



सत्यमेव जयते

# FINANCE ACCOUNTS (VOLUME I) 2016-17



GOVERNMENT OF RAJASTHAN

**FINANCE ACCOUNTS  
(VOLUME I)**

**for the year 2016-2017**

**GOVERNMENT OF RAJASTHAN**

# TABLE OF CONTENTS

| <b>Subject</b>   | <b>Page</b> |
|--|-------------|
| <b>VOLUME I</b>  |             |
| ◆ Table of Contents  | i-iii       |
| ◆ Certificate of the Comptroller and Auditor General of India  | iv-v        |
| ◆ Guide to the Finance Accounts  | vii-xii     |
| Statement 1. Statement of Financial Position   | 2-3         |
| Statement 2. Statement of Receipts and Disbursements   | 4-6         |
| Annexure to Statement No. 2  | 7-9         |
| Statement 3. Statement of Receipts (Consolidated Fund)   | 10-14       |
| Statement 4. Statement of Expenditure (Consolidated Fund)  |             |
| A: Expenditure by Function   | 15-21       |
| B: Expenditure by Nature   | 22-27       |
| Statement 5. Statement of Progressive Capital Expenditure  | 28-34       |
| Statement 6. Statement of Borrowings and Other Liabilities   |             |
| (i) Statement of Public Debt and Other Liabilities   | 35-37       |
| (ii) Service of Debt   | 38-39       |
| Statement 7. Statement of Loans and Advances given by the Government   |             |
| Section 1: Summary of Loans and Advances: Loanee group wise  | 40          |
| Section 2: Summary of Loans and Advances: Sector wise  | 41          |
| Section 3: Recoveries in Arrears   | 42-44       |
| Statement 8. Statement of Investments of the Government  | 45          |
| Statement 9. Statement of Guarantees given by the Government   | 46          |
| Statement 10. Statement of Grants-in-aid given by the Government   |             |
| (i) Statement containing details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds allocated for Creation of Assets | 47-51       |
| (ii) Statement containing details of Total Value of Grants-in-aid in Kind and Value of Grants-in-aid in Kind being Capital Asset in Nature   | 52          |
| Statement 11. Statement of Voted and <i>Charged</i> Expenditure  | 53          |
| Statement 12. Statement on Sources and Application of funds for Expenditure other than on Revenue Account                                    | 54-57       |
| Statement 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account   | 58-59       |
| ◆ Notes to Accounts  | 60-86       |

## TABLE OF CONTENTS - (Contd.)

|   | <b>Page</b> |
|---|-------------|
| <b>VOLUME II</b>  |             |
| <b>Part I</b>   |             |
| Statement 14. Detailed Statement of Revenue and Capital Receipts by<br>Minor Heads            | 88-135      |
| Statement 15. Detailed Statement of Revenue Expenditure by Minor Heads                        | 136-218     |
| Annexure to Statement No. 15  | 219-223     |
| Statement 16. Detailed Statement of Capital Expenditure by<br>Minor Heads and Sub Heads       | 224-304     |
| Statement 17. Detailed Statement of Borrowings and Other Liabilities                          |             |
| (a) Statement of Public Debt and Other Obligations  | 305-312     |
| (b) Maturity Profile  | 313-315     |
| (c) Interest Rate Profile of Outstanding Loans  | 316-317     |
| Annexure to Statement No. 17  | 318-332     |
| Statement 18. Detailed Statement of Loans and Advances given by the<br>Government             |             |
| Major and Minor Head wise details of Loans and<br>Advances                                    | 333-380     |
| Additional Disclosures  | 381-382     |
| Statement 19. Detailed Statement of Investments of the Government                             |             |
| Section 1: Details of Investments upto 2016-17  | 383-403     |
| Section 2: Major and Minor head wise details of investments<br>during the year                | 404         |
| Statement 20. Detailed Statement of Guarantees given by the Government                        |             |
| (a) Class wise details of Guarantees  | 405         |
| (b) Particulars of the Guarantees   | 406-412     |
| Statement 21. Detailed Statement on Contingency Fund and Other Public<br>Account transactions | 413-423     |
| Annexure to Statement No. 21  | 424-429     |
| Statement 22. Detailed Statement on Investment of Earmarked Balances                          | 430-442     |

## TABLE OF CONTENTS - (Concl.)

|  | <b>Page</b> |
|--|-------------|
| <b>VOLUME II - (Concl.)</b>  |             |
| <b>Part II</b>   |             |
| Appendix I Comparative Expenditure on Salary   | 444-459     |
| Appendix II Comparative Expenditure on Subsidy   | 460-473     |
| Appendix III Grants-in-aid/Assistance given by the State Government<br>(Institution-wise and Scheme-wise)  | 474-514     |
| Appendix IV Details of Externally Aided Projects   | 515-516     |
| Appendix V Plan Scheme Expenditure   |             |
| A: Central Schemes<br>(Centrally Sponsored Schemes and Central Plan Schemes)   | 517-547     |
| B: State Plan Schemes  | 548-603     |
| Appendix VI Direct transfer of Central Scheme funds to Implementing<br>Agencies in the State (Funds routed outside State Budgets)<br>(Unaudited Figures) | 604-613     |
| Appendix VII Acceptance and Reconciliation of Balances<br>(As depicted in Statement No. 18)  |             |
| Annexure A   | 614         |
| Annexure B   | 615         |
| Appendix VIII Financial Results of Irrigation Schemes  | 616-619     |
| Appendix IX Commitments of the Government-<br>List of Incomplete Capital Works   | 620-645     |
| Appendix X Maintenance Expenditure with segregation of<br>Salary and Non-salary portion  | 646-666     |
| Appendix XI Major Policy Decisions of the Government during the year or<br>New Schemes proposed in the Budget  | 667         |
| Appendix XII Committed Liabilities of the Government   | 668         |

## **CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

This compilation containing the Finance Accounts of the Government of Rajasthan for the year ending 31 March 2017 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping such accounts functioning under the control of the Government of Rajasthan and the statements received from the Reserve Bank of India. Statements {7(3), 8, 9, 10(ii), 19 and 20}, explanatory notes (at point no. 2 under Statement No. 14 and point no. 3 under Appendix No. VIII) and Appendices (IX and XI) in this compilation have been prepared directly from the information received from the Government of Rajasthan who is responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System (PFMS) portal of the Controller General of Accounts.

The treasuries, offices and departments functioning under the control of the Government of Rajasthan are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the office of the Principal Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Rajasthan for the year 2016-17.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Rajasthan being presented separately for the year ended 31 March 2017.



(RAJIV MEHRISHI)

**Comptroller and Auditor General of India**

Date : October 13, 2017

Place : New Delhi

# GUIDE TO THE FINANCE ACCOUNTS

## A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

1. The Finance Accounts of the State of Rajasthan present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

**Part I: The Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.) constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Rajasthan for 2016-17 is ₹ 500 crore.

**Part III: The Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.



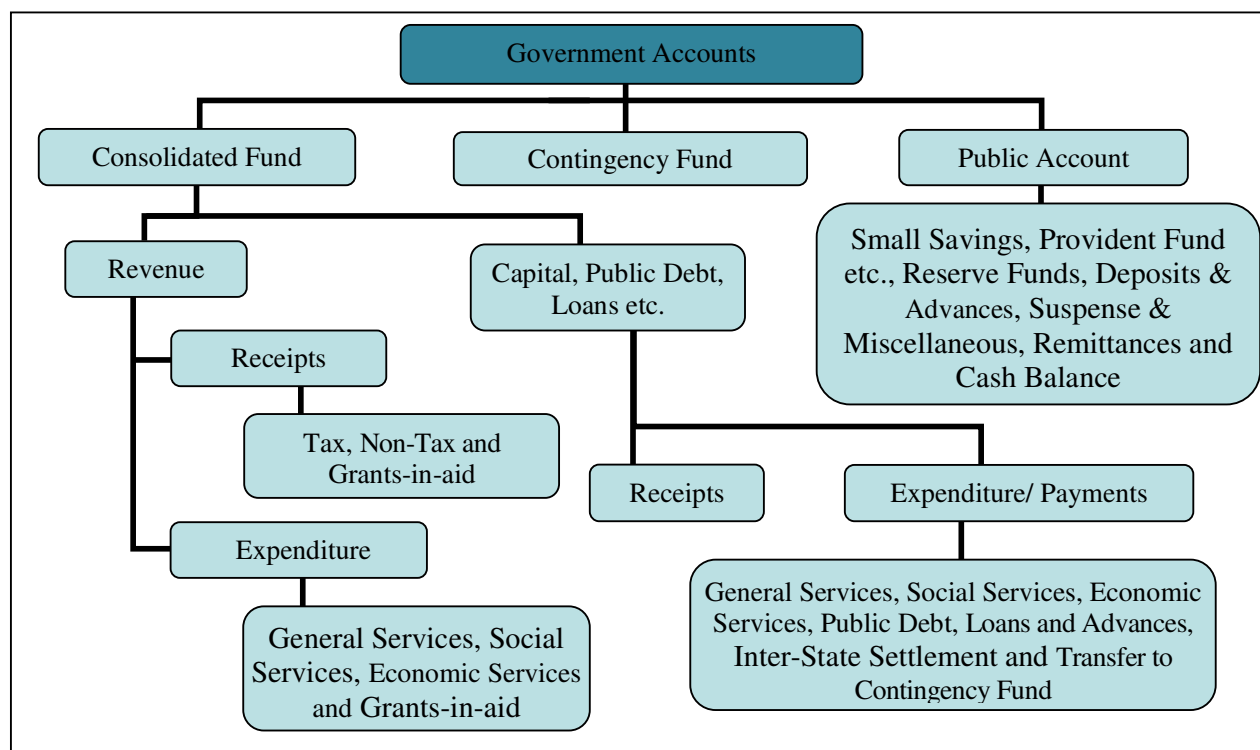
## GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Group Heads (two digits) and Object (Detailed) Heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Group Heads represent sub-schemes and Object Heads represent purpose/ object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2017).

|              |  |
|--------------|--|
| 0020 to 1606 | Revenue Receipts   |
| 2011 to 3606 | Revenue Expenditure  |
| 4000         | Capital Receipts   |
| 4046 to 7810 | Capital Expenditure (including Public Debt and Loans & Advances) |
| 7999         | Appropriation to the Contingency Fund                            |
| 8000         | Contingency Fund   |
| 8001 to 8999 | Public Account   |

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.
6. A pictorial representation of structure of accounts is given below:

### Structure of Government Accounts



## GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

### B. WHAT THE FINANCE ACCOUNTS CONTAIN

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexures to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts, borrowings and repayment of loans given by the State Government . This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II.

## GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II of the Finance Accounts** contains two parts- nine detailed statements in **Part I** and twelve Appendices in **Part II**.

### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. *Charged* and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. *Charged* and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans; and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

## OF FINANCIAL POSITION

| Liabilities <sup>1</sup>                              | Reference (Sr. No.)  |                  | As on<br>31 <sup>st</sup> March<br>2017 | As on<br>31 <sup>st</sup> March<br>2016 |
|---|----------------------|------------------|---|---|
|   | Notes to<br>Accounts | Statement<br>No. |   |   |
| (₹ in crore)  |                      |                  |   |   |
| <b>Borrowings (Public Debt)</b>                       |                      |                  |   |   |
| (i) Internal Debt                                     | ..                   | 6 & 17           | 18,42,84.58                             | 14,82,91.74                             |
| (ii) Loans and Advances from Central Government       |                      |                  |   |   |
| Non Plan Loans  | ..                   | 6 & 17           | 33.64                                   | 38.69                                   |
| Loans for State Plan Schemes                          | ..                   | 6 & 17           | 1,10,95.76                              | 82,09.27                                |
| Loans for Central Plan Schemes                        | ..                   | 6 & 17           | 0.29                                    | 0.29                                    |
| Loans for Centrally Sponsored plan Schemes            | ..                   | 6 & 17           | 4.28                                    | 4.28                                    |
| Other loans   | ..                   | 6 & 17           | 5.40                                    | 5.40                                    |
| <b>Contingency Fund (corpus)</b>                      | Para No. 3 (viii)    | 21               | 5,00.00                                 | 5,00.00                                 |
| <b>Liabilities on Public Account</b>                  |                      |                  |   |   |
| (i) Small Savings, Provident Funds, etc.              | ..                   | 6, 17 & 21       | 3,88,94.45                              | 3,55,14.45                              |
| (ii) Deposits   | ..                   | 21 & 22          | 1,90,60.56                              | 1,58,20.93                              |
| (iii) Reserve Funds                                   | Para No. 3 (v)       | 21 & 22          | 41,48.05                                | 34,88.47                                |
| (iv) Remittance Balances                              | ..                   | 21               | ..                                      | ..                                      |
| (v) Suspense and Miscellaneous Balances               | ..                   | ..               | ..                                      | ..                                      |
| <b>Cumulative excess of receipts over expenditure</b> | ..                   | ..               | ..                                      | ..                                      |
| <b>Total</b>  |                      |                  | <b>25,80,27.01</b>                      | <b>21,18,73.52</b>                      |

3. In this Statement, the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' and 'Permanent Cash Imprest' which are included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4. The cumulative excess of expenditure over receipts is different from the fiscal/ revenue deficit for the current year.

## GUIDE TO THE FINANCE ACCOUNTS - (Contd.)

20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

### Part II of Volume II

**Part II** contains twelve **Appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### C. READY RECKONER

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

| Parameter   | Summary Statements<br>(Volume I) | Detailed Statements<br>(Volume II) | Appendices   |
|---|----------------------------------|------------------------------------|--|
| <b>Revenue Receipts (including Grants received),<br/>Capital Receipts</b> | 2, 3                             | 14                                 |  |
| <b>Revenue Expenditure</b>  | 2, 4                             | 15                                 | I (Salary),<br>II (Subsidy)  |
| <b>Grants-in-aid given by the Government</b>                              | 2, 10                            | ..                                 | III (Grants-in-aid)  |
| <b>Capital Expenditure</b>  | 1, 2, 4, 5, 12                   | 16                                 | I (Salary)   |
| <b>Loans and Advances given by the<br/>Government</b>                     | 1, 2, 7                          | 18                                 |  |
| <b>Debt Position/ Borrowings</b>  | 1, 2, 6                          | 17                                 |  |
| <b>Investments of the Government in<br/>Companies, Corporations etc.</b>  | 8                                | 19                                 |  |
| <b>Cash</b>   | 1, 2, 12, 13                     | ..                                 |  |
| <b>Balances in Public Account and<br/>investments thereof</b>             | 1, 2, 12, 13                     | 21, 22                             |  |
| <b>Guarantees</b>   | 9                                | 20                                 |  |
| <b>Schemes</b>  |                                  |                                    | IV (Externally<br>Aided Projects),<br>V (Plan Scheme<br>Expenditure) |

## **GUIDE TO THE FINANCE ACCOUNTS - (Concl.)**

### **D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/ loans/ public account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition, the Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Heads 8009-State Provident Funds and 8011-Insurance and Pension Funds.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

### **E. ROUNDING**

Difference of ₹ 0.01 lakh/ crore, wherever occurring, is due to rounding.

# **Summarised Statements**

## STATEMENT No. 1 - STATEMENT

| Assets <sup>1</sup>  | Reference (Sr. No.)  |                  | As on<br>31 <sup>st</sup> March<br>2017 | As on<br>31 <sup>st</sup> March<br>2016 |
|--|----------------------|------------------|---|---|
|  | Notes to<br>Accounts | Statement<br>No. |   |   |
| <i>(₹ in crore)</i>  |                      |                  |   |   |
| <b>Cash</b>  |                      |                  |   |   |
| (i) Cash in Treasuries and Local Remittances                       | ..                   | 21               | 0.12                                    | 0.29                                    |
| (ii) Departmental Balances   | ..                   | 21               | 1.13                                    | 1.11                                    |
| (iii) Permanent Cash Imprest                                       | ..                   | 21               | 2.93                                    | 3.11                                    |
| (iv) Cash Balance Investments                                      | ..                   | 21               | 55,85.10                                | 59,15.95                                |
| (v) Deposits with Reserve Bank of India                            | Para No. 2 (vi)      | 21               | (-) 2.28                                | 4,88.99                                 |
| (vi) Investments from Earmarked Funds <sup>2</sup>                 | ..                   | 21 & 22          | 25,25.46                                | 19,87.82                                |
| <b>Capital Expenditure</b>   |                      |                  |   |   |
| (i) Investments in shares of Companies, Corporations, etc.         | Para No. 3 (iv)      | 5, 8 & 19        | 4,17,33.94                              | 3,74,17.62                              |
| (ii) Other Capital Expenditure                                     | ..                   | 5 & 16           | 10,61,50.15                             | 9,35,14.59                              |
| <b>Contingency Fund (un-recouped)</b>                              | ..                   | ..               | ..                                      | ..                                      |
| <b>Loans and Advances</b>  | Para No. 3 (iii)     | 7 & 18           | 5,11,07.20                              | 3,98,55.28                              |
| <b>Advances with departmental officers</b>                         | ..                   | 21               | 4.71                                    | 6.55                                    |
| <b>Suspense and Miscellaneous Balances <sup>3</sup></b>            | Para No. 3 (vi)      | 21               | 1,22.54                                 | 3.21                                    |
| <b>Remittance Balances</b>   | ..                   | 21               | 21.66                                   | 18.79                                   |
| <b>Cumulative excess of expenditure over receipts <sup>4</sup></b> | ..                   | 12               | <b>5,07,74.35</b>                       | <b>3,26,60.21</b>                       |
| <b>Total</b>   |                      |                  | <b>25,80,27.01</b>                      | <b>21,18,73.52</b>                      |

1. The figures of Assets and Liabilities are cumulative. Please also see Note 1(ii) in the section 'Notes to Accounts'.

2. As per the State Government, there is no investment out of Earmarked Funds in shares of companies etc. The State Government has only made investments in the Government Securities out of Earmarked Funds.



## STATEMENT No. 2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts   | 2016-17               | 2015-16            | Disbursement  | 2016-17               | 2015-16            |
|--|-----------------------|--------------------|---|-----------------------|--------------------|
|  | (₹ in crore)          |                    |   | (₹ in crore)          |                    |
| <b>PART I - CONSOLIDATED FUND</b>  |                       |                    |   |                       |                    |
| <b>Section - A : REVENUE</b>   |                       |                    |   |                       |                    |
| <b>Revenue Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                  | <b>10,90,26.00</b>    | <b>10,02,85.12</b> | <b>Revenue Expenditure</b><br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                             | <b>12,71,40.14</b>    | <b>10,62,39.24</b> |
| <b>Tax revenue (raised by the State)</b><br><i>(Ref. Statement 3 &amp; 14)</i> | 4,43,71.66            | 4,27,12.92         | <b>Salaries</b> <sup>(a)</sup><br><i>(Ref. Statement 4-B &amp; Appendix- I)</i>                     | 2,94,69.77            | 2,53,38.21         |
|  |                       |                    | <b>Subsidies</b> <sup>(a)&amp;#</sup><br><i>(Ref. Appendix- II)</i>                                 | 1,72,07.67            | 1,04,61.00         |
|  |                       |                    | <b>Grants-in-aid</b><br><i>(Ref. Statement 4-B, 10 &amp; Appendix- III)</i>                         | 3,28,92.17            | 3,17,24.74         |
|  |                       |                    | Grants-in-aid (Non-salary) <sup>(a)&amp;(b)</sup>   | 2,29,37.97            | 2,22,31.89         |
|  |                       |                    | Grants-in-aid (Salary)  | 85,72.07              | 81,19.02           |
|  |                       |                    | Grants-in-aid for creation of Capital Assets  | 13,82.13              | 13,73.83           |
|  |                       |                    | <b>General Services</b><br><i>(Ref. Statement 4 &amp; 15)</i>                                       |                       |                    |
| <b>Non-tax revenue</b><br><i>(Ref. Statement 3 &amp; 14)</i>                   |                       |                    | Interest Payments and Service of debt<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                  | 1,76,76.94            | 1,20,08.30         |
| Interest receipts<br><i>(Ref. Statement 3 &amp; 14)</i>                        | 19,33.37              | 19,82.39           | Pension<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>  | 1,22,95.67            | 1,08,64.03         |
| Others<br><i>(Ref. Statement 3)</i>  | 96,82.20              | 89,45.48           | Others<br><i>(Ref. Statement 4-B)</i>   | 14,91.92              | 12,54.39           |
| Total<br><i>(Ref. Statement 3 &amp; 14)</i>                                    | 1,16,15.57            | 1,09,27.87         | Total<br><i>(Ref. Statement 4-A &amp; 15)</i>   | 3,14,64.53            | 2,41,26.72         |
| <b>Share of Union Taxes/ Duties</b><br><i>(Ref. Statement 3 &amp; 14)</i>      | 3,35,55.86            | 2,79,15.93         | <b>Social Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                      | <b>1,15,51.04</b> (c) | 1,05,48.55         |
| <b>Grants from Central Government</b><br><i>(Ref. Statement 3 &amp; 14)</i>    | 1,94,82.91            | 1,87,28.40         | <b>Economic Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                    | <b>45,54.93</b>       | 40,39.95           |
|  |                       |                    | <b>Compensation and assignment to Local Bodies and PRIs</b><br><i>(Ref. Statement 4-A &amp; 15)</i> | <b>0.03</b> *         | 0.07               |
| <b>Revenue Deficit</b>   | <b>1,81,14.14</b> (d) | <b>59,54.12</b>    | <b>Revenue Surplus</b>  | ..                    | ..                 |

(a) Figures of Salary and Subsidy have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grant-in-aid {explain in footnote (b)}.

(b) (i) Grants-in-aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc. by the Government, which is included as a line item above. These grants are distinct from Compensation and Assignments of taxes and duties to the Local Bodies, which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and PRIs'.

(ii) It includes all expenditure incurred under minor heads "191, 192, 193, 196, 197 and 198" {other than dedicated object heads 01- Salary, 91- Subsidies, 92- Grants-in-aid (Salary) and 93- Grants-in-aid for creation of Capital Assets} except expenditure of five departments viz Elementary Education, Medical & Health, Social Justice & Empowerment, Woman & Child Development and Agriculture. The State Government has transferred the administrative control of these five departments to PRIs but the expenditure of these departments are drawn through treasuries as earlier, instead of grants released to them.

(c) It includes ₹ 38,66.81 crore pertaining to expenditure on Social Security Pension which is apart from Civil Pension shown under "General Services".

# It includes explicit Subsidies only.

\* Excluded ₹ 0.03 crore pertaining to Salary which is included under salaries above.

(d) It includes ₹ 90,00.00 crore regarding subsidies given to DISCOMs under UDAY Yojana.

## STATEMENT No. 2 - (Contd.)

| Receipts  | 2016-17            | 2015-16            | Disbursement  | 2016-17               | 2015-16            |
|---|--------------------|--------------------|---|-----------------------|--------------------|
|   | (₹ in crore)       |                    |   | (₹ in crore)          |                    |
| <b>PART I - CONSOLIDATED FUND - (Concl'd.)</b>                            |                    |                    |   |                       |                    |
| <b>Section - B : CAPITAL</b>  |                    |                    |   |                       |                    |
| <b>Capital Receipts</b><br>(Ref. Statement 3 & 14)                        | <b>27.84</b>       | <b>24.34</b>       | <b>Capital Expenditure</b><br>(Ref. Statement 4-A, 4-B & 16)                | <b>1,69,79.72 (a)</b> | <b>2,19,85.26</b>  |
|   |                    |                    | <b>General Services</b><br>(Ref. Statement 4-A & 16)                        | 4,36.52               | 4,40.50            |
|   |                    |                    | <b>Social Services</b><br>(Ref. Statement 4-A & 16)                         | 62,14.29              | 59,95.63           |
|   |                    |                    | <b>Economic Services</b><br>(Ref. Statement 4-A & 16)                       | 1,03,28.91            | 1,55,49.13         |
| <b>Recoveries of Loans and Advances</b><br>(Ref. Statement 3, 7 & 18)     | <b>17,13.53</b>    | <b>14,47.33</b>    | <b>Loans and Advances disbursed</b><br>(Ref. Statement 4-A, 7 & 18)         | <b>1,29,65.45</b>     | <b>3,66,02.25</b>  |
|   |                    |                    | <b>General Services</b><br>(Ref. Statement 4-A, 7 & 18)                     | ..                    | ..                 |
|   |                    |                    | <b>Social Services</b><br>(Ref. Statement 4-A, 7 & 18)                      | 2,18.95               | 1,86.60            |
|   |                    |                    | <b>Economic Services</b><br>(Ref. Statement 4-A, 7 & 18)                    | 1,27,46.50            | 3,64,15.65         |
|   |                    |                    | <b>Others</b><br>(Ref. Statement 4-A, 7 & 18)                               | ..                    | ..                 |
| <b>Public Debt Receipts</b><br>(Ref. Statement 3, 6 & 17)                 | <b>4,38,88.85</b>  | <b>6,09,98.17</b>  | <b>Repayment of Public Debt</b><br>(Ref. Statement 4-A, 6 & 17)             | <b>50,14.57</b>       | <b>49,59.04</b>    |
| <b>Internal Debt</b><br>(Market loans etc.)<br>(Ref. Statement 3, 6 & 17) | 4,04,33.50 (b)     | 5,92,49.28         | <b>Internal Debt</b><br>(Market loans etc.)<br>(Ref. Statement 4-A, 6 & 17) | 44,40.66 (c)          | 44,33.98           |
| <b>Loans from Government of India</b><br>(Ref. Statement 3, 6 & 17)       | 34,55.35           | 17,48.89           | <b>Loans from Government of India</b><br>(Ref. Statement 4-A, 6 & 17)       | 5,73.91               | 5,25.06            |
|   |                    |                    | <b>Transfer to Contingency Fund</b><br>(Ref. Statement 21)                  | ..                    | ..                 |
| <b>Total Receipts Consolidated Fund</b><br>(Ref. Statement 3)             | <b>15,46,56.22</b> | <b>16,27,54.96</b> | <b>Total Expenditure Consolidated Fund</b><br>(Ref. Statement 4)            | <b>16,20,99.88</b>    | <b>16,97,85.79</b> |
| <b>Deficit in Consolidated Fund</b>                                       | <b>74,43.66</b>    | <b>70,30.83</b>    | <b>Surplus in Consolidated Fund</b>   | ..                    | ..                 |
| <b>PART II - CONTINGENCY FUND</b>   |                    |                    |   |                       |                    |
| <b>Contingency Fund</b><br>(Ref. Statement 21)                            | ..                 | ..                 | <b>Contingency Fund</b><br>(Ref. Statement 21)                              | ..                    | ..                 |

(a) It includes expenditure of ₹ 81.73 crore on Salary, ₹ 1.54 crore on Grants-in-aid (Non Salary) and ₹ 12,76.96 crore funds released to local bodies.

(b) During 2016-17, no loan received under NSSF.

(c) It includes ₹ 15,35.76 crore on account of loans repaid under NSSF during 2016-17.

## STATEMENT No. 2 - (Concl.)

| Receipts  | 2016-17            | 2015-16            | Disbursement   | 2016-17            | 2015-16            |
|---|--------------------|--------------------|--|--------------------|--------------------|
|   | (₹ in crore)       |                    |  | (₹ in crore)       |                    |
| <b>PART III - PUBLIC ACCOUNT<sup>(a)</sup></b>              |                    |                    |  |                    |                    |
| <b>Small Savings</b><br>(Ref. Statement 21)                 | 86,20.13           | 79,66.82           | <b>Small Savings</b><br>(Ref. Statement 21)                            | 52,40.13           | 46,99.79           |
| <b>Reserves and Sinking Funds</b><br>(Ref. Statement 21)    | 48,85.13           | 47,83.04           | <b>Reserves and Sinking Funds</b><br>(Ref. Statement 21)               | 47,63.19           | 45,67.84           |
| <b>Deposits</b><br>(Ref. Statement 21)                      | 14,42,89.23        | 12,55,65.25        | <b>Deposits</b><br>(Ref. Statement 21)                                 | 14,10,49.60        | 12,33,09.42        |
| <b>Advances</b><br>(Ref. Statement 21)                      | 2.84               | 5.42               | <b>Advances</b><br>(Ref. Statement 21)                                 | 1.00               | 6.23               |
| <b>Suspense and Miscellaneous</b><br>(Ref. Statement 21)    | 14,83,06.48        | 16,06,92.82        | <b>Suspense and Miscellaneous<sup>(b)</sup></b><br>(Ref. Statement 21) | 14,80,94.80        | 15,89,20.65        |
| <b>Remittances</b><br>(Ref. Statement 21)                   | 1,31.63            | 96,17.17           | <b>Remittances</b><br>(Ref. Statement 21)                              | 1,34.50            | 96,37.74           |
| <b>Total Receipts Public Account</b><br>(Ref. Statement 21) | <b>30,62,35.44</b> | <b>30,86,30.52</b> | <b>Total Expenditure Public Account</b><br>(Ref. Statement 21)         | <b>29,92,83.22</b> | <b>30,11,41.67</b> |
| <b>Deficit in Public Account</b>                            | ..                 | ..                 | <b>Surplus in Public Account</b>                                       | <b>69,52.22</b>    | <b>74,88.85</b>    |
| <b>Opening Cash Balance</b>                                 | <b>4,89.28</b>     | <b>31.26</b>       | <b>Closing Cash Balance</b>  | <b>(-) 2.16</b>    | <b>4,89.28</b>     |
| <b>Increase in Cash Balance</b>                             | ..                 | <b>4,58.02</b>     | <b>Decrease in Cash Balance</b>  | <b>4,91.44</b>     | ..                 |

(a) For details please refer to Statement No. 21 in Volume II.

(b) "Suspense and Miscellaneous" includes 'other accounts' such as Cash Balance Investment Account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21 in Volume II.

## ANNEXURE TO STATEMENT No. 2

## CASH BALANCES AND INVESTMENTS OF CASH BALANCES

|  | As on<br>31 March 2017 | As on<br>31 March 2016 |
|--|------------------------|------------------------|
|  | (₹ in crore)           |                        |
| <b>(a) General Cash Balances</b>   |                        |                        |
| 1. Cash in Treasuries  | 0.05                   | 0.05                   |
| 2. Deposits with Reserve Bank  | (-) 2.28               | 4,88.99                |
| 3. Remittances in Transit-Local  | 0.07                   | 0.24                   |
| TOTAL  | (-) 2.16               | 4,89.28                |
| Investment held in the Cash Balance<br>Investment Account  | 55,85.10               | 59,15.95               |
| TOTAL (a)  | 55,82.94               | 64,05.23               |
| <b>(b) Other Cash balances and Investments</b>   |                        |                        |
| 1. Cash with the departmental Officers, viz.,<br>Divisional Officers of the Public Works and<br>Forest Departments | 1.13                   | 1.11                   |
| 2. Permanent advances for contingent expenditure<br>with departmental officers                                     | 2.93                   | 3.11                   |
| 3. Investment of Earmarked Funds   | 25,25.46 *             | 19,87.82               |
| TOTAL (b)  | 25,29.52               | 19,92.04               |
| TOTAL (a) and (b)  | 81,12.46               | 83,97.27               |

**Cash and Cash Equivalents:** Cash and Cash Equivalents consist of Cash in treasuries, deposit with Reserve Bank of India, other Banks and Remittances in Transit, as shown above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc. are added to the balance in 'Deposits with RBI'.

\* See para (f) and (g) respectively of Explanatory Notes below this annexure.

## ANNEXURE TO STATEMENT No. 2 - (Contd.)

### Explanatory Notes

- (a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 2.34 crore with the Bank on all the days w.e.f. 01-03-1999. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/ overdrafts from time to time. There is no change in above limit of minimum daily cash balance up to 31 March 2017.

For arriving at the daily cash balance for the purpose of grant of Ways and Means advances/ Overdraft, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹ 16,30.00 crore w.e.f. 27.01.2016 and the same prevailed upto 31 March 2017. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time. The limit of Special Ways and Means Advances was ₹ 46,57.18 crore on 1 April 2016 and ₹ 23,68.71 crore on 31 March 2017.

The extent to which the Government maintained the Minimum Cash Balance with the Reserve Bank of India during 2016-17 is given below:-

| Details of Minimum Cash Balance with the Reserve Bank of India  | No. of Days |
|---|-------------|
| Number of days on which the minimum balance was maintained without obtaining any advance  | 365         |
| Number of days on which the minimum balance was maintained by obtaining Special Ways and Means Advances                         | Nil         |
| Number of days on which the minimum balance was maintained by obtaining Normal Ways and Means Advances                          | Nil         |
| Number of days on which there was shortfall in minimum balance even after taking the above advances, but no Overdraft was taken | Nil         |
| Number of days on which Overdrafts were taken   | Nil         |

- (i) **Special Ways and Means Advances:-** The balance under Special Ways and Means Advances as on 1 April, 2016 was Nil. No Special Ways and Means Advances was taken during the year 2016-17. The balance at the end of the year 2016-17 is also Nil.
- (ii) **Normal Ways and Means Advances:-** The balance under Normal Ways and Means Advances as on 1 April, 2016 was Nil. No Normal Ways and Means Advances was taken during the year 2016-17. The balance at the end of the year 2016-17 is also Nil.
- (iii) **Overdrafts:-** The Overdrafts outstanding at the end of the previous year i.e. 2015-16 was Nil. No overdraft was taken during the year 2016-17. The balance at the end of the year 2016-17 is also Nil.

## ANNEXURE TO STATEMENT No. 2 - (Concl.)

### Explanatory Notes - (Concl.)

The rate of interest as Bank Rate had been charged on Ways & Means Advances and Overdrafts up to 31 March 2006. The Repo Rate was introduced w.e.f. 1 April 2006 as against Bank Rate. The Repo Rate was 6.75 *per cent* w.e.f. 29 September 2015. It was further revised in 2016-17 i.e. 6.25 *per cent* w.e.f. 04 October 2016. The same was prevailed upto 31 March 2017.

As regards Normal Ways & Means Advances, the interest charged upto 90 days equal to Repo Rate and one *per cent* above the Repo Rate for the period beyond 90 days.

The rate of interest applicable on Special Ways & Means Advances has been charged to one *per cent* below the Repo Rate w.e.f. 1 April 2006. This is continued till date.

As regards rate of interest on Overdraft upto 100 *per cent* limit of Normal Ways & Means Advances two *per cent* above the Repo Rate and exceeding 100% of Normal Ways & Means Advances, five *per cent* above the Repo Rate.

The interest paid to the Reserve Bank of India on Normal Ways and Means Advances, Special Ways and Means Advances and Overdrafts during the three years ending 2016-17 is given below :-

| <i>Year</i> | <i>Amount<br/>(₹ in crore)</i> |
|-------------|--------------------------------|
| 2014-15     | nil                            |
| 2015-16     | nil                            |
| 2016-17     | nil                            |

- (c) Government of India Treasury Bills amounting to ₹ 14,80,42.73 crore were purchased in 157 occasions and ₹ 14,83,73.58 crore rediscounted in 300 occasions during 2016-17.
- (d) The following is an analysis of the Investments held in the Cash Balance Investment Account on 31 March 2017 :-

|   | <b>Amount<br/>(₹ in crore)</b> |
|---|--------------------------------|
| (i) Government of India Treasury Bills                | 55,84.93                       |
| (ii) Government of India Securities                   | 0.01                           |
| (iii) Securities of the Government of Rajasthan       | 0.03                           |
| (iv) Sterling Securities                              | 0.05                           |
| (v) Short-term deposits with banks and other accounts | 0.08                           |

|  |       |          |
|--|-------|----------|
|  | TOTAL | 55,85.10 |
|--|-------|----------|

- (e) During 2016-17, ₹ 4,60.86 crore was realised as interest on the Investment of Cash Balance made by the Reserve Bank of India on purchases of Government of India Treasury Bills.
- (f) The balance against 'Deposit with Reserve Bank' represents the balance according to Government Account, which includes inter government monetary settlements advised to the Reserve Bank of India upto 15 April 2017. There was a net difference of ₹ 5,08,46,971.50 (Dr.) between the figures as reflected in the accounts [₹ 2,27,41,154.00 (Cr.)] and that intimated by the Reserve Bank of India, [₹ 2,81,05,817.50 (Cr.)]. The difference has been reconciled and cleared.
- (g) An amount of ₹ 1,70.55 crore was invested in Government of India's securities. During 2016-17 ₹ 23,54.91 crore was invested from Guarantee Redemption Fund. The details of investments out of Earmarked Fund are given in Statement No. 22.

**STATEMENT No. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

| Description  | Actuals           |                   |
|--|-------------------|-------------------|
|  | 2016-17           | 2015-16           |
| <i>(₹ in crore)</i>  |                   |                   |
| <b>I - CONSOLIDATED FUND</b>                               |                   |                   |
| <b>A. Tax Revenue</b>                                      |                   |                   |
| <b>A.1 Own Tax Revenue</b>                                 |                   |                   |
| Land Revenue   | 3,14.69           | 2,72.47           |
| Stamps and Registration Fees                               | 30,53.25          | 32,34.00          |
| State Excise   | 70,53.68          | 67,12.94          |
| Taxes on Sales, Trade etc.                                 | 2,85,58.42        | 2,63,44.77        |
| Taxes on Goods and Passengers                              | 8,03.28           | 8,47.72           |
| Taxes on Vehicles  | 36,22.83          | 31,99.44          |
| Taxes on Immovable Property other than<br>Agriculture Land | 7.10              | 8.65              |
| Other taxes and Duties on Commodities and<br>Services      | 2,20.08           | 1,70.96           |
| Taxes and Duties on Electricity                            | 7,38.24           | 19,21.29          |
| Others (less than ₹ 10 crore)                              | 0.09              | 0.68              |
| <b>TOTAL - A.1 Own Tax Revenue</b>                         | <b>4,43,71.66</b> | <b>4,27,12.92</b> |
| <b>A.2 Share of net proceeds of Taxes</b>                  |                   |                   |
| Corporation Tax  | 1,07,39.39        | 87,60.19          |
| Taxes on Income other than<br>Corporation Tax              | 74,63.91          | 60,73.29          |
| Taxes on Wealth  | 24.59             | 2.27              |
| Customs  | 46,19.67          | 44,63.68          |
| Union Excise Duties  | 52,75.26          | 37,30.29          |
| Service Tax  | 54,32.95          | 48,64.23          |
| Other Taxes and Duties on Commodities and<br>Services      | 0.09              | 21.77             |
| Others   | ..                | 0.21              |
| <b>TOTAL - A.2 Share of net proceeds of Taxes</b>          | <b>3,35,55.86</b> | <b>2,79,15.93</b> |
| <b>TOTAL - A. Tax Revenue</b>                              | <b>7,79,27.52</b> | <b>7,06,28.85</b> |

## STATEMENT No. 3 - (Contd.)

| Description   | Actuals  |          |
|---|----------|----------|
|   | 2016-17  | 2015-16  |
| <i>(₹ in crore)</i>   |          |          |
| <b>I - CONSOLIDATED FUND - (Contd.)</b>                                     |          |          |
| <b>B. Non-Tax Revenue</b>   |          |          |
| Non-ferrous Mining and Metallurgical Industries                             | 42,33.74 | 37,82.13 |
| Petroleum   | 23,31.73 | 23,41.43 |
| Interest Receipts   | 19,33.37 | 19,82.39 |
| Miscellaneous General Services  | 6,60.70  | 7,00.90  |
| Water Supply and Sanitation   | 5,47.21  | 3,73.64  |
| Labour and Employment   | 3,55.42  | 3,34.30  |
| Other Administrative Services   | 2,10.51  | 1,61.98  |
| Police  | 1,90.78  | 1,62.02  |
| Education, Sports, Art and Culture  | 1,69.05  | 1,76.16  |
| Medical and Public Health   | 1,25.39  | 1,19.21  |
| Forestry and Wild Life  | 1,13.00  | 1,33.75  |
| Major Irrigation  | 1,06.21  | 59.31    |
| Social Security and Welfare   | 87.66    | 5.19     |
| Public Works  | 84.31    | 97.89    |
| Public Service Commission   | 79.71    | 63.07    |
| Other General Economic Services   | 73.54    | 84.16    |
| Dividends and Profit  | 67.80    | 97.41    |
| Fisheries   | 57.59    | 54.63    |
| Co-operation  | 44.10    | 14.64    |
| Contributions and Recoveries towards Pension and other Retirements Benefits | 35.89    | 34.81    |
| Urban Development   | 18.18    | 5.41     |
| Other Social Services   | 14.27    | 11.98    |
| Animal Husbandry  | 11.23    | 10.97    |
| Village and Small Industries  | 10.00    | 9.40     |
| Minor Irrigation  | 9.84     | 17.37    |
| Other Agricultural Programmes   | 8.58     | 8.32     |



## STATEMENT No. 3 - (Contd.)

| Description                             | Actuals           |                   |
|---|-------------------|-------------------|
|   | 2016-17           | 2015-16           |
| <i>(₹ in crore)</i>                     |                   |                   |
| <b>I - CONSOLIDATED FUND - (Concl.)</b> |                   |                   |
| <b>B. Non-Tax Revenue - (Concl.)</b>    |                   |                   |
| Housing                                 | 6.71              | 6.59              |
| Roads and Bridges                       | 6.56              | 6.24              |
| Medium Irrigation                       | 6.56              | 9.41              |
| Crop Husbandry                          | 5.29              | 4.88              |
| Stationary and Printing                 | 4.15              | 4.60              |
| Other Rural Development Programmes      | 2.54              | 10.46             |
| Jails                                   | 1.20              | 13.98             |
| Other Special Areas Programmes          | 0.87              | 0.93              |
| Tourism                                 | 0.76              | 0.80              |
| Power                                   | 0.46              | 24.97             |
| Family Welfare                          | 0.26              | 0.37              |
| Industries                              | 0.22              | 1.96              |
| Information and Publicity               | 0.12              | 0.11              |
| Land Reforms                            | 0.06              | 0.10              |
| <b>TOTAL - B. Non Tax Revenue</b>       | <b>1,16,15.57</b> | <b>1,09,27.87</b> |

**II - GRANTS FROM GOVERNMENT OF INDIA****C. Grants****Grants-in-aid from Central Government****Non Plan Grants**

|  |          |          |
|--|----------|----------|
| Grants under the proviso to Article 275(1) of the Constitution | 34,71.49 | 27,63.07 |
| Grant towards contribution to State Disaster Response Fund     | 8,68.50  | 22,05.38 |
| Grant in National Calamity Contingency Fund                    | 9,90.82  | ..       |
| Other Grants   | 5,97.03  | 2,72.52  |

## STATEMENT No. 3 - (Contd.)

| Description  | Actuals       |             |
|--|---------------|-------------|
|  | 2016-17       | 2015-16     |
| (₹ in crore)   |               |             |
| <b>II - GRANTS FROM GOVERNMENT OF INDIA - (Concl.)</b>         |               |             |
| <b>C. Grants - (Concl.)</b>                                    |               |             |
| <b>Grants-in-aid from Central Government - (Concl.)</b>        |               |             |
| <b>Grants for State/ Union Territory Plan Schemes</b>          |               |             |
| Block Grants:  |               |             |
| Normal Central Assistance                                      | ..            | ..          |
| Central Assistance for EAP                                     | 71.46         | 1,23.88     |
| Central Assistance for State Plan                              | 1,23,59.20    | 1,25,48.98  |
| Grants under the proviso to Article 275(1) of the Constitution | 2,15.14       | 2,11.90     |
| Grants for Central Road Fund                                   | 8,15.83       | 72.71       |
| Other Grants   | ..            | ..          |
| <b>Grants for Central Plan Schemes</b>                         | 1,08.11       | 5,29.96     |
| <b>Grants for Centrally Sponsored Plan Schemes</b>             | (-) 14.67 (a) | ..          |
| <b>Grants for Special Plan Schemes</b>                         | ..            | ..          |
| <b>TOTAL - C. Grants</b>                                       | 1,94,82.91    | 1,87,28.40  |
| <b>TOTAL - Revenue Receipts (A+B+C)</b>                        | 10,90,26.00   | 10,02,85.12 |
| <b>III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>           |               |             |
| <b>D. Capital Receipts</b>                                     |               |             |
| Disinvestments proceeds  | 27.84         | 24.34       |
| Others   | ..            | ..          |
| <b>TOTAL - D. Capital Receipts</b>                             | 27.84         | 24.34       |

(a) *Minus* figure is due to refund of revenue.

## STATEMENT No. 3 - (Concl.)

| Description   | Actuals            |                    |
|---|--------------------|--------------------|
|   | 2016-17            | 2015-16            |
| <i>(₹ in crore)</i>   |                    |                    |
| <b>III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - (Concl.)</b>               |                    |                    |
| <b>E. Public Debt Receipts</b>  |                    |                    |
| <b>Internal Debt</b>  |                    |                    |
| Market Loans  | 1,60,53.78         | 1,58,00.00         |
| Compensation and Other Bonds  | 2,23,72.20         | 4,00,49.77         |
| Ways and Means Advances from the Reserve Bank of India                        | ..                 | ..                 |
| Loans from Financial Institutions   | 20,07.52           | 20,99.79           |
| Special Securities issued to National Small Saving Fund of Central Government | ..                 | 12,99.72           |
| Other Loans   | ..                 | ..                 |
| <b>Loans and Advances from Central Government</b>                             |                    |                    |
| Non Plan Loans  | ..                 | ..                 |
| Loans for State Plan Schemes  | 34,55.35           | 17,48.89           |
| Loans for Central Plan Schemes  | ..                 | ..                 |
| Loans for Centrally Sponsored Plan Schemes                                    | ..                 | ..                 |
| Other Loans   | ..                 | ..                 |
| <b>TOTAL - E. Public Debt Receipts</b>  | <b>4,38,88.85</b>  | <b>6,09,98.17</b>  |
| <b>F. Loans and Advances by State Government (Recoveries)*</b>                |                    |                    |
|   | 17,13.53           | 14,47.33           |
| <b>TOTAL - F. Loans and Advances by State Government (Recoveries)</b>         | <b>17,13.53</b>    | <b>14,47.33</b>    |
| <b>TOTAL - Receipts in Consolidated Fund (A+B+C+D+E+F)</b>                    | <b>15,46,56.22</b> | <b>16,27,54.96</b> |

\* Details are given in Statement No. 7 in Volume I and Statement No. 18 in Volume II.

**STATEMENT No. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)****A. EXPENDITURE BY FUNCTION**

| Description   | Revenue    | Capital | Loans<br>and<br>Advances | Total      |
|---|------------|---------|--------------------------|------------|
| <i>(₹ in crore)</i>   |            |         |                          |            |
| <b>A. General Services</b>  |            |         |                          |            |
| <b>A.1 Organs of State</b>  |            |         |                          |            |
| Parliament/ State/ Union Territory Legislatures                         | 52.64      | ..      | ..                       | 52.64      |
| President, Vice-President/ Governor, Administrator of Union Territories | 12.26      | ..      | ..                       | 12.26      |
| Council of Ministers  | 10.87      | ..      | ..                       | 10.87      |
| Administration of Justice   | 7,49.62    | ..      | ..                       | 7,49.62    |
| Elections   | 61.24      | ..      | ..                       | 61.24      |
| TOTAL A.1 Organs of State   | 8,86.63    | ..      | ..                       | 8,86.63    |
| <b>A.2 Fiscal Services</b>  |            |         |                          |            |
| Land Revenue  | 6,40.53    | ..      | ..                       | 6,40.53    |
| Stamps and Registration   | 64.68      | ..      | ..                       | 64.68      |
| State Excise  | 1,31.04    | ..      | ..                       | 1,31.04    |
| Taxes on Sales, Trade etc.  | 12,33.69   | ..      | ..                       | 12,33.69   |
| Taxes on Vehicles   | 1,15.00    | ..      | ..                       | 1,15.00    |
| Other Taxes and Duties on Commodities and Services                      | 7.79       | ..      | ..                       | 7.79       |
| Other Fiscal Services   | 1.96       | 0.01    | ..                       | 1.97       |
| Interest Payments*  | 1,76,76.94 | ..      | ..                       | 1,76,76.94 |
| TOTAL A.2 Fiscal Services   | 1,98,71.63 | 0.01    | ..                       | 1,98,71.64 |
| <b>A.3 Administrative Services</b>                                      |            |         |                          |            |
| Public Service Commission   | 84.36      | ..      | ..                       | 84.36      |
| Secretariat-General Services  | 1,70.22    | ..      | ..                       | 1,70.22    |
| District Administration   | 4,19.53    | ..      | ..                       | 4,19.53    |
| Treasury and Accounts Administration                                    | 2,00.63    | ..      | ..                       | 2,00.63    |
| Police  | 44,35.83   | 96.79   | ..                       | 45,32.62   |
| Jails   | 1,41.74    | ..      | ..                       | 1,41.74    |
| Stationery and Printing   | 28.07      | 0.09    | ..                       | 28.16      |

\* Interest Payment is not a part of Fiscal Services.

**STATEMENT No. 4 – (Contd.)****A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description   | Revenue    | Capital      | Loans<br>and<br>Advances | Total      |
|---|------------|--------------|--------------------------|------------|
| <i>(₹ in crore)</i>                                     |            |              |                          |            |
| <b>A. General Services – (Concl.)</b>                   |            |              |                          |            |
| <b>A.3 Administrative Services – (Concl.)</b>           |            |              |                          |            |
| Public Works  | 1,52.12    | 3,22.41      | ..                       | 4,74.53    |
| Vigilance   | 7.09       | ..           | ..                       | 7.09       |
| Other Administrative Services                           | 2,28.43    | 17.22        | ..                       | 2,45.65    |
| TOTAL A.3 Administrative Services                       | 58,68.02   | 4,36.51      | ..                       | 63,04.53   |
| <b>A.4 Pensions and Miscellaneous General Services</b>  |            |              |                          |            |
| Pensions and Other Retirement Benefits                  | 1,22,95.67 | ..           | ..                       | 1,22,95.67 |
| Miscellaneous General Services                          | 2,81.31    | ..           | ..                       | 2,81.31    |
| TOTAL A.4 Pension and<br>Miscellaneous General Services | 1,25,76.98 | ..           | ..                       | 1,25,76.98 |
| TOTAL A. General Services                               | 3,92,03.26 | 4,36.52      | ..                       | 3,96,39.78 |
| <b>B. Social Services</b>                               |            |              |                          |            |
| <b>B.1 Education, Sports, Art and Culture</b>           |            |              |                          |            |
| General Education                                       | 2,41,06.48 | 1,19.07 *    | ..                       | 2,42,25.55 |
| Technical Education                                     | 1,87.30    | ..           | ..                       | 1,87.30    |
| Sports and Youth Services                               | 99.89      | ..           | ..                       | 99.89      |
| Art and Culture   | 1,04.54    | ..           | ..                       | 1,04.54    |
| TOTAL B.1 Education,<br>Sports, Art and Culture         | 2,44,98.21 | 1,19.07      | ..                       | 2,46,17.28 |
| <b>B.2 Health and Family Welfare</b>                    |            |              |                          |            |
| Medical and Public Health                               | 54,53.67   | 5,15.35      | ..                       | 59,69.02   |
| Family Welfare  | 22,84.16   | (-) 1.05 (a) | ..                       | 22,83.11   |
| TOTAL B.2 Health and Family Welfare                     | 77,37.83   | 5,14.30      | ..                       | 82,52.13   |

\* It includes Capital expenditure on Technical Education, Sports and Youth Services and Art and Culture.

(a) *Minus* figure is due to deposit of unspent amount of previous year.

**STATEMENT No. 4 – (Contd.)****A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description  | Revenue  | Capital  | Loans<br>and<br>Advances | Total      |
|--|----------|----------|--------------------------|------------|
| <i>(₹ in crore)</i>  |          |          |                          |            |
| <b>B. Social Services – (Contd.)</b>   |          |          |                          |            |
| <b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>                   |          |          |                          |            |
| Water Supply and Sanitation  | 26,24.63 | 41,94.24 | ..                       | 68,18.87   |
| Housing  | 88.40    | 7.18     | ..                       | 95.58      |
| Urban Development  | 46,93.23 | 8,77.17  | 1,73.95                  | 57,44.35   |
| TOTAL B.3 Water Supply, Sanitation, Housing and Urban Development                    | 74,06.26 | 50,78.59 | 1,73.95                  | 1,26,58.80 |
| <b>B.4 Information and Broadcasting</b>  |          |          |                          |            |
| Information and Publicity  | 63.78    | 1.93     | ..                       | 65.71      |
| TOTAL B.4 Information and Broadcasting   | 63.78    | 1.93     | ..                       | 65.71      |
| <b>B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>  |          |          |                          |            |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 11,00.45 | 3,03.28  | ..                       | 14,03.73   |
| TOTAL B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes   | 11,00.45 | 3,03.28  | ..                       | 14,03.73   |
| <b>B.6 Labour and Labour Welfare</b>   |          |          |                          |            |
| Labour, Employment and Skill Development   | 4,94.75  | ..       | ..                       | 4,94.75    |
| TOTAL B.6 Labour and Labour Welfare  | 4,94.75  | ..       | ..                       | 4,94.75    |
| <b>B.7 Social Welfare and Nutrition</b>  |          |          |                          |            |
| Social Security and Welfare  | 44,26.68 | 9.00     | 45.00                    | 44,80.68   |
| Nutrition  | 14,20.82 | 38.42    | ..                       | 14,59.24   |
| Relief on account of Natural Calamities  | 21,55.53 | ..       | ..                       | 21,55.53   |
| TOTAL B.7 Social Welfare and Nutrition   | 80,03.03 | 47.42    | 45.00                    | 80,95.45   |

**STATEMENT No. 4 – (Contd.)****A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description                                    | Revenue    | Capital  | Loans<br>and<br>Advances | Total      |
|--|------------|----------|--------------------------|------------|
| <i>(₹ in crore)</i>                            |            |          |                          |            |
| <b>B. Social Services – (Concl.)</b>           |            |          |                          |            |
| <b>B.8 Others</b>                              |            |          |                          |            |
| Other Social Services                          | 45.28      | 1,49.70  | ..                       | 1,94.98    |
| Secretariat- Social Services                   | 22.09      | ..       | ..                       | 22.09      |
| TOTAL B.8 Others                               | 67.37      | 1,49.70  | ..                       | 2,17.07    |
| TOTAL B. Social Services                       | 4,93,71.68 | 62,14.29 | 2,18.95                  | 5,58,04.92 |
| <b>C. Economic Services</b>                    |            |          |                          |            |
| <b>C.1 Agriculture and Allied Activities</b>   |            |          |                          |            |
| Crop Husbandry                                 | 26,55.89   | 2,54.12  | 0.10                     | 29,10.11   |
| Soil and Water Conservation                    | 64.60      | 0.25     | ..                       | 64.85      |
| Animal Husbandry                               | 7,76.64    | 4.50     | ..                       | 7,81.14    |
| Fisheries                                      | 12.39      | 1.03     | ..                       | 13.42      |
| Forestry and Wild Life                         | 7,94.06    | 1,73.74  | ..                       | 9,67.80    |
| Food, Storage and Warehousing                  | ..         | ..       | 30.00                    | 30.00      |
| Agricultural Research and Education            | 2,18.68    | ..       | ..                       | 2,18.68    |
| Co-operation                                   | 6,08.65    | 28.45    | 85.65                    | 7,22.75    |
| Other Agricultural Programmes                  | 9.06       | ..       | ..                       | 9.06       |
| TOTAL C.1 Agriculture and<br>Allied Activities | 51,39.97   | 4,62.09  | 1,15.75                  | 57,17.81   |
| <b>C.2 Rural Development</b>                   |            |          |                          |            |
| Special Programmes for Rural<br>Development    | 8,34.90    | ..       | ..                       | 8,34.90    |
| Rural Employment                               | 27,17.72   | ..       | ..                       | 27,17.72   |
| Other Rural Development Programmes             | 75,87.19   | 5,47.13  | ..                       | 81,34.32   |
| TOTAL C.2 Rural Development                    | 1,11,39.81 | 5,47.13  | ..                       | 1,16,86.94 |
| <b>C.3 Special Area Programmes</b>             |            |          |                          |            |
| Other Special Area Programmes                  | 1.36       | 3,16.56  | ..                       | 3,17.92    |
| TOTAL C.3 Special Area Programmes              | 1.36       | 3,16.56  | ..                       | 3,17.92    |

**STATEMENT No. 4 – (Contd.)****A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description  | Revenue    | Capital  | Loans<br>and<br>Advances | Total      |
|--|------------|----------|--------------------------|------------|
| <i>(₹ in crore)</i>                                |            |          |                          |            |
| <b>C. Economic Services - (Contd.)</b>             |            |          |                          |            |
| <b>C.4 Irrigation and Flood Control</b>            |            |          |                          |            |
| Major Irrigation                                   | 14,93.02   | 11,95.28 | ..                       | 26,88.30   |
| Medium Irrigation                                  | 2,97.53    | 1,09.89  | ..                       | 4,07.42    |
| Minor Irrigation                                   | 1,32.69    | 5,05.64  | ..                       | 6,38.33    |
| Command Area Development                           | 18.57      | 1,24.43  | ..                       | 1,43.00    |
| Flood Control and Drainage                         | ..         | 24.21    | ..                       | 24.21      |
| TOTAL C.4 Irrigation and<br>Flood Control          | 19,41.81   | 19,59.45 | ..                       | 39,01.26   |
| <b>C.5 Energy</b>                                  |            |          |                          |            |
| Power  | 1,68,42.06 | 41,15.71 | 1,24,80.50               | 3,34,38.27 |
| Petroleum  | 1.13       | ..       | ..                       | 1.13       |
| New and Renewable Energy                           | 9.16       | ..       | ..                       | 9.16       |
| TOTAL C.5 Energy                                   | 1,68,52.35 | 41,15.71 | 1,24,80.50               | 3,34,48.56 |
| <b>C.6 Industry and Minerals</b>                   |            |          |                          |            |
| Village and Small Industries                       | 60.26      | 1.92     | ..                       | 62.18      |
| Industries   | 55.70      | ..       | ..                       | 55.70      |
| Non-ferrous Mining and<br>Metallurgical Industries | 3,29.27    | 5.95     | ..                       | 3,35.22    |
| Consumer Industries                                | ..         | ..       | 0.25                     | 0.25       |
| Other Outlay on Industries and<br>Minerals         | ..         | 1.40     | ..                       | 1.40       |
| TOTAL C.6 Industry and Minerals                    | 4,45.23    | 9.27     | 0.25                     | 4,54.75    |
| <b>C.7 Transport</b>                               |            |          |                          |            |
| Roads and Bridges                                  | 14,06.81   | 24,20.87 | ..                       | 38,27.68   |
| Road Transport                                     | 2,78.90    | ..       | 1,50.00                  | 4,28.90    |
| TOTAL C.7 Transport                                | 16,85.71   | 24,20.87 | 1,50.00                  | 42,56.58   |



**STATEMENT No. 4 – (Contd.)****A. EXPENDITURE BY FUNCTION - (Contd.)**

| Description  | Revenue    | Capital    | Loans<br>and<br>Advances | Total      |
|--|------------|------------|--------------------------|------------|
| <i>(₹ in crore)</i>  |            |            |                          |            |
| <b>C. Economic Services - (Concl'd.)</b>   |            |            |                          |            |
| <b>C.9 Science, Technology and Environment</b>                                     |            |            |                          |            |
| Other Scientific Research  | 13.46      | 3.65       | ..                       | 17.11      |
| Ecology and Environment  | 27.93      | ..         | ..                       | 27.93      |
| TOTAL C.9 Science, Technology<br>and Environment                                   | 41.39      | 3.65       | ..                       | 45.04      |
| <b>C.10 General Economic Services</b>  |            |            |                          |            |
| Secretariat- Economic Services   | 2,94.50    | ..         | ..                       | 2,94.50    |
| Tourism  | 96.08      | 27.46      | ..                       | 1,23.54    |
| Census Surveys and Statistics  | 4,02.99    | ..         | ..                       | 4,02.99    |
| Civil Supplies   | 5,17.23    | ..         | ..                       | 5,17.23    |
| Other General Economic Services  | 6.71       | 4,66.72    | ..                       | 4,73.43    |
| TOTAL C.10 General Economic<br>Services  | 13,17.51   | 4,94.18    | ..                       | 18,11.69   |
| TOTAL C. Economic Services   | 3,85,65.14 | 1,03,28.91 | 1,27,46.50               | 6,16,40.55 |
| <b>D. Grants-in-aid and Contributions</b>  |            |            |                          |            |
| Compensation and Assignments to<br>Local Bodies and Panchayati Raj<br>Institutions | 0.06       | ..         | ..                       | 0.06       |
| TOTAL D. Grants-in-aid and<br>Contributions  | 0.06       | ..         | ..                       | 0.06       |
| <b>E. Public Debt</b>  |            |            |                          |            |
| Internal Debt of the State<br>Government   | ..         | ..         | 44,40.66                 | 44,40.66   |
| Loan and Advances from<br>Central Government                                       | ..         | ..         | 5,73.91                  | 5,73.91    |
| TOTAL E. Public Debt   | ..         | ..         | 50,14.57                 | 50,14.57   |

## STATEMENT No. 4 – (Contd.)

## A. EXPENDITURE BY FUNCTION - (Concl.)

| Description   | Revenue            | Capital           | Loans<br>and<br>Advances | Total              |
|---|--------------------|-------------------|--------------------------|--------------------|
| <i>(₹ in crore)</i>   |                    |                   |                          |                    |
| <b>F. Loans and Advances #</b>  |                    |                   |                          |                    |
| Loans to Government Servants etc.                                     | ..                 | ..                | ..                       | ..                 |
| TOTAL F. Loans and Advances   | ..                 | ..                | ..                       | ..                 |
| <b>TOTAL - Expenditure in<br/>Consolidated Fund<br/>(A+B+C+D+E+F)</b> | <b>12,71,40.14</b> | <b>1,69,79.72</b> | <b>1,79,80.02</b>        | <b>16,20,99.88</b> |

# Figure of major head, which could not be included with Revenue and Capital, is shown under this category.

**STATEMENT**  
**B. EXPENDITURE**

| Object of Expenditure  | 2016-17             |          |            |
|--|---------------------|----------|------------|
|  | Revenue             | Capital  | Total      |
|  | <i>(₹ in crore)</i> |          |            |
| Salary   | 2,94,69.77          | 81.73    | 2,95,51.50 |
| Grants-in- aid (Non Salary)  | 2,20,86.52          | 1.54     | 2,20,88.06 |
| Interest/ Dividend   | 1,76,81.87          | ..       | 1,76,81.87 |
| Subsidies  | 1,72,07.67          | ..       | 1,72,07.67 |
| Pension and Retirement Benefits                                    | 1,15,96.11          | ..       | 1,15,96.11 |
| Grants-in-aid (Salary)   | 85,72.07            | ..       | 85,72.07   |
| Major Works  | ..                  | 76,26.31 | 76,26.31   |
| Capital Investment   | ..                  | 43,44.16 | 43,44.16   |
| Pension and Gratuity   | 39,22.53            | ..       | 39,22.53   |
| Transfer to Fund   | 37,38.83            | ..       | 37,38.83   |
| Construction of Roads and Bridges                                  | ..                  | 30,18.63 | 30,18.63   |
| Contributions  | 28,26.28            | ..       | 28,26.28   |
| Power Charges and Water Charges                                    | 14,87.75            | 66.32    | 15,54.07   |
| Grants-in-aid for creation of Capital Assets                       | 13,82.13            | ..       | 13,82.13   |
| Interest on Capital Accounts                                       | 12,90.08            | ..       | 12,90.08   |
| Minor Works  | 62.83               | 10,65.03 | 11,27.86   |
| Scholarship and Stipend  | 9,53.07             | ..       | 9,53.07    |
| Expenditure on Communication, Information and Technical Equipments | 4,45.23             | 4,56.24  | 9,01.47    |
| Promotion and Honorarium Expenses                                  | 8,19.09             | ..       | 8,19.09    |
| Food Material  | 7,23.40             | ..       | 7,23.40    |
| Add-Proportionate Charges  | 97.59               | 6,02.02  | 6,99.61    |
| Government Contribution in Contributory Pension Scheme             | 6,99.56             | ..       | 6,99.56    |
| Maintenance and Repairs  | 5,64.54             | 43.95    | 6,08.49    |
| Wages  | 5,46.26             | 56.51    | 6,02.77    |
| Expenditure on Specific Services by the Departments                | 5,98.28             | 4.22     | 6,02.50    |
| Transport, Collection and Distribution Expenses                    | 4,32.80             | 17.75    | 4,50.55    |
| Miscellaneous Expenses   | 3,39.13             | 13.95    | 3,53.08    |
| Office Expenses  | 3,08.91             | 1.74     | 3,10.65    |
| Contractual Expenses   | 3,02.30             | 0.77     | 3,03.07    |
| Machinery and Equipments/ Tools and Plants                         | 2,00.70             | 69.63    | 2,70.33    |
| Maintenance- Material  | 2,90.48             | ..       | 2,90.48    |

**No. 4 - (Contd.)****BY NATURE**

| <b>2015-16</b>      |                |              | <b>2014-15</b>      |                |              |
|---------------------|----------------|--------------|---------------------|----------------|--------------|
| <b>Revenue</b>      | <b>Capital</b> | <b>Total</b> | <b>Revenue</b>      | <b>Capital</b> | <b>Total</b> |
| <i>(₹ in crore)</i> |                |              | <i>(₹ in crore)</i> |                |              |
| 2,53,38.21          | 85.85          | 2,54,24.06   | 2,30,19.87          | 88.07          | 2,31,07.94   |
| 2,10,51.57          | 2.69           | 2,10,54.26   | 1,78,23.59          | 0.16           | 1,78,23.75   |
| 1,20,13.15          | ..             | 1,20,13.15   | 1,04,67.76          | ..             | 1,04,67.76   |
| 1,04,61.00          | ..             | 1,04,61.00   | 86,26.07            | ..             | 86,26.07     |
| 1,03,46.39          | ..             | 1,03,46.39   | 92,72.96            | ..             | 92,72.96     |
| 81,19.02            | ..             | 81,19.02     | 82,45.37            | ..             | 82,45.37     |
| 0.10                | 69,02.90       | 69,03.00     | ..                  | 68,91.77       | 68,91.77     |
| ..                  | 95,32.37       | 95,32.37     | ..                  | 44,06.16       | 44,06.16     |
| 35,95.11            | ..             | 35,95.11     | 37,08.55            | ..             | 37,08.55     |
| 36,38.08            | ..             | 36,38.08     | 19,12.37            | ..             | 19,12.37     |
| ..                  | 30,77.80       | 30,77.80     | ..                  | 27,77.74       | 27,77.74     |
| 31,59.80            | ..             | 31,59.80     | 23,12.52            | ..             | 23,12.52     |
| 13,70.09            | 52.28          | 14,22.37     | 10,52.94            | 38.65          | 10,91.59     |
| 13,73.83            | ..             | 13,73.83     | 12,45.00            | ..             | 12,45.00     |
| 11,93.34            | ..             | 11,93.34     | 11,24.13            | ..             | 11,24.13     |
| 55.27               | 9,72.69        | 10,27.96     | 55.06               | 9,14.51        | 9,69.57      |
| 8,11.05             | ..             | 8,11.05      | 8,86.25             | ..             | 8,86.25      |
| 3,80.84             | 4,44.86        | 8,25.70      | 2,92.20             | 1,64.92        | 4,57.12      |
| 7,89.00             | ..             | 7,89.00      | 8,26.75             | ..             | 8,26.75      |
| 6,96.10             | ..             | 6,96.10      | 8,15.70             | ..             | 8,15.70      |
| 52.56               | 7,44.38        | 7,96.94      | 68.07               | 7,67.71        | 8,35.78      |
| 5,17.64             | ..             | 5,17.64      | 3,56.12             | ..             | 3,56.12      |
| 5,78.42             | 58.59          | 6,37.01      | 4,69.03             | 41.57          | 5,10.60      |
| 5,33.34             | 50.11          | 5,83.45      | 4,78.44             | 29.21          | 5,07.65      |
| 5,34.71             | 9.97           | 5,44.68      | 3,85.87             | 10.38          | 3,96.25      |
| 2,46.10             | 19.43          | 2,65.53      | 2,74.37             | 11.10          | 2,85.47      |
| 3,85.94             | 2.21           | 3,88.15      | 5,79.16             | 3.59           | 5,82.75      |
| 3,03.91             | 1.93           | 3,05.84      | 2,64.06             | 1.61           | 2,65.67      |
| 2,70.22             | 0.68           | 2,70.90      | 2,54.46             | 0.59           | 2,55.05      |
| 3,81.44             | ..             | 3,81.44      | 6,98.91             | ..             | 6,98.91      |
| 1,90.47             | 28.75          | 2,19.22      | 2,31.98             | 51.82          | 2,83.80      |

**STATEMENT**  
**B. EXPENDITURE**

| Object of<br>Expenditure   | 2016-17 |         |         |
|--|---------|---------|---------|
|  | Revenue | Capital | Total   |
| <i>(₹ in crore)</i>  |         |         |         |
| Expenditure on Library and Periodicals                             | 1,82.26 | ..      | 1,82.26 |
| Drugs and Medicines  | 1,58.56 | ..      | 1,58.56 |
| Advertisement, Sale and Publicity Expenses                         | 1,50.72 | 0.12    | 1,50.84 |
| Travelling Expenses  | 1,20.75 | 1.34    | 1,22.09 |
| Professional and Special Services                                  | 1,13.49 | 0.41    | 1,13.90 |
| Canals   | ..      | 1,08.19 | 1,08.19 |
| Training, Tours and Conference Expenses                            | 89.91   | 0.35    | 90.26   |
| Underground Canals and Water Courses                               | ..      | 88.23   | 88.23   |
| Stock and Storage (Viklan)   | 1.44    | 84.67   | 86.11   |
| Modernisation, Strengthening, Renovation and Up-gradation Expenses | 47.32   | 36.93   | 84.25   |
| Medical Expenses   | 74.05   | 0.57    | 74.62   |
| Hiring Charges of Vehicles   | 70.67   | 0.81    | 71.48   |
| State Share in Construction Works                                  | 70.97   | 0.02    | 70.99   |
| Material and Supply  | 66.53   | ..      | 66.53   |
| Maintenance of Operational Vehicles                                | 64.59   | 0.95    | 65.54   |
| Research Evaluation  | 61.89   | 2.33    | 64.22   |
| Liveries and Other Facilities                                      | 58.52   | 0.13    | 58.65   |
| Improvement in Distribution System                                 | 58.07   | ..      | 58.07   |
| Festival and Exhibition  | 39.04   | ..      | 39.04   |
| Purchase of Vehicles   | 36.71   | 0.13    | 36.84   |
| Decretal Charges   | 35.90   | 0.75    | 36.65   |
| Running and Maintenance of Functional Vehicles                     | 31.57   | 0.04    | 31.61   |
| Distributaries   | ..      | 27.30   | 27.30   |
| Rent, Rate and Taxes/ Royalties                                    | 20.03   | 0.87    | 20.90   |
| Cloth and Beds   | 18.93   | ..      | 18.93   |
| Afforestation  | 9.77    | 7.84    | 17.61   |
| Health Insurance Premium   | 17.18   | ..      | 17.18   |
| Manufacturing Accounts (Viklan)                                    | 15.66   | 1.12    | 16.78   |
| Public Works Advances (Viklan)                                     | 1.46    | 13.59   | 15.05   |
| Chemical Charges   | 14.74   | ..      | 14.74   |
| Printing Charges   | 9.91    | ..      | 9.91    |

**No. 4 - (Contd.)****BY NATURE - (Contd.)**

| 2015-16             |         |         | 2014-15             |         |         |
|---------------------|---------|---------|---------------------|---------|---------|
| Revenue             | Capital | Total   | Revenue             | Capital | Total   |
| <i>(₹ in crore)</i> |         |         | <i>(₹ in crore)</i> |         |         |
| 1,29.39             | ..      | 1,29.39 | 1,27.57             | ..      | 1,27.57 |
| 1,02.87             | ..      | 1,02.87 | 1,21.08             | ..      | 1,21.08 |
| 1,14.78             | 0.96    | 1,15.74 | 60.63               | 0.76    | 61.39   |
| 1,16.31             | 1.29    | 1,17.60 | 1,19.93             | 0.96    | 1,20.89 |
| 90.52               | 2.90    | 93.42   | 59.84               | 6.98    | 66.82   |
| ..                  | 83.42   | 83.42   | ..                  | 2,10.36 | 2,10.36 |
| 76.89               | 0.15    | 77.04   | 74.56               | 1.54    | 76.10   |
| ..                  | 73.47   | 73.47   | ..                  | 41.38   | 41.38   |
| 1.45                | 1,18.54 | 1,19.99 | 0.98                | 1,60.11 | 1,61.09 |
| 17.48               | 77.46   | 94.94   | 29.73               | 71.38   | 1,01.11 |
| 70.51               | 0.65    | 71.16   | 59.43               | 0.52    | 59.95   |
| 56.08               | 0.80    | 56.88   | 47.29               | 0.80    | 48.09   |
| 71.45               | 0.03    | 71.48   | 61.05               | 0.12    | 61.17   |
| 79.01               | ..      | 79.01   | 57.46               | ..      | 57.46   |
| 60.43               | 1.10    | 61.53   | 87.87               | 1.61    | 89.48   |
| 8.71                | 0.21    | 8.92    | 3.10                | 0.10    | 3.20    |
| 57.90               | 0.13    | 58.03   | 52.78               | 0.05    | 52.83   |
| 71.98               | ..      | 71.98   | 62.27               | ..      | 62.27   |
| 13.65               | ..      | 13.65   | 9.77                | ..      | 9.77    |
| 55.09               | 0.01    | 55.10   | 28.53               | 0.31    | 28.84   |
| 28.17               | 0.04    | 28.21   | 27.76               | 0.05    | 27.81   |
| 7.68                | 0.16    | 7.84    | 4.64                | 0.01    | 4.65    |
| ..                  | 22.08   | 22.08   | ..                  | 49.59   | 49.59   |
| 18.91               | 0.35    | 19.26   | 19.33               | 0.77    | 20.10   |
| 8.28                | ..      | 8.28    | 8.14                | ..      | 8.14    |
| 10.86               | 12.65   | 23.51   | 11.03               | 11.67   | 22.70   |
| 14.05               | ..      | 14.05   | 14.05               | ..      | 14.05   |
| 16.18               | 2.57    | 18.75   | 15.41               | 3.60    | 19.01   |
| 1.07                | 20.53   | 21.60   | 1.04                | 37.74   | 38.78   |
| 12.82               | ..      | 12.82   | 12.08               | ..      | 12.08   |
| 10.93               | ..      | 10.93   | 14.26               | ..      | 14.26   |

**STATEMENT**  
**B. EXPENDITURE**

| Object of Expenditure            | 2016-17             |                   |                    |
|----------------------------------|---------------------|-------------------|--------------------|
|                                  | Revenue             | Capital           | Total              |
|                                  | <i>(₹ in crore)</i> |                   |                    |
| Mess arrangement                 | 9.82                | ..                | 9.82               |
| Stationery                       | 9.08                | ..                | 9.08               |
| Interest due on refund amount    | 6.42                | ..                | 6.42               |
| Natural Water Expenses           | 5.43                | ..                | 5.43               |
| Special Purchase                 | 4.72                | ..                | 4.72               |
| Bio Medical Wastage              | 4.44                | ..                | 4.44               |
| Publication                      | 4.23                | ..                | 4.23               |
| Award and Compensation           | 3.97                | ..                | 3.97               |
| Hospitality Charges              | 3.28                | ..                | 3.28               |
| Secret Service Expenses          | 3.17                | ..                | 3.17               |
| Branches                         | ..                  | 2.77              | 2.77               |
| Employee and Labour              | 2.62                | ..                | 2.62               |
| Laboratories                     | 1.74                | ..                | 1.74               |
| Maintenance- Establishment       | ..                  | ..                | ..                 |
| <b>Deduct-Heads :</b>            |                     |                   |                    |
| Machinery and Equipment          | ..                  | (-) 0.60          | (-) 0.60           |
| Manufacturing Accounts (Aanklan) | (-) 10.30           | (-) 0.29          | (-) 10.59          |
| Public Works Advances (Aanklan)  | (-) 1.40            | (-) 19.25         | (-) 20.65          |
| Stock and Storage (Aanklan)      | (-) 1.32            | (-) 79.89         | (-) 81.21          |
| Deduct Recoveries                | (-) 8,45.23         | (-) 9.46          | (-) 8,54.69        |
| Transfer from Funds              | (-) 23,47.49        | (-) 7,60.75       | (-) 31,08.24       |
| Others-less than ₹ 1 Crore       | 0.54                | .. *              | 0.54               |
| <b>Total</b>                     | <b>12,71,40.14</b>  | <b>1,69,79.72</b> | <b>14,41,19.86</b> |

\* Only ₹ 24,816.

**No. 4 - (Concl.)****BY NATURE - (Concl.)**

| 2015-16             |                   |                    | 2014-15             |                   |                    |
|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|
| Revenue             | Capital           | Total              | Revenue             | Capital           | Total              |
| <i>(₹ in crore)</i> |                   |                    | <i>(₹ in crore)</i> |                   |                    |
| 9.20                | ..                | 9.20               | 8.86                | ..                | 8.86               |
| 9.77                | ..                | 9.77               | 9.17                | ..                | 9.17               |
| 8.44                | ..                | 8.44               | 3.02                | ..                | 3.02               |
| 5.16                | ..                | 5.16               | 4.69                | ..                | 4.69               |
| 6.51                | ..                | 6.51               | 6.89                | ..                | 6.89               |
| 4.16                | ..                | 4.16               | 3.14                | ..                | 3.14               |
| 5.35                | ..                | 5.35               | 2.13                | ..                | 2.13               |
| 2.91                | 46.75             | 49.66              | 3.44                | (-) 79.99         | (-) 76.55          |
| 2.06                | ..                | 2.06               | 2.10                | ..                | 2.10               |
| 3.25                | ..                | 3.25               | 2.40                | ..                | 2.40               |
| ..                  | 3.69              | 3.69               | ..                  | 12.74             | 12.74              |
| 2.48                | ..                | 2.48               | 2.47                | ..                | 2.47               |
| 1.87                | ..                | 1.87               | 1.69                | ..                | 1.69               |
| 8.08                | ..                | 8.08               | 93.99               | 0.66              | 94.65              |
| ..                  | (-) 2.04          | (-) 2.04           | ..                  | (-) 2.38          | (-) 2.38           |
| (-) 22.13           | (-) 1.90          | (-) 24.03          | (-) 9.42            | (-) 1.70          | (-) 11.12          |
| (-) 1.26            | (-) 39.13         | (-) 40.39          | (-) 1.14            | (-) 43.55         | (-) 44.69          |
| (-) 1.68            | (-) 1,27.91       | (-) 1,29.59        | (-) 1.07            | (-) 1,72.89       | (-) 1,73.96        |
| (-) 9,41.12         | (-) 11.63         | (-) 9,52.75        | (-) 9,52.69         | (-) 43.63         | (-) 9,96.32        |
| (-) 25,74.64        | (-) 2,89.60       | (-) 28,64.24       | (-) 15,77.69        | (-) 3,66.57       | (-) 19,44.26       |
| 0.68                | 0.04              | 0.72               | 0.82                | 0.03              | 0.85               |
| <b>10,62,39.24</b>  | <b>2,19,85.26</b> | <b>12,82,24.50</b> | <b>9,45,41.97</b>   | <b>1,61,02.69</b> | <b>11,06,44.66</b> |



**STATEMENT No. 5 – STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Head  | Description  | Expenditure during 2015-16 | Progressive Expenditure upto 2015-16 | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Increase(+)/ Decrease(-) in Percentage |
|---|--|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--|
| <i>(₹ in crore)</i>   |  |                            |                                      |                            |                                      |  |
| <b>A. Capital Account of General Services</b>   |  |                            |                                      |                            |                                      |  |
| 4047.   | Capital Outlay on Other Fiscal Services              | (-) 9.35                   | 1,81.63                              | 0.01                       | 1,81.64                              | (+) 0.01                               |
| 4055.   | Capital Outlay on Police                             | 1,02.79                    | 7,40.03                              | 96.79                      | 8,36.82                              | (+) 13.08                              |
| 4058.   | Capital Outlay on Stationery and Printing            | 1.21                       | 8.57                                 | 0.09                       | 8.66                                 | (+) 1.05                               |
| 4059.   | Capital Outlay on Public Works                       | 3,37.69                    | 22,68.31                             | 3,22.41                    | 25,90.72                             | (+) 14.21                              |
| 4070.   | Capital Outlay on Other Administrative Services      | 8.16                       | 30.05                                | 17.22                      | 47.27                                | (+) 57.30                              |
| <b>TOTAL- A. Capital Account of General Services</b>                                  |  | 4,40.50                    | 32,28.59                             | 4,36.52                    | 36,65.11                             | (+) 13.52                              |
| <b>B. Capital Account of Social Services</b>  |  |                            |                                      |                            |                                      |  |
| <i>(a) Capital Account of Education, Sports, Art and Culture</i>                      |  |                            |                                      |                            |                                      |  |
| 4202.   | Capital Outlay on Education, Sports, Art and Culture | 1,55.02                    | 11,43.66                             | 1,19.07                    | 12,62.73                             | (+) 10.41                              |
| Total- (a) Capital Account of Education, Sports, Art and Culture                      |  | 1,55.02                    | 11,43.66                             | 1,19.07                    | 12,62.73                             | (+) 10.41                              |
| <i>(b) Capital Account of Health and Family Welfare</i>                               |  |                            |                                      |                            |                                      |  |
| 4210.   | Capital Outlay on Medical and Public Health          | 5,75.57                    | 24,19.15                             | 5,15.35                    | 29,34.50                             | (+) 21.30                              |
| 4211.   | Capital Outlay on Family Welfare                     | ..                         | 1,16.11                              | (-) 1.05 (a)               | 1,15.06                              | (-) 0.90                               |
| Total - (b) Capital Account of Health and Family Welfare                              |  | 5,75.57                    | 25,35.26                             | 5,14.30                    | 30,49.56                             | (+) 20.29                              |
| <i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i> |  |                            |                                      |                            |                                      |  |
| 4215.   | Capital Outlay on Water Supply and Sanitation        | 43,76.13                   | 2,93,89.33                           | 41,94.24                   | 3,35,83.57                           | (+) 14.27                              |

(a) *Minus* figure is due to deposit of unspent amount of previous years.

**STATEMENT No. 5 - (Contd.)**

| <b>Head</b>   | <b>Description</b>   | <b>Expenditure during 2015-16</b> | <b>Progressive Expenditure upto 2015-16</b> | <b>Expenditure during 2016-17</b> | <b>Progressive Expenditure upto 2016-17</b> | <b>Increase(+)/ Decrease(-) in Percentage</b> |
|---|--|-----------------------------------|---|-----------------------------------|---|---|
| <i>(₹ in crore)</i>   |  |                                   |   |                                   |   |   |
| <b>B. Capital Account of Social Services - (Contd.)</b>   |  |                                   |   |                                   |   |   |
| <i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - (Concl.)</i>        |  |                                   |   |                                   |   |   |
| 4216.   | Capital Outlay on Housing  | 6.68                              | 5,07.49                                     | 7.18                              | 5,14.67                                     | (+) 1.41                                      |
| 4217.   | Capital Outlay on Urban Development  | 4,73.29                           | 88,74.60                                    | 8,77.17                           | 97,51.77                                    | (+) 9.88                                      |
| Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development                  |  | 48,56.10                          | 3,87,71.42                                  | 50,78.59                          | 4,38,50.01                                  | (+) 13.10                                     |
| <i>(d) Capital Account of Information and Broadcasting</i>  |  |                                   |   |                                   |   |   |
| 4220.   | Capital Outlay on Information and Publicity  | 1.46                              | 12.92                                       | 1.93                              | 14.85                                       | (+) 14.94                                     |
| Total - (d) Capital Account of Information and Broadcasting   |  | 1.46                              | 12.92                                       | 1.93                              | 14.85                                       | (+) 14.94                                     |
| <i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>  |  |                                   |   |                                   |   |   |
| 4225.   | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 2,69.03                           | 21,29.61                                    | 3,03.28                           | 24,32.89                                    | (+) 14.24                                     |
| Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes |  | 2,69.03                           | 21,29.61                                    | 3,03.28                           | 24,32.89                                    | (+) 14.24                                     |
| <i>(g) Capital Account of Social Welfare and Nutrition</i>  |  |                                   |   |                                   |   |   |
| 4235.   | Capital Outlay on Social Security and Welfare  | 11.16                             | 1,87.61                                     | 9.00                              | 1,96.61                                     | (+) 4.80                                      |
| 4236.   | Capital Outlay on Nutrition  | 55.81                             | 2,44.49                                     | 38.42                             | 2,82.91                                     | (+) 15.71                                     |
| Total - (g) Capital Account of Social Welfare and Nutrition   |  | 66.97                             | 4,32.10                                     | 47.42                             | 4,79.52                                     | (+) 10.97                                     |

**STATEMENT No. 5 - (Contd.)**

| Head  | Description  | Expenditure during 2015-16 | Progressive Expenditure upto 2015-16 | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Increase(+)/ Decrease(-) in Percentage |
|---|--|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--|
| <i>(₹ in crore)</i>   |  |                            |                                      |                            |                                      |  |
| <b>B. Capital Account of Social Services - (Concl.)</b>         |  |                            |                                      |                            |                                      |  |
| <i>(h) Capital Account of Other Social Services</i>             |  |                            |                                      |                            |                                      |  |
| 4250.   | Capital Outlay on Other Social Services                          | 71.48                      | 3,09.33                              | 1,49.70                    | 4,59.03                              | (+) 48.39                              |
|   | Total - (h) Capital Account of Other Social Services             | 71.48                      | 3,09.33                              | 1,49.70                    | 4,59.03                              | (+) 48.39                              |
|   | <b>TOTAL- B. Capital Account of Social Services</b>              | 59,95.63                   | 4,53,34.30                           | 62,14.29                   | 5,15,48.59                           | (+) 13.71                              |
| <b>C. Capital Account of Economic Services</b>                  |  |                            |                                      |                            |                                      |  |
| <i>(a) Capital Account of Agriculture and Allied Activities</i> |  |                            |                                      |                            |                                      |  |
| 4401.   | Capital Outlay on Crop Husbandry                                 | 1,80.35                    | 12,85.39                             | 2,54.12                    | 15,39.51                             | (+) 19.77                              |
| 4402.   | Capital Outlay on Soil and Water Conservation                    | 0.39                       | 3,63.76                              | 0.25                       | 3,64.01                              | (+) 0.07                               |
| 4403.   | Capital Outlay on Animal Husbandry                               | 11.20                      | 59.16                                | 4.50                       | 63.66                                | (+) 7.61                               |
| 4404.   | Capital Outlay on Dairy Development                              | ..                         | 7.47                                 | ..                         | 7.47                                 | ..                                     |
| 4405.   | Capital Outlay on Fisheries                                      | 1.54                       | 12.00                                | 1.03                       | 13.03                                | (+) 8.58                               |
| 4406.   | Capital Outlay on Forestry and Wild Life                         | 1,97.85                    | 15,53.80                             | 1,73.74                    | 17,27.54                             | (+) 11.18                              |
| 4408.   | Capital Outlay on Food Storage and Warehousing                   | ..                         | 0.46                                 | ..                         | 0.46                                 | ..                                     |
| 4415.   | Capital Outlay on Agricultural Research and Education            | ..                         | 16.00                                | ..                         | 16.00                                | ..                                     |
| 4425.   | Capital Outlay on Co-operation                                   | 25.40                      | 3,88.68                              | 28.45                      | 3,89.29 (a)                          | (+) 0.16                               |
| 4435.   | Capital Outlay on Other Agricultural Programmes                  | ..                         | 46.90                                | ..                         | 46.90                                | ..                                     |
|   | Total - (a) Capital Account of Agriculture and Allied Activities | 4,16.73                    | 37,33.62                             | 4,62.09                    | 41,67.87                             | (+) 11.63                              |

(a) Amount of ₹ 27,84,31,415 has been proforma reduced from expenditure to end of the year due to capital disinvestments.

**STATEMENT No. 5 - (Contd.)**

| <b>Head</b>  | <b>Description</b>   | <b>Expenditure during 2015-16</b> | <b>Progressive Expenditure upto 2015-16</b> | <b>Expenditure during 2016-17</b> | <b>Progressive Expenditure upto 2016-17</b> | <b>Increase(+)/ Decrease(-) in Percentage</b> |
|--|--|-----------------------------------|---|-----------------------------------|---|---|
| <i>(₹ in crore)</i>  |  |                                   |   |                                   |   |   |
| <b>C. Capital Account of Economic Services - (Contd.)</b>  |  |                                   |   |                                   |   |   |
| <b>(b) Capital Account of Rural Development</b>            |  |                                   |   |                                   |   |   |
| 4515.  | Capital Outlay on other Rural Development Programmes       | 5,04.45                           | 50,33.07                                    | 5,47.13                           | 55,80.20                                    | (+) 10.87                                     |
|  | Total - (b) Capital Account of Rural Development           | 5,04.45                           | 50,33.07                                    | 5,47.13                           | 55,80.20                                    | (+) 10.87                                     |
| <b>(c) Capital Account of Special Areas Programme</b>      |  |                                   |   |                                   |   |   |
| 4575.  | Capital Outlay on other Special Areas Programmes           | 2,68.50                           | 21,22.64                                    | 3,16.56                           | 24,39.20                                    | (+) 14.91                                     |
|  | Total- (c) Capital Account of Special Areas Programme      | 2,68.50                           | 21,22.64                                    | 3,16.56                           | 24,39.20                                    | (+) 14.91                                     |
| <b>(d) Capital Account of Irrigation and Flood Control</b> |  |                                   |   |                                   |   |   |
| 4700.  | Capital Outlay on Major Irrigation                         | 4,86.96                           | 1,13,84.53                                  | 11,95.28                          | 1,25,79.81                                  | (+) 10.50                                     |
| 4701.  | Capital Outlay on Medium Irrigation                        | 1,45.99                           | 19,21.80                                    | 1,09.89                           | 20,31.69                                    | (+) 5.72                                      |
| 4702.  | Capital Outlay on Minor Irrigation                         | 5,25.12                           | 35,78.31                                    | 5,05.64                           | 40,83.95                                    | (+) 14.13                                     |
| 4705.  | Capital Outlay on Command Area Development                 | 1,07.28                           | 20,36.61                                    | 1,24.43                           | 21,61.04                                    | (+) 6.11                                      |
| 4711.  | Capital Outlay on Flood Control Projects                   | 42.41                             | 2,41.39                                     | 24.21                             | 2,65.60                                     | (+) 10.03                                     |
|  | TOTAL- (d) Capital Account of Irrigation and Flood Control | 13,07.76                          | 1,91,62.64                                  | 19,59.45                          | 2,11,22.09                                  | (+) 10.23                                     |
| <b>(e) Capital Account of Energy</b>                       |  |                                   |   |                                   |   |   |
| 4801.  | Capital Outlay on Power Projects                           | 94,33.83                          | 3,36,29.64                                  | 41,15.71                          | 3,77,45.35                                  | (+) 12.24                                     |
| 4802.  | Capital Outlay on Petroleum                                | ..                                | 0.01  | ..                                | 0.01  | ..  |
| 4810.  | Capital Outlay on New and Renewable Energy                 | 0.07                              | 1.22  | ..                                | 1.22  | ..  |
|  | Total- (e) Capital Account of Energy                       | 94,33.90                          | 3,36,30.87                                  | 41,15.71                          | 3,77,46.58                                  | (+) 12.24                                     |

**STATEMENT No. 5 - (Contd.)**

| <b>Head</b>   | <b>Description</b>  | <b>Expenditure during 2015-16</b> | <b>Progressive Expenditure upto 2015-16</b> | <b>Expenditure during 2016-17</b> | <b>Progressive Expenditure upto 2016-17</b> | <b>Increase(+)/ Decrease(-) in Percentage</b> |
|---|---|-----------------------------------|---|-----------------------------------|---|---|
| <i>(₹ in crore)</i>                                       |   |                                   |   |                                   |   |   |
| <b>C. Capital Account of Economic Services - (Contd.)</b> |   |                                   |   |                                   |   |   |
| <b>(f) Capital Account of Industry and Minerals</b>       |   |                                   |   |                                   |   |   |
| 4851.   | Capital Outlay on Village and Small Industries                    | 1.81                              | 75.14                                       | 1.92                              | 77.06                                       | (+) 2.56                                      |
| 4852.   | Capital Outlay on Iron and Steel Industries                       | ..                                | 0.02  | ..                                | 0.02  | ..  |
| 4853.   | Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | 17.89                             | 1,89.71                                     | 5.95                              | 1,95.66                                     | (+) 3.14                                      |
| 4857.   | Capital Outlay on Chemicals and Pharmaceutical Industries         | ..                                | 1.15  | ..                                | 1.15  | ..  |
| 4858.   | Capital Outlay on Engineering Industries                          | ..                                | 0.24  | ..                                | 0.24  | ..  |
| 4860.   | Capital Outlay on Consumer Industries                             | 58.87                             | 2,22.91                                     | ..                                | 2,22.91                                     | ..  |
| 4875.   | Capital Outlay on Other Industries                                | ..                                | 0.11  | ..                                | 0.11  | ..  |
| 4885.   | Other Capital Outlay on Industries and Minerals                   | 0.32                              | 3,89.04                                     | 1.40                              | 3,90.44                                     | (+) 0.36                                      |
| Total - (f) Capital Account of Industry and Minerals      |   | 78.89                             | 8,78.32                                     | 9.27                              | 8,87.59                                     | (+) 1.06                                      |
| <b>(g) Capital Account of Transport</b>                   |   |                                   |   |                                   |   |   |
| 5002.   | Capital Outlay on Indian Railways- Commercial Lines               | ..                                | ..*   | ..                                | ..*   | ..  |
| 5053.   | Capital Outlay on Civil Aviation                                  | ..                                | 4.49  | ..                                | 4.49  | ..  |
| 5054.   | Capital Outlay on Roads and Bridges                               | 30,34.22                          | 1,56,13.51                                  | 24,20.87                          | 1,80,34.38                                  | (+) 15.50                                     |
| 5055.   | Capital Outlay on Road Transport                                  | ..                                | 6,13.17                                     | ..                                | 6,13.17                                     | ..  |
| Total - (g) Capital Account of Transport                  |   | 30,34.22                          | 1,62,31.17                                  | 24,20.87                          | 1,86,52.04                                  | (+) 14.91                                     |

\* Only ₹ 23,465.

**STATEMENT No. 5 - (Contd.)**

| <b>Head</b>   | <b>Description</b>   | <b>Expenditure during 2015-16</b> | <b>Progressive Expenditure upto 2015-16</b> | <b>Expenditure during 2016-17</b> | <b>Progressive Expenditure upto 2016-17</b> | <b>Increase(+)/ Decrease(-) in Percentage</b> |
|---|--|-----------------------------------|---|-----------------------------------|---|---|
| <i>(₹ in crore)</i>   |  |                                   |   |                                   |   |   |
| <b>C. Capital Account of Economic Services - (Concl.)</b>         |  |                                   |   |                                   |   |   |
| <b>(i) Capital Account of Science, Technology and Environment</b> |  |                                   |   |                                   |   |   |
| 5425.   | Capital Outlay on other Scientific and Environmental Research      | 2.14                              | 13.89                                       | 3.65                              | 17.54                                       | (+) 26.28                                     |
|   | Total - (i) Capital Account of Science, Technology and Environment | 2.14                              | 13.89                                       | 3.65                              | 17.54                                       | (+) 26.28                                     |
| <b>(j) Capital Account of General Economic Services</b>           |  |                                   |   |                                   |   |   |
| 5452.   | Capital Outlay on Tourism  | 54.20                             | 3,60.86                                     | 27.46                             | 3,88.32                                     | (+) 7.61                                      |
| 5465.   | Investments in General Financial and Trading Institutions          | ..                                | 76.11                                       | ..                                | 76.11                                       | ..  |
| 5475.   | Capital Outlay on other General Economic Services                  | 4,48.34                           | 11,26.13                                    | 4,66.72                           | 15,92.85                                    | (+) 41.44                                     |
|   | Total - (j) Capital Account of General Economic Services           | 5,02.54                           | 15,63.10                                    | 4,94.18                           | 20,57.28                                    | (+) 31.62                                     |
|   | <b>TOTAL-C. Capital Account of Economic Services</b>               | 1,55,49.13                        | 8,23,69.32                                  | 1,03,28.91                        | 9,26,70.39 (a)                              | (+) 12.51                                     |
|   | <b>GRAND TOTAL</b>   | <b>2,19,85.26</b>                 | <b>13,09,32.21</b>                          | <b>1,69,79.72</b>                 | <b>14,78,84.09 (a)</b>                      | <b>(+) 12.95</b>                              |

(a) See foot note (a) at Page No. 30.

## STATEMENT No. 5 - (Concl.)

### EXPLANATORY NOTES

1. *Return on Capital outlay* :- Proforma accounts for the following schemes have not been prepared by the Department :-

| Name of the Department and their undertakings             | Year from which the accounts are in arrears | Remarks   |
|---|---|---|
| <b>GROUND WATER DEPARTMENT</b>                            |   |   |
| (1) Scheme for Purchase and Sale of Pumping Sets, Jodhpur | 1975-76 to 1987-88<br>(Upto November, 1987) | Declared non-commercial with effect from December, 1987 but not exempted from audit prior to that period. Accounts awaited. |
| (2) Rajasthan Ground Water Department, Jodhpur            | 1974-75 to 1987-88<br>(Upto November, 1987) | Declared non-commercial with effect from December, 1987 but not exempted from audit prior to that period. Accounts awaited. |

2. *Investment of the Government*:- In 2016-17, the Government invested ₹ 43,16.32 crore (net) in the share capital of Government Companies (₹ 43,15.71 crore) and Co-operative Banks & Societies (₹ 0.61 crore). Details are given in Statement No. 19.

The investments of the Government in share capital of different concerns at the end of 2014-15, 2015-16 and 2016-17 were ₹ 2,79,09.59 crore, ₹ 3,74,17.62 crore and ₹ 4,17,33.94 crore respectively. The dividend and interest received there from, were ₹ 63.33 crore (0.23 *per cent*), ₹ 97.41 crore (0.26 *per cent*) and ₹ 67.80 crore (0.16 *per cent*) respectively. Details are given in Statement No. 8 and 19.

3. Financial result of certain irrigation schemes is given in Appendix VIII.

**STATEMENT No. 6- STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**(i) Statement of Public Debt and Other Liabilities\***

| Nature of Debt  | Balance on<br>1st April<br>2016 | Receipts<br>during<br>the year | Repayments<br>during<br>the year | Balance on<br>31st March<br>2017 | Net<br>increase(+)/<br>decrease(-) |             | As<br>percent<br>of<br>total<br>liabilities |
|---|---------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------|---|
|   |                                 |                                |                                  |                                  | Amount                             | %           |   |
| <i>(₹ in crore)</i>   |                                 |                                |                                  |                                  |                                    |             |   |
| <b>A. Public Debt</b>                                       |                                 |                                |                                  |                                  |                                    |             |   |
| <b>6003. Internal Debt of the State Government</b>          |                                 |                                |                                  |                                  |                                    |             |   |
| Market Loans  | 7,51,92.99                      | 1,60,53.78                     | 17,29.01                         | 8,95,17.76                       | (+) 1,43,24.77                     | 19.05       | 35.11                                       |
| Compensation and other Bonds                                | 4,51,95.76 #                    | 2,23,72.20                     | ..                               | 6,75,67.96                       | (+) 2,23,72.20                     | 49.50       | 26.50                                       |
| Loans from Financial Institutions                           | 78,53.01                        | 19,43.69                       | 11,69.43                         | 86,27.27                         | (+) 7,74.26                        | 9.86        | 3.38  |
| Special Securities issued to National Small Saving Fund     | 2,00,39.80#                     | ..                             | 15,35.76                         | 1,85,04.04                       | (-) 15,35.76                       | (-) 7.66    | 7.26  |
| Other Loans   | 10.18                           | 63.83                          | 6.46                             | 67.55                            | (+) 57.37                          | (+) 5,63.56 | 0.03  |
| <b>6004. Loans and Advances from the Central Government</b> |                                 |                                |                                  |                                  |                                    |             |   |
| Non-plan Loans  | 38.69                           | ..                             | 5.05                             | 33.64                            | (-) 5.05                           | (-) 13.05   | 0.01  |
| Loans for State/ Union Territory Plan Schemes               | 82,09.27                        | 34,55.35                       | 5,68.86                          | 1,10,95.76                       | (+) 28,86.49                       | (+) 35.16   | 4.35  |
| Loans for Central Plan Schemes                              | 0.29                            | ..                             | ..                               | 0.29                             | ..                                 | ..          | ..  |
| Loans for Centrally Sponsored Plan Schemes                  | 4.28                            | ..                             | ..                               | 4.28                             | ..                                 | ..          | ..  |
| Pre 1984-85 Loans   | 5.40                            | ..                             | ..                               | 5.40                             | ..                                 | ..          | ..  |
| Total A. Public Debt  | 15,65,49.67                     | 4,38,88.85                     | 50,14.57                         | 19,54,23.95                      | (+) 3,88,74.28                     | (+) 24.83   | 76.64                                       |

\* A more detailed account is given in Statement No. 17 of Volume II.

# Decrease/ Increase by 1 in opening balance due to rounding.



**STATEMENT No. 6 - (Contd.)**

**(i) Statement of Public Debt and Other Liabilities - (Contd.)**

| Nature of Debt                     | Balance on<br>1st April<br>2016 | Receipts<br>during<br>the year | Repayments<br>during<br>the year | Balance on<br>31st March<br>2017 | Net<br>increase(+)/<br>decrease(-) |                  | As<br>percent<br>of<br>total<br>liabilities |
|------------------------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------------|------------------|---|
|                                    |                                 |                                |                                  |                                  | Amount                             | %                |   |
| <i>(₹ in crore)</i>                |                                 |                                |                                  |                                  |                                    |                  |   |
| <b>B. Other Liabilities</b>        |                                 |                                |                                  |                                  |                                    |                  |   |
| <i>Public Accounts</i>             |                                 |                                |                                  |                                  |                                    |                  |   |
| Small Savings, Provident Fund etc. | 3,55,14.45                      | 86,20.13                       | 52,40.13                         | 3,88,94.45                       | (+) 33,80.00                       | (+) 9.52         | 15.25                                       |
| Reserve funds bearing interest     | 3,00.77                         | 21,48.82                       | 20,55.58                         | 3,94.01                          | (+) 93.24                          | (+) 31.00        | 0.15  |
| Reserve funds not bearing interest | 11,99.88                        | 27,36.31                       | 27,07.61                         | 12,28.58                         | (+) 28.70                          | (+) 2.39         | 0.48  |
| Deposits bearing interest          | 42,62.68                        | 14,38.97                       | 10,13.80                         | 46,87.85                         | (+) 4,25.17                        | (+) 9.97         | 1.84  |
| Deposits not bearing interest      | 1,15,58.25                      | 14,28,50.26                    | 14,00,35.80                      | 1,43,72.71                       | (+) 28,14.46                       | (+) 24.35        | 5.64  |
| Total B. Other Liabilities         | 5,28,36.03                      | 15,77,94.49                    | 15,10,52.92                      | 5,95,77.60                       | (+) 67,41.57                       | (+) 12.76        | 23.36                                       |
| <b>GRAND TOTAL</b>                 | <b>20,93,85.70</b>              | <b>20,16,83.34</b>             | <b>15,60,67.49</b>               | <b>25,50,01.55</b>               | <b>(+) 4,56,15.85</b>              | <b>(+) 21.79</b> | <b>100.00</b>                               |

The State Legislature has passed “The Rajasthan Fiscal Responsibility and Budget Management (amendment) Act, 2016”. Under the Act, State Government shall restrict its total outstanding debt upto 36.50 *per cent* of Gross State Domestic Product for the financial year. During 2016-17 the actual debt of the State was 34.01 *per cent* of Gross State Domestic Product.

## STATEMENT No. 6 - (Contd.)

### (i) Statement of Public Debt and Other Liabilities - (Concl.)

#### EXPLANATORY NOTES

##### 1. Amortisation arrangements -

- (a) *Open market loans* - No arrangement exists at present.
- (b) *Jagir bonds and loans from Government of India* - No arrangement for amortisation has been made for these bonds and loans.

2. **Loans from Small Saving Fund** - Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. During 2016-17, no loan was taken from Fund and ₹ 15,35.76 crore was repaid during the year. The balance outstanding at the end of the year was amounting to ₹ 1,85,04.04 crore which was 9.47 *per cent* of the total Public Debt of the State Government as on 31 March 2017.

3. **Loans and Advances from the Central Government - Increase in indebtedness** - The balance of Loans and Advances from the Central Government was increased during 2016-17 by ₹ 34,55.35 crore mainly due to receipt of more loans for State/ Union Territory Plan Schemes.

The loans from the Central Government as on 31 March 2017 constituted 5.70 *per cent* of the total Public Debt of the State Government on that date.

4. **Internal Debt of the State Government - Market Loans bearing interest** - These cover long term loans raised in the open market and bonds issued in payment of compensation and rehabilitation grants to ex-jagirdars which are repayable in ten years.

Seventeen loans of ₹ 1,60,53.78 crore were raised during 2016-17. These loans bear interest at 7.98, 8.00, 8.07, 7.57, 7.58, 7.38, 7.17, 7.21, 7.37, 6.82, 6.85, 7.06, 7.15, 7.59, 7.73, 7.85 and 7.61 *per cent* respectively and redeemable at par w.e.f. 2026 and 2027 as shown in Annexure to Statement No. 17.

Details of loans raised by Government and outstanding as on 31 March 2017 are given in the Annexure to Statement No. 17. The outstanding balance of market loans was 45.81 *per cent* of the total Public Debt of the State Government.

There were no other borrowings of a purely temporary character.

5. **Other Loans** - Loans taken from the Financial Institutions viz. National Bank for Agricultural and Rural Development (₹ 18,69.81 crore) and National Co-operative Development Corporation (₹ 73.88 crore). Special Power Bonds of ₹ 2,23,72.20 crore were also issued during the year which are repayable from 2018. These loans form the constituents of borrowings during the year. The State Government has intimated that the repayment of Special Power Bonds of ₹ 2,08,07.32 crore will be from 2018 to 2026 in nine equal instalments and rest amount (₹ 15,64.88 crore) will be repaid from 2019 to 2027 in eighteen half yearly instalments. Particulars of outstanding loans are given in Statement No. 17 and annexure thereto. The outstanding balance of total other loans was 39.02 *per cent* of the total Public Debt of the State Government.

6. **Maturity Profile** - Maturity Profile of Public Debt, Repayment Schedule and Interest Rate of Outstanding loan, are given in Statement No.17.

7. **Appropriation for reduction or avoidance of debt**- Sinking Fund is not in existence.

**STATEMENT No. 6 - (Contd.)**

**(ii) Service of Debt**

**Interest on debt and other obligations** - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2015-16 and 2016-17 are detailed below :-

|  | <b>2016-17</b>      | <b>2015-16</b> | <b>Net increase (+)<br/>or decrease (-)<br/>during the year</b> |
|--|---------------------|----------------|---|
|  | <i>(₹ in crore)</i> |                |   |
| <b>(i) Gross debt and other obligations outstanding at the end of the year</b> |                     |                |   |
| (a) Public Debt and Small Savings, Provident Funds, etc.                       | 23,43,18.40         | 19,20,64.12    | (+) 4,22,54.28  |
| (b) Other obligations  | 2,06,83.15          | 1,73,21.58     | (+) 33,61.57  |
| TOTAL - (i)  | 25,50,01.55         | 20,93,85.70    | (+) 4,56,15.85  |
| <b>(ii) Interest paid by Government</b>  |                     |                |   |
| (a) On Public Debt and Small Savings, Provident Funds, etc.                    | 1,75,68.75 @        | 1,18,78.70     | (+) 56,90.05  |
| (b) On other obligations   | 1,08.19             | 1,29.60        | (-) 21.41   |
| TOTAL - (ii)   | 1,76,76.94          | 1,20,08.30     | (+) 56,68.64  |
| <b>(iii) Deduct</b>  |                     |                |   |
| (a) Interest received on loans and advances given by Government                | 1,71.57             | 1,96.00        | (-) 24.43   |
| (b) Interest realised on investment of cash balances                           | 4,60.86             | 5,78.23        | (-) 1,17.37   |
| TOTAL - (iii)  | 6,32.43             | 7,74.23        | (-) 1,41.80   |

@ It includes ₹ 39.44 crore pertains to Management of Debt.

**STATEMENT No. 6 - (Concl.)**

**(ii) Service of Debt - (Concl.)**

**Interest on debt and other obligations - (Concl.)**

|  | <b>2016-17</b>     | <b>2015-16</b> | <b>Net increase (+)<br/>or decrease (-)<br/>during the year</b> |
|--|--------------------|----------------|---|
|  | <i>(₹in crore)</i> |                |   |
| <b>(iv) Net interest charges (ii) - (iii)</b>                                    | 1,70,44.51         | 1,12,34.07     | (+) 58,10.44  |
| <b>(v) Percentage of gross interest-<br/>item (ii) to total revenue receipts</b> | 16.21              | 11.97          | (+) 4.24  |
| <b>(vi) Percentage of net interest-<br/>item (iv) to total revenue receipts</b>  | 15.63              | 11.20          | (+) 4.43  |

There were in addition certain other receipts and adjustments totalling ₹ 13,00.94 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 1,57,43.57 crore which works out to 14.44 *per cent* of the revenue.

The *Government* also received ₹ 67.80 crore during the year as dividend on investments in various undertakings.

## STATEMENT No. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section 1: Summary of Loans and Advances: Loanee group wise

| Loanee Groups   | Balance<br>as on<br>1 <sup>st</sup> April 2016 | Disbursements<br>during<br>the year | Repayments<br>during<br>the year | Write off of<br>irrecoverable<br>Loans and<br>Advances | Balance<br>as on<br>31 <sup>st</sup> March 2017 | Net<br>increase /<br>decrease<br>during<br>the year | Interest<br>payment<br>in arrear |
|---|--|-------------------------------------|----------------------------------|--|---|---|----------------------------------|
| <i>(₹ in crore)</i>   |  |                                     |                                  |  |   |   |                                  |
| Universities/ Academic Institutions                           | 1,58.77  | ..                                  | 8.07                             | ..   | 1,50.70   | (-) 8.07  | NA                               |
| Government Companies  | 3,79,65.68                                     | 1,24,80.85                          | 16,32.60                         | ..   | 4,88,13.93                                      | (+) 1,08,48.25                                      | NA                               |
| Municipalities/ Municipal Councils/<br>Municipal Corporations | 1,91.44  | ..                                  | 1.55                             | ..   | 1,89.89   | (-) 1.55  | NA                               |
| Housing Board   | 4.72   | ..                                  | 0.06                             | ..   | 4.66  | (-) 0.06  | NA                               |
| Panchayati Raj Institutions                                   | 1.82   | ..                                  | 0.01                             | ..   | 1.81  | (-) 0.01  | NA                               |
| Urban Development Authorities                                 | 5,49.31  | 1,73.95                             | 9.92                             | ..   | 7,13.34   | (+) 1,64.03   | NA                               |
| Statutory Corporations  | 3,75.16  | 1,50.00                             | ..                               | ..   | 5,25.16   | (+) 1,50.00   | NA                               |
| Co-operative Societies/ Co-operative<br>Corporations/ Banks   | 3,96.41  | 85.65                               | 61.19                            | ..   | 4,20.87   | (+) 24.46   | NA                               |
| Others  | 2,11.97  | 75.00                               | 0.13                             | ..   | 2,86.84   | (+) 74.87   | NA                               |
| Total   | <b>3,98,55.28</b>                              | <b>1,29,65.45</b>                   | <b>17,13.53</b>                  | <b>..</b>  | <b>5,11,07.20</b>                               | <b>(+) 1,12,51.92</b>                               | <b>NA</b>                        |

NA- Information is not available.

**STATEMENT No. 7 - (Contd.)**

**Section 2: Summary of Loans and Advances: Sector wise \***

| Loanee Groups                     | Balance<br>as on<br>1 <sup>st</sup> April 2016 | Disbursements<br>during<br>the year | Repayments<br>during<br>the year | Write off of<br>irrecoverable<br>Loans and<br>Advances | Balance<br>as on<br>31 <sup>st</sup> March 2017 | Net<br>increase /<br>decrease<br>during<br>the year | Interest<br>payment<br>in arrear |
|-----------------------------------|--|-------------------------------------|----------------------------------|--|---|---|----------------------------------|
|                                   | <i>(₹ in crore)</i>                            |                                     |                                  |  |   |   |                                  |
| General Services                  | 0.04   | ..                                  | ..                               | ..   | 0.04  | ..  | NA                               |
| Social Services                   | 11,49.13                                       | 2,18.95                             | 64.04                            | ..   | 13,04.04  | (+) 1,54.91   | NA                               |
| Economic Services                 | 3,87,07.49                                     | 1,27,46.50                          | 16,49.36                         | ..   | 4,98,04.63                                      | (+) 1,10,97.14                                      | NA                               |
| Government Servants               | (-) 1.70                                       | ..                                  | 0.13                             | ..   | (-) 1.83 (a)                                    | (-) 0.13  | NA                               |
| Miscellaneous Purposes            | 0.32   | ..                                  | ..                               | ..   | 0.32  | ..  | NA                               |
| <b>TOTAL - Loans and Advances</b> | <b>3,98,55.28</b>                              | <b>1,29,65.45</b>                   | <b>17,13.53</b>                  | <b>..</b>  | <b>5,11,07.20</b>                               | <b>(+) 1,12,51.92</b>                               | <b>NA</b>                        |

\* For details, refer Statement No. 18 of Volume II.

NA- Information is not available.

(a) *Minus* balance is under investigation.

**STATEMENT No. 7 - (Contd.)**

**Section 3: Recoveries in Arrears**

- (a) **DETAILED LOAN ACCOUNTS MAINTAINED BY ACCOUNTANT GENERAL OFFICE** : In respect of loans advanced to various bodies other than bodies related to Power Sector, the detailed accounts of which are kept in the Accounts Office, total principal amounting to ₹ 8,80.33 crore as detailed below were in arrear at the end of 2016-17.

| Sl. No.      | Heads of Account   | Arrears as on<br>31 March 2017<br>(₹ in crore) |
|--------------|--|--|
| 1.           | 6216-80-800(01) Industrial Housing Scheme                    | 0.02   |
| 2.           | 6217 Loans for Urban Development                             | 8,65.54  |
| 3.           | 6235-60-800 (01) [01] Loans to Jagirdars                     | 0.11   |
| 4.           | 6885-60-800 (01) [01] Loans to Industries and Industrialists | 0.98   |
| 5.           | 6885-60-800 (01) [02] Loans to Industries and Industrialists | 13.36  |
| 6.           | 7615-200 Miscellaneous Loans                                 | 0.32   |
| <b>TOTAL</b> |  | <b>8,80.33</b>                                 |

- (b) In the case of loans to Rajasthan Rajya Vidyut Prasaran Nigam Limited (₹ 9,03.35 crore), Rajasthan Rajya Vidyut Utpadan Nigam Limited (₹ 1,38.15 crore), Jaipur Vidyut Vitran Nigam Limited (₹ 1,65,01.25 crore), Jodhpur Vidyut Vitran Nigam Limited (₹ 1,51,04.27 crore) and Ajmer Vidyut Vitran Nigam Limited (₹ 1,56,25.32 crore) totalling ₹ 4,82,72.34 crore were outstanding at the end of March 2017.

**STATEMENT No. 7 - (Contd.)**

**Section 3: Recoveries in Arrears - (Contd.)**

(c) **DETAILED LOAN ACCOUNTS MAINTAINED BY STATE GOVERNMENT** : The detailed accounts of certain classes of Loans (total amount outstanding at the end of 2016-17 of ₹ 19,54.53 @ crore) are maintained by 26 Controlling Officers of the State Government. Under the orders of the Government the Controlling Officers are required to furnish details of arrears in recovery of loans instalments and interest to the Accountant General every year by June.

Out of 125 Statements due for 2016-17, only 55 Statements were received by the end of 30<sup>th</sup> June, 2017. These statements depicted arrears of recovery of ₹ 5,86.37 crore including interest in arrear on 31st March 2017. The analysis is as under :-

| Sl. No.             | Heads of Account  | Amount outstanding<br>as on 31st March 2017 | Recoveries in arrears |           |
|---------------------|---|---|-----------------------|-----------|
|                     |   |   | Principal             | Interest  |
| <i>(₹ in crore)</i> |   |   |                       |           |
| 1.                  | 6075 Loans for Miscellaneous General Services           | 0.04  | 0.04                  | ..        |
| 2.                  | 6245. Loans for Relief on account of Natural Calamities | 0.69  | 0.69                  | ..        |
| 3.                  | 6250. Loans for other Social Services                   | 1.38  | 1.38                  | ..        |
| 4.                  | 6401. Loans for Crop Husbandry                          | ..*   | ..*                   | ..        |
| 5.                  | 6408. Loans for Food Storage and Warehousing            | 0.03  | 0.03                  | ..        |
| 6.                  | 6425. Loans for Co-operation                            | 3,69.90                                     | 3,69.90               | ..        |
| 7.                  | 6851 Loan for Village and Small Industries              | 13.61                                       | 13.61                 | ..        |
| 8.                  | 6860. Loans for Consumer Industries                     | 1,54.51                                     | 1,54.51               | ..        |
| 9.                  | 6885. Other Loans to Industries and Minerals            | 13.16                                       | 13.16                 | ..        |
| 10.                 | 7452. Loans for Tourism                                 | 33.00                                       | 33.00                 | ..        |
| 11.                 | 7475. Loans for other General Economic Services         | 0.05  | 0.05                  | ..        |
| <b>TOTAL</b>        |   | <b>5,86.37</b>                              | <b>5,86.37</b>        | <b>..</b> |

@ It includes loans to Government Servants [₹ (-) 1.83 crore], the detailed accounts of which are maintained by the departmental officers of the State Government, but recoveries are not shown overdue.

\* ₹ 21,300 only



**STATEMENT No. 7 - (Concl.)**

**Section 3: Recoveries in arrears - (Concl.)**

(d) A number of statements overdue, regarding arrears of principal and interest in respect of loans from the following departments/ authorities are still awaited (August 2017) :-

| <b>Sl. No.</b> | <b>Name of Department/ authority</b>                            | <b>Number of Statements due</b> | <b>Earliest year from which due</b> |
|----------------|---|---------------------------------|-------------------------------------|
| 1.             | Director, Agriculture Department, Jaipur                        | 16                              | 2015-16                             |
| 2.             | Dy. Secretary, Animal Husbandry Department, Jaipur              | 5                               | 2007-08                             |
| 3.             | Area Development Commissioner, Command Area Development, Kota   | 4                               | 2014-15                             |
| 4.             | Dy. Secretary, Dairy Development Department, Jaipur             | 3                               | 2007-08                             |
| 5.             | Director, Food and Civil Supply, Jaipur                         | 1                               | 2016-17                             |
| 6.             | Director, Food Storage and Warehousing, Jaipur                  | 1                               | 2016-17                             |
| 7.             | Chief Conservator of Forest, Jaipur                             | 2                               | 2008-09                             |
| 8.             | Director, Higher Education, Jaipur                              | 4                               | 2013-14                             |
| 9.             | Commissioner, Industry Department, Jaipur                       | 1                               | 2015-16                             |
| 10.            | Jagir Commissioner, Jaipur                                      | 1                               | 2007-08                             |
| 11.            | Director, Local Bodies Department, Jaipur                       | 3                               | 2016-17                             |
| 12.            | Director, Medical and Health Department, Jaipur                 | 3                               | 2012-13                             |
| 13.            | Director, Mines and Geology Department, Udaipur                 | 1                               | 2008-09                             |
| 14.            | Director, Pension and Pensioners Welfare Department, Jaipur     | 1                               | 2016-17                             |
| 15.            | Commissioner, Rehabilitation Department, Jaipur                 | 2                               | 2007-08                             |
| 16.            | Registrar, Revenue Board, Ajmer                                 | 1                               | 2015-16                             |
| 17.            | Commissioner, Social Justice and Empowerment Department, Jaipur | 7                               | 2009-10                             |
| 18.            | Commissioner, Transport Department, Jaipur                      | 4                               | 2016-17                             |
| 19.            | Secretary, Urban Development and Housing Department, Jaipur     | 9                               | 2009-10                             |
| 20.            | Director, Water Shed and Soil Conservation Department, Jaipur   | 1                               | 2016-17                             |
| <b>TOTAL</b>   |   | <b>70</b>                       |                                     |

## STATEMENT No. 8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2015-16 and 2016-17\*

| Name of the Concern                               | 2016-17           |                                   |   | 2015-16           |                                   |   |
|---|-------------------|-----------------------------------|---|-------------------|-----------------------------------|---|
|   | Number of concern | Investment at the end of the year | Dividend/ interest received during the year | Number of concern | Investment at the end of the year | Dividend/ interest received during the year |
|   |                   | <i>(₹ in crore)</i>               |   |                   | <i>(₹ in crore)</i>               |   |
| 1. Statutory Corporations                         | 7                 | 7,64.34                           | 1.19  | 7                 | 7,64.34                           | 1.36  |
| 2. Rural Banks                                    | 2                 | 73.69                             | ..  | 2                 | 73.69                             | ..  |
| 3. Government Companies                           | 49                | 4,02,46.13                        | 65.05                                       | 47                | 3,59,30.42                        | 95.26                                       |
| 4. Joint Stock Companies and Partnership Concerns | 25                | 1,40.65                           | 0.03  | 25                | 1,40.65                           | ..  |
| 5. Co-operative Banks and Societies               | **                | 5,09.13                           | 1.53  | **                | 5,08.52                           | 0.79  |
| <b>TOTAL</b>                                      | <b>83</b>         | <b>4,17,33.94</b>                 | <b>67.80</b>                                | <b>81</b>         | <b>3,74,17.62</b>                 | <b>97.41</b>                                |

\* For details, refer Section 1 of Statement No. 19 of Volume II.

\*\* Information regarding number of Co-operative Banks and Societies is awaited from the State Government (August 2017).

**STATEMENT No. 9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding on the 31 March 2017 in various sectors

| Class and Sector<br>(Number of<br>Guarantees) | Maximum<br>amount<br>guaranteed* | Outstanding<br>at the<br>beginning<br>of<br>2016-17* | Additions<br>during<br>the year* | Deletion*<br>(other than<br>invoked<br>during<br>the year) | Invoked<br>during the year |                   | Outstanding<br>at the<br>end<br>of<br>2016-17* | Guarantee<br>commission or fee |                    | Other<br>material<br>details |
|---|----------------------------------|--|----------------------------------|--|----------------------------|-------------------|--|--------------------------------|--------------------|------------------------------|
|   |                                  |  |                                  |  | Discharged                 | Not<br>Discharged |  | Receivable                     | Received           |                              |
| <i>(₹ in crore)</i>                           |                                  |  |                                  |  |                            |                   |  |                                |                    |                              |
| <b>Class (1)</b>                              |                                  |  |                                  |  |                            |                   |  |                                |                    |                              |
| Power (5)                                     | 10,47,49.00                      | 4,57,02.82   | 2,33,25.55                       | 2,58,09.87   | ..                         | ..                | 4,32,18.50                                     | 3,45.65                        | 3,45.65            | ..                           |
| Co-operatives (7)                             | 32,52.97                         | 16,63.56   | 4,45.37                          | 4,04.02  | ..                         | ..                | 17,04.91                                       | 5.25                           | 5.51               | ..                           |
| Road and Transport (1)                        | 33,96.80                         | 19,92.86   | 2,85.04                          | 87.13  | ..                         | ..                | 21,90.77                                       | 20.78                          | 20.78              | ..                           |
| State Financial Corporation (1)               | 3,00.00                          | 3,00.00  | ..                               | ..   | ..                         | ..                | 3,00.00  | 3.00                           | 3.00               | ..                           |
| Urban Development and Housing (3)             | 53,67.19                         | 32,50.94   | 61.34                            | 3,06.99  | ..                         | ..                | 30,05.29                                       | 3.71                           | 4.30               | ..                           |
| Any Other (6)                                 | 10,94.79                         | 7,09.91  | 41.00                            | 11.53  | ..                         | ..                | 7,39.38  | 7.05                           | 7.05               | ..                           |
| <b>Total</b>                                  | <b>11,81,60.75</b>               | <b>5,36,20.09</b>                                    | <b>2,41,58.30</b>                | <b>2,66,19.54</b>  | <b>..</b>                  | <b>..</b>         | <b>5,11,58.85</b>                              | <b>3,85.44</b>                 | <b>3,86.29 (a)</b> | <b>..</b>                    |

\* Interest included in guarantee, if any.

(a) It includes ₹ 1.21 crore for the period of January to March 2017 and ₹ 0.36 crore was pending during the year.

**STATEMENT No. 10 - STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

(i) Statement Containing Details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds Allocated for Creation of Assets

| Name/ Category of the Grantee            | Total Funds Released as Grants-in-aid |                 |                   | Funds Allocated for Creation of Capital Assets out of Total Funds Released |           |                |
|--|---------------------------------------|-----------------|-------------------|--|-----------|----------------|
|  | Plan including CSS and CP             | Non Plan        | Total             | Plan including CSS and CP  | Non Plan  | Total          |
| <i>(₹ in crore)</i>                      |                                       |                 |                   |  |           |                |
| <b>1. Urban Local Bodies</b>             |                                       |                 |                   |  |           |                |
| (i) Municipal Corporations               | 4,58.32                               | 9,07.96         | 13,66.28          | 5.00   | ..        | 5.00           |
| (ii) Municipalities/ Municipal Councils  | 11,54.67                              | 13,18.98        | 24,73.65          | 61.00  | ..        | 61.00          |
| <b>Total-Urban Local Bodies</b>          | <b>16,12.99</b>                       | <b>22,26.94</b> | <b>38,39.93</b>   | <b>66.00</b>   | <b>..</b> | <b>66.00</b>   |
| <b>2. Panchayati Raj Institutions</b>    |                                       |                 |                   |  |           |                |
| (i) Zila Parishads                       | 60,72.13                              | 71.54           | 61,43.67          | 2,63.57  | ..        | 2,63.57        |
| (ii) Panchayat Samitis                   | 5,26.20                               | 34,94.69        | 40,20.89          | ..   | ..        | ..             |
| (iii) Gram Panchayats                    | 20,00.26                              | 23,07.84        | 43,08.10          | ..   | ..        | ..             |
| <b>Total-Panchayati Raj Institutions</b> | <b>85,98.59</b>                       | <b>58,74.07</b> | <b>1,44,72.66</b> | <b>2,63.57</b>   | <b>..</b> | <b>2,63.57</b> |
| <b>3. Public Sector Undertaking</b>      |                                       |                 |                   |  |           |                |
| (i) Statutory Corporations               | 1,03.47                               | 1,84.33         | 2,87.80           | ..   | ..        | ..             |
| (ii) Government Companies                | 2,35.00                               | 2.05            | 2,37.05           | ..   | ..        | ..             |
| <b>Total-Public Sector Undertaking</b>   | <b>3,38.47</b>                        | <b>1,86.38</b>  | <b>5,24.85</b>    | <b>..</b>  | <b>..</b> | <b>..</b>      |

**STATEMENT No. 10 - (Contd.)**

**(i) Statement Containing Details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds Allocated for Creation of Assets - (Contd.)**

| Name/ Category of the Grantee                                     | Total Funds Released as Grants-in-aid |                |                 | Funds Allocated for Creation of Capital Assets out of Total Funds Released |           |                |
|---|---------------------------------------|----------------|-----------------|--|-----------|----------------|
|   | Plan including CSS and CP             | Non Plan       | Total           | Plan including CSS and CP  | Non Plan  | Total          |
| <i>(₹in crore)</i>  |                                       |                |                 |  |           |                |
| <b>4. Non Government Organisations</b>                            |                                       |                |                 |  |           |                |
| Others  | 30.32                                 | 20.94          | 51.26           | 23.57  | ..        | 23.57          |
| <b>Total-Non Government Organisations</b>                         | <b>30.32</b>                          | <b>20.94</b>   | <b>51.26</b>    | <b>23.57</b>   | <b>..</b> | <b>23.57</b>   |
| <b>5. Autonomous Bodies</b>                                       |                                       |                |                 |  |           |                |
| Universities/ Educational Institutions                            | 13,23.27                              | 3,47.86        | 16,71.13        | 7,96.47  | ..        | 7,96.47        |
| <b>Total-Autonomous Bodies</b>                                    | <b>13,23.27</b>                       | <b>3,47.86</b> | <b>16,71.13</b> | <b>7,96.47</b>   | <b>..</b> | <b>7,96.47</b> |
| <b>6. Co-operative Societies and Co-operative Institutions</b>    |                                       |                |                 |  |           |                |
| Co-operative Institutions   | 5,73.85                               | 1.57           | 5,75.42         | 10.00  | ..        | 10.00          |
| <b>Total-Co-operative Societies and Co-operative Institutions</b> | <b>5,73.85</b>                        | <b>1.57</b>    | <b>5,75.42</b>  | <b>10.00</b>   | <b>..</b> | <b>10.00</b>   |
| <b>7. Statutory Bodies and Development Authorities</b>            |                                       |                |                 |  |           |                |
| Development Authorities   | 7.35                                  | 0.27           | 7.62            | 2.17   | ..        | 2.17           |
| <b>Total-Statutory Bodies and Development Authorities</b>         | <b>7.35</b>                           | <b>0.27</b>    | <b>7.62</b>     | <b>2.17</b>  | <b>..</b> | <b>2.17</b>    |

**STATEMENT No. 10 - (Contd.)**

**(i) Statement Containing Details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds Allocated for Creation of Assets - (Contd.)**

| Name/ Category of the Grantee                 | Total Funds Released as Grants-in-aid |          |          | Funds Allocated for Creation of Capital Assets out of Total Funds Released |          |       |
|---|---------------------------------------|----------|----------|--|----------|-------|
|   | Plan including CSS and CP             | Non Plan | Total    | Plan including CSS and CP  | Non Plan | Total |
| <i>(₹ in crore)</i>                           |                                       |          |          |  |          |       |
| <b>8. Others</b>                              |                                       |          |          |  |          |       |
| (i) State Legislature                         | ..                                    | 0.20     | 0.20     | ..   | ..       | ..    |
| (ii) Taxes on Sales, Trade etc.               | 8,72.85                               | 1.08     | 8,73.93  | ..   | ..       | ..    |
| (iii) Police                                  | ..                                    | 3.39     | 3.39     | ..   | ..       | ..    |
| (iv) Jails                                    | ..                                    | 1.92     | 1.92     | ..   | ..       | ..    |
| (v) Other Administrative Services             | 0.23                                  | 0.32     | 0.55     | ..   | ..       | ..    |
| (vi) Miscellaneous General Services           | ..                                    | 0.79     | 0.79     | ..   | ..       | ..    |
| (vii) Education                               | 51,66.43                              | 58.61    | 52,25.04 | ..   | ..       | ..    |
| (viii) Technical Education                    | 12.00                                 | ..       | 12.00    | ..   | ..       | ..    |
| (ix) Sports and Youth Services                | 38.16                                 | 31.17    | 69.33    | 0.70   | ..       | 0.70  |
| (x) Art and Culture                           | 24.79                                 | 31.17    | 55.96    | 16.08  | 9.00     | 25.08 |
| (xi) Medical and Health                       | 67.41                                 | 10.00    | 77.41    | ..   | ..       | ..    |
| (xii) Family Welfare                          | 0.40                                  | ..       | 0.40     | ..   | ..       | ..    |
| (xiii) Urban Development                      | 7,51.77                               | 0.45     | 7,52.22  | 30.96  | ..       | 30.96 |
| (xiv) Social Justice                          | 1,20.42                               | 3.82     | 1,24.24  | ..   | ..       | ..    |
| (xv) Labour, Employment and Skill Development | 1.76                                  | 3,22.70  | 3,24.46  | 1.40   | ..       | 1.40  |
| (xvi) Social Security and Welfare             | 1,03.44                               | 24.89    | 1,28.33  | ..   | ..       | ..    |

**STATEMENT No. 10 - (Contd.)**

**(i) Statement Containing Details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds Allocated for Creation of Assets - (Contd.)**

| Name/ Category of the Grantee                                 | Total Funds Released as Grants-in-aid |          |          | Funds Allocated for Creation of Capital Assets out of Total Funds Released |          |         |
|---|---------------------------------------|----------|----------|--|----------|---------|
|   | Plan including CSS and CP             | Non Plan | Total    | Plan including CSS and CP  | Non Plan | Total   |
| <i>(₹ in crore)</i>   |                                       |          |          |  |          |         |
| <b>8. Others - (Contd.)</b>                                   |                                       |          |          |  |          |         |
| (xvii) Integrated Child Development Services                  | 3.88                                  | ..       | 3.88     | ..   | ..       | ..      |
| (xviii) Relief on account of Natural Calamities               | 0.06                                  | 19,58.74 | 19,58.80 | ..   | ..       | ..      |
| (xix) Other Social Services                                   | 14.59                                 | 0.34     | 14.93    | 14.58  | ..       | 14.58   |
| (xx) Crop Husbandry   | 14,18.10                              | ..       | 14,18.10 | ..   | ..       | ..      |
| (xxi) Animal Husbandry  | 94.02                                 | ..       | 94.02    | ..   | ..       | ..      |
| (xxii) Fisheries  | 0.18                                  | ..       | 0.18     | ..   | ..       | ..      |
| (xxiii) Forest  | 1,87.05                               | 0.62     | 1,87.67  | 1,15.67  | ..       | 1,15.67 |
| (xxiv) Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan | ..                                    | 1.60     | 1.60     | ..   | ..       | ..      |
| (xxv) Major Irrigation  | 4.18                                  | ..       | 4.18     | ..   | ..       | ..      |
| (xxvi) Medium Irrigation                                      | 11.89                                 | ..       | 11.89    | 7.22   | ..       | 7.22    |
| (xxvii) Village and Small Industries                          | 6.84                                  | 20.80    | 27.64    | ..   | ..       | ..      |
| (xxviii) Industries   | 8.98                                  | ..       | 8.98     | ..   | ..       | ..      |
| (xxix) Non Ferrous Mining and Metallurgical Industries        | ..                                    | 49.53    | 49.53    | ..   | ..       | ..      |
| (xxx) Road Transport  | 20.59                                 | ..       | 20.59    | ..   | ..       | ..      |
| (xxxi) Other Scientific Research                              | 1.87                                  | ..       | 1.87     | ..   | ..       | ..      |

**STATEMENT No. 10 - (Contd.)**

**(i) Statement Containing Details of Total Funds released during the year 2016-17 as Grants-in-aid and Funds Allocated for Creation of Assets - (Concl.)**

| Name/ Category of the Grantee           | Total Funds Released as Grants-in-aid |                   |                   | Funds Allocated for Creation of Capital Assets out of Total Funds Released |             |                 |
|---|---------------------------------------|-------------------|-------------------|--|-------------|-----------------|
|   | Plan including CSS and CP             | Non Plan          | Total             | Plan including CSS and CP  | Non Plan    | Total           |
| <i>(₹ in crore)</i>                     |                                       |                   |                   |  |             |                 |
| <b>8. Others - (Concl.)</b>             |                                       |                   |                   |  |             |                 |
| (xxxii) Ecology and Environment         | 25.83                                 | ..                | 25.83             | 24.74  | ..          | 24.74           |
| (xxxiii) Secretariat- Economic Services | 2,66.00                               | 0.59              | 2,66.59           | ..   | ..          | ..              |
| (xxxiv) Tourism                         | 0.63                                  | 0.25              | 0.88              | ..   | ..          | ..              |
| (xxxv) Civil Supplies                   | 1.97                                  | ..                | 1.97              | ..   | ..          | ..              |
| (xxxvi) Devsthan                        | ..                                    | 0.03              | 0.03              | ..   | ..          | ..              |
| <b>Total-Others</b>                     | <b>92,26.32</b>                       | <b>25,23.01</b>   | <b>1,17,49.33</b> | <b>2,11.35</b>   | <b>9.00</b> | <b>2,20.35</b>  |
| <b>Grand Total</b>                      | <b>2,17,11.16</b>                     | <b>1,11,81.04</b> | <b>3,28,92.20</b> | <b>13,73.13</b>  | <b>9.00</b> | <b>13,82.13</b> |



**STATEMENT No. 10 - (Concl.)**

**(ii) Statement Containing Details of Total Value of Grants-in-aid in Kind and Value of Grants-in-aid in Kind being Capital Asset in Nature \***

| Name/ Category<br>of the Grantee                               | Total Value of Grants-in-aid<br>in Kind | Value of Grants-in-aid in Kind<br>being Capital Asset in Nature |
|--|---|---|
|  |   | <i>(₹ in crore)</i>   |
| <b>1. Urban Local Bodies</b>                                   |   |   |
| (i) Municipal Corporations                                     | ..                                      | ..  |
| (ii) Municipalities/ Municipal Councils                        | ..                                      | ..  |
| <b>2. Panchayati Raj Institutions</b>                          |   |   |
| (i) Zila Parishads   | ..                                      | ..  |
| (ii) Panchayat Samitis   | ..                                      | ..  |
| (iii) Gram Panchayats  | ..                                      | ..  |
| <b>3. Public Sector Undertakings</b>                           |   |   |
| (i) Statutory Corporations                                     | ..                                      | ..  |
| (ii) Government Companies                                      | ..                                      | ..  |
| <b>4. Non Government Organisations</b>                         |   |   |
| Others   | ..                                      | ..  |
| <b>5. Autonomous Bodies</b>                                    |   |   |
| Universities/Educational Institutions                          | ..                                      | ..  |
| <b>6. Co-operative Societies and Co-operative Institutions</b> |   |   |
| Co-operative Institutions                                      | ..                                      | ..  |
| <b>7. Statutory Bodies and Development Authorities</b>         |   |   |
| Development Authorities  | ..                                      | ..  |
| <b>8. Others</b>   |   |   |
| Others   | ..                                      | ..  |
| <b>Grant Total</b>   | ..                                      | ..  |

\* Prepared on the basis of information provided by the State Government.

**STATEMENT No. 11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE**

| Particulars  | Actuals for 2016-17 |                    |                    | Actuals for 2015-16 |                    |                    |
|--|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
|  | Charged             | Voted              | Total              | Charged             | Voted              | Total              |
|  | <i>(₹ in crore)</i> |                    |                    |                     |                    |                    |
| Expenditure heads (Revenue Account)  | 1,78,97.43          | 10,92,42.71        | 12,71,40.14        | 1,21,30.11          | 9,41,09.13         | 10,62,39.24        |
| Expenditure heads (Capital Account)  | 0.75                | 1,69,78.97         | 1,69,79.72         | 0.16                | 2,19,85.10         | 2,19,85.26         |
| Disbursements under Public Debt, Loans & Advances and Transfer to Contingency Fund # | 50,14.57            | 1,29,65.45         | 1,79,80.02         | 49,59.04            | 3,66,02.25         | 4,15,61.29         |
| <b>TOTAL</b>   | <b>2,29,12.75</b>   | <b>13,91,87.13</b> | <b>16,20,99.88</b> | <b>1,70,89.31</b>   | <b>15,26,96.48</b> | <b>16,97,85.79</b> |

# The figures have been arrived at as follows :-

**E. Public Debt \***

|  |          |    |          |          |    |          |
|--|----------|----|----------|----------|----|----------|
| Internal Debt of the State Government          | 44,40.66 | .. | 44,40.66 | 44,33.98 | .. | 44,33.98 |
| Loans and Advances from the Central Government | 5,73.91  | .. | 5,73.91  | 5,25.06  | .. | 5,25.06  |

**F. Loans and Advances \***

|                                    |    |            |            |    |            |            |
|------------------------------------|----|------------|------------|----|------------|------------|
| Loans for General Services         | .. | ..         | ..         | .. | ..         | ..         |
| Loans for Social Services          | .. | 2,18.95    | 2,18.95    | .. | 1,86.60    | 1,86.60    |
| Loans for Economic Services        | .. | 1,27,46.50 | 1,27,46.50 | .. | 3,64,15.65 | 3,64,15.65 |
| Loans to Government Servants, etc. | .. | ..         | ..         | .. | ..         | ..         |
| Loans for Miscellaneous Purpose    | .. | ..         | ..         | .. | ..         | ..         |

**G. Inter-State Settlement**

|                        |    |    |    |    |    |    |
|------------------------|----|----|----|----|----|----|
| Inter-State Settlement | .. | .. | .. | .. | .. | .. |
|------------------------|----|----|----|----|----|----|

**H. Transfer to Contingency Fund**

|                              |    |    |    |    |    |    |
|------------------------------|----|----|----|----|----|----|
| Transfer to Contingency Fund | .. | .. | .. | .. | .. | .. |
|------------------------------|----|----|----|----|----|----|

|              |                 |                   |                   |                 |                   |                   |
|--------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| <b>TOTAL</b> | <b>50,14.57</b> | <b>1,29,65.45</b> | <b>1,79,80.02</b> | <b>49,59.04</b> | <b>3,66,02.25</b> | <b>4,15,61.29</b> |
|--------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|

The percentage of *charged expenditure* and *voted expenditure* to *total expenditures* during 2016-17 and 2015-16 is as under :-

|         | Percentage of total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2016-17 | 14.13                           | 85.87 |
| 2015-16 | 10.07                           | 89.93 |

\* Detailed accounts are given in Statement Nos. 17 & 18 respectively of Volume II.

**STATEMENT No. 12 – STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT**

| Particulars  | On 1st April<br>2016 | During the Year<br>2016-17 | On 31st March<br>2017 |
|--|----------------------|----------------------------|-----------------------|
|  |                      | <i>(₹ in crore)</i>        |                       |
| <b>Capital and Other Expenditure</b>   |                      |                            |                       |
| <i>Capital Expenditure</i>   |                      |                            |                       |
| General Services   | 32,28.59             | 4,36.52                    | 36,65.11              |
| Education, Sports, Art and Culture   | 11,43.66             | 1,19.07                    | 12,62.73              |
| Health and Family Welfare  | 25,35.26             | 5,14.30                    | 30,49.56              |
| Water Supply, Sanitation, Housing and Urban Development                              | 3,91,26.42           | 50,79.83 (a)               | 4,42,06.25            |
| Information and Broadcasting   | 12.92                | 1.93                       | 14.85                 |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 21,29.61             | 3,03.28                    | 24,32.89              |
| Social Welfare and Nutrition   | 4,32.10              | 47.42                      | 4,79.52               |
| Other Social Services  | 3,09.33              | 1,49.70                    | 4,59.03               |
| Agriculture and Allied Activities  | 37,33.62             | 4,62.09                    | 41,67.87(b)           |
| Rural Development  | 50,33.07             | 5,47.13                    | 55,80.20              |
| Special Areas Programmes   | 21,22.64             | 3,16.56                    | 24,39.20              |
| Irrigation and Flood Control   | 1,91,62.64           | 19,59.45                   | 2,11,22.09            |
| Energy   | 3,36,30.87           | 41,15.71                   | 3,77,46.58            |
| Industry and Minerals  | 8,78.32              | 23.39 (c)                  | 9,01.71               |
| Transport  | 1,97,84.10           | 31,66.26 (d)               | 2,29,50.36            |
| Science, Technology and Environment  | 13.89                | 3.65                       | 17.54                 |
| General Economic Services  | 15,63.10             | 4,94.18                    | 20,57.28              |
| <b>TOTAL - Capital Expenditure</b>   | <b>13,48,40.14</b>   | <b>1,77,40.47</b>          | <b>15,25,52.77(e)</b> |

- (a) It includes expenditure of ₹ 1.24 crore which was met from Depreciation/Renewal Reserve Fund (Major head 8115) by minus debiting to Major head 4215-01-902 (01).
- (b) Amount of ₹ 27.84 crore have been proforma reduced from expenditure to end of the year due to capital disinvestments.
- (c) It includes expenditure of ₹ 14.12 crore which was met from Environment Reform and Health Fund in Mining Area (Major head 8229) by minus debiting to Major Head 4853-902.
- (d) It includes expenditure of ₹ 7,45.39 crore which was met from Central Road Fund (Major head 8449) and State Road and bridge Fund (Major head 8225) by minus debiting to heads 5054-03-337 (06), (08), 789 (05), (08),796 (05), (08) and 5054-04-789 (07), 796 (09), 800 (15) respectively.
- (e) It includes expenditure of ₹ 46,68.68 crore met from Development Fund, Reserve Funds etc.

**STATEMENT No.12 - (Contd.)**

| Particulars  | On 1st April<br>2016 | During the Year<br>2016-17 | On 31st March<br>2017 |
|--|----------------------|----------------------------|-----------------------|
|  |                      | (₹ in crore)               |                       |
| <b>Capital and Other Expenditure - (Concl.)</b>                                      |                      |                            |                       |
| <i>Loans and Advances for Various Services</i>                                       |                      |                            |                       |
| General Services   | 0.04                 | ..                         | 0.04                  |
| Education, Sports, Art and Culture   | 31.59                | (-) 4.80                   | 26.79                 |
| Health and Family Welfare  | 38.54                | (-) 7.45                   | 31.09                 |
| Water Supply, Sanitation, Housing and Urban Development                              | 10,64.08             | 1,22.10                    | 11,86.18              |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 10.18                | 0.08                       | 10.26                 |
| Social Welfare and Nutrition   | 3.36                 | 44.98                      | 48.34                 |
| Others   | 1.38                 | ..                         | 1.38                  |
| Agriculture and Allied Activities  | 7,25.65              | 53.78                      | 7,79.43               |
| Rural Development  | 0.06                 | ..                         | 0.06                  |
| Irrigation and Flood Control   | 0.12                 | ..                         | 0.12                  |
| Energy   | 3,73,48.46           | 1,09,23.88                 | 4,82,72.34            |
| Industry and Minerals  | 1,96.24              | (-) 0.52                   | 1,95.72               |
| Transport  | 3,73.91              | 1,50.00                    | 5,23.91               |
| General Economic Services  | 63.05                | (-) 30.00                  | 33.05                 |
| Loans to Government Servants   | (-) 1.70             | (-) 0.13                   | (-) 1.83 (a)          |
| Loans for Miscellaneous purposes   | 0.32                 | ..                         | 0.32                  |
| TOTAL - Loans and Advances for Various Services                                      | 3,98,55.28           | 1,12,51.92                 | 5,11,07.20            |
| Appropriation to the Contingency Fund  | ..                   | ..                         | ..                    |
| <b>TOTAL - Capital and other Expenditure</b>   | <b>17,46,95.42</b>   | <b>2,89,92.39</b>          | <b>20,36,59.97</b>    |

(a) *Minus* balance is under investigation.

**STATEMENT No.12 - (Contd.)**

| <b>Particulars</b>  | <b>On 1st April<br/>2016</b> | <b>During the Year<br/>2016-17</b> | <b>On 31st March<br/>2017</b> |
|---|------------------------------|------------------------------------|-------------------------------|
|   |                              | <i>(₹ in crore)</i>                |                               |
| <i>Deduct</i>   |                              |                                    |                               |
| Contribution from Contingency Fund                                      | 5,00.00                      | ..                                 | 5,00.00                       |
| Capital Receipts  | 12.13                        | ..                                 | 12.13                         |
| Contributions from Miscellaneous Capital Receipts                       | 1,00.76                      | 27.84 (a)                          | 1,28.60                       |
| Contribution from Development Fund, Reserve Funds etc.                  | 39,07.93                     | 7,60.75                            | 46,68.68                      |
|   |                              |                                    |                               |
| <b>Net- Capital and other Expenditure</b>                               | <b>17,01,74.60</b>           | <b>2,82,03.80</b>                  | <b>19,83,50.56</b>            |
|   |                              |                                    |                               |
| <b>PRINCIPAL SOURCES OF FUNDS</b>                                       |                              |                                    |                               |
| Revenue Surplus (+)/ Deficit (-) for 2016-17                            |                              | (-) 1,81,14.14                     |                               |
| Add - Adjustment on Account of Retirement/ Disinvestment <sup>(b)</sup> | (-) 1,00.76                  | ..                                 | (-) 1,28.60                   |
|   |                              |                                    |                               |
| Debt -  |                              |                                    |                               |
| Internal Debt of the State Government                                   | 14,82,91.74                  | 3,59,92.84                         | 18,42,84.58                   |
| Loans and Advances from the Central Government                          | 82,57.93                     | 28,81.44                           | 1,11,39.37                    |
| Small Savings, Provident Fund, etc.                                     | 3,55,14.45                   | 33,80.00                           | 3,88,94.45                    |
|   |                              |                                    |                               |
| TOTAL - Debt  | 19,20,64.12                  | 4,22,54.28                         | 23,43,18.40                   |

(a) Receipt on disinvestments of Co-operative Societies/ Banks etc.

(b) Amount in the line item has been included to balance the Statement.

**STATEMENT No.12 - (Concl.d.)**

| Particulars   | On 1st April<br>2016                                   | During the Year<br>2016-17 | On 31st March<br>2017  |
|---|--|----------------------------|------------------------|
|   |  | <i>(₹ in crore)</i>        |                        |
| <b>PRINCIPAL SOURCES OF FUNDS - (Concl.d.)</b>  |  |                            |                        |
| <b>Other Obligation</b>   |  |                            |                        |
| Reserve Funds   | 15,00.65   | 1,21.94                    | 16,22.59               |
| Deposits and Advances   | 1,58,14.38   | 32,41.47                   | 1,90,55.85             |
| Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | (-) 7.43   | (-) 1,19.17                | (-) 1,26.60            |
| Remittances   | (-) 18.79  | (-) 2.87                   | (-) 21.66              |
|   | TOTAL - Other Obligations                              | 32,41.37                   | 2,05,30.18             |
|   | <b>TOTAL - Debt and other Obligations</b>              | <b>4,54,95.65</b>          | <b>25,48,48.58</b>     |
|   | <i>Deduct - Cash Balance</i>                           | (-) 4,91.44                | (-) 2.16               |
|   | <i>Deduct - Investments</i>                            | (-) 3,30.85                | 55,85.10               |
|   | Add-Amount closed to Government Account during 2016-17 | ..                         | ..                     |
|   | <b>Net Provision of funds</b>                          | <b>2,82,03.80</b>          | <b>24,91,37.04 (a)</b> |

(a) Differs from ₹ 23,10,50.74 crore (₹ 20,28,46.94 crore Plus ₹ 2,82,03.80 crore) by ₹ 1,80,86.30 crore [net of Revenue Deficit (₹ 1,81,14.14 crore) and adjustment on account of retirement/ disinvestments (₹ 27.84 crore)]. There was also a difference of ₹ 5,07,86.48 crore between the net of “capital and other expenditure” as on 31 March 2017 and the net of “provision of funds” therefore, which represents cumulative revenue deficit and amount closed to Government Accounts.

## STATEMENT No. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2017:-

| Debit balance      | Sector of the General Account      | Name of Account                          | Credit balance     |
|--------------------|------------------------------------|--|--------------------|
| (₹ in crore)       |                                    |  | (₹ in crore)       |
|                    | <i>Consolidated Fund</i>           |  |                    |
| 19,86,58.44 *      | A to D and Part of L(MH 8680 only) | Government Account                       |                    |
|                    | E                                  | Public Debt                              | 19,54,23.95        |
| 5,11,07.20         | F                                  | Loans and Advances                       |                    |
|                    | <i>Contingency Fund</i>            |  | 5,00.00            |
|                    | <i>Public Account</i>              |  |                    |
|                    | I                                  | Small Savings, Provident Funds, etc.     | 3,88,94.45         |
|                    | J                                  | Reserve Funds                            |                    |
|                    |                                    | (i) Reserve Funds Bearing Interest       | 3,94.01            |
|                    |                                    | (ii) Reserve Funds not Bearing Interest: |                    |
|                    |                                    | Gross Balance                            | 37,54.04           |
| 25,25.46           |                                    | Investments                              |                    |
|                    | K                                  | Deposits and Advances                    |                    |
|                    |                                    | (i) Deposits Bearing Interest            | 46,87.85           |
|                    |                                    | (ii) Deposits not Bearing Interest       | 1,43,72.71         |
| 4.71               |                                    | (iii) Advances                           |                    |
|                    | L                                  | Suspense and Miscellaneous               |                    |
| 55,85.10           |                                    | Investments                              |                    |
| 1,26.60            |                                    | Other Items (Net)                        |                    |
| 21.66              | M                                  | Remittances                              | ..                 |
| (-) 2.16 (a)       | N                                  | Cash Balance                             | ..                 |
| <b>25,80,27.01</b> | <b>TOTAL</b>                       |  | <b>25,80,27.01</b> |

\* Please see 'B' below to understand how this figure is arrived at page 59.

(a) As regards Reserve Bank Deposits which is a component of the Cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Explanatory note (f) under Annexure to Statement No.2 at page 9 may please be referred to for details.

**STATEMENT No. 13 - (Concl.)**

**B. Government Account** : Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

| Dr.                 | Details   | Cr.                 |
|---------------------|---|---------------------|
| <i>(₹ in crore)</i> |   | <i>(₹ in crore)</i> |
| 16,35,92.42         | A. Amount at the Debit of Government Account on 1 April 2016  |                     |
|                     | B. Receipt Heads (Revenue Account)                            | 10,90,26.00         |
|                     | C. Receipt Heads (Capital Account)                            | 27.84               |
| 12,71,40.14         | D. Expenditure Heads (Revenue Account)                        |                     |
| 1,69,79.72          | E. Expenditure Heads (Capital Account)                        |                     |
| ..                  | F. Transfer to Contingency Fund                               |                     |
|                     | G. Amount at the debit of Government Account on 31 March 2017 | 19,86,58.44         |
| <b>30,77,12.28</b>  | <b>TOTAL</b>  | <b>30,77,12.28</b>  |

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in statement of 'Detailed Statement on Contingency Fund and Public Account Transactions' (Statement No. 21) and that shown in separate registers or other records maintained in the Accounts Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amount involved is considerable have been mentioned in Annexure 'A' of Appendix VII in Volume-II.
- (iv) The cases where details/ documents are awaited in connection with reconciliation of balances are detailed in Annexure 'B' of Appendix VII in Volume-II.



## NOTES TO ACCOUNTS

### 1. Summary of Significant Accounting Policies

- (i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Rajasthan for the period 1 April 2016 to 31 March 2017. The accounts of receipts and expenditure of the Government of Rajasthan have been compiled based on the initial accounts rendered by 41 District Treasuries and advices of the Reserve Bank of India. The receipt and payment in respect of Public Works and Forest Divisions have been linked with treasuries under IFMS from April 2016; hence, the accounts of 267 Public Works Divisions and 70 Forest Divisions are compiled and rendered by treasuries. Delays in rendition of accounts by the account rendering units were negligible and no accounts have been excluded during the year from monthly accounts.
- (ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical assets and financial assets such as Government investments, etc., are shown at historical cost, i.e., the value in the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses of physical assets at the end of their life are also not expensed or recognised.
- Retirement benefits disbursed during the accounting period have been reflected in the accounts in Statement 15, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of employees is not included in the accounts.
- (iii) **Currency in which Accounts are kept:** The accounts of the Government of Rajasthan are maintained in Indian Rupees (₹).
- (iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word "form" used in Article 150 has a comprehensive meaning, so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which transactions are to be classified.
- (v) **Classification between Revenue and Capital:** During 2016-17, Government of Rajasthan incorrectly budgeted and booked ₹1.54 crore towards Grants-in-aid (Non-Salary) under the Capital section (Major Head 4705) instead of Revenue section in terms of Indian Government Accounting Standards (IGAS) 2.

**NOTES TO ACCOUNTS- (Contd.)**

**2. Quality of Accounts:**

- (i) **Booking under Minor Head '800-Other Receipts' and '800- Other Expenditure':** Minor Heads 800 'Other Receipts'/ 'Other Expenditure' are intended to be operated when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During 2016-17, the State Government classified ₹10,123.30crore(Revenue: ₹7,539.86crore+ Capital: ₹2,583.44crore)constituting 7.02*per cent* of total Revenue and Capital Expenditure (₹1,44,119.86crore) under the omnibus Minor Head '800-Other expenditure' against 55 Major Heads. Similarly, ₹4,315.46crore, constituting 3.96*per cent* of the totalRevenue and Miscellaneous Capital Receipts(₹1,09,053.84crore), was classified under the Minor Head '800-Other Receipts' against44 Major Heads of accounts. Details of significant expenditure and receipts (more than 10*per cent* under the respective heads) are at **Annexure-B**.
- (ii) **Abstract Contingent (AC) Bills:** Drawing and Disbursing Officers are authorised to draw sums of money in advance for emergent purposes by preparing Abstract Contingent (AC) bills by debiting Service heads. Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within one month of preparation of the AC bills and not later than three months in special cases. Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

During 2016-17, ₹644.35crorewas drawn through 1,182 ACbills of which 152AC bills (12.86*per cent*) amounting to ₹56.57crore (8.78*per cent*) were drawn in March 2017 including oneAC bill amounting to ₹0.02crore drawn on the last day of the financial year.Against these AC Bills, 1,001 DC bills amounting to ₹289.07crore have been received.

Total 220 DC bills amounting to ₹371.75crore are outstanding for adjustment (August 2017), as per details given below:

| <b>Year</b>   | <b>Number of pending DC bills</b> | <b>Amount( ₹in crore)</b> |
|---------------|-----------------------------------|---------------------------|
| Up to 2014-15 | 26                                | 13.42                     |
| 2015-16       | 13                                | 3.05                      |
| 2016-17       | 181                               | 355.28                    |
| <b>Total</b>  | <b>220</b>                        | <b>371.75</b>             |

**NOTES TO ACCOUNTS- (Contd.)**

**2. Quality of accounts- (Contd.)**

- (iii) **Utilisation Certificates for Grants-in-aid:** Under the Rajasthan General Financial and Accounts Rules, 2012, Utilisation Certificates (UCs), in respect of grants provided for specific purposes should be obtained by departmental officers from grantees, which, after verification, should be forwarded to the Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. UCs outstanding beyond the specified periods indicates absence of assurance on utilisation of the grants for intended purposes. Further, to the extent of non-receipt of UCs, the expenditure shown in accounts cannot be treated as final and the amount cannot be confirmed as expended for the purpose it was sanctioned. Outstanding position of UCs are as follows:

| <b>Year</b>   | <b>Number of Utilisation Certificate awaited</b> | <b>Amount (₹ in crore)</b> |
|---------------|--|----------------------------|
| Up to 2014-15 | 82   | 8.88                       |
| 2015-16       | 22   | 0.44                       |
| 2016-17*      | 31   | 42.14                      |
| <b>Total</b>  | <b>135</b>                                       | <b>51.46</b>               |

\* Utilization certificates in respect of 31 grants in aid disbursed during 2016-17 will become due in 2017-18.

Out of total 104 Utilisation Certificates prior to 2016-17, 100 UCs (96 per cent of total UCs) amounting to ₹ 6.31 crore were awaited from Science and Technology Department.

- (iv) **Personal Deposit (PD) Accounts:** There were a total of 1,528 PD Accounts out of which 15 were inoperative as on 31 March 2017. Government is authorized to open Personal Deposit (PD) accounts for specific purposes, into which funds are transferred from the Consolidated Fund. In terms of the Rajasthan Treasury Rules, a PD account remaining inoperative for more than five full financial years after the year of last transaction is required to be closed and the unspent balance is to be credited to the Consolidated Fund.

During the year 2016-17, an amount of ₹34,599.49 crore was transferred/ credited to PD Accounts, of which, ₹3,626.96 crore (10.48 per cent) was transferred in March 2017 from the State Consolidated Fund. During the year, the State Government created 62 new PD accounts and closed 14 (10 inoperative + 4 from operative) PD accounts.

The Government of Rajasthan authorised treasuries to transfer receipts like admission and examination fees of Government Medical Colleges directly to various PD accounts without routing them through the Consolidated Fund of the State. The Administrators of these PD accounts make periodical withdrawals from the accounts. Since such receipts and withdrawals do not form part of the accounts rendered to the Accountant General (A&E), the figures of the Medical Department depicted in the Finance Accounts cannot be vouched as complete.

**NOTES TO ACCOUNTS- (Contd.)**

**2. Quality of accounts- (Concl.)**

**(iv) Personal Deposit (PD) Accounts - (Concl.)**

**Details of PD Accounts**

**(₹ crore)**

| Opening Balance           |          | Addition during the year  |   | Closed during the year  |  | Closing Balance           |          |
|---------------------------|----------|---|---|---|--|---------------------------|----------|
| Number                    | Amount   | Number  | Amount  | Number  | Amount   | Number                    | Amount   |
| <b>Operative:</b><br>1468 | 3,541.47 | 62<br>(opened during the year)<br>2<br>(transferred from inoperative) | 353.04<br><br>(0.14)<br><br>34,246.45<br>(credited to 1204 existing accounts) | 4<br>(closed during the year)<br>15<br>(transferred to inoperative) | 0.55<br><br>(13.57)<br><br>32,944.10<br>(discharged from 1138 existing accounts) | <b>Operative:</b><br>1513 | 5,182.88 |
| <b>Inoperative:</b><br>12 | 0.95     | 15<br>(transferred from operative)                                    | (13.57)   | 2<br>(transferred to operative)<br>10<br>(closed during the year)   | (0.14)<br><br>0.81   | <b>Inoperative:</b><br>15 | 13.57    |

Figures in parenthesis are not actual receipt and disbursement. These pertain to transfer of balances from inoperative to operative and vice-versa.

- (v) Reconciliation of Expenditure and Receipts:** In terms of Para 11 (3) of the General Financial and Accounts Rules (amended up to 2012) of the Government of Rajasthan, all Controlling Officers are required to reconcile Receipts and Expenditure figures of the Government with the figures accounted for by the Accountant General (A&E). Such reconciliation has been completed in respect of all 407 controlling officers for the total expenditure of ₹1,62,099.88 crore (net) for the year 2016-17. Similarly, all 166 Controlling Officers for Receipt Head have reconciled total receipt (including Miscellaneous Capital Receipts) of ₹1,09,053.84 crore for the year 2016-17.
- (vi) Cash Balance:** As on 31 March 2017, there was a net difference of ₹5.08 crore (debit) between the Cash Balance worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (RBI). This has arisen mainly due to incorrect reporting by some agency banks to the RBI. The difference has been reconciled and cleared.
- (vii) Funds transferred to Autonomous Bodies etc.:** The State Government provides funds to State/District level autonomous bodies and authorities, societies, non-government organisations, etc., for implementation of Centrally Sponsored Schemes and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, unspent balances remain in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items**

- (i) **Liabilities towards Pensionary Benefits:** The expenditure on "Pension and other retirement benefits" during the year to State Government employees recruited on or before 31 December 2003 was ₹11,596.11crore (9.12per cent of total revenue expenditure of ₹1,27,140.14crore). State Government employees recruited with effect from 1 January 2004 are eligible for the New Pension Scheme which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employees contribute 10 per cent of basic pay and dearness allowance, which is matched by the State Government, and the entire amount is transferred to the Public Account under Major Head 8342 Other deposits- 117 Defined Contribution Pension Scheme and thereafter remitted to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

Government of Rajasthan operates Major Head 8342-117 in respect of contributions pertaining to All India Service (AIS) officers and Major Head 8011 Insurance and Pension Funds for all other Government employees.

There is a legacy balance of ₹282.53 crore including interest of ₹9.46 crore under 8011-106 Insurance and Pension Funds. Out of this, ₹161.70 crore has been transferred to the NSDL/ Trustee Bank. As per information made available by the State Government, position of transfer of both employees and employer's contribution to NSDL/ Trustee Bank is as below:

*(₹in crore)*

| Particular             | Opening Balance | Employees Contribution | Government Contribution | Interest | Total (2+3+4+5) | Transfer to NSDL | Closing Balance |
|------------------------|-----------------|------------------------|-------------------------|----------|-----------------|------------------|-----------------|
| 1                      | 2               | 3                      | 4                       | 5        | 6               | 7                | 8               |
| 8011 (Other Employees) | 79.81           | 681.72                 | 698.61                  | ..       | 1,460.14        | 1,397.22         | 62.92           |
| 8342 (AIS Officers)    | 0.10            | 0.96                   | 0.95                    | ..       | 2.01            | 1.90             | 0.11            |
| Legacy                 | 273.07          | ..                     | ..                      | 9.46     | 282.53          | 161.70           | 120.83          |

As evident from the above table, as on 31 March 2017, a total amount of ₹183.86 crore (₹62.92crore + ₹0.11 crore + ₹120.83 crore) was pendingfor transfer to the fund.

- (ii) **Guarantees:** Guarantees reported in Statements 9 and 20 (detailed statement) are based on information received from the State Government which is the authority for issuing such guarantees to various State Government entities like Public Sector Undertakings etc. Maximum amount guaranteed during the year 2016-17 was ₹1,18,160.75crore and guarantees amounting to ₹51,158.85crore were outstanding as on 31 March 2017. In terms of the Rajasthan State Grant of Guarantee Regulations 1970 (as revised in 1997), a guarantee commission at the rate of 1 per cent on the amount of loan availed of against Government guarantees and outstanding as on the last day of every quarter of the year shall be charged,except where waived fully or partially based on merit. The State Government applied rates of guarantee commission ranging from 0.01 per cent to 1 per centduring 2016-17.Against the total receivable amount of ₹3,85.44 crore on account of guarantees, commission of ₹386.29crore(including ₹1.21 crorefor the period of January to March 2017)was received. No guarantee was invoked during the year.

**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items - (Contd.)**

- (iii) **Loans and Advances:** Information on loans and advances is given in Statements 7 and 18 (as required under IGAS 3). Information in respect of all loans and advances, accounts of which are maintained by the State Government, has been furnished partially by State Government departments responsible for maintaining such accounts. Consequently, information furnished in these Statements is not final.
- (iv) **Investments:** The State Government invests in the equity and share capital of Statutory Corporations, Government Companies and Co-operative Institutions. During the year, the State Government invested ₹4,344.16 crore and ₹27.84 crore was disinvested. These figures, however, require reconciliation with the entities where investments were made. Details of such Government investments as on 31 March 2017 are as below:

**Details of Government investments**

*(₹ crore)*

| Sl. No.      | Category                                       | Investment at the end of the year 2016-17 |
|--------------|--|---|
| 1.           | Statutory Corporations                         | 764.34                                    |
| 2.           | Rural Banks                                    | 73.69                                     |
| 3.           | Government Companies                           | 40,246.13                                 |
| 4.           | Joint Stock Companies and Partnership Concerns | 140.65                                    |
| 5.           | Co-operative Bank and Societies                | 509.13                                    |
| <b>Total</b> |  | <b>41,733.94 (net)</b>                    |

(v) **Reserve Funds and Deposits:**

Reserve Funds are created for specific purposes out of contribution from the Consolidated Fund. Information on Reserve Funds (both “Interest Bearing” and “Not Interest Bearing”) and the investment from the earmarked fund is available in Statements 21 and 22, respectively. As on 31 March 2017, there were 23 Reserve Funds of which 18 were operative with accumulated balance of ₹4,143.81 crore. During the year, State Government opened two new funds.

**a. In-operative Reserve Funds:** There were 5 in-operative funds with accumulated balance of ₹4.24 crore. Details are in **Annexure-C**.

## NOTES TO ACCOUNTS- (Contd.)

## 3. Other Items - (Contd.)

## (v) Reserve Funds and Deposits - (Contd.)

**b. Non discharge of interest liabilities:** Interest liabilities in respect of Reserve Funds bearing interest and Deposits bearing interest, under sectors J and K, respectively, of the Public Accounts are annual liabilities that the State Government is required to discharge. The State Government has discharged the interest liabilities in case of Reserve Funds/ Deposits bearing interest. However, no budget provision has been made by the State Government under Major Head 2049 for balances existing in following Funds and Deposits as on 1 April 2016:

## Details of balances under Reserve Funds and Deposits

(₹ crore)

| Sector                                 | Sub-sector   | Rate of Interest   | Balance at the beginning of 2016-17 | Interest due |
|--|--|--|-------------------------------------|--------------|
| J-Reserve Funds                        | (a) Reserve Funds Bearing Interest<br>(Water Works and Departmental Management Scheme of JhamaKotraRock Phosphate) | 7.50 per cent<br>(average of Ways and Means interest rate)                     | 69.21                               | 5.19         |
| I-Small Savings, Provident Funds, etc. | Other Accounts (Defined Contribution Pension Scheme)   | 8.00 per cent<br>(Interest rate payable on balances in General Provident Fund) | 79.81                               | 6.38         |
| K-Deposits and Advances                | Deposits Bearing Interest (Defined Contribution Pension Scheme)  | 8.00 per cent<br>(Interest rate payable on balances in General Provident Fund) | 0.10                                | 0.01         |
| <b>Total</b>                           |  |  |                                     | <b>11.58</b> |

## Details of significant Reserve Funds are given below:

**c. Guarantee Redemption Fund (GRF):** In terms of the recommendations of the Tenth Finance Commission, the State Government constituted the Guarantee Redemption Fund in 1999-2000. The State Government received ₹386.29crore as guarantee commission during the year. Of the total guarantee commission of ₹ 388.00crore (₹1.71crore of 2015-16 and ₹386.29crore of 2016-17) transferrable to the Fund in 2016-17, the State Government transferred ₹278.19crore leaving a balance of ₹ 109.81 crore to be transferred. In terms of the guidelines of the Reserve Bank of India which administers the Fund, the corpus of the Fund is to be gradually increased to the desirable level of 5 per cent of outstanding guarantees. The Guarantee Redemption Fund had a balance of ₹2,634.65 crore (5.15 per cent) against the desirable level of ₹2,557.94crore (5 per cent of total outstanding guarantees of ₹51,158.85crore) as on 31 March 2017. No amount has been defrayed from the Fund on invoking of guarantees.

**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items - (Contd.)**

**(v) Reserve Funds and Deposits - (Concl.)**

**d. State Disaster Response Fund (SDRF):** The State commenced operation of the State Disaster Response Fund in 2010-11 as recommended by the Thirteenth Finance Commission. The Fourteenth Finance Commission retained SDRF. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the ratio of 75:25. During 2016-17, State Government credited ₹1,158.00 crore (₹868.50 crore Central share and ₹289.50 crore State share) to SDRF. The Government of India, during the year, released additional assistance of ₹990.82 crore from National Disaster Response Fund (NDRF).

Expenditure of ₹2,054.34 crore on natural calamities during the year was set off to MH 2245-05 leaving a balance of ₹326.05 crore in the Fund.

- (vi) Suspense and Remittances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense and remittance heads for the last three years is given in **Annexure-D**.
- (vii) Rush of Expenditure:** An amount of ₹10,813.97 crore (excluding committed expenditure i.e. salary, wages, interest payments, retirement liabilities, subsidies and GIA for salary) of Revenue Expenditure constituting 28.88 *per cent* of total Revenue Expenditure of ₹37,444.29 crore (excluding committed expenditure) was expended in the month of March 2017. Similarly, an amount of ₹4,216.97 crore of Capital Expenditure constituting 25.04 *per cent* of total Capital Expenditure of ₹16,841.48 crore was expended in the month of March 2017. ₹ 1,615.90 crore of Revenue Expenditure and ₹ 875.53 crore of Capital Expenditure (constituting 4.32 *per cent* and 5.20 *per cent* of Revenue and Capital Expenditures respectively) was spent on the last day of March 2017. Further, an amount of ₹3,626.96 crore constituting 2.52 *per cent* of total Revenue and Capital Expenditure was transferred to Personal Deposit Accounts in March 2017. Out of this, ₹2.83 crore was transferred on 31 March 2017. Expenditure/ transfers on the last day of March show that this was done primarily for exhausting budget provisions which indicates weak internal financial control.
- (viii) Advances from Contingency Fund:** The corpus of the Contingency Fund of Rajasthan is ₹500 crore. During the year, the State Government did not take any advances from the Contingency Fund.



**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items - (Contd.)**

- (ix) **Centrally Sponsored Schemes (CSSs)/Additional Central Assistances(ACA-excluding Block Grants):**The State Government is entrusted with the execution of the Central Plan and Centrally Sponsored Schemes/ Additional Central Assistances in the State, for which grants are released by the Government of India. The Government of India has restructured these Central Plan and Centrally Sponsored Schemes/ Additional Central Assistances and these releases are now classified as 'Central Assistance to the State Plan'. Government of Rajasthan has modified their budget depiction and the Central Assistance for Central Plan and CSS/ACA has been merged with the respective State Plan Schemes under the umbrella schemes of Government of India. 47 Central Plan Schemes were being operated in Rajasthan in 2016-17.

₹12,400.45 crore is depicted in the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA) as Central assistance to the State plan of the Government of Rajasthan in 2016-17. However, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹12,359.20 crore and appropriately booked in the accounts of the State Government under MH 1601-Grants-in-aid from Central Government. Total expenditure under State Plan during the year was ₹23,313.03 crore (₹17,878.13 crore: Revenue Expenditure and ₹5,434.90 crore: Capital Expenditure) which includes expenditure out of Central Assistance to State Plan. Details of expenditure incurred on Central Plan Schemes in 2016-17 have been shown in Annexure to Statement 15.

- (x) **Direct transfer of funds by Government of India:** In spite of the Government of India's decision to release all assistance under CSSs/ ACA to the State Government and not to implementing agencies, ₹3,799.71 crore was released directly to implementing agencies in Rajasthan during 2016-17 (as per PFMS portal of Controller General of Accounts) as against ₹615.47 crore in 2015-16, which is an increase of 517.37 per cent. Details are at Appendix-VI.
- (xi) **Write off of Central loans:** In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders (all dated 29 February 2012), wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan Schemes (CPS) and Centrally Sponsored Schemes (CSS). Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made after the effective date of the order (31 March 2010), against future repayments to the Ministry of Finance. In pursuance of the above orders, during 2013-14, Ministry of Finance agreed to write off loans of ₹ 135.75 crore under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by Ministries other than the Ministry of Finance. During 2010-11 and 2011-12, the State Government made excess repayment of ₹ 48.31 crore (principal: ₹28.47 crore and interest: ₹19.84 crore), out of which ₹ 24.33 crore (principal: ₹9.07 crore and interest: ₹15.26 crore) was adjusted during 2013-14 against repayment of loans to the Ministry of Finance and interest thereon. However, adjustment of ₹ 23.98 crore (principal: ₹19.40 crore and interest: ₹4.58 crore) is still pending.

**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items - (Contd.)**

- (xii) **Ujwal DISCOM Assurance Yojana (UDAY):** The Ministry of Power, Government of India in November 2015 approved UDAY (Ujwal DISCOM Assurance Yojana), a scheme for the financial turnaround of Power Distribution Companies (DISCOMs) with an objective to improve the operational and financial efficiency of the State DISCOMs. Under this Scheme, a tripartite memorandum of understanding was executed amongst Ministry of Power, Government of India, Government of Rajasthan and State DISCOMs for facilitating Government of Rajasthan to take over 75 per cent of DISCOM debt as on 30 September 2015 over two years.

The State Government has taken over ₹ 62,421.96 crore (₹ 40,049.77 crore in 2015-16 and ₹ 22,372.19 crore in 2016-17) debt of DISCOMs, out of total outstanding debt of ₹ 83,229.89 crore (as on 30 September 2015) by issuing bonds through RBI, government investment in DISCOMs and subsidies given to these DISCOMs. The break-up of financial package to the DISCOMs is as under:

*(₹ crore)*

| Year               | Nature       | Jaipur Vidyut Vitran Nigam Limited | Jodhpur Vidyut Vitran Nigam Limited | Ajmer Vidyut Vitran Nigam Limited | Total            |
|--------------------|--------------|------------------------------------|-------------------------------------|-----------------------------------|------------------|
| 2015-16            | Investment   | 1,985.87                           | 1,831.57                            | 1,882.56                          | 5,700.00         |
|                    | Loan         | 11,784.60                          | 10,779.31                           | 11,785.86                         | 34,349.77        |
|                    | <b>Total</b> | <b>13,770.47</b>                   | <b>12,610.88</b>                    | <b>13,668.42</b>                  | <b>40,049.77</b> |
| 2016-17            | Investment   | 1,045.19                           | 963.99                              | 990.82                            | 3,000.00         |
|                    | Loan         | 3,732.57                           | 3,569.13                            | 3,070.49                          | 10,372.19        |
|                    | Subsidy      | 3,135.57                           | 2,891.96                            | 2,972.47                          | 9,000.00         |
|                    | <b>Total</b> | <b>7,913.33</b>                    | <b>7,425.08</b>                     | <b>7,033.78</b>                   | <b>22,372.19</b> |
| <b>Grand Total</b> |              | <b>21,683.80</b>                   | <b>20,035.96</b>                    | <b>20,702.20</b>                  | <b>62,421.96</b> |

- (xiii) **Fiscal Responsibility and Budget Management (FRBM) Act:** The State Government enacted the Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and notified the corresponding rules in 2006. As per the recommendations of the Thirteenth Finance Commission, the FRBM Act, 2005 was amended in 2011. In accordance with this amendment, the State Government has laid along with the budget for 2016-17, the Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement. All disclosures under the Act have been made. The targets and achievements are as follows:

**NOTES TO ACCOUNTS- (Contd.)**

**3. Other Items - (Contd.)**

**(xiii) Fiscal Responsibility and Budget Management (FRBM) Act - (Concl.)**

| Sl. No. | Targets  | Achievements during 2016-17  |
|---------|--|--|
| 1.      | Eliminate Revenue Deficit by financial year 2011-12 and thereafter be Revenue neutral or attain Revenue Surplus.   | The State had Revenue Surplus in 2011-12 and 2012-13 and Revenue Deficit in 2013-14 to 2015-16. During 2016-17, there was a Revenue Deficit of ₹18,114.14 crore constituting 2.42 per cent of GSDP* (it includes ₹ 9,000 crore subsidy given to DISCOMs under UDAY). |
| 2.      | Reduce Fiscal Deficit to three per cent or less of GSDP by financial year 2011-12 and maintain Fiscal Deficit at the level of three per cent or less of GSDP thereafter. | Fiscal Deficit in 2016-17 was 3.19 <sup>#</sup> per cent of GSDP.  |
| 3.      | Reduce outstanding debt to 36.50 per cent of GSDP by the financial year 2016-17.   | Target achieved. Outstanding debt was 34.01 per cent of GSDP at the end of the year 2016-17.   |

\* ₹7,49,692 crore for 2016-17 as per advance estimates announced by the Central Statistical Organization and the Economic and Statistics Department of the Government of Rajasthan.

# As per the declaration made in budget speech 2016-17 and guidelines of UDAY Yojana, Subsidy (₹ 9,000.00 crore), Government investment (₹3,000.00 crore) and loan given (₹10,372.19 crore) during the year to DISCOMs under UDAY Yojana are excluded from Fiscal Deficit. If the same are included in Fiscal Deficit then it goes up to 6.18 per cent of GSDP.

(xiv) **Committed Liabilities:** The accounts are incomplete unless figures relating to committed liabilities are also exhibited. Since the State Government has not provided this information, the appendix on committed liabilities could not be incorporated in the Finance Accounts 2016-17.

**NOTES TO ACCOUNTS- (Concl.)**

**3. Other Items - (Concl.)**

- (xv) **Impact on Revenue Deficit and Fiscal Deficit:** Impact on Revenue Deficit and Fiscal Deficit of the State Government consequent to the incorrect/ inadequate accounting (details given in preceding paragraphs) is given below:-

*(₹incrore)*

| Paragraph No.                     | Item   | Impact on Revenue Deficit |                 | Impact on Fiscal Deficit |                 |
|-----------------------------------|--|---------------------------|-----------------|--------------------------|-----------------|
|                                   |  | Over-statement            | Under-statement | Over-statement           | Under-statement |
| 1 (v)                             | Incorrect booking of Revenue expenditure under Capital   | ..                        | 1.54            | ..                       | ..              |
| 3(i)                              | Short contribution of Government towards Employees contribution of Defined Contribution Pension Scheme | ..                        | 63.03           | ..                       | 63.03           |
| 3(v)b                             | Non-credit of interest on interest bearing Reserve Funds and Deposits                                  | ..                        | 11.58           | ..                       | 11.58           |
| 3 (v) c                           | Non transfer of Guarantee Commission to Guarantee Redemption Fund                                      | ..                        | 109.81          | ..                       | 109.81          |
| <b>Total (net) understatement</b> |  | <b>185.96</b>             |                 | <b>184.42</b>            |                 |

**ANNEXURE A**  
**{ Referred to in Note 1(ii) }**  
**Book Adjustments**  
**(i) Statement of Periodical Adjustments**

(₹ in crore)

| Sl. No.   | Adjustment                                      | Heads of Account  |   | Amount  | Remarks  |
|-----------|---|---|---|---------|--|
|           |   | From  | To  |         |  |
| <b>1.</b> | <b>Central Road Fund</b>                        |   |   |         |  |
|           | Adjustment of Subvention from Central Road Fund | 3054-80-797(03)<br>Transfer to/ from Central Road Fund (100% Central) | 8449-103<br>Subvention from Central Road Fund   | 8,15.83 | Transfer of Subvention from Central Road Fund as released by Government of India for maintenance of State Roads. |
|           | Expenditure met from Central Road Fund          | 8449-103<br>Subvention from Central Road Fund (Debit)                 | 5054-03-337(06)<br>Transfer from Major Head 8449 "Central Road Fund" (Deduct Debit)           | 4,85.80 | Expenditure on roads met from Central Road Fund.   |
|           |   | 8449-103<br>Subvention from Central Road Fund (Debit)                 | 5054-03-789(08)<br>Transfer from Major Head 8449 "Central Road Fund" (Deduct Debit)           | 1,25.46 |  |
|           |   | 8449-103<br>Subvention from Central Road Fund (Debit)                 | 5054-03-796(08)<br>Transfer from Major Head 8449 "Central Road Fund" (Deduct Debit)           | 91.44   |  |
| <b>2.</b> | <b>State Road Development Fund</b>              |   |   |         |  |
|           | Adjustment of Funds                             | 3054-80-797(02)<br>Transfer to/ from State Road Development Fund      | 8225-02-101<br>State Road and Bridge Fund   | ..      | Transfer of Cess to the Fund.  |
|           | Expenditure on Roads met from Fund              | 8225-02-101<br>State Road and Bridge Fund (Debit)                     | 5054-03-337(08)<br>Transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit) | 24.59   | Expenditure met from Fund.   |
|           |   | 8225-02-101<br>State Road and Bridge Fund (Debit)                     | 5054-03-789(05)<br>Transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit) | 2.89    |  |
|           |   | 8225-02-101<br>State Road and Bridge Fund (Debit)                     | 5054-03-796(05)<br>Transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit) | 2.26    |  |
|           |   | 8225-02-101<br>State Road and Bridge Fund (Debit)                     | 5054-04-789(07)<br>Transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit) | 0.76    |  |

## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No.   | Adjustment                                    | Heads of Account  |  | Amount   | Remarks  |
|-----------|---|---|--|----------|--|
|           |   | From  | To   |          |  |
| <b>2.</b> | <b>State Road Development Fund - (Concl.)</b> |   |  |          |  |
|           | Expenditure on Roads met from Fund            | 8225-02-101<br>State Road and Bridge Fund (Debit)   | 5054-04-796(09)<br>Transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit)  | 0.18     | Expenditure met from Fund.   |
|           |   | 8225-02-101<br>State Road and Bridge Fund (Debit)   | 5054-04-800(15)<br>transfer from Major Head 8225 "State Road Development Fund" (Deduct Debit)  | 12.01    |  |
| <b>3.</b> | <b>State Disaster Response Fund</b>           |   |  |          |  |
|           | Adjustment of State Disaster Response Fund    | 2245-05-101<br>Transfer to Reserve Fund and Deposit Account-State Disaster Response Fund        | 8121-122<br>State Disaster Response Fund   | 21,48.82 | Transfer of Central share of ₹ 8,68.50 crore and State share of ₹ 2,89.50 crore and ₹ 9,90.82 crore received from Government of India for NDRF by debiting to Major Head 2245. |
|           | Expenditure met from Fund                     | 8121-122<br>State Disaster Response Fund (Debit)  | 2245-05-901<br><i>Deduct-</i> Amount met from State Disaster Response Fund (Deduct Debit)  | 20,54.34 | Expenditure on drought and flood etc. met from State Disaster Response Fund.   |
| <b>4.</b> | <b>Depreciation Renewal Reserve Fund</b>      |   |  |          |  |
|           | Expenditure met from Fund                     | 8115-103-01<br>Water Works (Debit)  | 4215-01-902 (01)<br><i>Deduct-</i> Recouped expenditure from Depreciation Renewal Reserve Fund M.H. 8115-103(01) (Deduct Debit)  | 1.24     | Expenditure met from Fund  |
| <b>5.</b> | <b>Forestry and Biodiversity Fund</b>         |   |  |          |  |
|           | Expenditure met from Fund                     | 8235-200(06)<br>Amount received on account of Rajasthan Forestry & Biodiversity Project (Debit) | 2406-01-001(04)[02]<br>Recouped from amount received on account of utilisation of amount received under Head 8235-200(06) Rajasthan Forestry & Biodiversity Project (Deduct Debit) | 1.58     | Expenditure met from Fund.   |

## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No.   | Adjustment   | Heads of Account  |  | Amount  | Remarks                    |
|-----------|--|---|--|---------|----------------------------|
|           |  | From  | To   |         |                            |
| <b>6.</b> | <b>Environmental reforms and Health Fund</b>       |   |  |         |                            |
|           | Transfer to Fund                                   | 2853-02-797(01)<br>Transfer to accounting Head 8229-200(07)<br>Environmental reforms and Health fund in Mining Area | 8229-200(07)<br>Environmental reforms and Health fund in Mining Area   | 2,21.23 | Transfer to Fund           |
|           | Expenditure met from fund                          | 8229-200 (07)<br>Environmental reforms and Health fund in Mining Area (Debit)                                       | 2853-02-902(01)<br>Expenditure met from Head 8229-200 (07)<br>Environmental reforms and Health fund in Mining Area (Deduct Debit)                            | 50.17   | Expenditure met from fund. |
|           |  | 8229-200 (07)<br>Environmental reforms and Health fund in Mining Area (Debit)                                       | 4853-01-902<br>Expenditure met from Head 8229-200(07)<br>Environmental reforms and Health fund in Mining Area (Deduct Debit)                                 | 14.12   |                            |
| <b>7.</b> | <b>Rajasthan Cow Protection and Promotion Fund</b> |   |  |         |                            |
|           | Transfer to Fund                                   | 2403-797(01) [01]<br>Transfer to Rajasthan Cow Protection and Promotion Fund  | 8229-104 (02)<br>Rajasthan Cow Protection & Promotion Fund   | 1,03.84 | Transfer to Fund           |
|           | Expenditure met from fund                          | 8229-104 (02)<br>Rajasthan Cow Protection & Promotion Fund (Debit)  | 2403-902(01)<br>Reimbursement of expenditure incurred in 2403-102 (20) [03] from Head 8229-104 (02) Rajasthan Cow Protection & Promotion Fund (Deduct Debit) | 62.87   | Expenditure met from fund. |
|           |  | 8229-104 (02)<br>Rajasthan Cow Protection & Promotion Fund (Debit)  | 2403-902(01)<br>Reimbursement of expenditure incurred in 2403-789 (03) [01] from Head 8229-104 (02) Rajasthan Cow Protection & Promotion Fund (Deduct Debit) | 16.78   |                            |
|           |  | 8229-104 (02)<br>Rajasthan Cow Protection & Promotion Fund (Debit)  | 2403-902(01)<br>Reimbursement of expenditure incurred in 2403-796 (04) [01] from Head 8229-104 (02) Rajasthan Cow Protection & Promotion Fund (Deduct Debit) | 12.57   |                            |

## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No. | Adjustment   | Heads of Account   |   | Amount   | Remarks  |
|---------|--|--|---|----------|--|
|         |  | From   | To  |          |  |
| 8.      | <b>Water Conservation Cess Fund</b>                  |  |   |          |  |
|         | Transfer to Fund                                     | 2040-797(01)<br>Transfer to Water Conservation Cess Fund | 8229-200 (11)<br>Water Conservation Cess Fund   | 1,70.92  | Transfer to Fund   |
|         | Expenditure met from fund                            | 8229-200 (11) Water Conservation Cess Fund (Debit)       | 2501-05-902(01)<br>Reimbursement of 2501-05-196 (08) [01]<br>Water Conservation Cess expenditure from Head 8229-200 (11) (Deduct Debit)               | 1,50.76  | Expenditure met from fund.   |
| 9.      | <b>Adjustment of Border Road Development Board</b>   | 1601-01-800(05) War Needed Border Roads                  | 3054-02-337(01)[01]<br>Repairs and Renovation   | 1,85.33  | Adjustment of expenditure on Border Roads as received from Chetak Project, Bikaner. The Government of India has released grant to this Project directly for construction and repairs of International Border Roads. This is a book adjustment, which has carried out in State Account under Major Heads 1601 and 3054/5054 every year. |
|         |  |  | 5054-02-337(03)<br>Through the Border Road Development Board  | 47.00    |  |
| 10.     | <b>Government Employees Insurance Scheme</b>         | 8011-105(01) Life Insurance Schemes (Debit)              | 2235-60-105(02)<br>Deduct- 8011-Insurance and Pension Funds 105 State Government Insurance Fund (01) Amount transferred from Life Insurance Schemes   | 53.61    | The recurring cost of management of fund is initially debited under Major Head 2235 and eventually recouped from Head 8011-105(01).  |
|         |  | 8011-105(02) General Insurance Scheme (Debit)            | 2235-60-110(02)<br>Deduct- 8011-Insurance and Pension Funds 105 State Government Insurance Fund (02) Amount transferred from General Insurance Scheme | 2.89     | The recurring cost of management of fund is initially debited under Major Head 2235 and eventually recouped from Head 8011-105(02).  |
| 11.     | <b>Adjustment of Interest on Commercial Projects</b> | 2700<br>Major Irrigation (All Irrigation Projects)       | 0049-04-103(04)<br>Major and Medium Irrigation  | 10,98.45 | Adjustment of Interest on capital expenditure of Commercial Projects of Water Resources Department.  |
|         |  | 2701<br>Medium Irrigation (All Irrigation Projects)      | 0049-04-103(04)<br>Major and Medium Irrigation  | 1,91.63  |  |



## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No.    | Adjustment  | Heads of Account  |  | Amount   | Remarks  |
|------------|---|---|--|----------|--|
|            |   | From  | To   |          |  |
| <b>12.</b> | <b>Adjustment of Interest on Fund Balances</b>          |   |  |          |  |
|            | General Provident Fund and Contributory Provident Fund. | 2049-03-104(01)<br>Interest on General Provident Funds  | 8009-01-101(01)<br>Deposits of Employees   | 17,88.59 | Adjustment of interest on balance of State Provident Fund of serving employees.                          |
|            |   |   | 8009-01-101(02)<br>Deposits of Retired Employees   | 49.03    | Adjustment of interest on balance of State Provident Fund of retired employees.                          |
|            |   |   | 8338-104(01)<br>Deposits of General Provident Funds  | 42.46    | Adjustment of interest on balance of State Provident Fund of serving employees.                          |
|            |   | 2049-03-104(02)<br>Interest on Contributory Provident Funds                                       | 8338-104(02)<br>Deposits of Contributory Provident Funds   | 76.91    | Adjustment of interest on balance of deposits of C.P.F.  |
|            |   | 2049-03-104(03)<br>Interest on All India Services Provident Funds                                 | 8009-01-104(01)<br>Provident Fund  | 4.56     | Adjustment of interest on balance of Provident Fund of All India Services.                               |
|            |   | 2049-03-104(04)<br>Interest on Contributory Provident Funds of employees                          | 8009-60-103 Other Miscellaneous Provident Funds  | 75.08    | Adjustment of interest on balance of Contributory Provident Funds of employees                           |
|            |   | 2049-03-104(06)<br>Interest on General Provident Funds of workers.                                | 8009-60-101<br>Workmen's Contributory Provident Fund   | 34.36    | Adjustment of interest on balance of Workmen's C. P. F.  |
|            | State Government Life Insurance Funds                   | 2049-03-108(01)<br>Interest on Life Insurance Fund of State Government                            | 8011-105(01)[01]<br>Insurance Fund of State Government   | 9,74.37  | Adjustment of interest on balance of Life Insurance Fund.  |
|            | Motor Advance   | 2049-03-108(02)<br>Hazard Fund  | 8011-106(01)[01]<br>Motor Advance  | 1.08     | Adjustment of interest on balances of Motor Advance.   |
|            | House Building Advance                                  | 2049-03-108(02)<br>Hazard Fund  | 8011-106(01)[02]<br>House Building Advance   | 1.75     | Adjustment of interest on balances of House Building Advance.  |
|            | Gratuity Funds  | 2049-03-108(03)<br>Interest on Gratuity Funds of Municipalities/ Municipal Councils               | 8338-104(03)[01]<br>Deposits of Gratuity Funds of Municipalities/ Municipal Councils               | 1.94     | Adjustment of interest on balances of Gratuity Funds of Municipalities/ Municipal Councils               |
|            |   | 2049-03-108(05)<br>Interest on Gratuity Funds of Urban Development Trust/ Urban Improvement Trust | 8338-104(03)[02]<br>Deposits of Gratuity Funds of Urban Development Trust/ Urban Improvement Trust | 0.70     | Adjustment of interest on balances of Gratuity Funds of Urban Development Trust/ Urban Improvement Trust |

## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No. | Adjustment  | Heads of Account   |  | Amount | Remarks  |
|---------|---|--|--|--------|--|
|         |   | From   | To   |        |  |
| 12.     | <b>Adjustment of Interest on Fund Balances - (Contd.)</b> |  |  |        |  |
|         | Pension Funds   | 2049-03-108(06)<br>Interest on Pension funds of Municipalities / Municipal Councils                        | 8338-104(05)[03]<br>Deposits of other funds of Municipalities/ Municipal Councils                              | 0.10   | Adjustment of interest on balances of Pension Funds of Municipalities/ Municipal Councils                            |
|         |   | 2049-03-108(08)<br>Rajasthan State Road Development and Construction Corporation                           | 8338-104(04)[06]<br>Deposits of Pension Funds of Rajasthan State Road Development and Construction Corporation | 5.47   | Adjustment of interest on balances of Pension Funds of Rajasthan State Road Development and Construction Corporation |
|         |   | 2049-03-108(09)<br>Interest on Pension Funds of Employees of Jaipur Development Authority                  | 8338-104(04)[07]<br>Deposits of Pension Funds of Jaipur Development Authority                                  | 8.86   | Adjustment of interest on balances of Pension Funds of Jaipur Development Authority                                  |
|         |   | 2049-03-108(11)<br>Interest on Pension Funds of Employees of Rajasthan State Warehousing Corporation       | 8338-104(04)[04]<br>Deposits of Pension Funds of Rajasthan State Warehousing Corporation                       | 0.04   | Adjustment of interest on balances of Pension Funds of Rajasthan State Warehousing Corporation                       |
|         |   | 2049-03-108(12)<br>Interest on Pension Funds of Employees of Rajasthan State Road Transport Corporation.   | 8338-104(04)[01]<br>Deposits of Pension Funds of Rajasthan State Road Transport Corporation                    | 0.01   | Adjustment of interest on balances of Pension Funds of Rajasthan State Road Transport Corporation                    |
|         |   | 2049-03-108(13)<br>Interest on Pension Funds of Employees of Board of Secondary Education Rajasthan Ajmer. | 8338-104(04)[03]<br>Deposits of Pension Funds of Board of Secondary Education                                  | 3.92   | Adjustment of interest on balances of Pension Funds of Board of Secondary Education                                  |
|         |   | 2049-03-108(16)<br>Interest on Pension Funds of Employees of District Rural Development Agencies           | 8338-104(04)[14]<br>Deposits of Pension Funds District Rural Development Agencies                              | 0.12   | Adjustment of interest on balances of Pension Funds District Rural Development Agencies                              |
|         |   | 2049-03-108(17)<br>Interest on Pension Funds of Employees of Krishi Upaj Mandi Samiti.                     | 8338-104(04)[16]<br>Deposits of Pension Funds of Krishi Upaj Mandi Samiti                                      | 3.35   | Adjustment of interest on balances of Pension Funds of Krishi Upaj Mandi Samiti                                      |

## ANNEXURE A - (Contd.)

## (i) Statement of Periodical Adjustments - (Contd.)

(₹ in crore)

| Sl. No. | Adjustment  | Heads of Account  |   | Amount | Remarks  |
|---------|---|---|---|--------|--|
|         |   | From  | To  |        |  |
| 12.     | <b>Adjustment of Interest on Fund Balances - (Concl.)</b> |   |   |        |  |
|         | Pension Funds- (Concl.)                                   | 2049-03-108(18)<br>Interest on Pension Funds of Employees of Rajasthan Housing Board                    | 8338-104(04)[12]<br>Deposits of Pension Funds of Rajasthan Housing Board                          | 3.56   | Adjustment of interest on balances of Pension Funds Rajasthan Housing Board                          |
|         |   | 2049-03-108(19)<br>Interest on Pension Funds of Rajasthan Agriculture Marketing Board                   | 8338-104(04)[10]<br>Deposits of Pension Funds of Rajasthan Agriculture Marketing Board            | 4.63   | Adjustment of interest on balances of Pension Funds Rajasthan Agriculture Marketing Board            |
|         |   | 2049-03-108(20)<br>Interest on Pension Funds of Rajasthan State Sports Council                          | 8338-104(04)[11]<br>Deposits of Pension Funds of Rajasthan State Sports Council                   | 0.83   | Adjustment of interest on balances of Pension Funds Rajasthan State Sports Council                   |
|         |   | 2049-03-108(21)<br>Interest on Pension Funds of Urban Development Trust/ Urban Improvement Trust        | 8338-104(04)[13]<br>Deposits of Pension Funds of Urban Development Trust/ Urban Improvement Trust | 2.01   | Adjustment of interest on balances of Pension Funds Urban Development Trust/ Urban Improvement Trust |
|         | General Insurance Scheme                                  | 2049-03-108(15)<br>Interest on funds relating to General Insurance Scheme                               | 8011-105(02)<br>General Insurance Scheme  | 26.11  | Adjustment of interest on balance of General Insurance Scheme.                                       |
|         | Employees Accidental Insurance Scheme                     | 2049-03-108(23)<br>Interest relating to State Government Employees Personal Accidental Insurance Scheme | 8011-107(01)<br>Employees Personal Accidental Insurance Scheme of State Government                | 10.31  | Adjustment of interest on balances of Employees Accidental Insurance Scheme.                         |
|         | World Food Programme Scheme- Project 2600                 | 2049-60-101(05)[02]<br>Interest on deposits of Project 2600   | 8342-120(05)[02]<br>Interest on deposits of Project 2600  | 0.01   | Adjustment of interest on balances of World Food Programme Scheme- Project 2600.                     |
|         | New Contributory Pension Scheme                           | 2049-03-117(01) For Government Employees  | 8011-106(03)[01] For Government Employees   | 9.46   | Adjustment of interest on legacy amount (not transferred to NSDL) of New Contributory Pension Scheme |
|         |   | 2049-03-117(03) For Societies, Commissions, State Enterprises and other Institutions                    | 8011-106(03)[03] For Societies, Commissions, State Enterprises and other Institutions             | 0.07   |  |

## ANNEXURE A - (Concl.)

## (i) Statement of Periodical Adjustments - (Concl.)

(₹ in crore)

| Sl. No. | Adjustment  | Heads of Account   |   | Amount | Remarks   |
|---------|---|--|---|--------|---|
|         |   | From   | To  |        |   |
| 13.     | Prorata Charges on adjustment of Direction and Administration   | 2059-80-001(03)<br>Deduct- Provision of Prorata Charges adjusted under revenue expenditure | 2216-05-053(01)[11]<br>Prorata Charges relating to Establishment of Major Head 2059 | 16.92  | Adjustment of Prorata on Direction and Administration.  |
|         |   |  | 3054-80-001(01)<br>Prorata Charges exhibited under Major Head 2059                  | 66.91  |   |
| 14.     | Annual Adjustment of Prorata Charges on Direction and Administration in respect of Water Resources Department | 2701-80-001<br>Direction and Administration  | 2700 Major Irrigation (Various Projects)  | 3.88   | Adjustment of expenditure on Direction and Administration of Water Resources Department initially debited under Head 2701-80-001 and eventually charged to concerned work as per the work outlay. |
|         |   |  | 2701 Medium Irrigation (Various Projects)   | 5.20   |   |
|         |   |  | 2702 Minor Irrigation (Various Projects)  | 1.84   |   |
|         |   |  | 4700 Capital Outlay on Major Irrigation (Various Projects)                          | 7.50   |   |
|         |   |  | 4701 Capital Outlay on Medium Irrigation (Various Projects)                         | 17.40  |   |
|         |   |  | 4702 Capital Outlay on Minor Irrigation (Various Projects)                          | 66.27  |   |
|         |   |  | 4711 Capital Outlay on Flood Control Projects (Various Projects)                    | 4.36   |   |

## (ii) Other Adjustments

(₹ in crore)

| Sl. No. | Adjustment     | Heads of Account                                    |                                    | Amount  | Remarks  |
|---------|----------------|---|------------------------------------|---------|--|
|         |                | From  | To                                 |         |  |
| 1.      | Guarantee Fees | 2075-797 Transfer to Reserve Funds/ Deposit Account | 8235-117 Guarantee Redemption Fund | 2,78.19 | Transfer of Guarantee Fees to Guarantee Redemption Fund as received against guarantee given by the State Government. |

**ANNEXURE B**  
**{Referred to in Note 2(i)}**  
**Minor Head 800- Other Expenditure**

(₹ in crore)

| Sl. No. | Major Head  | Expenditure under Minor Head 800 | Total Expenditure | Percentage |
|---------|---|----------------------------------|-------------------|------------|
| 1.      | 2013. Council of Ministers                            | 3.73                             | 10.87             | 34.31      |
| 2.      | 2040. Taxes on Sales, Trade etc.                      | 8,63.90                          | 12,33.69          | 70.03      |
| 3.      | 2047. Other Fiscal Services                           | 1.96                             | 1.96              | 100.00     |
| 4.      | 2054. Treasury and Accounts Administration            | 26.29                            | 2,00.63           | 13.10      |
| 5.      | 2211. Family Welfare                                  | 10,46.88                         | 22,84.16          | 45.83      |
| 6.      | 2217. Urban Development                               | 8,00.15                          | 46,93.23          | 17.05      |
| 7.      | 2245. Relief on account of Natural Calamities         | 17,72.03                         | 21,55.53          | 82.21      |
| 8.      | 2250. Other Social Services                           | 25.80                            | 45.28             | 56.98      |
| 9.      | 2401. Crop Husbandry                                  | 3,71.53                          | 26,55.89          | 13.99      |
| 10.     | 2425. Co-operation                                    | 2,44.89                          | 6,08.65           | 40.23      |
| 11.     | 2575. Other Special Area Programmes                   | 0.45                             | 1.36              | 33.09      |
| 12.     | 2700. Major Irrigation                                | 10,11.58                         | 14,93.02          | 67.75      |
| 13.     | 2701. Medium Irrigation                               | 2,05.63                          | 2,97.53           | 69.11      |
| 14.     | 2702. Minor Irrigation                                | 66.76                            | 1,32.69           | 50.31      |
| 15.     | 2853. Non Ferrous Mining and Metallurgical Industries | 50.13                            | 3,29.27           | 15.22      |
| 16.     | 3054. Roads and Bridges                               | 2,75.22                          | 14,06.81          | 19.56      |
| 17.     | 3425. Other Scientific Research                       | 13.21                            | 13.46             | 98.14      |
| 18.     | 3452. Tourism   | 51.45                            | 96.08             | 53.55      |
| 19.     | 4047. Capital Outlay on Other Fiscal Services         | 0.01                             | 0.01              | 100.00     |
| 20.     | 4210. Capital Outlay on Medical and Public Health     | 1,20.77                          | 5,15.35           | 23.43      |
| 21.     | 4217. Capital Outlay on Urban Development             | 3,14.86                          | 8,77.17           | 35.89      |
| 22.     | 4235. Capital Outlay on Social Security and Welfare   | 4.75                             | 9.00              | 52.78      |

## ANNEXURE B - (Contd.)

## Minor Head 800- Other Expenditure - (Concl.)

(₹ in crore)

| Sl. No. | Major Head  | Expenditure under Minor Head 800 | Total Expenditure | Percentage |
|---------|---|----------------------------------|-------------------|------------|
| 23.     | 4236. Capital Outlay on Nutrition                                   | 25.85                            | 38.42             | 67.28      |
| 24.     | 4401. Capital Outlay on Crop Husbandry                              | 2,01.68                          | 2,54.12           | 79.36      |
| 25.     | 4575. Capital Outlay on Other Special Area Programmes               | 1,24.00                          | 3,16.56           | 39.17      |
| 26.     | 4885. Other Capital Outlay on Industries and Minerals               | 0.97                             | 1.40              | 69.29      |
| 27.     | 5054. Capital Outlay on Roads and Bridges                           | 14,47.76                         | 24,20.87          | 59.80      |
| 28.     | 5425. Capital Outlay on Other Scientific and Environmental Research | 3.65                             | 3.65              | 100.00     |
| 29.     | 5452. Capital Outlay on Tourism                                     | 21.08                            | 27.46             | 76.77      |
| 30.     | 5475. Capital Outlay on Other General Economic Services             | 2,67.38                          | 4,66.72           | 57.29      |

**ANNEXURE B - (Contd.)**  
**Minor Head 800- Other Receipts**

(₹ in crore)

| Sl. No. | Major head   | Receipts under Minor Head 800 | Total Receipts | Percentage |
|---------|--|-------------------------------|----------------|------------|
| 1.      | 0029. Land Revenue   | 1,42.58                       | 3,14.69        | 45.31      |
| 2.      | 0030. Stamp and Registration Fees  | 3,42.11                       | 30,53.25       | 11.20      |
| 3.      | 0035. Taxes on Immovable Property other than Agricultural Land                   | 4.19                          | 7.10           | 59.01      |
| 4.      | 0043. Taxes and Duties on Electricity  | 4,66.77                       | 7,38.24        | 63.23      |
| 5.      | 0055. Police   | 21.31                         | 1,90.78        | 11.17      |
| 6.      | 0056. Jails  | 1.20                          | 1.20           | 100.00     |
| 7.      | 0058. Stationery and Printing  | 2.10                          | 4.15           | 50.60      |
| 8.      | 0059. Public Works   | 18.46                         | 84.31          | 21.90      |
| 9.      | 0070. Other Administrative Services  | 1,12.25                       | 2,10.51        | 53.32      |
| 10.     | 0071. Contributions and Recoveries towards Pension and Other Retirement Benefits | 4.02                          | 35.89          | 11.20      |
| 11.     | 0075. Miscellaneous General Services   | 1,04.41                       | 6,60.70        | 15.80      |
| 12.     | 0202. Education, Sports, Art and Culture   | 77.61                         | 1,69.05        | 45.91      |
| 13.     | 0210. Medical and Public Health  | 54.05                         | 1,25.39        | 43.11      |
| 14.     | 0211. Family Welfare   | 0.26                          | 0.26           | 100.00     |
| 15.     | 0217. Urban Development  | 18.18                         | 18.18          | 100.00     |
| 16.     | 0220. Information and Publicity  | 0.12                          | 0.12           | 100.00     |
| 17.     | 0230. Labour and Employment  | 3,47.57                       | 3,55.42        | 97.79      |
| 18.     | 0235. Social Security and Welfare  | 87.56                         | 87.66          | 99.89      |
| 19.     | 0250. Other Social Services  | 2.98                          | 14.27          | 20.88      |
| 20.     | 0401. Crop Husbandry   | 5.21                          | 5.29           | 98.49      |
| 21.     | 0403. Animal Husbandry   | 2.17                          | 11.23          | 19.32      |
| 22.     | 0406. Forestry and Wild Life   | 54.92                         | 1,13.00        | 48.60      |

## ANNEXURE B - (Concl.)

## Minor Head 800- Other Receipts - (Concl.)

(₹ in crore)

| Sl. No. | Major head                               | Receipts under Minor Head 800 | Total Receipts | Percentage |
|---------|--|-------------------------------|----------------|------------|
| 23.     | 0425. Co-operation                       | 40.92                         | 44.10          | 92.79      |
| 24.     | 0435. Other Agricultural Programmes      | 8.47                          | 8.58           | 98.72      |
| 25.     | 0515. Other Rural Development Programmes | 2.30                          | 2.54           | 90.55      |
| 26.     | 0700. Major Irrigation                   | 65.10                         | 1,06.21        | 61.29      |
| 27.     | 0701. Medium Irrigation                  | 4.09                          | 6.56           | 62.35      |
| 28.     | 0702. Minor Irrigation                   | 1.81                          | 9.84           | 18.39      |
| 29.     | 0801. Power                              | 0.46                          | 0.46           | 100.00     |
| 30.     | 0851. Village and Small Industries       | 10.00                         | 10.00          | 100.00     |
| 31.     | 0852. Industries                         | 0.22                          | 0.22           | 100.00     |
| 32.     | 1054. Roads and Bridges                  | 1.34                          | 6.56           | 20.43      |
| 33.     | 1452. Tourism                            | 0.76                          | 0.76           | 100.00     |
| 34.     | 1475. Other General Economic Services    | 54.99                         | 73.54          | 74.78      |



**ANNEXURE C**  
**{Referred to in Note 3(v)a}**  
**Details of Inoperative Reserve Funds**

| Head of Accounts   | Opening Balance     | Closing Balance |
|--|---------------------|-----------------|
|  | <i>(₹ in crore)</i> |                 |
| <b>8115. Depreciation/Renewal Reserve Funds</b>  |                     |                 |
| 103. Depreciation Reserve Funds- Government Commercial Departments and Undertakings                              |                     |                 |
| (07) Departmental Management Scheme of Jhamar Kotra Rock Phosphate   | 0.20                | 0.20            |
| <b>8229. Development and Welfare Funds</b>   |                     |                 |
| 103. Development Funds for Agricultural Purposes   |                     |                 |
| (01) Farmers Reform Fund   | 0.01                | 0.01            |
| 104. Development Funds for Animal Husbandry Purposes   |                     |                 |
| (01) Fund for intensive egg and hen production and Marketing Centres with the assistance of World Food Programme | 0.01                | 0.01            |
| <b>8235. General and other Reserve Funds</b>   |                     |                 |
| 200. Other Funds   |                     |                 |
| (03) State Road Development Fund   | 4.02                | 4.02            |
| (05) Government Security Redemption Fund   | .. *                | .. *            |
| <b>Total Investment</b>  | <b>4.24</b>         | <b>4.24</b>     |

\* ₹ 0.18 lakh only.

**ANNEXURE D**  
**{Referred to in Note 3(vi)}**  
**Details of Suspense and Remittance balances**

**8658. Suspense Account**

(₹ in crore)

| Name of Minor Head                                 | 2014-15               |          | 2015-16               |          | 2016-17               |          |
|--|-----------------------|----------|-----------------------|----------|-----------------------|----------|
|  | Dr.                   | Cr.      | Dr.                   | Cr.      | Dr.                   | Cr.      |
| 101. Pay and Accounts Office-Suspense              | 47.00                 | 1.37     | 42.12                 | 0.51     | 61.93                 | 0.84     |
| <b>Net</b>   | <b>(Dr.) 45.63</b>    |          | <b>(Dr.) 41.61</b>    |          | <b>(Dr.) 61.09</b>    |          |
| 102. Suspense Account (Civil)                      | 2.26                  | 0.19     | 1.58                  | 42.00    | 1.48                  | (-) 0.02 |
| <b>Net</b>   | <b>(Dr.) 2.07</b>     |          | <b>(Cr.) 40.42</b>    |          | <b>(Dr.) 1.50</b>     |          |
| 110. RBI Suspense (CAO)                            | ..                    | ..       | 0.04                  | (-) 0.02 | ..                    | ..       |
| <b>Net</b>   | <b>..</b>             |          | <b>(Dr.) 0.06</b>     |          | <b>..</b>             |          |
| 112. Tax Deducted at Source (TDS) Suspense         | ..                    | 39.40    | ..                    | 52.48    | ..                    | 26.69    |
| <b>Net</b>   | <b>(Cr.) 39.40</b>    |          | <b>(Cr.) 52.48</b>    |          | <b>(Cr.) 26.69</b>    |          |
| 123. A.I.S. Officers' Group Insurance Scheme       | ..                    | 0.17     | ..                    | 0.17     | ..                    | 0.17     |
| <b>Net</b>   | <b>(Cr.) 0.17</b>     |          | <b>(Cr.) 0.17</b>     |          | <b>(Cr.) 0.17</b>     |          |
| 129. Material Purchase Settlement Suspense Account | ..                    | (-) 3.13 | ..                    | (-) 1.25 | ..                    | (-) 3.16 |
| <b>Net</b>   | <b>(Cr.) (-) 3.13</b> |          | <b>(Cr.) (-) 1.25</b> |          | <b>(Cr.) (-) 3.16</b> |          |

**8782. Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer**

(₹ in crore)

| Name of Minor Head                               | 2014-15           |       | 2015-16            |       | 2016-17            |       |
|--|-------------------|-------|--------------------|-------|--------------------|-------|
|  | Dr.               | Cr.   | Dr.                | Cr.   | Dr.                | Cr.   |
| 102. Public Works Remittances                    | 40.57             | 44.94 | 60.33              | 43.99 | 55.76              | 36.63 |
| <b>Net</b>                                       | <b>(Cr.) 4.37</b> |       | <b>(Dr.) 16.34</b> |       | <b>(Dr.) 19.13</b> |       |
| 103. Forest Remittances                          | 1.80              | 0.06  | 1.95               | 0.37  | 1.90               | 0.19  |
| <b>Net</b>                                       | <b>(Dr.) 1.74</b> |       | <b>(Dr.) 1.58</b>  |       | <b>(Dr.) 1.71</b>  |       |
| 108. Other Departmental Remittances              | 0.03              | ..    | 0.03               | ..    | 0.03               | ..    |
| <b>Net</b>                                       | <b>(Dr.) 0.03</b> |       | <b>(Dr.) 0.03</b>  |       | <b>(Dr.) 0.03</b>  |       |
| 129. Transfer within Indira Gandhi Nahar Project | 77.41             | 76.67 | 77.41              | 76.67 | 77.41              | 76.67 |
| <b>Net</b>                                       | <b>(Dr.) 0.74</b> |       | <b>(Dr.) 0.74</b>  |       | <b>(Dr.) 0.74</b>  |       |

**ANNEXURE D - (Concl.)****Details of Suspense and Remittance balances - (Concl.)****8793. Inter State Suspense Account***(₹ in crore)*

| Name of Minor Head                | 2014-15           |     | 2015-16           |     | 2016-17           |     |
|-----------------------------------|-------------------|-----|-------------------|-----|-------------------|-----|
|                                   | Dr.               | Cr. | Dr.               | Cr. | Dr.               | Cr. |
| 101. Interstate Suspense Accounts | 0.08              | ..  | 0.10              | ..  | 0.05              | ..  |
| <b>Net</b>                        | <b>(Dr.) 0.08</b> |     | <b>(Dr.) 0.10</b> |     | <b>(Dr.) 0.05</b> |     |

**© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
2017**

[www.cag.gov.in](http://www.cag.gov.in)