Canal Zone-II (Nimbara Kanawas Section) | FC-439 21.2.02 | 107.71 | 114.14 (03/2007) | 20.02.2005 | 2 | | |
| Year 2002-03 | | | | | | | | | |
| 6 | Division, Bhinmal | Augmentation of RWSS Dhumbadiya Part-II | PPC-149 13.1.03 | 111.64 | 62.34 (11/2006) | 12.01.2006 | 1 | | |
| 7 | Division, Nagaur | 30 Schools (Rural) | ACE/172-201 26.11.02 | 6.54 | 4.27 (03/2007) | 25.11.2003 | 3 | | |
| 8 | Division, Nagaur | 74 RGP (Rural) | PPC-147/ 25.9.02 | 18.35 | 11.48 (03/2007) | 24.03.2004 | 3 | | |
| Year 2003-04 | | | | | | | | | |
| 9 | Division, Falna | Vistar Yojana Sokada Chakali | FC-479/ 7.7.03 | 9.88 | 9.98 (03/2007) | 06.07.2004 | 2 | | |
| 10 | Circle, Kota | Thikharda | PPC-154/ 12.9.03 | 35.44 | 17.90 (11/2006) | 11.03.2004 | 3 | | |
| | Total | | | | 782.62 | | | | |
| | Grand Total | | | | 7,848.28 | | | | |

APPENDIX-3.2

(Refer Paragraph 3.2.11.1; page 71)

Details of delay in utilisation of Forensic Science Laboratories equipments due to non-installation, delay in installation, needed accessories etc. during 2002-03 to 2006-07

| S.No. | Name of equipment | Unit | Purpose of equipment | Cost (Rs in lakh) | Date of | | Delay in Utilisation (Months) | Reasons for delay in utilisation |
|--|---|------|---|-------------------|----------|--|-------------------------------|---|
| | | | | | Receipt | Utilisation | | |
| Forensic Science Laboratory, Jaipur | | | | | | | | |
| 1. | High Performance Liquid Chromatograph | 1 | Analyse thermolabile toxicants/chemicals, metabolites | 22.87 | 24.2.03 | 8.1.04 | 10 | Not intimated |
| 2. | Solvent Extraction System | 1 | Speedy extraction of poisonous compounds from visceral organs | 16.81 | 24.2.03 | 26.8.03 | 6 | Not intimated |
| 3. | High Performance Thin layer Chromatography | 1 | To detect thermo labile chemicals/Psychotropic | 14.62 | 24.2.03 | 23.11.04 | 21 | Not intimated |
| 4. | Comparison Microscope | 1 | Comparison of pin marks of bullet serrations | 43.94 | 10.03.03 | 23.01.04 +10.02.06 to 15.06.07 (as per division) | 10 <u>+16</u> 26 | Pre installation requisite like sockets, portable stabilizer etc., Training on software, non availability of colour cartridge Photo system (DMLD) defective |
| 5. | Dust Mark Lifting Kit | 1 | For lifting dust mark and latent prints | 11.81 | 10.03.03 | 20.12.03 | 10 | Not intimated |
| 6. | Camera with Accessories | 4 | For photography | 6.83 | 06.04.03 | 28.07.04 | 16 | Not intimated |
| 7. | Glass Refractive Index Measurement Equipment (GRIM-2) | 1 | For examination of accident cases | 35.88 | 10.03.03 | 20.12.03 | 10 | Not intimated |

| S.No. | Name of equipment | Unit | Purpose of equipment | Cost (Rs in lakh) | Date of | | Delay in Utilisation (Months) | Reasons for delay in utilisation |
|-------|--|------|---|-------------------|----------------------------|--|-------------------------------------|---|
| | | | | | Receipt | Utilisation | | |
| 8. | Upgradation of Polarograph | 1 | For metallic Poison detection | 1.98 | 03.10.03 | 22.07.04 | 10 | Not intimated |
| 9. | Video Record CC TV Camera | 1 | For surveillance of analytical lapse and case unit and administration section | 5.72 | 06.04.04 | 30.12.06 | 33 | Not intimated |
| 10. | Mass Spectrometer for Gas Chromatograph | 1 | Analytical equipment for Toxicological analysis | 37.07 | 07.05.04 | 06.06.04 + 25.10.06 to 16.06.07 (as per reply) | 1+8=9 | Turbo power supply board and vacuum control board defective |
| 11. | Petroleum Equipment Automated Distillation Apparatus | 1 | For distillation of Petroleum products | 42.35 | 17.10.03 | 15.07.05 (as per division) | 21 | Not intimated |
| 12. | X-ray Fluorescence Spectrometer (XRF) | 1 | For analysis of metal pieces and inorganic material | 59.05 | 25.08.05 | - | 20 (as per division dated 15.05.07) | Chiller awaited and shortage of space |
| 13. | FT Raman spectrometer | 1 | For analysis of Plastics Polymers, ink, Paints and organic material | 52.59 | 07.05.04 | 19.6.06 (as per log book) | 25 | Training was completed as on 10.2.06 |
| 14. | Electron Microscope/EDX | 1 | Examination of Layer of Smoke, Explosive material etc. | 129.46 | 14.11.05 (as per division) | - | 18 (as per division dated 15.05.07) | UPS, BSD detector, shortage of space, training due |
| 15. | Computer Forensic Work Station | 1 | To detect Computer, Internet crime | 12.07 | 16.11.04 | 02.04.05 (as per division) | 5 | Not intimated |
| 16. | Inverted Microscope | 1 | For micro biological analysis | 3.00 | 04.07.06 | 24.04.07 | 10 | Not intimated |
| 17. | Gel Documentation | 1 | For check the DNA quality | 5.00 | 14.11.06 | 12.06.07 | 7 | Not intimated |
| 18. | Hot Stage Microscope | 1 | For Micro biological analysis | 16.00 | 14.11.06 | 17.03.07 | 5 | Not intimated |
| 19. | Diesel Analyser | 1 | Analysis of Petroleum product | 12.09 | 27.07.05 | 08.02.06 | 6 | Not intimated |

| S.No. | Name of equipment | Unit | Purpose of equipment | Cost (Rs in lakh) | Date of | | Delay in Utilisation (Months) | Reasons for delay in utilisation |
|--|--|------|--|-------------------|----------|-------------|---------------------------------|---|
| | | | | | Receipt | Utilisation | | |
| 20. | Fourier Transform Infra Red Spectrometer | 1 | Examination of Poison Sample | 15.18 | 27.07.05 | 01.02.06 | 6 | Not intimated |
| 21. | Audio Video Tape Authenticity | 1 | Verification of Audio Video recording, bribe, video CDs etc. | 7.12 | 27.07.05 | 04.10.06 | 14 | Not intimated |
| 22. | Audio Video Tape Authenticity | 1 | Verification of Audio Video recording, bribe, video CDs etc. | 32.66 | 27.07.05 | 04.10.06 | 14 | Not intimated |
| 23. | Upgradation Gas Chromatograph | 1 | For upgradation of Gas Chromatograph | 3.58 | 07.09.06 | - | 9 (as per division) | Defective Turbo Pump Cards. |
| 24. | Projectina Docucenter (Spectral comparator) | 1 | Examination of documents | 37.97 | 04.12.06 | 13.04.07 | 5 | Spectroscopy showing some problems |
| 25. | UV-VIS-Spectrophotometer | 1 | To analyse of DNA Quantity | 13.99 | 07.02.06 | - | 10 (as per letter dt. 16.06.07) | Non availability of DNA Test equipments |
| 26. | UV-VIS-Spectrophotometer (Kota) | 1 | For Toxicology | 13.98 | 07.09.06 | - | 10 | Staff not available and lab not started |
| 27. | UV-VIS-Spectrophotometer (Kota) | 1 | For Chemistry | 13.98 | 07.09.06 | - | 10 | Staff not available and lab not started |
| 28. | Upgradation of High Performance Liquid Chromatograph | 1 | Upgradation of High Performance Liquid Chromatograph | 6.81 | 27.07.05 | - | 22 | Not installed |
| Regional Forensic Science Laboratory, Jodhpur | | | | | | | | |
| 29. | High Performance Liquid Chromatograph | 1 | Analyse thermo labile Toxicants/chemicals/Metabolites | 22.98 | 24.02.03 | 18.03.03 | 13 | Checking calibration and updating of instrument |
| 30. | Gas Chromatograph - Head Space | 1 | Examination of Volatile Poisons, Drugs and others | 19.02 | 06.04.03 | 7.10.05 | 31 | Pending of Demonstration Work |

| S.No. | Name of equipment | Unit | Purpose of equipment | Cost (Rs in lakh) | Date of | | Delay in Utilisation (Months) | Reasons for delay in utilisation |
|--|---|-----------|---|-------------------|----------|-------------|-------------------------------|---|
| | | | | | Receipt | Utilisation | | |
| 31. | Solvent Extraction System | 1 | Speedy extraction of Poisonous compounds from visceral organs | 16.81 | 24.02.03 | 28.08.03 | 6 | Not intimated |
| 32. | High performance Thin Layer Chromatograph | 1 | To detect thermo labile chemicals/Psychotropic | 14.62 | 24.02.03 | 04.01.04 | 10 | Checking calibration and updating of instrument |
| 33. | Mass Spectrometer Gas Chromatograph | 1 | Analytical equipment for Toxicology analysis | 37.07 | 07.05.04 | 07.10.05 | 17 | For installation of electric earthing, dust free environment pending of demonstration |
| 34. | Fourier Transform Infra Red Spectrometer | 1 | Examination of Poison Samples | 15.00 | 29.05.06 | 21.12.06 | 7 | KBr disc of liquid sample cell was broken. |
| 35. | Diesel Analyser | 1 | Analysis of Petroleum products | 12.09 | 27.07.05 | - | 21 | Requirement of other equipments |
| Regional Forensic Science Laboratory, Udaipur | | | | | | | | |
| 36. | Gas Chromatograph - Head Space | 1 | Examination of Volatile Poisons, Drugs and others | 19.02 | 06.04.03 | - | 49 (19.05.07) | Poor power point/wiring at building, Training not provided |
| 37. | Diesel Analyser | 1 | Analysis of Petroleum products | 12.10 | 27.07.05 | - | 22 (24.05.07) | Result was not found perfectly |
| 38. | Camera with Accessories | 2 | For Photography | 3.41 | 06.04.03 | 28.07.04 | 16 | Not intimated |
| 39. | Inverted Microscope | 1 | For micro biological analysis | 4.75 | 04.01.06 | 15.06.06 | 5 | Not intimated |
| Total | | 43 | | 851.58 | | | | |

APPENDIX-3.3

(Refer paragraph 3.3.12.1; page 87)

Statement of acceptance of tenders ignoring qualifying criteria

| Contractor | Division | Rehabilitation work of | Tender value (Rupees in crore) | Stipulated date of completion | Percentage of work done upto March 2007 | Shortfall in qualifying criteria | | |
|------------|---|------------------------------------|--------------------------------|-------------------------------|---|---|---|---|
| | | | | | | Qualification/ experience of execution | Required | Available |
| 'A' | Jawai Canal Division, Sumerpur | (i) Jawai main canal (J-1) | 8.90 | 23.2.07 | 31.23 | (1) Completion of similar nature of work (2) Minimum quantities of work executed in any one year (a) Cement concrete (b) Earth work (3) Machinery and equipment (various types) | Rs 23.85 crore 22730 cum 185670 cum 227 Nos. | Nil as a prime contractor Different year quantity instead of one year 25000 cum (2000-01) 1795000 cum (2001-02) 38 Nos. |
| | | (ii) Bithiya Distributary (J-2) | 6.49 | 23.2.07 | 3.35 | | | |
| | | (iii) Sanderao Distributary (J-3) | 3.71 | 27.2.06 | 26.33 | | | |
| | | (iv) Takhatgarh Distributary (J-4) | 2.97 | 27.2.06 | Not started | | | |
| | | (v) Gogra Distributary (J-5) | 2.33 | 23.8.05 | Not started | | | |
| | WRD Division, Jalore | (vi) Canal of Bankli Project | 3.70 | 6.3.06 | 8.06 | | | |
| 'B' | WRD Division-I Bhilwara | (i) Main canal of Jetpura | 1.94 | 18.10.05 | 36.55 | (1) Minimum annual turnover | Rs 5.47 crore | Rs 5.01 crore and Rs 3.35 crore** |
| | | (ii) Main canal of Nahar Sagar | 1.40 | 18.4.05 | Not started | (2) Completion of similar work | Rs 4.76 crore | Rs 4.19 crore** |
| | | (iii) Main canal of Ummed Sagar | 1.53 | 18.4.05 | 75.72 | (3) Machinery and equipments | 90 Nos. | Details not available |
| 'F' | Gang Canal South Division Sriganganagar | (i) LNP System (GC-7) | 17.15 | 16.7.07* | 96.58 | (1) Minimum annual turnover | Rs 19.87 crore | Rs 13.97 crore** (1999-2000) |
| | | (ii) RB System (GC-1) | 11.67 | 9.6.07* | 85.50 | (2) Completion of similar work | Rs 31.46 crore | Patiyari Dam Rs 13.22 crore** |
| | | (iii) PS System (GC-2) | 10.07 | 9.6.07* | 75.50 | (3) Machinery and equipments | 225 Nos. | 141 Nos. |
| | Sidhmukh Project Division Bhadra | (iv) Mehrana Distributary (BK-8) | 4.82 | 21.7.07* | 86.00 | Although contractor was not fulfilling required qualification for above 4 works, 2 more works of Rs 12.21 crore and 15.29 crore were allotted to him beyond qualifying criteria. | | |
| 'G' | WRD Division Dungarpur | (i) LMC of Baba ki Bar | 0.40 | 8.12.04 | Completed | (1) Minimum annual turnover | Rs 1.03 crore | Rs 0.34 crore*** and Rs 0.55 crore*** |
| | | (ii) Dewara Minor of Lodisar | 0.47 | 8.3.05 | Delayed completion on 18.11.05 | (2) Completion of similar work | Rs 0.57 crore | Rs 0.42 crore |

* Abnormal working period of 48 months involving price escalation

** Price level 2002-03

*** Price level 2003-04

APPENDIX-3.4

(Refer paragraph-3.4.6.1; page 96)

Statement showing the position of works

(Rupees in crore)

| S. No. | Name of Units | Waste water works | | | | Water supply works | | | | Others (Heritage, Medical, Slum improvement, Bridges, Drainage, Fire fighting, Street and Road) works | | | |
|--------|------------------|-------------------|--------------|---------------------|---------------|--------------------|--------------|---------------------|---------------|---|---------------|---------------------|---------------|
| | | Completed works | | Works not completed | | Completed works | | Works not completed | | Completed works | | Works not completed | |
| | | No. of works | Expenditure | No. of works | Expenditure | No. of works | Expenditure | No. of works | Expenditure | No. of works | Expenditure | No. of works | Expenditure |
| | | | | | | | | | | | | | |
| 1 | SE, PIU, Ajmer | - | - | 5 | 27.92 | 1 | 2.67 | 3 | 15.20 | 5 | 18.30 | 3 | 21.84 |
| 2 | SE, PIU, Bikaner | 4 | 16.84 | 4 | 26.10 | 5 | 18.53 | 7 | 41.21 | 1 | 0.70 | 3 | 12.04 |
| 3 | SE, PIU, Jaipur | 5 | 20.18 | 9 | 52.98 | 10 | 26.88 | 8 | 30.55 | 11 | 41.41 | 10 | 49.71 |
| 4 | Bisalpur | - | - | - | - | - | - | 1 | 130.47 | - | - | - | - |
| 5 | SE, PIU, Jodhpur | 8 | 49.37 | 4 | 22.08 | 4 | 31.29 | 3 | 15.36 | 11 | 45.91 | 4 | 23.78 |
| 6 | SE, PIU, Kota | - | - | 3 | 11.24 | 2 | 2.17 | 14 | 55.92 | 6 | 35.91 | 7 | 30.04 |
| 7 | SE, PIU, Udaipur | - | - | - | - | 4 | 17.23 | 7 | 33.04 | 4 | 17.48 | 2 | 13.85 |
| | Total | 17 | 86.39 | 25 | 140.32 | 26 | 98.77 | 43 | 321.75 | 38 | 159.71 | 29 | 151.26 |

APPENDIX-3.5

(Refer paragraph 3.5.7.10; page 111)

Position of various Modules in test checked treasuries

| S.No. | Name of Treasury | Name of Modules | | | | | | | |
|-------|----------------------|-------------------|-------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| | | Token Module | Bill Module | Compilation Module | Pension Module | | P.D.A/c Module | Stamp Module | LTA Module |
| | | | | | Civil Pension | Old Age Pension | | | |
| 1 | Ajmer | Fully implemented | Fully implemented | Fully implemented | Partially implemented | Partially implemented | Partially implemented | Non - implemented | Non - implemented |
| 2 | Alwar | -do- | -do- | -do- | -do- | -do- | -do- | -do- | -do- |
| 3 | Jaipur (Secretariat) | -do- | -do- | -do- | Not applicable | Not applicable | -do- | Not applicable | -do- |
| 4 | Jaipur (City) | -do- | -do- | -do- | -do- | -do- | -do- | Partially implemented | -do- |
| 5 | Jaipur (Pension) | -do- | -do- | -do- | Partially implemented | -do- | Not applicable | Not applicable | Not applicable |
| 6 | Jodhpur (Rural) | -do- | -do- | -do- | -do- | Fully implemented | Partially implemented | -do- | Non - implemented |
| 7 | Jodhpur (City) | -do- | -do- | -do- | Not applicable | Not applicable | -do- | Non implemented | -do- |
| 8 | Kota | -do- | -do- | -do- | Partially implemented | Partially implemented | -do- | -do- | -do- |
| 9 | Sikar | -do- | -do- | -do- | -do- | -do- | -do- | -do- | -do- |
| 10 | Tonk | -do- | -do- | -do- | -do- | -do- | Fully implemented | -do- | -do- |
| 11 | Udaipur | -do- | -do- | -do- | -do- | -do- | Partially implemented | -do- | -do- |

APPENDIX-4.1

(Refer paragraph 4.3.12; page 135)

Statement showing avoidable extra expenditure due to the cost escalation in land

| Name of Village/ Plan | Quantum of land acquired | | | Rate per Bigha as of May/June 2000 | Rate per Bigha as of Feb./June 2004 | Difference of rate | Amount of difference |
|-----------------------|--------------------------|-------|-------|------------------------------------|-------------------------------------|-----------------------------|----------------------|
| | Category of land | Bigha | Biswa | (in Rupees) | | | |
| Birwas | (a) Command | 12 | 11 | 42500 | 47000 | 4500 | 56475 |
| | (b) Uncommand | 139 | 19 | 24500 | 27000 | 2500 | 349875 |
| Barkhera | (a) Command | 20 | 11 | 71000 | 79000 | 8000 | 164400 |
| | (b) Uncommand | - | - | - | - | - | - |
| Gurla | (a) Command | 1 | 16 | 47000 | 51700 | 4700 | 8460 |
| | | 0 | 12 | 47000 | 51700 | 4700 | 2820 |
| | (b) Uncommand | - | - | - | - | - | - |
| Karauli | (a) Command | 0 | 8 | 216812 | 275000 | 58188 | 23275 |
| | | 2 | 13 | 106750 | 138600 | 31850 | 84403 |
| | | 0 | 13 | 106750 | 122100 | 15350 | 9978 |
| | | 116 | 03 | 88452 | 114400 | 25948 | 3013860 |
| | (b) Uncommand | 1 | 0 | 166750 | 214500 | 47750 | 47750 |
| | | 1 | 10 | 93420 | 122100 | 28680 | 43020 |
| | | 145 | 18 | 62370 | 80300 | 17930 | 2615987 |
| | Total | | | | | | 6420303 |
| | | | | | | +30% under Sec 23(2) | 1926091 |
| | | | | | | Grand total Rs | 8346394* |
| | | | | | Say Rs | 83.46 lakh | |

* Excluding interest at 12 per cent per annum.

APPENDIX-5.1

(Refer paragraph 5.1.6.8; page 163)

Statement showing the cadre-wise position of officials as on 1 April 2007

| S. No. | Name of cadre | Number of sanctioned posts | Men in position | Number of vacant posts | Percentage |
|--------|--------------------------------------|----------------------------|-----------------|------------------------|------------|
| 1. | Additional Director | 2 | 0 | 2 | 100 |
| 2. | Joint Director | 10 | 0 | 10 | 100 |
| 3. | Dy. Director | 50 | 8 | 42 | 84 |
| 4. | Asstt. Director | 101 | 49 | 52 | 51.48 |
| 5. | Sr. Veterinary Officer | 337 | 260 | 77 | 22.84 |
| 6. | Veterinary Officer | 1404 | 1022 | 382 | 27.20 |
| 7. | Veterinary Assistant | 915 | 688 | 227 | 24.80 |
| 8. | Live Stock Assistant | 3610 | 2362 | 1248 | 34.57 |
| 9. | Driver/Tractor Driver | 173 | 70 | 103 | 59.53 |
| 10. | Supervisor | 41 | 10 | 31 | 75.60 |
| 11. | Syce/Bull Attendant/Gwala | 3021 | 2047 | 974 | 32.24 |
| 12. | Water Man/Animal Attendant / Sweeper | 2119 | 1603 | 516 | 24.35 |
| 13. | Upper Division Clerk | 175 | 133 | 42 | 24 |
| 14. | Stenographer | 20 | 2 | 18 | 90 |
| 15. | Establishment officer | 1 | 0 | 1 | 100 |
| 16. | X-Ray technician | 10 | 1 | 9 | 90 |
| 17. | Statistical Computer | 10 | 4 | 6 | 60 |
| 18. | Agriculture Assistant | 3 | 1 | 2 | 66.66 |
| 19. | Laboratory Assistant | 2 | 1 | 1 | 50 |
| 20. | Pump Operator | 2 | 1 | 1 | 50 |
| 21. | Office Superintendent | 13 | 7 | 6 | 46.15 |
| 22. | Personal Assistant | 18 | 13 | 5 | 27.78 |
| 23. | Planning Assistant | 1 | 0 | 1 | 100 |