

APPENDIX-I

(Refer paragraph 1.4; page 4)

Part A- Government Accounts

I. Structure:

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 35 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B- List of terms used in the Chapter-I and basis for their calculation

Term	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year's Amount}/\text{Previous year's Amount})-1] * 100$
Trend/Average	Trend of growth over a period of five years (LOGEST(Amount of 1997-98: Amount of 2002-03)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of five years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (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 received as <i>per cent</i> to Loans Advanced	$\text{Interest received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
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 <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under "2048 – Appropriation for Reduction or Avoidance of Debt"

APPENDIX – II

(Refer paragraph 1.8.5; Page 14)

Statement showing details of pending Utilisation Certificates as on 1 April 2003

Department	Year	Number of outstanding utilisation certificates	Amount (Rupees in crore)
Environment	1996-1999	27	0.19
Science and Technology	1996-2002	60	0.13
Social Welfare	1995-2002	343	3.93
Women and Child Development	2001-2002	02	0.97
Tourism	1999-2002	37	3.30
Animal Husbandry	1994-1997	05	0.55
Industries	1995-2002	24	11.68
Cooperative	1999-2002	9	1.25
Rural Development	2001-2002	118	9.24
Fisheries	2001-2002	27	0.35
Medical and Health	2001-2002	1	0.50
Total		653	32.09

APPENDIX-III

(Refer Paragraph 1.9.3; page 17)

List of Government Enterprises running in loss

(Rupees in crore)

S.No.	Name of the enterprises	Government investment upto 31 March 2003	Financial results received	Accumulated loss
I- Statutory Corporations				
1/1	Rajasthan Financial Corporation, Jaipur	44.71	2001-02	73.58
2/3	Rajasthan State Road Transport Corporation, Jaipur	81.13	2001-02	260.94
3/6	Rajasthan State Electricity Board, Jaipur	1774.59	19-7-2000	17.10
II- Rural Banks				
4/9	Shekhawati Gramin Bank, Sikar	3.64	2001-02	12.99
5/10	Marwar Anchalik Gramin Bank, Pali	0.15	2002-03	6.30
6/11	Marudhar Kshetriya Gramin Bank, Churu	0.15	2002-03	49.41
7/12	Alwar Bharatpur Kshetriya Gramin Bank, Bharatpur	0.15	2001-02	18.51
8/13	Arawali Kshetriya Gramin Bank, Sawai Madhopur	0.15	2001-02	34.06
9/14	Thar Anchalik Gramin Bank, Jodhpur	0.15	2002-03	19.08
10/15	Hadoti Kshetriya Gramin Bank, Kota	0.15	2002-03	25.36
11/16	Sriganganagar Kshetriya Gramin Bank, Sriganganagar	0.15	2002-03	6.40
12/17	Dungarpur Banswara Kshetriya Gramin Bank, Dungarpur	1.09	2001-02	10.46
13/19	Mewar Anchalik Gramin Bank, Udaipur	0.15	2001-02	14.19
14/20	Bundi-Chittor Kshetriya Gramin Bank, Bundi	2.19	2002-03	15.21
15/21	Bikaner Kshetriya Gramin Bank, Bikaner	4.46	2002-03	6.38
III- Government Companies				
16/24	Hi-Tech Precision Glass Ltd., Jaipur	0.08	2001-02	0.18

(Rupees in crore)

S.No.	Name of the enterprises	Government investment upto 31 March 2003	Financial results received	Accumulated loss
17/25	Rajasthan State Hotels Corporation Ltd., Jaipur	0.97	2001-02	1.37
18/27	Rajasthan State Agro Industries Corporation Ltd., Jaipur	4.13	2001-02	35.55
19/29	Rajasthan State Dairy Development Corporation Ltd., Jaipur	0.16	2001-02	0.18
20/34	Rashtriya Pariyojana Nirman Nigam Ltd., New Delhi (The National Projects Construction Corporation Limited, New Delhi)	0.10	2001-02	489.41
21/35	Sambhar Salts Ltd., Jaipur	0.40	2001-02	9.40
22/36	Rajasthan Rajya Van Vikas Nigam Ltd., Jaipur	0.19	2001-02	0.17
23/37	National Textiles Corporation, New Delhi.	0.46	1999-2000	383.24
24/39	Rajasthan State Handloom Development Corporation Ltd., Jaipur	5.60	2001-02	31.65
25/43	Rajasthan State Electricity Corporation, Jaipur	0.05	1999-2000	*
IV Joint Stock Companies				
26/51	Jaipur Udyog Ltd., Sawai Madhopur	0.75	30.6.85	24.64
27/52	Man Industrial Corporation Ltd., Jaipur	0.15	1982-83	0.33
28/53	News Paper Ltd., Allahabad	**	1986-87	0.24
29/55	Rampur Industries Ltd., Rampur	***	1995-96	0.19
30/57	Aditya Mills Ltd., Kishangarh, Ajmer	0.16	1994-95	8.81
31/59	Associated Iron and Steel Industries Ltd., Ram Ganj Mandi, Kota	0.01	31-12-84	0.17
32/61	Mewar Textiles Mills Ltd., Bhilwara	0.50	2001-02	19.20
	Total	1926.72		1574.70

Denominator represents the Serial Number of Statement No. 14 of the Finance Accounts.

* Rs 8,000 only

** Rs 10,000 only

*** Rs 6,960 only

APPENDIX-IV

(Refer paragraph 2.3.1; page 36)

Grants/appropriations where the savings (more than Rs one crore in each case) exceeded by 10 per cent of the total grant/appropriation

(Rupees in crore)

Sl. No.	Number and Name of the grant	Total grant	Expenditure	Savings	Percentage of savings
Revenue-Voted					
1.	3-Secretariat	97.43	78.57	18.86	19.36
2.	9-Forest	1,72.59	1,28.69	43.90	25.44
3.	11-Miscellaneous Social Services	11.59	8.45	3.14	27.09
4.	12-Other Taxes	41.03	36.89	4.14	10.09
5.	14-Sales Tax	54.61	47.28	7.33	13.42
6.	15-Pensions and Other Retirement Benefits	20,27.73	16,83.58	3,44.15	16.97
7.	19-Public Works	2,06.49	1,24.12	82.37	39.89
8.	20-Housing	48.38	37.74	10.64	21.99
9.	22-Area Development	83.93	74.34	9.59	11.43
10.	23-Labour and Employment	40.59	36.53	4.06	10.00
11.	24-Education, Art and Culture	35,45.00	31,40.75	4,04.25	11.40
12.	26-Medical and Public Health and Sanitation	9,92.67	8,69.01	1,23.66	12.46
13.	29-Urban Plan and Regional Development	6,97.68	5,96.82	1,00.86	14.46
14.	30-Tribal Area Development	3,29.69	2,68.66	61.03	18.51
15.	32-Civil Supplies	27.35	24.28	3.07	11.22
16.	33-Social Security and Welfare	5,15.08	3,87.85	1,27.23	24.70
17.	35-Miscellaneous Community and Economic Services	1,41.31	1,17.82	23.49	16.62
18.	36-Co-operation	27.92	21.71	6.21	22.24
19.	37-Agriculture	2,11.68	1,73.23	38.45	18.16
20.	38-Minor Irrigation and Soil Conservation	1,04.42	82.96	21.46	20.55
21.	39-Animal Husbandry and Medical	1,21.56	1,07.04	14.52	11.94
22.	40-State Enterprises	2.31	0.90	1.41	61.04

(Rupees in crore)

Sl. No.	Number and Name of the grant	Total grant	Expenditure	Savings	Percentage of savings
23.	41-Community Development	4,45.10	3,82.71	62.39	14.02
24.	42-Industries	64.72	36.24	28.48	44.00
25.	43-Minerals	30.83	27.46	3.37	10.93
26.	44-Stationery and Printing	13.28	11.56	1.72	12.95
27.	47-Tourism	15.03	10.00	5.03	33.47
28.	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	18.17	0.12	18.05	99.34
Capital-Voted					
29.	9-Forest	96.79	1.55	95.24	98.40
30.	19-Public Works	83.30	64.68	18.62	22.35
31.	20-Housing	61.34	49.46	11.88	19.37
32.	21-Roads and Bridges	4,99.14	3,80.34	1,18.80	23.80
33.	24-Education, Art and Culture	27.92	15.47	12.45	44.59
34.	26-Medical and Public Health and Sanitation	13.27	4.92	8.35	62.92
35.	30-Tribal Area Development	1,55.78	1,06.31	49.47	31.76
36.	35-Miscellaneous Community and Economic Services	16.68	5.14	11.54	69.18
37.	36-Cooperation	58.91	52.74	6.17	10.47
38.	38-Minor Irrigation and Soil Conservation	14.43	10.63	3.80	26.33
39.	42-Industries	17.92	1.12	16.80	93.75
40.	45-Loans to Government Servants	1,97.54	70.72	1,26.82	64.20
41.	46-Irrigation	5,80.14	4,31.27	1,48.87	25.66
42.	47-Tourism	7.30	2.67	4.63	63.42
43.	48-Power	7,84.00	4,76.35	3,07.65	39.24
	TOTAL	1,27,02.63	1,01,88.68	25,13.95	

APPENDIX-V

(Refer paragraph 2.3.2; page 36)

Statement of various grants/appropriations indicating Major Head-wise/scheme-wise expenditure where there was persistent savings (more than Rs one crore and 20 per cent of total provision)

(Rupees in crore)

Sl. No.	Grant No.	Head of Account	Amount of savings (Percentage of savings in parenthesis)								
			2000-01			2001-02			2002-03		
			Provision	Expenditure	Savings	Provision	Expenditure	Savings	Provision	Expenditure	Savings
1.	46	2701-01-105(001)[01]	5.27	1.97	3.30 (62.62)	5.42	2.40	3.02 (55.72)	4.52	1.45	3.07 (67.92)
		TOTAL	5.27	1.97	3.30	5.42	2.40	3.02	4.52	1.45	3.07

APPENDIX-VI

(Refer paragraph 2.3.5; page 37)

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

(Rupees in crore)

Sl. No.	Number and name of the grant	Amount of grant/appropriation			
		Original	Supplementary	Actual expenditure	Savings
Revenue-Voted					
1.	5-Administrative Services	32.96	1.08	32.06	1.98
2.	6-Administration of Justice	1,12.79	a	1,07.16	5.63
3.	12-Other Taxes	41.03	b	36.89	4.14
4.	13-Excise	1,15.59	2.03	1,15.08	2.54
5.	14-Sales Tax	54.33	0.28	47.28	7.33
6.	16-Police	7,88.12	13.77	7,38.17	63.72
7.	19-Public Works	2,06.49	c	1,24.12	82.37
8.	20-Housing	40.88	7.50	37.74	10.64
9.	23-Labour and Employment	40.59	d	36.53	4.06
10.	24-Education, Art and Culture	35,45.00	e	31,40.75	4,04.25
11.	25-Treasury and Accounts Administration	42.20	f	38.71	3.49
12.	26-Medical and Public Health and Sanitation	9,92.67	g	8,69.01	1,23.66
13.	29-Town Planning and Regional Development	6,97.68	h	5,96.82	1,00.86
14.	30-Tribal Area Development	3,29.69	i	2,68.66	61.03
15.	33-Social Security and Welfare	5,15.08	j	3,87.85	1,27.23
16.	35-Miscellaneous Community and Economic Services	1,41.31	k	1,17.82	23.49
17.	37-Agriculture	2,11.68	l	1,73.23	38.45
18.	41-Community Development	4,45.10	m	3,82.71	62.39
19.	42-Industries	64.72	n	36.24	28.48
20.	46-Irrigation	7,74.14	o	7,14.01	60.13
Revenue-Charged					
21.	Interest Payments	43,72.93	p	43,00.14	72.79
Capital-Voted					
22.	19-Public Works	83.30	q	64.68	18.62
23.	26-Medical and Public Health and Sanitation	9.79	3.48	4.92	8.35
24.	30-Tribal Area Development	1,55.78	r	1,06.31	49.47
25.	42-Industries	17.92	s	1.12	16.80
26.	46-Irrigation	5,80.14	t	4,31.27	1,48.87
27.	48-Power	7,84.00	u	4,76.35	3,07.65
	TOTAL	1,51,95.91	28.14	1,33,85.63	18,38.42

a: Rs 1,000/- b: Rs 1,000/- c: Rs 1,000/- d: Rs 1,000/- e: Rs 9,000/-
f: Rs 2,000/- g: Rs 14,000/- h: Rs 1,000/- i: Rs 37,000/- j: Rs 11,000/-
k: Rs 2,000/- l: Rs 1,000/- m: Rs 3,000/- n: Rs 3,000/- o: Rs 1,000/-
p: Rs 1,000/- q: Rs 21,000/- r: Rs 7,000/- s: Rs 2,000/- t: Rs 6,000/-
u: Rs 1,000/-

APPENDIX-VII

(Refer paragraph 2.3.5; page 38)

Excessive supplementary grants/appropriations (Savings of Rs 10 lakh and above in each case)

(Rupees in crore)

Sl. No.	Number and Name of the grant	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1.	2-Council of Ministers	3.05	1.11	4.16	3.85	0.31
2.	7-Elections	9.82	8.28	18.10	17.12	0.98
3.	27-Drinking Water Scheme	8,21.34	36.02	8,57.36	8,36.11	21.25
4.	28-Special Programmes for Rural Development	24.75	12.52	37.27	36.56	0.71
5.	32-Civil Supplies	23.75	3.60	27.35	24.28	3.07
6.	48-Power	5,78.81	1,07.67	6,86.48	6,61.99	24.49
Revenue-Charged						
7.	26-Medical and Public Health and Sanitation	#	0.52	0.52	0.40	0.12
Capital-Voted						
8.	21-Roads and Bridges	3,50.78	1,48.36	4,99.14	3,80.34	1,18.80
9.	33-Social Security and Welfare	6.82	2.89	9.71	9.47	0.24
10.	34-Relief from Natural Calamities	*	13.61	13.61	12.35	1.26
11.	36-Co-operation	22.73	36.18	58.91	52.74	6.17
	TOTAL	18,41.85	3,70.76	22,12.61	20,35.21	1,77.40

Rs. 61,000/-

* Rs. 3,000/-

APPENDIX-VIII

(Refer paragraph 2.3.5; page 38)

Grants where supplementary provisions were insufficient by more than Rs one crore

(Rupees in crore)

Sl. No.	Number and Name of the grant	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Excess
Revenue-Voted						
1.	21-Roads and Bridges	1,21.23	40.84	1,62.07	2,63.46	1,01.39
Capital-Charged						
2.	Public Debt	49,94.26	68,57.73	1,18,51.99	1,26,05.91	7,53.92
	TOTAL	51,15.49	68,98.57	1,20,14.06	1,28,69.37	8,55.31

APPENDIX-IX

(Refer paragraph 2.3.6; page 38)

Statement of Head and Sub Head-wise cases of significant and persistent excess over grants/appropriations

(Rupees in crore)

Sl. No.	Grant No. Head and Sub-head	Amount of excess (Percentage of excess in parenthesis)								
		2000-01			2001-02			2002-03		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
21-Roads and Bridges (Revenue-Voted)										
1.	3054-02-337(001)[01]	12.59	19.09	6.50 (51.63)	12.59	22.81	10.22 (81.18)	15.00	24.77	9.77 (65.13)
2.	3054-80-001 <i>Add: Pro-rata charges exhibited under Major head 2059-Public Works-Establishment</i>	31.24	36.46	5.22 (16.71)	44.43	47.04	2.61 (5.87)	47.19	51.15	3.96 (8.39)
(Capital-Voted)										
3.	5054-02-337(003)	12.00	15.62	3.62 (30.17)	12.00	14.63	2.63 (21.92)	12.00	15.50	3.50 (29.17)
26-Medical and Public Health and Sanitation (Revenue-Voted)										
4.	2210-06-101(004)	3.25	4.77	1.52 (46.77)	3.85	4.30	0.45 (11.69)	3.56	4.91	1.35 (37.92)
5.	2210-06-101(001)	23.51	25.86	2.35 (10.00)	25.74	28.68	2.94 (11.42)	24.28	28.05	3.77 (15.53)
27-Drinking Water Scheme (Capital-Voted)										
6.	4215-01-799(001)[01]	100.00	143.94	43.94 (43.94)	125.00	144.82	19.82 (15.86)	145.00	199.96	54.96 (37.90)
30-Tribal Area Development (Revenue-Voted)										
7.	2210-06-796(003)	2.07	3.41	1.34 (64.73)	2.45	3.54	1.09 (44.49)	2.32	2.84	0.52 (22.41)
46-Irrigation (Capital-Voted)										
8.	4701-01-104(003)[05]	1.63	2.07	0.44 (26.99)	3.08	3.09	0.01 (0.32)	2.29	2.98	0.69 (30.13)
TOTAL		1,86.29	2,51.22	64.93	2,29.14	2,68.91	39.77	2,51.64	3,30.16	78.52

APPENDIX-X

(Refer paragraph 2.3.7; page 38)

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

(Rupees in crore)								
Sl. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final savings
1.	21	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 797-Transfer to Reserve Fund/Deposit Account. 001- Central Road Fund transfer to head-8449.	-	91.71	(+ 8.07)	99.78	-	(-)99.78
2.	22	4575-Capital Outlay on Other Special Area Programmes 60-Others (Border Area Development) 800-Other expenditure 001-Construction of Building and Road through District Rural Development Agencies	33.35	-	(+ 6.97)	40.32	34.82	(-) 5.50
3.	27	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 012-Other Urban Water Supply Schemes	1,48.53	5.00	(+ 1.42)	1,54.95	1,51.29	(-) 3.66
4.		102-Rural Water Supply Programmes 001-Other Rural Water Supply Schemes	2,70.07	13.87	(+ 5.82)	2,89.76	2,87.24	(-) 2.52
5.		02-Sewerage and Sanitation 001-Direction and Administration 004-Shilp Shala	26.12	-	(+ 2.14)	28.26	27.00	(-) 1.26
6.		4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 001-General Urban Water Supply Schemes 02-Other Urban Water Supply Schemes	62.28	-	(+ 5.68)	67.96	66.22	(-) 1.74
7.		102-Rural Water Supply 015-Pradhan Mantri Gramodaya Yojana	11.87	-	(+ 10.63)	22.50	21.46	(-) 1.04
8.	46	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 206-Sidhmukh Project 001-Other Charges	-	*	(+ 25.33)	25.33	24.17	(-) 1.16

* Only Rs 1,000/-

APPENDIX-XI

(Refer paragraph 2.3.7; page 38)

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

(Rupees in crore)

Sl. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
1.	15	2071-Pensions and Other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowance 001-Pensions to State Employees	10,50.00	-	(-) 1,22.00	9,28.00	9,43.73	(+) 15.73
2.	26	2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 001-National Malaria Eradication Programme	29.57	-	(-) 5.29	24.28	28.05	(+) 3.77
3.	27	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 001-Accelerated Rural Water Supply Scheme 01-General	1,51.84	-	(-) 9.37	1,42.47	1,49.24	(+) 6.77
4.		02-Desertation	59.50	-	(-) 0.66	58.84	60.07	(+) 1.23

(Rupees in crore)

Sl. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
5.		004-Water Supply Schemes with the assistance from KFW Germany (through the Chief Engineer, Project Management Cell, Churu) 01-Reserve Funds of Chief Engineer, Project Management Cell, Churu under head "8235"	56.20	-	(-) 26.80	29.40	34.45	(+) 5.05
6.		005- Water Supply Schemes with the assistance from KFW Germany (through the Chief Engineer, Project Management Cell, Churu)	67.20	-	(-) 35.40	31.80	36.50	(+) 4.70

APPENDIX-XII

(Refer paragraph 2.3.8; page 38)

Anticipated savings not surrendered (Rs one crore and above)

(Rupees in crore)

Sl. No.	Number and name of the grant	Savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue- Voted					
1.	19-Public Works	82.37	80.24	2.13	2.59
2.	20-Housing	10.64	8.86	1.78	16.73
3.	22-Area Development	9.59	8.44	1.15	11.99
4.	24-Education, Art and Culture	4,04.25	3,69.85	34.40	8.51
5.	26-Medical and Public Health and Sanitation	1,23.66	1,21.55	2.11	1.71
6.	27-Drinking Water Scheme	21.25	8.55	12.70	59.76
7.	30-Tribal Area Development	61.03	56.98	4.05	6.64
8.	33-Social Security and Welfare	1,27.23	1,24.75	2.48	1.95
9.	38-Minor Irrigation and Soil Conservation	21.46	18.95	2.51	11.70
10.	41-Community Development	62.39	58.63	3.76	6.03
11.	46-Irrigation	60.13	52.49	7.64	12.71
Capital- Voted					
12.	21-Roads and Bridges	1,18.80	20.62	98.18	82.64
13.	22-Area Development	7.54	2.99	4.55	60.34
	TOTAL	11,10.34	9,32.90	1,77.44	

APPENDIX-XIII

(Refer paragraph 2.3.8; page 38)

Anticipated savings surrendered in excess

(Rupees in crore)

Sl. No.	Number and name of the grant	Savings	Amount surrendered	Excess surrendered	Percentage excess surrendered
Revenue-Voted					
1.	2-Council of Ministers	0.31	0.32	0.01	3.23
2.	4-District Administration	5.46	5.68	0.22	4.03
3.	5-Administrative Services	1.98	2.00	0.02	1.01
4.	9-Forest	43.90	44.16	0.26	0.59
5.	13-Excise	2.54	2.59	0.05	1.97
6.	14-Sales Tax	7.33	7.54	0.21	2.86
7.	15-Pensions and Other Retirement Benefits	3,44.15	3,55.59	11.44	3.32
8.	17-Jails	0.34	0.45	0.11	32.35
9.	18-Public Relation	0.78	0.79	0.01	1.28
Revenue-Charged					
10.	Interest Payments	72.79	78.27	5.48	7.53
Capital-Voted					
11.	19-Public Works	18.62	19.02	0.40	2.15
12.	24-Education, Art and Culture	12.45	12.54	0.09	0.72
13.	27-Drinking Water Scheme	36.24	1,35.48	99.24	273.84
14.	38-Minor Irrigation and Soil Conservation	3.80	3.82	0.02	0.53
15.	46-Irrigation	1,48.87	1,49.90	1.03	0.69
	TOTAL	6,99.56	8,18.15	1,18.59	

APPENDIX-XIV

(Refer paragraph 2.3.8; page 38)

Amount surrendered on the last day of March 2003

(Rupees in crore)

Sl. No.	Number and name of the grant	Grant/Appropriation	Amount surrendered
1.	Interest Payments	Revenue-Charged	78.27
2.	9-Forest	Revenue-Voted	44.16
3.	9-Forest	Capital-Voted	95.23
4.	15-Pensions and Other Retirement Benefits	Revenue-Voted	3,55.59
5.	19-Public Works	Revenue-Voted	80.24
6.	21-Roads and Bridges	Capital-Voted	20.62
7.	24-Education, Art and Culture	Revenue-Voted	3,69.85
8.	26-Medical and Public Health and Sanitation	Revenue-Voted	1,21.55
9.	27-Drinking Water Scheme	Capital-Voted	1,35.48
10.	29-Urban Plan and Regional Development	Revenue-Voted	1,00.57
11.	30-Tribal Area Development	Revenue-Voted	56.98
12.	30-Tribal Area Development	Capital-Voted	49.12
13.	33-Social Security and Welfare	Revenue-Voted	1,24.75
14.	35-Miscellaneous Community and Economic Services	Revenue-Voted	23.31
15.	37-Agriculture	Revenue-Voted	38.00
16.	41-Community Development	Revenue-Voted	58.63
17.	42-Industries	Revenue-Voted	28.20
18.	45-Loans to Government Servants	Capital-Voted	1,25.90
19.	46-Irrigation	Revenue-Voted	52.49
20.	46-Irrigation	Capital-Voted	1,49.90
21.	48-Power	Revenue-Voted	24.49
22.	48-Power	Capital-Voted	3,07.65
	TOTAL		24,40.98

Appendix-XV

(Refer Paragraph.4.6.5; page 105)

List of departments/offices from which information regarding financial assistance given to various institutions was awaited

S. No.	Name of Controlling Officer/Department	Year(s) from which information had not been furnished
1.	Secretary, Education (Group-I) Department, Jaipur	1999-2000 and 2002-03
2.	Secretary, Education (Group-II) Department, Jaipur	1999-2000 to 2002-03
3.	Secretary, Medical and Health Department, Jaipur	2000-01 and 2002-03
4.	Secretary, Devasthan, Waqf and Sainik Welfare Board, Jaipur	2002-03
5.	Secretary, Agriculture (Group-II) Department, Jaipur	2001-02 and 2002-2003
6.	Director, Social Welfare Department, Jaipur	2002-03
7.	Director, Finance Department, Jaipur	2002-03

Appendix-XVI

(Refer paragraph 4.6.7; page 108)

Statement showing the details of serious irregularities commented in Inspection Reports and which were pending as of March 2003

(Amount in crore of rupees)

Nature of irregularities	Public Health Engineering Department		Medical and Health Department		Watershed Development and Soil Conservation Department		Social Welfare Department	
	Number of paragraphs	Amount	Number of paragraphs	Amount	Number of paragraphs	Amount	Number of paragraphs	Amount
Non-recovery/adjustment of outstanding dues/advances liquidated damages from contractors/firms/suppliers	561	43.93	139	2.29	43	3.48	3	0.09
Excess payments/extra expenditure	414	85.92	-	-	-	-	13	0.06
Withdrawal of funds from treasury without immediate requirement	-	-	20	0.61	-	-	11	8.11
Wasteful/infructuous/unfruitful/avoidable expenditure	613	214.40	-	-	-	-	10	3.60
Irregularities in purchase of store	142	19.84	182	82.79	114	47.07	22	0.87
Non-recovery of shortages in stores	-	-	29	0.09	-	-	12	0.01
Non-disposal of unserviceable stores articles/surplus material	67	12.62	98	0.61	-	-	12	0.11
Non-recovery of outstanding water charges	32	43.27	-	-	-	-	-	-
Excess expenditure on deposit works	14	3.18	-	-	-	-	-	-
Non-obtaining of sanction of competent authority/irregular sanction	312	96.81	90	4.62	-	-	2	0.04
Blocking/diversion of funds	-	-	62	10.73	11	4.53	20	9.39
Material charged to scheme but lying in store	73	27.69	-	-	-	-	-	-
Cases of theft/embezzlement/losses/mis-appropriation of stores and cash	130	46.47	94	5.20	24	1.16	7	0.01
Idle equipment			54	0.78				
Irregular payment of pay and allowances			368	8.05	-	-	26	0.18
Irregularities in maintenance of Cash Book	-	-	37	1.31	-	-	1	4.95
Irregular drawal/expenditure to avoid lapse of budget grant	-	-	18	3.84	-	-	-	-
Non-production of records	-	-	33	0.82	20	6.21	11	0.15
Non-submission of utilisation certificates	-	-			6	6.89	-	-
Recoveries due against other departments/organisations	-	-	-	-	38	2.90	-	-

(Amount in crore of rupees)

Nature of irregularities	Public Health Engineering Department		Medical and Health Department		Watershed Development and Soil Conservation Department		Social Welfare Department	
	Number of paragraphs	Amount	Number of paragraphs	Amount	Number of paragraphs	Amount	Number of paragraphs	Amount
Irregular payment of prorata charges	-	-	-	-	6	4.17	-	-
Unspent balances	-	-	-	-	4	4.66	-	-
Irregular payment of personal claims	-	-	-	-	29	0.40	-	-
Wanting actual payee's receipt	-	-	-	-	11	2.35	-	-
Irregular/wasteful expenditure/losses to Government	-	-	262	23.64	-	-	-	-
Non-recovery of over-payments/loans and advance etc. from employees	-	-	-	-	-	-	9	0.01
Other irregularities	1659	396.28	475	71.91	224	83.11	183	18.45
Grand Total	4017	990.41	1961	217.29	530	166.93	342	46.03