

GOVERNMENT OF RAJASTHAN

ACCOUNTS AT A GLANCE

2009-2010

PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)

PREFACE

This is our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for being laid before the Legislature of the State. The Annual Accounts consist of (a) the Finance Accounts and (b) the Appropriation Accounts. The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by the State Legislature along with explanations for variations between the actual expenditure and the funds provided.

The Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.

'Accounts at a Glance' provides a broad overview of governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

(M. Mishra)
PRINCIPAL ACCOUNTANT GENERAL

Place : Jaipur

Date : January 18, 2011



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CHAPTER I

OVERVIEW

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works Divisions and Forest Divisions to the Accountant General (Accounts and Entitlements). The Finance Accounts and the Appropriation Accounts are prepared annually by the Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government are kept in the following three parts:

Part I Consolidated Fund

Part II Contingency Fund

Part III Public Account

Part I: There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue. The Revenue expenditure is generally identified with expenditure on establishment, maintenance and services. The net result of the receipt and expenditure represents the revenue surplus or deficit as the case may be for the concerned year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of a capital nature which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

Part II: In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

Part III: In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

The Annual Accounts of the Government of Rajasthan for the year 2009-10 have recently been presented to the State Legislature. The Audit Reports of the Comptroller and Auditor General of India for the year 2009-10 are being presented separately.

FINANCE ACCOUNTS

- ❖ The Finance Accounts 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 debts and the liabilities and assets as worked out from the balances recorded in the accounts.
- ❖ During 2009-10, the total receipts amounted to ₹ 4,58,04.74 crore comprising of Revenue Receipts (₹ 2,56,72.40 crore Tax Revenue, ₹ 45,58.22 crore Non-Tax Revenue and ₹ 51,54.39 crore Grants-in-aid and Contributions) and Capital Receipts (recovery of loans and advances ₹ 1,12.00 crore, other receipts ₹ 8.94 crore and net borrowings and other liabilities ₹ 1,02,98.79 crore).
- ❖ Disbursements during the year were ₹ 4,58,04.74 crore - ₹ 4,01,32.19 crore (87.62%) on Revenue account and ₹ 56,72.55 crore (12.38%) on Capital account.

APPROPRIATION ACCOUNTS

- ❖ The Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise of accounts of 4 *charged* Appropriations and 50 voted Grants.
- ❖ The Appropriation Act, 2009-10 had projected a gross expenditure of ₹ 5,54,00.40 crore including the Supplementary Grants of ₹ 30,17.49 crore passed by the State Legislature during the year. An amount of ₹ 26,45.56 crore was projected as recoveries i.e. reduction of expenditure.
- ❖ The Appropriation Accounts 2009-10 show disbursements aggregating ₹ 5,07,34.46 crore against the aggregate Budget provision of ₹ 5,54,00.40 crore resulting in savings of ₹ 46,65.94 crore against Grants and Appropriations. Out of this, ₹ 32,22.34 crore (69.06%) was mainly under the grants controlled by the Public Health & Engineering Department (₹ 10,73.48 crore), Disaster Management (₹ 2,70.23 crore), Rural Development (₹ 2,63.77 crore), Public Works Department (₹ 2,50.41 crore), Medical and Public Health (₹ 2,17.65 crore), Tribal Area Development (₹ 2,07.34 crore), Irrigation (₹ 2,15.10 crore), Social Justice & Empowerment (₹ 1,53.29 crore), Education (₹ 1,49.43 crore), Agriculture (₹ 1,47.24 crore), Forest (₹ 1,43.62 crore), and Finance Department (₹ 1,30.78 crore).
- ❖ Recoveries in reduction of expenditure amounted to ₹ 19,84.64 crore reflecting decrease of ₹ 6,60.92 crore vis-à-vis the Budget estimates.

CHAPTER II

HIGHLIGHTS OF ACCOUNTS

Sl. No.		Budget Estimates 2009-10	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP [@]
		(₹ in crore)			
1.	Tax Revenue*	2,63,59.96	2,56,72.40	97.39	11.68
2.	Non-Tax Revenue	52,83.00	45,58.22	86.28	2.07
3.	Grants-in-aid and Contributions	66,25.01	51,54.39	77.80	2.35
4.	Revenue Receipts (1+2+3)	3,82,67.97	3,53,85.01	92.47	16.10
5.	Recoveries of Loans and Advances	1,02.28	1,12.00	109.50	0.05
6.	Other Receipts	..#	8.94	..	..
7.	Net Borrowings and Other Liabilities	84,19.88	1,02,98.79	122.32	4.69
8.	Capital Receipts (5+6+7)	85,22.16	1,04,19.73	122.27	4.74
9.	Total Receipts (4+8)	4,67,90.13	4,58,04.74	97.89	20.84
10.	Non-Plan Expenditure (NPE)	3,24,86.03	3,32,36.01	102.31	15.12
11.	NPE on Revenue Account	3,31,36.15	3,38,45.30	102.14	15.40
12.	NPE on Interest Payments out of 11	67,54.19	67,69.13	100.22	3.08
13.	NPE on Capital Account	(-) 6,50.12	(-) 6,09.29	93.72	0.28
14.	Plan Expenditure (PE)	1,43,04.10	1,25,68.73	87.87	5.72
15.	PE on Revenue Account	65,40.46	62,86.89	96.12	2.86
16.	PE on Capital Account	77,63.64	62,81.84	80.91	2.86
17.	Total Expenditure (10+14)	4,67,90.13	4,58,04.74	97.89	20.84
18.	Expenditure on Revenue Account (11+15)	3,96,76.61	4,01,32.19	101.15	18.26
19.	Expenditure on Capital Account** (13+16)	71,13.52	56,72.55	79.74	2.58
20.	Revenue Deficit (-)/ Surplus (+) *** (4-18)	(-) 14,08.64	(-) 47,47.18	337.00	..
21.	Fiscal Deficit*** [17-(4+5+6)] =7	(-) 84,19.88	(-) 1,02,98.79	122.32	..

RECEIPTS AND DISBURSEMENTS

Total receipts during the year (excluding Borrowings and Other Liabilities ₹ 1,02,98.79 crore) were ₹ 3,55,05.95 crore, against which the total revenue and capital disbursements was ₹ 4,58,04.74 crore. The resulting fiscal deficit of ₹ 1,02,98.79 crore is more than by ₹ 18,78.91 crore in comparison to Budget Estimates (₹ 84,19.88 crore), which is summarized as under:

(₹ in crore)			
Total Receipts	4,58,04.74	Total Disbursements	4,58,04.74
Revenue Receipts	3,53,85.01	Revenue Disbursements	4,01,32.19
Capital Receipts	1,04,19.73	Capital Disbursements	56,72.55

@ Broadly, sum of the products of all goods and services rendered by the State in monetary terms during a year before making any provision for Consumption of Fixed Capital (C.F.C.) is known as Gross State Domestic Product.

₹ 1,000 only.

* Includes share of net proceeds assigned to States received from Government of India.

** Expenditure on Capital Account includes capital expenditure (₹ 51,54.73 crore) and Loans and Advances disbursed (₹ 4,97.82 crore).

*** The revenue deficit is the excess of revenue expenditure over revenue receipts. The Fiscal Deficit may be defined as the excess of revenue and capital expenditure (including loans and advance disbursed) over the revenue receipts, recoveries of loans and advances and other receipts.

RECEIPTS

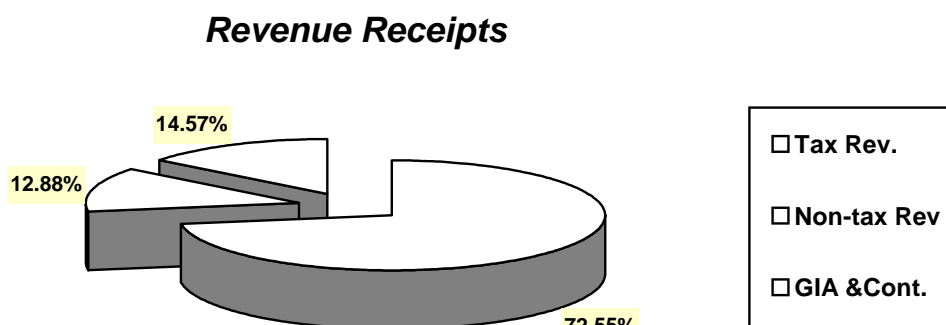
Revenue Receipts

Gross Tax Revenue of ₹ 2,56,72.40 crore and Non-Tax Revenue of ₹ 45,58.22 crore formed 11.68% and 2.07% respectively of the Gross State Domestic Product (GSDP). Major contributors to revenue were **Taxes on Sales, Trade etc., State Excise and share of net proceeds of shareable Union Taxes and Duties.**

Net tax receipts during the year were less than the Budget estimates by ₹ 6,87.56 crore.

The share of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts is given below:-

Components	Actuals	Percentage to total Revenue Receipts
	(₹ in crore)	
A. Tax Revenue	2,56,72.40	72.55
Taxes on Income and Expenditure*	59,32.51	16.76
Taxes on Property and Capital Transactions	16,51.36	4.67
Taxes on Commodities and Services*	1,80,88.53	51.12
B. Non-tax Revenue	45,58.22	12.88
Interest Receipts, Dividends and Profits	12,22.72	3.46
General Services	10,15.71	2.87
Social Services	3,55.69	1.00
Economic Services	19,64.10	5.55
C. Grants-in-aid and Contributions	51,54.39	14.57
TOTAL-REVENUE RECEIPTS	3,53,85.01	100.00



Capital Receipts

Compared to the Budget estimates, there was an overall increase of ₹ 18,97.57 crore in Capital Receipts.

* Includes Share of net proceeds assigned to States received from Government of India.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursements (net) were 18.26% of GSDP. It was more than the Estimated Budget by ₹ 4,55.58 crore i.e. ₹ 7,09.15 crore disbursed excessive under Non-Plan which was offset by decrease of ₹ 2,53.57 crore under Plan.

Capital Disbursements

Capital Disbursements were 2.58% of the GSDP. It was less than the Estimated Budget by ₹ 14,40.97 crore i.e. ₹ 14,81.80 crore decreased under Plan which was offset by increase of ₹ 40.83 crore under Non-Plan.

Plan Disbursements

During the year 2009-10, Plan Disbursements were ₹ 1,25,68.73 crore of which ₹ 1,07,32.10 crore were under Plan and ₹ 18,36.63 crore were under Centrally Sponsored Schemes including Central Plan Schemes.

Non-Plan Disbursements

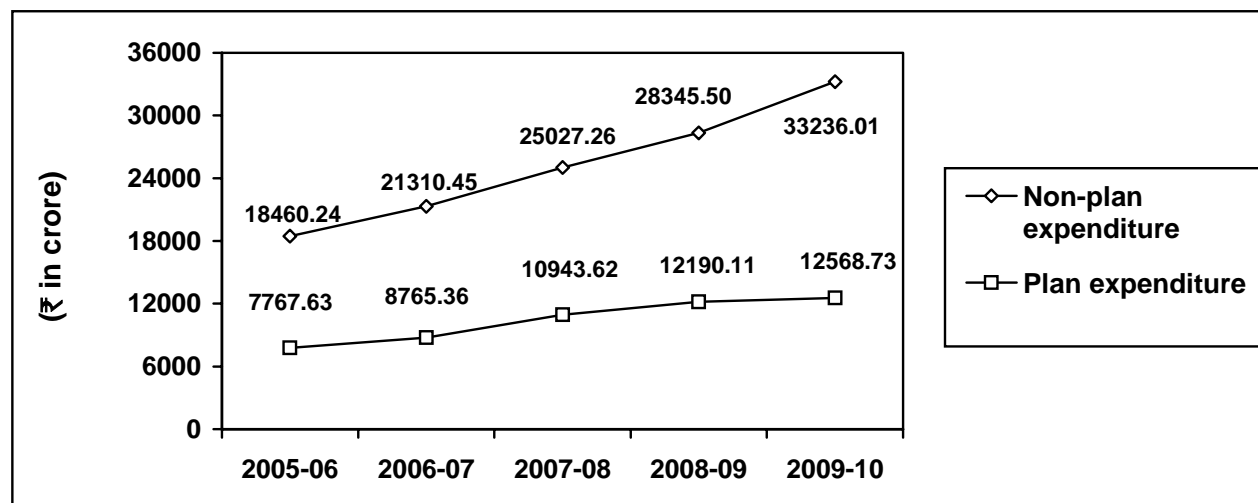
Non-plan Disbursements during 2009-10 were ₹ 3,32,36.01 crore consisting of ₹ 3,38,45.30 crore under Revenue account and ₹ (-) 6,09.29 crore under Capital account.

Trends in Government Plan and Non-plan expenditure

Trends in Government Plan and Non-plan expenditure from 2005-06 to 2009-10 (5 years period) is given below :-

(₹ in crore)			
Year	Non-plan Expenditure	Plan Expenditure	Total Expenditure
2005-06	1,84,60.24	77,67.63	2,62,27.87
2006-07	2,13,10.45	87,65.36	3,00,75.81
2007-08	2,50,27.26	1,09,43.62	3,59,70.88
2008-09	2,83,45.50	1,21,90.11	4,05,35.61
2009-10	3,32,36.01	1,25,68.73	4,58,04.74

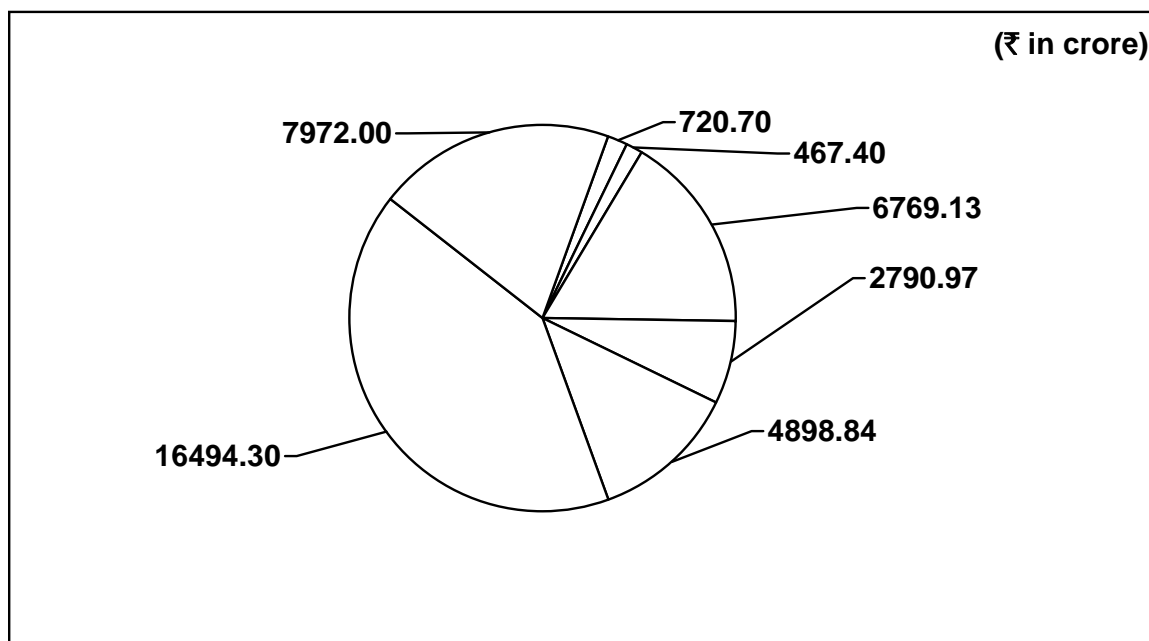
The above is reflected in the form of graph below :-



The sectoral distribution of revenue expenditure and its percentage to total revenue expenditure is given below:-

Components	Amount	Percentage to Total Revenue Expenditure
	(₹ in crore)	
A. Fiscal Services	7,20.70	1.80
(i) Collection of Taxes on Income and Expenditure	..	..
(ii) Collection of Taxes on Property and Capital transaction	4,01.66	1.00
(iii) Collection of Taxes on Commodities and Services	3,15.42	0.79
(iv) Other Fiscal Services	3.62	0.01
B. Organs of State	4,67.40	1.16
C. Interest Payments and Servicing of debt	67,69.13	16.87
D. Administrative Services	27,90.97	6.95
E. Pension and Miscellaneous General Services	48,98.84	12.21
F. Social Services	1,64,94.30	41.10
G. Economic Services	79,72.00	19.86
H. Grants-in-aid and Contributions	18.85	0.05
TOTAL EXPENDITURE (REVENUE ACCOUNT)	4,01,32.19	100.00

The above is reflected in the form of a pie-chart below:-



Note: H not shown in above chart.

TREND OF EXPENDITURE

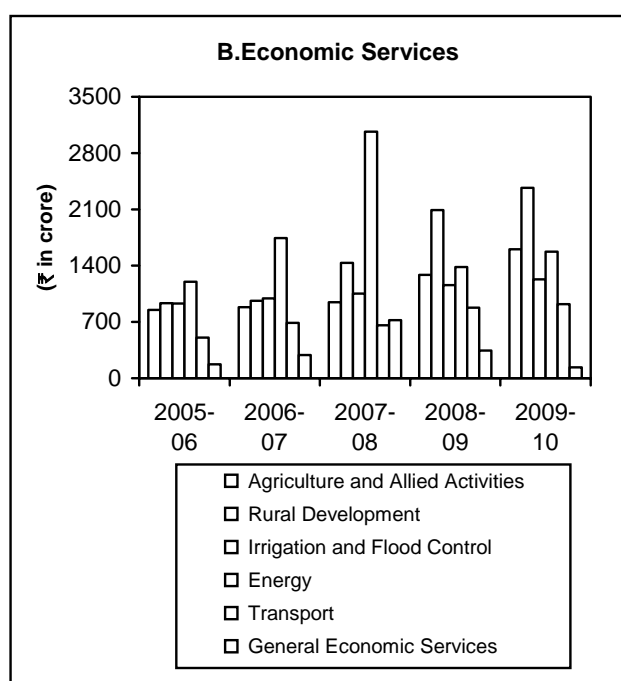
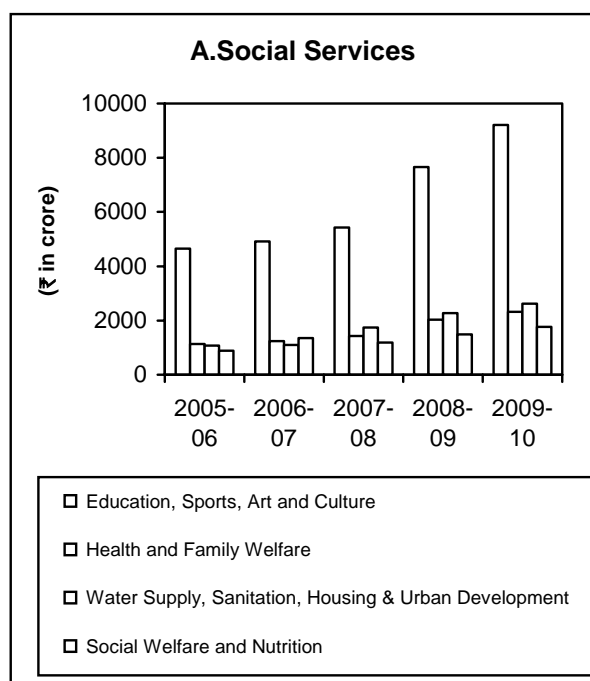
The trend of expenditure under some important sectors between 2005-06 and 2009-10 is brought out below:-

(₹ in crore)

Sector	2005-06 Actuals	% to B.E.	% to R.E.	2006-07 Actuals	% to B.E.	% to R.E.	2007-08 Actuals	% to B.E.	% to R.E.	2008-09 Actuals	% to B.E.	% to R.E.	2009-10 Actuals	% to B.E.	% to R.E.
A. Social Services															
(i) Education, Sports, Art and Culture	4651.99	93	99	4917.34	99	101	5423.15	103	98	7652.84	113	102	9212.19	101	98
(ii) Health and Family Welfare	1136.56	90	95	1245.47	95	97	1429.47	96	96	2027.01	110	101	2324.43	91	99
(iii) Water Supply, Sanitation, Housing and Urban Development	1071.48	108	109	1096.47	101	100	1746.48	102	100	2279.91	122	105	2621.25	112	101
(iv) Social Welfare and Nutrition	890.25	89	98	1351.47	129	102	1188.40	113	100	1485.39	111	98	1760.19	101	94
B. Economic Services															
(i) Agriculture and Allied Activities	850.87	99	94	883.46	107	106	945.62	107	95	1286.93	107	96	1603.44	98	91
(ii) Rural Development	931.25	99	96	961.21	81	93	1435.46	123	94	2091.00	88	95	2369.69	92	94
(iii) Irrigation and Flood Control	927.86	101	98	993.80	100	100	1051.38	102	100	1156.69	104	99	1229.09	99	98
(iv) Energy	1199.84	111	120	1742.63	163	100	3063.81	238	97	1383.53	94	100	1574.04	107	100
(v) Transport	506.78	121	108	688.68	100	84	658.45	93	87	875.86	115	111	921.81	116	99
(vi) General Economic Services	171.22	62	97	289.13	149	98	723.79	44	98	342.90	129	97	134.98	85	93

Note:- Percentage of BE/RE rounded off.

The above is also depicted in the form of Graphs below:-



DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2009-10 was ₹ 6,46,17.57 crore comprising internal debt of ₹ 5,71,43.08 crore and loans & advances from Central Government of ₹ 74,74.49 crore. In addition, other liabilities accounted under Public Account was ₹ 79,42.90 crore.

The State also acts as a banker and trustee in respect of deposits like Small Savings collections, Provident Funds and Deposits. There was an overall increase of ₹ 21,45.22 crore in respect of such liabilities of the State Government during 2009-10.

Interest payments on debt and other liabilities totaling ₹ 67,69.13 crore constituted 16.87% of revenue expenditure of ₹ 4,01,32.19 crore. Interest payments on Internal debts were ₹ 45,98.22 crore (₹ 2,14.45 crore on Other Internal debt, ₹ 20,29.60 crore on Market Loans raised by State Government, ₹ 23,46.44 crore on special securities i.e. National Small Savings Fund of the Central Government by State Government and ₹ 7.73 crore on other liabilities). Expenditure on account of interest payments increased by ₹ 5,44.88 crore during 2009-10.

The Internal debt of ₹ 85,38.53 crore raised during 2009-10 was mainly used for discharge of debt obligations ₹ 25,44.91 crore and payment of interest ₹ 45,98.22 crore.

INVESTMENTS AND RETURNS

Total investments as share capital in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, etc. stood at ₹ 95,33.57 crore at the end of 2009-10. Dividends received during the year was ₹ 37.26 crore (i.e. 0.39%) on investments. While investments in Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, etc. increased by ₹ 16,12.88 crore (gross) which included disinvestments of capital amounting to ₹ 8.94 crore, where as corresponding dividend income decreased by ₹ 6.13 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government outstanding at the end of 2009-10 was ₹ 33,74.57 crore. During the year 2009-10, the State Government had paid loans and advances amounting to ₹ 4,97.82 crore and recovered outstanding loans amounting to ₹ 1,12.00 crore. 90 out of 186, statements received from the Departmental Officers maintaining the detailed accounts, accordingly recovery of principal amount aggregating ₹ 2,91.37 crore and interest on loan amounting to ₹ 1,23.84 crore was in arrears at the end of 31st March 2010.

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance given to local bodies etc. during 2009-10 was ₹ 80,43.81 crore. It increased from ₹ 50,10.49 crore in 2005-06 to ₹ 80,43.81 crore in 2009-10 which was 60.54 *percent* increase in the last five years. During 2009-10 the major portion (i.e. 48.09%) of the total grant was consumed by the Zila Parishads and Other Panchayati Raj Institutions.

COMMITMENTS ON ACCOUNT OF INCOMPLETE CAPITAL WORKS

A total expenditure of ₹ 62,70.68 crore was incurred upto the year 2009-10 by the State Government on various incomplete projects costing more than ten crore which have been taken up by the Water Resources Department, Public Works Department and Public Health & Engineering Department. However, the projects/ works under PWD (Roads), Water Resources Department and Public Health and Engineering Department involving cost of ₹ 8,84.65 lakh, ₹ 2,56.97 lakh and ₹ 14,70.99 lakh respectively were abandoned after the work had been done to the extent of ₹ 4,60.79 lakh, ₹ 48.42 lakh and ₹ 6,56.00 lakh respectively.

APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Rajasthan for the year 2009-10 presents the accounts of sums expended in the year ended 31st March 2010 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2009-10, there was actual expenditure of ₹ 5,07,34.46 crore comprising ₹ 4,14,41.88 crore Revenue Expenditure, ₹ 58,49.69 crore Capital Expenditure, ₹ 29,45.07 crore repayment of Debt and ₹ 4,97.82 crore Loans and Advances by the State Government. There were savings under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature as detailed below:

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Total	Actual expenditure	Excess (+) / Savings(-) (Net)
1.	Revenue Voted Charged	3,39,43.11 68,13.37	25,85.57 59.22	3,65,28.68 68,72.59	3,46,07.09 68,34.79	(-) 19,21.59 (-) 37.80
2.	Capital Voted Charged	84,29.88 0.03	1,18.46 0.02	85,48.34 0.05	58,49.64 0.05	(-) 26,98.70 ..
3.	Public Debt Charged	29,47.22	..	29,47.22	29,45.07	(-) 2.15
4.	Loans and Advances Voted	2,49.30	2,54.22	5,03.52	4,97.82	(-) 5.70
	Total	5,23,82.91	30,17.49	5,54,00.40	5,07,34.46	(-) 46,65.94

Details of persistent savings under a few selected grants are given below (there was no case of excess during the years):

REVENUE (VOTED)

Year	Grant No.	Major Head	Total allocation of Grant	Total allocation under the Major Head	Actual expenditure under the Major Head	Saving under the Major Head	Percentage of Savings to total grant
2005-2006	014	2040- Taxes on Sales, Trade etc.	1,07,58.40	1,07,58.40	73,24.00	34,34.40	31.92
2006-2007	014	2040- Taxes on Sales, Trade etc.	1,52,87.00	1,52,87.00	1,43,10.86	9,76.14	6.39
2007-2008	014	2040- Taxes on Sales, Trade etc.	2,06,90.13	2,06,90.13	1,88,52.06	18,38.07	8.88
2008-2009	014	2040- Taxes on Sales, Trade etc.	2,33,43.18	2,33,43.18	1,86,35.65	47,07.53	20.17
2009-2010	014	2040- Taxes on Sales, Trade etc.	1,95,83.41	1,95,83.41	1,81,88.52	13,94.89	7.12

CAPITAL (VOTED)

Year	Grant No.	Major Head	Total allocation of Grant	Total allocation under the Major Head	Actual expenditure under the Major Head	Saving under the Major Head	Percentage of Savings to total grant
			(₹ in lakh)				
2005-2006	020	4216- Capital Outlay on Housing	25,54.64	23,45.54	15,29.56	8,15.98	31.94
	024	4202- Capital Outlay on Education, Sports, Art and Culture	31,54.04	31,54.04	21,27.24	10,26.80	32.55
	027	4215- Capital Outlay on Water Supply and Sanitation	13,74,93.21	13,74,93.21	10,66,46.62	3,08,46.59	22.43
	029	4217- Capital Outlay on Urban Development	9,42,92.08	9,42,92.07	7,28,48.79	2,14,43.28	22.74
2006-2007	020	4216- Capital Outlay on Housing	18,85.74	18,85.74	14,63.34	4,22.40	22.40
	024	4202- Capital Outlay on Education, Sports, Art and Culture	72,92.11	72,92.11	52,95.48	19,96.63	27.38
	027	4215- Capital Outlay on Water Supply and Sanitation	17,11,71.72	17,11,71.72	15,12,14.46	1,99,57.26	11.66
	029	4217- Capital Outlay on Urban Development	11,37,82.03	11,37,82.02	8,49,73.73	2,88,08.29	25.32
2007-2008	020	4216- Capital Outlay on Housing	18,12.59	18,12.59	10,58.62	7,53.97	41.60
	024	4202- Capital Outlay on Education, Sports, Art and Culture	67,14.56	67,14.56	54,36.86	12,77.70	19.03
	027	4215- Capital Outlay on Water Supply and Sanitation	26,34,98.90	26,34,98.90	22,84,13.92	3,50,84.98	13.32
	029	4217- Capital Outlay on Urban Development	5,53,23.91	5,53,23.87	5,29,67.07	23,56.80	4.26
2008-2009	020	4216- Capital Outlay on Housing	10,96.68	10,96.68	2,60.32	8,36.36	76.26
	024	4202- Capital Outlay on Education, Sports, Art and Culture	62,15.03	62,15.03	40,45.69	21,69.34	34.90
	027	4215- Capital Outlay on Water Supply and Sanitation	27,20,87.64	27,20,87.64	24,98,04.80	2,22,82.84	8.19
	029	4217- Capital Outlay on Urban Development	6,72,58.13	6,72,58.10	6,66,79.01	5,79.12	0.86
2009-2010	020	4216- Capital Outlay on Housing	7,35.42	7,35.42	7,02.74	32.68	4.44
	024	4202- Capital Outlay on Education, Sports, Art and Culture	50,93.63	50,93.63	48,42.83	2,50.80	4.92
	027	4215- Capital Outlay on Water Supply and Sanitation	31,26,30.53	31,26,30.53	20,54,86.28	10,71,44.25	34.27
	029	4217- Capital Outlay on Urban Development	6,48,04.35	6,48,04.35	4,61,21.09	1,86,83.26	28.83

RUSH OF EXPENDITURE

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2010 ranged between 51.98% and 100% of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year. The flow of expenditure during the four quarters of 2009-10 in the above mentioned Heads was as below :

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March	Percentage of 3/2010 w.r.t. total expenditure of 2009-10
		(₹ in crore)						
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	21.78	60.57	80.72	2,58.08	4,21.15	2,18.91	51.98
2408	Food, Storage and Warehousing	..	..	..	0.06	0.06	0.06	100.00
2575	Other Special Area Programmes	0.03	..	..	0.20	0.23	0.20	86.96
3055	Road Transport	..	7.69	3.37	26.77	37.83	26.77	70.76
3475	Other General Economic Services	0.91	0.71	0.92	18.53	21.07	17.85	84.72
3604	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	..	0.01	0.02	18.73	18.76	18.70	99.68
4070	Capital Outlay on Other Administrative Services	..	..	..	0.25	0.25	0.15	60.00
4210	Capital Outlay on Medical and Public Health	1.60	2.67	2.34	19.95	26.56	17.03	64.12
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.96	5.92	5.82	80.48	94.18	54.54	57.91
4236	Capital Outlay on Nutrition	..	..	..	14.42	14.42	14.40	99.86
4250	Capital Outlay on Other Social Services	(-) 1.66	0.44	1.17	8.68	8.63	5.90	68.36
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	..	..	0.65	0.65	0.65	100.00
6408	Loans for Food Storage and Warehousing	..	..	..	0.09	0.09	0.09	100.00
6425	Loans for Co-operation	2.00	4.60	24.79	2,48.00	2,79.39	2,30.51	82.50

RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, amongst other things, on timely reconciliation of the departmental figures with the accounts figures.

Before the annual accounts are finalised, all the Heads of Departments have reconciled the departmental accounts figures with the figures in accounts compiled by the Accountant General.

The reconciliation of accounts figures is required to be completed in two phases as per the scheduled prescribed by the State Government i.e. (i) upto September'2009 Accounts by December'2009 and (ii) for remaining months had to be completed upto date prescribed by this offices i.e. 26 May 2010. All controlling officers have been completed reconciliation for 2009-10.

However, following Controlling Officers had completed reconciliation only once in a year after closing of March 2010 Accounts despite regular pursuance.

Name of Controlling Officer	Head	Remarks
Director, Agriculture Census, Jaipur	2029	Once in a year
Director, Revenue Research and Training Institutions, Ajmer	2029	
Secretary, Lokayukt Secretariat, Jaipur	2070	
Principal, Sardar Patel Medical College, Bikaner	2210	
Director, Medical and Health Services (ESI), Jaipur	2210	
Principal, M.M.M. Ayurvedic College, Udaipur	2210	

SUBMISSION OF ACCOUNTS BY TREASURIES

During the year 2009-10, 468 accounts were received from the treasuries. Out of this, 40 accounts were not received on due dates. The delay ranged between one day to eight days.

CHAPTER III

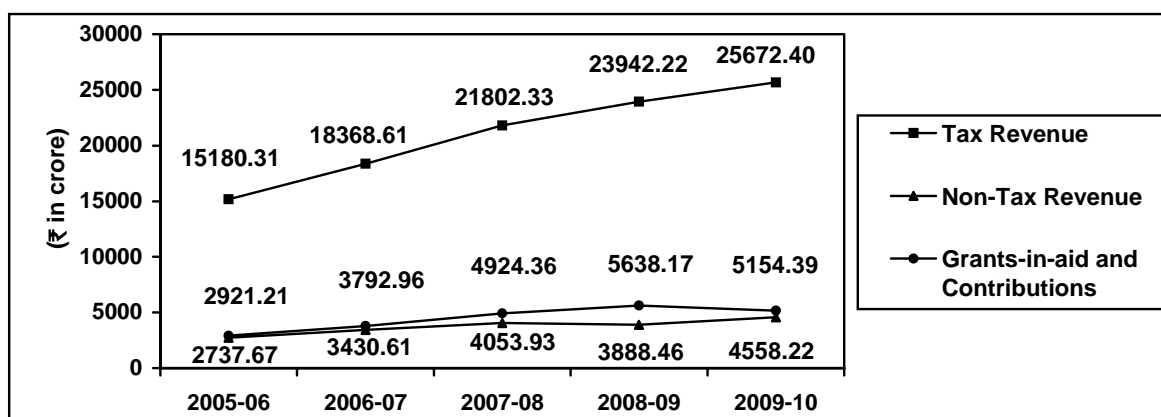
TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2005-06 to 2009-10 is given below:

Revenue Receipts

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	GSDP#	Percentage of Gross Revenue Receipts to GSDP
	(₹ in crore)					
2005-06	1,51,80.31	27,37.67	29,21.21	2,08,39.19	128644	16.20
2006-07	1,83,68.61	34,30.61	37,92.96	2,55,92.18	153344	16.69
2007-08	2,18,02.33	40,53.93	49,24.36	3,07,80.62	176420	17.45
2008-09	2,39,42.22	38,88.46	56,38.17	3,34,68.85	201675	16.60
2009-10	2,56,72.40	45,58.22	51,54.39	3,53,85.01	219769	16.10

The sector-wise comparative position of Revenue receipts is reflected in the form of Graph as below:-



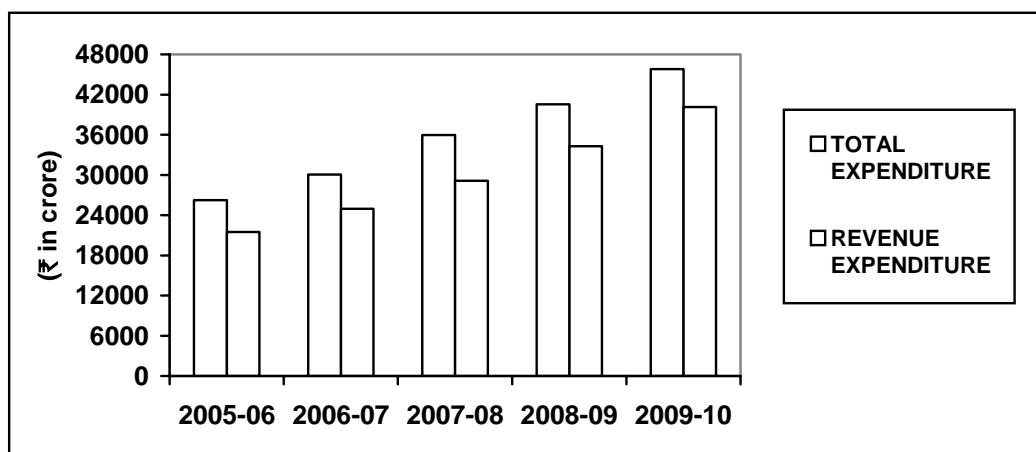
Revenue Expenditure

Year	Revenue Expenditure	Total Expenditure*	GSDP#	Percentage increase compared to the previous year			Percentage of Total Expenditure to GSDP
	(₹ in crore)			Revenue Expenditure	Total Expenditure	GSDP	
2005-06	2,14,99.20	2,62,27.87	128644	8.00	9.13	9.69	20.39
2006-07	2,49,53.80	3,00,75.81	153344	16.07	14.67	19.20	19.61
2007-08	2,91,27.64	3,59,70.88	176420	16.73	19.60	15.05	20.39
2008-09	3,42,95.60	4,05,35.61	201675	17.74	12.69	14.32	20.10
2009-10	4,01,32.19	4,58,04.74	219769	17.02	13.00	8.97	20.84

* Including Loans and Advances given by the State Government.

Source: Economic Review- 2009-10. Changes in figures due to adoption of revised GSDP figures.

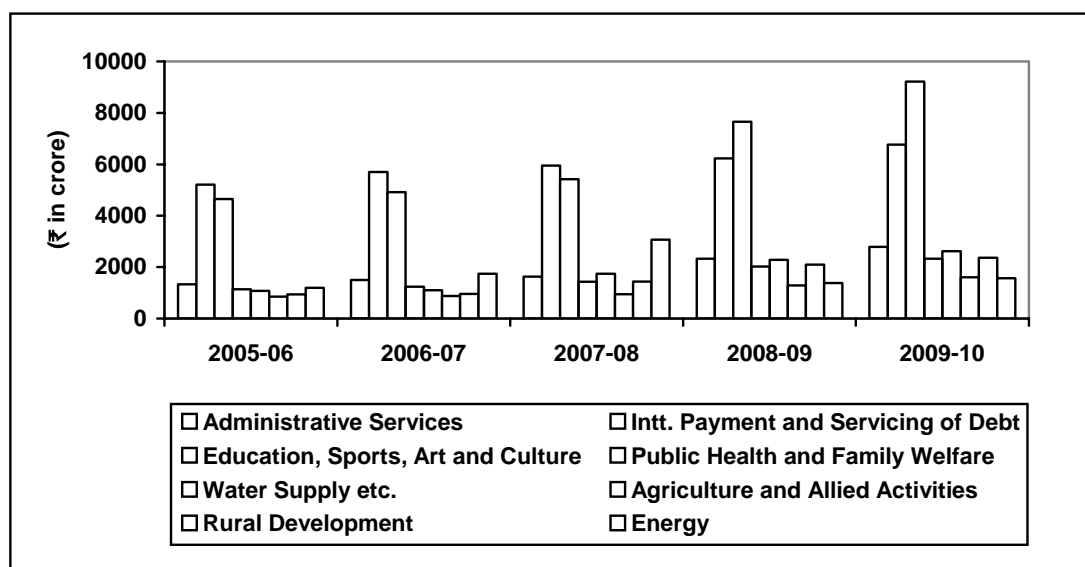
The position of Revenue expenditure in comparison to total expenditure is reflected in the form of Graph as below:-



The total expenditure of the State during the year 2009-10 increased by ₹ 1,95,76.87 crore (74.64%) in comparison to 2005-06. Growth in major areas of Revenue expenditure is shown in the following table:-

Areas of Expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	Percentage increase/decrease in 2009-10 over last year
	(₹ in crore)					
Administrative Services	13,30.20	14,93.54	16,29.82	23,29.93	27,90.97	19.79
Interest Payment and Servicing of Debt	52,10.20	57,01.82	59,42.99	62,24.25	67,69.13	8.75
Education, Sports, Art and Culture	46,51.99	49,17.34	54,23.14	76,52.84	92,12.19	20.38
Public Health and Family Welfare	11,36.56	12,45.47	14,29.47	20,27.01	23,24.42	14.67
Water Supply, Sanitation, Housing and Urban Development	10,71.48	10,96.47	17,46.48	22,79.91	26,21.25	14.97
Agriculture and Allied Activities	8,50.87	8,83.46	9,45.62	12,86.93	16,03.44	24.59
Rural Development	9,31.25	9,61.21	14,35.47	20,91.00	23,69.69	13.33
Energy	11,99.84	17,42.63	30,63.81	13,83.53	15,74.04	13.77

The sector-wise comparative position of Revenue expenditure is reflected in the form of graph below :-



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 so that after adding thereto 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., the closing cash balance at the end of the year may be worked out and proved. The Government Accounts for 2009-10 given below will show how the net amount at debit of Government Account at the end of the year has been arrived at:-

Year	Revenue Heads			Capital Heads			Deficit for the year (Total 4+7)	Cumulative deficit at the end of the year
	Receipts	Disbursements	Deficit (-)/ Surplus (+)	Misc. Capital Receipts	Disbursements	Deficit (-)/ Surplus (+)		
(₹ in crore)								
1.	2.	3.	4.	5.	6.	7.	8.	9.
2005-06	20839.19	21499.20	(-) 660.01	0.81	4294.49	(-) 4293.68	4953.69	60357.40
2006-07	25592.18	24953.80	(+) 638.38	..	4809.37	(-) 4809.37	4170.99	64528.39
2007-08	30780.62	29127.64	(+) 1652.98	1.16	6555.55	(-) 6554.39	4901.41	69429.80
2008-09	33468.85	34295.60	(-) 826.75	4.21	5899.95	(-) 5895.74	6722.49	76152.29
2009-10	35385.01	40132.19	(-) 4747.18	8.94	5174.73	(-) 5165.79	9912.97	86065.26

LIABILITIES

Liabilities of the State Government increased by ₹ 2,51,26.14 crore (37.84%) from ₹ 6,64,06.75 crore in 2005-06 to ₹ 9,15,32.89 crore in 2009-10. Public debt comprising of internal debt of the State Government and loans & advances from the Central Government increased by ₹ 1,65,55.83 crore (34.45%) from ₹ 4,80,61.74 crore in 2005-06 to ₹ 6,46,17.57 crore at the end of the current year. As required under Article 293 of the Constitution of India, the State Legislature has passed "The Rajasthan Fiscal Responsibilities and Budget Management Act, 2005" laying down the limits to ensure that total outstanding debt, excluding public account, and risk weighted outstanding guarantees in a year shall not exceed twice of the estimated receipts in the Consolidated Fund of the State at the close of the financial year. However, the total of the debt and risk weighted outstanding guarantees to the extent of ₹ 7,52,03.41 crore against the double of the estimated receipt under consolidated fund amounting to ₹ 9,22,99.85 crore as on 31st March 2010 which was within limit. Details of the Public Debt and total liabilities of the State Government are as under:-

Year	Internal Debt	Loans and Advances from Central Government	Total Public Debt	State Provident fund	Insurance and Pension Fund	Other Obligations	Total Liabilities	GSDP	Percentage of total liability to GSDP
	(₹ in crore)								
2005-06	40130.62	7931.12	48061.74	9416.56	3641.94	5286.51	66406.75	128644	51.62
2006-07	42866.90	7636.56	50503.46	10136.04	4167.55	6338.61	71145.66	153344	46.40
2007-08	46038.12	7682.87	53720.99	10778.80	4643.21	7994.88	77137.88	176420	43.72
2008-09	51149.46	7616.76	58766.22	11636.52	5190.71	8429.34	84022.79	201675	41.66
2009-10	57143.08	7474.49	64617.57	13047.66	5924.79	7942.90	91532.92	219769	41.65

STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table:-

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest charged on balance of P.F
	(₹ in crore)					
2005-06	84,95.45	16,86.69	7,65.58	9,21.11	94,16.56	7,48.50
2006-07	94,16.56	17,08.29	9,88.81	7,19.48	1,01,36.04	8,19.31
2007-08	1,01,36.04	18,35.01	11,92.25	6,42.76	1,07,78.80	8,75.43
2008-09	1,07,78.80	19,72.28	11,14.56	8,57.72	1,16,36.52	9,40.36
2009-10	1,16,36.52	25,89.60	11,78.46	14,11.14	1,30,47.66	10,37.68

GUARANTEES

The position of guarantees by the State Government for the payment of loans, capital and payment of interest thereon raised by statutory corporations, government companies, local bodies and other institutions is given below:-

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding Principal	Interest*
	(₹ in crore)		
2005-06	2,13,41.80	1,31,71.24	..
2006-07	2,74,01.60	1,47,06.22	2.61
2007-08	3,70,28.51	1,97,69.04	0.67
2008-09	4,60,79.85	2,77,64.47	0.99
2009-10	6,36,21.42	3,90,67.85	1.01

Outstanding guarantees increased from ₹ 1,31,71.24 crore in 2005-06 to ₹ 3,90,68.86 crore (including interest) in 2009-10. An amount of ₹ 36.94 crore was received towards guarantee commission during 2009-10. Besides, a balance of ₹ 11.00 crore pertaining to the previous years was also lying there. Therefore, the total amount of guarantee fee i.e. ₹ 47.94 crore (₹ 36.94 crore + ₹ 11.00 crore) had to be transferred to the fund during 2009-10 but the State Government transferred only ₹ 11.00 crore to this fund during 2009-10. ₹ 7.25 crore under interest on investment from Guarantee Redemption Fund were at the credit as on 31 March 2010. No guarantee was invoked during 2009-10.

The guarantee given to M/s Jaipur Udyog Ltd., Sawai Madhopur for ₹ 2.74 crore and interest @ 16.5% P.A. was invoked on 30th June 1988. The State Government has paid to the bank a sum of ₹ 2.96 crore on 31.3.1995. The Company is under liquidation and the case is sub-judice.

The guarantee given to M/s Jaipur Spinning and Weaving Mills Ltd. Jaipur was invoked on 23rd February 1984. As per the Court orders amount of ₹ 5.05 crore was deposited with debt recovery Tribunal by the State Government. The case has been filed in Jaipur District Court in April 2003 to recover the amount from guarantor.

Against the Guarantee of ₹ 3.85 crore in favour of M/s Mewar Textile Mills Ltd. Bhilwara, the State Government had sanctioned a loan of ₹ 3.72 crore on 28th January 2002 to honour the guarantee from which a sum of ₹ 2.07 crore had been accepted by four Financial Institutions. The Bank of Rajasthan Ltd, Oriental Bank of Commerce and Union Bank of India did not accept the amount and approached to the Court of Law. As per the court orders, concurrence was accorded by the Finance Department for payment of an amount of ₹ 15.60 lakh to the Union Bank of India during 2004-05. No repayment is received against the said loan.

* Finance Department has intimated that interest amount is to be shown in outstanding guarantees only in default cases and not on accrual basis.

Against the Guarantee of ₹ 1.80 crore and interest given in favour of Rajasthan State Handloom Development Corporations the State Government has sanctioned a loan of ₹ 1.08 crore to the corporation to honour the guarantee by paying the said amount. No repayment is received against the said loan.

WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Special Ways and Means Advances and Normal Ways and Means Advances from the Reserve Bank of India and thereafter draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain a minimum cash balance of ₹ 2.34 crore on all days with the Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects on the adverse position of the cash balance of the State Government:-

	2005-06	2006-07	2007-08	2008-09	2009-10
(i) Number of days on which minimum balance was maintained	365	365	366	365	365
(a) Without obtaining any advance	365	364	366	365	365
(b) By obtaining special Ways and Means Advance/ Normal Ways and Means Advances	..	1	..	..	..
(c) No. of days on which there was short-fall in minimum balance even after taking the above advances, but no overdraft was taken	..	..	..	..	..
(ii) Number of days on which overdraft was taken	..	..	..	..	..

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹ 5,74.04 crore (debit) against the general cash balance of ₹ 5,73.41 crore (credit) reflected in the State Government accounts. The entire difference has been reconciled and cleared (August 2010).

Under Cash Balance Investment Account, transactions connected with temporary investment of cash balance e.g. Short term loans or other Government securities are taken into account. Investments held in the Cash Balance Investment Account as on 31st March 2010 were ₹ 26,75.66 crore.

Other cash balances comprising cash with departmental officers (₹ 1.65 crore) and Permanent Advances with departmental officers (₹ 7.90 crore) were ₹ 9.55 crore as on 31st March 2010. There was balance of ₹ 2,49.72 crore invested from earmarked funds as on 31st March 2010.

The cash balance decreased from ₹ (-) 3,66.87 crore at the beginning of the year 2009-10 to ₹ (-) 5,73.28 crore at its end the details of sources and application of funds being as follows :-

(₹ in crore)

SOURCES			APPLICATION				
S.No	Items	Amount	S.No	Items	Amount		
1.	Opening cash balance*	(-) 3,66.87	1.	Revenue expenditure	Non-plan 3,38,45.30	Plan 62,86.89	Total 4,01,32.19
2.	State's share of Union taxes	92,58.13	2.	Capital expenditure	Non-plan (-) 6,44.60	Plan 58,19.33	Total 51,74.73
3.	State's own revenue collection	2,09,72.49	3.	Loans and advances repaid	To Central Govt. 4,00.16	To Others (Internal Debt) 25,44.91	Total 29,45.07
4.	Central grants / assistance other than loans	51,54.39	4.	Loans and advances given	4,97.82		
5.	Miscellaneous receipts	8.94	5.	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds	..		
6.	Receipts from internal debt & small savings, deposits and advances (Net) (Other than Central loans)	1,19,57.79	6.	Closing cash balance*	(-) 5,73.28		
7.	Receipts from Central loans	2,57.89					
8.	Recoveries from Borrowers	1,12.00					
9.	Net contribution from Contingency Fund	..					
10.	Net effect of adjustment of suspense and remittance balances and increase / decrease of reserve funds	8,21.77					

CONTINGENCY FUND

Contingency Fund of the State is designed to meet contingencies. The following details indicate the extent of use of this Fund during the year:-

	2005-06	2006-07	2007-08	2008-09	2009-10
	(₹ in crore)				
Number of withdrawals from Contingency Fund	7	3	5	7	3
Total withdrawals from Contingency Fund	0.70	13.18	3.36	21.64	4.83
Withdrawals from Contingency Fund as a percentage to Budget provision	2	37.66	9.60	10.82	2.42

Note: Corpus under Rajasthan Contingency Fund was ₹ 2,00.00 crore from 2009-10.

* Exclude departmental balances, permanent cash imprest and cash balance investment account.