



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24

**Government of Rajasthan
Report No. 2 of 2025
(State Finances Audit Report)**

**Report of the
Comptroller and Auditor General of India
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Preface

1. This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution.
2. Chapter I of this Report contains the basis and approach to State Finances Audit Report, structure of Government Accounts, budgetary processes, trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/deficit, *etc.*
3. Chapters II & III of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2024. Information has been obtained from Government of Rajasthan, wherever necessary.
4. Chapter IV on 'Quality of Accounts & Financial Reporting Practices' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
5. The Reports containing the findings of Performance Audit and Audit of transactions in various Government departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

About the Report

This Report of the CAG of India is on the State Finances for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.

This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

Gross State Domestic Product (GSDP) (at current prices) increased from ₹ 10,00,032 crore in 2019-20 to ₹ 15,28,385 crore in 2023-24 which grew at 12.56 per cent in 2023-24 over the previous year. Budget Outlay of the State grew at an average growth rate of 13.88 per cent from ₹ 2,39,959.67 crore in 2019-20 to ₹ 4,03,547.25 crore in 2023-24.

The revenue receipts grew at 4.25 per cent over the previous year, however, the percentage of revenue receipts over GSDP declined from 14.36 per cent in 2022-23 to 13.30 per cent in 2023-24. The tax revenue increased by 12.15 per cent over the previous year and the State's own tax revenue increased by 7.72 per cent. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State increased from ₹ 2,46,452 crore in 2022-23 to ₹ 2,69,275 crore in 2023-24 increasing by 9.26 per cent. Of this, revenue expenditure showed 6.96 per cent increase from 2022-23. Revenue deficit increased from ₹ 31,491 crore to ₹ 38,955 crore registering 23.70 per cent increase over 2022-23, while fiscal deficit increased from ₹ 51,028 crore in 2022-23 to ₹ 65,580 crore in 2023-24 increasing by 28.52 per cent.

Receipt-Expenditure Mismatch

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State's Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid, transfers from the Union Government and non-debt capital receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc).

From 2019-20 to 2023-24, revenue receipts grew from ₹ 1,40,114 crore to ₹ 2,03,276 crore, with compound annual growth rate of 9.75 per cent. Capital receipts increased from ₹ 41,831 crore to ₹ 58,687 crore during this period. During 2023-24, 83.32 per cent Capital Receipts came from net Internal Debt and 15.97 per cent from net Loans and Advances from GoI. The share of Grants-

in-aid in revenue receipts decline from 20.77 *per cent* in 2019-20 to 11.04 *per cent* in 2023-24 due to substantial decrease in Revenue Deficit grant and grants to Local Bodies. The State Government received ₹ 14,263 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2019-20 and 2023-24, revenue expenditure increased from ₹ 1,76,485 crore to ₹ 2,42,231 crore. It consistently made up a significant portion (89.44 to 91.90 *per cent*) of the total expenditure during this period.

Funds to Single Nodal Agency

The Government of India and the State Government have introduced system of Single Nodal Agency (SNA) for implementation and fund flow for each Centrally Sponsored Scheme (CSS). The share of the Government of India and the State Government is transferred to the Bank Account of the SNA lying outside the Government Account.

The State Government received ₹ 12,954.28 crore being Central share during 2023-24 in its Treasury Accounts. As on 31 March 2024, the Government transferred Central share of ₹ 12,712.31 crore (including previous balances) and State share of ₹ 11,388.55 crore to the SNAs. Out of the total transfer of ₹ 24,100.86 crore, ₹ 12,880.02 crore was transferred through Grant in Aid bills, ₹ 6,760.47 crore through Fully Vouched Contingent Bills, ₹ 3,944.52 crore through PD accounts and ₹ 515.85 crore through Works Accounting Module (WAM).

As per PFMS (Public Finance Management System) SNA-01 report ₹ 4,713.71 crore were lying unspent in the bank accounts of SNAs as on 31 March 2024 which is outside the purview of the government accounts.

Result of expenditure beyond means

The excess of revenue expenditure over revenue receipt results in revenue deficit. The revenue deficit of the State increased to ₹ 38,955 crore in the current year from ₹ 36,371 crore in the year 2019-20 as against the FRBM's target of zero revenue deficit from the financial year 2011-12.

The State Government spent ₹ 26,646 crore on capital account. This was 9.90 *per cent* of the total expenditure in the year 2023-24. Capital expenditure increased by ₹ 6,848 crore (34.59 *per cent*) over the previous year. The borrowed funds were being used mainly for meeting current consumption and repayment of borrowings and only 8.76 *per cent* of the net borrowing were available during the year for capital creation/development activities.

The gap between the total expenditure and total non-debt receipt of the State results in fiscal deficit. The fiscal deficit of the State increased to ₹ 65,580 crore (4.29 *per cent* of GSDP) in 2023-24 from ₹ 37,654 crore (3.77 *per cent* of GSDP) in 2019-20.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted an average 53 *per cent* of revenue expenditure during 2019-20 to 2023-24. The Committed expenditure increased from ₹ 93,470 crore (52.96 *per cent*) in 2019-20 to ₹ 1,26,730 crore (52.32 *per cent*) in 2023-24 {an increase of 9.48 *per cent* over 2022-23}.

In contrast to the committed expenditure, inflexible expenditure decreased from 23.72 *per cent* to 20.75 *per cent* of revenue expenditure during 2019-20 to 2023-24, indicating a declining trend. The inflexible expenditure decreased from ₹ 64,525 crore in 2022-23 to ₹ 50,270 crore in 2023-24 registering a decrease of 22.09 *per cent*.

Taken together, the committed and inflexible expenditure in 2023-24 was ₹ 1,77,000 crore *i.e.* 73.07 *per cent* of the revenue expenditure. Huge amount on committed and inflexible expenditure leaves the Government with lesser scope for other sectors/schemes/programmes.

Subsidies constitute major portion of the non-committed expenditure

Within the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹ 18,990 crore in 2019-20 to ₹ 28,402 crore in 2023-24. Power sector subsidies constituted a significant portion, ranging from 95.20 *per cent* to 98.18 *per cent* of the total subsidies during this period.

Contingent Liabilities on account of Guarantees

The outstanding guarantees increased by 5.81 *per cent* from ₹ 1,04,832 crore in 2022-23 to ₹ 1,10,918 crore in 2023-24 and were 54.57 *per cent* of the Revenue Receipts (₹ 2,03,276 crore) of the Government. No guarantee was invoked during the year.

Collection of Cess/Surcharge

It was noticed that the State Government short transferred ₹ 7,393.18 crore in seven Reserve funds/Deposit funds upto 31 March 2024.

Fiscal sustainability

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

FRBM requirements and compliance with fiscal parameters

The FRBM Act / Rules prescribes certain limits within which, revenue deficit, fiscal deficit, debt as a percentage of the Gross State Domestic Product (GSDP) should be. As per the FRBM Act, the State Government was to achieve Zero Revenue Deficit from the financial year 2011-12 and thereafter maintain it or attain revenue surplus. For the eleventh consecutive year, the State Government was unable to achieve its target of attaining zero revenue deficit. While the Fiscal Deficit of the State in 2023-24 (4.29 *per cent* of GSDP) was more than the target figure in the FRBM Act (3 *per cent* of GSDP), it also exceeded the overall fiscal space allowed by the Central Government to the State (4.06 *per cent* of GSDP). Outstanding liability as a percentage of GSDP was 36.62 *per cent* as against limit of 38.20 *per cent* and outstanding guarantee to estimated receipts ratio (28.98 *per cent*) during 2023-24 was within the limit fixed under FRBM Act (60 *per cent*).

Further, if the quantum of the off-budget borrowings is included as part of debt, the overall liability (including Public Debt and Public Account Liabilities) of the Government was 37.15 *per cent* of the GSDP. Going by the fiscal trends, the State finances are heavily stressed.

Total debt-GSDP ratio of Rajasthan has increased from 35.27 *per cent* in 2019-20 to 36.62 *per cent* in 2023-24, which indicates that debt stabilisation may be difficult in near future. The Debt-GSDP ratio remained more than 35 *per cent* during the last five years. Fiscal deficit of the State also remained more than the targeted three *per cent* of GSDP during last five years. More than 87 *per cent* of borrowings were utilised for repayment of outstanding Debt (including interest) during last five years. *High Debt to GSDP Ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility.*

Except for 2021-22 and 2022-23, the nominal GSDP rate was less than the rate of growth of overall debt. This implies that debt growth outpaced the nominal growth in 2019-20, 2020-21 and 2023-24 thereby worsening the debt burden of the state in these years.

The burden of interest payment on overall debt as percentage of revenue receipts remained more than 15 *per cent* in all the five years. It increased from 15.28 *per cent* in 2021-22 to 16.79 *per cent* in 2023-24. As percentage of revenue expenditure, it remained more than 13 *per cent* during the last five years and showed an increasing trend during last three years. *This indicates an unsustainable debt trajectory.*

Maturity profile of the state's market loan reveals that 63.66 *per cent* (₹ 2,28,432 crore) of total market loan as on 31 March 2024 is repayable after more than five years indicating a longer horizon of debt. This limits the roll-over risk over the forthcoming short & medium term.

The number of occasions of taking Ways and Means advances from RBI has increased from three in 2019-20 to 170 times in 2023-2024 and amount of WMA is in increasing trend during last five years. *Consistent use of WMA in*

large amount indicates poor liquidity management, which warrants poor fiscal management and hinders short term sustainability.

The Domar gap (Growth Interest Differential i.e. Real growth-Real effective rate of interest) remained positive during the last five years, except in 2020-21 due to economic slowdown on account of the COVID-19 pandemic, while the primary balances of the state remained negative during the last five years. However, the primary deficit showed an unstable trend. With growing interest liability of the State on borrowings, it is too early to conclude that debt is sustainable for the State.

Budget performance

Aggregate expenditure outturn

Budget performance in terms of budgetary intent and budget implementation is examined to assess the extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving.

In Revenue section, deviation in outturn compared with BE was (-) 6.92 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 49 grants, between ± 25 *per cent* to ± 50 *per cent* in 12 grants, between ± 50 *per cent* to ± 100 *per cent* in one grant and equal to or more than 100 *per cent* in one grant. No provision was, however, made in respect of one grants of the Revenue section. In Capital section, deviation in outturn compared with BE was (+) 42.34 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 12 grants, between ± 25 *per cent* to ± 50 *per cent* in 13 grants between ± 50 *per cent* to ± 100 *per cent* in 33 grants and equal to or more than 100 *per cent* in four grants. No provision was, however, made in respect of two grants of the Capital section.

It was noticed that supplementary provisions of ₹ 7,468 crore (more than ₹ 25 crore in each case) during the year 2023-24 in 32 cases proved unnecessary, as the expenditure did not come up even to the level of original provisions.

Regularisation of Excess over Grants/Appropriations

The State Government has to get excesses over grants/appropriations regularised by the State Legislature as per article 204 and 205 (1) (b) of the constitution. It was observed that in 2023-24 there was excess expenditure of ₹ 77.73 crore under two grants which required regularization.

Incorrect disclosure of revenue expenditure as capital expenditure

The State Government had made budget provision of ₹ 8.00 crore under Capital heads for providing Grant-in-Aid and transferred ₹ 4.00 crore as grant in aid to Autonomous bodies. This expenditure was irregularly booked as the Capital Expenditure instead of Revenue in contravention of the provisions of IGAS, GAR and GF&AR.

Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and original budget as well as between the actual expenditure and the revised budget were less than 10 per cent, there were deviations up to 25 per cent and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary grants where expenditure was not even up to the original grant. A reliable budget practice is needed to deal with such deviations.

Quality of Accounts and Financial Reporting

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds and non- or short – discharging of liabilities.

Off-budget borrowings

The State Government, through Public Sector Undertaking and local bodies raised borrowings which did not flow into the Consolidated Fund of the State but are required to be repaid and serviced through budget. In 2023-24, the State Government provided assistance/grants in aid of ₹ 702.87 crore for repayment and servicing of the off budget borrowings. This was in addition of the repayment and interests paid on the borrowings by the Government.

Reconciliation

As per Rule 11 (3) of GF&AR, all Budget Controlling Officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted by the Accountant General (A&E), Rajasthan. During 2023-24, 100 *per cent* reconciliation of (i) total expenditure of ₹ 2,42,230.88 crore and (ii) total receipts of ₹ 2,03,276.28 crore by Controlling Officers was accomplished. In fact, throughout the last five years, the State Government has been able to accomplish 100 *per cent* reconciliation of expenditure and receipts.

Compliance with IGAS

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government complied with **IGAS-1**. However, it did not make disclosure of Grant-in-Aid given in kind as prescribed in **IGAS-2** and made partial disclosure regarding Loans and Advances given by State Government as prescribed in **IGAS-3**. Further, **IGAS-4** related to prior period adjustment was not applicable as no prior period adjustment was made by the State Government during the year.

Operation of PD Accounts

The unspent balances of ₹ 13,762.90 crore in 2,451 PD Accounts include 24 PD Accounts (each having balances of ₹100 crore and above), in which a sum of ₹ 8,598.34 crore i.e. 62.47 *per cent* of total unspent balance (₹13,762.90 crore) is

lying. In addition, huge balances have been lying in ZP fund, PS funds and Municipal Fund pending utilization. Further, proper status of un-utilised funds lying in accounts of GPs could not be ascertained due to keeping these funds in the bank accounts.

Utilisation Certificates against conditional grants

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 996 outstanding UCs of ₹ 1,122.12 crore were pending as on 31st March 2024. UCs outstanding beyond the specified period not only weaken the financial accountability mechanism but also indicate that the departmental officers did not comply with the rules and procedures to ensure timely utilization of grant for the intended purpose.

DC bills against AC bills

Similarly, despite the requirement of submitting Detailed Contingency (DC) Bills against the advance money withdrawn through Abstract Contingency (AC) Bills, 197 AC bills of ₹ 81.29 crore were pending for submission of DC bills as on 31st March 2024, out of which 14 AC Bills amounting to ₹ 64.35 crore pertained to the period upto 2022-23. Unadjusted AC bills, despite lapse of substantial period indicated lack of monitoring on the part of Departments as well as treasuries.

Booking under Minor Head 800

Booking under Minor Head 800 even when appropriate minor head is available under the same Major Head adversely impacts the transparency of accounts. During 2023-24, ₹ 14,260.44 crore under 57 Major Heads of accounts, constituting 5.30 *per cent* of the total Revenue and Capital expenditure was classified under Minor Head-800-Other expenditure in the accounts. Similarly, ₹ 9,138.35 crore under 44 Major Heads of accounts, constituting 4.50 *per cent* of the total Revenue Receipts was classified under Minor Head 800-Other Receipts in the accounts.

Misappropriation, Theft and Losses

State Government reported 748 cases of misappropriation, theft and losses of Government money across various departments amounting ₹ 131.06 crore upto 31 March 2024 on which final action is pending.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants; non-submission of DC bills against AC bills; non-compliance with IGAS-2 and IGAS-3 and non-booking the expenditure under the appropriated heads of account have impacted the quality of accounts adversely.

MAIN REPORT

Chapter I: Overview

1.1 Profile of the State

Rajasthan with a geographical area of 3.42 lakh square kilometers is the largest state in the country. It is situated in the north-western part of the country and is surrounded by the states of Punjab, Haryana and Uttar Pradesh in the north and north-east, Madhya Pradesh in the south-east and Gujarat in the south-west. It also has a long international frontier with Pakistan. The state has varied climatic conditions ranging from semi-arid to arid. Administratively, it is divided into 7 divisions and 41 districts.

As per projections, the State's population increased from 7.20 crore in 2014 to 8.19 crore in 2024, recording a decadal growth rate of 13.80 *per cent*. The percentage of population below the poverty line was 14.71 *per cent* in 2011-12 as compared to the All India average of 21.92 *per cent* (Poverty Estimates for 2011-12). In addition, the literacy rate was 66.10 *per cent* which is 6.90 percentage below the All India average of 73 *per cent* (as per Census 2011). The key indicators of the State are given in *Appendix 1.1* and *Appendix 1.2*.

1.1.1 Gross State Domestic Product of Rajasthan

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Trends in annual growth in GSDP (at current prices) as compared to Gross Domestic Product (GDP) and growth rate of GSDP vs GSVA (Gross State Value Added) are shown in **Table 1.1**.

Table 1.1: Trends in growth of GSDP and GDP at current prices (nominal)

(₹ in crore)						
S. No.	Year	2019-20	2020-21	2021-22	2022-23	2023-24
	INDIA					
1.	GDP (Base year 2011-12)	2,01,03,593	1,98,54,096 ^{\$}	2,35,97,399 ^Σ	2,69,49,646 [£]	2,95,35,667 [@]
2.	GVA (at Current Prices) (Base year 2011-12)	1,83,81,117	1,82,10,997 ^{\$}	2,16,35,584 ^Σ	2,46,59,041 [£]	2,67,62,147 [@]
3.	Growth rate of GDP over previous year (in <i>per cent</i>)	6.37	(-) 1.24	18.85	14.21	9.60
4.	Growth rate of GVA over previous year (in <i>per cent</i>)	7.02	(-) 0.93	18.81	13.97	8.53
5.	Per Capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
	RAJASTHAN					
6.	GSDP (Base year 2011-12)	10,00,032	10,17,917	11,94,961 ^Σ	13,57,851 [£]	15,28,385 [#]
7.	GSVA (at Current Prices) (Base year 2011-12)	9,45,551	9,61,175	11,30,039	12,76,563	14,27,982
8.	Growth rate of GSDP over previous year (in <i>per cent</i>)	9.71	1.79	17.39	13.63	12.56

S. No.	Year	2019-20	2020-21	2021-22	2022-23	2023-24
9.	Growth rate of GSVA over previous year (in <i>per cent</i>)	10.06	1.65	17.57	12.97	11.86
10.	Per Capita GSDP (in ₹)	1,28,451	1,29,077	1,49,763	1,68,338	1,87,454

Source: Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, GoI.

Σ Revised Estimate-II, £ Revised Estimate-I, # Advance Estimates.

\$ Revised Estimate-III, @ Provisional Estimate.

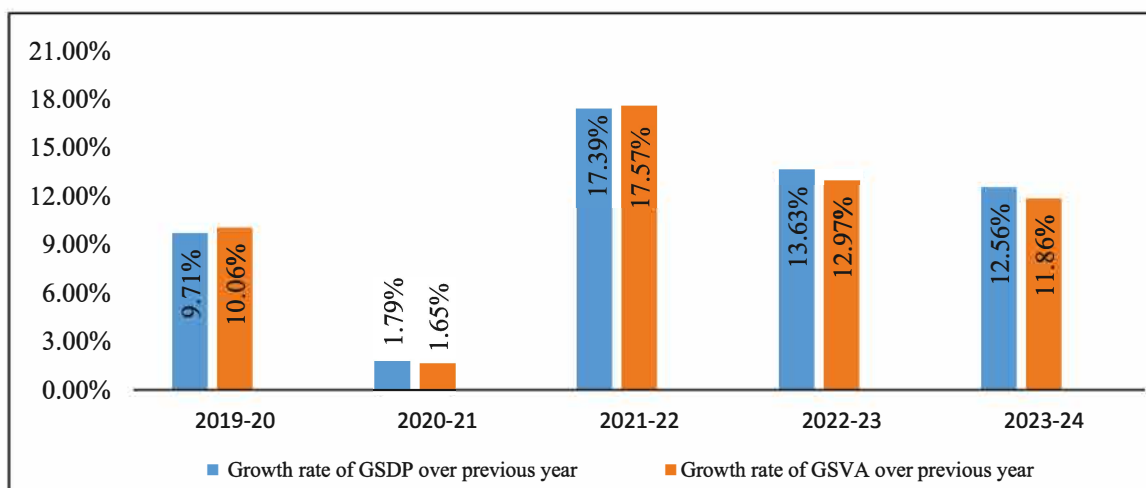
The GSDP at current prices grew at 12.56 *per cent* in 2023-24 over previous year and was ₹ 15,28,385 crore. The GSDP growth rate of 12.56 *per cent* was higher than the growth rate (9.60 *per cent*) of GDP. The per capita GSDP of the State for 2023-24 was ₹ 1,87,454 lower than per capita GDP of ₹ 2,11,725 (2023-24). However, the growth in per capita GSDP of the State (45.93 *per cent*) during the period 2019-20 to 2023-24 was higher than the growth in per capita GDP of the country (41.23 *per cent*) during the same period.

It can also be seen from the **Table 1.1** that the GSVA at current prices in 2023-24 was ₹ 14,27,982 crore and the GVA at current prices in 2023-24 was ₹ 2,67,62,147 crore. During 2023-24, GSVA registered 11.86 *per cent* growth rate which was higher than the growth rate (8.53 *per cent*) of GVA.

Gross Value Added (GVA) is used for economic analysis by GoI and international organisations like IMF and World Bank because it is considered a better indicator of economic growth in comparison to GDP as it ignores the impact of taxes and subsidies. GDP can be and is also computed as the sum of the various expenditures incurred in the economy including private consumption spending, government consumption spending and gross fixed capital formation or investment spending reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes because of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker's perspective, it is therefore, vital to have a comparison of the GVA and GSVA data for better analysis and making policy interventions.

The trend of GSDP and GSVA for the period from 2019-20 to 2023-24 is indicated in the **Chart 1.1** below:

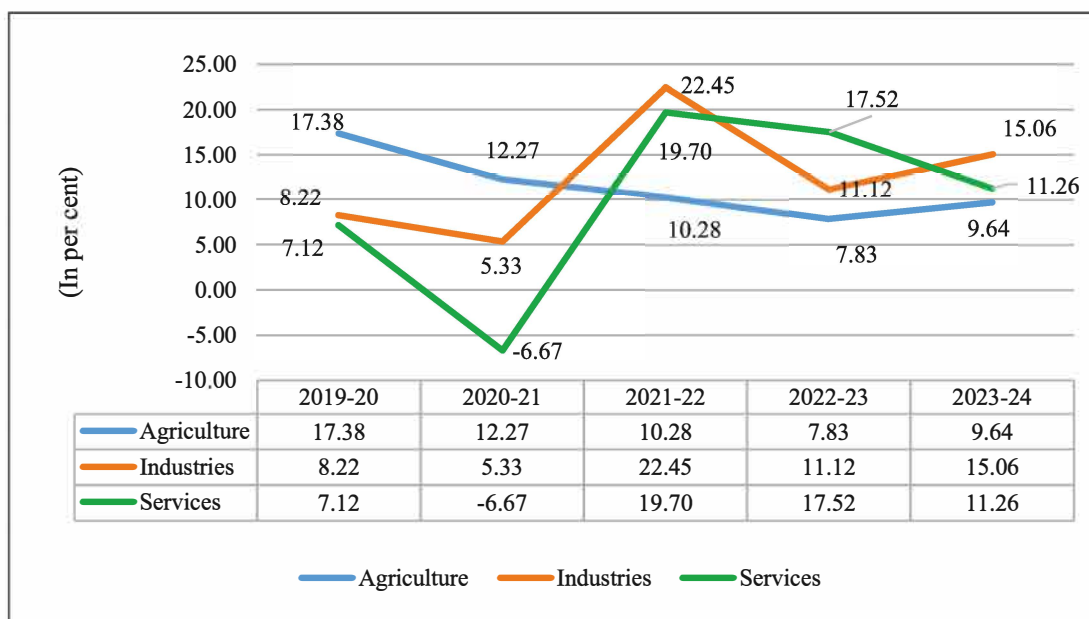
Chart 1.1: Growth rate of GSDP vs GSVA at current prices (2019-20 to 2023-24)



Source: Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, GoI

Changes in sectoral contribution to the GSVA is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which correspond to the Agriculture, Industry and Service sectors. The sectoral growth in GSVA during the period 2019-20 to 2023-24 are depicted in **Chart 1.2** below:

Chart 1.2: Sectoral growth in GSVA at current prices (2019-20 to 2023-24)



Source: Economic Review 2023-24, Department of Economics and Statistics, GoR.

Chart 1.2 shows that during 2023-24, Agriculture and Industry sectors registered increase in growth rate in comparison to the previous year while Services sector registered negative growth.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under the Article *ibid* of the Constitution of India.

Accountant General (Accounts & Entitlement) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping of such accounts functioning under the control of the State Government and the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit-I) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State for the year 2023-24 constitute the core data for this State Finances Audit Report (SFAR). Other sources include the following:

- Budget of the State for the year 2023-24, both for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit-I), Rajasthan at the State Government as well as at the field level during the year;
- Other data with Departmental Authorities and Treasuries (accounting as well as IFMS- Integrated Financial Management System);
- GSDP data and other State related statistics from the Ministry of Statistics and Programme Implementation, Government of India (GoI) and
- Various audit reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the Fourteenth Finance Commission (XIV-FC), Fifteenth Finance Commission (XV-FC), Sixth State Finance Commission (VI-SFC), Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act, best practices and guidelines of the GoI. Replies of the Government, where received, have been incorporated in this Report at appropriate places.

1.3 Overview of Government Accounts Structure and Budgetary Processes

The Accounts of the State Government are kept in three parts:

1. Consolidated Fund of the State (Article 266(1) of the Constitution of India)

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 as repayment of loans. No moneys can be appropriated from this Fund except in accordance with the 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.

2. Contingency Fund of the State (Article 267(2) of the Constitution of India)

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.

3. Public Account of the State (Article 266(2) of the Constitution of India)

Apart from above, 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 is not subject to the vote of the Legislature.

Budget Document

There is a constitutional requirement (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditures of the Government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Revenue receipts consist of tax revenue (Own Tax revenue plus share of Union Taxes/Duties), non-tax revenue and grants from the Government of India.

Revenue expenditure consists of all those expenditures of the Government which do not result in the creation of physical or financial assets. It relates to those expenses which are incurred for the normal functioning of the Government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

The **Capital receipts** consist of:

- **Public Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Net transaction under Ways and Means Advances, Loans and Advances from Central Government, etc.; and
- **Non-debt receipts:** Proceeds from disinvestment, recoveries of loans and advances, etc.

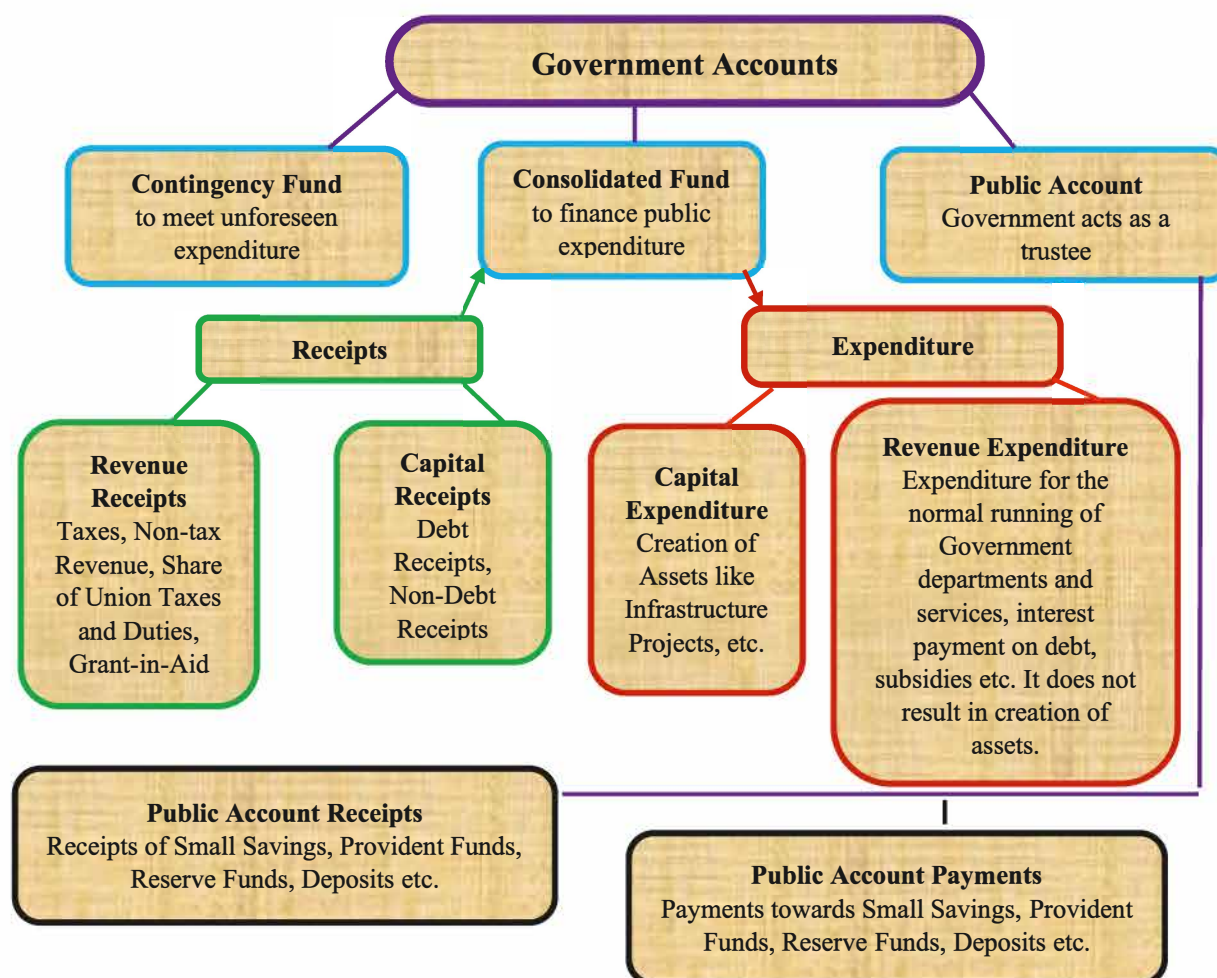
Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares of PSUs, and loans and advances given by the government to PSUs and other parties.

At present, we have an accounting classification system in government that is both functional and economic.

	Attribute of transaction	Classification
Standardised in LMMH by CGA	Function- Education, Health, etc./Department	Major Head under Grants (4-digit)
	Sub-Function	Sub-Major Head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States	Scheme	Sub-Head (2-digit)
	Sub scheme	Detailed Head (2-digit)
	Economic nature/Activity	Object Head-Salary, Minor Works, etc. (2-digit)

The functional classification lets us know the department, function, scheme or programme and object of the expenditure. Economic classification helps organize these payments as revenue, capital, debt, etc. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 for revenue receipts, 2 and 3 for revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, generally “salary” object head is revenue expenditure, “construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Chart 1.3: Structure of Government Accounts



Public Debt and Public Liability: In this Report 'Public Debt' has been taken to comprise market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loan given by Central Government etc. For this purpose, the major heads 6003 and 6004 - Public Debt have been taken into consideration.

Further, the transactions relating to 'Small Savings, Provident Fund, etc.' 'Reserve Funds' and 'Deposit and Advances' under Public Account are such that the Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid. The transactions relating to 'Remittances' and 'Suspense' under Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, 'Public Liability' has been taken to include the transactions under major heads 8001 to 8554 relating to 'Small Savings, Provident Fund, etc.', 'Reserve Funds' and 'Deposit and Advances' along with the transactions under major heads 6003 and 6004.

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Government of State causes to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State, in the form of an Annual Financial Statement. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The State Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Besides consolidated budget, the State Government also prepare statements like Agriculture Budget, Gender Budget statement, Child Budget statement and two types of Performance budget documents i.e. Out-come Budget and Output budget. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter 3** of this Report.

1.3.1 Snapshot of Finances

The following table provides the details of actual financial results for the year 2022-23 and 2023-24 vis-a-vis Budget Estimates and GSDP for the year 2023-24.

Table 1.2: Budget Estimates for the year 2023-24 vis a vis actuals of 2022-23 and 2023-24

(₹ in crore)						
S. No.	Components	2022-23 Actual	2023-24 BE	2023-24 Actual	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	2	3	4	5	6	7
1	Tax Revenue	1,44,577	1,75,721	1,62,149	92.28	10.61
(i)	Own Tax Revenue	87,346	1,14,169	94,086	82.41	6.16
(ii)	Share of Union Taxes/ duties (a)	57,231	61,552	68,063	110.58	4.45
2	Non-Tax Revenue	20,565	24,285	18,680	76.92	1.22
3	Grants-in-aid and Contributions	29,846	33,982	22,447	66.06	1.47
4	Revenue Receipts (1+2+3)	1,94,988	2,33,988	2,03,276	86.87	13.30
5	Recovery of Loans and Advances	420	311	405	130.23	0.03
6	Miscellaneous Capital Receipts	16	20	14	70.00	0.00
7	Borrowings and other Liabilities (b)	51,028	62,772	65,580	104.47	4.29
8	Capital Receipts (5+6+7)	51,464	63,103	65,999	104.59	4.32
9	Total Receipts (4+8)	2,46,452	2,97,091	2,69,275	90.64	17.62
10	Revenue Expenditure of which	2,26,479	2,58,884	2,42,231	93.57	15.85
11	Interest payments	30,602	32,394	34,128	105.35	2.23

S. No.	Components	2022-23 Actual	2023-24 BE	2023-24 Actual	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	2	3	4	5	6	7
12	Grant in Aid for creation of capital assets	267	-	551	-	0.04
13	Capital Expenditure of which	19,973	38,207	27,044	70.78	1.77
14	Capital Outlay	19,798	38,061	26,646	70.01	1.74
15	Loan and Advances	175	146	398	272.60	0.03
16	Total Expenditure (10+13)	2,46,452	2,97,091	2,69,275	90.64	17.62
17	Revenue Deficit (4-10)	31,491	24,896	38,955	156.47	2.55
18	Fiscal Deficit {16-(4+5+6)}	51,028	62,772	65,580	104.47	4.29
19	Primary Deficit (18-11)	20,426	30,378	31,452	103.54	2.06

Source: Finance Accounts and budget document.

(a) Includes State's share of Union Taxes.

(b) Borrowings and Other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

During the year 2023-24, the revenue receipts of the State though increased by 4.25 per cent over the previous year, these fell short by 13.13 per cent than the budget estimates. During the current year, there was excess of revenue expenditure (₹ 2,42,231 crore) over revenue receipts (₹ 2,03,276 crore), thereby resulting in revenue deficit of ₹ 38,955 crore.

1.3.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds. The assets comprise of mainly the capital outlay and loans and advances given by the State Government and cash balances. **Table 1.3** and **Appendix 1.3** give an abstract of such assets and liabilities as on 31 March 2024 compared with corresponding position of previous year.

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)									
Liabilities					Assets				
		2022-23	2023-24	Per cent increase/ decrease (-)			2022-23	2023-24	Per cent increase/ decrease (-)
Consolidated Fund									
A	Internal Debt	3,50,961.67	3,99,857.54	13.93	a	Gross Capital Outlay	2,61,965.13	2,88,596.62	10.17
B	Loans and Advances from GoI	37,422.20	46,794.09	25.04	b	Loans and Advances	7,968.22	7,961.69	(-) 0.08
Contingency Fund									
Contingency Fund		1,000.00	1,000.00	-			-	-	-
Public Account									
A	Small Savings, Provident Funds, etc.	64,122.93	70,219.43	9.51	a	Advances	3.14	3.05	(-) 2.87
B	Deposits	45,622.77	46,211.77	1.29	b	Remittance	-	7.91	

Liabilities					Assets			
		2022-23	2023-24	Per cent increase/decrease (-)		2022-23	2023-24	Per cent increase/decrease (-)
C	Reserve Funds	15,058.62	18,446.21	22.50	c	Suspense and Miscellaneous	137.72	17.38
D	Remittances	0.54	-	-		Cash balance (including investment in Earmarked Fund)	7,671.53	10,544.81
						Adjustment entry on account of rounding	-	(-)0.01
						Total	2,77,745.74	3,07,131.45
						Cumulative excess of expenditure over receipts	2,36,442.99	2,75,397.59
								16.48
	Total	5,14,188.73	5,82,529.04	13.29	Total	5,14,188.73	5,82,529.04	13.29

Source: Finance Accounts

It can be seen from the above table that during 2023-24, assets increased by 10.58 *per cent*, while liabilities increased by 13.29 *per cent* over the previous year.

1.4 Fiscal Balance: Achievement of deficit and total debt targets

In pursuance of recommendations of the Twelfth Finance Commission, the State Government had enacted the 'Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act 2005', to ensure prudence in fiscal management and fiscal stability by progressive reduction of revenue deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the government and conduct of fiscal policy in a medium-term fiscal framework and for matters collected therewith for incidental thereto.

Review of fiscal situation of the State revealed the following:

(i) As per the provision contained in Section 6(a) of the FRBM (Amendment) Act 2011, the State Government had to achieve Zero Revenue Deficit from the financial year 2011-12 and thereafter maintain it or to attain revenue surplus. However, the State Government could maintain the revenue surplus only during the years 2011-12 and 2012-13 and thereafter, there has been revenue deficit during last eleven consecutive years upto 2023-24.

The Budget Estimates (BE), Revised Estimates (RE) and Actual figures in respect of Revenue Deficit during last five years are summarized below:

Table 1.4: Position of Revenue deficits/surplus in the context of BE/RE and Actual

(₹ in crore)						
S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Budget Estimates	(-) 27,015	(-) 12,346	(-) 23,750	(-)23,489	(-) 24,896
2.	Revised Estimates	(-) 28,041	(-) 41,722	(-) 35,689	(-) 32,310	(-) 30,072
3.	Actual	(-) 36,371	(-) 44,001	(-) 25,870	(-) 31,491	(-) 38,955

Source: Finance Accounts and budget document.

Note: Deficit/surplus have been shown including the impact of UDAY¹ during the year 2019-20.

1. Ujwal DISCOM Assurance Yojana (UDAY) is the financial turnaround and revival package for electricity distribution companies (DISCOMs) initiated by the Government of India with the intent to find a permanent solution to the financial mismanagement.

It is seen from the above table that the revenue deficit was ₹ 38,955 crore which was significantly higher than the projection made in BE (₹ 24,896 crore) and RE (₹ 30,072 crore).

During 2023-24, the revenue deficit was higher than the BE by ₹ 14,059 crore and RE by ₹ 8,883 crore as the actual revenue receipt declined to ₹ 2,03,276 crore (including ₹ 1,398 crore received from Government of India on account of compensation for loss of revenue arising out of implementation of GST) against BE of ₹ 2,33,988 crore i.e. a decline of 13.13 *per cent* (₹ 30,712 crore) whereas the actual revenue expenditure witnessed relatively lesser decline to ₹ 2,42,231 crore against BE of ₹ 2,58,884 crore i.e. decline of 6.43 *per cent* (₹ 16,653 crore).

(ii) Section 6(b) of the FRBM (Amendment) Act 2011, envisaged achieving fiscal deficit of 3 *per cent* of GSDP by the financial year 2011-12 and thereafter to maintain the said ratio or reduce it. Further, as per the FRBM (amendment) Act² 2021, the State is eligible for the additional borrowing of 0.50 *per cent* of GSDP for the period 2021-22 to 2024-25, allowed by Central Government, based on certain performance criteria in the power sector. However, though the FRBM Act was amended to provide for the *additional borrowing* of 0.50 *per cent*, the Act has not been amended to modify the Fiscal deficit target figure.

The following table shows the trend of fiscal deficit-GSDP ratio during the last three years:

Table 1.5: Position of Fiscal deficit in the context of BE/RE and Actual

(In <i>per cent</i>)				
S. No.	Years	Budget Estimates	Revised Estimates	Actual
1.	2021-22	3.98	5.18	4.04
2.	2022-23	4.36	4.33	3.76
3.	2023-24	3.98	4.26	4.29

Source: BE and RE from Budget documents

It is evident from the above table that Fiscal Deficit of the State in 2023-24 (4.29 *per cent* of GSDP) was in excess of the target figure in the FRBM Act (3 *per cent* of GSDP). Further, the overall fiscal space allowed by the Central Government to the State (3.5 *per cent* of GSDP) has also been exceeded. The fiscal deficit stood at ₹ 65,580 crore (4.29 *per cent* of GSDP) which was higher than the projections in BE (₹ 62,772 crore) and RE (₹ 65,082 crore).

(iii) The State Government amended (March 2021) the provisions of Section 6(c) of the FRBM Act and prescribed to limit the total outstanding debt (liability) as 38.20 *per cent* of GSDP to be achieved within a period of six years beginning from 1 April 2020 and thereafter to maintain the said ratio or reduce it. The Liability-GSDP ratio during 2023-24 was 36.62 *per cent*³ which was within the limit fixed by the FRBM Act.

2. Section 6 (f) was inserted on 25 September 2021.

3. For the FY 2023-24: GSDP ₹ 15,28,385 crore and Public debt and other liabilities ₹ 5,59,767 crore (excluding ₹ 11,872 crore received as loan in lieu of compensation for loss of revenue arising out of implementation of GST in 2020-21 and 2021-22).

Table 1.6: Compliance with provisions of FRBM Act

(₹ in crore)

S. No.	Fiscal Parameters	Fiscal targets set in the Act	Achievement				
			2019-20	2020-21	2021-22	2022-23	2023-24
1.	Revenue Deficit (-) / Surplus (+)	Revenue Surplus	(-)36,371 ×	(-)44,001 ×	(-)25,870 ×	(-)31,491 ×	(-)38,955 ×
2.	Fiscal Deficit (-)/ Surplus (+) (as percentage of GSDP)	Three per cent	(-)37,654 (3.77) ×	(-)59,376 (5.83) ×	(-)48,238 (4.04) ×	(-)51,028 (3.76) ×	(-)65,580 (4.29) ×
3.	Ratio of total outstanding liability ⁴ to GSDP (in per cent)	Target	34.00	38.20	38.20	38.20	38.20
		Achievement	35.27	39.88	37.74	36.36	36.62
			×	×	✓	✓	✓

The targets set by XV-FC and those projected in the State budget vis-a-vis achievements in respect of major fiscal aggregates with reference to GSDP during 2023-24 are given below:

Table 1.7: Targets vis-a-vis achievements in respect of major fiscal aggregates for the year 2023-24

Fiscal Variables	Target as prescribed by XV-FC	Target in Budget	Actuals	Percentage variation of actual over	
				Targets of XV-FC	Target in Budget
(1)	(2)	(3)	(4)	(4-2=5)	(4-3=6)
Revenue Deficit/ GSDP (per cent)	1.2	(-) 1.63	(-) 2.55	(-) 3.75	(-) 0.92
Fiscal Deficit/ GSDP (per cent)	(-) 3.0	(-) 3.98	(-) 4.29	(-) 0.79	(-) 0.31
Total Outstanding liability/GSDP (per cent)	39.6	36.78	36.62 ^s	(-) 2.98	(-) 0.16

Source: Recommendations of XV-FC, Budget and Finance Accounts

Note: Deficit figures have been shown in minus.

\$ Excluding back-to-back loan of ₹ 11,872 crore received from Gol in lieu of GST Compensation

As shown in the table above, the Government was unable to contain the Revenue Deficit-GSDP and Fiscal Deficit-GSDP ratios within the levels fixed by XV-FC for 2023-24. Even if the additional borrowing of 0.50 per cent of GSDP, allowed by the Central Government for the period 2021-22 to 2024-25 based on certain performance criteria in the power sector is considered, the Fiscal Deficit-GSDP ratio still exceeds the target limit (3.5 per cent).

Comparison of targets for fiscal parameters projected in Medium Term Fiscal Plan (MTFP) presented to the State Legislature with actuals for the current year is provided in the table below:

Table 1.8: Actuals vis-à-vis projection in MTFP for 2023-24

(₹ in crore)

S. No.	Fiscal Variables	Projection as per MTFP	Actuals (2023-24)	Variation (in per cent)
1	Own Tax Revenue	1,14,169	94,086	(-) 17.59
2	Non-Tax Revenue	24,285	18,680	(-) 23.08
3	Share of Central Taxes	61,552	68,063	10.58

4. Arrived after excluding GST Compensation received as back-to-back loan of ₹ 4604 crore for 2020-21 and ₹ 11,872 crore for 2021-22 to 2023-24 under debt receipts.

S. No.	Fiscal Variables	Projection as per MTFP	Actuals (2023-24)	Variation (in per cent)
4	Grants-in-aid from GoI	33,982	22,447	(-) 33.94
5	Revenue Receipts (1+2+3+4)	2,33,988	2,03,276	(-) 13.13
6	Capital Receipt	331	419	26.59
7	Revenue Expenditure	2,58,884	2,42,231	(-) 6.43
8	Revenue Deficit (-)/Surplus (+) (5-7)	(-) 24,896	(-) 38,955	56.47
9	Fiscal Deficit (-)/ Surplus (+)	(-) 62,772	(-) 65,580	4.47
10	Primary Deficit	(-) 30,378	(-) 31,452	3.54
11	Debt (Liability)-GSDP ratio (per cent)	36.78	36.62	(-) 0.16
12	GSDP growth rate at current prices (per cent)	11.50	12.56	1.06

Source: Finance Accounts and budget document.

As can be seen from the **Table 1.8**, the actual Revenue Deficit, Fiscal Deficit and Primary Deficit had exceeded the projections of MTFP. However, actual Liability-GSDP ratio were lower than the projections in MTFP.

Charts 1.4 and 1.5 present the trends in deficit indicators over the period 2019-24.

Chart 1.4: Trends in deficit parameters

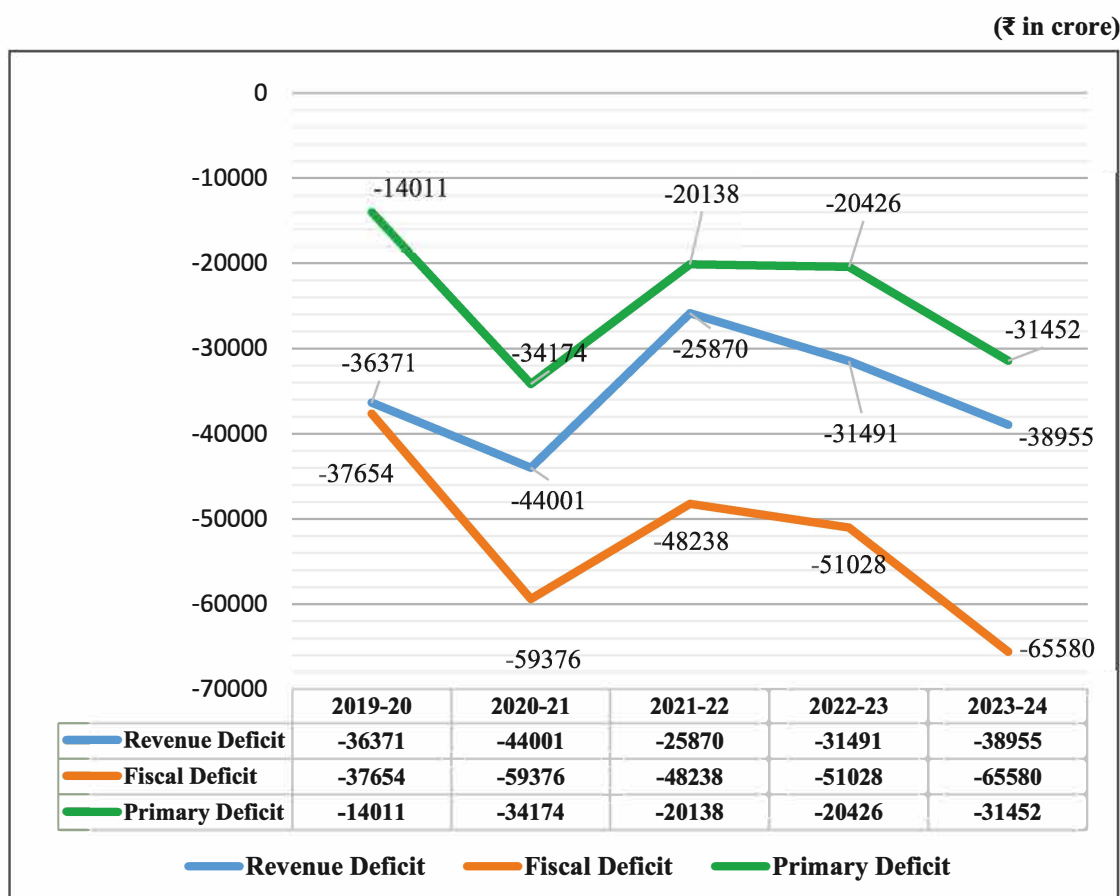


Chart 1.5: Trends in Deficit Indicators Relative to GSDP

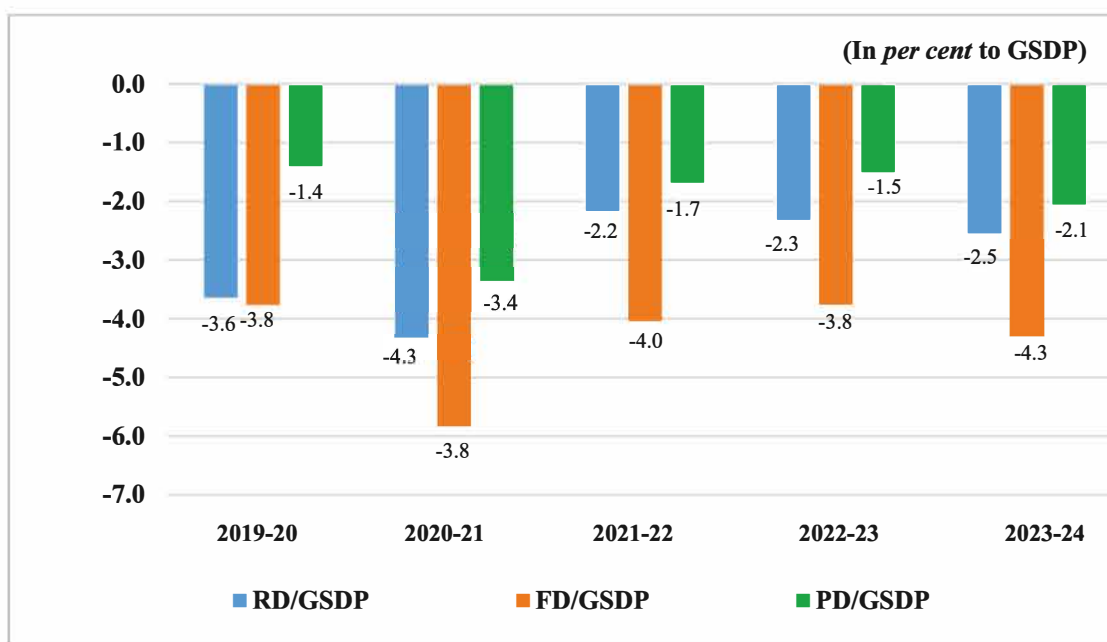
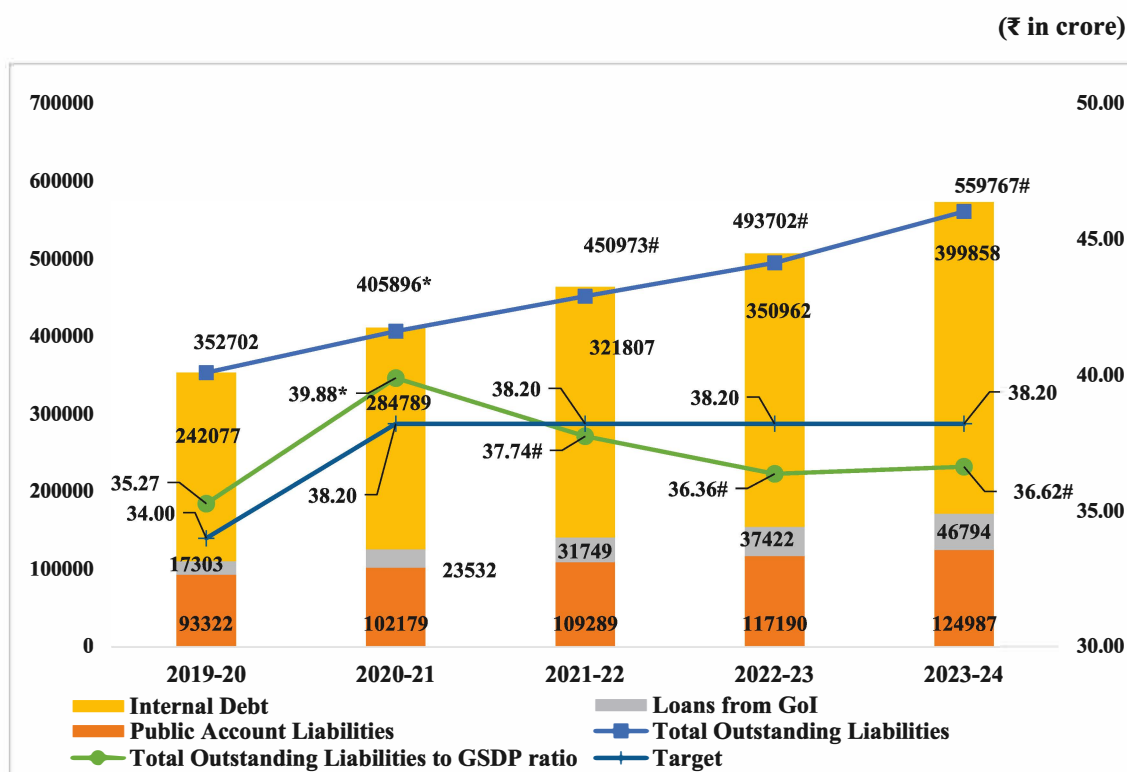


Chart 1.6: Trends in Fiscal Liabilities and GSDP



Source: Finance Accounts

* Arrived at after exclusion of GST compensation of ₹4,604 crore received as back to back loan during 2020-21 under debt receipts from the total outstanding liabilities.

Arrived at after exclusion of GST compensation of ₹11,872 crore received as back to back loans during 2021-22, 2022-23 and 2023-24 under debt receipts from the total outstanding liabilities.

During 2023-24, fiscal liabilities increased by 13.38 *per cent* (₹ 66,065 crore) over the previous year due to increase in Internal Debt by 13.93 *per cent* (₹ 48,896 crore), Public Account Liabilities by 6.65 *per cent* (₹ 7,797 crore) and Loans and Advances from GoI by 25.04 *per cent* (₹ 9,372 crore).

The fiscal liabilities of ₹ 5,59,767 crore⁵ existing on 31 March 2024, included outstanding borrowings of ₹ 17,107 crore under UDAY, on account of the issue of Non-Statutory Liquidity Ratio (SLR) Bonds and forfeited Bonds which constituted Internal Debt of the State Government.

1.4.1 Performance of the State Government with respect to borrowings according to the limits fixed by Government of India

Article 293 (3) of the Constitution of India, inter alia, provides that a State may not raise any loan without the consent of GoI if any part of a loan, which has been made to the State by GoI, is still outstanding.

The GoI, Ministry of Finance, Department of Expenditure fixed (March 2023) the normal net borrowing ceiling of the State Government for the financial year 2023-24 as ₹ 47,974 crore and instructed the State Government to ensure that its incremental borrowings from all sources remain within this ceiling.

Further, the Central Government also allowed additional borrowing ceiling of 0.5 *per cent* of GSDP to the State based on certain performance criteria in the power sector. Thus, the fiscal space or the borrowing ceiling allowed to the state by the Central Government for 2023-24 was 3.5 *per cent*⁶ of projected GSDP, which works out to be ₹ 55,970 crore. Additionally, the State was allowed ₹ 8,513.42 crore (0.5570 *per cent* of GSDP) interest free capital loan for 50 years over and above the normal ceiling allowed to the State. Thus, the fiscal space or the borrowing ceiling allowed to the State by the Central Government for 2023-24 was 4.06 *per cent* of GSDP.

As per Statement of Public Debt and other liabilities (Statement No. 6) of the Finance Accounts 2023-24, incremental borrowings and other liabilities of the State Government were ₹ 66,065 crore during the financial year 2023-24 exceeding the above borrowing ceiling by 0.23 *per cent* of GSDP.

1.5 Deficits and Total Debt after examination in audit

Audit examination has revealed misclassification in accounts and off-budget fiscal operations which impact the total deficit and debt figures. The debt figures after examination by audit are explained below:

5. After excluding GST compensation of ₹ 11,872 crore received as back-to-back loans during 2020-21 and 2021-22 under debt receipts.

6. Calculated by GoI at 3.5 *per cent* of projected GSDP (₹ 15,99,142 crore) of the year 2023-24, based on the GSDP estimated as per the methodology prescribed by the XV-FC.

1.5.1 Post audit - Deficits

As per the FRBM Act, the State Government must ensure compliance to the targets fixed for the fiscal indicators such as deficits ceiling on debt and on guarantees, etc. The Revenue Deficit and the Fiscal Deficit as worked out for the State gets impacted due to various circumstances such as misclassification of revenue expenditure as capital and deferment of clear-cut liabilities impact deficit figures. Further, short/ excess transfer of cess, etc. also impact the revenue and fiscal deficits. In order to arrive at actual deficit figures, the effect of misclassification of revenue expenditure/ capital outlay and/or any such misclassification needs to be included and the impact of such irregularities needs to be reversed as detailed in **Table 1.9**.

Table 1.9: Revenue and Fiscal Deficit, post examination by Audit

(₹ in crore)					
S.No.	Particulars	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstated	Understated	Overstated	Understated
Other transfers to Reserve/Deposit Fund					
1.	Non-credit of interest on interest bearing Reserve Funds and Deposits (Para 4.1)		7.94		7.94
2.	Misclassification between Revenue and Capital Expenditure (para 3.4.7)	-	4.60	-	-
3.	Non-transfer to State Disaster Mitigation Fund (para 2.5.2.1)	-	217.80	-	217.80
4.	Non transfer of Central Road and Infrastructure Fund	-	59.45		59.45
5.	Short transfer of National Pension System	-	0.63		0.63
	Total	understatement 290.42		understatement 285.82	
Transfer of Cess/Surcharge to Reserve/Deposit Fund					
6.	Excess transfer of Petrol and Diesel Cess (Para 2.5.2.3)	1,855.77	-	1,855.77	-
7.	Short transfer of Other Cess and Surcharge ⁷ (Para 2.5.2.3)	-	1,027.85	-	1,027.85
	Total (Cess/Surcharge)	(net) overstatement 827.92		(net) overstatement 827.92	
	Grand Total	(net) overstatement 537.50		(net) overstatement 532.90	

Source: Finance Accounts for the year 2023-24 and analysis

As evident from the table above, the revenue deficit of the State Government of ₹ 38,955 crore (Reference **Para 1.4 (i)**) was overstated by ₹ 537.50 crore and the fiscal deficit of ₹ 65,580 crore (Reference **Para 1.4 (ii)**) was overstated by ₹ 532.90 crore.

1.5.2 Post Audit – Overall Liability

As per the FRBM Act, 2005 total liabilities mean the liabilities under the Consolidated Fund and the Public Account of the State referred to in Article 266 of the Constitution

7. **Short Transfer in:** (i) Surcharge on stamp duty for infrastructure development: ₹ 174.80 crore; (ii) Surcharge for relief from Natural and Man-made disasters: ₹ 596.42 crore; (iii) Urban Cess: ₹ 109.68 crore; (iv) Water conservation cess: ₹ 10.36 crore; (v) Surcharge for conservation and propagation of cow and its progeny: ₹ 0.87 crore and Building and Other Construction Workers Welfare Cess: ₹ 135.72 crore.

of India. The outstanding debt/liabilities can be split into various components as given in **Table 1.10** below:

Table 1.10: Overall Liability position as on 31 March 2024, post examination by Audit

(₹ in crore)		
S. No.	Particulars	Amount
1.	Internal Debt	3,99,857.54
(i)	Market Loans bearing interest	3,58,826.82
(ii)	Market Loans not bearing interest	0.03
(iii)	Loans from Life Insurance Corporation of India	5.65
(iv)	Special Securities issued to National Small Savings Fund of the Central Government	7,484.52
(v)	Loans from Other Institutions	33,540.52
2.	Loans and Advances from Central Government -	46,794.09
(i)	Pre 1984-85 Loans	5.41
(ii)	Non-Plan Loans	7.49
(iii)	Loans for State Plan Schemes	718.01
(iv)	Loans for Centrally Sponsored Plan Schemes	3.05
(v)	Other Loans for State/Union Territory with Legislature Schemes	46,060.13
3.	Small Savings, Provident Funds, etc.	70,219.43
4.	Reserve Funds	8,555.66
5.	Deposits	46,211.78
A.	Overall Liability (1 to 5)	5,71,638.50
B.	Impact on overall Liability (Understated) due to:	
(i)	Off budget borrowings by 'Various <i>'Zila Parishads'</i> on behalf of the State Government where the principal and/ or interest are to be serviced out of the State budgets.	1,040.73
(ii)	Off budget borrowings by Rajasthan Water Supply and Sewerage Corporation (RWSSC) (LIC)	1.86
(iii)	Off budget borrowings by Rajasthan Water Supply and Sewerage Corporation (RWSSC) (HUDCO and Bank of Maharashtra)	7,000.00
	Total of B	8,042.59
	Total of (A + B)	5,79,681.09

Thus, the State Government resorted to off-budget borrowings of ₹ 8,042.59 crore.

Taking into account the off-budget borrowings of the State, the total outstanding liability at the end of March 2024 worked out to ₹ 5,67,808.80 crore⁸ against ₹ 5,59,766.21 crore⁸. Consequently, the overall liability as a percentage of GSDP at the end of the year (36.62 *per cent*⁸) was understated by 0.53 *per cent*.

8. After excluding GST compensation of ₹ 11,872.29 crore received as back-to-back loans under debt receipts.

Chapter II: Finances of the State

Introduction

This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the five-year period from 2019-20 to 2023-24, debt sustainability of the State and key Public Account transactions, based on the Finance Accounts of the State and the information provided by the State Government.

2.1 Major changes in Key fiscal aggregates in 2023-24 vis-à-vis 2022-23

Table 2.1 presents the summary of the State Government's fiscal aggregates and Appendix 2.1 provides an abstract of receipts and disbursements during 2023-24 vis-à-vis 2022-23. Each of these indicators would be analysed in the succeeding paragraphs.

Table 2.1: Summary of Fiscal aggregates in 2023-24 compared to 2022-23

(₹ in crore)					
Receipts			Disbursements		
	2022-23	2023-24		2022-23	2023-24
Section-A: Revenue Account					
Own Tax Revenue	87,346.38	94,085.94	General Services	71,874.89	77,677.64
Non-Tax Revenue	20,564.43	18,679.58	Social Services	90,168.36	1,01,883.91
Share of Union Taxes/ Duties	57,230.79	68,063.21	Economic Services	64,436.00	62,669.28
Grants-in-aid from Government of India	29,846.33	22,447.55	Grants-in-aid and Contributions	0.04	0.05
Total Section-A Revenue Receipts	1,94,987.93	2,03,276.28	Total Section-A Revenue Expenditure	2,26,479.29	2,42,230.88
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	16.20	14.24	Capital Outlay	19,798.28	26,645.72
			General Services	542.45	406.94
			Social Services	8,850.67	9,949.52
			Economic Services	10,405.16	16,289.26
Recoveries of Loans and Advances	419.61	404.74	Loans and Advances disbursed	174.78	398.21
Public Debt Receipts*	55,647.01	87,154.13	Repayment of Public Debt*	20,819.20	28,886.38
Contingency Fund	-	-	Contingency Fund	-	-
Public Account Receipts#	2,43,204.58	2,85,479.58	Public Account Disbursements#	2,34,001.34	2,75,294.50
Opening Cash Balance	14,669.09	7,671.53	Closing Cash Balance	7,671.53	10,544.81
Total Section-B Receipts	3,13,956.49	3,80,724.22	Total Section-B Disbursements	2,82,465.13	3,41,769.62
Grand Total (A +B)	5,08,944.42	5,84,000.50	Grand Total (A+B)	5,08,944.42	5,84,000.50

Source: Finance Accounts

* Excluding transactions under Ways and Means advances and Overdraft 2022-23: ₹ 1,04,918.40 crore and 2023-24: ₹ 1,35,112.20 crore.

Figures of Public Account Receipts/Disbursements are shown on gross basis.

Variation in key fiscal aggregates in 2023-24 as compared to 2022-23

Revenue Receipts	<ul style="list-style-type: none"> ➤ Revenue receipts of the State increased by 4.25 <i>per cent</i>. ➤ Own Tax receipts of the State increased by 7.72 <i>per cent</i>. ➤ Own Non-tax receipts decreased by 9.17 <i>per cent</i>. ➤ State's share of Union Taxes and Duties increased by 18.93 <i>per cent</i>. ➤ Grants-in-Aid from Government of India decreased by 24.79 <i>per cent</i>.
Capital Receipts	<ul style="list-style-type: none"> ➤ Debt Capital Receipts increased by 56.62 <i>per cent</i>. ➤ Non-debt Capital Receipts decreased by 3.86 <i>per cent</i>
Revenue Expenditure	<ul style="list-style-type: none"> ➤ Revenue expenditure increased by 6.96 <i>per cent</i>. ➤ Revenue expenditure on General Services increased by 8.07 <i>per cent</i>. ➤ Revenue expenditure on Social Services increased by 12.99 <i>per cent</i>. ➤ Revenue expenditure on Economic Services decreased by 2.74 <i>per cent</i>.
Capital Expenditure	<ul style="list-style-type: none"> ➤ Capital expenditure increased by 34.59 <i>per cent</i>. ➤ Capital expenditure on General Services decreased by 24.98 <i>per cent</i>. ➤ Capital expenditure on Social Services increased by 12.42 <i>per cent</i>. ➤ Capital expenditure on Economic Services increased by 56.55 <i>per cent</i>.
Loans and Advances	<ul style="list-style-type: none"> ➤ Disbursement of Loans and Advances increased by 127.83 <i>per cent</i>. ➤ Recoveries of Loans and Advances decreased by 3.54 <i>per cent</i>.
Public Debt	<ul style="list-style-type: none"> ➤ Public Debt Receipts increased by 56.62 <i>per cent</i>. ➤ Repayment of Public Debt increased by 38.75 <i>per cent</i>.
Public Account	<ul style="list-style-type: none"> ➤ Public Account Receipts increased by 17.38 <i>per cent</i>. ➤ Disbursement of Public Account increased by 17.65 <i>per cent</i>.
Cash Balance	<ul style="list-style-type: none"> ➤ Cash balance increased by ₹ 2,873.28 crore (37.45 <i>per cent</i>) during 2023-24 in comparison to previous year.

2.2 Sources and Application of Funds

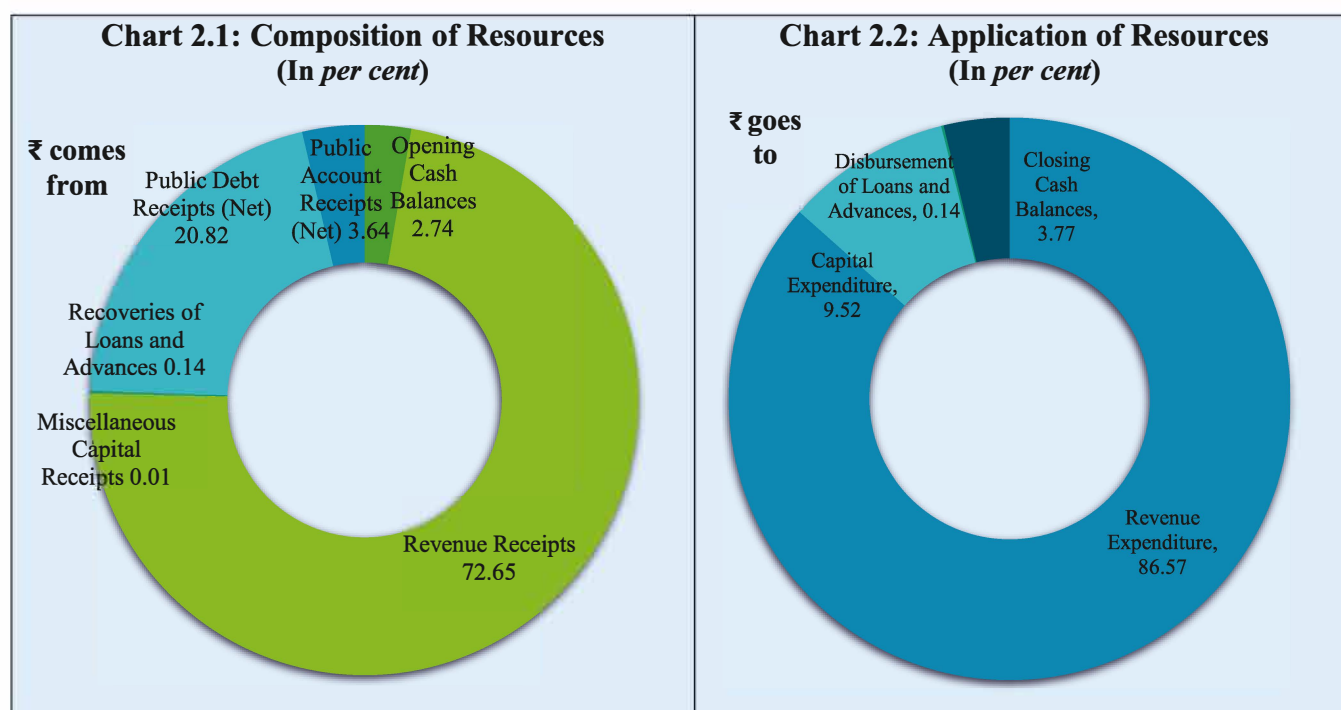
Table 2.2 compares the figures of sources and application of funds of the State during 2023-24 with 2022-23, while **Charts 2.1** and **2.2** give the details of receipts into and expenditure from the Consolidated Fund during 2023-24 in percentage.

Table 2.2: Details of Sources and Application of funds during 2022-23 and 2023-24

(₹ in crore)				
	Particulars	2022-23	2023-24	Increase/ Decrease (-)
Sources	Opening Cash Balance with RBI	14,669.09	7,671.53	(-) 6,997.56
	Revenue Receipts	1,94,987.93	2,03,276.28	8,288.35
	Miscellaneous Capital Receipts	16.20	14.24	(-) 1.96
	Recoveries of Loans and Advances	419.61	404.74	(-) 14.87
	Public Debt Receipts (Net)	34,827.81	58,267.75	23,439.94
	Public Account Receipts (Net)	9,203.24	10185.08	981.84
	Total	2,54,123.88	2,79,819.62	25,695.74

	Particulars	2022-23	2023-24	Increase/ Decrease (-)
Application	Revenue Expenditure	2,26,479.29	2,42,230.88	15,751.59
	Capital Expenditure	19,798.28	26,645.72	6,847.44
	Disbursement of Loans and Advances	174.78	398.21	223.43
	Closing Cash Balance with RBI	7,671.53	10,544.81	2,873.28
	Total	2,54,123.88	2,79,819.62	25,695.74

Source: Finance Accounts



2.3 Resources of the State

The resources of the State are described below:

1. **Revenue Receipts** consist of tax revenue (Own Tax revenue plus share of Union Taxes/Duties), non-tax revenue and grants-in-aid from the GoI.
2. **Capital Receipts** (debt and non-debt capital receipts) comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Both Revenue and Capital Receipts form part of the Consolidated Fund of the State.

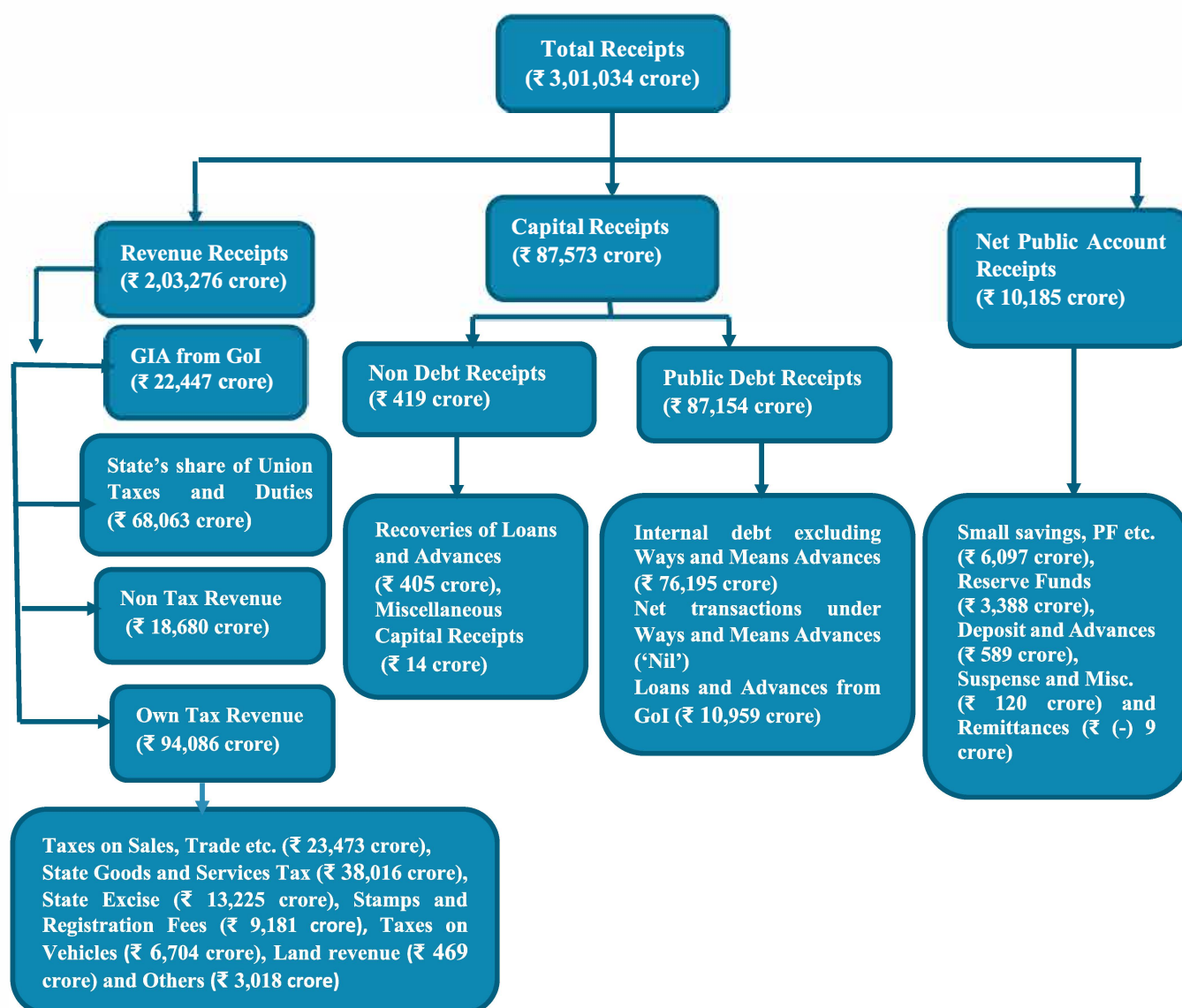
3. **Net Public Account Receipts:** These are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Article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

Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

2.3.1 Receipts of the State

Revenue Receipts and Capital Receipts are the two streams of receipts that constitute the resources of the State Government. Besides, the funds available in the Public Account after disbursements, are also utilised by the Government to finance its deficit.

Chart 2.3: Components and sub-components of financial resources during 2023-24



Out of the total resources of ₹ 3,01,034 crore of the State Government during the year 2023-24, Revenue Receipts (₹ 2,03,276 crore) constituted 67.53 *per cent*. Capital Receipts (₹ 87,573 crore) and net Public Account Receipts (₹ 10,185 crore) constituted 29.09 *per cent* and 3.38 *per cent* of the total receipts respectively.

2.3.2 State's Revenue Receipts

This paragraph gives the trends in total revenue receipts and its components. It is followed by trends in the receipts bifurcated into receipts from the Government of India and State's own receipts.

2.3.2.1 Trends and growth of Revenue Receipts

Table 2.3 provides the trends and growth of Revenue Receipts as well as revenue buoyancy with respect to GSDP over the five-year period 2019-24. Further, trends in Revenue Receipts relative to GSDP and composition of Revenue Receipts are given in Charts 2.4 and 2.5 respectively as well as in *Appendix 2.2*.

Table 2.3: Trend in Revenue Receipts

₹ in crore)						
S.No.	Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Revenue Receipts (RR)	1,40,114	1,34,308	1,83,920	1,94,988	2,03,276
2.	Rate of growth of RR (<i>per cent</i>)	1.63	(-) 4.14	36.94	6.02	4.25
3.	Tax Revenue	95,294	95,859	1,28,839	1,44,577	1,62,149
4.	Own Tax Revenue	59,245	60,283	74,808	87,346	94,086
5.	State's share of union taxes and duties	36,049	35,576	54,031	57,231	68,063
6.	Non-Tax Revenue	15,714	13,653	18,755	20,565	18,680
7.	Grant-in-aid from GoI	29,106	24,796	36,326	29,846	22,447
8.	Own Revenue (Own tax and Non-tax Revenue)	74,959	73,936	93,563	1,07,911	1,12,766
9.	Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (<i>per cent</i>)	(-) 1.35	(-) 1.36	26.55	15.34	4.50
10.	Rate of growth of Grant-in-aid	45.26	(-) 14.81	46.50	(-) 17.84	(-) 24.79
11.	Gross State Domestic Product (₹ in crore) (2011-12 Series)	10,00,032	10,17,917	11,94,961 ^Σ	13,57,851 ^Ψ	15,28,385 [∞]
12.	Rate of growth of GSDP (<i>per cent</i>)	9.71	1.79	17.39	13.63	12.56
13.	RR/GSDP (<i>per cent</i>)	14.01	13.19	15.39	14.36	13.30
14.	Buoyancy Ratios¹					
15.	State's Own Revenue Buoyancy w.r.t GSDP	_*	_*	1.53	1.13	0.36

Source: Finance Accounts and Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, GoI.

* Buoyancy ratios cannot be calculated due to negative growth rate.

^Σ Revised Estimate-II

^Ψ Revised Estimate-I

[∞] Advance Estimates

1. Buoyancy indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 1.7 implies that Revenue Receipts tend to increase by 1.7 percentage points, if the GSDP increases by one *per cent*.

Table 2.3 shows that the Revenue Receipts increased by 45.07 *per cent* from ₹ 1,40,114 crore in 2019-20 to ₹ 2,03,276 crore in 2023-24 during the last five years at Compound Annual Growth Rate (CAGR) of 9.75 *per cent*, however, Revenue Receipt as percentage of GSDP decreased from 14.01 *per cent* in 2019-20 to 13.30 *per cent* in 2023-24. During 2023-24, Revenue Receipts increased by ₹ 8,288 crore (4.25 *per cent*) over the previous year. The own tax receipts of the State and State's share of Union taxes and Duties increased by 7.72 *per cent* and 18.93 *per cent* respectively though the non-tax receipts declined by 9.17 *per cent* over the previous year.

During the current year, Revenue Expenditure increased by 6.96 *per cent* (₹ 15,752 crore) while Revenue Receipts increased by 4.25 *per cent* (₹ 8,288 crore) from the previous year.

Grant-in-aid from GoI decreased by 22.88 *per cent* during the period 2019-20 to 2023-24. It also, decreased by ₹ 7,399 crore (24.79 *per cent*) in 2023-24 as compared to the previous year. The decrease was mainly due to substantial decrease in Revenue Deficit grant and grants to Local Bodies. Nevertheless, during 2023-24, 55.47 *per cent* of the Revenue Receipts came from the State's own resources, while Central Tax Transfers and Grants-in-Aid together contributed 44.53 *per cent* indicating towards dependency of the Rajasthan's fiscal position on the tax transfers and Grants-in-Aid from GoI.

The State's own revenue buoyancy with reference to GSDP turned negative during 2019-20 and 2020-21. The State's own revenue buoyancy with reference to GSDP decreased significantly during 2023-24 in comparison to the previous year (1.13 *per cent*) and remained at 0.36 *per cent*. Trends of revenue receipts are shown in **Chart 2.4**.

Chart 2.4: Trend of Revenue Receipts

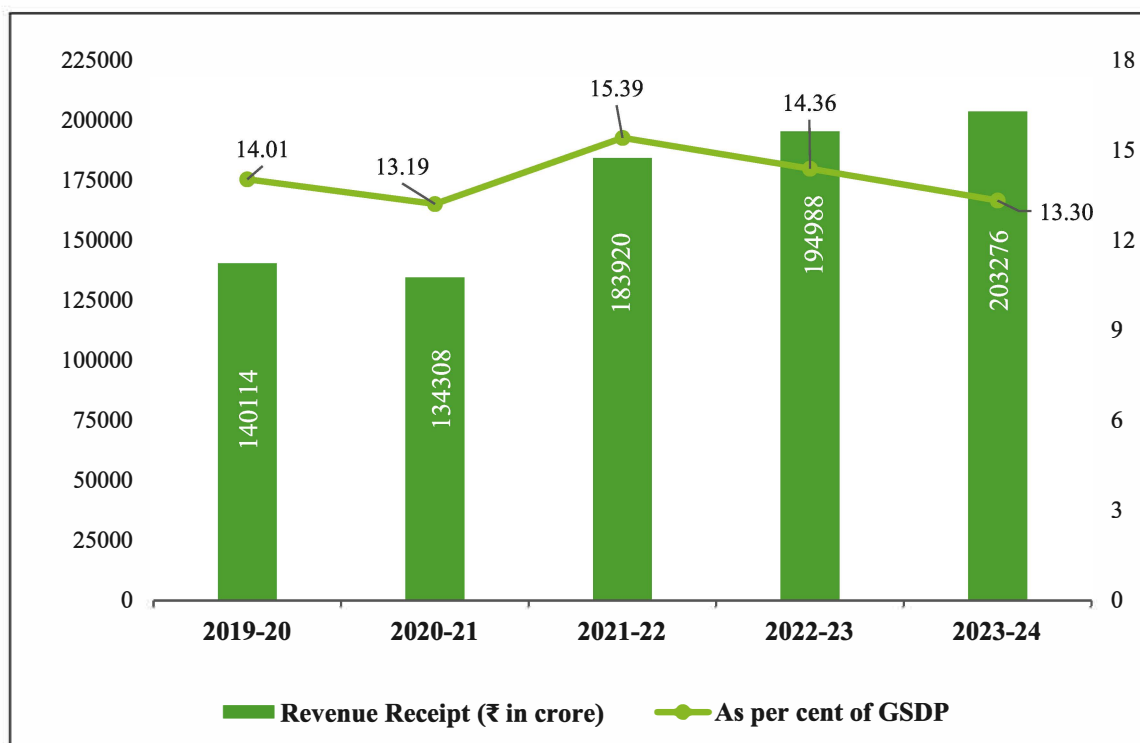
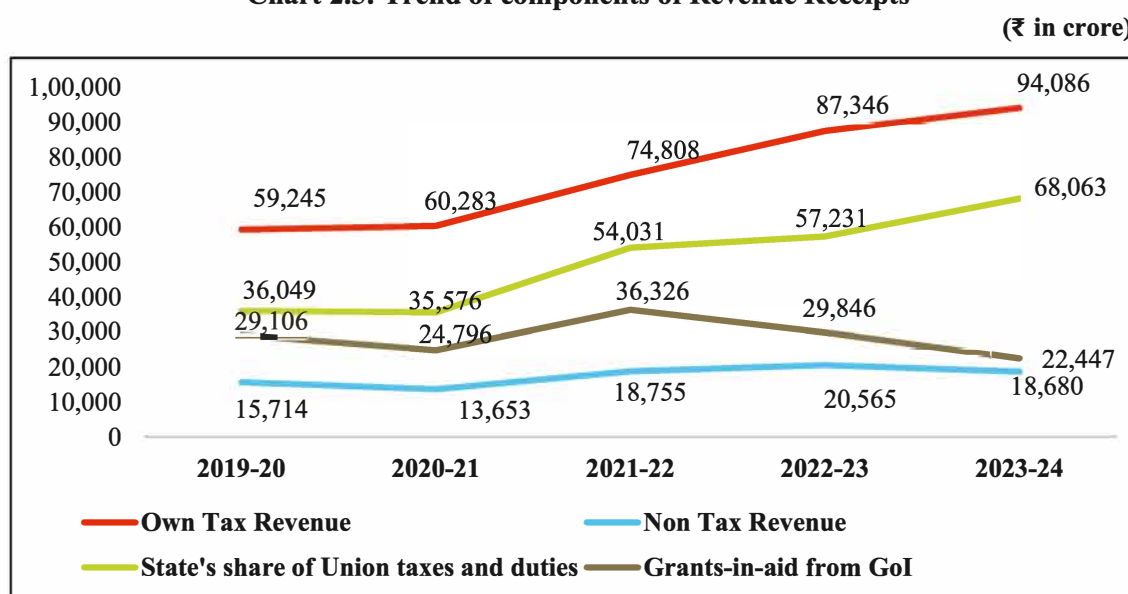


Chart 2.5: Trend of components of Revenue Receipts

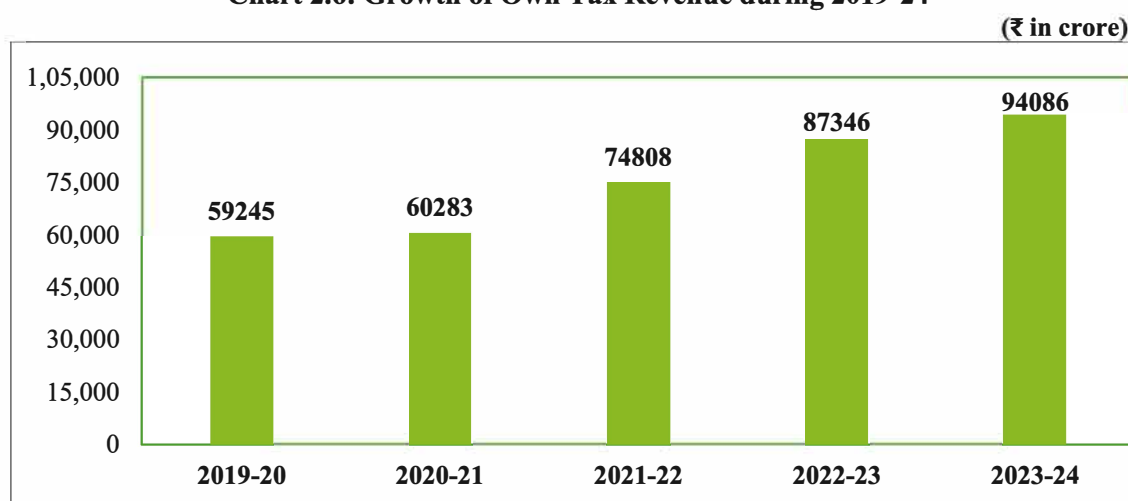
2.3.2.2 State's Own Resources

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. Grants-in-aid from Central government are determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes. State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources.

Own Tax Revenue

Own tax revenue of the State consists of taxes such as State GST, Sales Tax, State Excise, Taxes on Vehicles, Stamp Duty and Registration Fees, Land Revenue, Taxes on Goods and Passengers, etc.

Trends of own tax revenue and analysis of its components during 2019-24 are shown in **Chart 2.6** and **Table 2.4**.

Chart 2.6: Growth of Own Tax Revenue during 2019-24

The component-wise details of Own Tax Revenue collected during the years 2019-24 were as follows.

Table 2.4: Components of State's Own Tax Revenue during 2019-24

S. No.	Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
						B.E.	Actual
1.	Taxes on Sales, Trade, etc.	15,843	17,479	20,605	22,727	27,300	23,473
2.	Taxes on Goods and Passengers	41	45	171	08	10	-*
3.	Entertainment Tax and Luxury Tax (under other taxes and duties on Commodities and services)	01	01	11	01	01	-#
4.	State Goods and Services Tax	21,954	20,755	27,502	33,790	48,946	38,016
	Total	37,839	38,280	48,289	56,526	76,257	61,489
5.	State Excise	9,592	9,853	11,807	13,326	17,000	13,225
6.	Taxes on Vehicles	4,951	4,368	4,759	6,128	7,700	6,704
7.	Stamps and Registration Fees	4,235	5,297	6,492	8,189	9,150	9,181
8.	Land Revenue	364	280	632	484	636	469
9.	Other Taxes ²	2,264	2,205	2,829	2,693	3,426	3,018
	Grand Total	59,245	60,283	74,808	87,346	1,14,169	94,086

Source: Finance Accounts

* only ₹ (-) 0.46 crore (minus figure is due to refund of revenue) # only ₹ 0.20 crore

Own Tax Revenue of the State increased by ₹ 34,841 crore from ₹ 59,245 crore in 2019-20 to ₹ 94,086 crore in 2023-24 at CAGR of 12.26 *per cent*. The growth rate of own tax revenue in the State during 2023-24 was 7.72 *per cent* over the previous year and was lower than the average of States other than NE and Himalayan States (10.58 *per cent*) (**Appendix 1.2**). During the year 2023-24, the actual own tax revenue was significantly lower (17.59 *per cent*) than the estimated own tax revenue. Major contributors of Own Tax Revenue were State Goods and Services Tax (40.41 *per cent*), Taxes on Sales, Trade, etc. (24.95 *per cent*) and State Excise (14.06 *per cent*) during the year. During 2023-24, the State Goods and Services Tax, Stamps and Registration Fees and Taxes on Vehicles increased over the previous year by 12.51 *per cent*, 12.11 *per cent* and 9.40 *per cent* respectively.

State Goods and Services Tax (SGST)

During the year 2023-24, against the BE of ₹ 48,946.45 crore, the State's GST (SGST) collection was ₹ 38,015.97 crore (including the advance apportionment of IGST amounting to ₹ (-) 468.00 crore, minus figure was due to adjustment carried out to make up shortfall in IGST) as compared to ₹ 33,790.48 crore in 2022-23. As per the books of RBI, the amount of SGST was ₹ 17,491.66 crore and as per the Finance

- Other Taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and other taxes and duties on Commodities and Services (excluding Entertainment Tax and Luxury Tax). It includes receipts under Taxes and Duties on Electricity ₹ 2,263 crore, ₹ 2,142 crore, ₹ 2,606 crore, ₹ 2,625 crore and ₹ 2,918 crore during 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

Accounts also, the amount of SGST was ₹ 17,491.66 crore³. Hence, there was no difference between the books of RBI and the Finance Accounts with respect to SGST.

Audit of GST Receipts

The Government of India's decision to provide access to Pan-India data at GSTN (Goods and Services Tax Network) premises was conveyed on 20 June 2020. In case of Rajasthan, which is a Model-II State, user id-based access to GSTN was provided to officers engaged in GST (Goods and Services Tax) audit on 25 November 2020. Receipts of the state in accordance with the requirements of GST (Compensation to States) Act, 2017 have been audited till the year 2022-23.

Analysis of arrears of revenue

The arrear of revenue indicates delay in realization of revenue by the Government and the arrear of assessment indicates potential revenue which is blocked due to delayed assessment. Both deprive the Government of potential revenue receipts and ultimately impact the revenue deficit.

The arrears of revenue as on 31 March 2024 relating to certain principal heads of revenue amounted to ₹ 11,423.78 crore, out of which ₹ 3,856.77 crore was outstanding for more than five years as given in **Table 2.5**:

Table 2.5: Arrear of Revenue

(₹ in crore)

S. No.	Heads of revenue	Total amount outstanding as on 1 April 2023	Total amount outstanding as on 31 March 2024 and percentage of increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2024
1.	Commercial Taxes *	9,031.36	7,173.25	(-) 20.57	3,078.87
2.	Transport *	45.11	35.12	(-) 22.15	22.75
3.	Land Revenue *	202.82	193.55	(-) 4.57	97.91
4.	Major and Medium Irrigation *	3.15	3.30	4.76	1.92
5.	Mines and Geology	258.89	252.06	(-) 2.64	91.64
6.	Registration and Stamps *	1,030.73	692.65	(-)32.80	159.20
7.	Land Tax *	1,349.11	1,252.32	(-)7.17	208.20
8.	State Excise*	1,857.99	1,821.53	(-)1.96	196.28
Total		13,779.16	11,423.78	(-) 17.09	3,856.77

Source: Information provided by the concerned Departments

* Opening balances differ from the previous year closing balances due to furnishing of updated information by the departments.

3. This excludes ₹ 20,524.31 crore received under MH-0006 (i) Input Tax Credit cross utilisation of SGST and IGST: ₹ 14,977.64 crore; (ii) Apportionment of IGST – Transfer-in of Tax component of SGST: ₹ 6,002.56 crore; (iii) Apportionment of IGST – Transfer-in of interest component of SGST: ₹ 12.11 crore; (iv) Advance apportionment from IGST: ₹ (-) 468.00 crore.

Arrears of Assessment

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and number of cases pending for finalisation at the end of the year as furnished by the Departments of Commercial Taxes, Transport, Registration and Stamps, Mines and Geology are given in **Table 2.6:**

Table 2.6: Arrear in Assessment

Name of the Department	Opening balance	New cases due for assessment during 2023-24	Total assessments due	Cases disposed of during 2023-24	Balance at the end of the year	Percentage of disposal (col. 5 / 4)
1	2	3	4	5	6	7
Commercial Taxes *	0	4,611	4,611	4,611	0	100
Transport *	1,033	19,879	20,912	19,758	1,154	94.48
Registration and Stamps * #	5,155	5,502	10,657	6,011	4,646	56.40
Mines and Geology	10,582	7,516	18,098	6,654	11,444	36.77

Source: Information provided by the concerned Departments.

* Opening balances differ from the previous year closing balances due to furnishing of updated information by the departments.

Including Land Tax

It can be seen that the Commercial Taxes and Transport Departments performed well to achieve a high percentage of disposal.

The relevant information is awaited from State Excise Departments (February 2025).

Details of Evasion of Tax Detected by Departments

The cases of evasion of tax detected by the Departments and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. According to the information furnished by the Commercial Tax Department, 651 cases of tax evasion were noticed during the year 2023-24. In 634 cases, assessment/investigation was completed, and 401 cases were pending for finalization as on 31st March 2024. Further, in Registration and Stamps Department, 1,158 cases of tax evasion were noticed during the year 2023-24. As on 31st March 2024, assessment/investigation was completed for all the cases and no case was pending for finalization. Details of pending cases is given in **Table 2.7:**

Table 2.7: Evasion of Tax Detected

Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	No. of cases in which assessment/investigation completed and additional demand with penalty etc. raised		No. of cases pending for finalisation as on 31 March 2024
				No. of cases	Amount of demand (₹ in crore)	
Commercial Tax	384	651	1,035	634	1,314.13	401
Registration and Stamps*	1,824	1,158	2,982	2,982	22.01	0

Source: Information provided by the concerned Departments.

* Opening balances differ from the previous year closing balances due to furnishing of updated information by the department.

It can be seen that in case of Commercial Tax Department, the pendency of cases increased during the year from 384 as on 31 March 2023 to 401 as on 31 March 2024. The Department may make concerted efforts for finalisation of pending cases.

The relevant information is awaited from Mines and Geology, Transport and State Excise Departments (February 2025).

Pendency of refund cases

Promptness in disposal of refund cases is also an important indicator of performance of the Department. The refund cases pending at the beginning of the year 2023-24, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2023-24 as reported by the Departments are given in **Table 2.8**:

Table 2.8: Pendency of refund cases

(₹ in crore)

S. No.	Particulars	Commercial Taxes		Transport		Registration and Stamps		Mines and Geology	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	997	65.56	314	3.73	1693	15.41	03	0.22
2.	Claims received during the year	1681	172.30	481	6.91	2807	33.49	14	34.24
3.	Refunds made during the year	1236	109.82	490	3.43	2323	23.44	0	0
4.	Rejected during the year	633	65.05	23	0.15	325	3.54	0	0
5.	Balance outstanding at the end of year	809	62.99	282	7.06	1852	21.92	17	34.46

Source: Information provided by the concerned Departments

It can be seen that number of cases outstanding have increased in Registration and Stamps and Mines and Geology Department. The relevant information is awaited from State Excise Departments (February 2025).

The departments concerned may consider suitable measures for speedy settlement of refund cases as it would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment of refunds.

Non-Tax Revenue

Non-Tax revenue consists of interest receipts, Revenue from petroleum, Dividends and Profits, etc. The trend of Non-Tax revenue during the five-year period from 2019-20 to 2023-24 is provided in **Table 2.9** below.

Table 2.9: Components of State's Non-Tax Revenue

(₹ in crore)

S. No.	Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
						B E	Actual
1.	Interest Receipts	3,852	2,693	1,628	2,030	2,425	2,006
2.	Revenue from Petroleum ⁴	3,320	1,905	3,995	4,889	5,500	3,425
3.	Non-ferrous Mining and Metallurgical Industries	4,579	4,966	6,395	7,213	9,000	7,460
4.	Dividends and Profits	55	3	87	29	73	51

4. Revenue from royalties on crude oil produced in Barmer-Sanchor basin.

S. No.	Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
						B E	Actual
5.	Other Non-Tax Receipts	3,908	4,086	6,650	6,404	7,287	5,738
	Total	15,714	13,653	18,755	20,565	24,285	18,680

Source: Finance Accounts

Non-Tax Revenue ranged from 9.19 *per cent* to 11.22 *per cent* of Total Revenue Receipts of the State during the five-year period from 2019-20 to 2023-24. During 2023-24, the Non-Tax Revenue (₹ 18,680 crore) decreased by 9.17 *per cent* (₹ 1,885 crore), as compared to the previous year mainly due to substantial decrease in Revenue from Petroleum Receipts from royalties on crude oil by ₹ 1,464 crore (29.94 *per cent*). During 2023-24 the decrease in royalty on Petroleum was due to less production of crude oil and natural gas. Further, due to less deposit of unclaimed amount and less receipt of Guarantee Fees in comparison to previous years, the Other non-tax receipts also decreased from last year. Thus, the growth rate of non-tax revenue remained negative in the State during 2023-24 over the previous year while average growth rate of non-tax revenue of the States other than NE and Himalayan States stayed positive (14.62 *per cent*) (*Appendix 1.2*).

2.3.2.3 Transfers from the Centre

Transfers from Central Government are mainly dependent on the recommendations of the Finance Commission. XIV-FC recommended an increase in the share of the States in Central Taxes from 32 *per cent* (recommended by XIII-FC) to 42 *per cent*. However, XV-FC recommended decrease in the share of the States in Central Taxes from 42 *per cent* (recommended by XIV-FC) to 41 *per cent*. During 2023-24, Transfers from Centre comprised 44.53 *per cent* of the Revenue Receipt.

Trend of transfers from Centre is provided in the table below for a period of five years covering the periods of Fourteenth and Fifteenth Finance Commissions.

Table 2.10: Trends in transfers from Centre

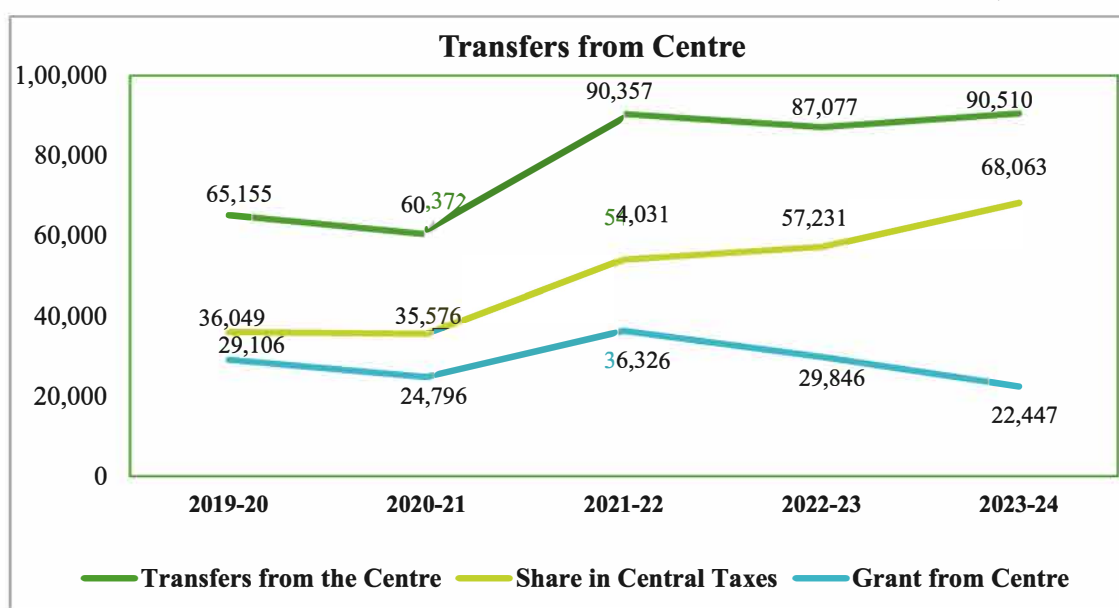
Particulars	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Central Tax Transfers	36,049	35,576	54,031	57,231	68,063
Grant-in-Aid	29,106	24,796	36,326	29,846	22,447
Total	65,155	60,372	90,357	87,077	90,510
Percentage increase over previous year	5.28	(-)7.34	49.67	(-)3.63	3.94
Total transfers from Centre as percentage of Revenue Receipts	46.50	44.95	49.13	44.66	44.53

Source: Finance Accounts

Transfers from the Centre increased from ₹ 65,155 crore in 2019-20 to ₹ 90,510 crore in 2023-24, and it also increased by 3.94 *per cent* over the previous year (₹ 87,077 crore). As compared to previous year, Central Tax transfers increased in 2023-24, however, Grant-in-aid from the Centre decreased over the previous year.

Chart 2.7: Trends in transfers from Centre

(₹ in crore)



Central Tax Transfer

Components of the State's share of Union taxes are given in Table 2.11.

Table 2.11: Transfer of different components of the State's share of Union taxes

(₹ in crore)

S. No.	Components of the Central Tax Transfer	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Customs	2,285	1,910	3,864	2,249	2,385
2.	Union Excise Duties	1,589	1,199	2,098	706	903
3.	Service Tax	-	150	701	89	13
4.	Central Goods and Services Tax (CGST)	10,229	10,603	15,261	16,170	20,656
5.	Integrated Goods and Services Tax (IGST)	-	-	-	-	-
6.	Corporation Tax	12,291	10,711	16,172	19,192	20,430
7.	Taxes on Income other than Corporation Tax	9,631	10,978	15,877	18,730	23,593
8.	Taxes on Wealth	1	-	4	-	-
9.	Other Taxes and Duties on Commodities and Services	23	25	54	95	83
10.	Others	-	-	- ⁵	-	-
11.	Total Central Tax Transfers (1 to 10)	36,049	35,576	54,031	57,231	68,063
12.	Percentage of increase/decrease (-) over previous year	(-)13.87	(-)1.31	51.87	5.92	18.93
13.	Percentage of Central tax transfer to Revenue Receipts	25.73	26.49	29.38	29.35	33.49

Source: Finance Accounts

During 2023-24, Central Tax Transfers constituted 33.49 *per cent* of the Revenue Receipts. Over the five-year period 2019-24, Central Tax Transfers increased by 88.81 *per cent* from ₹ 36,049 crore in 2019-20 to ₹ 68,063 crore in 2023-24 at CAGR of 17.22 *per cent*.

5. ₹ 0.11 crore.

During 2023-24, Central Tax Transfers increased by 18.93 *per cent* (₹ 10,832 crore) as compared to the previous year mainly due to significant increase in Taxes on Income other than Corporation Tax by ₹ 4,863 crore (25.96 *per cent*), CGST by ₹ 4,486 crore (27.74 *per cent*) and Corporation Tax by ₹ 1,238 crore (6.45 *per cent*).

Grants-in-aid from GoI

Grants-in-Aid (GIA) received by the State Government from GoI during 2019-24 are detailed in **Table 2.12**.

Table 2.12: Grants-in-Aid from GoI

(₹ in crore)						
S. No.	Head	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Centrally Sponsored Schemes (CSS)	14,966	12,595	14,965	14,554	14,263
2.	Finance Commission Grants	7,332	6,237	17,211	10,508	5,591
3.	Other transfer/Grants to State/ Union Territories with Legislature	6,808	5,964	4,150	4,784	2,593
	Total Grant-in-aid from GoI	29,106	24,796	36,326	29,846	22,447
4.	Percentage of increase/decrease (-) over the previous year	45.26	(-)14.81	46.50	(-)17.84	(-) 24.79
5.	Percentage of GIA to Revenue Receipts	20.77	18.46	19.75	15.31	11.04

Source: Finance Accounts

GIA from GoI decreased by ₹ 7,398 crore (24.79 *per cent*) during the year as compared to the previous year. GIA constituted 11.04 *per cent* of Revenue Receipts during the year 2023-24. Grants for Centrally Sponsored Schemes to the State (₹ 14,263 crore) constituted 63.54 *per cent* of the total grants during the year. 15th Finance Commission Grants mainly included Grants-in-aid for Local Bodies (₹ 3,801 crore) and State Disaster Response Fund (SDRF) including assistance for State Disaster Mitigation fund (₹ 1,790 crore). Further, other grants included compensation for loss of revenue arising out of implementation of GST (₹ 1,398 crore).

Transfer of funds to Single Nodal Agency (SNA)

Ministry of Finance, Government of India notified (March 2021) procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through SNA. For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

The State Government received ₹ 12,954.28 crore being Central share during 2023-24 in its Treasury Accounts. As on 31 March 2024, the Government transferred Central share of ₹ 12,712.31 crore (including previous balances) and State share of ₹ 11,388.55 crore to the SNAs. Out of the total transfer of ₹ 24,100.86 crore, ₹ 12,880.02 crore was transferred through Grant in Aid bills, ₹ 6,760.47 crore through Fully Vouched Contingent Bills, ₹ 3,944.52 crore through PD accounts and ₹ 515.85 crore through Works Accounting Module (WAM).

Detailed vouchers and supporting documents of actual expenditure were not received by AG (A&E) office from the SNAs. As per PFMS (Public Finance Management System) SNA-01 report ₹ 4,713.71 crore were lying unspent in the bank accounts of SNAs as on 31 March 2024 which is outside the purview of the government accounts.

Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (XV-FC) submitted its report for the period 2021-26 in November 2020. The XV-FC recommended grants/ transfer of funds to States on account of post devolution Revenue Deficit Grant, Grant to local bodies for the purpose of improving ambient air quality in million plus cities/urban agglomerations and Disaster Management grants. XV-FC recommended total grant-in-aid of ₹ 59,374 crore to Rajasthan for the period 2021-26. The position of releases by GoI and onward transfers by the State during 2023-24 is given in **Table 2.13**:

Table 2.13: Recommended amount, actual release and transfers of Grant-in-aid

S. No	Name of Grant	(₹ in crore)			
		Recommendation of XV- FC		Actual Release by GoI to GoR	Onward release by GoR to implementing agencies
		2021-26	2023-24	2023-24	2023-24
1.	Grants for Local Government	22,749.00	4,529.00	3,800.95	3,637.68
	(i) Grant to Rural Local Bodies (RLBs)	15,053.00	2,989.00	2,795.94	2,810.18
	a) Basic Grant (Untied)	6,021.20	1,195.60	1,118.38	1,118.38
	b) Tied Grant	9,031.80	1,793.40	1,677.56	1,691.80 [#]
	(ii) Grant to Urban Local Bodies (ULBs)	7,696.00	1,540.00	1,005.01	827.50
	A. Non-Million Plus Cities	5,369.00	1,074.00	374.50	508.00
	a) Basic Grant (Untied)	2,147.60	429.60	149.80	203.20 ^S
	b) Tied Grant	3,221.40	644.40	224.70	304.80 ^S
	B. Million Plus Cities (Jaipur, Jodhpur and Kota)	2,327.00	466.00	630.51	319.50
	a) Air Quality	774.00	155.00	25.50	25.50
	b) Solid Waste Management/ sanitation	1,553.00	311.00	605.01 ^{##}	294.00 ^{##}
2.	Health Infrastructure (Rural)	4,423.06	874.54	0	-
3.	Grant for Disaster Management (Central Government's Share 75%)	8,186.00	1,634.00	1,789.60	1,781.80*
	(a) State Disaster Response Fund (SDRF)			1,307.20	1,307.20
	(b) State Disaster Mitigation Fund (SDMF)			482.40	474.60
4.	Total (1+2+3)	35,358.06	7,037.54	5,590.55	5,419.48
5.	Revenue Deficit Grant	14,740.00	0	0	0
6.	Others**	9,276.00	0	0	0
	Grand Total (4+5+6)	59,374.06	7,037.54	5,590.55	5,419.48

Source: XV-FC Report, Finance Account and information provided by concerned department.

[#] This includes ₹ 887.10 crore (2nd instalment of tied grant) pertaining to the grant for 2022-23 transferred by GoI on 31.03.2023 and further released by GoR on 20-04-2023.

^S Amount pertains to previous years, released during the year. Amount released by GoI for the current year is not released further by the GoR during the current year.

This includes ₹ 294.00 crore pertaining to grant for 2022-23, transferred by GoI on 19.05.2023 and further released by GoR on 02.06.2023.

* This includes ₹ 311.20 crore pertaining to the grant for 2022-23 (1st and 2nd instalment of ₹ 155.60 crore each) for State Disaster Mitigation Fund transferred by GoI on 31.03.2023 and 16.05.2023 and further released by GoR on 01.05.2023 and 01.06.2023 respectively.

** Grants pertaining to Health, Maintenance of PMGSY Road, Statistics, Judiciary, Higher Education, Agriculture and State specific grants were not released by GoI.

As per the recommendations of XV-FC, for the year 2023-24, an amount of ₹ 7,037.54 crore was to be allocated to Rajasthan for health infrastructure, disaster management, improving air quality, solid waste management/sanitation etc. Against this, Audit noticed that ₹ 5,590.55 crore was released to GoR. Thus, there was short transfer of ₹ 1,446 crore for 2023-24. As intimated by the Directorate, Local Bodies, Rajasthan, the reasons for short release of grants were attributed to the non-fulfilment of the conditions prescribed by Government of India.

As depicted in the table above, GoR further released/transferred ₹ 5,419.48 crore to Local bodies and State disaster Risk Management Fund during 2023-24. The information regarding release of Health Infrastructure grant is awaited from Department of Medical Health and Family Welfare, GoR (August 2024).

XV-FC recommended that the State shall transfer grants in aid to the concerned Rural Local Bodies within 10 working days of receipt from the Central Government. Any delay beyond 10 working days will require the State Government to release the grant with interest as per the effective rate of average interest on market borrowing/State Development Loans for the previous year.

It was observed that Rural Development and Panchayati Raj Department transferred second instalments of un-tied and tied XV-FC grants pertaining to 2022-23 to Zila Parishads/Panchayat Samitis/Gram Panchayats with delays of three and eleven days respectively which resulted in interest payment of ₹ 9.22 crore during 2023-24 to the Rural Local Bodies by the State Government.

2.3.3 Capital Receipts

Capital Receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, net debt receipts from internal sources and loans and advances from GoI. The net public debt receipts after discharging public debt *plus* other capital receipts comprise the net Capital Receipts.

The following table shows the trends in growth and composition of net Capital Receipts.

Table 2.14: Trends in growth and composition of net Capital Receipts

(₹ in crore)						
S. No.	Sources of State's Capital Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
	Capital Receipts	41,831	49,328	47,640	35,264	58,687
1.	Miscellaneous Capital Receipts	20	14	31	16	14
2.	Recovery of Loans and Advances	15,670	373	2,374	420	405
3.	Net Public Debt Receipts	26,141	48,941	45,235	34,828	58,268
4.	<i>Internal Debt</i>	22,766	42,712	37,018	29,154	48,896
5.	Growth rate	19.39	87.61	(-)13.34	(-)21.24	67.72
6.	<i>Loans and Advances from GoI</i>	3,375	6,229	8,217	5,674	9,372

S. No.	Sources of State's Capital Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
7.	Growth rate	81.07	84.56	31.92	(-)30.95	65.17
8.	Rate of growth of net public debt Receipts	24.89	87.22	(-) 7.57	(-)23.01	67.30
9.	Rate of growth of non-debt capital receipts	3.37	(-)97.53	521.45	(-)81.87	(-) 3.90
10.	Rate of growth of Capital Receipts (per cent)	15.84	17.92	(-)3.42	(-)25.98	66.42

Source: Finance Accounts and MoSPI, GoI.

Capital Receipts substantially increased by 66.42 *per cent* from ₹ 35,264 crore in 2022-23 to ₹ 58,687 crore in 2023-24. During 2023-24, 83.32 *per cent* Capital Receipts came from net Internal Debt and 15.97 *per cent* from net Loans and Advances from GoI. During 2023-24, internal debt increased by 67.72 *per cent* due to increase in Market Loans and Loans and Advances from GoI by 65.17 *per cent* as compared to previous year.

2.3.4 State's performance in mobilization of resources

As the State's share in Central Taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising Tax and Non-Tax sources.

The State's actual Own Tax and Non-Tax Revenue *vis-a-vis* Budget Estimates are given in **Table 2.15**.

Table 2.15: State's Own Tax and Non-Tax Revenue projections and Actual for 2023-24

(₹ in crore)				
S. No.	Particulars	Budget Estimates	Actual	Percentage variation of actual over Budget Estimates
1.	Own Tax Revenue	1,14,169	94,086	(-) 17.59
2.	Non-Tax Revenue	24,285	18,680	(-) 23.08

Source: Finance Accounts and budget document

The Receipts under Own Tax Revenue and Non-Tax Revenue was less than BE by 17.59 *per cent* (₹ 20,083 crore) and 23.08 *per cent* (₹ 5,605 crore) respectively, indicating shortfall in mobilisation of tax resources by the State.

2.4 Application of resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State are not at the cost of expenditure directed towards development of capital infrastructure and social sector.

2.4.1 Growth and composition of expenditure

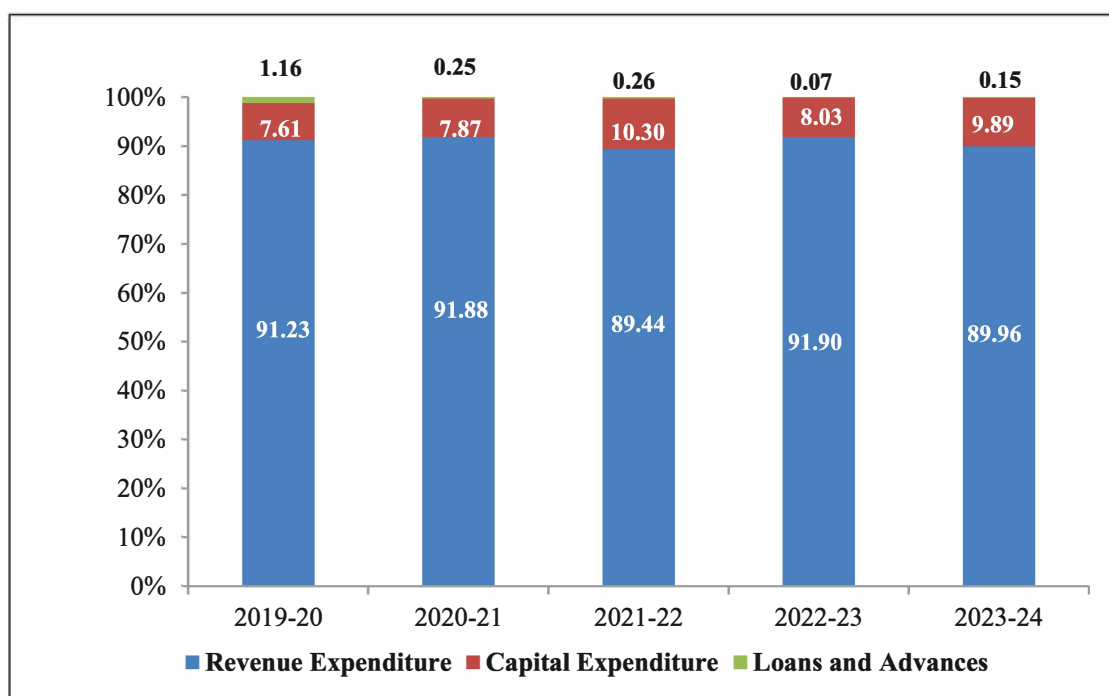
Table 2.16 presents the trends in total expenditure over a period of five years (2019-24) depicting its composition in terms of 'economic classification'.

Table 2.16: Total expenditure and its composition

(₹ in crore)						
S. No.	Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Total Expenditure (TE)	1,93,458	1,94,071	2,34,563	2,46,452	2,69,275
2.	Revenue Expenditure (RE)	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
3.	Capital Outlay (CO)	14,718	15,271	24,152	19,798	26,646
4.	Loans and Advances	2,255	491	621	175	398
As a percentage of GSDP						
5.	TE/GSDP	19.35	19.07	19.63	18.15	17.62
6.	RE/GSDP	17.65	17.52	17.56	16.68	15.85
7.	CO/GSDP	1.47	1.50	2.02	1.46	1.74
8.	Loans and Advances/GSDP	0.23	0.05	0.05	0.01	0.03

Source: Finance Accounts

The table shows that Total Expenditure of the State increased by 39.19 *per cent* from ₹ 1,93,458 crore in 2019-20 to ₹ 2,69,275 crore in 2023-24. During the year, it registered an increase of 9.26 *per cent* over the previous year due to increase in Revenue Expenditure, Capital Expenditure and Loans and Advances over the previous year. As a percentage of GSDP, the Total Expenditure remained in the range of 17.62 *per cent* to 19.63 *per cent* during the period 2019-24. The growth rate of Total Expenditure during 2023-24 (9.26 *per cent*) over the previous year was lower than the average growth rate of Total Expenditure of 10.56 *per cent* registered by States other than NE and Himalayan States (*Appendix 1.2*).

Chart 2.8: Total Expenditure: Trends in share of its components

Source: Finance Accounts

It is evident from the **Chart 2.8** above that Revenue Expenditure ranged between 89.44 to 91.90 *per cent* of the Total Expenditure during 2019-24.

In term of activities, total expenditure could be considered as being composed of expenditure on general services including interest payments, social and economic services, grants-in-aid and loans and advances.

Table 2.17: Relative share of various sectors of expenditure

(In *per cent*)

S. No.	Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
1.	General Services	29.28	31.20	28.09	29.38	29.00
2.	Social Services	38.16	42.07	40.93	40.18	41.53
3.	Economic Services	31.40	26.48	30.72	30.37	29.32
4.	Others (Loans and Advances)	1.16	0.25	0.26	0.07	0.15

Source: Finance Accounts

Chart 2.9: Total expenditure - Expenditure by activities

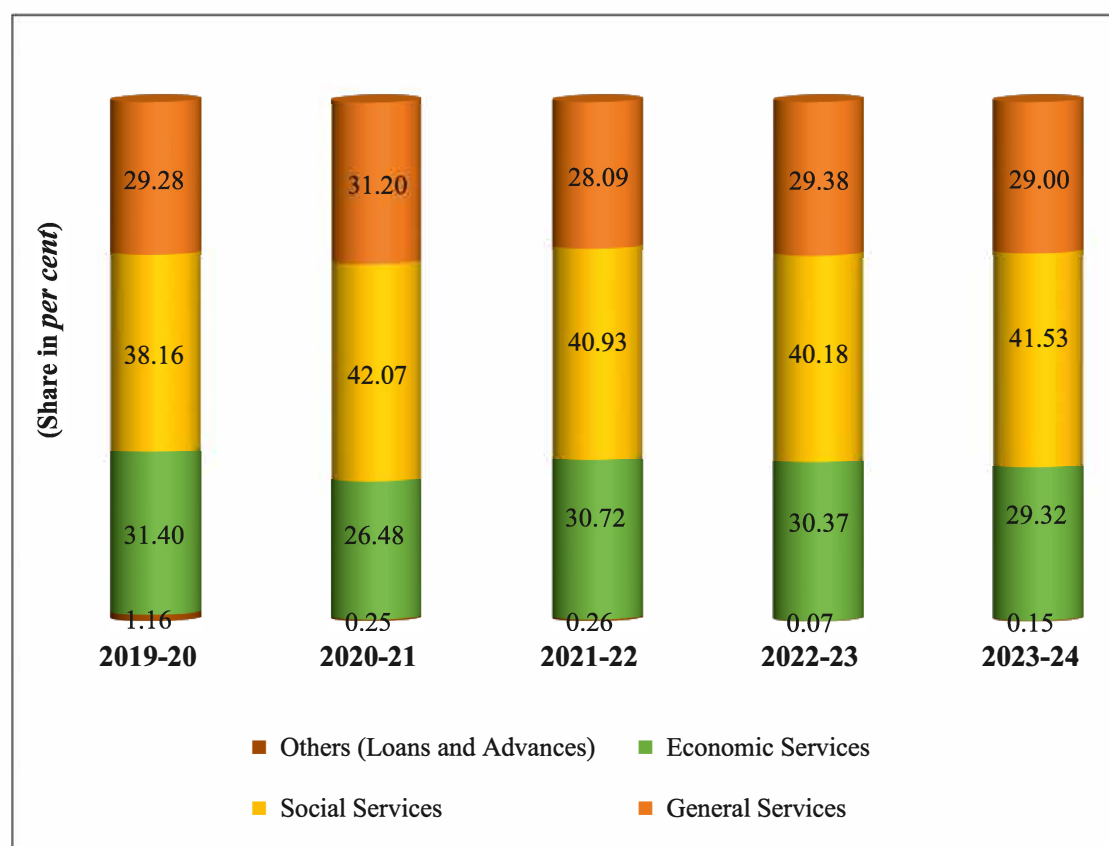
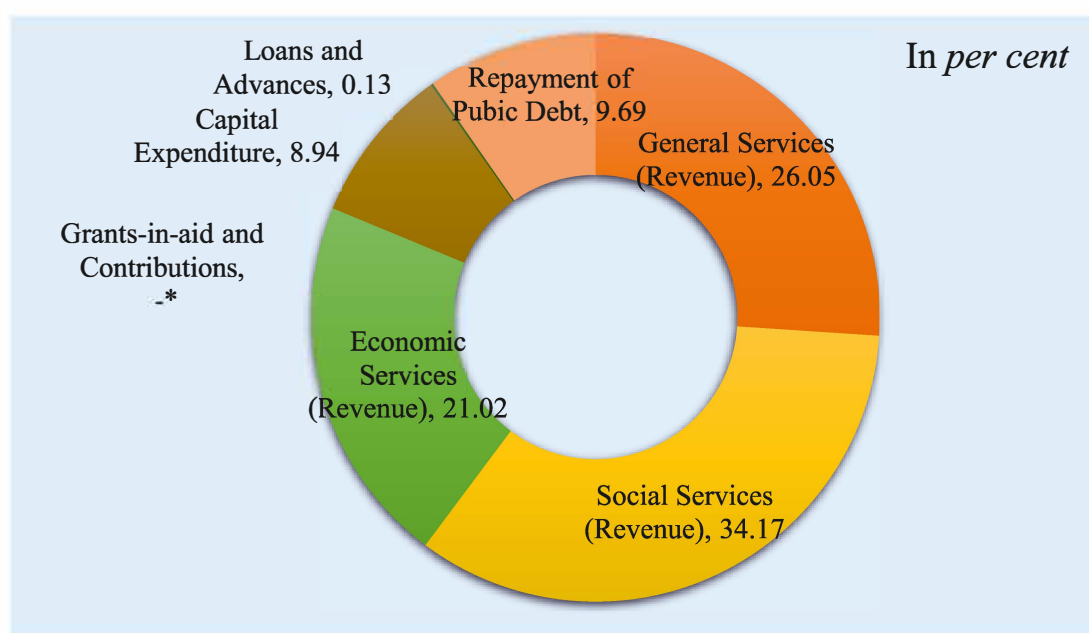


Chart 2.9 and **Table 2.17** shows that the relative share of Social Services and Loans and Advances in total expenditure increased marginally in 2023-24 as compared to 2022-23. The share of expenditure under General Services and Economic Services decreased over the previous year. **Chart 2.10** shows composition of Consolidated Fund Expenditure by function.

Chart 2.10: Composition of Consolidated Fund Expenditure by function during 2023-24

Source: Finance Accounts

* Only ₹ 0.05 crore

2.4.2 Revenue Expenditure

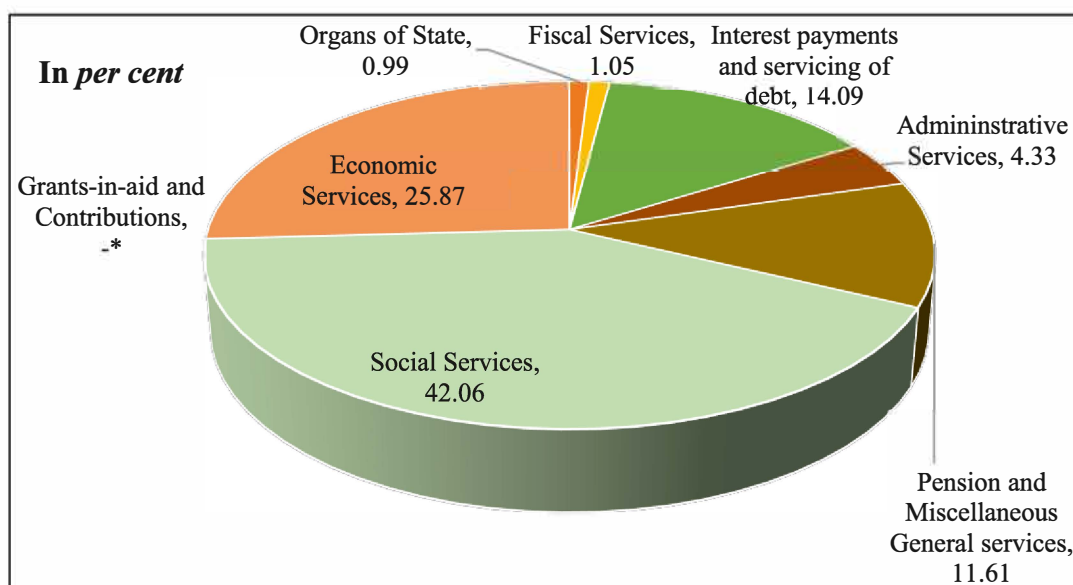
Revenue Expenditure is incurred to maintain the current level of services and payment for the past obligations. As such, it does not result in any addition to the State's infrastructure and services. The overall revenue expenditure, its rate of growth and ratio to GSDP for the last five years are indicated in **Table 2.18**. Sector-wise distribution of revenue expenditure is presented in **Chart 2.11**.

Table 2.18: Revenue Expenditure – Basic Parameters

(₹ in crore)						
S. No.	Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Total Expenditure (TE)	1,93,458	1,94,071	2,34,563	2,46,452	2,69,275
2.	Revenue Expenditure (RE)	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
3.	Rate of Growth of RE (<i>per cent</i>)	5.82	1.03	17.66	7.96	6.96
4.	Revenue Expenditure as percentage of TE	91.23	91.88	89.44	91.90	89.96
5.	RE/GSDP (<i>per cent</i>)	17.67	17.49	17.22	16.02	15.85
6.	RE as percentage of Revenue Receipts	125.96	132.76	114.07	116.15	119.16

Source: Finance Accounts

Revenue Expenditure constituted 89.96 *per cent* of total expenditure during 2023-24. It increased from ₹ 1,76,485 crore in 2019-20 to ₹ 2,42,231 crore in 2023-24. During 2023-24, the revenue expenditure increased by 6.96 *per cent* (₹ 15,752 crore) over the previous year. RE as a percentage of revenue receipts was more than 100 *per cent* in all the years during 2019-20 to 2023-24 indicating that the revenue receipts were not sufficient to meet the Revenue expenditure resulting in deficits.

Chart 2.11: Sector-wise distribution of revenue expenditure

Source: Finance Accounts

* Only ₹ 0.05 crore

2.4.2.1 Major changes in Revenue Expenditure

Table 2.19 details significant variations under various Heads of Account with regard to Revenue Expenditure of the State during the current year and the previous year.

Table 2.19: Variation in Revenue Expenditure during 2023-24 as compared to 2022-23

₹ in crore)				
S. No.	Major Heads of Account	2022-23	2023-24	Increase / Decrease (-)
1.	2210- Medical and Public Health	10,144.84	14,931.41	4,786.57
2.	2202- General Education	43,705.47	48,435.25	4,729.78
3.	2049- Interest Payments	30,601.88	34,127.78	3,525.90
4.	2801-Power	24,515.15	27,037.97	2,522.82
5.	2071-Pensions and other Retirement Benefits	25,381.00	27,203.19	1,822.19
6.	3454-Census Surveys and Statistics	866.50	2,615.11	1,748.61
7.	2211-Family Welfare	2,999.87	4,338.61	1,338.74
8.	2505-Rural Employment	6,435.90	1,968.68	(-)4,467.22
9.	3451-Secretariat- Economic Services	4,023.10	57.14	(-)3,965.96

Source: Finance Accounts

The table indicates that Revenue Expenditure under 'Medical and Public Health', 'General Education', 'Interest Payments', 'Power', 'Pensions and other Retirement Benefits', 'Census Surveys and Statistics' and 'Family Welfare' increased significantly during the year.

2.4.2.2 Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages and pensions. It is the first charge on Government resources.

Apart from above, there are certain items of inflexible expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for variable transactions such as capital expenditure, etc. For example, the following items may be considered as inflexible expenditure:

- (i) Devolution to local bodies – State contributes statutory devolutions to local bodies (Central Finance Commission and State Finance Commission) for pay and allowances (devolution / transfer for capital expenditure).
- (ii) Statutory requirements of contribution to Reserve Funds - Guarantee Redemption Fund (GRF), State Disaster Mitigation / Response Fund (SDMF/SDRF), State Road and Bridges Fund etc.
- (iii) Recoupment of Contingency Fund - Amount recouped within the year.
- (iv) Transfer of cess to reserve fund/other body, which are statutorily required.
- (v) Share contribution of CSS against the Central Fund received - Amount of State expenditure and Central share received in Consolidated fund of State to be transferred to SNAs / spent by the State.
- (vi) Payment of interest on the balances of the interest-bearing funds as if they could have been invested.

An upward trend on committed expenditure leaves the Government with lesser resources for development initiatives. Trend analysis of committed and inflexible expenditure and its components is depicted in **Table 2.20** and share of committed expenditure in revenue expenditure is shown in **Chart 2.12**.

Table 2.20: Components of Committed and Inflexible Expenditure

(₹ in crore)

S. No.	Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
1	Salaries & Wages	49,066	51,619	57,118	59,774	65,399
2	Expenditure on Pensions	20,761	22,440	23,391	25,381	27,203
3	Interest Payments	23,643	25,202	28,100	30,602	34,128
4	Total	93,470	99,261	1,08,609	1,15,757	1,26,730
5	Components of Inflexible Expenditure					
6	Statutory devolution to Local Bodies	7,207	8,959	10,873	9,277	7,024
	<i>A. Central Finance Commission</i>	6,327	4,755	5,195	4,069	3,638
	<i>B. State Finance Commission</i>	880	4,204	5,678	5,208	3,386
7	Contribution to Reserve Funds	4,608	4,377	4,884	6,229	7,105
8	Recoupment of Contingency Fund	-	-	-	-	-
9	Transfer of Cess/Surcharge to reserve fund/ other body	1,735	1,638	4,532	5,637	6,762
10	Share contribution of CSS against the Central Fund received	28,278	29,172	42,634	43,205	29,042
	<i>A. Central Share</i>	14,546	12,454	14,817	13,717	13,532
	<i>B. State Share</i>	13,732	16,718	27,817	29,488	15,510
11	Payment of interest on the balances of the interest bearing funds as if they could have been invested	42	144	328	177	337
12	Total	41,870	44,290	63,251	64,525	50,270

S. No.	Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
13	As a percentage of Revenue Receipts (RR)					
14	Committed Expenditure					
15	Salaries & Wages	35.02	38.43	31.05	30.66	32.17
16	Expenditure on Pensions	14.82	16.71	12.73	13.02	13.38
17	Interest Payments	16.87	18.76	15.28	15.69	16.79
18	Total	66.71	73.90	59.05	59.37	62.34
19	Inflexible expenditure					
20	Total	29.88	32.98	34.39	33.09	24.73
21	As a percentage of Revenue Expenditure (RE)					
22	Committed Expenditure					
23	Salaries & Wages	27.80	28.95	27.23	26.39	27.00
24	Expenditure on Pensions	11.76	12.58	11.15	11.21	11.23
25	Interest Payments	13.40	14.13	13.39	13.51	14.09
26	Total	52.96	55.66	51.77	51.11	52.32
27	Inflexible expenditure					
28	Total	23.72	24.84	30.15	28.49	20.75
29	Non-committed RE	83,015	79,048	1,01,181	1,10,722	1,15,501
30	<i>Percentage of RE</i>	47.04	44.34	48.23	48.89	47.68
31	<i>Percentage of TE</i>	42.91	40.73	43.14	44.93	42.89
32	Subsidies	18,990	14,828	23,364	26,166	28,402
33	Subsidies as percentage of non-committed expenditure	22.88	18.76	23.09	23.63	24.59

Source: Finance Accounts

Chart 2.12: Share of Committed expenditure in Revenue Expenditure

The share of committed expenditure to revenue expenditure slightly decreased from 52.96 *per cent* in 2019-20 to 52.32 *per cent* in 2023-24, however, it increased over the previous year (51.11 *per cent*). The ratio of committed expenditure to revenue receipts has decreased from 66.71 *per cent* in 2019-20 to 62.34 *per cent* in 2023-24 though it increased from the previous year (59.37 *per cent*).

During 2023-24, committed expenditure accounted for 62.34 *per cent* of revenue receipts, which indicates that a significant portion of revenue receipts is spent on committed expenditure.

Salaries and Wages

The expenditure on Salaries and Wages increased from ₹ 49,066 crore in 2019-20 to ₹ 65,399 crore in 2023-24. During 2023-24, the expenditure on Salaries and Wages increased by 9.41 *per cent* over the previous year, which was higher than the average (7.52 *per cent*) of States other than NE and Himalayan States (*Appendix 1.2*).

Pension payments

The expenditure on pension payments increased from ₹ 20,761 crore in 2019-20 to ₹ 27,203 crore⁶ in 2023-24. During 2023-24, the expenditure on pension payments increased by 7.18 *per cent* over the previous year. The increase in pension payments was higher than the average of States other than NE and Himalayan States (6.27 *per cent*) (*Appendix 1.2*). The expenditure on pension and other retirement benefits to the State Government employees was 11.23 *per cent* (11.21 *per cent* in 2022-23) of total revenue expenditure during 2023-24.

Interest payments

Interest payments increased from ₹ 23,643 crore in 2019-20 to ₹ 34,128 crore in 2023-24. Interest payments during 2023-24 increased by 11.52 *per cent* over the previous year (₹ 30,602 crore) mainly due to increase in market loans by ₹ 48,896 crore.

The ratio of Interest Payments to Revenue Receipts determines the debt sustainability of the State. The ratio of Interest Payments to Total Revenue Receipts of the State was 16.79 *per cent* for 2023-24, which was higher than the previous year (15.69 *per cent*).

Inflexible Expenditure

The components of Inflexible expenditure which include among others, State and Central share of CSS contribution against the Central Fund received, Statutory devolution to local bodies, contribution to Reserve Funds and Transfer of cess to reserve fund/ other body. The Inflexible expenditure showed a continued increase during the period 2019-20 to 2022-23, however, it declined over the previous year from ₹ 64,525 crore to ₹ 50,175 crore in 2023-24. As a percentage of revenue expenditure, the inflexible expenditure decreased from 28.49 *per cent* in 2022-23 to 20.75 *per cent* in 2023-24.

6. It includes a sum of ₹ 27,199.37 crore on account of expenditure on "pension and other retirement benefits" during the year to the State Government employees recruited on or before 31 December 2003 and Government contribution for Defined Contribution Pension Scheme of ₹ 3.82 crore.

2.4.2.3 Subsidies

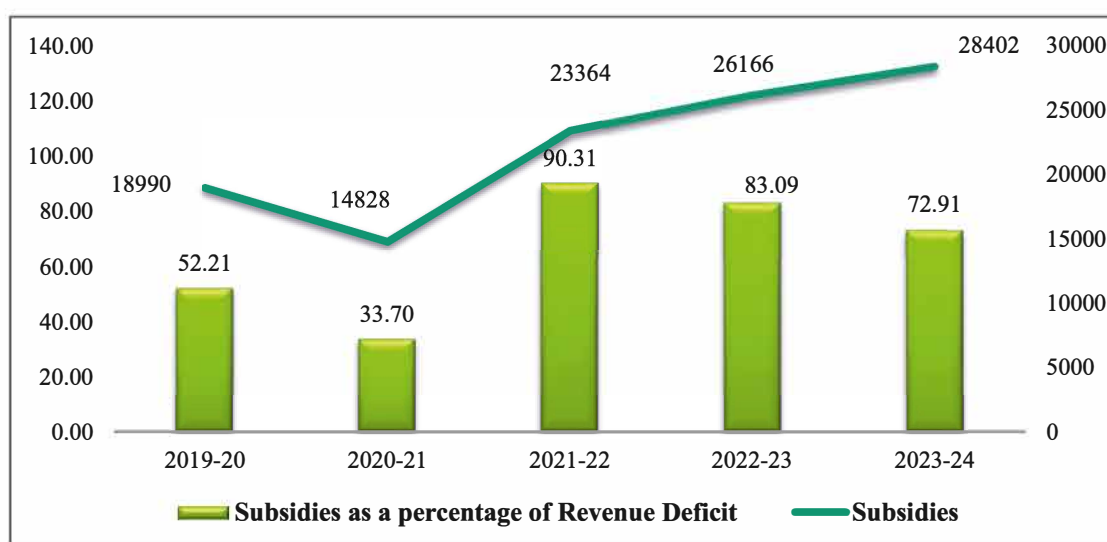
The details of subsidies during the five-year period 2019-24 are given in **Table 2.21** below:

Table 2.21: Expenditure on subsidies during 2019-24

		(₹ in crore)				
S. No.		2019-20	2020-21	2021-22	2022-23	2023-24
1.	Subsidies	18,990	14,828	23,364	26,166	28,402
2.	Subsidies as a percentage of RR	13.55 (1,40,114)	11.04 (1,34,308)	12.70 (1,83,920)	13.42 (1,94,988)	13.97 (2,03,276)
3.	Subsidies as a percentage of RE	10.76 (1,76,485)	8.32 (1,78,309)	11.14 (2,09,790)	11.55 (2,26,479)	11.72 (2,42,231)
4.	Subsidies as a percentage of Revenue Deficit	52.21 (36,371)	33.70 (44,001)	90.31 (25,870)	83.09 (31,491)	72.91 (38,955)
5.	Subsidy given to Power Sector by Government	18,644	14,264	22,644	25,405	27,038
6.	Power sector subsidy as a percentage of total subsidy	98.18	96.20	96.92	97.09	95.20

Source: Finance Accounts

Chart 2.13: Subsidies and subsidies as a percentage of Revenue Deficit



Subsidy in absolute terms and as a percent of revenue receipts and revenue expenditure declined from 2019-20 to 2020-21 and thereafter, it increased continuously. During 2023-24, subsidy as percentage of revenue receipts and revenue expenditure was 13.97 and 11.72 respectively. Payment on subsidies during 2023-24 (₹ 28,402 crore) increased by 8.55 per cent over the previous year (₹ 26,166 crore).

The biggest component of the subsidy outgo of the GoR was the subsidy to the Power Sector which accounted for 95.20 per cent (₹ 27,038 crore) of the total subsidy during the year. The subsidy to Power Sector ranged from 95.20 per cent to 98.18 per cent of the total subsidy provided by GoR during 2019-20 to 2023-24. During 2023-24, subsidy was given to the Power Sector mainly on account of non-increase of Power Tariff (₹ 21,800 crore), Grant for acquisition of loss (₹ 3,234 crore) and grants (tariff grant) receivable from the State government to the electricity distribution corporations (₹ 1,857 crore).

Power Sector subsidy (₹ 27,038 crore) increased by 6.43 *per cent* (₹ 1,633 crore) over the previous year (₹ 25,405 crore) mainly due to increase of Grant for acquisition of loss (₹ 1,436 crore).

The other major components of Subsidies in 2023-24 were Crop Husbandry (₹ 672 crore) and subsidy under *Mukhyamantri Gas Cylinder Yojana* (₹ 615 crore).

2.4.2.4 Financial assistance by the State Government to Local Bodies and Other Institutions

Financial assistance to the tune of ₹ 48,328.54 crore was provided by the State Government to Local bodies and Other Institutions by way of grants in 2023-24. During 2023-24, the financial assistance to Local bodies and Other Institutions decreased by 2.26 *per cent* in comparison to previous year (₹ 49,443.69 crore). During the period 2019-24, the overall financial assistance to Local Bodies and Other Institutions ranged from 19.95 *per cent* to 23.42 *per cent* of the revenue expenditure.

The quantum of assistance provided through grants to Local Bodies and Other Institutions during 2019-24 is given in **Table 2.22**.

Table 2.22: Financial Assistance to Local Bodies and other institutions

(₹ in crore)						
S. No.	Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
	(A) Local Bodies					
1.	Municipal Corporations and Municipalities	3,781.24	5,205.98	5,542.19	6,229.12	5,626.23
2.	Panchayati Raj Institutions	15,270.45	14,543.19	21,585.50	20,766.58	17,536.45
	Total (A)	19,051.69	19,749.17	27,127.69	26,995.70	23,162.68
	(B) Others					
3.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,487.70	1,267.73	1,393.81	1,892.14	2,213.56
4.	Development Authorities	12.41	12.87	28.48	39.02	44.33
5.	Hospitals and Other Charitable Institutions	898.43	430.43	1,539.23	1,859.75	2,343.24
6.	Other Institutions	19,574.59	18,284.48	19,037.44	18,657.08	20,564.73 ⁷
	Total (B)	21,973.13	19,995.51	21,998.96	22,447.99	25,165.86
	Total (A+B)	41,024.82	39,744.68	49,126.65	49,443.69	48,328.54
7.	GIA on Salary	5,132.98	4,683.66	6,639.46	7,468.09	9,008.84
8.	GIA for creation of Capital assets	5,197.63	989.72	578.69	267.35	550.94
9.	GIA for non-salary	30,686.40	34,041.57	41,905.84	41,708.25	38,768.76

7. It included mainly grants given for (i) General Education: ₹ 6,141.94 crore; (ii) Family Welfare: ₹ 2,872.05 crore; (iii) Crop Husbandry: ₹ 2,389.77 crore; (iv) Relief on account of Natural Calamities: ₹ 1,569.65 crore; (v) Animal Husbandry: ₹ 1,355.45 crore; (vi) Government Companies: ₹ 959.80 crore; (vii) Co-operative Institutions: ₹ 947.98 crore; (viii) Statutory Corporations: ₹ 746.62 crore; (ix) Labour, Employment and Skill Development: ₹ 633.42 crore and (x) Taxes on Sales, Trade etc.: ₹ 521.85 crore.

S. No.	Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
10.	GIA given in kind	Information not provided by the State government				
11.	Revenue Expenditure	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
12.	Assistance (A+B) as percentage of Revenue Expenditure	23.25	22.29	23.42	21.83	19.95

Source: Finance Accounts

As can be seen from table above, financial assistance to local bodies and other institutions has increased from ₹ 41,024.82 crore in 2019-20 to ₹ 48,328.54 crore in 2023-24.

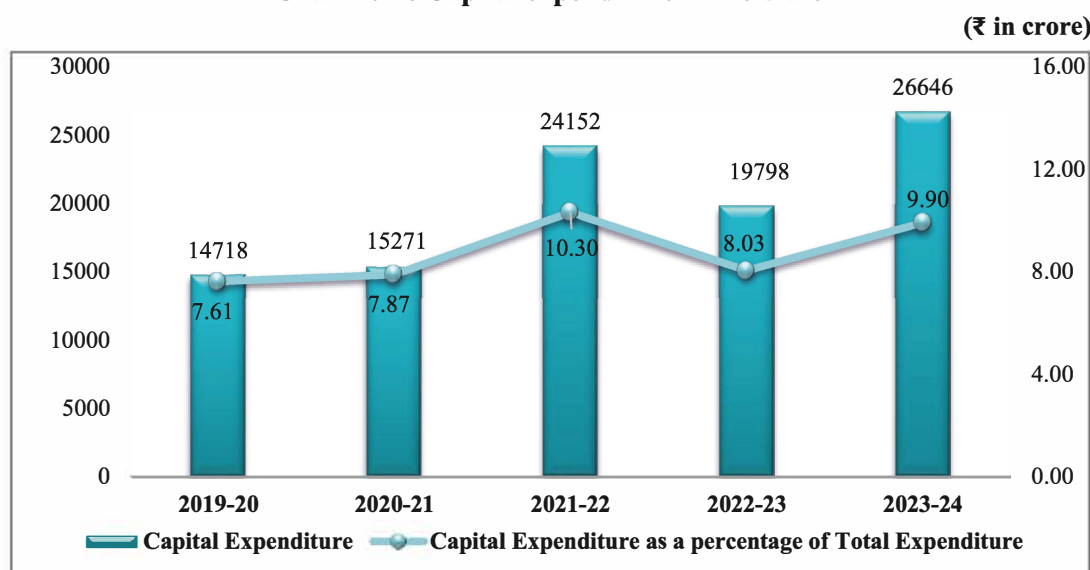
The share of financial assistance on salary, creation of capital assets, and for non-salary during 2023-24 was 18.64 *per cent*, 1.14 *per cent* and 80.22 *per cent* respectively, with respect to the total financial assistance to local bodies and other institutions.

During 2023-24, major recipients of financial assistance were:

- Grant for Primary Schools to Panchayat Samitis (₹ 4,338.90 crore),
- Grant under State Finance Commission recommendations to Gram Panchayat (₹ 2,093.63 crore),
- Mahatma Gandhi National Rural Employment Guarantee Scheme to Zila Parishads (₹ 1,826.33 crore),
- Octroi Reimbursement to Municipalities/Municipal Councils (₹ 1,497.38 crore),
- Octroi Reimbursement to Municipal Corporations (₹ 1,402.62 crore),
- General Basic Grant under Central Finance Commission recommendations to Gram Panchayat (₹ 1,285.52 crore),
- General Basic Grant (tied) under Central Finance Commission recommendations to Gram Panchayat (₹ 1,272.71 crore),
- Adhoc assistance for establishment to Panchayat Samitis (₹ 1,214.63 crore),
- Assistance for orphan children under Palanhar Yojana to Zila Parishads (₹ 949.46 crore),
- Pradhan Mantri Awas Yojana-Gramin to Zila Parishad (₹ 916.95 crore),
- Grant under State Finance Commission recommendations to Municipalities/Municipal Councils (₹ 679.78 crore),
- National Rural Livelihood Mission (₹ 574.11 crore).

2.4.3 Capital Expenditure

Capital Expenditure is primarily the expenditure on creation of fixed infrastructure assets such as roads, buildings etc. It also includes investment made by the State Government in Companies/Corporations. The overall capital expenditure and its percentage to total expenditure during 2019-24 is indicated in **Chart 2.14**.

Chart 2.14: Capital expenditure in the State

2.4.3.1 Major changes in Capital Expenditure

Table 2.23 highlights the cases of significant increase or decrease in various Heads of Accounts in Capital Expenditure during 2023-24 *vis-à-vis* the previous year.

Table 2.23: Capital Expenditure during 2023-24 compared to 2022-23

(₹ in crore)

S. No.	Major Heads of Accounts	2022-23	2023-24	Increase/ Decrease (-)
1.	5054- Capital Outlay on Roads and Bridges	2,596.28	6,472.88	3,876.60
2.	4700- Capital Outlay on Major Irrigation	2,394.81	3,465.45	1,070.64
3.	4215- Capital Outlay on Water Supply and Sanitation	2,372.73	3,176.16	803.43
4.	5055- Capital Outlay on Road Transport	24.00	648.49	624.49
5.	4202- Capital Outlay on Education, Sports, Art and Culture	1,446.63	1,942.48	495.85
6.	4702- Capital Outlay on Minor Irrigation	586.57	986.91	400.34
7.	4210- Capital Outlay on Medical and Public Health	2,300.49	2,002.84	(-) 297.65
8.	4801-Capital Outlay on Power Projects	913.38	658.32	(-) 255.06

Source: Finance Accounts

During 2023-24, Capital expenditure increased by 34.59 *per cent* (₹ 6,848 crore) over the previous year. This increase was mainly under Capital Outlay on Roads and Bridges (₹ 3,877 crore), Capital Outlay on Major Irrigation (₹ 1,071 crore), Capital Outlay on Water Supply and Sanitation (₹ 803 crore) and Capital Outlay on Road Transport (₹ 624 crore).

2.4.3.2 Quality of capital expenditure

This section presents an analysis of return on investment and other capital expenditure undertaken by the Government during the current year.

(i) Return on Investment

Statement 19 of the Finance account gives the details of the investments of the State Government as on 31 March 2024. Trends of return on investment in companies, corporations and co-operative banks, Joint ventures and societies for the years 2019-20 to 2023-24 are depicted in **Table 2.24**.

Table 2.24: Returns on Investment

Investment/Returns/Cost of Borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Investment at the end of the year (₹ in crore)	52,208.91	52,784.40	56,475.10	59,291.41	61,778.42
Returns (₹ in crore)	54.47	2.89	87.48	28.71	50.71
Returns (<i>per cent</i>)	0.10	0.01	0.15	0.05	0.08
Average rate ⁸ of interest on Government borrowings (<i>per cent</i>)	7.12	6.60	6.44	6.32	6.34
Difference between interest rate and returns* (<i>per cent</i>)	7.02	6.59	6.29	6.27	6.26
Difference between interest on Government borrowings and return on investment [#] (₹ in crore)	3,665.07	3,478.49	3,552.28	3,717.57	3867.33

Source: Finance Accounts

*Investment at the end of the year * Difference between interest rate and return*

During 2023-24, the return on investment was ₹ 50.71 crore (0.08 *per cent*). The return varied between 0.01 *per cent* and 0.15 *per cent* during 2019-24 while the average rate of interest paid by the State Government on its borrowings was in the range of 6.32 *per cent* to 7.12 *per cent* during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments in statutory corporations, government companies, Joint Venture/Joint Stock companies etc. was to the tune of ₹ 18,280.74 crore.

Return on investment in share capital invested in Public Sector Undertakings (PSUs) are important determinants of quality of capital expenditure.

(ii) Loans and Advances by the State Government

In addition to investments in Cooperative Societies, Corporations and Companies, the Government has also been providing loans and advances to many institutions/organisations. **Table 2.25** presents the outstanding loans and advances as on 31 March 2024 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 2.25: Quantum of loans disbursed and recovered

		(₹ in crore)				
S. No.	Quantum of loans disbursed and recovered	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Opening Balance of loans outstanding	23,263	9,848	9,966	8,213	7,968
2.	Amount advanced during the year	2,255	491	621	175	398
3.	Amount recovered during the year	15,670*	373	2,374	420	405

8. Average rate of interest on Government borrowings = Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100.

S. No.	Quantum of loans disbursed and recovered	2019-20	2020-21	2021-22	2022-23	2023-24
4.	Closing Balance of the loans outstanding	9,848	9,966	8,213	7,968	7,961
5.	Net addition during the year (disbursement-recovery)	(-) 13,415	118	(-) 1,753	(-) 245	(-) 7
6.	Interest received	2,568	1,253	55	238	59
7.	Interest rate on Loans and Advances given by the Government.	15.51	12.65	0.61	2.94	0.74
8.	Rate of Interest paid on the outstanding borrowings of the Government	7.12	6.60	6.44	6.32	6.34
9.	Difference between the rate of interest paid and interest received (<i>per cent</i>)	(+) 8.39	(+) 6.05	(-) 5.83	(-) 3.38	(-) 5.60

Source: Finance Accounts

* Including UDAY loans of ₹ 14,722 crore converted to equity, subsidy and Grant-in-aid.

Balances of loans and advances given by the government (₹ 7,961 crore) as on 31 March 2024 included balances of loans and advances of ₹ 4,297 crore (53.97 *per cent*) given to Power Projects. The amount of loans and advances disbursed increased from ₹ 175 crore in 2022-23 to ₹ 398 crore (pertains mainly to Economic Services: ₹ 374 crore) in 2023-24.

(iii) Capital locked in Incomplete projects

An assessment of trends in capital blocked in incomplete capital works indicate about the quality of capital expenditure. The department-wise information pertaining to incomplete projects (more than ₹10 crore each) as on 31 March 2024, is given in Table 2.26 and Table 2.27.

Table 2.26: Age profile of incomplete projects as on 31 March 2024 (₹ in crore)

Year (Commencement)	No of incomplete projects	Estimated cost (including revised cost)	Expenditure (as on 31 March 2024)
Upto 2014-15	34	17,477.37	13,916.20
2015-16	0	0	0
2016-17	9	1,372.76	1,067.18
2017-18	16	5,787.69	4,199.42
2018-19	10	2,038.87	1,490.97
2019-20	5	95.73	60.65
2020-21	8	264.42	158.16
2021-22	73	7,632.36	3,581.44
2022-23	121	14,857.17	4,330.76
2023-24	265	14,734.47	1,729.05
Total	541	64,260.84	30,533.83

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2024 (₹ in crore)

Department	No. of incomplete projects	Estimated cost (including revised cost)	Expenditure (as on 31 March 2024)
Water Resources	110	19,026.27	12,753.87
Public Works	350	10,456.43	3,930.73
Public Health Engineering	81	34,778.14	13,849.23
Total	541	64,260.84	30,533.83

Source: Finance Accounts

As per the information furnished by the State Government, there were 541 incomplete projects (more than ₹ 10 crore each) as on 31 March 2024, on which an amount of ₹ 30,533.83 crore had been spent which was 10.58 *per cent* of the cumulative capital outlay (₹ 2,88,596.62 crore) of the State.

Blocking of funds on incomplete projects/works negatively impacts the quality of expenditure and deprives the people of State of the intended benefits. Further, the funds borrowed for implementation of these projects during the respective years led to the additional fiscal burden in terms of servicing of debt and interest liabilities. Effective steps need to be taken to expeditiously complete all these projects so that the benefits may reach the people and further cost overruns may be avoided.

2.4.3.3 Resource availability of the State under Public Private Partnership Projects

Public Private Partnership (PPP) is an arrangement between the government or statutory entity and a private sector entity, to provide a framework that enables them to work together to meet the rising demand of the public for adequate and quantitative infrastructure development activities. The PPP cell was established (July 2007) by the State Government under administrative control of the Planning Department. It acts as the nodal agency to coordinate and monitor all efforts of the State Government for PPP projects and serves as the repository of all information relating to PPP projects in the State.

As per information furnished (May 2024) by the PPP Cell, 197 projects amounting to ₹ 17,790.59 crore were completed and 28 projects amounting to ₹ 4,010.60 crore were under progress as on 31 March 2024. Besides, 29 projects amounting to ₹ 11,508.90 crore relating to Urban Infrastructure, Power, Water, Social and Other Sectors are under various stages of planning. Sector-wise details of PPP projects completed, ongoing and to be taken up in future are shown in **Table 2.28**.

Table 2.28: Sector-wise details of PPP Projects

(₹ in crore)

S. No.	Sector	Completed		Ongoing/ under implementation		Planned for future	
		No.	Estimated Cost	No.	Estimated Cost	No.	Estimated Cost
1.	Road	75	8,888.61	10	2,469.91	-	-
2.	Urban Infrastructure	28	561.37	9	516.97	17	7,056.45
3.	Power	15	7,449.37	5	1,005.45	4	1,631.92
4.	Water	1	46.00	-	-	1	365.00
5.	IT	1	54.01	-	-	-	-
6.	Social	61	624.87	4	18.27	5	747.53
7.	Other	16	166.36	-	-	2	1,708.00
	Total	197	17,790.59	28	4,010.60	29	11,508.90

Source: Information provided by Planning Department

Scrutiny of the budget documents 2023-24 revealed that the State Government did not provide the details of figures and information regarding investment made in PPP projects in the previous year. Further, the revenue generated against these projects of the State Government was not ascertainable (by the Private sector as well) from the budget document. For the current year also, the budget documents do not reveal distinctively and separately, the estimated investment to be made by the Private and Government sectors in connection with PPP projects involving the State Government.

2.4.4 Expenditure priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. The higher the ratio of these components to total expenditure, the better is the quality of expenditure.

Table 2.29 analyses the fiscal priority of the State Government with regard to total expenditure, capital expenditure, expenditure on Education and expenditure on Health *vis-à-vis* the average of States other than North Eastern (NE) and Himalayan States during 2019-20 and 2023-24.

Table 2.29: Expenditure priority of the State with regards to Health, Education and Capital expenditure

(In per cent)

S. No.		Total Expenditure/ GSDP	Capital Expenditure including Loans and Advances /Total Expenditure	Education/ Total Expenditure	Health and Family Welfare/ Total Expenditure
1.	Average of States other than NE and Himalayan States 2019-20	15.88	14.02	15.79	5.25
2.	Rajasthan 2019-20	19.35	8.77	17.63	6.28
3.	Average of States other than NE and Himalayan States 2023-24	15.66	16.50	14.36	5.71
4.	Rajasthan 2023-24	17.62	10.04	18.86	7.90

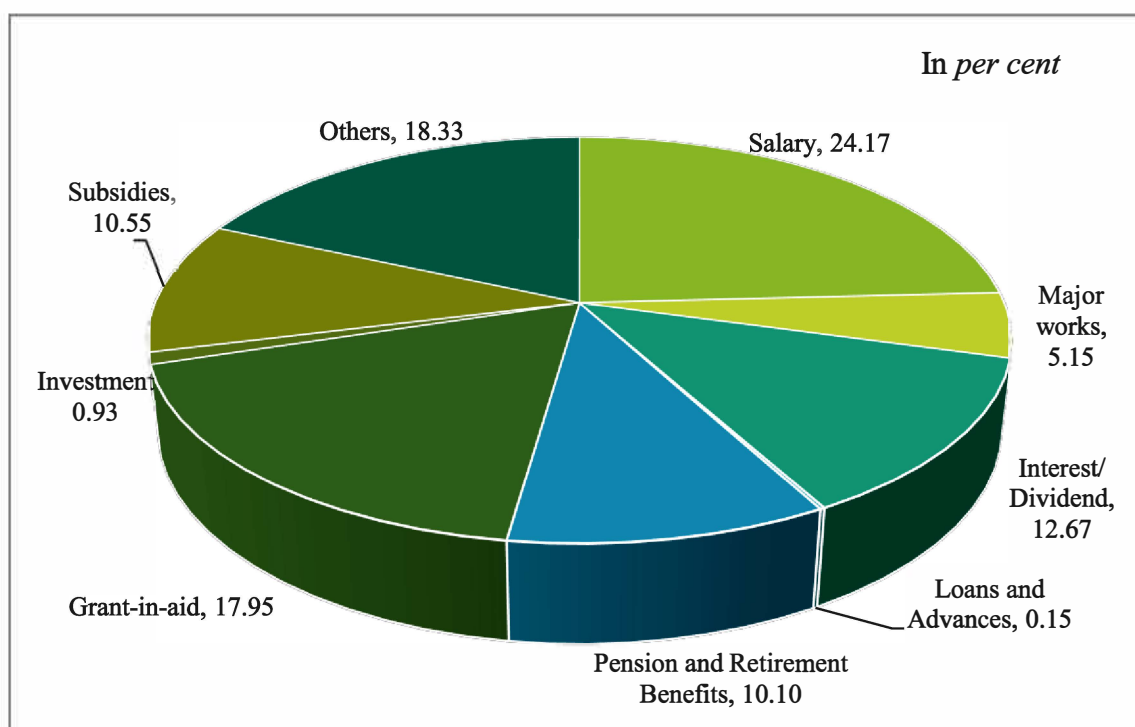
Source: Finance Accounts and Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation, GoI and Directorate of Economics and Statistics, GoR.

It can be seen from the table that:

- Rajasthan's Capital Expenditure as a percentage of Total Expenditure was lower than the Average of States other than NE and Himalayan States in 2019-20 and the gap has widened in 2023-24.
- Rajasthan has devoted more resources as a percentage of Total Expenditure towards Education than the Average of States other than NE and Himalayan States, and it has increased in 2023-24 as compared to 2019-20.
- Rajasthan's Health & Family Welfare expenditure as a percentage of Total Expenditure) was higher than the Average of States other than NE and Himalayan States in 2019-20 and 2023-24.

2.4.5 Object head wise expenditure

Object head wise expenditure gives information regarding the specific object/purpose of the expenditure.

Chart 2.15: Object Head wise Total Expenditure during 2023-24

Source: Finance Accounts

During 2023-24 expenditure on Salary, Pension and Interest/Dividend accounted for 46.94 *per cent* of the total expenditure.

2.5 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these transactions. The balance after disbursements during the year is the fund available with the Government for use in various purposes.

2.5.1 Net Public Account Balances

Component-wise net balances in Public Account during the last five years are given in Table 2.30.

Table 2.30: Component-wise net balances* in Public Account as of 31 March

₹ in crore)							
S. No.	Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
1.	I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	3,991	4,857	2,461	5,337	6,097
2.	J. Reserve Funds	(a) Reserve Funds bearing Interest	3,094	697	188	628	1,046
		(b) Reserve Funds not bearing Interest	1,236	664	1,156	1,843	2,342
		Sub Total	4,330	1,361	1,344	2,471	3,388

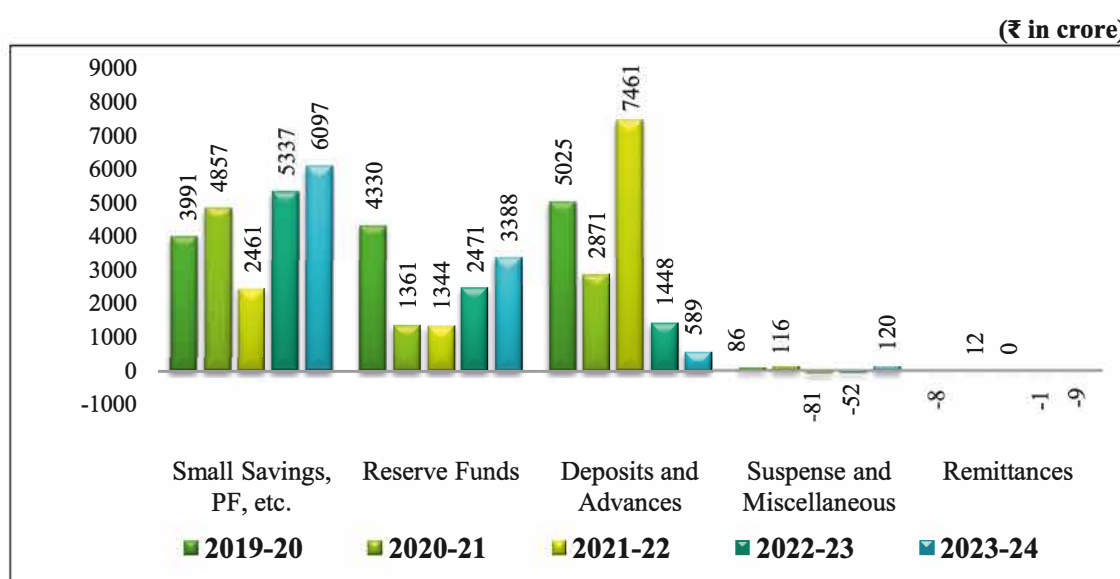
S. No.	Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
3.	K. Deposits and Advances	(a) Deposits bearing Interest	2,150	3,604	2,181	4,853	1,466
		(b) Deposits not bearing Interest	2,875	(-) 733	5,280	(-) 3,405	(-) 877
		(c) Advances	-	-	-	-	-
		Sub Total	5,025	2,871	7,461	1,448	589
4.	L. Suspense and Miscellaneous	(a) Suspense	105	125	(-)72	(-) 41	126
		(b) Other Accounts	(-) 19	(-) 9	(-) 9	(-) 11	(-) 6
		(c) Accounts with Governments of Foreign Countries	-	-	-	-	-
		(d) Miscellaneous	-	-	-	-	-
		Sub Total	86	116	(-) 81	(-) 52	120
5.	M. Remittances	(a) Money Orders, and other Remittances	4	-	-	(-) 1	(-) 9
		(b) Inter- Governmental Adjustment Account	(-) 12	12	-	-	-
		Sub Total	(-) 8	12	-	(-) 1	(-)9
		Total	13,424	9,217	11,185	9,203	10,185

Source: Finance Accounts

* Net balance means difference between receipts and disbursements under the respective components during the year.

The net Public Account Receipts of the State decreased from ₹ 13,424 crore in 2019-20 to ₹ 10,185 crore in 2023-24, however, it increased by 10.67 per cent over the previous year (₹ 9,203 crore) which led to increase in the liability of the government.

Chart 2.16: Yearly changes in composition of Public Account balances



Source: Finance Accounts

2.5.2 Reserve Funds

According to Paragraph 4.5 of the State Budget Manual, Reserves and Reserve Funds are created for specific and well-defined purposes in the accounts of the State Government (Public Account). These funds are created by contributions or grants from the Consolidated Fund of State or from outside agencies. The funds are further divided into two parts (i) Reserve Funds bearing interest and (ii) Reserve Funds not bearing interest. The funds are created by the sums transferred by debiting the concerned expenditure head of the Consolidated Fund of the State. Thereafter, the total

expenditure incurred during the year has to be reimbursed from the concerned Reserve Fund.

As on 31 March 2024, there was ₹ 18,446.21 crore in 24 Reserve Funds in Public Accounts including ₹ 6,391.14 crore in three interest bearing funds. The balances lying in the Reserve Funds are given in **Table 2.31** below:

Table 2.31: Details of Reserve Funds

(₹ in crore)		
S. No	Name of Reserve Fund	Balances as on 31 March 2024
A	Reserve Funds bearing Interest	6,391.14
1.	State Disaster Response Fund	3,493.98
2.	State Disaster Mitigation Fund	1,533.12
3.	State Compensatory Afforestation Fund	1,364.04
B	Reserve Funds not bearing Interest	12,055.07
1.	Guarantee Redemption Fund	8,968.62
2.	Rajasthan Transport Infrastructure Development Fund	1,475.05
3.	Water Conservation Cess Fund	541.08
4.	Dedicated Road Safety Fund	400.73
5.	Rajasthan Cow Protection and Promotion Fund	232.21
6.	Natural and Man-made Disaster Relief Fund	135.87
7.	State Road and Bridges Fund	7.92
8.	Other Reserve Funds	293.59
	Total (A+B)	18,446.21

Source: Finance Accounts

During 2023-24, a sum of ₹ 10,609.48 crore was credited to the Reserve Funds of the state which mainly included State Road and Bridges Fund (₹ 3,390 crore), State Disaster Response Fund (₹ 2,004.12 crore), Guarantee Redemption Fund (₹ 1,339.65 crore) Development funds for Animal Husbandry Purposes (₹ 1,226.60 crore) and State Disaster Mitigation Fund (₹ 716.13 crore).

As per Finance Accounts 2023-24, three⁹ non-interest bearing Reserve Funds (₹ 3.27 crore) were inactive for more than six years.

2.5.2.1 State Disaster Risk Management Fund

XV-FC recommended the creation of funds for disaster mitigation along with disaster response, together called State Disaster Risk Management Fund (SDRMF) with effect from 01 April 2020. The ratio of contribution to the fund is 75:25 for the Central and the State Governments respectively. Disaster Management, Relief and Civil Defence Department, GoR is the nodal department for the fund. The coverage of this fund recommended by the XV-FC goes beyond the disaster response funds that already exist

9. (i) Deposit of Special Fees (Peripheral) for the Development of Converted Residential Land: ₹ 324.59 lakh, (ii) Rajasthan Development and Poverty Mitigating Fund: ₹ 0.01 lakh (iii) Transfer from/to Capital Account- Amount received from KFW Germany for Water Supply Scheme PMC Churu: ₹ 2.22 lakh.

at national (National Disaster Response Fund) and State (State Disaster Response Fund-SDRF) levels constituted under the Disaster Management Act, 2005. SDRMF consists of two components viz. SDRF and State Disaster Mitigation Fund (SDMF) with the allocation in the proportion of 80 *per cent* and 20 *per cent* respectively.

On receipt of Central's share for SDRMF, the contributions are to be transferred to the Public Account within 15 days of its receipts, otherwise, interest (at Bank rate prescribed by Reserve Bank of India) for the period of the delay is to be transferred to the Fund.

As per guidelines for the administration of SDRMF, the accretions to the SDRMF together with the income earned on the investment of the SDRMF are to be invested in Central Government dated Securities, auctioned Treasury Bills, and other interest-earning deposits with Scheduled Commercial Banks. The State Government is required to pay interest on the amount not invested to the SDRMF at the rate applicable to overdrafts under the Overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half-yearly basis.

Scrutiny of information received from the Disaster Management, Relief and Civil Defence Department, GoR revealed the following:

- (i) As per the recommendation of the XV-FC, the GoR transferred ₹ 1,742.40 crore (Central share: ₹ 1,307.20 crore and State share: ₹ 435.20 crore) to the SDRF during 2023-24. It was found that out of the Central share of ₹ 1,307.20 crore, GoI had issued sanction for ₹ 653.60 crore towards the second instalment of SDRF on 11 January 2024 which was transferred on 31 January 2024 by the State Government along with its share (₹ 217.60 crore) i.e. after a delay of five days.
- (ii) On the recommendation of XV-FC, the State government constituted the SDMF on 03 May 2021 for funding the projects exclusively for the purpose of mitigation. The State Government received Central share of ₹ 482.40 crore for SDMF during 2023-24 and transferred ₹ 632.60 crore (Central share: ₹ 474.60 crore¹⁰ and State share: ₹ 158.00 crore) to the SDMF. The second instalment of ₹ 163.40 crore for 2023-24 received from GoI on 29.03.2024 was transferred by GoR on 09.04.2024 along with the State share (₹ 54.40 crore).
- (iii) Audit scrutiny revealed that the State government paid interest of ₹ 215.93 crore and ₹ 83.53 crore on uninvested amount of SDRF and SDMF respectively during 2023-24.

Non-investment of the unspent SDRMF balance in the instruments prescribed as per guidelines resulted in loss of revenue for the State Government.

During 2023-24, expenditure of ₹ 1,692.06 crore (excluding Administration expenses of ₹ 9.60 crore) was incurred on the budget head 'Relief on Account of Natural Calamities', which was met from SDRF. The details are given in **Table 2.32**.

10. This includes ₹ 311.20 crore pertaining to first and second instalment (₹ 155.60 crore each) of 2022-23 transferred by GoI on 31.03.2023 and 16.05.2023 and further released by GoR on 01.05.2023 and 01.06.2023 respectively.

Table 2.32: Details of expenditure charged to SDRF

(₹ in crore)			
S. No.	Major Head of Account	Minor Head of Account	Amount
1.	2245- Relief on Account of Natural Calamities 01- Drought	102- Drinking Water Supply	20.64
		104- Supply of Fodder	2.04
		800- Other Expenditure	91.57
		Sub Total	114.25
2.	2245- Relief on Account of Natural Calamities 02- Floods, Cyclones etc.	101-Gratuitous Relief	1.23
		106-Repairs and Restoration of Damaged Roads and Bridges	42.38
		107- Repairs and restoration of damaged Government Office Buildings	0.05
		109-Repairs and restoration of damaged Water supply	1.47
		111- Ex-gratia payment to bereaved families	1.60
		113- Assistance for repairs/reconstruction of Houses	5.84
		114- Assistance to farmers for purchase of Agriculture Inputs	1,535.81
		117- Assistance to farmers for purchase of livestock	1.02
		122-Repairs and Restoration of Damaged Irrigation and Flood Control Works	0.70
		282- Public Health	(-) 12.29
		Sub Total	1,577.81
		Total	
3.	2245- Relief on Account of Natural Calamities 80- General	800-Other Expenditure (Administration Expenses)	9.60
		Sub-Total	9.60
		Grand Total	1,701.66

Source: Finance Accounts.

2.5.2.2 Guarantee Redemption Fund

The State Government had set up the 'Guarantee Redemption Fund (Fund)' in 1999-2000 for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries.

According to Finance Department (Ways & Means), GoR order (December 2007), accumulations in this fund including interest earned on invested funds are to be invested through RBI into Treasury Bills of 364 days of GoI.

The corpus of the Fund was to be gradually increased to the desired level of 5 *per cent* of outstanding guarantees in terms of the guidelines of the RBI which administers the Fund. The Guarantee Redemption Fund had a balance of ₹ 8,968.62 crore as on 31 March 2024 which was 8.09 *per cent* of outstanding guarantees (₹ 1,10,918.47 crore).

As of 1st April 2023, the opening balance in the Fund was ₹ 7,628.97 crore. During the year 2023-24, a sum of ₹ 906.03 crore¹¹ was transferred into the Fund and no guarantee was invoked. In addition to this, an amount of ₹ 433.62 crore was received by the Government as interest on investment made from the Fund during 2023-24. As of 31st March 2024, the closing balance in the Fund was ₹ 8,968.62 crore, out of which ₹ 8,368.12 crore was invested in the Treasury Bills of 364 days and remaining funds of ₹ 600.50 crore were lying un-invested.

11. ₹ 943.08 crore received under head '0075-108' against receivable guarantee fee of ₹ 943.08 crore.

2.5.2.3 Collection of Cess/Surcharge

Cess is levied by government for a specific purpose, and the proceeds are required to be kept in a separate fund, with distinct accounting to ensure that it is incurred on the specific purpose. The details of collection of various cess/surcharge and transfer to respective funds is given in the **Table 2.33** below:

Table 2.33: Position of collection of cess and transfer to the fund

(₹ in crore)

S. No.	Name of Cess	Opening Balance of un-transferred amount	Cess/Surcharge Collected during 2023-24	Total (3+4)	Amount transferred to the fund during 2023-24	Closing Balance of Un-transferred Amount (5-6)
1	2	3	4	5	6	7
1.	Petrol and Diesel Cess (Rajasthan State Road Development Fund Act, 2004)	1,970.01	1,534.35	3,504.36	3,390.12	114.24
2.	Surcharge for conservation and propagation of cow and its progeny (Rules, 2016)	1,611.17	1,227.47	2,838.64	1,226.60	1,612.04
3.	Water Conservation Cess (Rajasthan Electricity (Duty) Act, 1962)	1,047.42	319.98	1,367.40	309.62	1,057.78
4.	Building and Other Construction Workers' Welfare Cess (Rules 2009)	624.07	760.04	1,384.11	624.32	759.79
5.	Infrastructure Development Cess*	1,459.94	1,286.28	2,746.22	1,111.48	1,634.74
6.	Surcharge for relief from Natural and Man-made disasters	393.27	596.42	989.69	0	989.69
7.	Urban Cess	1,115.22	209.68	1,324.90	100	1,224.90
	Total	8,221.10	5,934.22	14,155.32	6,762.14	7,393.18

Source: Finance Accounts

* This year it also includes receipts under Green Tax on vehicles and surcharge on vehicles under heads 0041-102-08 along with receipts under head 0030-02-800.

As seen from the above table, the State Government short transferred ₹ 7393.18 crore in seven Reserve funds/Deposit funds upto 31 March 2024 which is a deferred liability of the State Government. Against the Cess collection in respect of seven cesses of ₹ 5,934.22 crore during 2023-24, the State Government transferred an amount of ₹ 6,762.14 crore resulting in overstatement of Revenue Deficit and Fiscal Deficit by ₹ 827.92 crore.

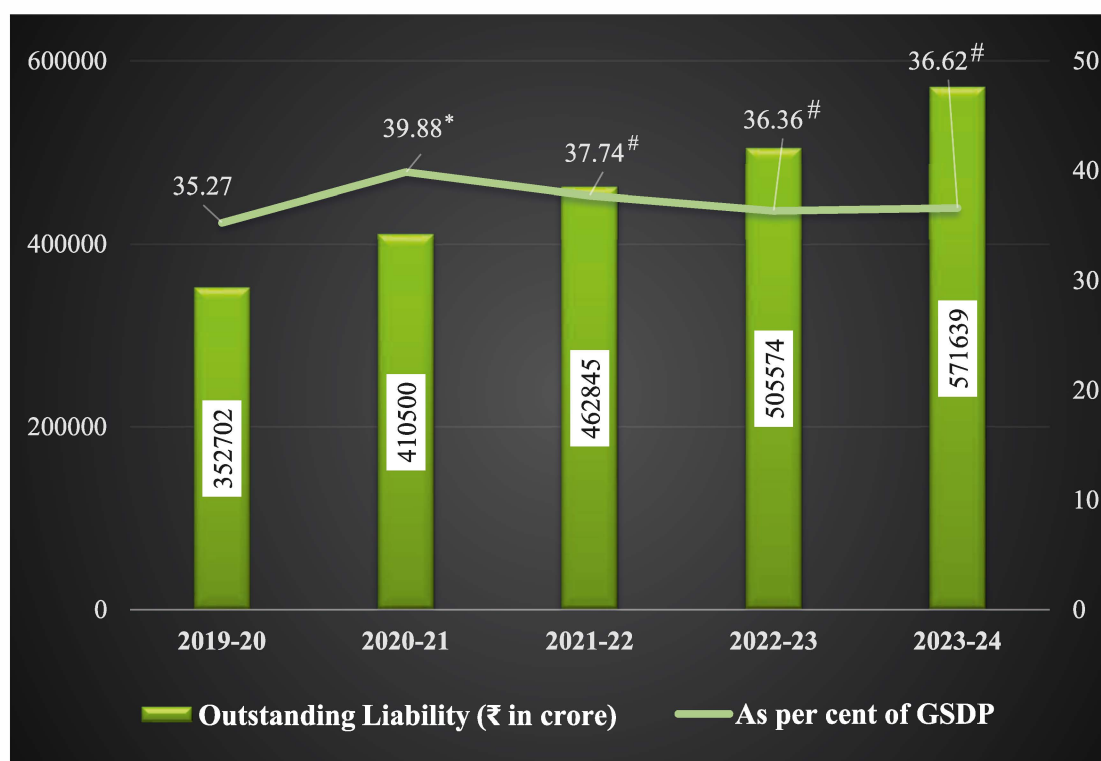
Further, during the current year, the State Government collected ₹ 4,399.87 crore in respect of six out of seven cesses viz., (i) Surcharge for conservation and propagation of cow and its progeny, (ii) Water conservation cess, (iii) Building and other construction workers' welfare cess, (iv) Surcharge for relief from Natural and Man-made disasters (v) Urban cess and (vi) Infrastructure Development Fund transferred only ₹ 3,372.02 crore. This resulted into short transfer of ₹ 1,027.85 crore which led to deferring the liability of the current year to future years.

2.6 Management of Public Liability

Debt management is the process of establishing and executing a strategy for managing the Government's liability to raise the required amount of funding, achieve its risk and cost objectives and to meet any other sovereign debt management goals that the Government may have set through enactments or any other annual budget

announcements. Outstanding liability of the State along with its percentages to GSDP for the years 2019-20 to 2023-24 is depicted in **Chart 2.17**.

Chart 2.17: Position of outstanding liability during 2019-24



* Arrived at after exclusion of GST compensation of ₹ 4,604 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.

Arrived at after exclusion of GST compensation of ₹ 11,872 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.

The total liability of the State Government increased from ₹ 3,52,702 crore in 2019-20 to ₹ 5,71,639 crore¹² in 2023-24. During 2023-24, it increased by 13.07 per cent over the previous year. These liabilities were more than twice the revenue receipts (₹ 2,03,276 crore) and more than five times the State's own resources (₹ 1,12,766 crore) during 2023-24.

2.6.1 Liability profile: Components

According to Rajasthan FRBM Act, 2005, total liability means the explicit liabilities under Consolidated Fund of the State and the Public Account of the State including General Provident Fund. Some of the important terms in this regard are explained in **Appendix 2.3**. **Table 2.34** presents the component-wise overall liability trends for the period 2019-24.

12. Effective outstanding liability would be ₹ 5,59,767 crore as the Department of Expenditure, GoI has decided that GST compensation of ₹ 11,872 crore given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Table 2.34: Component wise liability trends

(₹ in crore)						
S. No.		2019-20	2020-21	2021-22	2022-23	2023-24
1.	Outstanding Overall Liability* (2+3)	3,52,702	4,10,500	4,62,845	5,05,574	5,71,639
2.	Public Debt	2,59,380	3,08,321	3,53,556	3,88,384	4,46,652
(i)	Internal Debt	2,42,077	2,84,789	3,21,807	3,50,962	3,99,858
(ii)	Loan from GoI	17,303	23,532	31,749	37,422	46,794
3.	Liabilities on Public Account	93,322	1,02,179	1,09,289	1,17,190	1,24,987
(i)	<i>Small Savings, Provident Fund etc.</i>	51,468	56,326	58,786	64,123	70,220
(ii)	<i>Reserve funds Bearing Interest</i>	3,832	4,529	3,345	4,668	5,039
(iii)	<i>Reserve funds not Bearing Interest</i>	4,179	4,610	2,984	2,776	3,516
(iv)	<i>Deposits Bearing Interest</i>	7,667	11,270	13,451	18,304	19,770
(v)	<i>Deposits not Bearing Interest</i>	26,176	25,444	30,723	27,319	26,442
4.	Rate of growth of outstanding Overall liability (percentage)	13.27	16.39	12.75	9.23	13.07
5.	GSDP	10,00,032	10,17,917	11,94,961	13,57,851	15,28,385
6.	Overall Liability/GSDP (per cent)	35.27	39.88 ¹³	37.74 ¹⁴	36.36 ¹⁴	36.62 ¹⁴
7.	Total Liability Receipts during the year including public accounts receipts #	2,37,596	2,68,770	3,02,174	2,90,718	3,64,764
8.	Total Repayments during the year including Public Account disbursements #	1,96,268	2,10,972	2,49,829	2,47,990	2,98,699
9.	Net funds available	41,328	57,798	52,345	42,728	66,065
10.	Funds Available/Total Liability Receipts (percentage)	17.39	21.50	17.32	14.70	18.11

Source: Finance Accounts

* Including outstanding UDAY loans for 2019-20: ₹ 44,730 crore, 2020-21: ₹ 37,825 crore, 2021-22: ₹ 30,919 crore, 2022-23: ₹ 24,013 crore and 2023-24: ₹ 17,107 crore.

Excluding Ways and Means Advances.

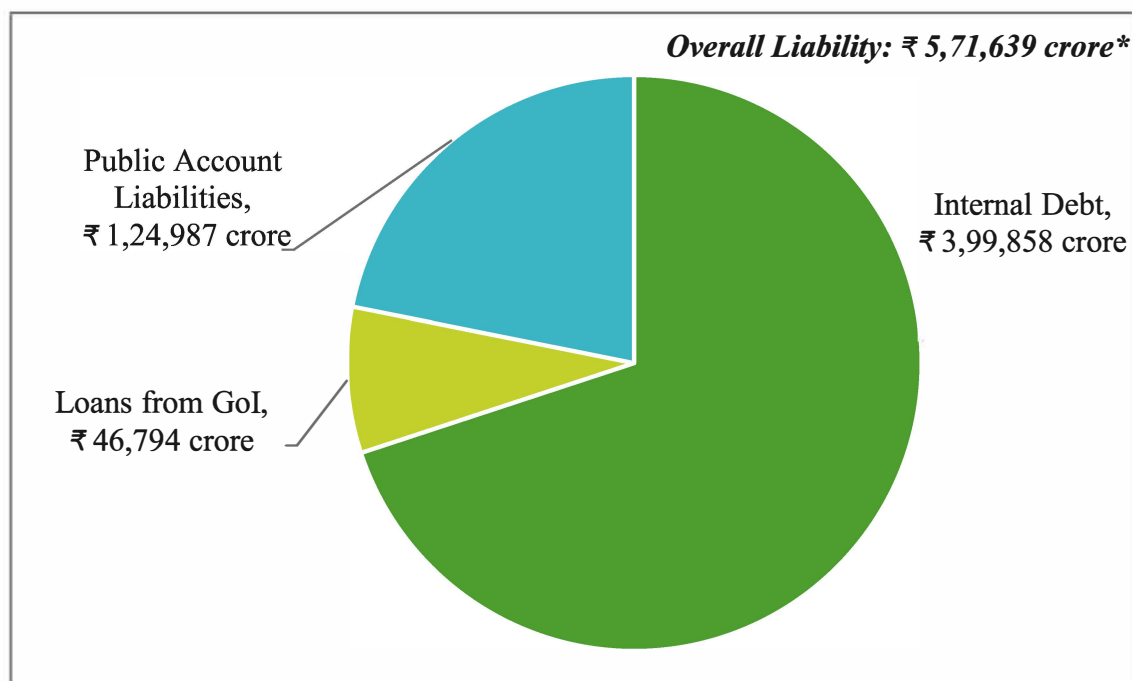
During 2023-24, the effective outstanding overall debt would be ₹ 5,59,767 crore as the Department of Expenditure, GoI has decided that GST compensation (₹ 11,872 crore) given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

During 2023-24, the overall liability increased by ₹ 66,065 crore from previous year mainly due to increase in public debt by 15 per cent (₹ 58,268 crore).

The overall liability-GSDP ratio slightly increased from 36.36 per cent in 2022-23 to 36.62 per cent in 2023-24, however, the State is within the target limit (below 38.20 per cent) fixed under FRBM Act.

13. The effective liability to GSDP ratio has been arrived at after exclusion of GST compensation of ₹ 4,604 crore received as back to back loan under debt receipts from the outstanding overall liability.

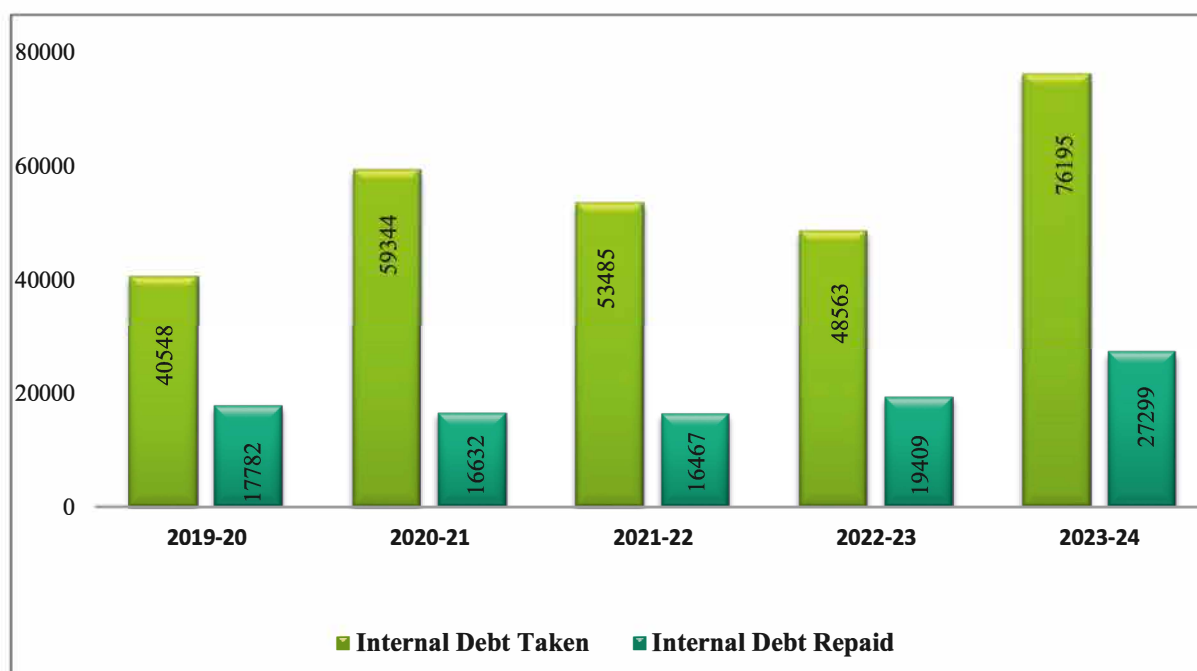
14. The effective liability to GSDP ratio has been arrived at after exclusion of GST compensation of ₹ 11,872 crore received as back to back loan under debt receipts from the outstanding overall liability.

Chart 2.18: Break up of Outstanding Overall Liability at the end of Financial Year

* Effective overall liability would be ₹ 5,59,767 crore as the Department of Expenditure, GoI has decided that GST compensation of ₹ 11,872 crore given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Chart 2.19: Internal debt taken vis-a-vis repaid

(₹ in crore)



The Internal debt taken has increased from ₹ 40,548 crore in 2019-20 to ₹ 76,195 crore in 2023-24 at CAGR of 17.08 per cent, however, the Internal debt repaid has increased at lower CAGR of 11.31 per cent from ₹ 17,782 crore in 2019-20 to ₹ 27,299 crore in 2023-24.

Components of fiscal deficit and its financing pattern

Table 2.35 presents item-wise net disbursement/outflow financing pattern of fiscal deficits of the State during 2019-20 to 2023-24.

Table 2.35: Components of fiscal deficit and its item-wise financing pattern

		(₹ in crore)				
		2019-20	2020-21	2021-22	2022-23	2023-24
(a) Composition of Fiscal Deficit						
1	Revenue Deficit/ Surplus (-)	36,371	44,001	25,870	31,491	38,955
2	Net Capital Expenditure	14,698	15,257	24,121	19,782	26,632
3	Net Loans and Advances*	(-) 13,415	118	(-) 1,753	(-) 245	(-) 7
	Total (a)	37,654	59,376	48,238	51,028	65,580
(b) Financing Pattern of Fiscal Deficit						
1	Market Borrowings	31,592	51,179	45,149	37,016	56,624
2	Loans from GoI	3,375	6,229	8,217	5,673	9,372
3	Special Securities Issued to National Small Saving Funds	(-) 1,585	(-) 1,584	(-) 1,585	(-) 1,585	(-) 1,585
4	Ways and Means Advances	-	-	-	-	-
5	Loans from Financial Institutions	(-) 7,241	(-) 6,882	(-) 6,546	(-) 6,277	(-) 6,143
6	Small Savings, Provident Fund etc.	3,991	4,857	2,461	5,337	6,097
7	Deposits and Advances	5,025	2,871	7,461	1,448	589
8	Suspense and Miscellaneous	86	116	(-) 81	(-) 52	120
9	Remittances	(-) 8	12	0	(-) 1	(-) 9
10	Reserve Funds	4,330	1,361	1,344	2,471	3,388
	Total (b)	39,565	58,159	56,420	44,030	68,453
11	Increase (-)/ Decrease in Cash Balance (a-b)	(-) 1,911	1,217	(-) 8,182	6,998	(-) 2,873
12	Overall Fiscal Deficit (b+11)	37,654	59,376	48,238	51,028	65,580

Source: Finance Accounts

* Net Loans and Advances means disbursements of Loans and Advances - recovery of Loans and Advances during the year.

Fiscal deficit is the total borrowing requirement of the State and is the excess of Revenue and Capital Expenditure including loans and advances over revenue and non-debt receipts. Financing pattern of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and non-debt Receipts.

Market borrowings has been continuously a major share in financing fiscal deficit ranging from 72.54 per cent to 93.60 per cent during the period 2019-20 to 2023-24. During 2023-24, the fiscal deficit of ₹ 65,580 crore was mainly met from Market Borrowings, Small Savings, Provident Fund etc. and Loans from GoI.

2.6.2 Debt profile: Maturity and Repayment

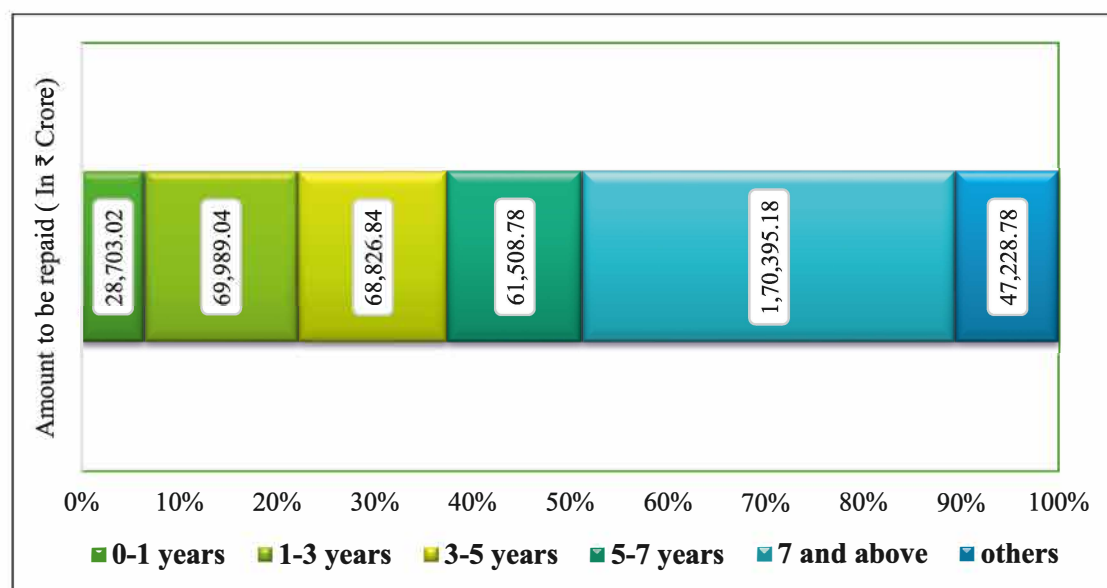
The Maturity Profile of the State Debt (amounts payable in respect of Internal debt and loans from GoI in different years) as on 31 March 2024 is depicted in **Table 2.36**.

Table 2.36: Maturity profile of repayment of Public debt of the State

S. No.	Period of repayment (Years)	Amount (₹ in crore)	Percentage (w.r.t. Public debt)
1.	0 – 1	28,703.02	6.43
2.	1 – 3	69,989.04	15.67
3.	3 – 5	68,826.84	15.41
4.	5 – 7	61,508.78	13.77
5.	7 and above	1,70,395.18	38.15
6.	Others ¹⁵	47,228.78	10.57
	Total	4,46,651.64	100.00

Source: Finance Accounts

Chart 2.20: Maturity Profile of Public Debt



The maturity profile of outstanding stock of public debt as on 31st March 2024 indicates that out of the outstanding public debt of ₹ 4,46,651.64 crore, 51.28 *per cent* (₹ 2,29,027.68 crore) is payable within the next seven years, 38.15 *per cent* (₹ 1,70,395.18 crore) is in the maturity bracket of more than seven years while the repayment schedule of the remaining amount (₹ 47,228.78 crore) is not available.

Repayment Schedule of market loans

The borrowings of State Government are governed by Article 293 of the Constitution of India. The State Government takes loans/borrows from market for implementation of various State Plan programmes and fulfilment of fiscal liabilities.

15. Information awaited from the State Government.

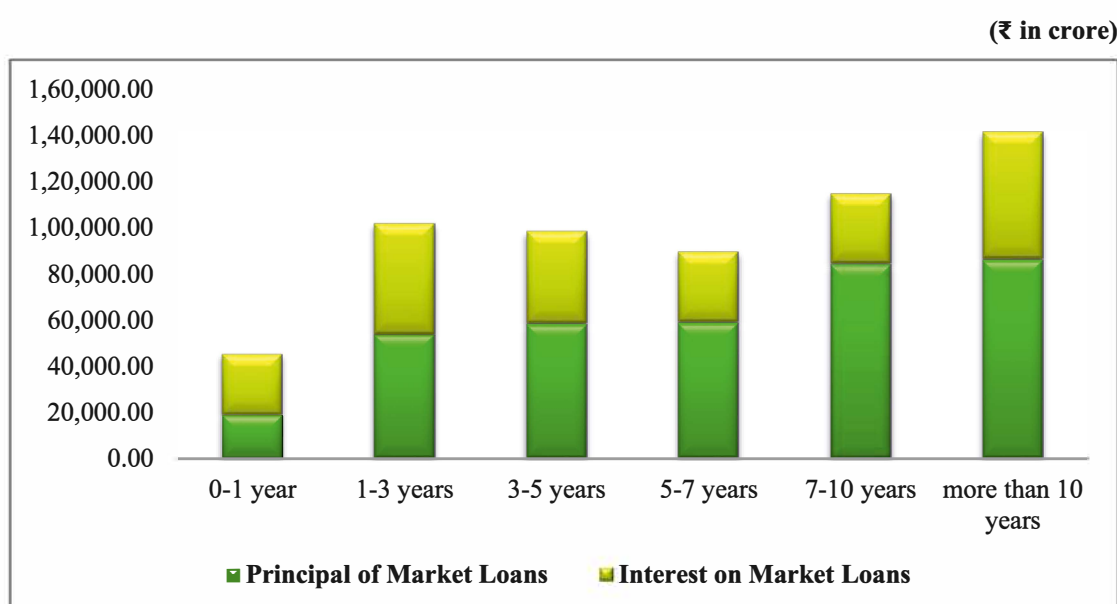
As per information provided by the Finance Department, GoR (September 2024) the repayment schedule of outstanding market loans and interest on these loans for the years 2024-25 to 2055-56 is depicted below in **Table 2.37**.

Table 2.37: Repayment schedule of Market Loans and Interest on Market Loans

S. No.	Period of repayment (Years)	Repayment of Market Loans (Principal) (₹ in crore)	Repayment of Market Loans (Interest) (₹ in crore)
1.	0 – 1	18,800.00	26,452.64
2.	1 – 3	53,452.78	48,013.43
3.	3 – 5	58,142.04	39,905.79
4.	5 – 7	58,651.00	30,620.42
5.	7 -10	83,975.00	30,438.59
6.	More than 10	85,806.00	55,301.19
	Total	3,58,826.82	2,30,732.06

Source: Information provided by the Finance Department.

Chart 2.21: Repayment schedule of Market Loans and Interest on Market Loans



As shown above, the State will have to repay ₹ 72,252.78 crore of market loans and pay interest of ₹ 74,466.07 crore in next three financial years i.e. up to 2026-27. In the following two years up to 2028-29, principal of ₹ 58,142.04 crore and interest of ₹ 39,905.79 crore will be payable. Average annual outgo of principal repayment and interest will be approximately ₹ 48,953.34 crore during next five years up to 2028-29.

In the period from 2029-30 to 2033-34, loans of ₹ 1,42,626.00 crore and interest of ₹ 61,059.01 crore will be payable. As such, the State will have to repay approximately ₹ 40,737.00 crore annually on an average during the period 2029-30 to 2033-34.

2.7 Debt Sustainability Analysis (DSA)

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs:

(A) Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of debt sustainability indicators for a period of five years beginning from 2019-20 is given in **Table 2.38**.

Table 2.38: Trends in debt Sustainability indicators

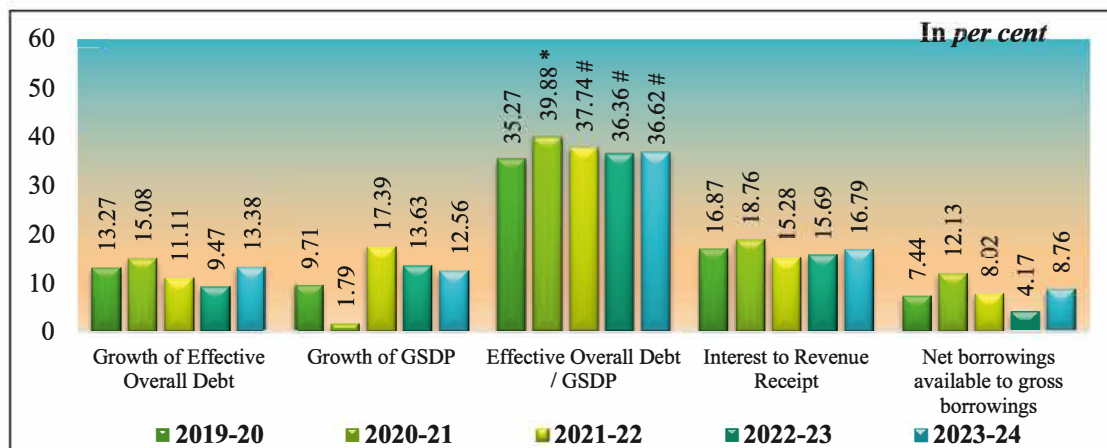
		(₹ in crore)				
S.No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
1	Overall Liability or Overall Debt	3,52,702	4,10,500	4,62,845	5,05,574	5,71,639
1(a)	Effective Overall Liability or Effective Overall Debt excluding back-to-back loan ^{##}	3,52,702	4,05,896	4,50,973	4,93,702	5,59,767
1(b)	Net Overall Liability or Net Overall Debt (excluding Non-Interest- Bearing Debt- Reserve funds and deposits, back-to-back loan, interest free loan for 50 years)	3,22,347	3,74,841	4,15,572	4,56,317	5,14,006
2	Rate of Growth of effective Overall Debt (<i>per cent</i>)	13.27	15.08	11.11	9.47	13.38
3	GSDP (in nominal terms)	10,00,032	10,17,917	11,94,961	13,57,851	15,28,385
4	Nominal GSDP growth (<i>per cent</i>)	9.71	1.79	17.39	13.63	12.56
5	Overall Debt/GSDP (<i>per cent</i>) ^{##}	35.27	40.33	38.73	37.23	37.40
6	Maturity profile of State Development Loans i.e. Market Loan Principal amount (<i>per cent</i>) [*]					
6(a)	0-2 years	12,180	15,041	26,041	35,800	44,600
6(b)	2-5 years	37,091	59,850	71,753	80,537	85,795
6(c)	5-10 years	1,13,088	1,29,647	1,47,893	1,39,060	1,42,626
6(d)	Over 10 years	6,500	15,500	19,500	46,806	85,806
7	Repayment of Borrowings to Gross Borrowings (<i>per cent</i>)	92.56	87.87	91.98	95.83	91.24
8	Net Borrowings available as a percentage of Gross Borrowings	7.44	12.13	8.02	4.17	8.76
9	Interest payments on Overall Debt	23,643	25,202	28,100	30,602	34,128
10	Effective rate of interest on Net Overall Debt (<i>per cent</i>)	7.76	7.23	7.11	7.02	7.03
11	Interest payments to Revenue Receipt (<i>per cent</i>)	16.87	18.76	15.28	15.69	16.79
12	Revenue Deficit/ surplus	(-) 36,371	(-) 44,001	(-) 25,870	(-) 31,491	(-) 38,955
13	Primary Revenue Balance (PRB) (12+9)	(-) 12,728	(-) 18,799	2,230	(-) 889	(-) 4,827
14	Primary Balance (PB)	(-) 14,011	(-) 34,174	(-) 20,138	(-) 20,426	(-) 31,452
15	PB/GSDP (<i>per cent</i>)	(-) 1.40	(-) 3.36	(-) 1.69	(-) 1.50	(-) 2.06
16	Difference between Return on Investment (rate of interest receipts to average of opening and closing balances of loans and advance) and effective rate of interest on Overall Debt	7.75	5.42	(-) 6.51	(-) 4.08	(-) 6.29
17	Liquidity Management (use of financial accommodation instruments available with RBI) (number of occasions)	3	50	71	133	170
18	Debt stabilisation (Quantum spread +Primary balance)	(-) 7,725	(-) 54,570	22,593	9,744	(-) 3,054
19	Domar Criteria					
a	GSDP (in constant terms)	6,78,316	6,65,963	7,25,586	7,82,287	8,45,115
b	Real Growth of GSDP (in constant terms)	5.45	(-) 1.82	8.95	7.81	8.03
c	Inflation based on Consumer Price Index (CPI) (<i>per cent</i>)	5.32	3.69	4.86	6.91	6.39
d	Effective rate of interest on overall debt (same as Sl. No. 10)	7.76	7.23	7.11	7.02	7.03
e	Real effective rate of interest on overall debt (Effective rate of interest-inflation) (19.d-19.c)	2.44	3.54	2.25	0.11	0.64
f	Growth Interest Differential (Real growth of GSDP-Real effective rate of interest on overall debt) (19.b-19.e)	3.01	(-) 5.36	6.70	7.70	7.39

Source: Finance Accounts and Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, GoI.

* Maturity profile of only Market loan is given due to non-availability of age-wise details of other loans.

Effective Overall Debt/GSDP ratios for the 2020-21, 2021-22, 2022-23, 2023-24 would be 39.88 per cent, 37.74 per cent, 36.36 per cent and 36.62 per cent respectively as the Department of Expenditure, GoI has decided that GST compensation (For 2020-21 ₹ 4,604 crore and for 2021-22 to 2023-2024 ₹ 11,872 crore) given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Chart 2.22: Trends of Debt Sustainability indicators



* Arrived at after exclusion of GST compensation of ₹4,604 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.

Arrived at after exclusion of GST compensation of ₹11,872 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.

Analysis of various debt sustainability indicators as shown in **Table 2.38** and **Chart 2.22** revealed the following:

- **Debt as percentage of GSDP:** The Debt-GSDP ratio remained more than 35 per cent during the last five years. Fiscal deficit of the State also remained more than the targeted three per cent of GSDP during last five years. More than 87 per cent of borrowings were utilised for repayment of outstanding Debt (including interest) during last five years. *High Debt to GSDP Ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility.*
- **Rate of nominal growth of GSDP and Rate of growth of debt:** Except for 2021-22 and 2022-23, the nominal GSDP rate was less than the rate of growth of overall debt. This implies that debt growth outpaced the nominal growth in 2019-20, 2020-21 and 2023-24 thereby worsening the debt burden of the state in these years.
- **Domar Modal-Rate of real growth of GSDP (at constant prices) and effective real rate of interest on Overall Debt:** During 2021-22 to 2023-24, the rate of real growth was more than real effective rate of interest. With revival of economy, the real growth of GSDP improved significantly from a contraction of -1.82 per cent in 2020-21 due to the COVID-19 pandemic to 8.95 per cent in 2021-22 and remained stable at 8 per cent in 2022-23 and 2023-24 to cover the cost of borrowings in these years.
- **Primary balances and primary revenue balances:** Primary balances and primary revenue balances remained negative in all the five years (except positive primary revenue balances in 2021-22). *Primary balances increased from ₹ 14,011 crore in 2019-20 to ₹ 31,452 crore in 2023-24 indicating that debt is on a unsustainable path.*
- **Interest payment as percent to revenue receipt and revenue expenditure:** The burden of interest payment on overall debt as percentage of revenue receipts

remained more than 15 *per cent* in all the five years. It increased from 15.28 *per cent* in 2021-22 to 16.79 *per cent* in 2023-24. As percentage of revenue expenditure, it remained more than 13 *per cent* during the last five years (**Table 2.20**) and showed an increasing trend during the last three years. *This indicates an unsustainable debt trajectory.*

- **Maturity profile and cost of borrowing:** Maturity profile of the state's market loan reveals that 63.66 *per cent* (₹ 2,28,432 crore) of total market loan as on 31 March 2024 is repayable after more than five years indicating a longer horizon of debt. This limits the roll-over risk over the forthcoming short & medium term.
- **Liquidity:** During 2023-24 the State Government availed ₹1,23,207.02 crore special ways and means advances and ₹11,905.18 crore normal ways and means advances. The number of occasions of taking Ways and Means advances from RBI has increased from three in 2019-20 to 170 times in 2023-2024 and amount of WMA is in increasing trend during the last five years. During 2023-24, an amount of ₹ 339.93 crore was paid as interest on ways and means advance by the State Government. *Consistent use of WMA in large amount indicates poor liquidity management, which indicates poor fiscal management and hinders short term sustainability.*
- **Fiscal imbalances (FB):** During 2023-24, ratio of Overall debt to GSDP increased over previous year. This indicates that the State has no scope for fiscal expansion through borrowings. Since primary balances of the state increased continuously during the last three years, it indicates that the debt is not sustainable.
- **Domar model and primary balances:** The Domar gap (Growth Interest Differential i.e. Real growth-Real effective rate of interest) remained positive during the last five years, except in 2020-21 due to economic slowdown on account of the COVID-19 pandemic, while the primary balances of the state remained negative during the last five years. However, the primary deficit showed an unstable trend. With growing interest liability of the State on borrowings, it is too early to conclude that debt is sustainable for the State.

(B) The Details of the achievements vis-à-vis targets set in the MTFP are shown in **Table 2.39:**

Table 2.39: Achievements vis-à-vis targets set in MTFP

Fiscal Parameters		Achievement vis-à-vis targets set in the MTFP/FRBM Act				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-)/ Surplus (+) to Revenue Receipt (in <i>per cent</i>)	T	(-) 16.47	(-) 7.12	(-) 12.88	(-) 10.93	(-) 10.64
	A	(-) 25.96	(-) 32.76	(-) 14.07	(-) 16.15	(-) 19.16
Fiscal Deficit (-)/ Surplus (+) to GSDP (in <i>per cent</i>)	T	(-) 3.19	(-) 2.99	(-) 3.98	(-) 4.36	(-) 3.98
	A	(-) 3.77	(-) 5.83	(-) 4.04	(-) 3.76	(-) 4.29
Ratio of total outstanding liability to GSDP (in <i>per cent</i>)	T	33.13	33.12	38.15	39.80	36.78
	A	35.27	39.88 ¹⁶	37.74 ¹⁷	36.36 ¹⁷	36.62 ¹⁷

Source: Finance Accounts and budget documents

It can be seen from the above table that the State Government was unable to achieve targets of Revenue Deficit to Revenue Receipt continuously for the last five years. Revenue Deficit as percentage of Revenue Receipt decreased from 25.96 *per cent* in

16. Arrived at after exclusion of GST compensation of ₹4,604 crore received as back to back loans in 2020-21 under debt receipts from the total outstanding liabilities.

17. Arrived at after exclusion of GST compensation of ₹11,872 crore received as back to back loans during 2020-21 and 2021-22 under debt receipts from the total outstanding liabilities.

2019-20 to 19.16 *per cent* in 2023-24, however, it increased over the previous year (16.15 *per cent*). The State Government could not achieve the MTFP targets of Fiscal Deficit as percentage of GSDP during 2019-20 to 2020-21 and 2023-24. The MTFP target of outstanding liability to GSDP was achieved during 2023-24.

2.7.1 Utilisation of borrowed funds and funds available under other Liabilities

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable.

Details and trends of utilisation of borrowed funds and funds available for use under other liabilities is given in **Table 2.40**:

Table 2.40: Utilisation of borrowed funds and other liabilities

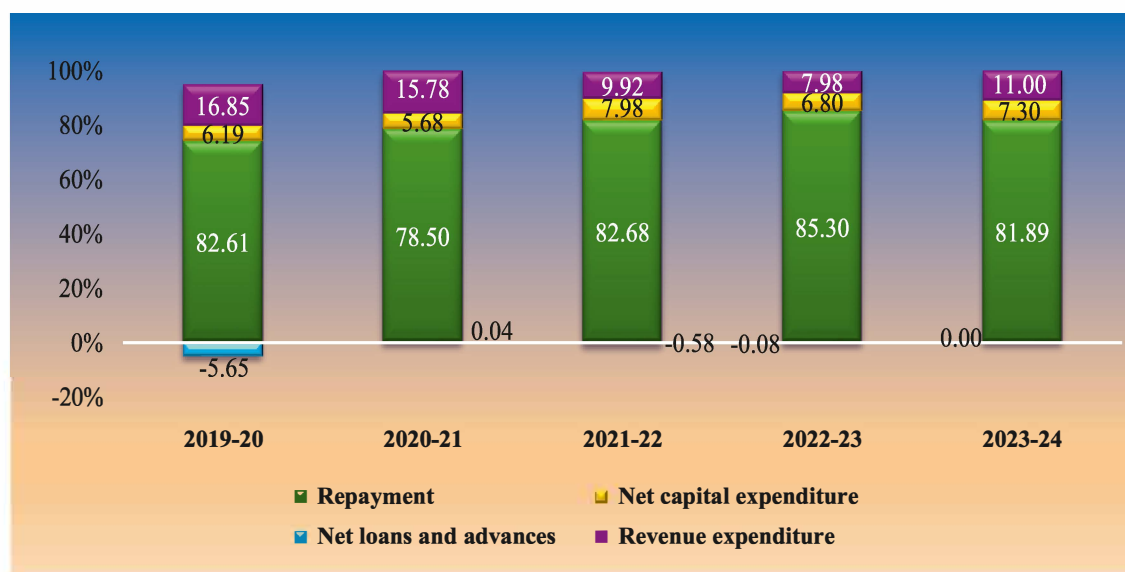
(₹ in crore)

S. No.	Year		2019-20	2020-21	2021-22	2022-23	2023-24
1.	Total Borrowings (Public Debt and other obligations) during the year #	1	2,37,596	2,68,770	3,02,174	2,90,718	3,64,764
2.	Repayment (earlier borrowings (Principal) and other obligations) (percentage)	2	1,96,268 (82.61)	2,10,972 (78.50)	2,49,829 (82.68)	2,47,990 (85.30)	2,98,699 (81.89)
3.	Net capital expenditure (percentage)	3	14,698 (6.19)	15,257 (5.68)	24,121 (7.98)	19,782 (6.80)	26,632 (7.30)
4.	Net loans and advances	4	(-) 13,415 (-5.65)	118 (0.04)	(-) 1,753 (-0.58)	(-) 245 (-0.08)	(-) 7 -
5.	Portion of Revenue expenditure met out of net available borrowings and other liabilities (percentage)	5= 1-2- 3-4	40,045 (16.85)	42,423 (15.78)	29,978 (9.92)	23,191 (7.98)	39,440 (11.00)

Source: Finance Accounts

Excluding Ways and Means advances during the year

Chart 2.23: Trends of Utilisation of borrowed funds



During 2023-24, borrowing of ₹ 39,440 crore was used for meeting the revenue expenditure resulting in deployment of Capital Receipts for meeting the revenue expenditure of the State Government. The percentage of repayment of borrowing to total borrowing marginally decreased from 82.61 *per cent* in 2019-20 to 81.89 *per cent* in 2023-24.

2.7.2 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State which may be invoked in case of default by the borrower for whom the guarantee was extended. As per FRBM Act, 2005 (amended in April 2016) total outstanding Government guarantee on 31st March 2017 shall not exceed 70 *per cent* of estimated receipts in the Consolidated Fund of the State in financial year 2016-17 and thereafter total outstanding government guarantee at the end of each financial year shall not exceed 60 *per cent* of estimated receipts in the Consolidated Fund of the State in that financial year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last five years are given in **Table 2.41**.

Table 2.41: Guarantees given by the Government of Rajasthan

(₹ in crore)

S.No.	Guarantees	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Maximum amount guaranteed including interest	1,44,676	1,56,822	1,72,684	2,01,008	2,21,973
2.	Outstanding amount of guarantees including interest	80,631	82,612	95,868	1,04,832	1,10,918
3.	Maximum amount guaranteed as a percentage of total Revenue Receipts	103.26	116.76	93.89	103.08	109.20
4.	Estimated receipts in the Consolidated Fund	2,24,905	2,19,467	2,46,909	3,38,075	3,82,674
5.	Outstanding guarantee w.r.t. estimated receipts (in <i>per cent</i>)	35.85	37.64	38.83	31.01	28.98

Source: Finance Accounts and budget documents

The outstanding guarantees increased by 5.81 *per cent* from ₹ 1,04,832 crore in 2022-23 to ₹ 1,10,918 crore in 2023-24 and were 54.57 *per cent* of the Revenue Receipts (₹ 2,03,276 crore) of the Government. The outstanding guarantees mainly pertained to five Power Companies (₹ 85,409 crore), Urban Development and Housing Sector (₹ 6,810 crore), one Road Transport Corporation (₹ 4,539 crore) and six Co-operatives (₹ 3,062 crore). The guarantees of Power Companies were given for repayment of loans/ overdraft, amount raised by issue of bonds/debentures and payment of interest at stipulated rates.

The outstanding guarantee to estimated receipts ratio (28.98 *per cent*) during 2023-24 was within the limit fixed under FRBM Act (60 *per cent*).

2.7.3 Management of Cash Balances

As per an agreement with the RBI, the State Government has to maintain a minimum cash balance of ₹ 2.34 crore 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 Normal and Special Ways and Means advances/overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means advances/overdraft, the RBI 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 is less than the minimum cash 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.

The limit for Normal Ways and Means Advances to the State Government was ₹ 2,608 crore with effect from 17 April 2020 and the same prevailed up to 31 March 2024. The RBI 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 RBI from time to time. The limit of Special Ways and Means Advances was ₹ 7,197.37 crore on 1 April 2023 and ₹ 9,357.51 crore on 31 March 2024.

The extent to which the Government maintained the Minimum Cash Balance with the RBI during 2023-24 is given below:

(i) **Special Ways and Means Advances:** The balance under Special Ways and Means Advances as on 1 April 2023 was Nil. During 2023-24, the State Government obtained ₹ 1,23,207.02 crore by Special Ways and Means Advances on 142 occasions for 329 days from RBI and paid ₹ 335.97 crore as interest. The balance at the end of the year 2023-24 was Nil.

(ii) **Normal ways and means Advances:** The balance under Normal ways and means Advances as on 1 April 2023 was Nil. During 2023-24, the State Government obtained ₹ 11,905.18 crore by Normal ways and Means Advances on 28 occasions for 47 days from RBI and paid ₹ 3.96 crore as interest. In these 47 days the State Government also obtained Special Ways and Means Advances. The balance at the end of the year 2023-24 was Nil.

(iii) **Cash Balance:** The General Cash Balance of the State as on 31 March 2024, apart from 'Investment held in the Cash Balance Investment account' (₹ 627.51 crore), Investment of Earmarked Funds' (₹ 9,890.55 crore) and other cash balance (₹ 24.37 crore), was ₹ 2.39 crore which consisted of the following:

- a. Cash in Treasuries (MH 8999-101) = ₹ 0.06 crore
- b. Deposits with RBI (MH 8999-102) = ₹ 10.75 crore
- c. Remittance in transit- local (MH 8999-104) = ₹ (-) 8.42 crore

The 'Deposits with RBI' depict the monthly cash balance in respect of Reserve Bank Deposit (State) as on 31 March 2024 after closing of March 2024 accounts. There was a difference of ₹ 1.53 crore (Dr.) between the figures in the Finance accounts (₹ 10.75 crore (Dr.)) and that intimated by the RBI (₹ 12.28 crore (Cr.)). Out of this, amount of ₹ 1.49 crore (Dr.) has been reconciled and cleared. Difference of ₹ 0.04 crore (Dr.) was outstanding by the end of June 2024 and requires reconciliation.

Table 2.42: Cash Balances and their investment

(₹ in crore)			
S. No.		Opening balance on 1 April 2023	Closing balance on 31 March 2024
	A. General Cash Balance		
1.	Cash in treasuries	0.06	0.06
2.	Deposits with Reserve Bank of India	(-) 61.90	10.75
3.	Remittances in transit – Local	(-) 8.81	(-) 8.42
	Total	(-) 70.65	2.39
4.	Investments held in Cash Balance investment account	103.30	627.51
	Total (A)	32.65	629.90
	B. Other Cash Balances and Investments		
5.	Cash with departmental officers viz., Public Works, Forest Officers	0.73	0.51
6.	Permanent advances for contingent expenditure with department officers	23.74	23.86
7.	Investment in earmarked funds	7,614.42	9,890.55
	Total (B)	7,638.89	9,914.92
	Total (A + B)	7,671.54	10,544.82
	Interest realized	14.08	(-) 1.10[#]

Source: Finance Accounts

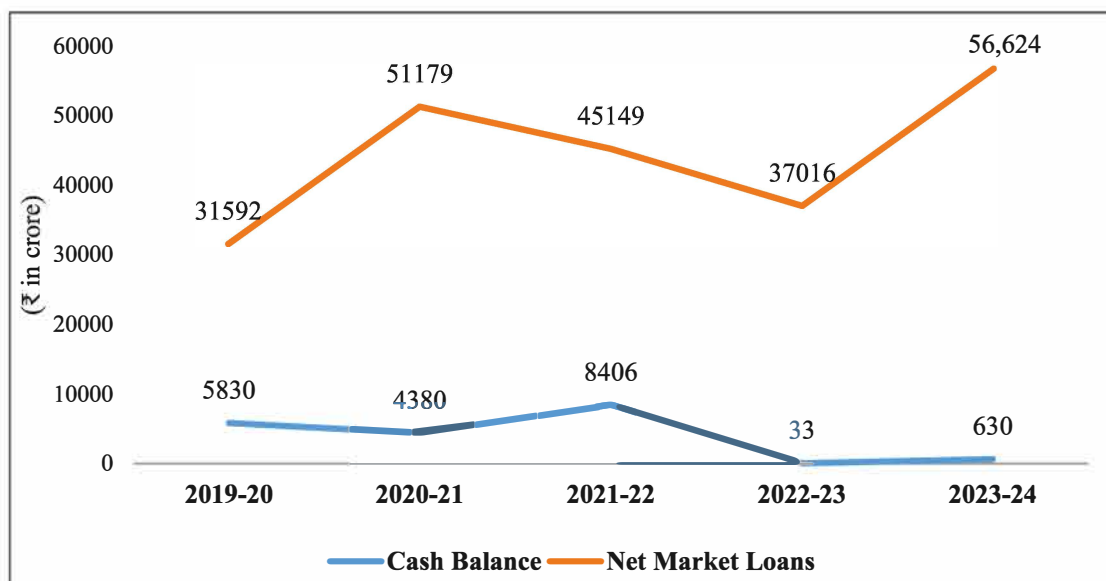
Minus figure is due to rediscounting of the investment before maturity.

Table 2.43: Cash Balance Investment Account (Major Head-8673)

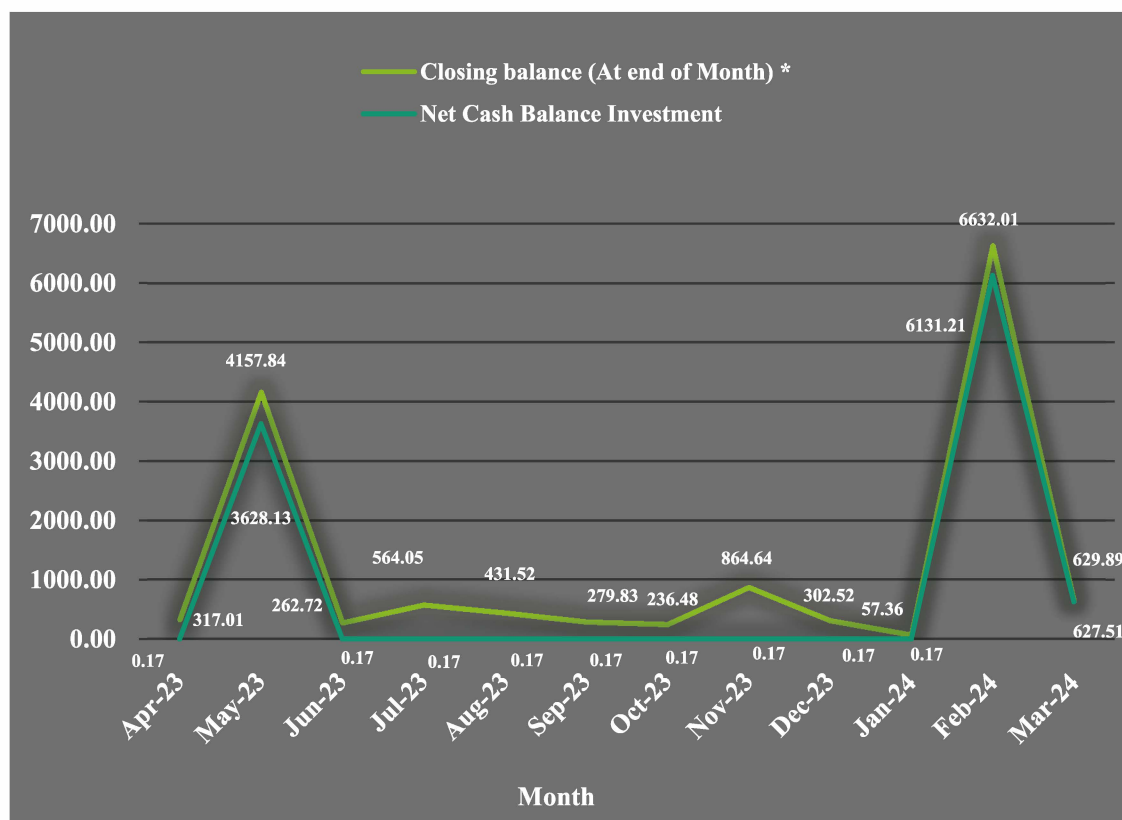
(₹ in crore)					
S. No.	Year	Opening Balance	Closing Balance	Increase/decrease (-)	Interest earned
1.	2019-20	2,154.46	5,807.73	3,653.27	77.12
2.	2020-21	5,807.73	4,440.13	(-) 1,367.60	23.38
3.	2021-22	4,440.13	8,218.92	3,778.79	43.69
4.	2022-23	8,218.92	103.30	(-) 8,115.62	14.08
5.	2023-24	103.30	627.51	524.21	(-) 1.10

Source: Finance Accounts

The surplus cash balances of the State Government are automatically invested in 14 day treasury bills with an average interest rate of five *per cent* per annum and partly in 91, 182 and 364 day auctioned treasury bills of RBI. At the end of 2023-24, a sum of ₹ 627.51 crore was invested in GoI Treasury Bills/Securities. Further, ₹ 9,890.55 crore was also invested in earmarked funds.

Chart 2.24: Net Market loans vis-a-vis General Cash Balance**Chart 2.25: Month-wise movement of Cash Balances and net cash balance investments during the year**

(₹ in crore)



* It includes Cash in treasuries, Deposits with Reserve Bank of India, Remittances in transit – Local and Investments held in Cash Balance investment account.

During 2023-24, the State Government availed Ways and Means for 329 days on 170 occasions and paid an interest of ₹ 340 crore. This indicates insufficient cash management by the State.

2.8 Conclusion

For the eleventh consecutive year, the State Government was unable to achieve its target of revenue deficit and fiscal deficit envisaged under the FRBM Act. During 2023-24, the revenue deficit increased to ₹ 38,955 crore from ₹ 31,491 crore in 2022-23 and fiscal deficit increased to ₹ 68,580 crore from ₹ 51,028 crore in 2022-23.

During 2023-24, Revenue Receipts increased by ₹8,288 crore (4.25 *per cent*) from previous year and transfer from centre comprise 44.53 *per cent* of the revenue receipt.

During 2023-24, Revenue Expenditure increased by ₹15,752 crore (6.96 *per cent*) from previous year. Share of committed expenditure was 52.32 *per cent* in 2023-24 and subsidy was 11.73 *per cent* to revenue expenditure.

Capital Expenditure as a percentage of total expenditure was 9.90 *per cent* during 2023-24.

The net debt available to the State was only ₹ 31,936.72 crore (8.76 *per cent*) of gross borrowing of ₹ 3,64,764.01 crore during 2023-24.

At the end of March 2024, the cash balance was ₹ 630 crore. Further, the State Government availed normal and special Ways and Means for 329 days and paid an interest of ₹ 340 crore.

2.9 Recommendations

State Government may explore mobilizing additional resources through tax and non-tax sources by ensuring better tax compliance for ensuring that the FRBM target of Revenue Surplus and fiscal deficit can be achieved.

Since the costs of salary, pension and interest are committed, the expenditure on subsidies, Grants-in-aid other than to local bodies, which are increasing steadily, requires utmost attention from the State Government.

The State Government needs to make medium term corrections on the expenditure side to moderate expenditure and simultaneously mobilize State revenues to bring down the debt level.

The State Government may put in place a more efficient cash management system to minimise availing Ways and Means advances.

Chapter III: Budgetary Management

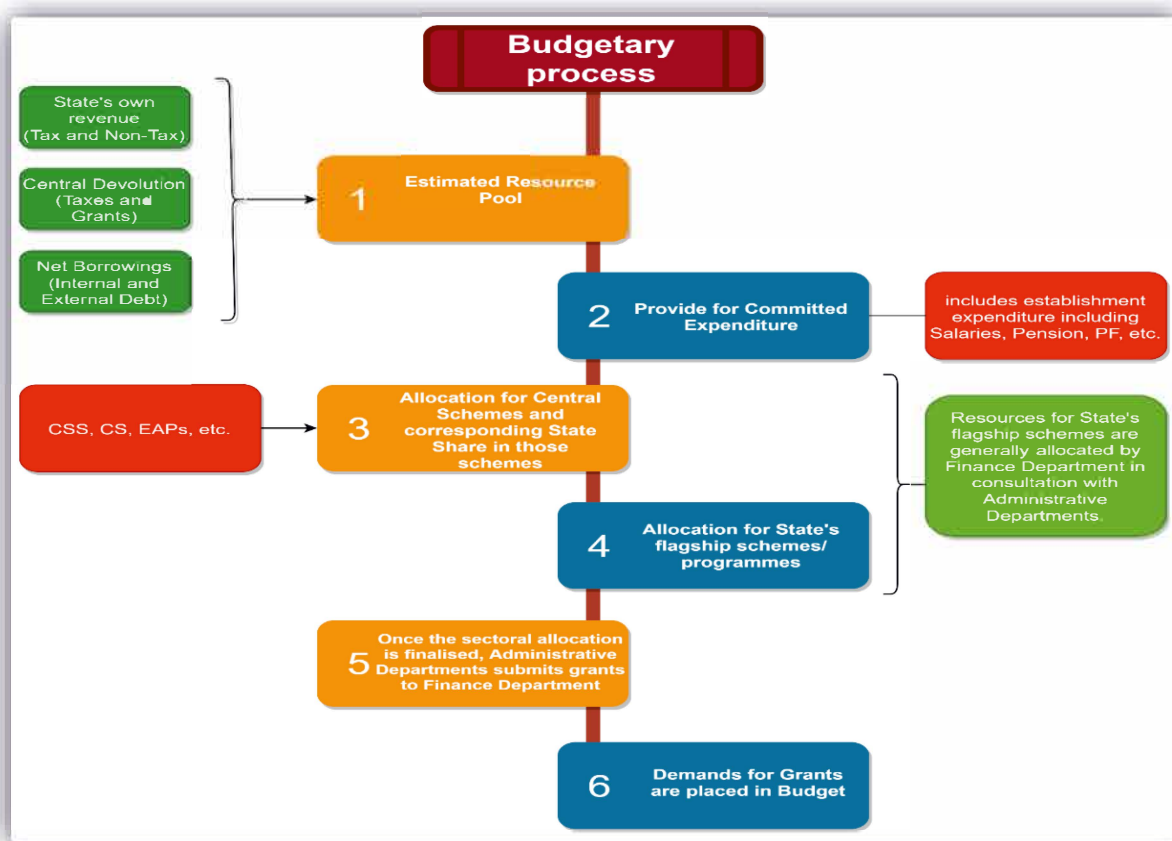
Introduction

The chapter is based on the audit of Appropriation Accounts of the State. It reviews the allocative priorities of State Government and comments on transparency of Budget formulation and effectiveness of its implementation. Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds.

3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. Budget Glossary is given in *Appendix 3.1*. In respect of every financial year, the Finance Department is required to prepare a statement of all receipts and expenditure expected to be realized or incurred during the year. This statement is referred to as the Annual Financial Statement (popularly known as the Budget) as specified in Article 202 of the Constitution. The Budget process commences with the issue of the Budget Circular, normally in August each year, which guides the Departments in framing their estimates for the next financial year. The budget preparation process in the State is given in **Chart 3.1** below:

Chart 3.1: Budget preparation process



CSS: Centrally Sponsored Schemes; CS: Central Schemes.

The state budget is divided mainly into General, Social and Economic services. Rajasthan Budget Manual details the process of Budget preparation, Budget execution and Budget monitoring. Sector-wise budgeting, such as Social Budgeting and Performance Budgeting, reflects innovative budgeting techniques. In Rajasthan, apart from the consolidated budget, the State Government also prepare sub-budgets/statements like Agriculture Budget, Gender Budget statement, Child Budget statement and two types of Performance budget documents i.e. Outcome Budget and Output budget.

Social budgeting is associated with activities related to the development of human capital, equitable distribution of welfare and the delivery of public goods. However, in Rajasthan, the practice of presenting a budget for the social sector, separate from the annual budgets prepared by the State Government, is not there.

Agriculture Budget: The Agriculture Budget of the State is part of the overall budget and is designed to benefit farmers. Agriculture Budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes, which are targeted to benefit farmers. The Agriculture Budget was introduced in Rajasthan during 2022-23. The agriculture budget has been allocated ₹ 89,190.24 crore in 2023-24, which was 17.69 *per cent* of the State Budget¹ as compared to 22.22 *per cent* in 2022-23

Performance based budgeting is the practice of developing budgets based on the relationship between program funding levels and expected results from that program to manage more cost efficient and effective budgeting outlays. In Rajasthan, the preparation of Outcome and Output budgets were started in 2006-07. These budget statements indicate actual financial and physical performance under various programmes/schemes against the envisaged target. The Outcome Budget for the year 2023-24 provided scheme-wise information for 216 department/agencies.

Gender Budget Statement: The Gender Budget of the State is part of the overall budget and is designed to benefit women. The State Government had allocated ₹ 38,679.43 crore for various schemes under Gender Budget in 2023-24, which was 7.66 *per cent* of the State Budget as compared to 9.5 *per cent* in 2022-23

Child Budget Statement: Child budgeting presents the states commitment on child focused schemes, programs, and policies from the overall budget of a fiscal year. The first child budget was presented in the State in the FY 2020-21. The State Government had allocated ₹ 39,693.08 crore to Child Budget in 2023-24, which was 7.86 *per cent* of the State Budget as compared to 9.30 *per cent* in 2022-23.

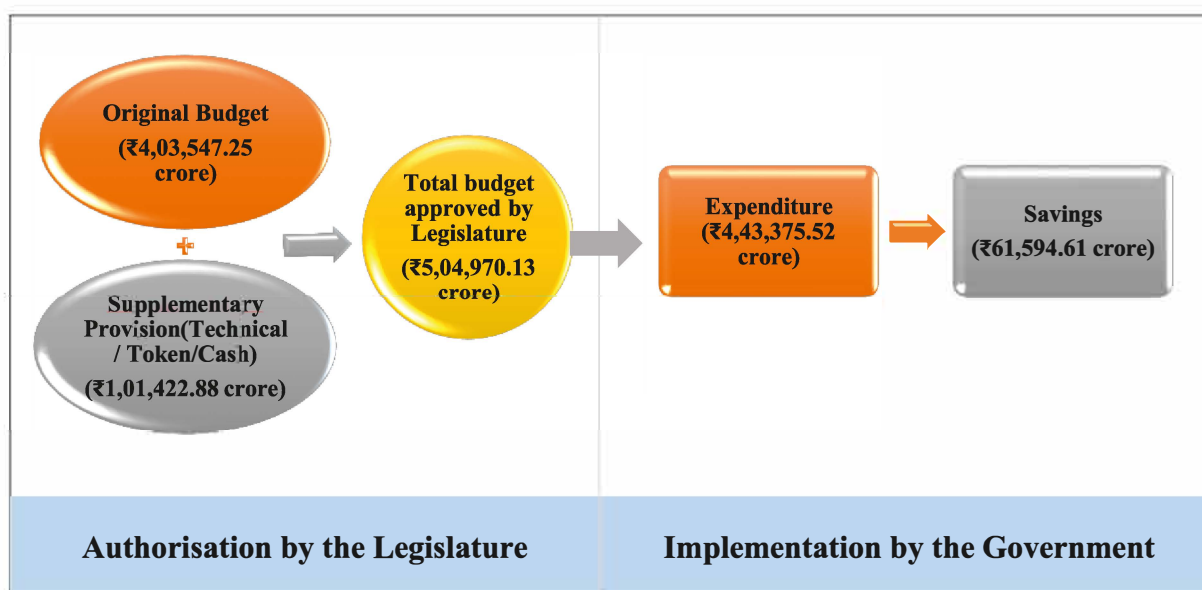
Detailed Audit analysis of the allocation of budget and expenditure under Gender Budget and Child Budget is given in **Paragraphs 3.4.4 and 3.4.5.**

As soon as the detailed estimates and grants are passed by the Legislative Assembly in accordance with the procedure laid down in Articles 202-204 of the Constitution, Finance Department communicates to all Heads of Departments and other Budget Controlling Officers, the allotments placed at their disposal during the budget year. Finance Department also sends copies of the budget document to the Accountant General. All such information and budgetary data is uploaded on the Integrated Financial Management System by the Finance Department and access to the same is available with the concerned authorities.

1. ₹ 5,04,970.13 crore

Finance Department also reviews requests made for supplementary grants and re-appropriations by departments during the course of the year. Apart from supplementary grant, re-appropriation can also be used to re-allocate funds within a Grant. The total amounts approved by the State Legislature including the original and supplementary budget, expenditure and savings during the year 2023-24 are depicted below:

Chart 3.2: Position of original and supplementary budget, expenditure and savings



The State Budget Manual (SBM) stipulates that the estimates of expenditure should be as accurate as possible. An avoidable excess in an estimate is as much a financial irregularity as an excess in the actual expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and it should neither be more nor less.

3.1.1 Summary of total provisions, actual disbursements and savings

A summarised position of total budget provision, disbursement and saving/excess with its further bifurcation into voted/charged during 2023-24 for the total 64 grants/appropriations is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings during the 2023-24

	Total Budget provision		Disbursements		Saving (-)/Excess(+)	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	2,48,388.08	34,947.33	2,13,150.56	34,473.68	(-)35,237.52	(-) 473.65**
Capital	47,310.00	1.79	31,352.77	1.72	(-)15,957.23*	(-) 0.07
Loans and Advances	450.08	-	398.21	-	(-)51.87	-
Public Debts	-	1,73,872.85	-	1,63,998.58	-	(-)9,874.27
Total	2,96,148.16	2,08,821.97	2,44,901.54	1,98,473.98	(-)51,246.62	(-)10,347.99

Source: Appropriation Accounts

* Arrived at after adjusting excess amount of ₹76.41 crore under Grant-44 (Public Works Department).

** Arrived at after adjusting excess amount of ₹1.32 crore under Grant-22 (Higher Education Department).

There was excess of ₹ 77.73 crore in two grants and savings of ₹ 61,672.34 crore in remaining grants resulting in net savings of ₹ 61,594.61 crore.

3.1.2 Summary of savings and disbursements

As per Article 112(2) of the Constitution, a distinction is made between Charged and Voted expenditure. Charged expenditure is an expenditure charged on the revenues of the State not subject to the vote of Legislative Assembly under the Constitution. Voted expenditure is subject to the vote of Legislative Assembly. Article 202 (3) of the Constitution specifies categories of expenditure that can be charged on the Consolidated Fund of the state.

Trend analysis during the last five years (2019-24) of classification of total disbursements into Charged and Voted is given below:

Table 3.2: Voted and Charged disbursements and savings/excess during 2019-24

S. No.	Year	Disbursements		Saving(-)/Excess(+)	
		Voted	Charged	Voted	Charged
1.	2019-20	1,74,658.95	43,879.83	(-) 24,176.34	(-) 181.67
2.	2020-21	1,74,822.52	66,438.60	(-) 26,690.95	(-) 360.87
3.	2021-22	2,13,739.00	84,495.12	(-) 23,679.22	(-) 8,949.61
4.	2022-23	2,27,982.64	1,56,716.23	(-) 44,021.20	(+) 20,762.84
5.	2023-24	2,44,901.54	1,98,473.98	(-) 51,246.62	(-) 10,347.99

Source: Appropriation Accounts of the respective years

The charged disbursements increased by 352.31 *per cent* from ₹ 43,879.83 crore in 2019-20 to ₹ 1,98,473.98 crore in 2023-24. Voted disbursements also increased by 40.22 *per cent* from ₹ 1,74,658.95 crore in 2019-20 to ₹ 2,44,901.54 crore in 2023-24.

Savings under voted section ranged between ₹ 23,679.22 crore and ₹ 51,246.62 crore during 2019-20 to 2023-24. Contrary to excess expenditure of ₹ 20,762.84 crore in charged section in 2022-23, there were savings of ₹ 10,347.99 crore in 2023-24.

3.1.3 Budget marksmanship

Budget Marksmanship is about examining the relations between the budget projections of revenue and expenditure against actual receipt and spending. The World Bank's Public Expenditure and Financial Accountability (PEFA) measures the Budget Reliability in terms of Aggregate Expenditure Outturn and Expenditure Composition Outturn.

Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/ actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved. Summarised position of original provision and its deviation from the actual outturn during the year 2023-24 is shown in **Table 3.3**.

Table 3.3: Aggregate Budget Outturn for 2023-24

(₹ in crore)

Description	Original Approved Budget (BE)	Revised Estimates (RE)	Actual Outturn	Difference between Actual and BE*	Difference between BE & RE	Difference between Actual and RE*
(1)	(2)	(3)	(4)	(5)=(4)-(2)	(6)=(2)-(3)	(7)=(4)-(3)
Revenue	2,66,021.56	2,74,881.72	2,47,624.24	(-) 18,397.32	8,860.16	(-) 27,257.48
Capital	1,37,525.69	2,14,770.70	1,95,751.28	(+) 58,255.59	77,245.01	(-) 19,019.42
Total	4,03,547.25	4,89,652.42	4,43,375.52	(+) 39,828.27	86,105.17	(-) 46,276.90

* Excess of actuals over original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure

In Revenue section, deviation in outturn compared with BE was (-) 6.92 per cent. This was due to deviation between 0 and ± 25 per cent in 49 grants, between ± 25 per cent to ± 50 per cent in 12 grants, between ± 50 per cent to ± 100 per cent in one grant and equal to or more than 100 per cent in one grant. No provision was, however, made in respect of one grant of the Revenue section.

In Capital section, deviation in outturn compared with BE was (+) 42.34 per cent. This was due to deviation between 0 and ± 25 per cent in 12 grants, between ± 25 per cent to ± 50 per cent in 13 grants between ± 50 per cent to ± 100 per cent in 33 grants and equal to or more than 100 per cent in four grants. No provision was, however, made in respect of two grants of the Capital section.

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 and 205 of the Constitution of India. Appropriation Accounts are on Gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. Appropriation Accounts thus facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

The CAG of India conducts the audit of appropriations to ascertain whether the expenditure actually incurred under various grants underlying in the budget is within the authorisations given under the Appropriation Act for the year and whether charged appropriations are as required to be charged under the provisions of the Constitution. It also seeks to ascertain whether the expenditure so incurred conforms with the law, relevant rules, regulations and instructions.

3.3 Integrity of budgetary and accounting process

3.3.1 Unnecessary or excessive supplementary grants

Para 24.2 of the SBM stipulates that during the course of a financial year, if the amount provided for the purpose is found to be inadequate or a need arises for an expenditure

during the course of the year on some object or service for which no provision has been made, a supplementary grant can be sanctioned by the Legislature.

The State Legislature approved supplementary provision (September 2023 and February 2024) of ₹ 1,01,422.88 crore in all 64 Grants/Appropriations for the year 2023-24. Cases of unnecessary supplementary provisions (of ₹ 25.00 crore or more in each case) aggregating to ₹ 7,467.51 crore, observed in 32 cases, are given in Table 3.4 below.

Table 3.4: Cases where supplementary provisions proved unnecessary during 2023-24

(₹ in crore)

S. No.	Name of the Grant	Original Provision	Supplementary	Actual Expenditure	Saving out of original Provisions
1	2	3	4	5	6=3-5
Revenue (Voted)					
1.	6-Law and Legal Affairs Department	1,540.71	54.30	1,524.73	15.98
2.	10-Commercial Tax Department	1,128.78	88.91	1,026.53	102.25
3.	16-Revenue Department	1,962.96	32.61	1,670.31	292.65
4.	18-Home Department	9,122.99	196.32	8,727.74	395.25
5.	20-Elementary Education Department	18,787.27	134.62	14,595.35	4,191.92
6.	21-Secondary Education Department	23,526.42	55.95	22,821.44	704.98
7.	22-Higher Education Department	2,027.27	75.90	1,852.68	174.59
8.	25- Art and Culture Department	189.38	73.66	114.93	74.45
9.	27- Medical Health Department	9,373.80	432.60	9,248.33	125.47
10.	30-Tribal Area Development Department	21,319.67	837.10	18,264.75	3,054.92
11.	32- Women and Child Development Department	2,636.33	53.76	2,175.89	460.44
12.	34-Labour and Employment Department	1,658.02	28.34	1,577.98	80.04
13.	35-Minority Affairs Department	190.68	76.90	186.20	4.48
14.	36-Disaster Management and Relief Department	5,089.99	850.92	4,103.76	986.23
15.	40-Local Self Government Department	6,036.51	878.03	5,111.21	925.30
16.	46-Agriculture Department	3,616.81	45.90	3,427.97	188.84
17.	47-Animal Husbandry and Fisheries Department	1,402.61	292.77	1,287.87	114.74
18.	49-Gopalan Department	1,833.62	47.44	1,798.62	35.00
19.	51-Special Component Plan for Welfare of Scheduled Castes	26,928.37	1,078.54	22,540.37	4,388.00
20.	53-Rural Development Department	4,389.16	395.22	2,490.26	1,898.90
21.	56- Industries Department	521.90	47.70	352.48	169.42
22.	62- Transport Department	1046.73	151.31	1021.27	25.46
	Total	1,44,329.98	5,928.80	1,25,920.67	18,409.31
Capital (Voted)					
23.	18-Home Department	277.39	50.00	84.01	193.38
24.	20-Elementary Education Department	198.13	237.49	95.83	102.30
25.	21-Secondary Education Department	865.83	200.38	649.80	216.03
26.	27-Medical and Health Department	800.60	67.55	625.36	175.24
27.	30-Tribal Area Development Department	7,036.71	254.65	5,051.16	1,985.55
28.	40- Local Self-Government Department	4,336.33	58.41	2,016.32	2,320.01
29.	42-Water Resources and Indira Nahar Project Department	3,192.36	61.49	2,470.16	722.20
30.	51-Special Component Plan for Welfare of Scheduled Castes	8,204.61	223.74	5,165.91	3,038.70
31.	53-Rural Development Department	737.33	335.00	606.25	131.08
32.	57- Petroleum Department	500.00	50.00	500.00	0.00
	Total	26,149.29	1,538.71	17,264.80	8,884.49
	Grand Total	1,70,479.27	7,467.51	1,43,185.47	27,293.80

Source: Appropriation Accounts

From the above table, it may be seen that in these 32 cases, besides the original grants of ₹ 1,70,479.27 crore, the supplementary provision of ₹ 7,467.51 crore was made, which proved unnecessary as the actual expenditure was only ₹ 1,43,185.47 crore,

resulting in savings of ₹ 27,293.80 crore against the original provision. However, the concerned Departments did not furnish reasons for obtaining supplementary provisions despite availability of funds under original provision.

This indicates that supplementary grants were obtained without proper assessment of adequacy of original provision and contributed to increase in overall budgetary savings during the year. This also indicates that supplementary provisions were made without requirement by concerned Drawing and Disbursing Officers/Chief Controlling Officers.

3.3.2 Unnecessary or excessive re-appropriation of Funds

Re-appropriation is the transfer of funds within a grant from one unit of appropriation where savings are anticipated, to another unit where additional funds are needed. As per Para 23.3 of SBM, re-appropriations are permissible only when it is known or anticipated that appropriation for the unit from which funds are diverted will not be utilized in full or that savings can definitely be affected in it. During the year 2023-24, re-appropriation orders of ₹ 22,805.16 crore were issued till 31 March 2024.

In several cases, re-appropriation proved insufficient/excessive or unnecessary and resulted in huge savings. The final savings/excess after re-appropriation was more than ₹ one crore in 29 heads of accounts (*Appendix 3.2*). There was insufficient re-appropriation in 12 heads of accounts, unnecessary re-appropriation in three heads of accounts and excessive re-appropriation in fourteen heads of accounts.

The above instances are indicative of the fact that the budget controlling officers did not adequately assess the requirements and did not have updated information regarding expenditure before re-appropriations.

Paragraph 23.15.6 of SBM envisages that the reasons for anticipating excesses or savings should be clearly explained by the Department. Scrutiny of re-appropriation orders issued (31 March 2024) by the Finance Department, revealed that out of 3246 heads in re-appropriation orders, reasons were clearly explained only in 1469 cases (45.26 per cent). Explanations in the remaining 1,777 cases, were of vague and non-specific nature like 'based on actual requirement', 'based on latest assessment' and 'restriction of expenditure'.

3.3.3 Unspent amount and surrendered appropriations and/or Large Savings/Surrenders

Paragraph 13.7 of the SBM prescribes that actual expenditure incurred during the last three years and the revised estimates for the current financial year, should be taken into consideration for preparing estimates for the ensuing financial year. Past figures should be used to identify any noticeable tendency for expenditure to rise or decline, any abnormal feature during past years, any recognizable regularity in movement of expenditure and any special event likely to arise with the potential to impact expenditure significantly.

During the year 2023-24, cases of substantial savings from budget allocation were noticed raising questions about the credibility of the budgeting process and budget

monitoring. The outcome of Appropriation audit revealed that out of total savings of ₹ 61,672.34 crore (without adjusting excess amount of ₹77.73 crore) (12.21 *per cent* of the total budget provision of ₹ 5,04,970.13 crore) during the year 2023-24, there were 52 grants in which the savings exceeded ₹ 100 crore in each case and these grants had combined savings of ₹49,812.94 crore, as given in **Appendix 3.3**.

The main reasons for substantial savings as furnished by the departments was non/less release of share/funds by GoI/GoR and non/less execution of work. Other reasons were

- posts remaining vacant and less expenditure on pay and allowances,
- non-receipt of sanctions/funds of work from GoI,
- non-approval of scheme from GoR,
- Non-receipt of Administrative and Financial sanction for works,
- slow progress/non commencement of construction works,
- less receipt of Central Finance Commission and State Finance Commission grants,
- non-submission of utilisation certificate of previous allotment of fund,
- less incurring of capital expenditure by Power Companies,
- less receipt of applications for scholarship from beneficiaries, *etc.*

This indicates that the provisions of Chapter 13 of the SBM related to estimates of expenditure were not followed during preparation of budget estimates of expenditure by the Departments and budget controlling officers of these grants, which resulted in huge overall net savings of ₹ 61,594.61 crore.

Of the 64 grants, in three grants in Revenue-voted section, one grant in Revenue-charged section and 24 grants in Capital-voted section, the utilization was less than 50 *per cent* of the budget allocation (more than ₹ 10 crore) during 2023-24, which is indicative of issues warranting a close review by the Government to enable initiation of corrective measures. Utilisation of budgetary allocation less than 50 *per cent* during 2023-24 is shown in the **Table 3.5**.

Table 3.5: Grants/Appropriations with Budget utilisation less than 50 *per cent*

(₹ in crore)				
S. No.	Grant	Budget (O+S)	Expenditure	Utilisation Percentage
	Revenue- Voted			
1.	5-Public Service Commission and Staff Selection Board	113.82	39.80	34.97
2.	25-Art and Culture Department	263.04	114.93	43.69
3.	50-Cooperative Department	2,798.15	1,208.66	43.19
	Revenue-Charged			
4.	15-Pension	20.00	3.34	16.70
	Capital-Voted			
5.	6- Law and Legal Affairs Department	349.43	119.51	34.20
6.	8- Secretariat	120.98	9.20	7.60
7.	11-Registration and Stamp Department	24.19	7.50	31.00
8.	12- Excise Department	25.00	0.50	2.00
9.	14- State Insurance and Provident Fund Department	129.79	51.75	39.87
10.	16- Revenue Department	74.74	12.28	16.43
11.	17-General Administrative Department	206.10	80.84	39.22
12.	18- Home Department	327.39	84.01	25.66
13.	20- Elementary Education Department	435.62	95.83	22.00

S. No.	Grant	Budget (O+S)	Expenditure	Utilisation Percentage
14.	25-Art and Culture Department	16.81	2.40	14.28
15.	28-Medical Education Department	1,562.94	535.71	34.28
16.	34-Labour and Employment Department	136.07	65.33	48.01
17.	35- Minority Affairs Department	319.42	134.25	42.03
18.	37- Devasthan Department	22.00	0.15	0.68
19.	38-Information and Public Relation Department	14.23	1.49	10.47
20.	39-Urban Development and Housing Department	253.42	13.54	5.34
21.	40-Local Self Government Department	4,394.74	2,016.32	45.88
22.	48-Horticulture Department	40.35	3.85	9.54
23.	50- Cooperative Department	18.72	2.93	15.65
24.	54-Energy Department	1,189.55	531.94	44.72
25.	56-Industries Department	16.61	4.04	24.32
26.	58-Mines Department	10.50	4.52	43.05
27.	60-Information Technology and Communication Department	726.18	286.23	39.42
28.	62-Transport Department	156.05	75.57	48.43

Source: Appropriation Accounts and Budget document.

Less utilization indicates less emphasis on these sectors as well as deficient budgeting process.

Anticipated savings not surrendered

According to para 23.16 of SBM, grants that cannot be properly utilised should be surrendered and it is the duty of the budget controlling officers to ensure that all anticipated savings are surrendered as soon as they are estimated without waiting till the end of the year, unless they are definitely required to meet excesses under some other units of the same grant. No savings can be held in reserve for meeting possible future excesses.

Against the overall savings of ₹ 61,672.34 crore, an amount of ₹ 61,560.69 crore was surrendered resulting in non-surrender of ₹ 111.65 crore. However, during the scrutiny of Appropriation Account, it was noticed that the amount not surrendered under various grants/appropriations was ₹ 611.36 crore which was offset by the excess surrender of ₹ 499.71 crore from other grants/appropriations against savings, and thus, the amount not surrendered at the end of the year was ₹ 111.65 crore.

The details of major amount of savings not surrendered (₹ 605.96 crore) in 21 cases under 19 grants/appropriations (where savings were ₹ one crore and above) with aggregate savings of ₹ 28,205.79 crore, are given in *Appendix 3.4*. Early surrender could have ensured more productive use of resources in other areas having shortfall.

This indicates that the Departments did not make realistic assessment of requirement and not exercised necessary budgetary controls over the flow of expenditure through the monthly expenditure statements.

Details of excess surrender of funds under various grants/appropriation

Out of excess surrender of ₹ 499.71 crore, major cases of excess surrender (more than ₹ one crore) pertaining to six grants/appropriation, where ₹497.13 crore was surrendered in excess of savings are given in **Table 3.6**.

Table 3.6: Cases where fund surrendered was in excess of savings**(₹ in crore)**

S. No.	Number and Name of Grant	Original Budget	Supplementary	Total	Expenditure	Saving (-)/Excess(+)	Amount surrendered	Excess surrender
1.	4-Repayment of Public Debt (Capital Charged)	93,765.82	80,107.03	1,73,872.85	1,63,998.58	(-)9,874.27	9,877.54	3.27
2.	15-Pension (Revenue-Voted)	26,051.60	1,182.96	27,234.56	27,199.97	(-)34.59	486.49	451.90
3.	18-Home Department (Revenue-Voted))	9,122.99	196.33	9,319.32	8,727.74	(-)591.58	594.98	3.40
4.	31-Social Justice and Empowerment Department (Revenue-Voted)	7,778.80	1,162.86	8,941.66	8,042.40	(-)899.26	930.29	31.03
5.	31-Social justice and Empowerment Department (Capital-Voted)	137.33	60.23	197.56	174.84	(-)22.72	28.77	6.05
6.	41-Public Health and Engineering Department (Revenue-Voted)	4,828.25	228.15	5,056.40	5,009.43	(-)46.97	48.45	1.48
	Total	1,41,684.79	82,937.56	2,24,622.35	2,13,152.96	(-)11,469.39	11,966.52	497.13

Source: Appropriation Accounts

The Departments did not furnish any reason regarding surrender in excess of actual savings (September 2024).

Surrender in excess of actual savings indicates inadequate budgetary control in these five grants and one appropriation.

Persistent savings

The Public Accounts Committee (PAC) in its 76th Report (15th Assembly) had recommended that continuous savings in successive years indicates over-estimation of budget without need and lack of proper monitoring. Therefore, efforts should be made by the departments to make budget estimates more realistic in future. Despite these recommendations, the incidences of persistent savings continued during 2023-24. Persistent saving refers to continuous saving of ₹ 100 crore in Budget head against provision in the last three years.

In nine cases involving nine grants, there were persistent savings of more than ₹100 crore ranging from 6.43 *per cent* to 63.94 *per cent* of the total provision, during the last three years as per the details given in **Table 3.7**.

Table 3.7: Persistent saving under various grants**(₹ in crore)**

S. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	Percentage of savings
Revenue-Voted						
1.	8-Revenue	2021-22	922.28	793.48	128.80	13.97
		2022-23	1,068.94	850.68	218.25	20.42
	16-Revenue Department	2023-24	1,995.57	1,670.31	325.26	16.30
2.	9-Forest	2021-22	1,000.92	811.84	189.08	18.89
		2022-23	1,006.01	882.34	123.67	12.29
	45- Forest and Environment Department	2023-24	1,118.67	974.79	143.88	12.86
3	23-Labour and Employment	2021-22	1,409.03	1,072.41	326.62	23.18
		2022-23	1,610.23	1,360.77	249.46	15.49

S. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	Percentage of savings
	34-Labour and Environment Department	2023-24	1,686.36	1,577.98	108.38	6.43
4.	29-Urban Plan and Regional Development	2021-22	6,034.41	5,154.35	880.06	14.58
		2022-23	5,960.43	5,092.19	868.24	14.57
	40- Local Self Government Department	2023-24	6,914.54	5,111.21	1,803.33	26.08
5.	37-Agriculture	2021-22	4,156.18	3,729.06	427.12	10.28
		2022-23	4,785.44	3,571.63	1,213.81	25.36
	46-Agriculture Department	2023-24	3,662.70	3427.97	234.73	6.41
6.	41-Community Development	2021-22	9,241.37	7,288.17	1,953.21	21.14
		2022-23	9,909.98	6,054.43	3,855.55	38.91
	53-Rural Development Department	2023-24	4,784.38	2490.26	2294.12	47.95
Capital Voted						
7.	27-Drinking Water Schemes	2021-22	4,361.16	3,471.05	890.11	20.41
		2022-23	4,616.98	1,664.70	2,952.28	63.94
	41-Public Health Engineering Department	2023-24	3665.00	2148.73	1516.27	41.37
8.	30-Tribal Area Development	2021-22	3,850.52	3,192.95	667.86	17.34
		2022-23	6,354.62	3,669.72	2,684.89	42.25
		2023-24	7,291.36	5,051.16	2,240.20	30.72
9.	51-Special Component Plan for Scheduled Castes	2021-22	4,864.22	4,028.65	835.57	17.18
		2022-23	7,172.68	4,026.70	3,145.98	43.86
		2023-24	8,428.35	5,165.91	3,262.44	38.71

Source: Appropriation Accounts

According to the reasons furnished by the concerned Departments, persistent savings were mainly due to less/non-release of share/funds by GoI/GoR. Other reasons were less transfer of funds, non-submission of UCs, less release of sanction under various schemes, non-commencement of construction work and slow progress of work, *etc.*

Persistent savings indicate recurring issues of unrealistic estimates of the anticipated expenditure during the period, poor control over expenditure and deficient financial monitoring.

3.3.4 Excess over provisions during 2023-24 requiring regularisation

The summary of excess over provision under two grants amounting to ₹ 77.73 crore authorised from the Consolidated Fund of the State from 2023-24 and requires regularisation under Article 205 of the Constitution is shown in **Table 3.8** below.

Table 3.8: Excess over provisions requiring regularisation during 2023-24

(₹ in crore)				
S. No.	Number and name of Grant	Total appropriation	Expenditure	Excess
Revenue Charged				
1.	22-Higher Education Department	10.00	11.32	1.32
Capital Voted				
2.	44- Public Works Department	7,642.53	7,718.94	76.41
Grand Total		7,652.53	7,730.26	77.73

Source: Appropriation Accounts

As per Para 23.15.6 of SBM, the reasons for anticipating excesses or savings should be clearly explained. Public Works Department intimated that excess expenditure of ₹ 76.41 crore under the grant “44-Public Works Department” was mainly due to excess booking of expenditure of ₹ 91.68 crore for road works by Border Road Development Board. The Board intimated that these works were executed directly at the international borders as per the sanctions of Government of India and expenditure was booked after the closing of the financial year without availability of budget provision for these works. However, Higher Education Department did not furnish reasons for excess expenditure of ₹ 1.32 crore over authorisation under “Grant 22-Higher Education Department”.

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

The summarised position of actual expenditure during 2023-24 against 64 grants/appropriations is given in Table 3.9.

Table 3.9: Actual Expenditure vis-à-vis Original/ Supplementary Provisions

(₹ in crore)								
	Nature of Expenditure	Original Grant/App.	Supplementary Grant/App.	Total Budget	Actual expenditure*	Net of Savings(-)/Excess(+)	Surrender during March	
							Amount	Per cent against Savings(-)/Excess(+)
Voted	I. Revenue	2,33,329.23	15,058.85	2,48,388.08	2,13,150.56	(-)35,237.52	35171.06	99.81
	II. Capital	43,614.35	3,695.65	47,310.00	31,352.77	(-)15,957.23	15904.20	99.67
	III. Loans and Advances	145.52	304.56	450.08	398.21	(-)51.87	154.10	297.09
Total		2,77,089.10	19,059.06	2,96,148.16	2,44,901.54	(-)51,246.62	51,229.36	99.97
Charged	IV. Revenue	32,692.33	2,255.00	34,947.33	34,473.68	(-)473.65	453.73	95.79
	V. Capital	0.00	1.79	1.79	1.72	(-)0.07	0.06	100.00
	VI. Public Debt-Repayment	93,765.82	80,107.03	1,73,872.85	1,63,998.58	(-)9,874.27	9,877.54	100.03
Total		1,26,458.15	82,363.82	2,08,821.97	1,98,473.98	(-)10,347.99	10,331.33	99.84
Appropriation to Contingency Fund (if any)	-	-	-	-	-	-	-	-
Grand Total		4,03,547.25	1,01,422.88	5,04,970.13	4,43,375.52	(-)61,594.61	61,560.69	99.94

Source: Appropriation Accounts and budget documents.

* The figures of actual expenditure include recoveries adjusted as reduction of expenditure (Recoveries under revenue section: ₹ 5,393.36 crore and Recoveries under capital section: ₹ 4,708.77 crore, Total: ₹ 10,102.13 crore).

The above table shows saving of ₹ 51,246.62 crore in voted section and ₹ 10,347.99 crore in charged section resulting in net saving of ₹ 61,594.61 crore. There was overall savings of ₹ 61,672.34 crore in 63 grants under Revenue Section and 62

grants under Capital Section which was offset by excess of ₹ 77.73 crore in one grant each under Capital Section and revenue section resulting in net saving of ₹ 61,594.61 crore. Supplementary provision of ₹ 1,01,422.88 crore was obtained during the year which constituted 25.13 *per cent* of the original provision. The final savings under all the grants were 60.73 *per cent* of the supplementary budget obtained during the year. This indicates that supplementary provisions were made without proper assessment of requirements as covered in **para 3.3.1**.

Credibility of Budget Estimates

The State budget provides three sets of numbers: (i) budget estimates: an estimate for the upcoming financial year, (ii) revised estimates: revision in the budget estimates for the ongoing financial year, and (iii) actuals: the final audited amount for the previous year. The State legislature approves the budget for the coming year based on the budget estimates. The revised estimates may provide a more realistic picture of the government's finances in the ongoing year as they are made with reference to the actual transactions already recorded that year. Actuals may fall short or exceed budget estimates, and this comparison helps to understand the credibility of a proposed budget.

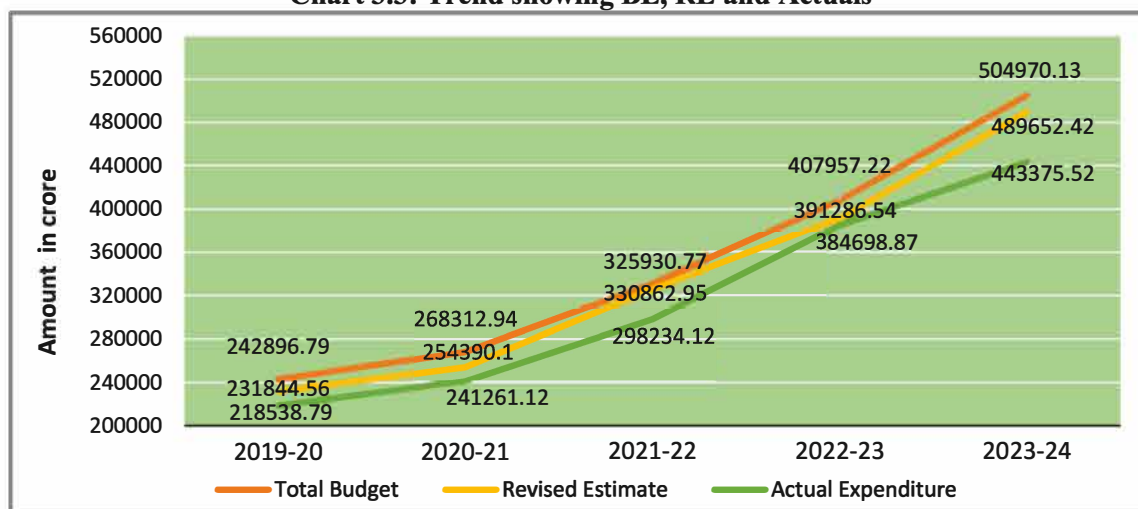
The overall position of Original Budget, Revised Estimates and Actual expenditure for five years during 2019-2024 is detailed in **Table 3.10**:

Table 3.10: Original Budget, Revised Estimates and Actual Expenditure during 2019-24

(₹ in crore)						
S. No.		2019-20	2020-21	2021-22	2022-23	2023-24
1.	Original Budget	2,39,959.67	2,32,058.98	2,58,083.86	3,55,222.83	4,03,547.25
2.	Supplementary Budget	2,937.12	36,253.96	72,779.09	52,734.39	1,01,422.88
3.	Total Budget (TB)	2,42,896.79	2,68,312.94	3,30,862.95	4,07,957.22	5,04,970.13
4.	Revised Estimate (RE)	2,31,844.56	2,54,390.10	3,25,930.77	3,91,286.54	4,89,652.42
5.	Actual Expenditure (AE)	2,18,538.79	2,41,261.12	2,98,234.12	3,84,698.86	4,43,375.52
6.	Saving	24,358.00	27,051.82	32,628.83	23,258.36	61,594.61
7.	Percentage of supplementary to original budget	1.22	15.62	28.20	14.85	25.13
8.	Percentage of overall saving to the total provision (O+S)	10.03	10.08	9.86	5.70	12.20
9.	TB-RE	11,052.23	13,922.84	4,932.18	16,670.68	15,317.71
10.	RE-AE	13,305.77	13,128.98	27,696.65	6,587.67	46,276.90
11.	(TB-RE) as % of TB	4.55	5.19	1.49	4.09	3.03
12.	(RE-AE) as % of TB	5.48	4.89	8.37	1.61	9.16

Source: Annual Finance Statement and Appropriation Accounts

It is evident from above table that the supplementary provisions ranged from 1.22 *per cent* to 28.20 *per cent* of the original provisions during the period 2019-2024. It was 28.20 *per cent* in the year 2021-22 and declined to 25.13 *per cent* in the year 2023-24.

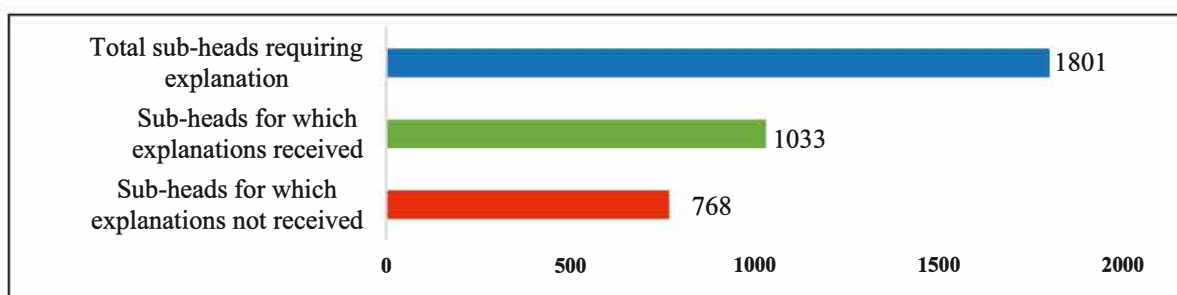
Chart 3.3: Trend showing BE, RE and Actuals

From the above Table and Chart, it can be seen that from 2019-20 to 2023-24, the Revised Estimate (RE) was always lower than the Total Budget (TB) of the State. The gap between the RE and the TB decreased from ₹ 16,670.68 crore during 2022-23 to ₹ 15,317.71 crore during 2023-24. Even though the gap in percentage was less than six *per cent* during the last five years, however, the RE was 4.09 *per cent* less than the TB in 2022-23, which decreased to 3.03 *per cent* in 2023-24.

Further, it can also be observed that over the period 2019-24, the Revised Estimate (RE) was always more than the Actual Expenditure (AE) of the State. The gap between the RE and the AE decreased from ₹ 27,696.65 crore 2021-22 to ₹ 6,587.67 crore in 2022-23 but again increased to ₹ 46,276.90 crore in 2023-24. In terms of percentage, the AE was 1.61 *per cent* lower than the RE in 2022-23, which increased to 9.16 *per cent* in 2023-24.

This reflects that budgetary allocations were based on inaccurate proposals as Budget Estimates of the State were always inflated, and the Actual Expenditure was less than the total budgetary provisions during 2019-24. As such, the supplementary provisions during the year 2019-20 proved unnecessary since the expenditure did not come up even to the level of original budget provisions, while during 2020-2024 the supplementary provisions were excessive.

The Accountant General (A&E), Rajasthan sought explanations from the budget controlling officers on the variations in expenditure i.e. savings/excesses in 1,801 sub-heads. However, explanations in respect of 768 sub-heads (saving: 610 and excess: 158) were not received (September 2024).

Chart 3.4: Summary of Explanation for Variation in Appropriation Accounts

Absence of explanations for variations between the budgeted allocations and their utilization limits legislative controls over budget as a means of ensuring financial accountability of the Government.

3.4.2 Non-implementation of Major schemes and status of major policy pronouncements

During the scrutiny of Appropriation Accounts, it was observed that budget provisions were made under various schemes which remained entirely unutilized. During 2023-24, the entire provisions (₹ one crore or more in each case) made under 413 schemes/heads aggregating to ₹ 10,323.77 crore (2.56 *per cent* of the original budget) were not utilized. The details are given in *Appendix 3.5*.

During scrutiny of the budget provisions (₹ one crore or more in each case) not utilized during 2023-24, it was noticed that the State Government withdrew budget provisions in 148 schemes and provided token budget provisions in 31 schemes in the revised estimates. This indicates that provisions for these schemes/heads were made without proper assessment of the financial requirements and necessity of the Departments.

Various reasons given by the Departments in this regard included non-receipt of administrative and financial sanction for construction, non-approval of scheme, non-release of sanction by the State Government, non-execution of work, non-receipt of funds from GoI, non-commencement of scheme etc.

Further, it was also noticed that there were instances of unnecessary provisions being made continuously for the last three years without being deleted from the Demands for Grants of the concerned Department as mandated by SBM and the entire provisions being surrendered at the end of financial year. Such instances have been listed in *Appendix 3.6*.

- ***Lack of implementation of announcements in budget speech of current as well as previous financial years***

While presenting the budget for the year 2023-24 in February 2023, the State Government had announced several schemes/policies. The concerned Departments had intimated (June-September 2024) the current progress on some of these major policy initiatives. Audit observed that limited or no progress has been made on these projects/policy initiatives. Further, on reviewing the progress received from the concerned departments regarding the budget announcements made by the State Government in the previous financial years, it was found that the budget announcements had not been implemented even after the lapse of substantial periods of time. Details regarding status of implementation of budget announcements are given in *Appendix 3.7*.

Lack of follow up action on major announcements of Budget Speech of previous as well as current years is indicative of lack of monitoring and pursuance of initiatives announced during the budget speech.

3.4.3 Flow of expenditure

Maintaining a uniform pace of expenditure is a crucial component of sound public financial management. As per SBM, to assist the Finance Department in the preparation

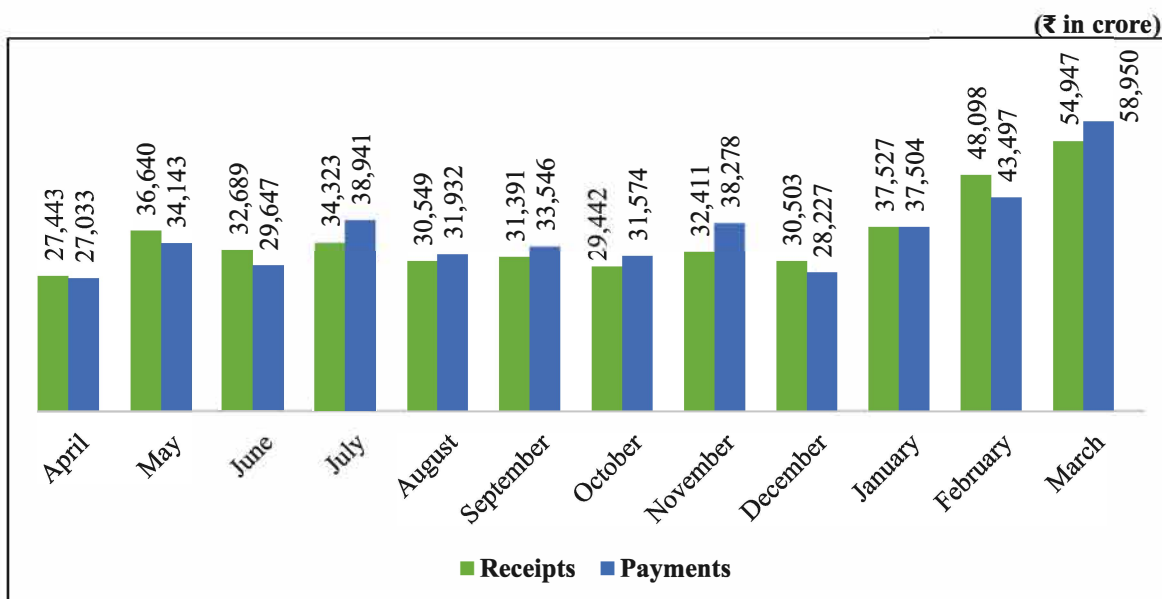
of forecasts for the likely cash balance position of the State, all budget controlling officers are required to furnish a statement every month, as per dates specified by Finance Department, showing the anticipated flow of revenue and expenditure. Any rush of expenditure in the closing month of the financial year should be avoided. Secretary Finance, GoR had directed (August 2023) that the flow of expenditure should be maintained in such a way that 90 *per cent* of total expenditure is incurred by the end of December, in the absence of which the controlling officer/ DDOs will be held liable.

During 2023-24, 32.30 *per cent* (₹ 1,39,951.20 crore) of the total expenditure (₹ 4,33,273.39 crore) was incurred during the last quarter of the financial year indicating that a uniform pace of expenditure could not be maintained during the year. However, it was also observed that 33.00 *per cent* (₹ 1,40,571.47 crore) of total receipts (₹ 4,25,961.60 crore) were received during last quarter only. Further, the expenditure incurred in the last quarter of the financial year 2023-24 has increased by 6.27 *per cent* (₹ 8254.06 crore) when compared to the previous year 2022-23.

During 2023-24, in respect of 78 sub-heads under 23 grants (where expenditure during last quarter was more than ₹ 50 crore and also more than 50 *per cent* of the total expenditure), total expenditure of ₹ 21,947.57 crore was incurred in the last quarter of the financial year which was 72.78 *per cent* of total expenditure (₹ 30,153.20 crore) and ₹ 16,714.10 crore (55.43 *per cent*) was spent in March 2024 alone as detailed in **Appendix 3.8**.

The monthly flow of receipts into the state exchequer and disbursement during 2023-24 are given in the following **Chart 3.5**

Chart 3.5: Monthly flow of receipts and disbursement during 2023-24



Source: Information provided by Accountant General (A&E) office.

The chart shows that expenditure (amount) increased substantially in the last quarter in comparison to the previous quarters of the year (amount). Further, the pattern of expenditure during 2023-24 revealed that the State Government incurred an expenditure of ₹ 58,950.02 crore constituting about 13.61 *per cent* of the total expenditure of ₹ 4,33,273.39 crore in the month of March alone.

As per Circular dated August 2023, directions were given to all Budget controlling officers/departments that prescribed percentage of expenditure against available Budget provision in the current financial year is to be restricted to 30 *per cent* at the end of first quarter, 60 *per cent* at the end of second quarter and 90 *per cent* at the end of third quarter of the year.

Details of 11 Major Heads, where expenditure incurred during the month of March was more than 50 *per cent* of total expenditure, are provided in **Table 3.11** below:

Table 3.11: Major Heads with more than 50 *per cent* expenditure in March during 2023-24

(₹ in crore)

S. No.	Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	Expenditure in March	% of 4 th quarter w.r.t. total expenditure	% of March w.r.t. total expenditure
1.	2075	Miscellaneous General Services	2.87	2.97	1.70	910.07	917.61	908.47	99.18	99.00
2.	3054	Roads and Bridges	(-)7.61	408.21	120.07	3,912.90	4,433.57	3,822.23	88.26	86.21
3.	4059	Capital Outlay on Public Works	23.13	50.08	22.27	221.13	316.61	174.78	69.84	55.20
4.	4220	Capital Outlay on Information and Publicity	0.00	0.53	0.14	1.94	2.61	1.51	74.33	57.85
5.	4236	Capital Outlay on Nutrition	0.00	15.24	1.73	17.68	34.65	17.68	51.02	51.02
6.	4425	Capital Outlay on Co-operation	0.00	0.00	0.00	3.12	3.12	3.12	100.00	100.00
7.	4575	Capital Outlay on Other Special Areas Programmes	15.50	50.99	(-) 12.92	38.80	92.37	38.80	42.00	42.00
8.	4885	Other Capital Outlay on industries and Minerals	0.00	0.00	0.12	5.13	5.25	4.87	97.71	92.76
9.	5475	Capital Outlay on Other General Economic Services	19.97	23.55	79.52	285.18	408.22	249.26	69.86	61.06
10.	6408	Loans for Food Storage and Warehousing	0.00	0.00	0.00	5.97	5.97	5.97	100.00	100.00
11.	6425	Loans for Co-operation	0.00	0.00	0.00	0.50	0.5	0.50	100.00	100.00
Total			53.86	551.57	212.63	5,402.42	6,220.48	5,227.19		

Source: Information provided by Accountant General (A&E) office.

Huge expenditure incurred in the last month of the year indicates weak internal controls over expenditure and lack of budgetary control/management at the level of the department/Budget controlling officers.

3.4.4 Gender Responsive Budgeting

The Gender Budget of the State is part of the overall budget and is intended for the welfare of women. Gender Budget facilitates integration of gender analysis in the Government Budget. Gender budgeting in the State is regulated as per provisions contained in the State Budget Manual (SBM) which provides that in order to prepare the annual Gender Budget Statement, Budget Controlling officers of specified departments are required to provide information in the format given in the budget circular issued by the Finance Department.

The State Government has designated Women Empowerment Department as the Nodal Department for preparation of Gender Budget Statement. The categories of schemes in the Gender Budget are given below:

A	Schemes under which expenditure targeted at women is more than 70 <i>per cent</i> .
B	Schemes under which expenditure targeted at women is lower than 70 <i>per cent</i> .

During 2023-24, there were 478 schemes/programmes constituting 100 'A' category schemes and 378 'B' category schemes in the Gender Budget. The State Government allocated ₹ 38,679.43 crore in 2023-24 to the Gender Budget, 15 *per cent* higher than the Budget provision (₹ 33,745.11 crore) for 2022-23. Gender Budget accounts for 7.66 *per cent* of the total State Budget².

The allocation of funds and expenditure under Gender Budget during the period 2019-20 to 2023-24 is shown in **Table 3.12** below.

Table 3.12: Year-wise position of BE and Actuals under Gender Budgeting

(₹ in crore)					
S. No.	Year	Total Budget provision in schemes included in Gender Budget	Provision for women in such schemes of Gender Budget	Actual Expenditure in the schemes	Per cent of expenditure
1.	2019-20	37,415.03	18,928.78	15,700.39	82.94
2.	2020-21	28,595.68	14,481.66	15,202.61	104.98
3.	2021-22	35,730.36	18,198.64	18,155.67	99.77
4.	2022-23	69,851.91	33,745.11	28,630.92*	84.84
5.	2023-24	76,614.07	38,679.43	33,812.88	87.42

Source: Budget documents and department replies

* Expenditure pertains to 455 schemes

It is evident from the above table that State Government was not able to utilize 12 to 17 *per cent* budget allocation during 2019-20, 2022-23 and 2023-24.

Further scrutiny revealed that during the year 2023-24, *nil* expenditure has been incurred in 27 schemes by 12 departments against budget allotment of ₹161.66 crore under Category A and 65 schemes by 29 departments against budget allotment of ₹ 952.92 crore under Category B. Details of schemes under Gender budget having *nil* expenditure against the budget allocation by various departments is given in **Appendix 3.9**. Audit observed that the State Government made token provision in various schemes and without augmentation of provision the entire provision was surrendered.

It was also noticed that State Government made provision of ₹ 256.51 crore under various schemes in State budget for welfare of women but reduced it or even withdrew the whole amount in the revised estimates. Details of such schemes are given in **Appendix 3.10**.

2. ₹ 5,04,970.13 crore

This reflects lack of implementation by the concerned Departments/State Government as well as deficient monitoring by the nodal Department of the schemes for welfare and empowerment of women in the State.

3.4.5 Child Budgeting

Child budgeting represents the State Government's commitment on child focused schemes, programmes, and policies from the overall budget of a fiscal year.

The State Government made Women and Child Development Department as the Nodal Department for preparation of Child Budget Statement. The first Child Budget was presented in the State in FY 2020-21.

In 2023-24, the State Government allocated ₹39,693.08 crore for the Child Budget, which was 20.11 *per cent* higher than 2022-23³. The Child Budget accounted for 7.86 *per cent* of the total State Budget⁴ of 2023-24. The quantum of funds allotted to Child Budget during 2023-24 and the expenditure against it is given in **Table 3.13** below:

Table 3.13: Child Budget provision and expenditure during 2023-24

(₹ in crore)			
	Budget Provision	Expenditure	Percentage utilisation of BE
Child Budget	39,693.08	28,322.73	71.35

Source: As per Budget and Appropriation Account for 2023-24

During the year 2023-24, there were 167 schemes/programs under 17 departments in the Child Budget. Against the Budget provision of ₹ 39,693.08 crore, 71.35 *per cent* budget was utilized for these schemes. Further analysis revealed that as against the Budget provision of ₹ 1,787.01 crore in 17 out of 167 schemes only ₹ 245.62 crore was utilized by various Departments⁵. While in 10 cases there was nil expenditure, in remaining schemes the utilization ranged between 5.87 to 23.12 *per cent*. Details of such schemes are given in **Appendix 3.11**.

Director, Medical and Family Welfare intimated (July 2024) that less expenditure under *Shubh Laxmi Yojana* was due to non-timely availability of budget and delay in submission of applications by the beneficiaries. Reasons for less/nil expenditure in other schemes are awaited from the various Departments/units (November 2024).

Less/nil expenditure under various schemes for welfare of children shows lack of proper monitoring by Women and Child Development Department (Nodal Department) and laxity on the part of implementing Departments in implementing the schemes.

3. ₹ 33,046.08 crore

4. ₹ 5,04,970.13 crore (Appropriation Account)

5. Minorities department, Child Empowerment department, Family Welfare Department, Elementary Education department, Secondary Education department, Integrated Child development department and Social Justice & Empowerment department.

3.4.6 Review of selected grants

Grant No. 26-Medical and Health and Sanitation and Grant No. 29-Urban Plan and Regional Development were selected on the basis of expenditure against budgeted estimate for the last three years for detailed analysis. This analysis encompasses comments on Budget and Expenditure, Receipts with respect to Revised Estimates, Excess expenditure after re-appropriation, surrender, unnecessary/excessive supplementary provision, non-utilisation of provisions and persistent savings under these grants.

Grant No. 26- Medical and Public Health and Sanitation

Grant 26-Medical and Public Health and Sanitation included expenditure related to departments of Medical and Health, Medical education, Ayurveda, Homeopathy and Unani upto 2022-23. Since State Budget 2023-24, the grant got bifurcated into three Grants, namely Grant 27-Medical and Health Department, Grant 28-Medical education Department and Grant 29- Ayurveda, Homeopathy, Unani Medical Department.

Grant 27-Medical and Health Department is under the administrative control of the Additional Chief Secretary, GoR. Providing better medical facilities to its citizens is the ultimate duty and objective of the Government. To accomplish this task, the medical department make plans in accordance with the policies of the government and implements them into action for providing proper and quality service to the citizens of the state.

Grant 28-Medical Education Department is administered by Principal Secretary, Medical Education Department, GoR. All medical colleges and dental colleges in the State are under administrative control of the department. The department also manages the hospitals affiliated to these colleges. The main objective of the department is to provide skilled and timely human resources in the field of medicine and health, conduct undergraduate, postgraduate and super specialty courses, training and treat and cure general, complex, serious and referred patients through the related hospitals.

Grant 29- Ayurveda, Homeopathy, Unani Medical Department is under administrative control of Secretary, Ayush Department, GoR. The department administers Ayurveda Homeopathy and Indian Medicine for achieving the broad objective of 'health for all'. Health advice and treatment is provided to the people through Ayurveda, Homeopathy, Unani, Yoga and Naturopathy etc. by the department.

The overall budgetary provisions, expenditure and savings under these grants during the period 2021-24 is detailed below in the **Table 3.14**.

Table 3.14: Budgetary Position during 2021-22 to 2023-24

Table 10: Budgetary Provisions during 2021-22 to 2023-24						
Year	Budgetary Provisions			Expen- Diture	Savings (Percentage of Deviation)	Amount Surrendered
	Original	Suppleme- ntary	Total			
Revenue Voted						
2021-22	11,627.29	271.41	11,898.70	11,409.66	489.04 (4.11%)	485.97
2022-23	13,358.78	-	13,358.78	11,771.45	1,587.33 (11.88%)	1,586.13
2023-24	13,929.34	435.60	14,364.94	13,436.62	928.32(6.46%)	925.84
Capital Voted						
2021-22	491.97	727.33	1,219.30	1,157.82	61.49 (5.04%)	61.48
2022-23	862.12	600.04	1,462.16	743.29	718.88 (49.17%)	717.88
2023-24	2,437.08	80.55	2,517.63	1,201.13	1,316.51 (52.29%)	1,316.55

Source: Appropriation Account of respective years

Audit scrutiny of budget and expenditure under this grant revealed that:

- The unutilized budget provision/savings under revenue section of the grant ranged from 4.11 *per cent* to 11.88 *per cent* during period from 2021-22 to 2023-24.
- As per SBM, grants that cannot be properly utilised should be surrendered. Under Revenue section, out of final savings, a sum of ₹ 3.07 crore, ₹ 1.20 crore and ₹ 2.48 crore remained un-surrendered during 2021-22, 2022-23 and 2023-24 respectively. During 2022-23 out of final savings, a sum of ₹ 1.00 crore remained un-surrendered under Capital section.
- Supplementary provision of ₹ 271.41 crore and ₹ 435.60 crore during 2021-22 and 2023-24 respectively was un-necessary in view of final savings in revenue section. Similarly, supplementary provision of ₹ 600.04 crore and ₹ 80.55 crore during 2022-23 and 2023-24 respectively was un-necessary in view of final savings in capital section as actual expenditure could not come up to the level of the original provision.
- In capital section there were savings of more than ₹ 500 crore i.e. 49.17 *per cent* and 52.29 *per cent* during the years 2022-23 and 2023-24.

This shows that the provision in SBM pertaining to budgetary controls were not adhered to by the concerned Departments.

Substantial Savings

Para 8.5 (8) of SBM provides that Budget Controlling Officers are required to prepare and submit monthly progress reports on expenditure and achievement of physical targets of plan schemes executed by the department to the Planning Department.

It was observed that in 14 schemes/programmes there were substantial savings of ₹ 784.69 crore (in cases where savings were more than ₹ one crore and above and more than 60 *per cent* of total provision) ranging from 59.80 *per cent* to 99.13 *per cent* of total grant/appropriation under the schemes/programmes during 2023-24. The details are given in **Table 3.15** below:

Table 3.15: Substantial Savings noticed under various Programme/Schemes

(₹ in crore)					
S. No.	Name of Head	Total (O+S)	Expenditure	Saving	Percentage of Savings
1.	2210-02-101-03-01 Ayurvedic college, Udaipur	2.39	0.63	1.76	73.64
2.	2210-05-001-01 Director, Medical Education	32.61	7.90	24.71	75.77
3.	2211-105-03-11 Compensation in unsuccessful Sterilization Cases	3.00	0.91	2.09	69.67
4.	2210-06-101-25-01 Eyes Retrieval and Eyes Transplant, Director medical and health	7.00	0.60	6.40	91.43
5.	3055-800-10-01 Mukhyamantry Chiranjeevi Jeevan Rakshak Yojana, Scheme operated through dedicated road safety fund	5.00	0.03	4.97	99.40
6.	4210-03-105-03-90 Allopathy, Medical College, Udaipur, Construction works	5.00	0.66	4.34	86.80
7.	4210-03-105-04-90 Allopathy, Medical college Ajmer, Construction works	4.64	0.08	4.56	98.28
8.	4210-03-105-05-90 Allopathy, Medical college Jodhpur, Construction works	5.95	1.23	4.72	79.33

S. No.	Name of Head	Total (O+S)	Expenditure	Saving	Percentage of Savings
9.	4210-03-105-07-01 Other expenditure, Medical College, Jaipur	54.70	11.51	43.19	78.96
10.	4210-03-105-07-05 Other expenditure, Medical College, Jodhpur	45.00	2.98	42.02	93.38
11.	4210-03-105-11-90 New Medical College, Construction work	859.00	323.44	535.56	62.35
12.	4210-03-105-12-01 State cancer Institute, SMS Medical College, Jaipur	40.90	16.44	24.46	59.80
13.	4210-03-105-18-01 Strengthening and Elevation of Medical college in state government for Acceleration in PG seats- phase-II, S.M.S. Medical college, Jaipur	57.50	3.31	54.19	94.24
14.	4210-03-105-21-01 Allopathy, New Public Health College, Directorate of Medical Education	32.00	0.28	31.72	99.13
	Total	1154.69	370.00	784.69	

Source: Detailed Appropriation Accounts

Budget Controlling Officer attributed the savings mainly to reasons such as (i) Less receipt of unsuccessful sterilization cases from districts than estimated cases, (ii) less execution of ongoing work by the PWD and non-receipt of sanction from Medical Education Department for construction and (iii) non-declaration for construction of new mortuary and overhead water tank.

Substantial savings against the budget allocation indicate that the provisions of SBM regarding budget formulation/preparation of demands for grants and monitoring were not adhered to. This also indicates poor monitoring over progress of work at the level of the departments.

Persistent savings

As per SBM, actual expenditure incurred in last two to three years and revised estimates for the current year should be taken into consideration for preparing estimates for the ensuing financial year and the estimates of expenditure should be as accurate as possible.

Audit examination of the records of the grant revealed that there were schemes having persistent savings (₹ One crore and above) from 2021-22 to 2023-24 which are given in **Table 3.16** below:

Table 3.16: Persistent savings noticed under various Programmes/Schemes

(₹ in crore)

S. No.	Name of Head	Savings (percentage of saving)		
		2021-22	2022-23	2023-24
1.	2210-04-800-01-01 Other expenditure, Through the National Rural Health Mission, Ayurveda Department	0	74.88 (100)	43.49 (58.07)
2.	2211-105-03-11 Compensation in unsuccessful Sterilisation Cases (Transport)	3.26 (72.37)	1.73 (57.62)	2.09 (69.51)
3.	2211-800-03-03 National Urban Health Mission (NUHM)	25.74 (57.64)	47.61 (100)	40.77 (100)
4.	4210-03-105-07-01 Allopathy, other expenditure of Medical College, Jaipur	1.22 (12.65)	4.80 (13.65)	43.19 (78.95)
5.	4210-03-105-07-06 Allopathy, other expenditure of Medical College, Kota	4.50 (64.98)	1.17 (37.03)	4.58 (54.64)

S. No.	Name of Head	Savings (percentage of saving)		
		2021-22	2022-23	2023-24
6.	4210-03-105-13-01 Tertiary Cancer Care Centre Medical College, Bikaner	5.00 (100)	7.28 (100)	6.15 (100)
7.	4210-03-105-14-01 National Mental Health Scheme, Medical College, Bikaner	1.81 (72.22)	1.74 (100)	2.34 (100)
8.	4210-03-105-15-02 Acceleration in UG seats Medical College, Udaipur	13.00 (100)	5.20 (40)	5.00 (27.78)
9.	4210-03-105-16-01 Elevation Phase III of Medical College under PMSSY, Medical College, Udaipur	2.00 (100)	4.35 (100)	4.35 (100)
10.	4210-03-105-18-02 Strengthening and Elevation of medical colleges in state government for acceleration in PG seats - Phase II, Medical College, Bikaner	23.39 (93.58)	9.00 (39.13)	20.00(36.36)
11.	4210-03-105-18-03 Strengthening and Elevation of medical colleges in state government for acceleration in PG seats - Phase II, Medical College, Jodhpur	8.49 (42.43)	20.81 (51.71)	18.64(35.52)
12.	4210-03-105-18-05 Strengthening and Elevation of medical colleges in state government for acceleration in PG seats - Phase II, Medical College, Udaipur	10.13 (56.26)	6.00 (33.34)	1.00 (5.26)
13.	4210-03-105-21-01 New Public Health College, Directorate, Medical Education	30.00 (100)	22.49 (89.97)	31.72(99.13)
14.	4210-03-105-24-01 PG Maternity and Neonatology Institution, Medical College, Jodhpur	5.00 (83.33)	1.00 (16.67)	19.20 (100)
15.	4210-03-105-25-01 Regional Cancer Institution, Medical College, Jodhpur	6.00 (60)	5.00 (13.51)	46.60(60.92)

Source: Detailed Appropriation Accounts.

The Budget Controlling Officers attributed the savings mainly to reasons such as (i) less receipt of unsuccessful sterilization cases from district than estimated cases; (ii) less execution of construction work; (iii) non-receipt of financial and administrative sanction for works relating to construction and supply of material to provide basic facility for treatment of cancer patients under Tertiary cancer care centre; (iv) non-release of funds to executive agency for construction of super specialty wing; (v) non-receipt of sanction for construction of Sports Complex under Acceleration in UG seats; (vi) non-transfer of funds to Bank Account of Single Nodal Agency; (vii) non-release of fund from the GoI and (viii) non-receipt of sanction for transfer of the funds to implementing agency etc.

The persistent savings indicate that the department did not utilise the budgeted funds consistently in respect of these development works/programmes/schemes. It also indicates over assessment of requirement of funds by the State Government in Appropriation Act without monitoring the flow of expenditure.

Non utilisation of entire provision

As envisaged in para 13.6 of SBM, the estimates of expenditure should be as accurate as possible. Cases under this grant, where there was 100 *per cent* savings during 2023-24, are given in **Table 3.17** below:

Table 3.17: Non-utilisation of provisions under various Programme/Schemes

(₹ in crore)				
S. No.	Name of Head	Budget Provision	Expenditure	Savings
1.	2210-05-105-03-01 Grant to Health Science University, RHSU, Jaipur	55.20	0.00	55.20
2.	2210-05-105-08-01 Tertiary Cancer Care Centre, Jhalawar Hospital and Medical College Society	18.37	0.00	18.37
3.	2210-05-105-09-01 Acceleration in UG seats, Jhalawar Hospital and Medical College Society	3.43	0.00	3.43
4.	2210-05-105-09-02 Acceleration in UG seats, Rajasthan Health Science University Jaipur	19.00	0.00	19.00
5.	2211-105-03-12 Measures for Population Control, Subh Lakshmi Yojana	27.45	0.00	27.45
6.	2211-800-02-02 National Urban Health Mission (NUHM)	154.57	0.00	154.57
7.	2211-800-03-03 National Urban Health Mission (NUHM)	40.77	0.00	40.77
8.	4210-01-116-16-01 National Urban Health Mission (NUHM)	7.20	0.00	7.20
9.	4210-03-101-01-90 Medical education building construction works	4.59	0.00	4.59
10.	4210-03-105-11-01 New Medical College, Capital expenditure for new medical college	128.30	0.00	128.30
11.	4210-03-105-13-01 Tertiary Cancer Care Centre, Medical College, Bikaner	6.15	0.00	6.15
12.	4210-03-105-14-01 National Mental Health Scheme, medical college Bikaner	2.34	0.00	2.34
13.	4210-03-105-15-06 Acceleration in UG seats, Capital expenditure for new medical college	11.70	0.00	11.70
14.	4210-03-105-07-03 Medical Collage,Udaipur	2.25	0.00	2.25
15.	4210-03-105-16-01 Elevation Phase III of Medical College under PMSSY, Medical College, Udaipur	4.35	0.00	4.35
16.	4210-03-105-24-01 PG Maternity and Neonatology Institution, Medical college Jodhpur	19.20	0.00	19.20
	Total	504.87		504.87

Source: Appropriation Accounts

The Budget Controlling Officers attributed the savings mainly to reasons such as ((i) reduction in estimates of State Fund and Central Assistance as the plan ceiling of State was higher than sanctioned by GoI; (ii) non receipt of financial and administrative sanction from the State Government; (iii) non release of funds to executive agency for construction of work *etc.*

This indicates that the budget provision was prepared on *ad hoc* basis without assessing the actual requirement. The surrender of entire provision in Capital heads indicates that proposals for capital works were made without proper planning and feasibility study. Non-utilisation of funds also indicates systemic deficiency in utilisation of funds by the department and this adversely impacts the achievement of the objective of schemes.

Token provision in grant

As per para 13.14 of SBM, a sub-head of other unit of appropriation which remains inoperative for three consecutive years should be deleted from the demand for grants of the concerned department. During scrutiny of the grant, it was observed that during 2021-24, token provisions were made in 149 heads⁶ out of total 970 heads⁷ under this grant which remained token provisions without augmentation of the provisions through re-appropriations and at the end of the financial year token provisions in all these heads were surrendered/re-appropriated. This indicated that the department lacked proper estimation of provision and execution of financial plan.

Flow of expenditure

Audit noticed that during 2023-24, in respect of six sub-heads (where more than 40 *per cent* was incurred either during the last quarter or during the last month of the financial year) under this grant, total expenditure of ₹142.55 crore was incurred in the last quarter of the financial year which was 62.31 *per cent* of the total expenditure (₹228.77crore). Of this, ₹107.33 crore (46.92 *per cent*) was spent in March 2024 alone as detailed in **Table 3.18** below.

Table 3.18: Flow of expenditure during March and last quarter of the year

S. No.	Head of Account (up to Sub Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure	(₹ in crore)	
					Percentage of total Expenditure incurred during	
					January-March 2024	March 2024
1.	4210-01-110-07 Construction works through the medical and Health Department	21.77	14.77	42.32	51.44	34.90
2.	4210-01-200-01 Shudh ke Liye Yudh Abhiyan	10.04	10.04	10.54	95.26	95.26
3.	4210-03-105-07 Other expenditure	14.53	11.11	25.28	57.48	43.93
4.	4210-03-105-12 State Cancer Institute	12.76	12.76	16.44	77.61	77.61
5.	4210-03-105-18 Strengthening and Elevation of Medical College	61.30	43.30	98.44	62.27	43.99
6.	2210-02-101-06 Grants-in-Aid to Ayurveda University	22.15	15.35	35.75	61.96	42.94
	Total	142.55	107.33	228.77	62.31	46.92

Source: Information provided by Accountant General (A&E) office.

Huge expenditure incurred by the department during the last quarter/month of the year is indicative of ineffective control over progressive expenditure during the year.

6. 2021-22 (46 heads), 2022-23 (49 heads), 2023-24 (54 heads).

7. 2021-22 (313 heads), 2022-23 (323 heads), 2023-24 (334 heads).

Excess Expenditure

Para 24.1 of SBM also provided that expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. As per SBM, it is essential that the statement should be prepared with utmost care, as inaccurate statements of excesses and savings not merely cause inconvenience to the Finance Department but may also lead to excess expenditure, for which concerned Budget Controlling Officer will be held responsible.

During test check of Appropriation Account, it was observed that under some heads expenditure was incurred in excess of the available budget, though there was no excess in the overall grant. Details are given in **Table 3.19** below:

Table 3.19: Excess expenditure in Heads under the Grant

(₹ in crore)						
S. No.	Head of Account	Total Provision	Surrender/Re-appropriation	Available fund	Actual Expenditure	Excess
1.	2210-02-101-02-01 Hospital and Dispensaries (Through the Director, Ayurveda Department)	27.57	17.10	44.67	44.80	0.13
2.	2211-800-02-03 National Rural Health Mission (NRHM),	1755.65	121.83	1877.48	1891.28	13.80
3.	4210-01-110-01-90 Hospital and Dispensaries, Ayurvedic (including Pharmacy) Construction work	0.51	(-)0.07	0.43	0.49	0.06

Source: Appropriation Accounts

This shows that expenditure was incurred by the department without availability of fund for these heads indicating deficient budgetary and expenditure controls.

Anticipated savings not surrendered

According to para 23.16 of SBM, grants that cannot be properly utilised should be surrendered. Accordingly, it is the duty of the Budget Controlling Officers to ensure that all anticipated savings are surrendered as soon as they are estimated, without waiting till the end of the year.

During the scrutiny of the grant, it was noticed that under two heads (where saving of ₹ 50 lakh & above) against savings of ₹ 41.50 crore, ₹ 14.53 crore was not surrendered. Details is given in the **Table 3.20** below:

Table 3.20: Details of heads where savings not surrendered

(₹ in crore)				
S. No.	Heads	Savings	Amount Surrendered/ Re-appropriate	Amount not surrendered
1.	2211-800-03-03 (Grant No 27) National Urban Health Mission (NUHM)	40.77	(-) 26.97	13.80
2.	2210-05-105-01-22 (Grant No 28) Swai Man Singh Medical College, Jaipur	0.73	0.00	0.73
	Total	41.50	(-) 26.97	14.53

This indicates poor expenditure management and inadequate financial control. Early surrender could have ensured more productive use of resources in other areas having shortfall.

Unexplained re-appropriations

Para 23.15.6 of SBM envisages that the reasons for anticipating excesses or savings should be clearly explained by the Department. Scrutiny of re-appropriation orders issued (31 March 2024) by the Finance Department, revealed that out of 460 explanations, 247 cases were clearly explained in the re-appropriation orders. Explanations in the remaining 213 cases were of general nature like 'actual requirement', 'based on latest assessment' and 'restriction of expenditure'.

The above tendency of non-specific explanations goes against the principle of transparency stipulated in Section 4 of the FRBM Act.

Irregular booking of expenditure under Capital heads

During the audit of Appropriation Account for the year 2023-24 of the State, it was noticed that the State Government made budget provision of ₹ 20.08 crore under certain Capital heads in State budget 2023-24 to provide Grants-in-aid to autonomous bodies and institutions which were earlier objected to and permission for opening these Capital heads was denied by the Office of the Accountant General (A&E) during 2021-22. The details of these heads are given ***Appendix 3.12***.

These Capital Heads were opened through the first supplementary grant during 2021-22 for creation of capital assets in autonomous institutions/bodies. This was irregular as per the extant provisions of Indian Government Accounting Standards (IGAS)-2 issued by Comptroller and Auditor General of India, funds should be issued by State Government to bodies/institutions with distinct legal/statutory status like universities, institutions/colleges, PSUs, etc only in the form of grant, investment or loans. Thus, the rules clearly prescribe that any Grant in aid by the State Government, irrespective of the purpose, has to be booked as Revenue Expenditure in the accounts of the State Government. The State Government also made provision under these Capital heads and booked expenditure during 2022-23. This indicates irregular booking and misclassification of expenditure in violation of GF&AR, Government Accounting Rules, 1990 and Indian Government Accounting Standard (IGAS-2).

Grant No. 29: Urban Plan and Regional Development

Grant No.29 has been divided between Grant 39 (Urban development and housing department) and Grant 40 (Local Self Government Department) in FY 2023-24.

Urban Development and Housing (UDH) Department is responsible for development of Urban Sector of Rajasthan. UDH Department is committed for systematic planning and development of cities. Principal Secretary, **Local Self Government (LSG) Department** is the controlling Department of all municipalities for all administrative purposes. It also performs monitoring and co-ordination function at the state level for all 282 municipalities of the state. The department is headed by Principal Secretary.

The overall budgetary provision, expenditure, and savings under this grant during the period 2021-24 is detailed below in the **Table 3.21**:

Table 3.21: Budgetary position under the grant during the period 2021-24

(₹ in crore)						
Year	Budgetary Provision			Expen- diture	Savings (Percentage)	Amount Surrendered
	Original	Suppleme- ntary	Total			
Revenue-Voted						
2021-22	6,034.41	₹ 2,000	6,034.41	5,154.35	880.05(14.58%)	876.01
2022-23	4,828.13	1,132.30	5,960.43	5,092.18	868.24(14.56%)	868.24
2023-24	6,053.02	878.03	6,931.05	5,126.53	1,804.52(26.03%)	1,804.52
Capital-Voted						
2021-22	1,323.84	2,158.99	3,482.83	3,114.95	367.88(10.56%)	357.82
2022-23	1,549.82	1,290.33	2,840.15	1,952.44	887.71(31.25%)	890.50
2023-24	4,589.75	58.41	4,648.16	2,029.86	2,618.29(56.32%)	2,618.97

It revealed from above table that during the period 2021-22 to 2023-24:

- The unutilized budget provision/savings under revenue section of the grant ranged from 14.56 per cent to 26.03 per cent.
- As per SBM, grants which could not be utilised need to be surrendered. During 2021-22 out of final savings, a sum of ₹ 4.04 crore under Revenue section and ₹ 10.06 crore under Capital section remained un-surrendered.
- During 2022-23 under Capital section, surrender of ₹ 890.50 crore was more than the savings.
- During 2023-24, supplementary provisions of ₹878.03 crore in Revenue section and ₹58.41 crore in Capital section were unnecessary as actual expenditure could not be incurred even to the level of the original provision.
- In capital section, there were persistent savings of more than ₹ 300 crore ranging from 10.56 per cent to 56.32 per cent of total budget.

This shows that the provision in SBM pertaining to budgetary controls were not adhered to by the respective departments.

Substantial Savings

Paragraph 13.7 of the SBM prescribes that actual expenditure incurred during the last three years and revised estimates for the current financial year should be taken into consideration for preparing estimates for the ensuing financial year.

It was observed that in 24 schemes/programmes there were substantial savings of 4617.72 crore (in cases where savings were more than ₹ one crore and also by more than 30 per cent of total provision) ranging from 32 per cent to 99 per cent of total grant/appropriation under the schemes/programmes during 2023-24. The details are given in **Table 3.22** below:

Table 3.22: Substantial Savings noticed under various Programmes/Schemes

(₹ in crore)					
S. No.	Name of Head/ Scheme	Total Provision (O+S)	Expenditure	Saving	Percentage savings
1.	2217-05-190-02-03 Ajmer city transport services Limited (General)	4.12	1.37	2.75	66.75
2.	2217-80-191-14-01 Grants under the recommendations of state finance commission (General)	263.88	140.72	123.16	46.67
3.	2217-80-191-50-01 Grant for air improvement to million plus cities (General)	106.47	17.52	88.95	83.54
4.	2217-80-191-50-04 Grant for drinking water and solid waste management to million plus cities (General)	415.58	201.95	213.63	51.41
5.	2217-80-191-50-07 Unobligated grant for non-million plus cities(general)	29.09	13.61	15.48	53.21
6.	2217-80-191-50-10 Obligated grant for drinking water and solid waste management to non-million plus cities (general)	43.63	20.41	23.22	53.22
7.	2217-80-191-51-01 Renovation/Improvement Repair of Roads (General)	192.33	82.43	109.90	57.14
8.	2217-80-192-14-01 Grants under the recommendations of state finance commission (General)	698.05	473.00	225.04	32.24
9.	2217-80-192-55-01 Unobligated grant for non-million plus cities(general)	266.01	125.97	140.04	52.64
10.	2217-80-192-55-04 Obligated grant for drinking water and solid waste management to non-million plus cities(general)	587.97	188.95	399.02	67.86
11.	2217-80-192-56-01 Renovation/improvement repair of roads (General)	288.50	123.64	164.86	57.14
12.	3475-108-02-01 Administrative expenses	2.91	1.29	1.62	55.61
13.	3475-108-03-01 Assistance under Indira Gandhi urban credit card yojana	14.00	0.09	13.91	99.36
14.	3475-108-04-01 Through the Local Self Government Department	440.00	203.07	236.93	53.85
15.	3475-191-02-01 Development works	11.71	5.06	6.66	56.87
16.	3475-192-02-01 Development works	27.33	11.26	16.08	58.84
17.	4217-03-800-01-02 Shahari Jan sabbhagi Yojana	2.06	0.28	1.78	86.41
18.	4217-03-800-02-07 For various urban bodies	47.50	2.41	45.09	94.93
19.	4217-60-050-04 Rajasthan urban sector development investment programme (RUSDIP) R.U.I.D.P. Third stage (EAP) Construction work	145.33	93.25	52.08	35.84
20.	4217-60-051-03-01 Local Self-Government department	10.00	5.00	5.00	50.00
21.	4217-60-051-07-01 Local Self-Government department	137.38	67.75	69.63	50.68
22.	4217-60-051-09-01 Local Self-Government department	2080.65	237.67	1842.98	88.58
23.	4217-60-051-10-01 Local Self-Government department	772.00	40.93	731.07	94.70
24.	4217-60-051-12-01 Local Self-Government department	220.10	131.27	88.84	40.36
	Total	6,806.60	2,188.90	4,617.72	

Source: Detailed Appropriation Accounts

Budget Controlling Officers attributed the savings mainly to reasons such as (i) less-receipt of fund from GoI and (ii) less execution of works by the Department etc. However, detailed reasons have not been intimated by the Department.

Substantial savings against the budget allocation indicate that the provisions of SBM regarding budget formulation/preparation of demands for grants and monitoring were not adhered to. This also indicates poor monitoring over progress of works at the level of the concerned Departments.

Persistent savings

As per SBM, actual expenditure incurred in last two to three years and revised estimates for the current year should be taken into consideration for preparing estimates for the ensuing financial year and the estimates of expenditure should be as accurate as possible.

Audit examination revealed that there were schemes having persistent savings (₹ 10 lakh and above) from 2021-22 to 2023-24 as given in the **Table 3.23** below:

Table 3.23: Persistent Savings noticed under various Programmes/Schemes

S.No.	Name of Head	Savings (percentage of saving)		
		2021-22	2022-23	2023-24
1.	2217-05-190-02-03 Ajmer City Transport Services Limited (General)	-	0.98 (23.67 %)	2.75 (66.67%)
2.	2217-80-001-04 Rajasthan Municipality Service Selection Commission- (Subordinate and ministerial)	-	0.09(18.22%)	0.14(26.04%)
3.	2217-80-001-06-01 Establishment chargers- committed	1.79(13.69%)	3.72(22.74%)	2.34(14.13%)
4.	2217-80-191-14-01 Grants under the recommendations of state finance commission (General)		32.21(12.21%)	123.16(46.67%)
5.	2217-80-191-50-07 Unobligated grant for non-million plus cities (General)	15.19(52.18%)	1.26(4.35%)	15.48(53.21%)
6.	2217-80-191-50-10 Obligated grant for drinking water and solid waste management to non-million plus cities (General)	22.78(52.18%)	1.88(4.35%)	23.22(53.21%)
7.	2217-80-192-14-01 Grants under the recommendations of state finance commission (General)	-	67.07(9.61%)	225.04(32.24%)
8.	2217-80-192-55-01 Unobligated grant for non-million plus cities (General)	119.58(49.74%)	125.72(33.75%)	140.04(52.64%)
9.	2217-80-192-55-04 Obligated grant for drinking water and solid waste management to non-million plus cities (General)	179.37(49.74%)	188.57(33.75%)	399.01(67.86%)
10.	4217-03-800-01-02 Shahari Jan Sahbhagi Yojana	-	2.40(70.00%)	1.78(86.57%)
11.	4217-03-800-02-07 For various urban bodies	26.04(84.26%)	3.28(95.60%)	45.09(94.93%)
12.	4217-60-051-03-01 Local Self Govt. Department	-	8.59(31.25%)	5.00(50.00%)
13.	4217-60-051-07-01 Local Self Govt. Department	58.97(51.46%)	75.26(45.65%)	69.63(50.68%)
14.	4217-60-01-09-01 Local Self Govt. Department	-	468.96(87.73%)	1842.98(88.58%)

Source: Detailed Appropriation Accounts.

The Budget Controlling Officers attributed the savings mainly to reasons such as (i) less-receipt of funds from GoI and (ii) less/non execution of works by the Department. However, detailed reasons have not been intimated by the Department.

The persistent savings indicate that the department did not utilise the budgeted funds consistently in respect of these development works/programmes/schemes. It also indicates over assessment of requirement of funds by the State Government in Appropriation Act without properly monitoring the flow of expenditure.

Non utilisation of entire provision

As envisaged in para 13.6 of SBM, the estimates of expenditure should be as accurate as possible. Cases under the grant, where there was 100 *per cent* savings during 2023-24, are given in **Table 3.24** below:

Table 3.24: Non-utilisation of the entire provision under various Programme/Schemes

(₹ in crore)				
S. No.	Name of Head	Budget Provision	Expenditure	Savings
1.	2217-05-190-02-08 Jodhpur City Transport Services Limited-(General)	6.87	0.00	6.87
2.	2217-05-190-02-11 Kota City Transport Services Limited-(General)	3.43	0.00	3.43
3.	2217-05-190-02-17 Udaipur City Transport Services Limited-(General)	4.81	0.00	4.81
4.	2217-05-190-02-20 Bharatpur City Transport Services Limited (General)	2.75	0.00	2.75
5.	2217-05-190-02-23 Rajasthan City Transport Services Limited (General)	50.00	0.00	50.00
6.	2217-80-191-14-04 Incentive grants for execution under the recommendations of state finance commission	13.89	0.00	13.89
7.	2217-80-191-50-16 Grant for urban health and wellness centers (General)	7.57	0.00	7.57
8.	2217-80-191-52-01 Conservation of buildings in walled area (General)	2.40	0.00	2.40
9.	2217-80-191-53-01 Local Self Government Department (General)	41.21	0.00	41.21
10.	2217-80-191-54-01 Local Self Government Department (General)	17.24	0.00	17.24
11.	2217-80-192-14-04 Incentive grants for execution under the recommendations of state finance commission	36.74	0.00	36.74
12.	2217-80-192-55-10 Grant for urban health and wellness centers (General)	69.24	0.00	69.24
13.	2217-80-192-57-01 Local Self Government Department (General)	96.17	0.00	96.17
14.	2217-80-192-60-01 Local Self Government Department – General	5.00	0.00	5.00
15.	2217-80-192-61-01 Local Self Government Department – General	13.00	0.00	13.00
16.	3475-108-02-02 I.E.C. Activities	0.25	0.00	0.25
17.	4217-60-051-05-01 Local Self Govt. department	1.00	0.00	1.00
18.	4217-60-051-06-01 Local Self Govt. department	68.41	0.00	68.41
19.	4217-60-051-08-02 Urban Development and Housing Department	240.42	0.00	240.42
20.	4217-60-051-15-01 Urban Development and Housing Department	13.00	0.00	13.00
	Total	693.40	0.00	693.40

Source: Appropriation Accounts

The Budget Controlling Officers attributed the savings mainly to reasons such as (i) Non-execution of construction work; (ii) non-release of grant; (iii) non-starting of new schemes; and (iv) non-receipts of funds from GoI etc.

Surrender of entire provision indicates that proposals for capital works were made without proper planning and feasibility study. Non-utilisation of funds also indicates systemic deficiency in utilisation of funds by the concerned Departments and adversely impacts the achievement of the objective of schemes.

Token provision in grant

As per para 13.14 of SBM, a sub-head or other unit of appropriation which remains inoperative for three consecutive years should be deleted from the Demand for Grants of the concerned Department. During scrutiny of the grants, it was observed that during 2021-24, token provisions were made in 248 heads⁸ out of total 491 heads⁹ under this grant which remained token provisions without augmentation of the provisions through re-appropriations and at the end of the financial year, token provisions in all these heads were surrendered/re-appropriated. This indicates that the Department lacked proper estimation of provision and execution of financial plan.

Flow of expenditure

Audit noticed that under seven sub-heads more than 25 per cent expenditure was incurred during the last quarter of 2023-24. Details of expenditure under these sub-heads is given in **Table 3.25** below:

Table 3.25: Flow of expenditure during March and last quarter of the year

S. No.	Head of Account (up to Sub Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure	Percentage of total Expenditure incurred during	
					January-March 2024	March 2024
1.	2217-05-190-02 Scheme operated from Rajasthan Transport Infrastructure Development fund	51.50	33.50	118.49	43.46	28.27
2.	2217-05-800-01 Smart City	98.00	98.00	98.00	100	100
3.	2217-80-192-14 Grants under the recommendation of State Finance Commission.	135.80	124.74	473.00	28.71	26.37
4.	4217-60-051-09 Atal Mission for Rejuvenation and Urban Transformation (AMRUT) 2.0	204.84	147.84	237.67	86.19	62.20
5.	5055-190-02 Rajasthan Infrastructure Transport Development Fund	311.47	207.72	622.72	50.02	33.36
6.	2217-80-797-03 Rajasthan Transport Infrastructure Development Fund	763.49	763.49	763.50	100	100
7.	2217-80-797-04 Schemes operated from Rajasthan urban Development Fund	68.69	68.69	68.69	100	100
	Total	1,633.79	1,443.98	2,382.07		

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

8. 2021-22 (66 heads), 2022-23 (90 heads), 2023-24 (92 heads).

9. 2021-22 (156 heads), 2022-23 (157 heads), 2023-24 (178 heads).

It is evident from above table that under these sub-heads, expenditure of ₹ 1,633.79 crore was incurred in the last quarter of the financial year which was 68.59 *per cent* of the total expenditure (₹ 2,382.07 crore) of these sub-heads during 2023-24. Further, audit also noticed that in respect of three sub-heads 100 *per cent* expenditure was incurred during the last quarter/month of the financial year.

Huge expenditure incurred by DDOs/CCOs of the concerned departments during the last quarter/month of the year is indicative of ineffective control over progressive expenditure during the year.

Excess Expenditure

As per para 8.5(5) of SBM, Budget Controlling Officer will ensure that expenditure does not exceed the budget allocation. Para 24.1 of SBM also provided that expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. As per SBM, it is essential that the statement should be prepared with utmost care, as inaccurate statements of excesses and savings not merely cause inconvenience to the Finance Department but may also lead to excess expenditure, for which concerned Budget Controlling Officer will be held responsible.

During test check of appropriation account of 2023-24, it was observed that under some heads of the grant there was expenditure in excess of provision as given in **Table 3.26** below:

Table 3.26: Excess expenditure in Heads under the Grant

(₹ in lakh)

S. No	Head of Account	Total Provision	Surrender (-)/Re-appropriation	Availability of fund	Actual Expenditure	Excess
1.	2217-80-001-04 Rajasthan Municipality Service Selection commission (subordinate and ministerial)	55.13	(-)14.36	40.77	40.77	₹ 491
2.	2217-80-192-14-01 Grants under the recommendations of State Finance Commission (General)	69,804.51	(-)22,508.06	47,296.45	47,300.33	3.88
3.	4217-60-050-06-01 Programme loan	15,355.87	(-)285.68	15,070.19	15,070.19	₹ 523
4.	4217-60-050-07-01 IV Stage (EAP)	41,562.04	(-)4,962.65	36,599.39	36,599.39	₹ 236
5.	4217-60-051-11-01 RUIDP fourth stage tranche-2(EAP)	17,109.37	9,388.96	26,498.33	26,575.44	77.11

Expenditure incurred by the department without availability of adequate funds for these heads indicates deficient budgetary and expenditure controls.

Unexplained re-appropriations

Para 23.15.6 of SBM envisages that the reasons for excesses or savings should be clearly explained by the Department. Scrutiny of re-appropriation orders issued (31 March 2024) by the Finance Department, revealed that out of 43 explanations, specific explanations were only provided in 29 cases in the re-appropriation orders. Explanations

in the remaining 14 cases were of general nature like ‘actual requirement’, ‘based on latest assessment’ and ‘restriction of expenditure’.

The above tendency of providing non-specific explanations goes against the principle of transparency stipulated in Section 4 of FRBM Act.

3.4.7 Other irregularities in Accounts

1. Incorrect disclosure of revenue expenditure as capital expenditure

According to Indian Government Accounting Standards (IGAS)-2 issued by Comptroller and Auditor General of India, funds should be issued by State Government to bodies/institutions with distinct legal/statutory status like universities, institutions/colleges, PSUs, etc only in the form of grant, investment or loans. Such grants-in-aid could be given in cash or kind used by the recipient agencies towards meeting their operating as well as capital expenditure requirement. Point no. 13 of IGAS-2 states that expenditure on Grant-in-aid for the purpose of creating assets shall not, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India, be debited to a capital head of account in the financial statements of the Government. Further, Rule 338(1) of GF&AR part-I of GoR states that expenditure on temporary assets or grant-in-aid shall not ordinarily be considered as expenditure of a capital nature. In addition, note under Rule 30(1) of Government Accounting Rules (GAR), 1990 of GoI also states that expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in case specifically authorized by the President on the advice of Comptroller and Auditor General be debited to a capital head of account.

Further, Article 150 of the Constitution provides that, the accounts of the Union and of the State shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. Thus, the State Government seeks post facto permission for the accounting heads opened in a budget from the office of the AG (A&E).

During 2021-22, the State Government opened certain Capital heads in supplementary budget through which Grant-in-Aid was provided to various autonomous bodies/institutions. Though the Office of the Accountant General (A&E) denied (January 2022) permission for opening these heads, the expenditure was irregularly booked as Capital Expenditure instead of Revenue Expenditure during 2021-22 and 2022-23 in contravention of the provisions of IGAS, GAR and GF&AR *ibid*.

Audit of Appropriation Account of the State for the year 2023-24 revealed that Government of Rajasthan had again made budget provision of ₹ 8.00 crore and booked expenditure of ₹ 4.00 crore under Capital Section instead of Revenue Section for expenditure against Grant-in-Aid to Autonomous body (Rajasthan Veterinary and Animal Husbandry University, Bikaner). As a result, the Revenue/ Capital Expenditure is understated/ overstated by ₹ 4.00 crore. Details of these Capital heads are provided in **Table 3.27** below:

Table 3.27: Irregular booking under Capital heads during 2023-24

(₹ in lakh)				
S. No.	Grant No	Budget Head	Original Provision	Expenditure
1	30	4403-796-05-01-18 Machinery and Equipment/Tool & Plant	200.01	100.00
2	47	4403-101-18-01-18 Machinery and Equipment/Tool & Plant	400.01	200.00
3	51	4403-789-05-01-18 Machinery and Equipment/Tool & Plant	200.01	100.00
		Total	800.03	400.00

Thus, operation of Capital heads for incurring Revenue Expenditure was irregular and in contravention of the provisions of IGAS, GAR and GF&AR.

2. Expenditure incurred without Budget provision

As per para 24.1 of SBM, expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. Four cases of expenditure incurred without provision pertaining to three grants, where ₹ 9.20 crore was cumulatively incurred are given in **Table 3.28**.

Table 3.28: Cases where expenditure was incurred without Budget provision

(₹ in crore)								
S. No.	Grant no. and name	Head of accounts	Provisions				Actual expenditure	Excess Expenditure
			Original	Supplementary	Re-appropriation	Total		
1.	18- Home Department	2055-115-09-01 Training to Students under Police Modernisation Scheme	3.06	0.00	(-) 3.06	0.00	2.13	2.13
2.		2055-101-01-03 Criminal Branch	₹ 3000	0.00	(-) ₹3000	0.00	0.64	0.64
3.	30-Tribal Area Department	4059-80-796-04-02 Other Buildings	12.60	0.00	(-) 12.60	0.00	2.00	2.00
4.	51- Special Component plan for Welfare of Scheduled Castes	4059-80-789-03-02 Other Buildings	16.20	0.00	(-) 16.20	0.00	4.43	4.43
	Total		31.86	0.00	(-) 31.86	0.00	9.20	9.20

Reasons for expenditure under these heads without any budget provision have not been intimated (November 2024).

3. Expenditure incurred in excess of Budget provision within grants

As per para 24.1 of SBM, expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. However, it was observed that under 20 Budget Heads expenditure was incurred in excess (more than ₹ 20 lakh) of the available budget provision, though there was no excess in the overall grant. Details are given in **Table 3.29** below.

Table 3.29: Details of expenditure incurred in excess of Budget provision

(₹ in crore)					
S. No.	No. and Name of Grant	Budget Head	Total provision (O+S+R)	Expenditure	Excess Expenditure
1.	4-Repayment of Public Debt	6004-09-101-02-01 Poverty Mitigating in West Rajasthan-World Bank	3.30	6.56	3.26
2.	11-Registration and Stamp Department	4059-80-051-13 General Building (Stamp and Registration Department)	7.29	7.50	0.21
3.	30-Tribal Area Development Department	2202-02-107-06-02 Pre-matric Scholarships	54.22	54.49	0.27
4.		2211-796-02-03 National rural Health Mission (NRHM)	437.30	439.80	2.50
5.	31-Social justice and Empowerment Department	2225-03-196-05-02 Post Matric scholarship for Special Backward Classes	80.54	87.66	7.12
6.		2225-03-196-06-05 Post Matric scholarship for Special Backward Classes(Elementary Education Department)	6.54	6.78	0.24
7.		2225-03-196-06-07 Devnarain Gurukul Yojana	5.89	12.68	6.79
8.		2235-02-196-19-07 Grant for Shelter less Children under Palanhar Yojana	527.40	543.58	16.18
9.		2059-80-053-22 Social justice and Empowerment Department-Committed	5.29	5.96	0.67
10.		4225-03-800-01-03 Construction of Devnarain Residential Schools	29.11	31.36	2.25
11.		4225-03-800-01-02 Construction of Devnarain Hostel Building under Adarsh Hostel Yojana	16.33	19.83	3.50
12.	40-Local Self Government Department	4217-60-051-11-01 RUIDP fourth stage trench-2(EAP)	264.98	265.75	0.77
13.	41-Public Health Engineering Department	4215-01-102-03-01 Other Rural Water Supply Schemes	575.65	598.30	22.65
14.	42-Water Resources and Indira Gandhi Nahar Project Department	4701-80-800-03-01 Construction Works	27.58	28.90	1.32
15.	44-Public Works Department	5054-02-337-03 Through the Border Road Development Board	414.62	506.30	91.68
16.		5054-03-337-11 Rajasthan Highway Development Project-I (ADB)	739.04	740.72	1.68
17.		5054-03-337-12 Rajasthan Highway Development Project-II (World Bank)	578.97	579.23	0.26
18.	51-Special Component Plan for Welfare of Scheduled Castes	2225-01-789-01 Scholarship and Stipend for Scheduled Castes	92.16	93.03	0.87
19.		2211-789-02-03 National Rural Health Mission (NRHM)	511.93	515.63	3.70
20.		5452-80-789-02 Development of Rural Tourism	1.39	1.66	0.27

Source: Detailed Appropriation Accounts

Reasons for expenditure in excess of budget provision under these heads have not been intimated by the concerned departments (November 2024).

3.5 Good Practices

The good aspects of budgetary management of the State Government are given below:

- Submission of all the Re-appropriation orders and Surrender orders before closing of the financial year.
- Surrender of most of the savings before the end of the year.

3.6 Conclusion

Cases of excessive/unnecessary supplementary provisions indicate that the Departments did not make realistic assessment of requirement and budget controlling officers did not exercise necessary budgetary control over the flow of expenditure through the monthly expenditure.

Cases of insufficient/excessive or unnecessary re-appropriation reflected that budget controlling officers did not adequately assess the requirement of funds in heads of accounts under their control.

Huge expenditure incurred in the last month/last quarter of the year was indicative of weak internal controls over expenditure/receipts and lack of budgetary control/management.

3.7 Recommendations

The budgetary control mechanism, specifically the monthly expenditure control and monitoring mechanism, may be strengthened to avoid excessive savings, especially where instances of persistent savings have been observed and to reduce Supplementary provisions which might remain unutilised.

An appropriate control mechanism needs to be instituted by the State Government to enforce proper implementation and monitoring of budget implementation to ensure that large savings within the Grants/Appropriations are controlled, and anticipated savings are identified and surrendered within the specified timeframe

Budget Controlling Officers need to be made aware of their responsibility to provide clear explanation of the variations in expenditure from the allocation to facilitate proper analysis of budget and accurate preparation of subsequent Appropriation Accounts.

Chapter IV: Quality of Accounts and Financial Reporting Practices

Introduction

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision making.

This chapter provides an overview and status of compliance of various significant financial rules, procedures and directives with regard to financial reporting of the State Government and its various subordinate offices during the current year.

4.1 Non-discharge of liability in respect of interest towards interest bearing Deposits/Reserve Funds

The Government has a liability to provide and pay interest on the amount in 'Interest-bearing Deposits' and 'Interest bearing Reserve Funds'. As on 1 April 2023, the balance in 'Interest-bearing Deposits' was ₹ 18,304.03 crore and 'Interest bearing Reserve Funds' was ₹ 4,667.86 crore respectively, on which, the government provided for interest of ₹ 353.76 crore and ₹ 336.66 crore. There was under payment of ₹ 7.94 crore in respect of interest towards 'Interest bearing Reserve Fund' as given in **Table 4.1**. Non-payment of interest liability has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

Table 4.1: Non-discharge of liability in respect of interest towards Interest bearing Reserve Fund

(₹ in crore)						
S. No.	Fund/Deposit	Opening balance as on 01.04.2023	Basis of calculation of interest paid	Interest due	Interest paid	Interest not paid
1.	MH 8121-129 State Compensatory Afforestation Fund	1,347.12	3.35 per cent (Interest calculated at the rate of 3.35 per cent as per Ministry of Environment, Forest & Climate Change, Government of India Letter dated 10 October 2022)	45.13	37.19	7.94
	Total	1,347.12		45.13	37.19	7.94

Source: Finance Account

4.2 Off Budget Borrowings of the State Government

The State Governments are empowered to borrow money under Article 293 (3) of the Constitution of India. State Government provides guarantees for loans availed by autonomous bodies and Government Companies/Corporations. These borrowings are not reflected in the State Accounts as they are reflected in the accounts of these autonomous entities. However, when the repayment liability of such borrowings falls

on the State Government, then such borrowings become the liability of the State Government and therefore, these borrowings are termed as off budget Borrowings of the State Government. Such borrowings remain outside the legislative control of the State Government.

Government of Rajasthan (GoR) has not disclosed any off-budget borrowing in its accounts for the year 2023-24. However, few instances of off-budget borrowings were noticed as of 31 March 2024 from the records of Departments, as detailed in the following paragraphs.

(1) GoR gave guarantee for loan of ₹ 3,948.66 crore obtained by Zila Parishads from Housing and Urban Development Corporation Ltd. (HUDCO) under the Chief Minister Below Poverty Line (CMBPL) Awas Yojana in 2011-12. Out of the guarantee ceiling provided by GoR, the Zila Parishads had availed total guarantees of ₹ 3,624.48¹ crore till 2023-24. It was found that the State Government has been repaying the principal and interest against these loans. During 2023-24, ₹ 336.07 crore (₹ 235.85 crore on account of principal and ₹ 100.22 crore as interest) was transferred by GoR to 31 ZPs, for payment of principal and interest on these loans. As of 31 March 2024, there is an outstanding loan of ₹ 1,040.73 crore.

(2) Rajasthan Water Supply and Sewerage Corporation (RWSSC) established in 1979, was intended to oversee water supply and sewerage services in Rajasthan. The State Government has not yet transferred the functions of Public Health Engineering Department (PHED) to the Corporation, thus it remains non-operational. During audit, following cases of off budget borrowings were noticed in respect of RWSSC.

(i) State Government provided Guarantee of ₹ 155.60 crore to RWSSC for loans taken from LIC for water supply project. During 2023-24, PHED, GoR transferred ₹ 1.29 crore (₹ 0.95 crore as principal and ₹ 0.34 crore as interest) to RWSSC for repayment of loan (Principal and interest) to LIC. However, the liability burden of the loan was to be borne by the corporation. As of 31 March 2024, the outstanding debt of RWSSC against this loan was ₹ 1.86 crore.

(ii) GoR, also provided guarantee during the period 2021-24 for loan of ₹ 7,000 crore obtained by RWSSC from HUDCO and Bank of Maharashtra. Out of this loan, the corporation transferred ₹ 6,875 crore (₹ 841.43 crore, ₹ 2,671.91 crore and ₹ 3,361.67 crore during 2021-22, 2022-23 and 2023-24 respectively) as state share of Jal Jeevan Mission to SNA account of the Mission leaving a balance of ₹ 125 crore in its Public Account as on 31 March 2024.

It was noticed that the Corporation paid ₹ 885.25 crore annual interest on these loans during 2022-23 (₹ 365.99 crore) and 2023-24 (₹ 519.26 crore). This repayment was sourced by water user charges of ₹ 884.42 crore which were transferred by PHED to the Corporation account during 2022-23 (₹ 518.91 crore) and 2023-24 (₹ 365.51 crore). This indicated that the repayment of interest is indirectly met by the State Government by transferring the water user charges collected by the PHED. However, this debt liability is being reflected in the accounts of RWSSC and not in the accounts of GoR and thus, the debt burden of the State is incorrectly understated. This constitutes the off-

1 2011-12: ₹945.37 crore, 2012-13: ₹840.19 crore, 2013-14: ₹958.51 crore, 2014-15: ₹600.64 crore, 2015-16: ₹160.52 crore, 2016-17: ₹61.34 crore, 2017-18: ₹6.34 crore, 2018-19: ₹1.16 crore, 2019-20: 'Nil', 2020-21: ₹50.41 crore, 2021-22: 'Nil' and 2022-23: 'Nil', 2023-24: 'Nil'

budget borrowings of the State Government as the State share for Jal Jeevan Mission was to be borne by the State Government which is, as per this arrangement, is being borne by RWSSC.

Audit also observed that the corporation is only being used by the State Government as a conduit for raising loans from the market to fund the water supply schemes under the Jal Jeevan Mission.

In respect of loans obtained by Zila Parishads, Finance Department intimated (September 2024) that grants are being provided to ZPs because of its poor financial position. Regarding loan raised by RWSSC in respect of LIC, Finance (Budget) department intimated (September 2024) that repayment of loan is being made by the corporation from its own income and other revenue receipts. However, RWSSC in its reply (October 2023) clearly depicted government sanction orders as source for repayment of principal and interest. Further, with respect to loan of ₹ 7,000 crore obtained by RWSSC from HUDCO and Bank of Maharashtra, the Department replied (September 2024) that RWSSC is arranging funds for meeting the state share of Jal Jiwan Mission at its own level. Further, at present many centrally funded schemes are being implemented by Autonomous bodies. RWSSC is itself responsible for the loan taken and the loan is being repaid from the Corporation's own income. However, the Corporation has accepted (November 2024) that user charges collected are being deposited in the PD account of the Corporation in accordance with the directions of GoR. In compliance with the Finance Department's directions, this amount is being used by the Corporation in repayment of loans taken for meeting the State's share of Jal Jiwan mission.

Thus, the loans availed in above cases against the State guarantee by Zila Parishads and RWSSC was eventually being paid from the budget of the State Government. This constitutes the off-budget borrowings of the State Government.

4.3 Funds transferred directly to State Implementing Agencies

The Central Government transfers a sizeable quantum of funds directly to the State Implementing Agencies² (IAs) for the implementation of various schemes/programmes in the social and economic sectors. As the funds are not routed through the State Budget/State Treasury System, the Finance Accounts of the State do not capture these funds and to that extent, the state's receipts and expenditure as well as other fiscal variables/parameters derived from them, do not represent the complete picture.

With effect from 01 April 2014, GoI decided that plan assistance under all the Centrally Sponsored Schemes (CSS) would be classified as Central assistance to State Plan and transferred to IAs through the Consolidated Fund of the State in a phased manner. However, during 2023-24, Central funds of ₹ 27,843.69 crore were transferred directly to the State IAs. Out of this, the Central Government transferred ₹ 6,545.71 crore for Mahatma Gandhi National Rural Employment Guarantee Programme, ₹ 4163.46 crore for Pradhan Mantri Kisan Samman Nidhi (PM-Kisan), ₹12131.24 crore for payment for Indigenous Urea, ₹ 251.07 crore for Jal Jeevan Mission/National Rural Drinking Water

2. State IAs are organisations/institutions including non-governmental organisations which are authorised by the State Government to receive funds from the GoI, for implementing the specific programmes.

Mission, ₹ 625.10 crore for Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana, ₹ 268.99 crore for works under Roads Wing, ₹ 144.62 crore for Atal Bhu Jal Yojana.

The quantum of funds transferred directly to the State IAs are given in the **Table 4.2** below and the details are provided in **Appendix 4.1**.

Table 4.2: GoI funds transferred directly to State IAs during 2019-24

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Funds	9,483.87	13,628.16	16,150.62	18,059.23	27,843.69

Source: Finance Accounts of respective years

As is evident from the table that direct transfers from Central government to the State IAs increased almost threefold during 2019-24.

4.4 Delay in submission of Utilisation Certificates

Rule 68(i) of General Financial and Accounts Rules (GF&AR), 2012 prescribe that all financial sanctions and orders if issued by Administrative Department within its own financial power shall be communicated directly to the Accountant General by specifying the powers under which the same have been issued. Further, Rules 284 & 286 of GF&AR prescribe that Utilization Certificates (UCs) of grants provided for a specific purpose should be obtained by the departmental officers from the grantees and after verification should be forwarded to the Accountant General (A & E) within one year from the date of their sanction unless specified otherwise. Rule 282 (ii) & (iv) also provides that the grant shall be sanctioned to meet the requirements of a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as is likely to be spent during the year. On the expiry of the period of one year from the date of sanction, any unspent balance thereof shall be duly surrendered to the government. In Rajasthan, the Grants in Aid (GIA) by the State Government are given under three object heads (i) 12-Grant-in-Aid (Non-salary); (ii) 92-Grant-in-Aid (Salary) and (iii) 93-Grant-in-Aid for creation of Capital Assets.

During the year 2022-23, the Government of Rajasthan released Grants-in-Aid of ₹49,443.75 crore, of which ₹41,708.31 crore was released under object head 12 (Grant-in-Aid, non-salary) and ₹267.35 crore under object head 93 (Grant-in-Aid for creation of Capital Assets) and ₹ 7,468.09 crore under Grant in aid (salary)³. Audit scrutiny revealed that various departments did not submit a total of 996 UCs aggregating to ₹1,122.12 crore pertaining to the period 2010-11 to 2022-23 to the office of the Accountant General (A&E) as on 31 March 2024. Out of the total outstanding UCs, 432 UCs of ₹319.79 crore pertained to 'Grant-in-Aid for the creation of Capital Assets'. The age-wise pendency of total outstanding UCs is summarized in following **Table 4.3** and **Table 4.4** below:

3. UCs are not required as per Rule 285 (4) of GF&AR for grants released for general purpose i.e. pay & establishment and office expenses for the schemes under State Fund or Central Assistance (₹7,468.09 crore). Further, an amount of ₹0.37 crore was classified under Minor Head-191 (₹0.03 crore), Minor Head-192 (₹0.28 crore) and Minor Head-196 (₹0.06 crore) for which UCs are not required under the same rule.

Table 4.3: Status of submission of UCs as on 31 March 2024

(₹ in crore)		
Year*	Number of UCs outstanding	Amount
Upto 2022-23	352	293.05
2023-24	644	829.07
Total	996	1122.12

Source: Information compiled by office of the AG (A&E)

* Year mentioned above relates to 'Due Year' i.e. after 12 months of actual drawal.

Table 4.4: Year-wise break up of outstanding UCs

(₹ in crore)		
Year*	Number of UCs	Amount
2011-12	5	0.02
2012-13	4	0.04
2013-14	6	0.03
2014-15	7	0.04
2018-19	48	0.64
2019-20	10	1.71
2020-21	38	84.20
2021-22	15	4.61
2022-23	219	201.77
2023-24	644	829.06
Total	996	1,122.12

Source: Information compiled by office of the AG (A&E)

* Year here relates to 'Due year' i.e. after 12 months of actual drawal

As per information provided by the office of the Accountant General (A&E), almost 96 *per cent* of the amount of outstanding UCs pertained to 'Other Rural Development Programmes' (401 UCs: ₹221.92 crore), Social Security and Welfare (301 UCs: ₹145.99 crore), Medical & Public Health (80 UCs: ₹ 199.53 crore), Family Welfare (24 UCs: ₹464.39) and Urban Development (11 UCs: ₹45.83 crore).

As on 30 November 2024, out of these 996 UCs, 71 UCs are outstanding. The Department-wise break-up of outstanding 71 UCs as on 30 November 2024 is summarized in **Table 4.5** below:

Table 4.5: Department-wise position of outstanding UCs

(₹ in crore)		
Name of the Department/Head	No. of UCs	Amount
Social Security and Welfare	1	0.07
Other Scientific Research (Department of Science and Technology)	56	0.48
Medical & Public Health	13	49.27
General Education	1	17.91
Total	71	67.73

Source: Information compiled by office of the AG (A&E)

Reasons for non-submission of UCs were called from the concerned Departments. However, Finance (Audit) Department intimated (November 2024) that instructions have been issued to the concerned departments for early disposal of pending UCs. Further, Department of Science and Technology intimated (December 2024) that sincere efforts are being made by the department to get the UCs from scheme implementing agencies.

UCs outstanding beyond the specified period not only weaken the financial accountability mechanism but also indicate that the departmental officers did not comply with the rules and procedures to ensure timely utilization of grant for the intended purpose.

Further, while examining the authenticity of the UCs submitted, Audit noticed instance of incorrect submission of UC pertaining to agricultural schemes implemented by Shri Karan Narendra Agriculture University, Jobner, Jaipur. It was observed that UCs for GIA amounting to ₹ 86.88 crore⁴ received during 2023-24 were submitted to Agriculture Department, GoR. However, against this, expenditure of ₹ 55.80 crore had only been incurred by the University and the remaining amount had not been utilised and was available with the University. It was also found that the subsequent GIA was released next year by Agriculture Department, GoR to the University on the basis of the UCs submitted by the University.

This indicates that UCs were being provided without actual utilisation of the funds which raises suspicion on the authenticity of the UCs provided to GoR. Since this observation is based on a test check of UCs, a wider occurrence of such instances cannot be ruled out. Appropriate actions are required to be taken by the authorities regarding issue of Utilisation Certificate without the amount being fully spent.

Absence of Information regarding Grantee Institution

Regulation 88 of the Regulations on Audit and Accounts (Amendment), 2020 provides that Governments and Heads of the Departments which sanction grants and/or loans to the bodies or authorities shall furnish to the audit office by end of July every year a statement of such bodies and authorities to which grants and/or loans aggregating ₹10 lakh or more were paid during the preceding year indicating (a) the amount of assistance; (b) the purpose for which the assistance was sanctioned; and (c) the total expenditure of the body or authority.

As per Finance Accounts 2023-24 of GoR, GIA constituted 17.95 *per cent* of the total expenditure of the State. During the year, out of the total GIA of ₹48,328.54 crore, an amount of ₹20,150.18 crore (41.69 *per cent*) was disbursed to grantee institutions of type 'Others', where 'Others' means various Government Departments, as given in following Table 4.6.

Table 4.6: Financial Assistance to Institutions

S. No.	Financial Assistance to Institutions	(₹ in crore)				
		2019-20	2020-21	2021-22	2022-23	2023-24
1.	Total grant	41,024.82	39,744.68	49,126.65	49,443.69	48,328.54
2.	Others	10,222.30	12,431.88	14,537.75	16,553.25	20,150.18
3.	Percentage of 'Others' to Total grant	24.92	31.28	29.59	33.48	41.69
4.	Total Expenditure of State	1,93,458	1,94,071	2,34,563	2,46,452	2,69,275
5.	Percentage of total grant to total expenditure of State	21.21	20.48	20.94	20.06	17.95

Source: Finance Accounts.

4. Under Head 2415-01-277-01-63-93

It can be seen that Grants given to 'Others' ranged between 24.92 *per cent* to 41.69 *per cent* of the total GIA during the period 2019-20 to 2023-24. Thus, GIA to Institutions of the type 'Others' constitutes a significant portion of the total grants and total expenditure of the State which adversely affects the transparency of accounts and monitoring of utilisation of GIA.

4.5 Abstract Contingent bills

Irregularities in submission of Detailed Contingent Bills against Abstract Contingent Bills

Under rule 219 of GF&AR, the Controlling and Disbursing Officers are authorised to draw sum of money by preparing Abstract Contingent (AC) bills, by debiting service heads and are required to present Detailed Contingent (DC) bills (vouchers in support of final expenditure) to the Accountant General (A&E) through treasury. Rule 220(1) further provides for submission of DC bills not later than a period of three months⁵ from the drawal of funds through AC bills.

Audit observed that the State Government did not furnish DC bills in respect of 197 AC bills amounting to ₹ 81.29 crore (drawn upto 31st December 2023), as of March 2024. Year-wise details of outstanding DC bills and their age analysis are given in the **Table 4.7** and **Table 4.8** below:

Table 4.7: Year-wise progress in submission of DC bills against AC bills

(₹ in crore)

Year	Opening balance		Addition		Clearance		Closing balance	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2021-22	117	31.37	505	58.50	533	56.68	89	33.19
2022-23	89	33.19	526	78.28	530	90.47	85	21.00
2023-24	85	21.00	876	218.57	764	158.28	197	81.29

Source: Finance accounts

Table 4.8: Age-wise position of pending DC bills

(₹ in crore)

Period of pendency	No. of pending DC bills	Amount
More than 15 years	1	—*
10 years to 15 years	1	1.04
5 years to 10 years	1	0.02
1 year to 5 years	11	63.29
0 to 1 year	183	16.94
Total	197	81.29

Source: Finance Accounts and information compiled by the office of the AG (A&E).

* ₹ 30,000 only

Major Head wise details of pending DC bills against AC bills along with outstanding amount for the period up to March 2024 are given in **Appendix 4.2**. Further scrutiny also revealed the following:

- Except in case of purchase of machinery/equipment's and other articles from abroad by opening of letter of credit, where the DC bills may be rendered to the competent authority within six months of the drawal of funds through AC bills.

(i) Non-submission of DC bills

As given in the table above, 14 AC bills drawn up to March 2023 remained unadjusted despite lapse of more than a year. Details of these 14 AC bills are given in following Table 4.9.

Table 4.9: Non submission of DC bills**(₹ in lakh)**

S. No.	Name of Office	Major Head	AC Bill No. & Date	Amount	Reasons of delay provided by Department/Audit comment
1	Assistant Director, DIET, Jalore	2202	1990-91	0.30	Department intimated (November 2024) that documents for adjustment of AC bill have been submitted to Treasury, Jalore.
2	Commissioner, Disaster Management and Relief, Jaipur	2245	813/19.03.2013	103.50	Submission of DC bill is pending due to pending recovery of ₹ 14.80 lakh from the cashier.
3	Secretary, Rajasthan Subordinate Service Selection Board, Jaipur	2051	299/06.10.2016	2.00	This was due to lapse in deposit of old currency notes in the bank. Department has intimated that action against the responsible officials has been initiated.
4	Director, N.C.C. Directorate, Jaipur	2204	158/28.12.2021	4.30	No reasons were furnished by the Department (September 2024).
5	Revenue Board, Ajmer	2029	842/24.01.2022	50.00	No reasons were furnished by the Department (September 2024).
6.	Director, NCC 3, Alwar	2204	41657121/23.09.2022	2.17	No reasons were furnished by the Department (September 2024).
7.	Head of Department and DDO, SMS Medical College, Jaipur	4210	45205307/29.3.2023 45204612/29.3.2023	1,500.00	No reasons were furnished by the Department (September 2024).
8.	Principal, Dr. SN Medical College, Jodhpur	4210	44966688/23.3.2023 45168506/28.3.2023 45169128/28.3.2023 45168922/28.3.2023 44810866/14.3.2023 44810816/14.3.2023	2,500.00 1,008.06 665.51 100.54 59.35 439.16	Construction work of Regional Cancer Institute, Jodhpur is under progress. Instruments for Regional Cancer Institute have been purchased and would be installed after completion of construction work.

As is evident from the table, three bills amounting to ₹ 1.06 crore (Sl. no. 1, 2 and 3) were pending for more than five years.

Position of pendency of DC bills of previous years reveals that there has been improvement in clearance of old AC bills. However, most of the pending bills, as mentioned above, are pending even after being pointed out in the Audit Reports of previous years. The State Government should take remedial action in this regard.

The drawl of funds through AC bills is accounted against the functional Major Head in the Consolidated Fund of the state. Unless the accounts are settled through DC bills within the time allotted, the expenditure stands inflated to that extent. In addition, non-submission of DC bills indicates lack of monitoring on the part of Departments as well as treasuries. The State Government should put in place a more robust mechanism for monitoring of funds drawn through AC Bills and the timely submission of DC bills against them.

(ii) Delay in submission of Detailed Contingent Bills

Rule 8(2) of GF&AR, 2012 prescribes that funds shall be withdrawn only if required for immediate payment and the expenditure or payment is authorised by the competent authority.

During audit scrutiny, significant delays in furnishing DC bills were noticed. Details are given in **Table 4.10** below:

Table 4.10: Quantum of delay in submission of DC Bills

(₹ in lakh)			
S. No.	Name of Office	No. of DC bills (with AC bill no.) submitted with delay	Period of delay (in months)
1.	Registrar, Revenue Board, Ajmer	1 (183)	187
2.	Secretary, Sports and Youth Department	2 (41423919, 41633043)	6 to 9
3.	Secretary, Rajasthan Subordinate Staff Selection Board	35 (40309521, 41310259, 41310319, 42181849, 42367191, 42366287, 42367042, 42366217, 44935181, 45201304, 46483946, 46483129, 45201325, 46529868, 46965587, 46966695, 46966711, 46900238, 46789978, 46789969, 46900269, 46899592, 46899717, 47797677, 47797691, 47223507, 47223490, 47273766, 47273794, 46780354, 46780982, 47067836, 47797725, 47594146, 47594876)	6 to 12
	Total	38	

It can be seen from the above table that there were delays ranging from 6 months to 187 months in submission of DC bills.

The Director, Treasury and Accounts while accepting the facts intimated (October 2024) that 188 DC Bills has been adjusted against the pending 197 AC Bills as on August 2024 and reasons for delay on submission of DC Bills is awaited from various departments.

Further, it was noticed in 25 cases that the entire amount of the AC bill amount was deposited back by challans while submitting DC bills. Details are given **Appendix 4.3**. Entire amount being deposited through challans indicates that funds were drawn through AC bills without proper assessment of actual requirements.

The irregular retention of funds by drawing through AC bills enabled the Departments to avoid lapse of budget provision and to bypass budgetary compulsion to spend the amount before the close of respective financial year. A system is required to be put in place to regularly monitor the pendency of the DC bills against previously drawn AC bills. AC bills remained unadjusted despite lapse of substantial period indicated lack of monitoring on the part of Departments as well as treasuries.

While examining the correctness of the AC/DC bills, an instance related to AC bills drawn by SMS Medical College, Jaipur was noticed by Audit. It was observed that three AC bills amounting to ₹ 8.34 crore were drawn for establishment of DSA machine in Neurology Department and five fixed deposits (FDs) were opened in the Union Bank of India for keeping the amount drawn through AC bills. An amount of ₹ 45.26 lakh as interest was received from these FDs. The department intimated (September 2024) that an amount ₹ 8.54 crore was paid to the firm against establishment of DSA machine. The excess payment of ₹20.23 lakh was due to difference in exchange rate of Rupees and Dollar on payment date and was met from interest of ₹45.26 lakh earned on the FDs. However, on completion of work the balance amount was to be deposited to Government account through challan along with DC bill but remaining balances of ₹ 25.03 lakh is still lying with the SMS Medical College though the DC bill was submitted in January 2023.

The irregular retention of remaining funds after completion of work indicates that Rule 8(2) and Rule 220 of GF&AR were overlooked.

4.6 Personal Deposit Accounts

A Personal Deposit (PD) Account is opened with the concerned treasury under the deposit head of the Public Account. Such accounts are maintained as a bank account in the treasury.

Rule 260(1) of GF&AR, GoR provides that no money shall be received for deposits in the Government accounts unless they are such as by the virtue of any statutory provisions or of any general or special orders of the government and are required or authorized to be held in the custody of the Government.

1. Status of PD Accounts

Status of funds lying in PD Accounts on the last day of the financial year during the period 2019-24 is given in **Table 4.11** below.

Table 4.11: Parking of funds in Personal Deposit Accounts during 2019-24

(₹ in crore)

Year	No. of PD Accounts at the end of the year			Closing Balance
	Operative	Inoperative	Total	
2019-20	1,845	55	1,900	16,289.07
2020-21	1,895	33	1,928	14,382.95
2021-22	2,001	52	2,053	18,220.62
2022-23	2,067	133	2,200	14,114.10
2023-24	2,336	115	2,451	13,762.90

Source: Information provided by Office of the Accountant General (A&E), Rajasthan.

It can be seen from the table that the closing balances under PD Accounts decreased from ₹ 16,289.07 crore in 1,900 PD Accounts in 2019-20 to ₹13,762.90 crore in 2,451 PD Accounts in 2023-24. The status of the PD Accounts of the State Government during 2023-24 is given in the following **Table 4.12**:

Table 4.12: Status of Personal Deposit Accounts during 2023-24

(₹ in crore)

S. No.	Balances of P.D. Accounts (2023-24)	Amount
1.	Opening Balances (1 April 2023)	14,114.10
2.	Addition during the year	40,311.63
	(i) Funds transferred through Consolidated fund	22,865.05
	(ii) Funds deposited directly in PD accounts	17,446.58
3.	Withdrawal during the year	40,662.83
4.	Closing Balances as on 31 March 2024	13,762.90
Transactions in PD accounts during March 2024		
5.	Amount transferred/deposited in PD accounts during the month	6,928.28
	(i) Funds transferred through Consolidated Fund	2,514.17
	(ii) Funds deposited directly in PD accounts	4,414.11
6.	Withdrawal during the month	8,199.24

Source: Information provided by Office of the Accountant General (A & E), Rajasthan.

It can be seen from the table that during the year 2023-24, an amount of ₹40,311.63 crore was transferred/credited to P.D. Accounts under the Major Head 8443-Civil Deposit –106–Personal Deposits which comprised 14.97 *per cent* of total expenditure

(₹ 2,69,275 crore) of the state. This amount includes ₹ 22,865.05 crore transferred as grants-in-aid to autonomous bodies in PD accounts opened in their name in concerned treasury and ₹17,446.58 crore deposited directly in PD accounts like revenue received from mining activities in District Mineral Foundation Trust Fund, own income of the autonomous entities etc.

Age-wise details of P.D. accounts and their balances are given in the **Table 4.13** below:

Table 4.13: Age-wise details of PD accounts as on 31st March 2024

(₹ in crore)		
Age bracket	Number of PD accounts	Amount as on 31 March 2024
0-1 Year	309	534.96
1-3 Year	326	726.78
3-5 Year	107	285.00
5-10 Year	491	2,302.86
More than 10 Year	1,036	7,595.44
Details not available	182	2,317.86
Total	2,451	13,762.90

Source: Information provided by Office of the Accountant General (A&E), Rajasthan.

Analysis of the balances of PD Accounts shows that:

- Out of ₹ 22,865.05 crore, a sum of ₹ 2,514.17 crore (10.99 *per cent*) was transferred in the PD Accounts in March 2024. As per State Budget Manual (SBM), the practice of withdrawing funds with a view to avoid lapse of budget grants and placing such moneys in deposits in the Public Account or the bank is forbidden. Therefore, transfer of significant amount to PD Accounts during the month of March is in contravention of SBM provision.
- The unspent balances of ₹13,762.90 crore in 2,451 PD Accounts include 24 PD Accounts (each having balances of ₹100 crore and above), in which a sum of ₹ 8,598.34 crore i.e. 62.47 *per cent* of total unspent balance (₹13,762.90 crore) is lying as given in **Appendix 4.4**.
- Examination of PD Accounts held by various Drawing & Disbursement Officers (DDOs) of the State Government revealed that 74 accounts had “nil” balances during the year 2023-24 i.e. nil opening and closing balances with no transaction of receipt or payment during the year, details of which are given in **Appendix 4.5**.

2. Adverse Balances in PD accounts:

During scrutiny of the balances of P.D. accounts, it was noticed that 10 PD accounts had negative balances. Details are given in **Table 4.14** below:

Table 4.14: Adverse Balances in PD accounts

S. No.	PD Account Number and Name	Treasury Name	Amount (In ₹)
1.	3061-AD D.E.O. cum B.E.E.O.	13-Dausa	(-) 33,32,909
2.	5967-Govt. College, Anoopgarh	16-Ganganagar	(-) 15,000
3.	473-H.B.A. loans (old 31.3.2004)	20-Jaipur Rural	(-) 29,411
4.	473-H.B.A. loans (old 31.3.2004)	29-Kota	(-) 2,49,378
5.	2598- Ex. Engineer P.H.E.D. Didwana	30-Nagaur	(-) 4,48,522
6.	473-H.B.A. loans (old 31.3.2004)	30-Nagaur	(-) 44,571

S. No.	PD Account Number and Name	Treasury Name	Amount (In ₹)
7.	473-H.B.A. loans (old 31.3.2004)	31-Pali	(-) 56,662
8.	473-H.B.A. loans (old 31.3.2004)	34-Swaimadhopur	(-) 7,620
9.	473-H.B.A. loans (old 31.3.2004)	37-Tonk	(-) 2,27,259
10.	473-H.B.A. loans (old 31.3.2004)	38-Udaipur City	(-) 5,48,931

Source: Information provided by Office of the Accountant General (A & E), Rajasthan.

Negative balances in P D Accounts indicate payment in excess of the available balances in the fund which reflects lack of adequate reconciliation at the level of treasuries. Finance (Treasury and Account) Department intimated (December 2024) that four PD Accounts have been reconciled and now showing positive balances.

In compliance to the recommendation made by PAC in 2021-22 on 42nd Report (15th Assembly) regarding negative balances in PD account, the Department had intimated (August 2020) that all the PD Accounts have been linked with the electronic payment system due to which it would not be possible to withdraw funds in excess of the balances in PD Accounts. However, it is not clear as to how the negative balances still exist in the above-mentioned PD accounts despite the existence of such a system.

3. Inoperative PD Accounts

Rule 98 of Rajasthan Treasury Rules 2012 provides that every year in the month of April the Treasury Officer would review the PD Accounts in operation and prepare a list of accounts which have remained inoperative continuously for preceding two financial years for sending it to the Finance (Ways & Means) Department. PAC in their 42nd Report (15th Assembly) recommended to adhere to provisions of Rajasthan Treasury Rules, 2012 regarding inoperative PD accounts and ensure timely closure of inoperative accounts in future.

Review of PD Account of various departments revealed that as of 31 March 2024, total 115 P.D. Accounts having balance of ₹ 54.48 crore remained inoperative for the last two years (2022-24), out of which 46 inoperative PD accounts had *nil* balance for the last two years. Details of these PD Accounts are mentioned in *Appendix 4.6*.

Finance (Treasury and Account) Department intimated (December 2024) that out of 115 inoperative PD Accounts, 112 accounts have been closed and three accounts were reopened with the approval of Finance (Ways and Means) Department, GoR.

4. District Mineral Foundation Fund

The State Government established (June 2016) District Mineral Foundation Trust (DMFT) in each district. The objective of the Rajasthan District Mineral Foundation Trust (RDMFT) Rules 2016 is to work for the interest and benefit of the persons and areas affected by mining related operation in the district.

Initially contribution towards trust was to be deposited by the lease holders at the prescribed rate with the concerned Mining Engineer/Assistant Mining Engineer office or directly in the centralised current bank account. Finance (Ways and Means) Department issued instructions (April 2017) for opening a non-interest bearing PD Accounts in all the districts in the name of DMFT. The Rules, further amended in June 2018, provided that the DMFT Fund shall be kept in interest bearing accounts. Later on interest bearing PD Accounts were opened (December 2020) in all the districts.

Audit noticed that DMFT contribution were being deposited in both non-interest-bearing and interest-bearing PD Accounts. The balances of non-interest-bearing PD Accounts as on 31 March 2024 was ₹ 659.59 crore in 37 PD Accounts.

This indicates that collection of contributions against DMFT are not being deposited directly in interest bearing PD Accounts and non-interest bearing PD accounts are still in operation which is in violation of Rules *ibid*. This resulted in loss of interest to DMFT Funds.

5. Deposit of Local Funds

Section 64 of the Rajasthan Panchayati Raj Act, 1994 provides that Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) would maintain ZP fund, PS fund and GP fund respectively⁶ which would include all money realized or realizable under the Act and all money otherwise received by the PRIs, such as grants received from Central Finance Commission and State Government as part of the State Finance Commission award and its own revenue, which includes tax and non-tax receipt of a panchayat. Similarly, Section 79 of Rajasthan Municipal Act, 2009 envisages that the Municipal Fund is to be held by the Municipality. All money realized or realizable under this act and all money otherwise received by the Municipality are to be kept in the Municipal Fund⁷.

The position of local funds of PRIs and Municipal fund as on 31st March 2024 for the last five years is given in the following **Table 4.15**.

Table 4.15: Deposit of Local Funds

(₹ in crore)						
S. No.	Name of Funds	Year	Opening Balance	Receipt	Expenditure	Closing Balance
1	Zila Parishad Fund (8448-109-03)	2019-20	1,508.86	1,198.28	1,407.07	1,300.07
		2020-21	1,300.07	1,318.54	1,128.13	1,490.48
		2021-22	1,490.48	2,327.99	1,951.25	1,867.22
		2022-23	1,867.22	1,883.18	1,986.55	1,763.85
		2023-24	1,763.85	1,737.65	2,097.72	1,403.78
2	Panchayat Samiti Fund (8448-109-02)	2019-20	1,463.95	3,205.03	3,496.43	1,172.55
		2020-21	1,172.55	1,797.45	1,545.79	1,424.21
		2021-22	1,424.21	2,640.36	2,210.78	1,853.79
		2022-23	1,853.79	2,452.66	2,160.83	2,145.62
		2023-24	2,145.62	2,144.37	2,742.86	1,547.13
3	Municipal Fund (8448-102)	2019-20	1,404.17	2,874.08	2,835.52	1,442.73
		2020-21	1,442.73	4,591.66	3,614.48	2,419.91
		2021-22	2,419.91	4,662.10	4,492.33	2,589.68
		2022-23	2,589.68	5,712.06	6,315.85	1,985.89
		2023-24	1,985.89	6,818.12	7,513.45	1,290.56

Source: Finance Accounts and information provided by Office of the AG (A&E).

It can be seen that during 2019-24, huge balances have been lying in ZP fund, PS funds and Municipal Fund pending utilization. The closing balance in these funds during 2023-24 was ₹1,403.78 crore, ₹ 1,547.13 crore and ₹1,290.56 crore respectively.

6 Under Major Head 8448-Deposits of Local Funds, 109-Panchayat Bodies Funds

7 Under the Major Head 8448- Deposits of Local Funds-102-Municipal Funds

GPs maintain accounts in the nearest branch of the scheduled bank. The status of un-utilised funds lying in these accounts of GPs is not being maintained properly at the level of PS or ZP. However, instructions have been issued by the Panchayati Raj Department for compilation of un-utilised funds lying with GPs. Rural Development and Panchayati Raj Department intimated that (November 2024) that ZPs gave various reasons behind balances lying in these Funds viz: non utilization of MLA LAD funds, non-issue of sanctions in time, delay in submission of UCs by executive agencies.

The State Government needs to put in place a mechanism for timely utilization of PRI and Municipal Funds, deposit the unutilized balances of closed schemes to revenue head and also monitor the balances kept in the bank accounts of the GPs.

4.7 Operation of Minor Head-800

Para A.10 of State Budget Manual stipulates that sufficient care should be taken to ensure that expenditure is classified under proper object heads and classification under the category of 'Other expenditure' should be avoided as far as possible.

During 2023-24, ₹ 14,260.44 crore under 57 Major Heads of accounts, constituting 5.30 *per cent* of the total Revenue and Capital expenditure (₹ 2,68,876.60 crore) was classified under Minor Head-800-Other expenditure in the accounts whereas in 2022-23, ₹ 10,515.26 crore had been booked under Minor Head 800-Other expenditure. Similarly, ₹ 9,138.35 crore under 44 Major Heads of accounts, constituting 4.50 *per cent* of the total Revenue Receipts (₹ 2,03,276.28 crore) was classified under Minor Head 800-Other Receipts in the accounts while in 2022-23, booking under Minor Head 800-Other Receipts was ₹ 12,013.42 crore.

The State Government has operated this minor head extensively during the period 2019-2024. Instances where substantial portion (50 *per cent* or more) of expenditure and receipts were classified under Minor Head 800 are indicated in *Appendix 4.7* and extent of operation of Minor Head 800-Other expenditure and 800- Other receipts, as a percentage of total expenditure and receipts of the respective heads during 2019-24 is also given in **Charts 4.2** and **Chart 4.3** respectively.

Chart 4.2: Operation of Minor Head 800-Other expenditure during 2019-24

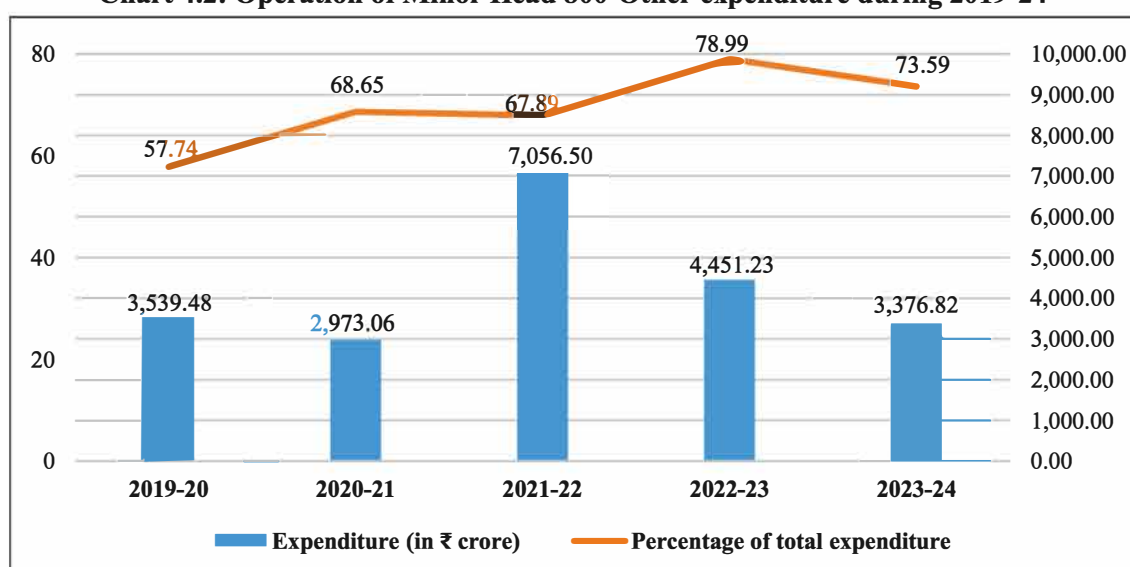
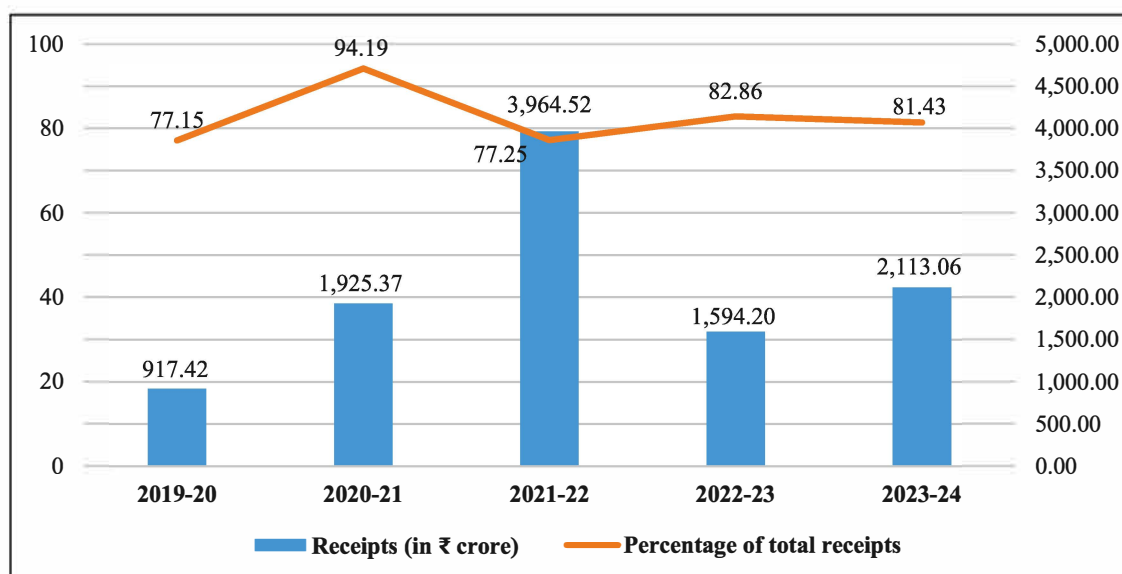


Chart 4.3: Operation of Minor Head 800-Other receipts during 2019-24

It can be seen that there was an increase in percentage terms in case of both 800-Other expenditure as well as 800-Other receipts in 2023-24 as compared to 2019-20.

Booking of substantial amounts under omnibus Minor Head-800 negatively impacts the transparency in financial reporting. Routine operation of Minor Head-800 needs to be discouraged, as it renders the accounts opaque.

In this regard, Finance Department issued (August 2022) directions to all DDOs/CCOs for not making provision under Minor Head 800-Other expenditure without necessity and booking of expenditure under “800-Other expenditure” only when appropriate head is not available in LMMH.

4.8 Outstanding balances under major Suspense and DDR heads

The transactions relating to ‘Suspense’ and ‘Remittance’ heads are intended to record all adjusting heads. Certain intermediary/adjusting Heads of Accounts known as ‘Suspense Heads’ are opened in Government Accounts to reflect transactions of receipt and payments which cannot be booked under a final Head of Account due to lack of information such as non-furnishing of Schedule of Settlement by the Treasuries/Pay and Accounts Officers, non-receipt of clearance memos from RBI, non-receipt of vouchers, etc. These Heads of Accounts are finally cleared by minus debit or minus credit when the accounts under them are booked to their respective final Heads of Account. If these amounts are not cleared, the balances under suspense heads get accumulated and prevent depiction of correct picture of the Government’s receipts and expenditure.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit entries within the same or in another circle of accounting.

The status of the balances under suspense and remittance heads for the last three years is given in the **Table 4.16** below.

Table 4.16: Balances under Suspense and Remittance Heads**(₹ in crore)**

S. No.	Minor Head	2021-22		2022-23		2023-24	
	Major Head 8658 – Suspense						
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1.	101 – PAO Suspense	103.83	9.79	103.92	9.23	94.74	8.81
	Net	Dr. 94.04		Dr. 94.69		Dr. 85.93	
2.	102 – Suspense Account-Civil	0.41	100.24	0.37	85.19	0.40	94.74
	Net	Cr 99.83		Cr 84.82		Cr 94.34	
3.	106 - Telecommunication Accounts Office Suspense	_*	-	_*	-	_*	-
	Net	Dr.-*		Dr.-*		Dr.-*	
4.	112 -Tax Deducted at Source (TDS) Suspense	-	26.62	-	(-) 1.62		97.62
	Net	Cr. 26.62		Cr. (-) 1.62		Cr. 97.62	
5.	123 - A.I.S Officers’ Group Insurance Scheme	-	0.19	-	0.21	-	0.25
	Net	Cr. 0.19		Cr. 0.21		Cr. 0.25	
6.	129 - Material Purchase Settlement Suspense Account	-	(-) 3.50	-	(-) 3.50	-	(-) 3.50
	Net	Cr. (-) 3.50		Cr. (-) 3.50		Cr. (-) 3.50	
7.	139 - GST-Tax Deducted at Source Suspense	-	54.18	-	57.17	-	66.44
	Net	Cr. 54.18		Cr. 57.17		Cr. 66.44	
	Net Total	(Cr.) 83.28		(Cr.) 42.39		(Cr.) 169.22	
	Major Head 8782-Cash Remittances						
8.	102 - P.W. Remittances	26.46	28.82	25.40	26.76	25.57	18.48
	Net	Cr. 2.36		Cr. 1.36		Dr. 7.09	
9.	103 - Forest Remittances	0.04	0.01	0.10	-**	0.07	-
	Net	Dr. 0.03		Dr. 0.10		Dr. 0.07	
10.	108 - Other Departmental Remittances	0.03	-	0.03	-	0.03	-
	Net	Dr. 0.03		Dr. 0.03		Dr. 0.03	
11.	129 - Transfer within Indira Gandhi Nahar Project	0.74	-	0.74	-	0.73	-
	Net	Dr. 0.74		Dr. 0.74		Dr. 0.73	
	Net Total	(Cr.) 1.56		(Cr.) 0.49		(Dr.) 7.92	

* ₹1,000 only ** ₹14,000 only

The position of figures under major suspense and remittance heads for the last three years shows that the aggregate net balance under the Major Head '8658-Suspense Accounts' in the Finance Accounts registered a credit balance increase by ₹126.83 crore from 2022-23 to 2023-24.

Adverse balances under DDR Heads

Adverse balances are negative balances appearing under those heads of account where there should not be negative balances.

As of 31 March 2024, there were 23 cases⁸ of adverse balances under Debt, Deposit and Remittances (DDR) heads under 12 Major Heads amounting to ₹ 3,880.11 crore. The adverse balances were mainly under Pension Funds of employees of Municipal Councils/Municipalities (₹3,737.14 crore). Adverse balances under these DDR heads need to be reconciled and adjusted on priority.

4.9 Reconciliation of departmental figures

Reconciliation and verification of figures is an important tool of Financial Management which prevents misclassification and incorrect booking of receipts and expenditure in the accounts. As per Rule 11 (3) of GF&AR, all Budget Controlling Officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted by the Accountant General (A&E), Rajasthan.

During the year 2023-24, Revenue Receipts amounting to ₹ 2,03,276.28 crore (100 *per cent* of total Revenue Receipts), Revenue Expenditure amounting to ₹ 2,42,230.88 crore (100 *per cent* of total Revenue Expenditure) and Capital Expenditure amounting to ₹ 26,645.72 crore (100 *per cent* of total Capital Expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹ 398.21 crore (100 *per cent* of total loans and advances given by the State Government) was also reconciled.

In fact, throughout the last five years, the State Government has been able to accomplish 100 *per cent* reconciliation of expenditure and receipts.

4.10 Reconciliation of cash balances

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. There was a net difference of ₹ 1.53 crore (Dr.) between the figures as reflected in the accounts [₹ 10.75 crore (Dr.)] and that intimated by the Reserve Bank of India [₹ 12.28 crore (Cr.)]. A net difference of ₹0.04 crore (Dr.) is still outstanding and under reconciliation (June 2024).

4.11 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. The Comptroller and Auditor General of India set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating

8. State Provident Funds (One case: ₹0.01 crore); Insurance and Pension Funds (One case: ₹3,737.14 crore); Civil Deposit (one case: ₹129.98 crore); Deposits of Local Fund (Two cases: ₹0.34 crore) and Suspense Accounts (two cases: ₹3.52 crore). Loans for education, art and Culture (One case: only ₹32); Loans for Housing (One case: only ₹11,620); Loan for Food Storage and Warehousing (One case: ₹0.03 crore); Loans for Co-operation (One case: ₹6.16 crore); Loans for Road Transport (One case: only ₹201); Loans for Other General Economic Services (One case: only ₹32,070); Loans to Government Servants etc. (10 cases: ₹2.92 crore);

standards for government accounting and financial reporting, to enhance accountability mechanisms. On the advice of the Comptroller and Auditor General of India, the President of India has so far notified four Indian Government Accounting Standards (IGAS). The following **Table 4.17** provides the position of compliance with these four Accounting Standards.

Table 4.17: Compliance with Accounting Standards

S. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
1.	IGAS-1: <i>Guarantees given by the Government-Disclosure requirements</i>	This standard requires the government to disclose the maximum amount of guarantees (class or sector-wise) given during the year in its financial statements along with additions, deletions, guarantee invoked, discharged and outstanding balances at the beginning and end of the year, grantor commission and other material details.	Complied with.	-
2.	IGAS-2: <i>Accounting and Classification of Grants-in-Aid</i>	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use. Grant in aid given in kind is required to be disclosed.	Partly complied with, as detailed information in respect of Grant-in-aid given in kind has not been furnished by the State Government. Further, non-compliance of classification of Grant-in-aid as revenue expenditure has been discussed in para 3.4.7.	Grant-in Aid given by the Government in cash were disclosed while Grant-in Aid given in kind were not disclosed. Therefore, total Grant-in-Aid given by the grantee could not be ascertained
3.	IGAS-3: <i>Loans and Advances made by Government</i>	It is related to recognition, measurement and valuation and reporting in respect of loans and advances made by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices and to ensure adequate disclosure on Loans and Advances are made by the Government.	Partly complied with. Information regarding write-off of irrecoverable loans and advances, entity-wise details of interest credited on loans and advance given by the State Government, reasons for disbursements of fresh loans and advances during the year and details of overdue principal & interest where detailed accounts are maintained by the State were not provided by the State Government.	Disclosure requirements of Loans and Advances not met by the State Government.
4.	IGAS-4: <i>Prior Period Adjustment</i>	The objective of this Standard is to prescribe the manner in which Prior Period Adjustments including errors once identified shall be presented and disclosed in the current period (the financial year) under the cash basis of accounting.	No such prior period adjustments were made by the State Government during the year.	

4.12 Misappropriations, Losses, thefts, etc.

Rule 20 of GF&AR Part-I provides that any loss of public money, departmental revenue, receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent drawl/payment, loss, etc. or otherwise which is discovered in a treasury or any other office or department shall be reported immediately by the officer concerned to the next higher authority as well as to the Principal Accountant General.

State Government reported 748 cases of misappropriation/embezzlement (314) and theft/loss (434) of the Government money across various departments amounting to ₹ 131.06 crore up to 31 March 2024 on which final action is pending till the end of June 2024. Details are given in the **Table 4.18** below:

Table 4.18: Pending cases of misappropriation, losses, theft etc.

(₹ in crore)

Name of Department	Cases of misappropriation / losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, theft etc.					
			Awaiting Departmental and Criminal investigation		Departmental action initiated but not finalised (Awaiting order for Recovery/ Write Off)		Recovery of the amount pending due to pending Judicial Proceedings	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Works ⁹	235	9.61	56	4.54	160	2.60	19	2.46
Education ¹⁰	135	55.30	44	6.06	50	8.14	41	41.12
Revenue ¹¹	60	13.39	38	4.53	9	3.29	13	5.56
Medical ¹²	57	8.28	34	5.64	5	0.93	18	1.71
Local Bodies	11	3.91	3	0.06	3	3.47	5	0.37
RD & PRD	145	27.41	124	24.52	19	2.39	2	0.50
Miscellaneous ¹³	105	13.16	34	1.59	44	9.33	27	2.25
Total	748	131.06	333	46.94	290	30.15	125	53.97

The age profile of pending cases and the number of cases pending in each category of theft/loss and Embezzlement/misappropriation are summarized in the **Table 4.19** below:

9 **Works Departments:** PHED, PWD, Irrigation, GWD, IGNP & Forest.

10 **Education Departments:** Primary, Secondary, Literacy & Continuing Education, College, Sanskrit Education, Polytechnic College, DIET, Samgra Shiksha Abhiyan, Teachers Training Institute and ITI.

11 **Revenue Departments:** Land, Transport, Mines, Stamps & Registration, Commercial Tax, State Excise and Colonization.

12 **Medical Departments:** Medical & Health, Janani Surksha Yojana, Medical College, Family Welfare, Ayurveda, IEC, NHRM and RMCL.

13 **Miscellaneous:** Justice, Police, Devsthan, Rajasthan Khadi and Village Industries Board, Industry, Food and Civil Supply, Labour, Printing and Stationery, RPSC, Sainik Welfare Board, Social Welfare, RCDF, Vishram Bhawan, SIPF, Minority, Akal Rahat (Relief), Women & Child Welfare, Archaeology, Museum, Secretariat, Prosecution, Horticulture, Watershed Development & Soil Conservation, State Lottery, Environment, Sanitation Water & Community Health Project, RSSCL, Treasury (kosh) Information & Public Relation, TAD and Animal Husbandry (Veterinary), Pension, Election commission, LFAD and Agriculture.

Table 4.19: Profile of Misappropriations, losses, defalcations etc.

(₹ in crore)

Age-profile of pending cases			Nature of the pending cases		
Range (in years)	Number of Cases	Amount Involved	Nature of the cases	Number of Cases	Amount Involved
0-5 (2019-20 to 2023-24)	129	56.90	Theft/Loss	76	2.36
			Embezzlement	53	54.54
5-10 (2014-15 to 2018-19)	166	35.30	Theft/Loss	116	13.27
			Embezzlement	50	22.03
Above 10 (up to 2013-14)	453	38.86	Theft/Loss	242	5.60
			Embezzlement	211	33.26
Total	748	131.06	Theft/Loss	434	21.22
			Embezzlement	314	109.84

Out of 748 cases, 03 cases of embezzlement are pending since 1974-75 and 01 case of theft is pending since 1986-87. Pendency for such a long time shows that concerned departments have not taken desired action in timely manner.

The department-wise break up of pending cases is given in *Appendix 4.8*. On detailed analysis of the outstanding embezzlement cases, it was found that these embezzlement cases were mostly related to forgery in cash book/ challans, bungling in stocks kept in stores, payment/drawls by forged bills/cheques, government money not deposited in the bank/ treasury, taxes collected but not deposited in the government treasury/bank. opening balance in cash book understated, excess withdraw/payment shown in cashbook etc. Theft cases were related to theft of stocks/ stores/ vehicles, parts of vehicles, cash, machinery and equipment etc. Out of 748 cases, 290 cases amounting to ₹ 30.15 crore were pending because of pending orders for recovery/write-off and rest of the cases were pending for the want of departmental action and judicial proceeding.

4.13 Submission of Accounts/Separate Audit Reports of Autonomous Bodies

The audit of accounts of 44 autonomous bodies/authorities¹⁴ in the State has been entrusted to the CAG under Section 19(2) and 20(1) of the CAG's (DPC) Act, 1971. As of June 2024, accounts of all the 44 autonomous bodies/authorities have been received up to 2022-23 except accounts of CAMPA for the years 2018-19 to 2022-23, Building and Other Construction Workers Welfare Board (BOCW) for the years 2018-19 to 2022-23 and Rajasthan Real Estate Regulatory Authority, Jaipur (RERA) for the year 2022-23.

The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report and placement in the legislature is indicated in *Appendix 4.9*. However, no adverse opinions were given during audit in 2023-24.

¹⁴ Rajasthan Khadi and Village Industries Board; Rajasthan State Human Rights Commission; Rajasthan Building and other Construction Workers Welfare Board (BOCW), Jaipur; Rajasthan Electricity Regulatory Commission; Rajasthan Real Estate Regulatory Authority (RERA); State Compensatory Afforestation management and Planning Authority (CAMPA); Rajasthan State Legal Services Authority (02) and District Legal Services Authority's (36).

Further, in order to identify the institutions which attract audit under Section 14 of the CAG's (DPC) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions.

As on March 2024, there were 44 ABs which were substantially financed through grants or loan from consolidated Fund of the State. All the 44 ABs attract audit under section 14 of C&AG'DPC Act, 1971. Further, 30 annual accounts of 17 out of 44 ABs, which were due upto 2023-24 in accordance with section 14 of C&AG'DPC Act, 1971, were not received as on 31 May 2024 by the office of the Principal Accountant General (Audit-1) Rajasthan.

The details of 17ABs which did not furnish Accounts are shown in *Appendix 4.10* and age-wise pendency is shown in **Table 4.20** below:

Table: 4.20: Age-wise arrears of Annual accounts due from Government Bodies

S. No.	Pendency (in years)	No. of Bodies/Authorities (No of accounts)
1.	Less than one year	8 (8)
2.	2-3 years	8 (18)
3.	4 years	1 (4)

Source: Information complied by Office of the Principal Accountant General (Audit-I)

Table above shows that the four accounts of one AB was in arrears for more than four years. In the absence of Annual Accounts, the accounting/utilization of grants and loans disbursed to these bodies/authorities could not be verify by Audit.

Non- furnishing of Accounts increases the risk of mis-utilisation of funds. The Finance Department needs to keep a watch on such transfers.

4.14 Follow up action on State Finances Audit Reports

SFAR for the year 2022-23 was presented in State Legislature on 24 July 2024. PAC has so far discussed and made recommendations on the SFAR up to the year 2018-19 (August 2024). During the period April 2023 to March 2024, PAC discussed one para of Report for the year 2018-19. Currently, 22 paras related to the Report for the year 2019-20, 2020-21 and 2021-22 are pending for discussion/Report writing. These paras pertain to major policy Pronouncements in Budget and their actual funding for ensuring implementation, review of selected grants, deposit of local funds, submission of accounts/separate audit reports, Misappropriation, Losses, Theft etc., collection of cess/surcharge, delay in furnishing Utilisation Certificates, delay in furnishing Utilisation Certificates, Personal Deposit Accounts etc.

A review of the outstanding ATNs on paras revealed that six ATNs on paras pertaining to SFAR 2021-22 are pending from four departments¹⁵ and one ATN on para pertaining to SFAR 2020-21 is pending from one department¹⁶ as on 31 August 2024.

4.15 Implementation of Recommendations of Sixth Finance Commission

Article 243-I of the Constitution of India makes it mandatory for the State Government to constitute a Finance Commission within one year of the commencement of the 73th Constitutional Amendment Act and thereafter on expiry of every five years. The mandate of the State Finance Commission (SFC) is to review the financial position of local bodies and to make recommendations to the Governor for devolution of funds. Similarly, Article 243-Y of the Constitution has a provision for Municipalities. These articles have provision that the SFC shall recommend the principles governing the distribution between the State and the panchayats and the municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State which may be divided between them.

The Interim Report of the 6th SFC for the years 2020-21 and 2021-22 was presented by the Commission to the State Government in June 2021 and recommendation mentioned in the report were accepted by the Government in September 2021.

Further, the final report of the 6th SFC was submitted by the Commission in September 2023. The report proposed 68 recommendations and suggestions. Of these, 22 recommendations pertained to devolution of funds to Local Bodies. As per Action Taken Report, 20 recommendations were accepted by the State Government and submitted to the Governor. Regarding suggestions other than devolution of funds, the final report of SFC would be forwarded to the Administrative Departments for examination and further action or decision.

The final report on 6th SFC recommended devolution of 6.75 *per cent* of net proceeds of the Own tax revenue of the State to the PRIs and ULBs upto 2023-24 and thereafter, 7.00 *per cent* for 2024-25 and the distribution of the amount between them in the ratio of 75.1:24.9 respectively

Devolution of Funds to PRIs and ULBs for the period 2020-24 as per the recommendations of 6th SFC and actual release by State Government is given in **Table 4.21** below:

15. Art, Literature, Culture and Archaeology Department, Gopalan Department, Urban Development and Housing Department and Watershed Development and Soil Conservation Department.

16. Art, Literature, Culture and Archaeology Department

Table 4.21: Devolution of funds to PRIs and ULBs during 2020-24.

(₹ in crore)

Local Bodies	Recommendation as per Final Report of 6 th SFC for 2020-25	Recommendation for the period 2020-24	Release by State Government 2020-24
PRIs	24,914.51	13781.85	13781.85
ULBs	8,260.61	5,974.59	4,269.42
Total	33,175.12	19756.44	18051.27

The actual net proceeds of the Own tax revenue of the State for the year 2023-24 were as given in **Table 4.22** below:

Table 4.22: Details of actual net proceeds of the own tax of the State

(₹ in crore)

S. No.	Particulars	Amount
1.	Own Tax Revenue	94,085.94
2.	Deduct: Cost of Collection	2,547.19
	Net Own Tax Revenue	91,538.75

The amount of grants to be devolved as per State's own net tax revenue to the Local Bodies as per 6th SFC recommendations and grants actually transferred are given in the **Table 4.23** below:

Table 4.23: Position of amount of grants to be devolved and grants actually devolved to Local Bodies as per 6th SFC

(₹ in crore)

S. No.	Particulars	Grants estimated to be transferred by 6 th SFC	Grants to be transferred as per 6 th SFC based on actual net proceeds	Grants actually transferred	Excess (+)/ Short (-) devolution
		2023-24 (BE)	2023-24 (Actual)	2023-24	2023-24
(1)	(2)	(3)	(4)	(5)	(6 = 4-5)
1.	Share of PRIs (75.1% of Total Devolution of funds)	5,641.65	4,640.34	2,455.38	(-) 2,184.96
	(a) Zila Parishads (5%)	282.07	232.02	139.09	(-) 92.93
	(b) Panchayat Samitis (20%)	1,128.27	928.07	222.66	(-) 705.41
	(c) Gram Panchayats (75%)	4,231.01	3,480.25	2,093.63	(-) 1,386.62
2.	Share of ULBs (24.9% of Total Devolution of funds)	1,870.44	1,538.54	930.23	(-) 608.31
	(i) Municipal Corporation (28.47%)	532.51	438.02	250.45	(-) 187.57
	(ii) Municipalities/ Municipal Councils (71.53%)	1,337.93	1,100.52	679.78	(-) 420.74
3.	Total Devolution of funds @ 6.75% of Net Own Tax Revenue	7,511.79	6,178.88	3,385.61	(-) 2,793.27

Source: State Budget and State Account

The above table reveals that during 2023-24, the State Government short devolved ₹ 2,793.27 crore and ₹ 4,126.18 crore to Local Bodies against the recommendations of 6th SFC based on actual net proceeds and Budget estimates respectively.

Utilization of State Finance grant by ZPs and Municipal Bodies was sought but replies are still awaited. However, Finance Department intimated (November 2024) that direction regarding utilization of state finance grants by local bodies has been issued to Panchayati Raj Department and Urban Local Bodies Department.

The State Government/ Head of Department should take necessary steps for establishing structured arrangements for monitoring and timely utilisation of SFC fund.

4.16 Conclusion

Non-submission of 996 Utilisation Certificates amounting to ₹ 1,122.12 crore within the specified period weakened the financial accountability mechanism. GIA to Institutions of the type 'Others' constitutes a significant portion of the total grants and total expenditure of the State which adversely affects the transparency of accounts and monitoring of utilization of GIA.

AC bills remained unadjusted despite lapse of substantial period indicates lack of monitoring on the part of Departments as well as treasuries.

Non-closure of PD Accounts despite remaining inoperative for two years was in contravention of the provisions of GF&AR and Rajasthan Treasuries Rules and indicates lack of monitoring at the level of treasuries. In addition, huge balances have been lying in ZP fund, PS funds and Municipal Fund pending utilization. Further, status of un-utilised funds lying in accounts of GPs could not be ascertained as their details were neither compiled at the level of PS or ZP nor provided to the Treasury Accounts.


The booking of large amounts under the Minor Head 800-Other Expenditure/Receipts negatively affects the transparency of accounts.

4.17 Recommendations

- State Government needs to institute a rigorous monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to timely submission of Utilisation Certificates.
- The State Government should ensure prompt closure of inoperative PD Accounts and timely utilisation of funds transferred to PD Accounts.

- The State Government needs to put in place a mechanism for timely utilization of PRI and Municipal Funds and deposit the unutilized balances of closed schemes to the concerned revenue heads and also monitor the balances kept in the bank's accounts of the GPs.
- Finance Department should conduct a comprehensive review of all items presently appearing under Minor Head '800' and ensure that such receipts and expenditure are booked under the appropriate heads of account to the extent possible.
- The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.

JAIPUR,
The 13 May, 2025


(SATISH KUMAR GARG)
Principal Accountant General (Audit-I)
Rajasthan

Countersigned

NEW DELHI,
The 15 May, 2025


(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix-1.1

(Refer paragraph 1.1; page 1)

Key indicators of the State

S. No.	Indicators	Year	Unit	Rajasthan	India
1.	Geographical Area*	2021	Lakh Sq. Km.	3.42	32.87
2.	Population^	2024	Crore	8.19	140.07
3.	Decadal Growth Rate^	2014-2024	Percentage	13.80	11.26
4.	Population Density^	2024	Population per Sq. Km.	239.30	426.09
5.	Urban Population to total population^	2024	Percentage	26.76	35.52
6.	Sex Ratio**	2011	Females per 1,000 Males	928	943
7.	Literacy Rate**	2011	Percentage	66.10	73.00
8.	Infant Mortality Rate\$\$	2020	Per 1,000 live births	32.00	28.00
9.	Life Expectancy at birth&&	2016-2020	Years	69.40	70.00
10.	Population Below Poverty Line (BPL)\$	2011-12	Percentage	14.71	21.92

* India State of Forest Report (2021).

^ Population Projections for India and State 2011-2036 by National Commission on Population, Ministry of Health and Family Welfare.

** Economic Review 2023-24, Department of Economics and Statistics, GoR.

\$\$ Sample Registration System (SRS) bulletin 2020.

&& SRS based Abridged Life Tables 2016-20.

\$ Poverty Estimates for 2011-12 (Tendulkar Methodology), GoI

Appendix-1.2

(Refer paragraph 1.1; page 1)

Financial Data^s of the State

Financial Data

CAGR and Annual Growth w.r.t		CAGR		CAGR		Annual Growth		Annual Growth	
		2014-15 to 2017-18		2018-19 to 2021-22		2021-22 to 2022-23		2022-23 to 2023-24	
		States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan	States other than NE and Himalayan States	Rajasthan
(In per cent)									
a.	Revenue Receipts	12.61	11.71	7.12	10.08	13.41	6.02	8.19	4.25
b.	Own Tax Revenue	9.49	9.38	7.17	9.24	19.80	16.76	10.58	7.72
c.	Non-Tax Revenue	6.52	5.95	5.44	0.27	12.94	9.65	14.62	(-) 9.17
d.	Total Expenditure	12.05	14.65	7.57	7.75	12.53	5.07	10.56	9.26
e.	Capital Expenditure including Loans and Advances	12.02	9.33	4.80	6.08	18.92	-19.38	19.85	35.40
f.	Revenue expenditure on Education	9.33	11.25	7.34	5.29	13.21	9.91	5.11	10.72
g.	Revenue expenditure on Health and Family Welfare	14.09	16.08	14.96	8.09	0.88	-8.40	10.34	46.60
h.	Salary and Wages	9.86	16.98	8.19	4.68	9.71	4.65	7.52	9.41
i.	Pension	14.24	13.09	9.58	4.67	11.38	8.51	6.27	7.18

^s Financial data are based on Finance Accounts of the State Government.

Appendix-1.3

(Refer paragraph 1.3.2; page 8)

Summarised financial position of Government of Rajasthan as on 31 March 2024

(₹ in crore)		
Liabilities	As on 31.03.2023	As on 31.03.2024
Internal Debt -	3,50,961.67	3,99,857.54
Market Loans bearing interest	3,02,202.82	3,58,826.82
Market Loans not bearing interest	0.03	0.03
Loans from Life Insurance Corporation of India	7.68	5.65
Special Securities issued to National Small Savings Fund of the Central Government	9,069.28	7,484.52
Loans from Other Institutions	39,681.86	33,540.52
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	37,422.20	46,794.09
Pre 1984-85 Loans	5.41	5.41
Non-Plan Loans	9.96	7.49
Loans for State/Union Territory Plan Schemes	1,227.06	718.01
Loans for Central Plan Schemes	-	-
Loans for Centrally Sponsored Plan Schemes	3.05	3.05
Other Loans for State/Union Territory with Legislature Schemes	36,176.72	46,060.13
Contingency Fund	1,000.00	1,000.00
Small Savings, Provident Funds, etc.	64,122.93	70,219.43
Deposits	45,622.77	46,211.77
Reserve Funds	15,058.62	18,446.21
Remittance Balances	0.54	-
Adjustment entry on account of rounding	-	-
Total	5,14,188.73	5,82,529.04
Assets	As on 31.03.2023	As on 31.03.2024
Gross Capital Outlay on Fixed Assets -	2,61,965.13¹	2,88,596.62
Investments in shares of Companies, Corporations, etc.	59,291.41	61,778.42
Other Capital Outlay	2,02,673.72	2,26,818.20
Loans and Advances -	7,968.22	7,961.69
Loans for Power Projects	4,581.55	4,296.64
Other Development Loans	3,388.62	3,667.01
Loans to Government servants and Miscellaneous loans	(-) 1.95	(-) 1.96 ²
Reserve Fund Investments	7,614.42	9,890.55
Advances	3.14	3.05
Remittance Balances	-	7.91
Suspense and Miscellaneous Balances	137.72	17.38
Cash -	57.11	654.26
Cash in Treasuries and Local Remittances	(-) 8.76	(-) 8.37
Deposits with Reserve Bank	(-) 61.90	10.75
Departmental Cash Balance	0.73	0.51
Permanent Advances	23.74	23.86
Cash Balance Investments	103.30	627.51
Deficit on Government Account -	2,36,442.99	2,75,397.59
(i) Revenue Deficit of the Current Year	31,491.36	38,954.60
(ii) Appropriation to the Contingency Fund	-	-
(iii) Accumulated Deficit at the beginning of the year	2,04,951.63	2,36,442.99
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Adjustment entry on account of rounding off	-	(-) 0.01
Total	5,14,188.73	5,82,529.04

- Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹ 14.24 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.
- Minus balance is under investigation.

Explanatory Notes for Appendices 1.3 and 2.1

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.3**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 1.53 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposit with Reserve Bank”. Amount of ₹ 1.49 crore (Debit) has been reconciled and cleared. A net a difference of ₹ 0.04 crore (Debit) is still outstanding and under reconciliation.

Appendix-2.1

(Refer paragraphs 2.1; page 17)

Abstract of Receipts and Disbursements in 2023-24

(₹ in crore)

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24		
					State Fund	Central Assistance	Total
Section A							
I. Revenues Receipts	1,94,987.93	2,03,276.28	I. Revenue Expenditure	2,26,479.29	2,24,465.91	17,764.97	2,42,230.88
Tax Revenue	87,346.38	94,085.94	General Services	71,874.89	77,631.34	46.30	77,677.64
			Social Services	90,168.36	91,807.21	10,076.70	1,01,883.91
Non-tax Revenue	20,564.43	18,679.58	Education, Sports, Art and Culture	44,449.78	45,993.38	3,283.89	49,277.27
			Health and Family Welfare	13,144.72	16,741.08	2,528.95	19,270.03
State's share of Union Taxes and Duties	57,230.79	68,063.21	Water Supply, Sanitation, Housing and Urban Development	11,407.19	10,565.95	983.88	11,549.83
			Information and Broadcasting	199.69	368.37	-	368.37
Non-Plan grants	-	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,115.21	1,404.41	105.17	1,509.58
Grants for State Plan Schemes	-	-	Labour and Labour Welfare	843.45	1,548.47	7.75	1,556.22
			Social Welfare and Nutrition	17,912.09	15,048.09	3,167.06	18,215.15
			Others	96.23	137.46	-	137.46
Grants for Central and Centrally Sponsored Plan Schemes	-	-	Economic Services	64,436.00	55,027.31	7,641.97	62,669.28
			Agriculture and Allied Activities	9,762.11	10,469.79	475.87	10,945.66
			Rural Development	15,901.44	5,995.05	6,019.09	12,014.14
Centrally Sponsored Schemes	14,554.31	14,262.92	Special Area Programmes	0.87	1.12	0.28	1.40
			Irrigation and Flood Control	2,268.36	2,342.36	1.38	2,343.74
Finance Commission Grants	10,507.74	5,590.55	Energy	24,518.31	27,040.44	-	27,040.44
			Industry and Minerals	656.11	555.06	-	555.06
Other transfer/Grants to State/Union Territories with Legislature	4,784.28	2,594.08	Transport	5,069.19	4,550.08	809.33	5,359.41
			Science, Technology and Environment	21.05	16.02	1.12	17.14
			General Economic Services	6,238.56	4,057.39	334.90	4,392.29
			Grants-in-aid and Contributions	0.04	0.05	-	0.05
Total	1,94,987.93	2,03,276.28	Total	2,26,479.29	2,24,465.91	17,764.97	2,42,230.88
II. Revenue deficit carried over to Section-B	31,491.36	38,954.60	II. Revenue Surplus Carried over to Section-B	-	-	-	-
Total (A)	2,26,479.29	2,42,230.88	Total (A)	2,26,479.29	2,24,465.91	17,764.97	2,42,230.88

(₹ in crore)

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24		
					State Fund	Central Assistance	Total
Section B							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	14,669.09	7,671.53	III. Opening Overdraft from Reserve Bank of India	-	-	-	-
IV. Miscellaneous Capital Receipts	16.20	14.24	IV. Capital Outlay	19,798.28	23,274.41	3,371.31	26,645.72
			General Services	542.45	362.64	44.30	406.94
			Social Services	8,850.67	7,692.68	2,256.84	9,949.52
			Education, Sports, Art and Culture	1,446.63	1,394.99	547.49	1,942.48
			Health and Family Welfare	2,300.49	1,051.17	951.67	2,002.84
			Water Supply, Sanitation, Housing and Urban Development	4,374.98	4,640.83	626.43	5,267.26
			Information and Broadcasting	1.04	2.60	-	2.60
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	558.58	349.19	110.61	459.80
			Social Welfare and Nutrition	33.65	139.28	20.64	159.92
			Others	135.30	114.62	-	114.62
			Economic Services	10,405.16	15,219.09	1,070.17	16,289.26
			Agriculture and Allied Activities	663.02	867.32	24.33	891.65
			Rural Development	1,033.20	842.18	-	842.18
			Special Area Programmes	61.99	58.28	-	58.28
			Irrigation and Flood Control	3,428.52	4,865.62	220.33	5,085.95
			Energy	1,953.38	1,854.32	-	1,854.32
			Industry and Minerals	10.79	5.24	-	5.24
			Transport	2,620.28	6,299.91	821.46	7,121.37
			Science, Technology and Environment	8.77	9.49	-	9.49
			General Economic Services	625.21	416.73	4.05	420.78
			Total	19,798.28	23,274.41	3,371.31	26,645.72
V. Recoveries of Loans and Advances	419.61	404.74	V. Loans and Advances disbursed	174.78	-	-	398.21
From Power Projects	217.11	284.91	For Power Projects	23.40	-	-	-
From Government Servants	0.04	0.02	To Government Servants	-	-	-	-
From Others	202.46	119.81	To Others	151.38	-	-	398.21
VI. Revenue surplus brought down	-	-	VI. Revenue deficit brought down	31,491.36	-	-	38,954.60
VII. Public Debt Receipts	55,647.01	87,154.13	VII. Repayment of Public Debt	20,819.20	-	-	28,886.38

(₹ in crore)

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24		
					State Fund	Central Assistance	Total
External debt	-	-	External debt	-	-	-	-
Internal debt excluding Ways and Means Advances and Overdraft	48,563.10	76,194.83	Internal debt excluding Ways and Means Advances and Overdraft	19,408.77	-	-	27,298.96
Net transaction under Ways and Means Advances	-	-	Net transaction under Ways and Means Advances	-	-	-	-
Net transactions under Overdraft	-	-	Net transactions under Overdraft	-	-	-	-
Loans and Advances from GoI	7,083.91	10,959.30	Repayment of Loans and Advances to GoI	1,410.43	-	-	1,587.42
VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-	-	-	-
IX. Amount Transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	-	-	-
X. Public Account Receipts	2,43,204.58	2,85,479.58	X. Public Account Disbursements	2,34,001.34	-	-	2,75,294.50
Small Savings, Provident Funds etc.	15,416.80	16,408.29	Small Savings, Provident Funds, etc.	10,080.23	-	-	10,311.79
Reserve Funds	12,718.15	10,609.48	Reserve Funds	10,246.79	-	-	7,221.88
Suspense and Miscellaneous	(-) 40.51	118.23	Suspense and Miscellaneous	11.48	-	-	(-) 2.10
Remittances	12,890.10	14,517.77	Remittances	12,891.07	-	-	14,526.21
Deposits and Advances	2,02,220.04	2,43,825.81	Deposits and Advances	2,00,771.77	-	-	2,43,236.72
XI. Closing Overdraft from Reserve Bank of India	-	-	XI. Cash Balance at end	7,671.53	-	-	10,544.81
			Cash in Treasuries and Local Remittances	(-) 8.76	-	-	(-) 8.37
			Deposits with Reserve Bank	(-) 61.90	-	-	10.75
			Departmental Cash Balance including Permanent Advances	24.47	-	-	24.37
			Cash Balance Investment	103.30	-	-	627.51
			Earmarked Investment Funds	7,614.42	-	-	9,890.55
Total (B)	3,13,956.49	3,80,724.22	Total	3,13,956.49	-	-	3,80,724.22

Source: Finance Accounts

Appendix-2.2

(Refer paragraph 2.3.2.1; page 21)

Time series data on the State Government Finances

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts	1,40,114	1,34,308	1,83,920	1,94,988	2,03,276
(i) Tax Revenue	59,245(42)	60,283 (45)	74,808 (41)	87,346 (45)	94,086 (46)
Taxes on Agricultural Income	- ³	- ³	- ³	- ³	- ³
State Goods and Service Tax	21,954(37)	20,755(34)	27,502(37)	33,790 (39)	38,016 (40)
Taxes on Sales, Trade, etc	15,843(27)	17,479(29)	20,605(27)	22,727 (26)	23,473 (25)
State Excise	9,592(16)	9,853(16)	11,807(16)	13,326 (15)	13,225 (14)
Taxes on Vehicles	4,951(8)	4,368(7)	4,759(6)	6,128 (7)	6,704 (7)
Stamps and Registration Fees	4,235(7)	5,297(9)	6,492(9)	8,189 (9)	9,181 (10)
Land Revenue	364(1)	280(1)	632(1)	484 (1)	469 (1)
Taxes on Goods and Passengers	41(-)	45(-)	171(-)	8 (-)	- ⁴
Other Taxes	2,265(4)	2,206(4)	2,840(4)	2,694 (3)	3,018 (3)
(ii) Non Tax Revenue	15,714(11)	13,653(10)	18,755(10)	20,565 (10)	18,680 (9)
(iii) State's share of Union taxes and duties	36,049(26)	35,576(27)	54,031(29)	57,231 (29)	68,063 (34)
(iv) Grants- in-aid from Government of India	29,106(21)	24,796(18)	36,326(20)	29,846 (16)	22,447 (11)
2. Miscellaneous Capital Receipts	20	14	31	16	14
3. Recoveries of Loans and Advances	15,670	373	2,374	420	405
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,55,804	1,34,695	1,86,325	1,95,424	2,03,695
5. Public Debt Receipts	44,757	66,480	62,821	55,647	87,154
Internal Debt (excluding Ways and Means Advances and Overdrafts)	40,548(91)	59,344(89)	53,485(85)	48,563 (87)	76,195 (87)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	4,209(9)	7,136(11)	9,336(15)	7,084 (13)	10,959 (13)
6. Total Receipts in the Consolidated Fund (4+5)	2,00,561	2,01,175	2,49,146	2,51,071	2,90,849
7. Contingency Fund Receipts	-	-	500	-	-
8. Public Account Receipts	1,93,165	2,08,447	2,51,295	2,43,204	2,85,480
9. Total Receipts of the State (6+7+8)	3,93,726	4,09,622	5,00,941	4,94,275	5,76,329
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
General Services (including interest payments)	56,186(32)	60,144 (34)	65,406 (31)	71,875 (32)	77,678 (32)
Social Services	68,313(39)	74,009(41)	85,054(41)	90,168 (40)	1,01,884(42)
Economic Services	51,986(29)	44,156(25)	59,330(28)	64,436 (28)	62,669 (26)
Grants-in-aid and contributions	- ⁵	- ⁵	- ⁵	- ⁵	- ⁵
11. Capital Expenditure	14,718	15,271	24,152	19,798	26,646
General Services	463(3)	398(3)	484(2)	542 (3)	407 (2)
Social Services	5,490(37)	7,642(50)	10,951(45)	8,851 (45)	9,950 (37)
Economic Services	8,765(60)	7,231(47)	12,717(53)	10,405 (52)	16,289 (61)
12. Disbursement of Loans and Advances	2,255	491	621	175	398
13. Total Expenditure (10+11+12)	1,93,458	1,94,071	2,34,563	2,46,452	2,69,275
14. Repayments of Public Debt	18,616	17,539	17,586	20,819	28,886
Internal Debt (excluding Ways and Means Advances and Overdraft)	17,782(96)	16,632(95)	16,467(94)	19,409 (93)	27,299 (95)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	834(4)	907(5)	1,119(6)	1,410 (7)	1,587 (5)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	2,12,074	2,11,610	2,52,149	2,67,271	2,98,161
17. Contingency Fund disbursements	-	-	500	-	-
18. Public Account disbursements	1,79,741	1,99,229	2,40,110	2,34,001	2,75,295
19. Total disbursement by the State (16+17+18)	3,91,815	4,10,839	4,92,759	5,01,272	5,73,456

3. 2019-20: 'NIL', 2020-21: ₹ 0.04 lakh, 2021-22: ₹0.19 lakh, 2022-23: ₹0.06 lakh and 2023-24: ₹0.16 lakh.

4. ₹ (-) 0.46 crore

5. 2019-20: ₹0.07 crore, 2020-21: ₹0.07 crore, 2021-22: ₹0.04 crore, 2022-23: ₹ 0.04 crore and 2023-24: 0.05 crore.

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	(-) 36,371	(-) 44,001	(-) 25,870	(-) 31,491	(-) 38,955
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 37,654	(-) 59,376	(-) 48,238	(-) 51,028	(-) 65,580
22. Primary Deficit (21+23)	(-) 14,011	(-) 34,174	(-) 20,138	(-) 20,426	(-) 31,452
Part D Other data					
23. Interest Payments (included in revenue expenditure)	23,643	25,202	28,100	30,602	34,128
24. Financial Assistance to local bodies etc.	41,025	39,745	49,127	49,443	48,329
25. Ways and Means Advances/Overdraft availed (days)	04	99	143	273	329
Ways and Means Advances availed (days)	04	99	143	273	329
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	0.29	13.85	25.02	113.09	339.93
27 Gross State Domestic Product (GSDP) [@]	10,00,032	10,17,917	11,94,961 ^Σ	13,57,851 [£]	15,28,385 ^{##}
28 Outstanding Fiscal liabilities (year-end)	3,52,702	4,10,500 ^{\$}	4,62,845 ^{\$\$}	5,05,574 ^{\$\$}	5,71,639 ^{\$\$}
29. Outstanding Guarantees (year-end) (including interest)	80,631	82,612	95,868	1,04,832	1,10,918
30. Maximum amount guaranteed (year-end)	1,44,676	1,56,822	1,72,684	2,01,008	2,21,973
31. Number of incomplete projects	329	-*	-*	347	541
32. Capital blocked in incomplete projects	31,374	-*	-*	30,669	30,534
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	5.9	5.9	6.3	6.4	6.2
Own Non-Tax Revenue/GSDP	1.6	1.3	1.6	1.5	1.2
Central Transfers/GSDP	6.5	5.9	7.6	6.4	5.9
II Expenditure Management (In percentage)					
Total Expenditure/GSDP	19.3	19.1	19.6	18.2	17.6
Total Expenditure/Revenue Receipts	138.1	144.5	127.5	126.4	132.5
Revenue Expenditure/Total Expenditure	91.2	91.9	89.4	91.9	90.0
Revenue Expenditure on Social Services/Total Expenditure	35.3	38.1	36.3	36.6	37.8
Revenue Expenditure on Economic Services/Total Expenditure	26.9	22.8	25.3	26.1	23.3
Capital Expenditure/Total Expenditure	7.6	7.9	10.3	8.0	9.9
Capital Expenditure on Social and Economic Services/Total Expenditure.	7.4	7.7	10.1	7.8	9.7
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 3.6	(-) 4.3	(-) 2.2	(-) 2.3	(-) 2.5
Fiscal Deficit/GSDP	(-) 3.8	(-) 5.8	(-) 4.0	(-) 3.8	(-) 4.3
Primary Deficit (surplus +) /GSDP	(-) 1.4	(-) 3.4	(-) 1.7	(-) 1.5	(-) 2.1
Revenue Deficit/Fiscal Deficit	96.6	74.1	53.6	61.7	59.4
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	35.27	39.88 ⁶	37.74 ⁷	36.36 ⁷	36.62 ⁷
Fiscal Liabilities/RR	251.7	305.6	251.7	259.2	281.2
Debt Redemption (Principal +Interest)/Debt Receipts	92.6	88.8	92.9	96.9	93.6
V Other Fiscal Health Indicators					
Returns on Investment	0.1	0.01	0.15	0.05	0.08
Financial Assets/Liabilities	0.62	0.57	0.56	0.54	0.53

Source: Finance Accounts

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

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

Σ Revised Estimate-II, £ Revised Estimate-I and ## Advance Estimates

* Information not provided by State Government.

\$ The effective outstanding fiscal liabilities would be ₹4,05,896 crore as GST compensation of ₹4,604 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

\$\$ The effective outstanding fiscal liabilities would be ₹4,50,973 crore in 2021-22, ₹4,93,702 crore in 2022-23 and ₹5,59,767 crore in 2023-24 as GST compensation of ₹11,872 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

- Arrived at after exclusion of GST compensation of ₹4,604 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.
- Arrived at after exclusion of GST compensation of ₹11,872 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.

Appendix-2.3

(Refer paragraph 2.6.1; page 55)

Glossary of Debt

Item	What it means
Ways and Means Advance (WMA)	It is a facility for both the Centre and states to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should be repaid not later than three months from the date of the taking the advance.
Overdrafts	The governments are allowed to draw amounts in excess of their WMA limits. No state can run an overdraft with the RBI for more than a certain period. A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter.
Government securities	A Government Security (G-Sec) is a tradable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs).
T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills.
T-Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.

Appendix-3.1

(Refer paragraph 3.1; page 71)

Glossary of important Budget related terms

1. ***‘Accounts’ or ‘actuals’ of a year***– are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the accounting authority’s books (as audited by C&AG). Provisional Accounts refer to the unaudited accounts.
2. ***‘Administrative approval’ of a scheme, proposal or work***– is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***‘Annual financial statement’***–Also referred to as Budget, means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***‘Appropriation’***– means the amount authorized by the Parliament/State Legislature for expenditure under different primary units of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***‘Charged Expenditure’***– means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***‘Consolidated Fund of India/ State-*** All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***‘Contingency Fund’***- is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***‘Controlling Officer (budget)’***– means an officer entrusted by a department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***‘Drawing and Disbursing Officer’ (DDO)***– means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.
10. ***‘Excess Grant’***– Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by the Parliament /State Legislature under Article 115/205 of the Constitution.
11. ***‘New Service’***– As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice

- of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
 13. **'Public Account'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
 14. **'Reappropriation'**- means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
 15. **'Revised Estimate'**- is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
 16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilize the savings within the same section of the grant.
 17. **'Major Head'**- means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
 18. **"Sub-Major Head"**- means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
 19. **'Minor Head'**- means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
 20. **"Sub-Head"**- means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
 21. **'Major Work'**- means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

22. **‘Minor Work’**– means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **“Modified Grant or Appropriation”**– means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **“Supplementary or Additional Grant or Appropriation”**– means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **“Schedule of New Expenditure”**– means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **“Token demand”**– means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.
27. **Average rate of interest on Government borrowings** = $\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$

Appendix-3.2

(Refer paragraph 3.3.2; page 77)

Excess/Unnecessary/Insufficient re-appropriation of funds (where final excess/savings were more than ₹ one crore)

(₹ in crore)

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
			Original	Supplementary	Re-appropriation	Total		
Insufficient re-appropriation of Funds								
1	30- Tribal Area Department	2211-796-02-03 National Rural Health Mission	314.01	0.00	(+) 123.29	437.30	439.80	(+) 2.50
2	31- Social Justic and Empowerment Department	4225-03-800-01-02 Construction of Devnarain Hostel Building under Adarsh Hostel Yojana	15.00	0.00	(+) 1.34	16.34	19.84	(+) 3.5
3	36- Disaster Management and Relief Department	4215-01-102-03-01 Other Rural Water Supply Scheme	498.07	0.00	(+) 77.58	575.65	598.30	(+) 22.65
4	42- Water Resources and Indira Gandhi Nahar Project Department	2700-32-800-01 Parwan Project (Commercial) other Exp.- Committed	415.85	0.00	(-) 29.90	385.95	375.93	(-) 10.02
5		2700-39-800-01 Other Exp.- Committed	89.02	0.00	(-) 6.90	82.12	77.88	(-) 4.24
6		2700-80-800-02-01 Rajasthan Water Sector Re-structuring Project for Desert Area – Committed	147.68	0.00	(-) 4.20	143.48	133.83	(-) 9.65
7	44- Public Works Department	5054-02-337-03 Through the Border Road Development Board	₹1,000	0.00	(+) 414.62	414.62	506.30	(+) 91.68
8	45- Forest and Environment Department	2406-02-110-01 Tiger project Ranthambore	94.00	0.00	(-) 23.54	70.46	66.20	(-) 4.26
9	50- Co-operative Department	2425-800-05-01 Free Ration to NFSA Families	0.00	1625.00	(-) 845.14	779.86	778.67	(-) 1.19
10	51- Special Component Plan for Welfare of Scheduled Castes	2202-02-113-01-02 Samagra Shiksha for Scheduled Castes	308.66	0.00	(-) 120.18	188.48	185.35	(-) 3.13
11		2211-789-02-03 (NRHM)	410.63	0.00	(+) 101.30	511.93	515.63	(+) 3.70
12	52- Panchayati Raj Department	2515-198-03-02 Functional / Activities	2568.75	0.00	(-) 981.61	1587.14	1585.76	(-) 1.38
Un-necessary re-appropriation of funds								
13	30- Tribal Area Department	4215-01-796-02-45 Construction work of Isarda Dam (through the Water Resource Dept.)	₹1,000	0.00	(+) 5.83	5.83	0.00	(-) 5.83
14	42- Water Resources and Indira Gandhi Nahar Project Department	2700-04-800-01 Other Exp. – Committed	544.87	0.00	(+) 19.82	564.69	500.33	(-) 64.36
15	51- Special Component Plan for Welfare of Scheduled Castes	2235-60-196-01-08 Indira Gandhi National Old Age Pension for Scheduled Castes	49.44	0.00	(+) 54.28	103.72	45.30	(-) 58.42
Excess re-appropriation of funds								
16	30- Tribal Area Department	5054-03-796-07 Roads Financed from Central Road Fund	87.62	0.00	(+) 23.02	110.64	105.57	(-) 5.07
17		5054-04-796-22-90 Construction work	0.00	₹1,000	(+) 47.50	47.50	46.27	(-) 1.23
18	31- Social Justice and Empowerment Department	4225-03-800-01-03 Construction of Devnarain Residential schools	40.00	5.23	(-) 16.12	29.11	31.36	(+) 2.25
19	32- Women and Child Development Department	2235-02-196-02-29 For establishment Exp	18.69	0.00	(+) 3.33	22.02	20.60	(-) 1.42
20	36- Disaster Management and Relief Department	2245-02-114-10-05 Cold wave	₹2,000	50.92	(+) 402.74	453.66	451.34	(-) 2.32
21	42- Water Resources and Indira Gandhi Nahar Project Department	2700-02-800-03 Other Project – Committed	91.91	0.00	(+) 17.03	108.94	93.23	(-) 15.71
22		4701-80-800-03-01 Construction work	150.29	0.00	(-) 122.71	27.58	28.90	(+) 1.32

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
			Original	Supplementary	Re-appropriation	Total		
23	44- Public Works Department	3054-02-337-01-02 Maintenance and Restoration	₹1,000	0.00	(+) 122.22	122.22	11 9.79	(-) 2.43
24		5054-03-337-01 Construction	137.38	0.00	(+) 34.34	171.72	170.30	(-) 1.42
25		5054-03-337-05 Road Financed by Central Road Fund	446.48	0.00	(+) 65.65	512.13	503.68	(-) 8.45
26		5054-03-337-11 Rajasthan Highway Development Project – I – (ADB)	845.10	0.00	(-) 106.06	739.04	740.72	(+) 1.68
27		5054-04-800-23-90 Construction Work	1020.34	0.00	(+) 208.77	1229.11	1226.11	(-) 3.00
28	51- Special Component Plan for Welfare of Scheduled Castes	4059-80-789-03-02 Other Building	16.20	0.00	(-) 16.20	0.00	4.43	(+) 4.43
29		5054-03-789-07 Road Financed from Central Road Fund	115.89	0.00	(+) 23.40	139.29	137.25	(-) 2.04

Source: Appropriation Accounts

Appendix-3.3

(Refer paragraph 3.3.3; page 78)

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

(₹ in crore)							
S. No.	Number and name of the grant	Original	Supplementary	Total	Actual Expenditure	Saving	Surrender
	Revenue Charged						
1.	03-Interest Payments	32,393.67	2,167.38	34,561.05	34,129.22	(-) 431.83	412.59
	Revenue Voted						
2.	10- Commercial Taxes Department	1,128.78	88.91	1,217.69	1,026.53	(-) 191.16	191.16
3.	13- Treasury and Accounts Administration	2,063.46	11.85	2,075.31	1,619.74	(-) 455.57	455.69
4.	16- Revenue Department	1,962.96	32.61	1,995.57	1,670.31	(-) 325.26	325.17
5.	18- Home Department	9,122.99	196.33	9,319.32	8,727.74	(-) 591.58	594.98
6.	20- Elementary Education Department	18,787.28	134.62	18,921.90	14,595.35	(-) 4,326.55	4,195.03
7.	21- Secondary Education Department	23,526.42	55.95	23,582.37	22,821.44	(-) 760.93	654.74
8.	22- Higher Education Department	2,027.27	75.90	2,103.17	1,852.68	(-) 250.49	249.78
9.	25- Art & Culture Department	189.38	73.66	263.04	114.93	(-) 148.11	148.10
10.	27- Medical & Health Department	9,373.80	432.60	9,806.40	9,248.33	(-) 558.07	556.96
11.	28- Medical Education Department	3,344.47	₹ 2,000	3,344.47	3,132.83	(-) 211.64	210.22
12.	29- Ayurved. Homeopathy and Unani Medical Department	1,211.07	3.00	1,214.07	1,055.46	(-) 158.61	158.66
13.	30- Tribal Area Department	21,319.67	837.10	22,156.77	18,264.75	(-) 3,892.02	3,858.15
14.	31- Social Justice and Empowerment Department	7,778.80	1,162.86	8,941.66	8,042.40	(-) 899.26	930.29
15.	32- Women and Child Development Department	2,636.33	53.76	2,690.09	2,175.89	(-) 514.20	512.46
16.	34- Labour and Employment Department	1,658.02	28.34	1,686.36	1,577.98	(-) 108.38	107.83
17.	36- Disaster Management and Relief Department	5,089.99	850.92	5,940.91	4,103.76	(-) 1,837.15	1,801.85
18.	40- Local Self Government Department	6,036.51	878.03	6,914.54	5,111.21	(-) 1,803.33	1,803.36
19.	42- Water Resources and Indira Gandhi Nahar Project Department	2,843.95	₹ 2,000	2,843.95	2,623.39	(-) 220.55	90.30
20.	45- Forest & Environment Department	1,118.67	0.00	1,118.67	974.79	(-) 143.88	139.10
21.	46- Agriculture Department	3,616.80	45.90	3,662.70	3,427.97	(-) 234.73	234.73
22.	47- Animal Husbandry & Fisheries Department	1,402.61	292.77	1,695.38	1,287.87	(-) 407.51	399.86
23.	48- Horticulture Department	817.70	6.46	824.16	580.64	(-) 243.52	243.51
24.	50- Co-operative Department	1,160.05	1,638.10	2,798.15	1,208.66	(-) 1,589.49	1,588.22
25.	51- Special Component Plan for Welfare of Scheduled Cast	26,928.37	1,078.54	28,006.91	22,540.37	(-) 5,466.54	5,378.55
26.	52- Panchayati Raj Department	9,069.50	0.00	9,069.50	6,102.00	(-) 2,967.50	2,697.23
27.	53- Rural Development Department	4,389.16	395.22	4,784.38	2,490.26	(-) 2,294.12	2,294.12
28.	54- Energy Department	15,792.14	3,340.14	19,132.28	17,510.73	(-) 1,621.55	1,621.55
29.	55- Food, Civil Supply and Consumer Affairs Department	1,468.51	₹ 5,000	1,468.51	778.61	(-) 689.90	689.85
30.	56- Industries Department	521.90	47.70	569.60	352.48	(-) 217.12	217.12
31.	60- Information Technology and Communication Department	2,195.88	₹ 4,000	2,195.88	1,166.08	(-) 1,029.80	1,029.80
32.	62- Transport Department	1,046.73	151.31	1,198.04	1,021.27	(-) 176.77	175.69
	Capital Voted						
33.	08- Secretariat	120.98	0.00	120.98	9.20	(-) 111.78	111.74
34.	17- General Administration Department	192.10	14.00	206.10	80.84	(-) 125.26	125.26
35.	18- Home Department	277.39	50.00	327.39	84.01	(-) 243.38	243.38
36.	20- Elementary Education Department	198.13	237.49	435.62	95.83	(-) 339.79	339.79
37.	21- Secondary Education Department	865.83	200.38	1,066.21	649.80	(-) 416.40	416.40
38.	22- Higher Education Department	296.40	412.61	709.01	585.12	(-) 123.89	123.89
39.	26- Youth Affairs and Sports Department	52.08	270.00	322.08	182.13	(-) 139.95	139.94
40.	27- Medical and Health Department	800.60	67.55	868.15	625.36	(-) 242.79	242.79
41.	28- Medical Education Department	1,562.94	0.00	1,562.94	535.71	(-) 1,027.23	1,027.21
42.	30- Tribal Area Department	7,036.71	254.65	7,291.36	5,051.16	(-) 2,240.20	2,224.91
43.	35- Minority Affairs Department	319.42	0.00	319.42	134.25	(-) 185.17	185.17

S. No.	Number and name of the grant	Original	Supplementary	Total	Actual Expenditure	Saving	Surrender
44.	39- Urban Development and Housing Department	253.42	₹ 2,000	253.42	13.54	(-) 239.88	239.88
45.	40- Local Self Government Department	4,336.33	58.41	4,394.74	2,016.32	(-) 2,378.42	2,379.10
46.	41- Public Health Engineering Department	3,665.00	0.00	3,665.00	2,148.73	(-) 1,516.27	1,509.44
47.	42- Water Resources and Indira Gandhi Nahar Project Department	3,192.36	61.49	3,253.85	2,470.16	(-) 783.69	784.42
48.	51- Special Component Plan for Welfare of Scheduled Castes	8,204.61	223.74	8,428.35	5,165.91	(-) 3,262.44	3,260.62
49.	53- Rural Development Department	737.33	335.00	1,072.33	606.25	(-) 466.07	457.29
50.	54- Energy Department	1,189.56	0.00	1,189.56	531.94	(-) 657.62	657.62
51.	59- Tourism Department	36.16	277.49	313.65	208.04	(-) 105.61	105.34
52.	60- Information Technology and Communication Department	726.18	₹ 2,000	726.18	286.23	(-) 439.95	439.95
	Total	2,56,086.37	16,542.77	2,72,629.14	2,22,816.20	49,812.94	48,980.79

Source: Appropriation Accounts

Appendix-3.4

(Refer paragraph 3.3.3; page 79)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)				
S. No.	Name of Grant	Savings	Amount Surrendered	Amount not surrendered
	Revenue Charged			
1.	03- Interest Payments	431.83	412.59	19.24
2.	15- Pension	16.66	14.62	2.04
	Revenue Voted			
3.	06- Law and Legal Affairs Department	70.27	65.23	5.04
4.	20- Elementary Education Department	4326.55	4195.03	131.52
5.	21- Secondary Education Department	760.93	654.74	106.19
6.	27- Medical & Health Department	558.07	556.96	1.11
7.	28- Medical Education Department	211.64	210.22	1.42
8.	30- Tribal Area Department	3892.02	3858.15	33.87
9.	32- Women and Child Development Department	514.20	512.46	1.74
10.	36- Disaster Management and Relief Department	1837.14	1801.85	35.29
11.	42- Water Resources and Indira Gandhi Nahar Project Department	220.55	90.30	130.25
12.	44- Public Works Department	96.76	94.00	2.76
13.	45- Forest and Environment Department	143.88	139.10	4.78
14.	47- Animal Husbandry and Fisheries Department	407.52	399.86	7.66
15.	50- Co-operative Department	1589.48	1588.22	1.26
16.	51- Special Component Plan for Welfare of Scheduled Castes	5466.54	5378.55	87.99
17.	62- Transport Department	176.77	175.69	1.08
	Capital Voted			
18.	30- Tribal Area Department	2240.20	2224.91	15.29
19.	41- Public Health Engineering Department	1516.27	1509.44	6.83
20.	51- Special Component Plan for Welfare of Scheduled Castes	3262.44	3260.62	1.82
21.	53- Rural Development Department	466.07	457.29	8.78
	Total	28,205.79	27,599.83	605.96

Source: Appropriation Accounts

Appendix-3.5

(Refer paragraph 3.4.2; page 85)

Details of schemes in which entire provision of ₹ 1 crore or more remained unutilized

(₹ in crore)					
S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
1.	02- State Legislature	2075-800-13-01 Through the RTDC Ltd. Committed	1.20	₹ 1000	0.00
2.	04- Repayment of Public Debt	6004-09-101-02-13 Rajasthan State Highway Development Project	39.97	39.97	0.00
3.	06- Law and Legal Affairs Department	4059-80-051-58-01 Construction of Office Building	3.61	0.69	0.00
4.	08- Secretariat	2251-190-01-01 Department of Personal General	1.00	1.00	0.00
5.	16- Revenue Department	4059-80-051-01-02 Through the Revenue Board	2.00	0.00	0.00
6.	17- General Administration Department	2070-003-05-01 General Administration Department	10.00	0.50	0.00
7.	18- Home Department	2055-115-03 Modernisation of Forensic Laboratory	2.50	0.95	0.00
8.		2070-107-03-01 Amount for Urban Civil Defence under Police Modernisation Scheme	2.19	₹ 4000	0.00
9.		4055-207-01-01 Crime Branch	1.20	₹ 2000	0.00
10.		4055-210-01-01 Construction Work	2.00	₹ 1000	0.00
11.		4059-80-051-56 Modernisation of Anti-corruption Bureau	8.00	0.70	0.00
12.		2202-01-001-03-01 Through the Elementary Education Department	115.00	175.00	0.00
13.	20- Elementary Education Department	4202-01-201-15-01 Capital Expenditure under Scheme in Govt. Schools	57.17	57.17	0.00
14.	21- Secondary Education Department	2202-02-107-15 State Talent Search Examination Scholarship	5.00	0.00	0.00
15.		2202-02-109-29-01 Development of Basic Infrastructure in Schools	16.95	9.24	0.00
16.		2202-04-200-03 Operation of Mahatma Gandhi Library and Reading Room	5.00	0.00	0.00
17.		2202-04-200-06-01 Through the Literacy Department	7.78	1.94	0.00
18.		4202-01-202-21-01 Construction work in Kasturba Gandhi Residential Girls School	1.38	1.38	0.00
19.		4202-01-202-24-02 Construction Work in Sainik School Jhunjhunu	6.00	0.00	0.00
20.		4202-04-105-02-01 Buildings	5.00	0.00	0.00
21.		2202-03-102-10 Grants to Law University	1.50	3.00	0.00
22.		2202-03-103-10-01 Scooty Distribution to Meritorious Girls Students	20.90	₹ 1000	0.00
23.		2202-03-103-17-01 Through the College Education Department	40.00	₹ 5000	0.00
24.	22- Higher Education Department	2202-03-195-01-01 New Government College (General)	0.00	5.00	0.00
25.		2202-03-800-06-01 College Education	5.00	0.10	0.00
26.		4202-01-203-07-01 Rastriya Uchchatar Shiksha Abhiyaan- Construction Work	21.08	3.78	0.00
27.		4202-01-203-12-01 Construction Work	10.00	₹ 1000	0.00
28.		2203-800-04-01 Higher Technical Education Quality Improvement Programme	3.00	0.50	0.00
	24- Technical Education Department				

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
29.	25- Art and Culture Department	2205-102-35-01 Mahatma Gandhi Vidhyapeeth – Gandhi Adhyayan Kendra, Jaipur	6.30	0.50	0.00
30.		2205-102-35-02 Gandhi Darshan Museum, Jaipur	4.30	0.20	0.00
31.		4202-04-800-03-01 Rajasthan Heritage Protection and Promotion Authority	7.20	0.00	0.00
32.		4202-04-800-09-01 Construction Work in Rajasthan Sangeet Natak Academy, Jodhpur	2.50	2.50	0.00
33.	27- Medical and Health Department	2211-105-03-12 Shubh Lakshmi Yojana	27.45	13.75	0.00
34.		2211-800-02-02 State-wide Emergency Ambulance Service (EMRI)	154.57	178.90	0.00
35.		4210-01-110-16-01 National Urban Health Mission (NUHM)	7.20	0.00	0.00
36.	28-Medical Education Department	2210-05-105-08-01 Jhalawar Hospital and Medical College Society	18.37	6.70	0.00
37.		2210-05-105-03-01 Rajasthan Health Science University, Jaipur	55.20	27.20	0.00
38.		2210-05-105-09-01 Jhalawar Hospital & Medical College Society	3.43	4.48	0.00
39.		2210-05-105-09-02 Rajasthan Health science University, Jaipur	19.00	19.00	0.00
40.		4210-03-105-07-03 Medical College, Udaipur	2.25	0.10	0.00
41.		4210-03-105-11-01 Capital Expenditure for New Medical Colleges	128.30	93.00	0.00
42.		4210-03-105-13-01 Medical College, Bikaner	6.15	0.00	0.00
43.		4210-03-105-14-01 Medical College, Bikaner	2.34	2.74	0.00
44.		4210-03-105-15-06 Capital Expenditure for New Medical Colleges	11.70	0.00	0.00
45.		4210-03-105-16-01 Medical College, Udaipur	4.35	₹ 2000	0.00
46.		4210-03-105-24-01 Medical College, Jodhpur	19.20	7.00	0.00
47.	29- Ayurved, Homeopathy and Unani Medical Department	4210-03-101-01-90 Construction Work	4.59	0.10	0.00
48.	30- Tribal Area Department	2029-796-01-01 Land Settlement Department	2.22	2.22	0.00
49.		2070-796-01-01 General Administration Department	3.00	0.15	0.00
50.		2202-01-796-16-01 Through the Department of Elementary Education	2.55	2.55	0.00
51.		2202-02-796-25-01 Development of Basic Infrastructure in Schools	1.13	1.13	0.00
52.		2202-02-796-27-01 Financial Assistance to Students of Sahariya Area	1.40	1.40	0.00
53.		2202-02-796-11 Distribution of Bicycle to Girl Students of Rural Area of Scheduled Tribes Area	19.60	38.07	0.00
54.		2202-02-796-30-01 Secondary Education	17.12	₹ 1000	0.00
55.		2202-03-195-01-03 New Government College (TSP)	3.00	0.69	0.00
56.		2202-03-796-10-01 Scooty Distribution to Meritorious Girl Students	2.33	₹ 1000	0.00
57.		2202-03-796-17-01 College Education	76.70	₹ 1000	0.00
58.		2202-04-796-04 Operation of Mahatma Gandhi Library and Reading Room	1.40	0.00	0.00
59.		2202-04-796-07-01 Through the Literacy Department	1.20	0.30	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
60.	30- Tribal Area Department	2210-05-796-07-01 Sawai Man Singh Medical College Jaipur	5.25	₹ 1000	0.00
61.		2211-796-01-04 Shubh Lakshmi Yojana	5.40	2.75	0.00
62.		2211-796-02-02 State-wide Emergency Ambulance Service Scheme	28.70	33.25	0.00
63.		2217-05-190-02-10 Jodhpur City Transport Service Limited	1.35	0.40	0.00
64.		2217-05-190-02-25 Rajasthan City Transport Corporation (TSP)	20.00	3.00	0.00
65.		2217-80-191-14-06 Incentive grants for Execution under the Recommendation of SFC (TSP)	2.73	2.59	0.00
66.		2217-80-191-50-18 Grant for Urban Health and Wellness Centres (TSP)	1.49	1.48	0.00
67.		2217-80-191-53-03 Local Bodies Department (TSP)	8.09	0.00	0.00
68.		2217-80-191-54-03 Local Bodies Department (TSP)	3.38	0.00	0.00
69.		2217-80-192-14-06 Incentive grants for Execution The Recommendation of SFC (TSP)	7.21	6.85	0.00
70.		2217-80-192-55-12 Grants for Urban Health and Wellness Centres (TSP)	13.59	13.59	0.00
71.		2217-80-192-57-03 Local Bodies Department (TSP)	18.87	0.00	0.00
72.		2217-80-192-60-03 Local Bodies Department (TSP)	2.00	0.00	0.00
73.		2217-80-192-61-03 Local Bodies Department (TSP)	3.00	3.00	0.00
74.		2225-02-796-02-16 Tribal Research and Training Institute	3.00	1.21	0.00
75.		2225-02-796-18-06 Grants for Administration Expenditure, Training, Monitoring & M.I.S	1.35	0.00	0.00
76.		2225-02-796-25-01 Tribes Development Programme Under Special central Assistance	70.11	40.00	0.00
77.		2230-01-796-07-01 Commissioner Labour Department, Rajasthan, Jaipur	3.00	0.00	0.00
78.		2230-01-796-09-01 Commissioner Labour Department, Rajasthan, Jaipur	4.00	0.01	0.00
79.		2230-03-796-09-01 Technical (Training) Education, Jodhpur	2.00	0.00	0.00
80.		2236-02-796-03-01 Integrated Child Development Services, Jaipur	3.00	0.00	0.00
81.		2245-80-796-01-01 Natural and Man-made Disaster	67.40	0.67	0.00
82.		2245-80-797-01-03 Transfer to Budget Head 8235-00-200-09-01 of Natural and Man-made Disaster Relief Fund (TSP)	67.40	0.67	0.00
83.		2401-796-74-02 Sustainable Agriculture Mission – Soil Health Management	1.18	0.00	0.00
84.		2403-796-01-33 Animal Disease Control Scheme	6.52	1.52	0.00
85.		2403-796-13-01 Through the Animal husbandry Department	9.00	₹ 2000	0.00
86.		2425-796-42-01 Through the Rajasthan State Co-operative Bank Ltd. (Apex Bank)	5.04	5.04	0.00
87.		2425-796-44-01 Through the Rajasthan State Co-operative Bank Ltd. (Apex Bank)	6.50	0.07	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
88.	30- Tribal Area Department	2501-05-196-10-02 Water Conservation Scheme (ST)	55.94	1.52	0.00
89.		2515-196-44-02 Performance Grants(for Scheduled Tribes)	12.11	0.00	0.00
90.		2515-197-17-02 Performance Grant (for ST)	48.42	0.00	0.00
91.		2515-198-36-02 Performance Grant (for ST)	181.58	0.00	0.00
92.		2515-198-38-02 Through Panchayti Raj Department (for ST)	5.00	0.00	0.00
93.		2515-796-03-01 Through the Rural Development Department	20.00	0.00	0.00
94.		2851-796-05 Grant for Rajasthan Khadi and Gramodyog	4.00	1.49	0.00
95.		3454-02-796-13-01 Information Technology and Communication Department	2.00	0.00	0.00
96.		3454-02-796-16-01 Information Technology and Communication Department	1.40	0.00	0.00
97.		3454-02-796-18-01 Information Technology and Communication Department	2.00	0.00	0.00
98.		3456-796-04-01 Chief Minister Free Ration	150.00	0.00	0.00
99.		4059-80-796-11-01 Through the Public Works Department	32.50	11.30	0.00
100.		4059-80-796-04-02 Other Buildings	12.60	7.00	0.00
101.		4202-01-796-04-90 Construction Work	16.17	0.00	0.00
102.		4202-01-796-16-01 Rashtriya Uchchatar Shiksha Abhiyan Construction Works	4.02	0.72	0.00
103.		4202-02-796-03-01 Construction Work in Engineering College, Banswara	2.20	0.00	0.00
104.		4210-01-796-05-90 Construction Work	11.25	0.00	0.00
105.		4210-01-796-09-01 National Urban Health Mission	1.33	0.00	0.00
106.		4210-03-796-03-02 Jhalawar Hospital and Medical College	3.61	0.00	0.00
107.		4210-03-796-04-01 Medical College, Bikaner	1.10	1.10	0.00
108.		4210-03-796-05-03 Medical College, Ajmer	29.91	29.91	0.00
109.		4210-03-796-05-06 Capital Expenditure for New Medical College	2.70	0.00	0.00
110.		4210-03-796-06-01 Medical College, Udaipur	1.50	₹ 2000	0.00
111.		4210-03-796-08-04 Medical College, Ajmer	43.00	26.88	0.00
112.		4210-03-796-12-01 Directorate of Medical Education	19.00	₹ 1000	0.00
113.		4210-03-796-15-01 Medical College, Jodhpur	4.50	1.50	0.00
114.		4215-01-796-02-73 Project to be provided FHTC from Battisa Nala Dam of Sirohi District (Urban Part)	5.68	0.00	0.00
115.		4215-01-796-02-74 Parwan Akavad Drinking Water Project District Baran, Jhalawar, Kota (Urban Part)	13.50	0.00	0.00
116.		4215-01-796-02-75 Navnera Water Supply Project District Kota and Bundi (Urban Part)	7.69	0.00	0.00
117.		4215-01-796-02-77 Drinking Water Project of 648 villages (Bengu, Bhaisrodgarh, Gangrar, Chittorgarh, Bhadesar and Nimbaheda blocks) of Chittorgarh district from Chambal river (Urban Part)	1.69	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
118.	30- Tribal Area Department	4215-01-796-04-06 Barmer Lift Project II Stage-Cluster Part-B (NABARD)	1.55	0.65	0.00
119.		4215-01-796-04-07 Barmer Lift Project II Stage-Cluster Part-C (NABARD)	10.57	1.30	0.00
120.		4215-01-796-04-13 Banswara –Pratapgarh Drinking Water Project (NABARD)	1.88	1.95	0.00
121.		4215-01-796-04-14 Narmada D.R. Cluster (NABARD)	2.23	2.60	0.00
122.		4215-01-796-04-15 Water Supply Scheme for Shiv Tehsil of Barmer District from Narmada (NABARD)	1.45	2.60	0.00
123.		4215-01-796-04-16 Scheme for Available of Drinking Water to Bhinmal and 256 Villages	7.10	3.25	0.00
124.		4215-01-796-04-21 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	1.52	2.60	0.00
125.		4215-01-796-04-28 Isarda-Dausa Drinking Water Project	23.00	19.50	0.00
126.		4215-01-796-04-30 Chambal-Bilwara Drinking Water Project – Hindoli-Nanwa Drinking Water Project of District Bundi from Phase I	2.65	3.25	0.00
127.		4215-01-796-04-31 Rajasthan Rural Water Supply and Fluoride remedy Project, II Stage	28.42	0.65	0.00
128.		4215-01-796-04-32 Work of providing HFTC under Jal Jeevan Mission in Major Drinking Water Projects through Retrofitting	97.68	36.88	0.00
129.		4215-01-796-04-33 Regional Water Supply Project of Dungargarh Town of District Bikaner and 108 Villages of Shri Dungargarh and Lunkaransar Block	6.49	0.00	0.00
130.		4215-01-796-04-34 Drinking Water Supply Project of Kajuwala Assembly in Bikaner District	2.89	2.60	0.00
131.		4215-01-796-04-35 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarsahar and Churu-Bisau Project (Rural Part)	2.89	1.30	0.00
132.		4215-01-796-04-36 Drinking Water Project of Jhalrapatan Twn & 104 Villages from Rajgarh Dam of Jhalawar District (Rural Part)	1.17	1.30	0.00
133.		4215-01-796-04-38 For providing F.H.T.C from Jawai Dam to 70 Villages of Shivraj Tehsil of District	1.02	1.95	0.00
134.		4215-01-796-04-39 Project for Providing FHTC from Regional Water Supply Bher Harlaya (Part I) Project of District	3.00	3.25	0.00
135.		4215-01-796-04-41 Regional Water Supply Project of Bheem and Devgarh Tehsil of Rajsamand District, from Chambal Bhilwara Project	4.37	2.60	0.00
136.		4215-01-796-04-42 Regional Water Supply Project of Nokha tehsil of Bikaner District	4.76	2.60	0.00
137.		4215-01-796-04-44 Barmer Lift Project II Phase, Part-A	7.71	1.95	0.00
138.		4215-01-796-04-46 Kaliteer Water Supply Scheme	3.30	0.00	0.00
139.		4215-01-796-04-47 Surface Water Supply Scheme from Chambal River to Alwar and Bharatpur Districts	2.10	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
140.	30- Tribal Area Department	4215-01-796-04-48 Sawai Madhopur-Nadoti Surface Water Supply Scheme from Chambal River	1.40	0.00	0.00
141.		4216-01-796-03-01 Through Public Works Department	9.00	4.05	0.00
142.		4217-60-796-04-01 Local Self Government Department	15.80	0.00	0.00
143.		4217-60-796-09-02 Urban Development and Housing Department	47.18	0.00	0.00
144.		4217-60-796-15-01 Urban Development and Housing Department	3.00	0.00	0.00
145.		4225-02-796-11-17 Additional Construction work in Government Educational Institutions	5.00	0.00	0.00
146.		4225-02-796-20-10 Renewal and Construction of Office Building including Generator Set	2.50	0.10	0.00
147.		4225-02-796-20-23 Construction of Additional facilities including Solar Lights in Hostels Building and Drinking Water facility	2.00	0.00	0.00
148.		4225-02-796-20-35 Community Forest Adhikar Development Yojana under Tribal development Fund	2.50	0.00	0.00
149.		4225-02-796-29-01 Development of Facilities under Tribal Development Programme with Special Central Assistance	105.16	60.00	0.00
150.		4250-796-04 Construction works for Pilgrims through Department	2.25	0.00	0.00
151.		4403-796-04-02 NABARD RIDF T-XXVIII	7.00	0.00	0.00
152.		4403-796-06-01 Scheme Operated from Rajasthan Cow Protection and Promotion Fund	20.00	13.20	0.00
153.		4851-796-04-01 Commissioner Industries Department	1.20	0.00	0.00
154.		5452-80-796-01 Development of Tourist Places	9.54	1.45	0.00
155.		5475-190-06-03 Information Technology and Communication Department (TSP)	7.00	0.07	0.00
156.		5475-796-08-01 Information Technology and Communication Department	2.40	0.00	0.00
157.		5475-796-16-01 Information Technology and Communication Department	5.00	0.00	0.00
158.		5475-796-19-01 Information Technology and Communication Department	5.00	0.00	0.00
159.		6801-796-04-02 Green Energy Corridor Project for Finance of Rajasthan Intra-State Transmission System (K.F.W)	9.52	₹ 2000	0.00
160.	31- Social Justice and Empowerment Department	2225-03-196-13-03 Grants for Devnarain Girls Student Scooty Distribution and Incentive Amount Scheme	20.34	9.00	0.00
161.		2235-02-101-47-01 Schemes Operated under Rajya Divyang Kalyan Nidhi	100.00	20.00	0.00
162.		2235-02-102-10-02 Operation of Child Home/Cretch	1.00	0.50	0.00
163.		2235-02-196-22-06 Post-Matric Scholarship Scheme	5.50	5.50	0.00
164.		2235-60-200-26-01 Grant-in-aid to Vipra Kalyan Board	1.20	0.76	0.00
165.		4225-80-800-02-90 Construction Works	5.00	₹ 1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
166.	31- Social Justice and Empowerment Department	4235-02-103-12 Construction of Nari Niketan Bhawan	10.00	₹ 1000	0.00
167.		4235-02-800-10-01 Construction of Ramp and Lift etc	2.00	3.08	0.00
168.	32- Woman and Child Development Department	2236-02-101-01-12 Rajeev Gandhi Kishori Balika Empowerment and Nutrition Scheme	25.40	16.86	0.00
169.		2236-02-101-04-01 Integrated Child Development Services, Jaipur	12.00	0.00	0.00
170.	33- Sainik Welfare Department	4235-60-800-01-01 Construction of Buildings of Hostel and Rehabilitation Centers for War Widows	0.66	0.00	0.00
171.	34- Labour and Employment Department	2230-03-102-03-01 Technical (Training) Education, Jodhpur	6.50	0.00	0.00
172.		2230-01-103-12-01 Commissioner, Labour Department Rajasthan, Jaipur	13.00	0.00	0.00
173.		2230-01-103-14-01 Commissioner, Labour Department Rajasthan, Jaipur	16.00	0.07	0.00
174.	35- Minority Affairs Department	2225-04-277-01-02 State Technical Scholarship	1.25	1.25	0.00
175.		2225-04-277-02-01 Distribution of Scooty to Minorities Girls Students	13.95	17.39	0.00
176.		4225-04-800-01-03 Construction of Office Building of Minority Affairs Department	1.50	0.00	0.00
177.	36- Disaster Management and Relief Department	2245-02-101-16-06 Relief for Necessary Commodities and Food	1.00	1.00	0.00
178.		2245-08-101-01-01 Public Health	100.00	100.00	0.00
179.		2245-08-101-01-02 Prevention and rescue from Fire	100.00	100.00	0.00
180.		2245-08-101-01-03 Drought Prevention and Protection	100.00	100.00	0.00
181.		2245-08-101-01-04 Protection and Prevention from Floods, Hailstorms etc.	135.60	135.60	0.00
182.		2245-80-797-01-01 Transfer to Budget Head 8235-00-200-(09)-[01] of Natural Disaster and Man-made Disaster Relief Fund (General)	343.45	3.43	0.00
183.	37- Devasthan Department	4250-800-03 Construction Work for Pilgrims through Department	2.00	0.15	0.00
184.	39- Urban Development and Housing Department	4217-60-051-08-02 Urban Development and Housing Department	240.42	0.00	0.00
185.		4217-60-051-15-01 Urban Development and Housing Department	13.00	0.00	0.00
186.	40- Local Self Government Department	2217-05-190-02-08 Jodhpur City Transport Services Limited (General)	6.87	2.06	0.00
187.		2217-05-190-02-11 Kota City Transport Services Limited (General)	3.43	4.81	0.00
188.		2217-05-190-02-17 Udaipur City Transport Services Limited (General)	4.81	2.75	0.00
189.		2217-05-190-02-20 Bharatpur City Transport Services Limited (General)	2.75	0.00	0.00
190.		2217-05-190-02-23 Rajasthan City Transport Corporation (General)	50.00	13.50	0.00
191.		2217-80-191-14-04 Incentive Grants for Execution under the Recommendations of State Finance Commission, (General)	13.89	13.19	0.00
192.		2217-80-191-50-16 Grants for Urban Health and wellness Centres (General)	7.57	7.57	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
193.	40- Local Self Government Department	2217-80-191-52-01 Conservation of Buildings in Walled Area (General)	2.40	0.00	0.00
194.		2217-80-191-53-01 Local Bodies Department-(General)	41.21	0.00	0.00
195.		2217-80-191-54-01 Local Bodies Department-(General)	17.24	0.00	0.00
196.		2217-80-192-14-04 Incentive Grants for execution under the Recommendations of State Finance Commission-(General)	36.74	34.90	0.00
197.		2217-80-192-55-10 Grants for Urban Health and Wellness Centres (General)	69.24	69.24	0.00
198.		2217-80-192-57-01 Local Bodies Department-(General)	96.17	0.00	0.00
199.		2217-80-192-60-01 Local Bodies Department-(General)	5.00	0.00	0.00
200.		2217-80-192-61-01 Local Bodies Department-(General)	13.00	13.00	0.00
201.		4217-60-051-05-01 Local Self Government Department	1.00	0.00	0.00
202.		4217-60-051-06-01 Local Self Government Department	68.41	0.00	0.00
203.	41- Public Health Engineering Department	4215-01-101-01-98 Indragarh Drinking Water Project, District Bundi (Urban) from Chakam Dam	3.81	5.16	0.00
204.		4215-01-101-11-21 Project to be provided FHTC from Battisa Nala Dam of Sirohi District (Urban Part)	28.92	0.00	0.00
205.		4215-01-101-11-22 Parwan Akavad Drinking Water Project District Baran, Jhalawar, Kota (Urban Part)	68.70	0.00	0.00
206.		4215-01-101-11-23 Navnera Water Supply Project District Kota and Bundi (Urban Part)	39.13	0.00	0.00
207.		4215-01-101-11-25 Drinking Water Project of 648 villages (Bengu, Bhaisrodgarh, Gangrar, Chittorgarh, Bhadesar and Nimbaheda blocks) of Chittorgarh district from Chambal river (Urban Part)	7.41	0.00	0.00
208.		4215-01-102-99-03 Subsidiary Activities of Jal Jeevan Mission	40.00	30.00	0.00
209.		4215-01-102-99-06 Churu-Jhunjhunu Drinking Water Project-Second Stage Aapni Yojana	4.98	10.35	0.00
210.		4215-01-102-99-08 Barmer Lift Project II Stage-Cluster Part-B (NABARD)	8.45	3.45	0.00
211.		4215-01-102-99-09 Barmer Lift Project II Stage-Cluster Part-C (NABARD)	65.85	6.90	0.00
212.		4215-01-102-99-10 Beawar-Jawaja Cluster Distribution	3.97	12.17	0.00
213.		4215-01-102-99-11 Gagrin Drinking Water Project	2.29	8.28	0.00
214.		4215-01-102-99-12 Baran Cluster Project	2.28	1.73	0.00
215.		4215-01-102-99-15 Banswara-Pratapgarh Drinking water Project (NABARD)	9.97	10.35	0.00
216.		4215-01-102-99-16 Narmada D.R. Cluster (NABARD)	11.35	13.80	0.00
217.		4215-01-102-99-17 Water Supply Scheme for Shiv Tehsil of Barmer District from Narmada (NABARD)	7.40	13.80	0.00
218.		4215-01-102-99-18 Scheme for providing of Drinking Water to Bhinmal and 256 Villages	37.42	17.25	0.00
219.		4215-01-102-99-23 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	7.72	13.80	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
220.	41- Public Health Engineering Department	4215-01-102-99-24 Bisalpur-Tonk-Uniara Drinking Water Project	3.63	11.00	0.00
221.		4215-01-102-99-25 Churu-Bisau Project of Alsisar Panchayat Samiti of Jhunjhunu District	3.22	20.70	0.00
222.		4215-01-102-99-26 Bisalpur-Chaksu Project	1.30	34.50	0.00
223.		4215-01-102-99-28 Sonwa Drinking Water Project of Anta-Mangrol Tehsil Baran	1.77	4.83	0.00
224.		4215-01-102-99-30 Isarda-Dausa Drinking Water Project	116.79	103.50	0.00
225.		4215-01-102-99-31 Regional Water Supply Project from Dantiwada IGNP Water Distribution Reservoir of Jodhpur of 10 Gram Panchayat of Sojat Tehsil of Pali District	1.46	6.90	0.00
226.		4215-01-102-99-32 From Chambal-Bhilwara Drinking Water Project –Phase I to Hindoli-Nanwa Drinking Water Project of District Bundi	14.25	17.25	0.00
227.		4215-01-102-99-33 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	144.64	3.45	0.00
228.		4215-01-102-99-35 Regional Water Supply Project of Dungargarh Town of District Bikaner and 108 Villages of Shri Dungargarh and Loonkaransar Block	34.50	0.00	0.00
229.		4215-01-102-99-36 Drinking Water Project of Khajuwala Legislative of Bikaner District	15.33	13.80	0.00
230.		4215-01-102-99-37 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarshahar and Churu-Bisau Project (Rural Part)	15.33	6.90	0.00
231.		4215-01-102-99-38 Drinking Water Project of Jhalrapatan Town and 104 Villages from Rajgarh Dam of Jhalawar District (Rural part)	5.96	6.90	0.00
232.		4215-01-102-99-39 Project for providing F.H.T.C from Battisha Nala Dam of Sirohi District	4.91	10.35	0.00
233.		4215-01-102-99-40 For providing F.H.T.C from Battisha nala Dam, providing F.H.T.C from Jawai Dam to 70 Villages of Shivganj Tehsil of District	5.19	10.35	0.00
234.		4215-01-102-99-41 Project for providing F.H.T.C from Regional Water Supply BHER Harlaya (Part-I) project of Jodhpur District	15.26	17.25	0.00
235.		4215-01-102-99-42 Regional Water Supply Project of 38 Villages of Bansroadgarh Block of Chittorgarh District	3.87	1.38	0.00
236.		4215-01-102-99-43 Regional Water Supply Project of Bheem and Devgarh Tehsil of Rajsamand District from Chambal Bhilwara project	36.54	13.80	0.00
237.		4215-01-102-99-44 Regional Water Supply project of Nokha Tehsil of Bikaner District	25.30	13.80	0.00
238.		4215-01-102-99-46 Barmer Lift Project II Phase, Part-A	29.14	10.35	0.00
239.		4215-01-102-99-48 Kaliteer Water Supply Schemes	16.40	0.00	0.00
240.		4215-01-102-99-49 Surface Water Supply Scheme from Chambal River to Alwar and Bharatpur Districts	10.20	0.00	0.00
241.		4215-01-102-99-50 Sawai Madhopur-Nadoti Surface Water Supply Scheme from Chambal River	6.80	₹ 1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
242.	41- Public Health Engineering Department	4215-01-102-99-34 Work for Providing HFTC under Jal Jeevan Mission in Major Drinking Water Projects through Retrofitting	497.08	195.73	0.00
243.		4215-01-102-99-05 Bisalpur-Dudu-Phulera Drinking Water Project	2.07	0.35	0.00
244.		4215-01-102-99-14 Chambal-Bharatpur Cluster Project I Stage Part-II (NABARD)	2.30	20.70	0.00
245.		4215-01-102-99-27 Bisalpur Phagi Project	2.10	0.35	0.00
246.	42- Water Resources and Indira Gandhi Nahar Project Department	2700-05-101-03-01 Other Maintenance Expenditure-Committed	1.50	0.75	0.00
247.		2700-31-101-02-01 Other Maintenance Expenditure-Committed	1.00	0.80	0.00
248.		2701-03-800-01 Other Expenditure-Committed	6.30	0.00	0.00
249.		4700-31-001-04-01 Modernisation	10.00	0.00	0.00
250.		4701-03-001-02-01 Construction Works	5.00	0.00	0.00
251.	45- Forest and Environment Department	2406-01-102-28-01 Forest Department	3.00	0.00	0.00
252.		2406-02-110-06 Development of Eco-tourism	4.00	4.00	0.00
253.		3435-03-102-10-01 Through the Environment Department	1.00	0.01	0.00
254.		4406-01-070-02 Through the Principal Chief Conservator of Forest, Forest Department	25.00	0.00	0.00
255.		4406-02-110-16-01 Development Works	5.00	5.00	0.00
256.	46- Agriculture Department	2401-109-17-01 Operation	5.00	0.00	0.00
257.		2401-109-19-01 Through the Agriculture Department	5.00	0.00	0.00
258.		2401-196-06-43 Assistance for Organic Farming	3.40	0.00	0.00
259.		2401-800-35-02 Soil Health Management	4.34	0.00	0.00
260.		4401-800-08-01 Through the Agriculture Department	5.00	0.00	0.00
261.	47- Animal Husbandry and Fisheries Department	2403-101-17 Animal Disease Control Scheme (ASCAD)	34.17	11.22	0.00
262.		2403-102-30-01 Through Director Animal Husbandry Department	1.38	0.69	0.00
263.		2403-108-01-01 Through the Animal Husbandry Department	31.00	₹ 2000	0.00
264.		2403-109-04-01 Development and Extension	4.00	₹ 4000	0.00
265.		2405-101-11-01 Fisheries Development	1.79	2.80	0.00
266.		4403-101-17-02 NABARD R.I.D.F T-XXVIII	16.00	0.00	0.00
267.		4405-101-08-01 Fisheries Development	1.87	1.87	0.00
268.	48- Horticulture Department	2401-119-37 Assistance on Automation	5.72	5.72	0.00
269.		4401-119-05-01 Through the Horticulture Department	30.00	₹ 1000	0.00
270.	49- Gopalan Department	2403-102-27-01 Artificial Insemination from Sorted Semen Scheme	10.00	10.00	0.00
271.	50- Co-operative Department	2425-001-05-01 Through the Co-operative Department	1.00	1.00	0.00
272.		2425-107-29-01 Through the Rajasthan State Co-operative Bank Limited (Apex Bank)	27.17	27.17	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
273.	51- Special Component Plan for Welfare of Scheduled Castes	2029-789-01-01 Land Settlement Department	2.93	2.93	0.00
274.		2070-789-01-01 General Administration Department	7.00	0.35	0.00
275.		2202-02-789-09 Distribution of Bicycle to Girls Students of Rural Area of Scheduled Castes Area	25.20	49.35	0.00
276.		2202-02-789-19-01 Development of Basic Infrastructure in Schools	3.62	2.27	0.00
277.		2202-03-195-01-02 New Government College (SCSP)	3.00	1.50	0.00
278.		2202-03-789-07-01 Scooty Distribution to Meritorious Girls Student	3.06	₹ 1000	0.00
279.		2202-04-789-04 Operation of Mahatma Gandhi Library and Reading Rooms	2.58	0.00	0.00
280.		2202-04-789-06-01 Through the Literacy Department	2.24	0.56	0.00
281.		2203-789-09-01 Higher Technical Education Quality Improving Programme	1.80	0.10	0.00
282.		2210-05-789-07-01 Sawai Man Singh Medical College, Jaipur	7.00	₹ 1000	0.00
283.		2210-05-789-08-01 Sawai Man Singh Medical College, Jaipur	10.00	₹ 1000	0.00
284.		2211-789-01-04 Shubh Lakshmi Yojana	7.15	3.50	0.00
285.		2211-789-02-02 State-wide Emergency Ambulance Service	37.53	43.47	0.00
286.		2217-05-190-02-09 Jodhpur City Transport Services Limited (SCSP)	1.78	0.54	0.00
287.		2217-05-190-02-18 Udaipur City Transport Services Limited (SCSP)	1.25	0.71	0.00
288.		2217-05-190-02-24 Rajasthan City Transport Corporation (SCSP)	30.00	3.50	0.00
289.		2217-80-191-14-05 Incentive Grants for Execution under the Recommendations of State Finance Commission (SCSP)	3.60	3.43	0.00
290.		2217-80-191-50-17 Grants for Urban Health and Wellness Centres (SCSP)	1.97	1.97	0.00
291.		2217-80-191-52-02 Conservation of Buildings in Walled Area (SCSP)	1.00	0.00	0.00
292.		2217-80-191-53-02 Local Bodies Department-(SCSP)	10.70	0.00	0.00
293.		2217-80-191-54-02 Local Bodies Department-(SCSP)	4.48	0.00	0.00
294.		2217-80-192-14-05 Incentive Grants for Execution under the Recommendations of State Finance Commission (SCSP)	9.54	9.06	0.00
295.		2217-80-192-55-11 Grants for Urban Health and Wellness Centres (SCSP)	17.97	17.97	0.00
296.		2217-80-192-57-02 Local Bodies Department	24.96	0.00	0.00
297.		2217-80-192-60-02 Local Bodies Department-(SCSP)	3.00	0.00	0.00
298.		2217-80-192-61-02 Local Bodies Department-(SCSP)	4.00	4.00	0.00
299.		2225-01-196-12 Grants for development of Sambal Villages	9.50	9.50	0.00
300.		2225-01-789-22 Pradhanmantri Adarsh Gram Yojana	70.08	0.08	0.00
301.		2225-01-789-27-01 Scooty Distribution for Scheduled Castes Girls Students	11.56	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
302.	51- Special Component Plan for Welfare of Scheduled Castes	2230-01-789-05-01 Commissioner, Labour Department Rajasthan, Jaipur	4.00	0.00	0.00
303.		2230-01-789-07-01 Commissioner, Labour Department Rajasthan, Jaipur	5.00	0.02	0.00
304.		2230-03-789-03-01 Technical (Training) Education, Jodhpur	1.50	0.00	0.00
305.		2236-02-789-05-01 Integrated Child Development Services, Jaipur	5.00	0.00	0.00
306.		2245-80-789-01-01 Natural and man-made Disaster	89.15	0.89	0.00
307.		2245-80-797-01-02 Transfer to Budget Head 8235-00-200-(09)-[01] of Natural and Man-made Disaster Relief Fund (SCSP)	89.15	0.89	0.00
308.		2401-789-07-02 Sustainable Agriculture Mission – Soil Health Management	1.03	0.00	0.00
309.		2403-789-01-05 Animal Disease Control Scheme	10.45	3.27	0.00
310.		2403-789-01-12 Through the Animal Husbandry Department	10.00	₹ 2000	0.00
311.		2425-789-13-01 Through the Rajasthan State Co-operative Bank Limited (Apex Bank)	6.60	6.60	0.00
312.		2425-789-15-01 Through the Rajasthan State Co-operative bank Limited (Apex Bank)	8.50	0.09	0.00
313.		2501-05-196-10-03 Jal Sanchay Yojana (For Scheduled Castes)	73.99	2.01	0.00
314.		2515-196-44-03 Performance Grant (For Scheduled Castes)	16.15	0.00	0.00
315.		2515-197-17-03 Performance Grant (For Scheduled Castes)	64.56	0.00	0.00
316.		2515-198-36-03 Performance Grant (for Scheduled Castes)	242.11	0.00	0.00
317.		2515-198-38-01 Through the Panchayati Raj Department (for Scheduled Castes)	5.00	0.00	0.00
318.		2515-789-03-01 Through the Rural Development Department	30.00	0.00	0.00
319.		2851-789-03 Grant to Rajasthan Khadi and Gramodyog Board	6.00	2.24	0.00
320.		2852-80-789-20-02 Interest Grant	3.00	0.50	0.00
321.		3454-02-789-13-01 Information Technology and Communication Department	2.30	0.00	0.00
322.		3454-02-789-16-01 Information Technology and Communication Department	1.80	0.00	0.00
323.		3454-02-789-18-01 Information Technology and Communication Department	3.00	0.00	0.00
324.		3454-02-789-21-01 Information Technology and Communication Department	1.20	0.00	0.00
325.		3456-789-04-01 Chief Minister Free Rations	200.00	0.00	0.00
326.		3475-789-02-01 Assistance under Indira Gandhi Urban Credit card Yojana	6.00	0.09	0.00
327.		4059-80-789-03-02 Other Buildings	16.20	9.00	0.00
328.		4202-01-789-11-01 Rashtriya Uchchatar Shiksha Abhiyan- Construction Works	5.02	0.90	0.00
329.		4202-01-789-01-90 Construction Works	21.07	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
330.	51- Special Component Plan for Welfare of Scheduled Castes	4059-80-789-09-01 Through the Public Works Department	42.50	15.00	0.00
331.		4210-01-789-03-90 Construction Works	15.00	0.00	0.00
332.		4210-01-789-07-01 National urban Health Mission (NUHM)	1.74	0.00	0.00
333.		4210-03-789-03-02 Jhalawar Hospital and Medical College	4.77	0.00	0.00
334.		4210-03-789-04-01 Medical College, Bikaner	1.22	1.22	0.00
335.		4210-03-789-05-03 Medical College, Ajmer	7.00	7.00	0.00
336.		4210-03-789-05-06 Capital Expenditure for new Medical College	3.60	0.00	0.00
337.		4210-03-789-06-01 Medical College, Udaipur	1.50	₹ 2000	0.00
338.		4210-03-789-08-04 Medical College, Ajmer	10.00	10.00	0.00
339.		4210-03-789-12-01 Directorate of Medical Education	19.00	₹ 1000	0.00
340.		4210-03-789-15-01 Medical College, Jodhpur	5.30	1.50	0.00
341.		4215-01-789-02-73 Project to be provided F.H.T.C from Battisa Nala Dam of Sirohi District (Urban Part)	7.49	0.00	0.00
342.		4215-01-789-02-74 Parwan Akavad Drinking Water Project, District Baran, Jhalawar, Kota (Urban part)	17.80	0.00	0.00
343.		4215-01-789-02-75 Navnera Water Supply Project District Kota and Bundi (Urban Part)	10.14	0.00	0.00
344.		4215-01-789-02-77 Drinking Water project of 648 Villages (Bengu, Bhaisrodgarh, Gangrar, Chittorgarh, Bhadesar and Nimbaheda blocks) of Chittorgarh District from Chambal river (Urban Part)	2.02	0.00	0.00
345.		4215-01-789-03-04 Churu-Jhunjhunu Drinking Water Project – Second Stage Aapni Yojana	1.30	2.70	0.00
346.		4215-01-789-03-06 Barmer Lift project II Stage-Cluster Part-B (NABARD)	2.15	0.90	0.00
347.		4215-01-789-03-07 Barmer Lift project II Stage-Cluster Part-C (NABARD)	14.13	1.80	0.00
348.		4215-01-789-03-08 Cluster Distribution Beawar-Jawaja	1.03	3.15	0.00
349.		4215-01-789-03-14 Narmada D.R. Cluster (NABARD)	2.95	3.60	0.00
350.		4215-01-789-13-15 Water Supply Scheme for Shiv tehsil of Barmer District from Narmada (NABARD)	1.92	3.60	0.00
351.		4215-01-789-03-16 Scheme for available of Drinking Water to Bhinmal and 256 Villages	10.25	4.50	0.00
352.		4215-01-789-03-21 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	2.00	3.60	0.00
353.		4215-01-789-03-28 Isarda-Dausa Drinking Water Project	30.30	27.00	0.00
354.		4215-01-789-03-30 Chambal-Bhilwara Drinking Water Project- Hindoli-Nanwa Drinking Water Project of District Bundi from Phase I	3.46	4.50	0.00
355.		4215-01-789-03-31 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	37.47	0.90	0.00
356.		4215-01-789-03-32 Work for providing FHTC under Jal Jeevan Mission Drinking Water Projects through Retrofitting	128.80	51.05	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
357.	51- Special Component Plan for Welfare of Scheduled Castes	4215-01-789-03-33 Regional Water Supply Project of Dungargarh Town of Shri Dungargarh and Loonkaransar Block	9.00	0.00	0.00
358.		4215-01-789-03-34 Drinking Water Project of Khajuwala Legislative of Bikaner District	4.00	3.60	0.00
359.		4215-01-789-03-35 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarsahar and Churu-Bisau Project (Rural part)	4.00	1.80	0.00
360.		4215-01-789-03-36 Drinking Water Project of Jhalrapatan Town and 104 Villages from Rajgarh Dam of Jhalawar (Rural Part)	1.55	1.80	0.00
361.		4215-01-789-03-37 Project for Providing FHTC from Battisha Nala Dam of Sirohi District	1.28	2.70	0.00
362.		4215-01-789-03-38 For providing FHTC from Battisha Nala Dam, providing FHTC from Jawai Dam to 70 Villages of Shivganj Tehsil of District	1.35	2.70	0.00
363.		4215-01-789-03-39 Project for providing FHTC from Regional Water Supply Bhar Harlaya (Part I) Project of Jodhpur District	3.96	4.50	0.00
364.		4215-01-789-03-40 Regional Water Supply project of 38 Villages of Bansroadgarh Block of Chittorgarh District	1.00	0.36	0.00
365.		4215-01-789-03-41 Regional Wsater Supply Project of Bheem and Devgarh Tehsil of Rajsamand District from Chambal Bhilwara Project	9.53	3.60	0.00
366.		4215-01-789-03-42 Regional Water Supply Project of Nokha tehsil of Bikaner District	6.60	3.60	0.00
367.		4215-01-789-03-44 Barmer Lift Project II Phase, Part A	7.71	2.70	0.00
368.		4215-01-789-03-46 Kaliteer Water Supply Schemes	4.30	0.00	0.00
369.		4215-01-789-03-47 Surface Water Supply Scheme from Chambal to Alwar and Bharatpur Districts	2.70	0.00	0.00
370.		4215-01-789-03-48 Sawai Madhopur-Nadoti Surface Water Supply Scheme from Chambal River	1.80	0.00	0.00
371.		4216-01-789-01-01 Through Public Works Department	11.00	5.40	0.00
372.		4217-60-789-04-01 Local Self Government Department	23.03	0.00	0.00
373.		4217-60-789-09-02 Urban Development and Housing Department	62.41	0.00	0.00
374.		4217-60-789-15-01 Urban Development and Housing Department	4.00	0.00	0.00
375.		4403-789-04-02 NABARD R.I.D.F T-XXVIII	7.00	0.00	0.00
376.		4851-789-04-01 Commissioner, Industries Department	2.30	0.00	0.00
377.		5475-190-06-02 Information Technology and Communication Department (SCSP)	9.00	0.09	0.00
378.		5475-789-08-01 Information Technology and Communication Department	3.22	0.00	0.00
379.		5475-789-11-01 Information Technology and Communication Department	1.06	0.00	0.00
380.		5475-789-16-01 Information Technology and Communication Department	7.00	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
381.	51- Special Component Plan for Welfare of Scheduled Castes	5475-789-19-01 Information Technology and Communication Department	10.00	0.00	0.00
382.		6801-789-04-02 Green Energy Corridor Project for Finance of Rajasthan Intra-State Transmission System (K.F.W)	12.24	₹ 2000	0.00
383.	52- Panchayati Raj Department	2501-05-196-08-03 Rajiv Gandhi Jal Sanchay Yojana	300.00	₹ 1000	0.00
384.		2515-196-44-01 Performance Grant	61.42	0.00	0.00
385.		2515-197-17-01 Performance Grant	245.70	0.00	0.00
386.		2515-198-36-01 Performance Grant	921.35	0.00	0.00
387.	53- Rural Development Department	2515-800-09-01 Through the Rural Development Department	50.00	0.00	0.00
388.	54- Energy Department	6801-190-02-02 Green Energy Corridor Project for Finance of Rajasthan Intra-state Transmission System (K.F.W)	46.24	₹ 2000	0.00
389.	55-Food,Civil Supply and Consumer Affairs Department	3456-102-09-01 Chief Minister Free Ration	650.00	0.00	0.00
390.	56- Industries Department	2851-105-01 Grants to Rajasthan Khadi and Gramodyog Board	6.00	2.24	0.00
391.		2852-80-102-28-01 Through the Horticulture Department	3.85	1.75	0.00
392.		2852-80-190-04-01 Assistance to RICCO	89.00	39.00	0.00
393.		4851-102-02-01 Commissioner, Industries Department	5.50	0.00	0.00
394.		4851-104-02-01 Commissioner, Industries Department	2.30	2.30	0.00
395.		4851-200-03-90 Construction Works	1.80	0.00	0.00
396.	58-Mines Department	4853-01-004-06-90 Construction Works	9.00	0.00	0.00
397.	59- Tourism Department	3452-80-800-13-01 Through the Tourism Department	10.00	1.00	0.00
398.	60- Information technology and Communication Department	3454-02-203-01-19 E-Sanchar	1.66	0.00	0.00
399.		3454-02-203-06-01 Information Technology and Communication Department	1.63	0.00	0.00
400.		3454-02-203-08-01 Information Technology and Communication Department	6.50	0.00	0.00
401.		3454-02-203-11-01 Information Technology and Communication Department	6.80	0.00	0.00
402.		3454-02-203-12-01 Information Technology and Communication Department	3.40	0.00	0.00
403.		3454-02-203-13-01 Information Technology and Communication Department	10.00	0.00	0.00
404.		3454-02-203-15-01 Information Technology and Communication Department	1.20	0.00	0.00
405.		3454-02-203-16-01 Information Technology and Communication Department	3.00	0.00	0.00
406.		5475-190-06-01 Information Technology and Communication Department	34.00	0.34	0.00
407.		5475-800-08-12 Swan Horizontal	1.36	0.00	0.00
408.		5475-800-08-27 G.I.S	57.25	16.28	0.00
409.		5475-800-08-35 Sampark Kendra Operation	1.80	3.52	0.00

Appendices

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
410.	60- Information technology and Communication Department	5475-800-21-01 Information Technology and Communication Department	12.08	0.00	0.00
411.		5475-800-24-01 Information Technology and Communication Department	4.00	0.00	0.00
412.		5475-800-28-01 Information Technology and Communication Department	23.00	0.00	0.00
413.		5475-800-31-01 Information Technology and Communication Department	30.00	0.00	0.00
		Total	10323.77		

Source: Appropriation Accounts

Appendix-3.6

(Refer paragraph 3.4.2; page 85)

Cases in which the entire provision remained unutilized during last three years

(₹ in crore)					
S. No.	Number and Name of Grant	Scheme Name	2023-24	2022-23	2021-22
1.	02- State Legislature	2011-02-101-03 Amount of Discretionary Grant by Deputy Speaker – Committed	0.01	0.01	0.01
2.	07- Council of Ministers	2013-800-05 Rent for Residential Accommodations of Ministers - Committed	0.15	0.14	0.05
3.	28- Medical Education Department	4210-03-105-13-01 Medical College, Bikaner	6.15	7.28	5.00
4.		4210-03-105-16-01 Medical College, Udaipur	4.35	4.35	2.00
5.	30- Tribal Area Department	3425-01-796-04 Industrial Awareness	0.02	0.02	0.02
6.		3425-01-796-05 Sursek/SetCom Network	0.01	0.02	0.02
7.		3425-01-796-06 Biotechnology	0.01	0.01	0.01
8.		4210-03-796-06-01 Medical College, Udaipur	1.50	1.50	1.50
9.		4210-03-796-12-01 Directorate of Medical Education	19.00	10.00	10.00
10.		4215-01-796-04-31 Rajasthan Rural Water Supply and Fluoride remedy Project, II Stage	28.42	24.93	0.27
11.	31-Social Justice and Empowerment Department	2235-02-102-10-02 Operation of Child Home/Cretch	1.00	1.20	1.70
12.		4235-02-800-10-01 Construction of Ramp and Lift etc	2.00	2.00	2.00
13.	36- Disaster Management and Relief Department	2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State	0.40	1.00	1.00
14.	42- Water Resources and Indira Gandhi Nahar Project Department	4700-33-001-01-01 Construction Work	0.05	0.05	0.05
15.	51- Special Component Plan for Welfare of Scheduled Castes	2250-789-01-01 Kailash Mansarovar Yatra Yojana for Scheduled caste persons	0.16	0.16	0.15
16.		2810-789-02-01 Biofuel Authority – Headquarter	0.03	0.15	0.15
17.		3425-01-789-02 Science and Society	0.05	0.05	0.05
18.		3425-01-789-04 Industrial Awareness	0.04	0.04	0.04
19.		3425-01-789-05 Sursek/SetCom Network	0.02	0.04	0.04
20.		3425-01-789-06 Bio-technology	0.01	0.01	0.01
21.		4210-03-789-04-01 Medical College, Bikaner	1.22	1.22	1.50
22.		4210-03-789-06-01 Medical College, Udaipur	1.50	1.50	1.50
23.		4210-03-789-12-01 Directorate of Medical Education	19.00	10.00	10.00
24.		4215-01-789-03-31 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	37.47	34.55	0.36
		Total	122.57	100.23	37.43

Source: Appropriation Accounts

Appendix-3.7

(Refer paragraph 3.4.2; page 85)

A. Lack of implementation of announcements in budget speech of financial year 2023-24

Name of Department	Budget Speech No.	Brief of announcements made in Budget Speech	Status of follow up action taken by the Department
Department of Information and Technology	145	The State Government announced to provide 2000 drones with pilots at a cost of ₹ 450 crore in view of utility of drones in Urban Planning, Forest Surveillance, Disaster Management, Agriculture, Tourism, Mines and Geology, etc.	The Department intimated (August 2024) that due to non-receipt of proposals from departments for requirement of drones and the Budget provision was curtailed and only token provisions were made in the revised estimates 2023-24.
Food and Supply Department	63 (V)	The State Government announced that a State level Facilitation and Mediation Centre at Jaipur at a cost of ₹20 crore will be built.	Department intimated (October 2024) that proposal has been sent to Finance Department for allotment of budget of ₹ 20 crore and demand for additional fund of ₹ 32.11 crore were also sought from GoI as per requirement from nodal agency for construction.
Department of Minority Affairs	75 (II)	The State Government announced that ₹ 50 crore will be incurred through Minority Commission and Waqf Board for miscellaneous work	Department intimated (August 2024) the proposal of work to be done by Minority Commission was forwarded for administrative and financial sanction but was not approved due to imposition of model code of conduct Hence, the announcement could not be implemented.
Department of Social Justice and Empowerment	74 (I)	The State Government announced to establish Centre of Excellence for Assistive Technology under Baba Amte Divyang University, Jaipur at a cost of ₹ 25 crore.	The Department intimated (August 2024) that establishment of Centre of excellence for technology could not be started because the proposal for land allotment is under progress with JDA.
	74 (II)	The State Government announced to establish of Mahatma Gandhi Divyang University at Jodhpur at cost of ₹ 25 crore	The Department intimated (August 2024) that land has been allotted but no physical progress took place regarding establishment of the university.
Department of Tourism, Art and Culture	123	The State Government announced to establish MICE (Meetings, Incentives, Conferences and Exhibitions) Centres at cost of ₹ 400 crore in Jaipur, Udaipur, Jodhpur and Ajmer cities.	The Department intimated (July 2024) that city wise progress regarding establishment of MICE is given as - Jodhpur-Financial and Administrative sanctions have been issued by Finance Department Udaipur-Land has been allotted by UIT Ajmer- Proposal under submission to Revenue department for land allotment. Jaipur- Proposal under submission to JDA for land allotment. However, no physical progress intimated.
	124	The State Government announced to develop Golf courses at 5 major tourist places including Mount Abu-Sirohi, Jodhpur and Udaipur at a cost of ₹125 crore.	The Department intimated (July 2024) that progress under development of Golf Courses is as under - Udaipur-Land has been allotted by UIT. Jodhpur- Proposal for land allotment is under submission to Jodhpur Development Authority. Ajmer- Proposal for guidance regarding <i>Charagah</i> Land submitted to Revenue department Mount Abu-Land not yet allotted.
Industry Department	87	The State Government announced to Strengthen industrial infrastructure in the State, proposed to get development works worth more than ₹ 400 crore in the industrial areas in the coming year.	The Department intimated (November 2024) that work orders of ₹279.89 crore has been issued. Also Work order of ₹ 55.01 crore for development of FINTEK Park, Jaipur has been issued. Out of which ₹ 1.2 Crore has been incurred and project has been stopped and under redesigning as per state government order

Name of Department	Budget Speech No.	Brief of announcements made in Budget Speech	Status of follow up action taken by the Department
Industry Department	91 (I)	The State Government announced to facilitate MSME units in RIICO Industrial Areas, Co-Working Spaces and Workshops are proposed to be constructed at a cost of ₹.200 crore.	The Department intimated (November 2024) that proposal was sent to RIICO Hqrs for establishment of coworking space at Gogelaw as per revised plan. However, the proposal was not found feasible as no interest was shown by the industrialists.
	91 (II)	The State Government announced that RAJSICO will develop 'Vishwakarma SME Tower in Jaipur with modern infrastructure at a cost of ₹125 crore. for the convenience of entrepreneurs,	The Department intimated (November 2024) that land conversion for MSME Tower is under process with RIICO and no budget has been allotted to the Department.
Youth and Sports Department	46 (I)	The State Government announced the construction of sports stadium in various 27 blocks.	The Department intimated (September 2024) that work in one block has been completed, work is under process in 12 blocks and seven out of 14 blocks letter has been issued to District Collector for Land allotment.

B. Lack of implementation of announcements made in budget speech for previous years

Name of Department	Year of Budget Speech	Para No. of Budget Speech	Brief of announcements made in Budget Speech	Reasons of non-implementation intimated by the Department
Industry Department	2020-21	94	The State Government announced establishment of industrial area in 64 subdivisions in First Phase.	Department intimated (November 2024) that industrial areas have been setup in 15 subdivisions, land has been allotted in 10 sub-divisions and establishment of industrial area in remaining 39 subdivisions is still pending.
Industry Department	2022-23	49	The State Government announced establishment of industrial area in 32 subdivisions in Second Phase.	Department intimated (November 2024) that industrial area has been setup in 9 subdivisions, land has been allotted in 10 sub-divisions and establishment of industrial area in remaining 13 subdivisions is pending.
Transport Department	2020-21	134	The State Government announced to incur ₹16.50 crore on establishment of Traffic Park in each District of the state.	Department intimated that (August 2024) in 9 out of 33 districts work could not be started due to land dispute/non-allotment or other reasons.
Transport Department	2021-22	166	The State Government announced to connect about 6000 Gram Panchayats with transport service, which are deprived of bus services	Department intimated (August 2024) that the announcement has not been implemented so far as the case is pending with the State Government.
Tourism, Art and Culture Department	2017-18	65	The State Government announced to protect the glorious history of Mewar, by constituting Chittorgarh Fort Development Authority with consent and partnership of ASI.	Department intimated (August 2024) that despite lapse of a long period, Authority has not been constituted as yet.
Agriculture Department	2021-22	72	The State Government announced that in the coming financial year, Mini Food Parks to be set up at a cost of ₹ 200 crore in Pali, Nagaur, Barmer, Jaisalmer, Jalore, Sawai Madhopur, Karauli, Bikaner and Dausa districts. Also, a Mega Food Park to be established in Mathania-Jodhpur at a cost of about ₹100 crore.	The Department intimated (November 2024) the Land allotment has been cancelled in Pali, land was not available in Jaisalmer and work could not be started in Mathania-Jodhpur due to non-allotment of land. Work is under progress in remaining districts.
Agriculture Department	2021-22	73	The State Government announced that in order to help farmers fetch better prices for their produce, Jyotiba Phule Krishi Upaj Mandi will be set up with modern	The Department intimated (November 2024) that financial sanction of ₹20.74 crore has been issued and work is still under progress.

Name of Department	Year of Budget Speech	Para No. Of Budget Speech	Brief of announcements made in Budget Speech	Reasons of non-implementation intimated by the Department
			facilities at Agnawa-Jodhpur at a cost of ₹60 crore	
Agriculture Department	2022-23	147	The State Government announced that in the coming year, mini food parks will be built in Karavan (Pachpahar)-Jhalawar, Mandal-Bhilwara, Khatoti (Nadbai)-Bharatpur, Kota, Sonwa-Tonk, Bundi, Baran, Hanumangarh, Chittorgarh, Ajmer and Udaipur districts at a cost of ₹ 220 crore. Also, a mini agro park will be built in Chainpura (Niwai)-Tonk.	The department intimated (November 2024) that ₹ 33.34 crore has been incurred against budget provision of ₹ 50.01 crore in mini food park at Sonwa-Tonk. Status of works against remaining mini food parks not intimated by the department.
Agriculture Department	2022-23	150	The State Government announced development of infrastructure facilities at a cost of ₹ 100 crore in Subordinate Mandi Complexes Chandan-Jaisalmer, Lohawat, Aau, Dechun-Jodhpur, Pugal-Bikaner, Hindoli-Bundi, Samrania, Nahargarh-Baran, Rawatbhata-Chittorgarh and Toonga-Jaipur.	The department intimated (November 2024) that work has been completed in Lowahat, Pugal, Hindoli, Nahargarh and Tunga Mandi and is under progress in Chandan, Aau, Samraniya. However, no work has been executed in Dechu and Rawatbhata Mandi.
Revenue, Colonization and Ex Servicemen Welfare Department	2022-23	121	The State Government announced construction of Sainik Kalyan Bhawan in Jaipur to provide facilities to soldiers, ex-servicemen, widows of martyred soldiers and their families at one place and to solve their problems. A provision of ₹ 20 crore was proposed for this.	Department intimated (November 2024) that DPR is being prepared by Rajasthan State Road Development Corporation.
Ayurved and Indian Medical Department	2022-23	21	The State Government announced setting up of AYUSH hospitals in 19 blocks which are deprived of AYUSH facilities (Ayurveda, Yoga and Naturopathy, Unani and Homeopathy). About ₹ 20 crore was to be spent on this.	Department intimated (November 2024) that in 16 out of 19 blocks, no budget provision was made. Financial and Administrative sanction of ₹ 45 lakh for each block was issued in November 2024.
Social Justice and Empowerment Department	2022-23	59	The State Government announced upliftment and rehabilitation policy for homeless. A provision of ₹ 50 crore was proposed under this policy in the coming year.	Department intimated (August 2024) that opening of new Budget Head is under process. Budget provision has not been made yet.

Appendix-3.8

(Refer paragraph 3.4.3; page 86)

Flow of expenditure (where expenditure during last quarter was more than ₹ 50 crore in each case and also by more than 50 per cent of the total expenditure)

(₹ in crore)

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure during 2023-24	Percentage of total Expenditure incurred during	
						January-March 2024	March -2024
1.	03-Interest Payment	2049-03-104-02 Interest on Contributory Provident Fund	128.14	128.14	128.21	99.94	99.94
2.		2049-05-105-01 Interest on deposits of State disaster Response Fund-Committed	299.47	299.47	299.47	100	100
3.		2049-60-101-01 Interest on Trust Fund-Committed	125.87	125.87	127.09	99.04	99.04
4.		2049-60-101-04 Interest on deposits of State Industrial and Mineral Development corporation Ltd.	57.31	57.31	57.31	100	100
5.		2049-60-701 Miscellaneous	51.05	51.05	51.05	100	100
6.	04-Repayment of Public Debt	6003-106-04 Forfeited Bonds under Uday Scheme and issue of Non-SLR Bonds	4323.82	4149.95	6905.75	62.61	60.09
7.	06-Law & legal Affairs Department	4059-80-051-03 General building (Administration of justice)	62.45	56.83	92.10	67.81	61.72
8.	13-Tresury and Accounts Administrations	2075-797-01 Transfer to Head 8235-117 Guarantee Redemption Fund-Committed	906.03	906.03	906.03	100.00	100.00
9.	14-State Insurance and Provident Fund Department	2210-06-800-09 Rajasthan Government Health Scheme 2021	522.12	131.72	912.13	57.24	14.44
10.	27-Medical & Health Department	4210-02-110-01 National Rural Health Mission (NRHM)	179.19	54.39	318.28	56.30	17.09
11.	28-Medical Education Department	4210-03-105-11 New Medical Collage	179.94	49.63	323.44	55.63	15.34
12.	30-Tribal Area Department	2210-06-796-18 Rajasthan Government Health Scheme 2021	120.00	300.00	210.00	57.14	14.29
13.		2217-80-797-03 Rajasthan Transport infrastructure Development	198.17	198.17	198.17	100	100
14.		2236-02-796-01 Through the integrated child development Services Department	190.41	15.96	209.41	90.92	07.62
15.		2401-196-07 For district level establishment Expenditure under Tribal Area Sub-plan	50.05	39.80	73.43	68.16	54.21
16.		2401-796-28 Crop Insurance(50%State share:50% Central share	126.29	69.64	252.37	50.04	27.06
17.		2403-796-04 Gopalan Department	117.35	16.27	164.16	71.48	09.91
18.		2425-796-45 Chief Minister free Annapurna food packet scheme	62.52	46.82	98.10	63.73	47.73
19.		2515-198-35 General basic grant for gram panchayats under the recommendation of central Finance Commissions	195.63	59.83	345.39	56.64	17.32

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure during 2023-24	Percentage of total Expenditure incurred during	
						January-March 2024	March -2024
20.	30-Tribal Area Department	2801-80-796-12 Grants (tariff grant) receivable from the State Government to the electricity distribution corporation	259.91	115.88	259.91	100	44.58
21.		3054-80-797-02 Transfer to State Road Development Fund	426.14	426.14	426.14	100	100
22.		4210-02-796-05 National Rural Health Mission (NRHM)	57.71	34.92	83.94	68.76	41.61
23.		4225-02-796-11 Schemes for Amount received from Government of India under Article 275(1) of Constitutions of India (SCA)	86.90	86.90	100.45	86.51	86.51
24.		4700-44-796-01 Direction and Administration	161.03	116.77	205.28	78.44	56.88
25.		4700-45-796-01 Direction and Administration	50.69	44.88	64.37	78.74	69.72
26.		4700-80-796-02 Through the Chief Engineer, Water Resources (North) Hanumangarh	69.30	45.60	119.72	57.89	38.09
27.		4702-796-16 Minor Irrigation project based on Solar energy	57.95	44.73	62.94	92.06	71.07
28.	31-Social Justice and Empowerment Department	2235-02-102-10 Through the Child Empowerment Department	53.32	15.92	83.30	64.01	19.11
29.		4235-02-800-04 Construction of Old Age home building	55.00	55.00	110.00	50	50
30.	36-Disaster Management and Relief Department	2245-02-114-10 Agriculture input grant to Farmers except from small & marginal farmers for loss of crops	375.78	365.75	680.58	55.21	53.74
31.	40-Local Self Government Department	2217-05-800-01 Smart City	98.00	98.00	98.00	100	100
32.		2217-80-797-03 Rajasthan Transport Infrastructure Development Fund	763.50	763.50	763.50	100	100
33.		2217-80-797-04 Schemes operated from Rajasthan Urban Development Fund	68.69	68.69	68.69	100	100
34.		4217-60-051-09 Atal Mission for Rejuvenation and Urban Transportation (AMRUT) 2.0	204.84	147.84	237.67	86.19	62.21
35.		5055-190-02 Rajasthan Infrastructure Transport Development Fund	311.47	207.72	622.72	50.02	33.36
36.	41-Public Health Engineering Department	4215-01-101-11 Accelerated Urban Water Supply Scheme	311.04	226.31	557.72	55.77	40.58
37.	42-Water Resources and Indira Gandhi Nahar Project Department	4700-04-001-09 Command Area Development and Water Management programme (CADWM) on lift Canals (Development of Sprinkler irrigation system)	53.15	30.17	105.00	50.62	28.74
38.		3054-04-800-01 Maintenance and Restoration of District Roads	63.12	41.50	116.11	54.36	35.74
39.		3054-04-800-02 Rural Roads	186.91	106.21	320.68	58.29	33.12
40.		3054-80-797-02 Transfer to State Road Development Fund	2313.42	2313.42	2313.42	100	100
41.		5054-04-337-19 Sanction Work by Central Government for Capital Expenditure	269.92	269.92	269.92	100	100

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure during 2023-24	Percentage of total Expenditure incurred during	
						January-March 2024	March -2024
42.	44-Public Work Department	5054-04-800-22 Roads financed from Pradhan Mantri Gram Sadak Yojna	215.42	61.55	307.75	70	20
43.	46-Agriculture Department	2401-110-02 Through the agency of crop Insurance, Agriculture Department(50%state share:50% central share)	822.41	356.08	1501.09	54.79	23.72
44.		2401-196-06 District level Agriculture Schemes	244.94	209.85	316.99	77.27	66.20
45.		2401-800-02 Grant-in-aid for Water Planning	96.99	96.59	96.99	100	99.58
46.	48-Horticulture Department	2401-119-02 Development of Horticulture	85.60	82.22	100.91	84.83	81.48
47.		2401-119-47 Additional grant for Micro Irrigation (MF-NABARD)	128.25	95.06	184.48	69.52	51.53
48.	50-Co-oprative Department	2425-107-20 Assistance to Co-operative Institutions for Interest payment	75.44	75.44	75.44	100	100
49.		2425-107-25 Core Banking	56.65	23.27	81.12	69.84	28.68
50.		2425-800-02 Interest grant to good loanees of Co-operative societies	154.03	154.03	154.03	100	100
51.	51-Special Component plan for Welfare of Scheduled Castes	2210-06-789-13 Rajasthan Govt. Health Scheme 2021	160.00	40.00	280.00	57.14	14.29
52.		2217-80-797-03 Rajasthan Transport Infrastructure Development Fund	149.82	149.82	149.82	100	100
53.		2401-196-08 District level Agriculture Scheme in special component	68.31	57.25	98.14	69.60	58.34
54.		2401-789-01 Through Agriculture Department	202.75	99.51	367.94	55.01	27.05
55.		2425-789-16 Chief Minister free Annapurna food packet	148.41	126.69	221.33	67.05	57.24
56.		2515-197-16 General Basic grant for Panchayat Samiti under the recommendation of Central finance Commission	69.56	21.28	122.88	56.61	17.32
57.		2515-198-35 General Basic grant for Gram Panchayats under the recommendation of Central finance Commission	260.84	79.78	460.53	56.64	17.32
58.		2801-80-789-12 Grants (tariff grant) receivable from the State Government to the electricity distribution corporations	352.74	157.26	352.74	100	44.58
59.		3054-80-797-02 Transfer to State Road Development Fund	650.56	650.56	650.56	100	100
60.		4210-03-789-09 New Medical Collages	59.51	59.40	117.55	50.62	50.54
61.		4217-60-789-12 Pradhan mantri Awas Yojana	64.51	28.84	122.14	52.81	23.61
62.		4700-04-789-01 Through the Chief Engineer, Indira Gandhi Nahar Project	56.01	35.87	107.83	51.95	33.36
63.		4700-32-789-01 Constriction Work	67.39	31.50	109.79	61.38	28.69
64.		5054-03-789-16 Sanction Work by Central Government for capital expenditure	56.49	56.49	56.49	100	100
65.		5054-04-789-13 Road finance from Pradhan mantri Gram Sadak Yojana	55.92	15.98	79.88	70	20

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2024	Expenditure during March 2024	Total Expenditure during 2023-24	Percentage of total Expenditure incurred during	
						January-March 2024	March -2024
66.		5054-04-789-20 Sanction Work by Central Government for capital expenditure	61.87	61.87	61.87	100	100
67.	52- Panchayati Raj Department	2501-05-196-07 Pradhan mantri Krishi Sinchai Yojana (PMKSY) Watershed Component	85.09	32.33	85.09	100	38
68.		2515-196-39 Swatch Bharat mission (Rural)	56.86	17.29	84.59	67.21	20.44
69.		2515-196-43 General basic grant for Zila Parishad under the recommendation of Central finance Commission	66.18	20.25	116.91	56.61	17.32
70.		2515-197-05 Grant for Panchayat Samiti under the recommendation of Central finance Commission(12% of total provision)	152.52	13.44	152.52	100	8.81
71.		2515-197-16 General basic grant for Panchayat Samiti under the recommendation of Central finance Commission	264.72	80.98	467.63	56.61	17.32
72.		2515-198-35 General basic grant for Gram Panchayat under the recommendation of Central finance Commission	992.62	303.60	1752.31	56.65	17.33
73.	54- Energy Department	2801-80-190-50 Assistance Through direct benefit transfer for providing relief from electricity rates to agriculture consumers	75.80	75.80	75.80	100	100
74.		2801-80-190-55 Grants (tariff grant) receivable from the State Government to the power distribution corporations	1243.88	554.57	1243.88	100	44.58
75.	55- Food, Civil Supply and Consumer Affairs Department	3456-102-02 Food Distribution	56.80	56.80	82.80	68.60	68.60
76.	58- Mines Department	2853-02-797-03 Schemes operated Through Environment Management Funds in Mining Areas	50.00	50.00	50.00	100	100
77.	60- Information Technology and Communication Department	3454-02-203-01 Information Technology and Communication Department	218.09	173.21	362.40	60.18	47.79
78.		5475-800-08 Information Technology and Communication Department	126.99	126.99	159.04	79.85	79.85
		Total	21947.57	16714.10	30153.21		

Appendix-3.9

(Refer paragraph 3.4.4; page 88)

No expenditure in schemes of Gender Budget

Category-A schemes

(₹ in lakh)

Category-A schemes					
S. No	Name of Department	Name of scheme	Provision/ Budget Estimate (B.E.) 2023-24	Provision for women and girls from total budget provision	Actual expenditure incurred
01.	College Education Department	Scooty distribution scheme to meritorious girl students studying in the first year in Government College (2364)	1953.87	1953.87	0.00
02.	Dr. Sampomanand College of Medical Sciences & Allied Medicine	PG Institute of Maternity and Neonatology (2940)	2900.00	2900.00	0.00
03.	Elementary Education Department, Bikaner	Higher Primary School for Girls (35)	0.03	0.03	0.00
04.	Family Welfare Department, Jaipur	Shubhlaxmi Yojna (2153)	4000.00	4000.00	0.00
		Chief Minister Chiranjeevi Mamta Express Scheme (3017)	0.06	0.06	0.00
05.	Integrated Child Development Services	Rajeev Gandhi Kishori Girls Empowerment Scheme (Sabla) (1072)	2540.00	2540.00	0.00
06.	Social Justice & Empowerment Department	Nari Niketan Bhawan (1228)	1000.01	1000.01	0.00
		Ujjwala Yojana (2557)	0.02	0.02	0.00
		Kalibai Bhil Meritorious Girl Scooty Scheme (2822)	1156.14	1156.14	0.00
		Construction of Scheduled Caste Girls Hostel Building (3037)	0.02	0.02	0.00
		Construction of Scheduled Tribe Girls Hostel Building (3040)	0.02	0.02	0.00
07.	Women Empowerment Department	Integrated Women Empowerment Programme (981)	0.10	0.10	0.00
		Dhanlaxmi Mahila Samridhi Kendra (1765)	0.05	0.05	0.00
		One Stop Centre (2493)	0.06	0.06	0.00
		Chirali Yojana (2494)	0.06	0.06	0.00
		Mahila Shakti Kendra (2702)	0.24	0.24	0.00
08.	Minority Affairs Department	Kalibai Bhil Meritorious Girl Scooty Scheme (2822)	930.00	930.00	0.00
09.	Tribal Area Development Department	Education incentive to college level students of Mada area under Tribal Welfare Fund (1567)	0.01	0.01	0.00
		Education incentive to Secondary education level students of Mada area under Tribal Welfare Fund (1569)	0.01	0.01	0.00
		Education catalyst to college level students in group areas under Tribal Welfare Fund (1581)	0.01	0.01	0.00
		Under the Tribal Welfare Fund, educational catalyst provided to the students of secondary education level of the group area (1582)	0.01	0.01	0.00
		Assistance for training to ANM for Saharia tribe (1585)	0.01	0.01	0.00
		Education catalyst to college level students in scattered areas (1600)	0.01	0.01	0.00
		Education catalyst to secondary level students in scattered areas (1601)	0.01	0.01	0.00
10	Department of Information Technology & Communication	Contact Centre Operation (2276)	264.03	232.35	0.00
11.	Police Department	Scheme operated from Nirbhaya Fund (2867)	0.02	0.02	0.00
12.	Forensic Science Laboratory Department	Scheme operated from Nirbhaya Fund (2781)	1614.32	1452.89	0.00
Total			16359.12	16166.01	0.00

Category B schemes					
(₹ in lakh)					
Category B schemes					
S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2023-24	Provision for women and girls from total budget provision	Actual expenditure incurred
01.	Literacy and continuous Education Department, Jaipur	3.Literate Bharat Campaign (1047)	0.06	0.04	0.00
02.	SP Medical College & affiliated group of Hospitals, Bikaner (04)	1.Tertiary Cancer Care Centre (2607)	650.00	260.09	0.00
		2.National Mental Health Scheme (2608)	473.80	142.14	0.00
		3.Phase-III upgradation of Medical College under PMSY (2699)	0.06	0.02	0.00
03.	RNT Medical College & affiliated group of Hospitals, Udaipur (06)	Other expenditure in hospital college, Udaipur (846)	225.01	106.56	0.00
		10. Phase-III upgradation of Medical College under PMSY (2699)	735.03	348.11	0.00
04.	Secondary Education, Bikaner (13)	17. Students Insurance (1459)	0.03	0.01	0.00
		18. Cultural Educational Tour (1460)	0.03	0.01	0.00
		19. Ministry related state level award (1462)	7.40	2.22	0.00
		20. Laptop distribution (1733)	0.03	0.01	0.00
		22. State talent Search Examination Scholarship (2316)	500.00	150.00	0.00
		27. Under NABARD RIDF XXIV construction work in Secondary schools (2698)	0.07	0.04	0.00
		30. Financial assistance to students of Sahariya area (3025)	140.00	56.00	0.00
05.	Technical Education Department, Jodhpur (15)	7. Community Development through polytechnic (1920)	11.53	3.46	0.00
06.	Agriculture Department, Jaipur (18)	15. Construction for Kisaan sewa kendra/Gram gyan Kendra (1671)	0.03	0.01	0.00
		25. E-Governance scheme in Agricultural (2298)	30.00	9.00	0.00
		33. Organic Products Board (3072)	500.00	150.00	0.00
		34. Center of Excellence for Millet (3073)	0.03	0.01	0.00
		38. Assistance for organic farming (3099)	500.00	150.00	0.00
07.	Medical & Health Services, Jaipur (28)	22. Operation of primary health centers on PPP mode (2357)	0.03	0.01	0.00
		24. Nirogi Rajasthan (2838)	0.15	0.07	0.00
		27. Chief Minister Free Nirogi Rajasthan (3166)	117863.72	56574.59	0.00
08.	Elementary Education Department, Bikaner (29)	5. Primary Schools (2170)	0.02	0.01	0.00
09.	Fisheries Department (31)	1. Neeli Kranti Integrated development & fisheries management (2505)	18.14	6.53	0.00
		1 Prime Minister Fisheries Property Scheme (3008)	464.88	185.95	0.00
10.	JLN Medical college & affiliated group of Hospitals, Ajmer (33)	6 Increase in UG seats (2609)	3691.10	1771.73	0.00
		7. Increase in PG seats in state Government to strengthening and upgradation of Medical Colleges in Phase II (2725)	5300.00	2544.04	0.00
		8. Operation of Schemes from grants recommended by Central Finance Commission (2929)	0.12	0.06	0.00
11.	SJED, Jaipur (43)	14. Development of Sambal Villages (282)	950.00	285.00	0.00
12.	TAD, Udaipur (59)	16. Training to tribes for employment of scheduled Area under ST Welfare fund (1058)	14.60	2.92	0.00
		24. Under the Tribal Welfare Fund, education catalyst will be provided to the students of secondary education level of Sahariya region (1571)	0.02	0.01	0.00
		27. Operation of Eklavya Model Residential schools under Article 275(1) of Indian Constitution (1591)	0.10	0.03	0.00
13.	DOIT&C, Jaipur (68)	3. E-Communication (1034)	312.03	93.61	0.00
		8. Wi-Fi Hot Spot (2106)	0.06	0.02	0.00

Category B schemes					
S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2023-24	Provision for women and girls from total budget provision	Actual expenditure incurred
14.	Science & Technology Department, Jaipur (82)	1.Science and Society (1437)	90.52	27.16	0.00
15.	Directorate of Local Bodies, Jaipur (91)	Swachh Bharat Mission (2335)	0.12	0.06	0.00
16.	Arbi Farsi Research Institute, Tonk (95)	Maulana Abul Kalam Ajaad Arbi Farsi Shodh Sansthan, Tonk (112)	23.03	2.30	0.00
17.	Labour Department, Jaipur (134)	1. Rehabilitation of Bonded Labour (325)	9.01	4.50	0.00
		2. Facility & Information centre under Un-organised Labour Social Security Act (2476)	4.99	2.50	0.00
18.	Employment Service Department & RMOL (135)	1. Rojgar Mela (327)	507.01	202.80	0.00
		3. Prime Minister Skill Development Scheme (2777)	0.03	0.01	0.00
		4. Sankalp Yojna (2778)	0.06	0.01	0.00
19.	Watershed Development and Soil Conservation Department, Rajasthan (140)	Rajeev Gandhi Jal Sanchay Yojna, (2753)	41500.00	10375.00	0.00
20.	Technical (Training) Education, Jodhpur (150)	7. Upgradation of Govt. Industrial Training Institutes in Model ITI (2284)	50.00	12.50	0.00
		9. STRIVE (Skill Strengthen for Industrial Value Enhancement) (2727)	1200.00	300.00	0.00
21.	National Law University, Jodhpur (175)	National Law University, Jodhpur (810)	150.00	75.00	0.00
22.	Indira Gandhi Nahar Pariyojna, Jaisalmer (208)	Indira Gandhi Nahar Pariyojna, Jaisalmer – II Phase (1080)	11822.82	5911.41	0.00
23.	SGSY Section, Rural Development Department, Jaipur (217)	6. Deen Dayal Upadhyay Gramin Kaushal Yojna (2475)	0.06	0.02	0.00
24.	NRHM, Jaipur (227)	Rajyavyaapi Aapatkalin Rogi Vahan Sewa (1050)	22080.00	9640.13	0.00
25.	Rajasthan Waqf Board (229)	Madarsa School (43)	9000.01	3600.00	0.00
26.	Director, Medical Education, Jaipur (242)	2. Swasthya Siksha Bhawan (1190)	10.01	3.00	0.00
		6. Tertiary Cancer care Centre (2607)	2675.62	802.69	0.00
		7. Increase in UG seats (2609)	4200.12	1260.04	0.00
		10. Tropical medicine & Virology Institute (2938)	0.04	0.01	0.00
		11. Cardiology Institute (2939)	0.06	0.02	0.00
27.	Director, Specially-Abled Person, Jaipur (244)	4. District Rehabilitation (336)	42.85	14.14	0.00
		6. Sports programme for disabled (338)	5.00	1.65	0.00
		13. Construction of Ramp & Lift for Disabled Person (2047)	200.01	66.00	0.00
		16. Leprosy Home (2586)	7.00	2.31	0.00
		17. Training to Teachers of Blind (2588)	2.00	0.66	0.00
		18. Assistance to voluntary agencies working in the field of physical and mental victims (2589)	5.00	1.65	0.00
		21. Astha Yojna (2744)	1.00	0.33	0.00
28.	Department of Child Rights, Jaipur (259)	2. Operation of Creche (2543)	145.00	43.50	0.00
29.	Engineering College, Banswara (260)	1. Engineering College, Banswara (2104)	180.01	45.00	0.00
		2. Construction work in Engineering colleges/Technical Institution (3006)	220.00	55.00	0.00
Total			226519.46	95291.71	0.00

Appendix – 3.10

(Refer paragraph 3.4.4; page 88)

Schemes where provisions made in BE and reduced in Revised Estimates

(₹ in lakh)

S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2023-24	Revised Estimated 2023-24	Actual expenditure incurred	Category
1.	SP Medical College & affiliated group of Hospitals, Bikaner (04)	10. Tertiary Cancer Care Centre (2607)	260.09	0.00		B
2.	RNT Medical College & affiliated group of Hospitals, Udaipur (06)	4. Other expenditure in Medical College, Udaipur (846)	106.56	10.01	0.00	B
		10. Phase-III upgradation of Medical College under PMSY (2699)	348.11	0.06	0.00	B
3.	College Education Department (07)	2. Scooty distribution scheme to meritorious girl students studying in the first year in Government College (2364)	1953.87	0.03	0.00	A
4.	Secondary Education Department, Bikaner (13)	22. State talent search Examination Scholarship (2316)	150.00	0.00	0.00	B
5.	Agriculture Department, Jaipur (18)	33. Organic Products Board (3072)	150.00	0.00	0.00	B
		38. Assistance for organic farming (3099)	150.00	0.00	0.00	B
6.	Social Justice & Empowerment Department, Jaipur (43)	5. Nari Niketan Bhawan (1228)	1000.01	0.01	0.00	A
		11. Kalibai Bhil Meritorious Girl Scooty Scheme (2822)	1156.14	0.00	0.00	A
7.	Command Area Development Department (IGNP), Bikaner (72)	1. Road construction in Mandis (619)	360.00	2.10	0.95	B
8.	Watershed Development and Soil Conservation Department, Rajasthan (140)	Rajeev Gandhi Jal Sanchay Yojna, (2753)	10375.00	11.25	0.00	B
9.	National Law University, Jodhpur (175)	1. National Law University, Jodhpur (810)	75.00	0.00	0.00	B
10.	Indira Gandhi Nahar Project, Jaisalmer (208)	1. IGNP, Jaisalmer II Phase (1080)	5911.41	0.00	0.00	B
11.	Rajasthan Waqf Board, Jaipur (229)	1. Madarsa School (43)	3600.00	0.00	0.00	B
12.	Engineering College, Banswara (260)	2. Construction work of Engineering Colleges/Technical Institute (3006)	55.00	0.00	0.00	B
		Total	25651.19	23.46	0.95	

Appendix-3.11

(Refer paragraph 3.4.5; page 89)

Details of schemes having short expenditure

(₹ in crore)

S. No.	Name of Department	Name of scheme	Budget Provision (O+S)	Expenditure during 2023-24	Percentage of utilisation
01.	Minorities Department (58)	Kali Bai Bheel Brilliant Girls Scooty Scheme (2822)	13.95	0.00	0.00
02.	Child Empowerment Department (259)	Operation of infant home/crèche (2543)	1.45	0.00	0.00
03.	Family Welfare Department (30)	Shubh Laxmi Yojna (2153)	40.00	0.00	0.00
04.	Elementary Education Department (29)	Financial help for educational upgradation of tribal students of Saharia region (3029)	2.55	0.00	0.00
05.		Reimbursement to private schools under Right to education (RTE) (1486)	740.00	112.63	15.22
06.		Return to school campaign (2935)	229.20	13.45	5.87
07.	Secondary Education Department (13)	Bicycles distribution to girls students of class IX studying in Government schools of Rural (1457)	140.00	29.12	20.80
08.		Incentive for meritorious girl students (1450)	100.00	23.12	23.12
09.		Facility to study to the children of tribal areas in reputed schools of the State (3026)	27.30	3.69	13.52
10.		Cash award and scooter distribution scheme to talented girls students of economically backward general category (2553)	8.70	1.02	11.72
11.		Personality Development Programme (3063)	5.00	0.00	0.00
12.		Financial assistance for educational upgradation of tribal students of Saharia region (3025)	1.40	0.00	0.00
13.	Integrated Child Development Services (42)	Priyadarshini Day-care yojna (3200)	20.00	0.00	0.00
14.		Rajeev Gandhi Kishori Girls Empowerment Scheme (Sabla) (1072)	25.40	0.00	0.00
15.	Social Justice & Empowerment Department (43)	Kali Bai Bheel Meghavi Chhatra Scooty Scheme (2822)	11.56	0.00	0.00
16.		Cycle distribution scheme to hostel residents (2541)	0.50	0.00	0.00
17.		Scholarship and stipend for Scheduled Tribes (2529)	305.00	62.59	20.52
		Total	1,787.01	245.62	

Appendix-3.12

(Refer paragraph 3.4.6; page 97)

Irregular provision under Capital Heads

(₹ in lakh)					
S. No.	Grant No	Budget Head	Provision	Expen- Diture	Surrender/ Reappropriate
1	28	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 13- Tertiary Cancer Care Centre 02- Jhalawar Hospital and Medical College 17- Major construction work 18- Machinery and equipment/tools and plant	0.04	0.00	0.04
2	28	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 15- Acceleration in UG Seats 04- Jhalawar Hospital and Medical College 17- Major construction work 18- Machinery and equipment/tools and plant	0.04	0.00	0.04
3	28	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 15- Acceleration in UG Seats 05- Rajasthan Health Science University, Jaipur 17- Major construction work 18- Machinery and equipment/tools and plant	0.04	0.00	0.04
4.	28	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 15- Acceleration in UG Seats 06- Capital expenditure for new medical colleges 17- Major construction work	1170.02	0.00	1170.02
5.	28	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 27- Capital expenditure on health services 01- Rajasthan Health Science University, Jaipur 17- Major construction work	0.02	0.00	0.02
6.	30	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 796- Tribal Area Sub Plan 03- Tertiary Cancer Care Centre 02- Jhalawar Hospital and Medical College 17- Major construction work 18- Machinery and equipment/tools and plant	361.19	0.00	361.19
7.	30	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 796- Tribal Area Sub Plan 05- Acceleration in UG seats 04- Jhalawar Hospital and Medical College 17- Major construction work	0.04	0.00	0.04
8.	51	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 789- Special Component Plan for Scheduled Castes 03- Tertiary Cancer Care Centre 02- Jhalawar Hospital and Medical College 17- Major construction work 18- Machinery and equipment/tools and plant	476.95	0.00	476.95
9.	51	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 789- Special Component Plan for Scheduled Castes 05- Acceleration in UG seats 04- Jhalawar Hospital and Medical College 17- Major construction work 18- Machinery and equipment/tools and plant	0.04	0.00	0.04
		Total	2008.38	0.00	2008.38

Appendix-4.1

(Refer paragraph 4.3; page 112)

Funds transferred directly to State Implementing Agencies

(₹ in crore)

S. No.	Government of India Schemes	Implementing Agencies	Government of India Release
	Controller: Agriculture		
1.	Krishionnati Yojna	Krishi Vikas Sahakari Samiti Limited and Rajasthan State Seeds Corporation Limited	24.95
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Co-operative Rajasthan	4163.46
3.	Rashrtiya Krishi Vikas Yojana	Sri Karan Narendra Agriculture University	5.09
	Controller: Atomic Energy		
4.	Grants to Other Institutions	Indian Institute of Technology, Jodhpur, Central University of Rajasthan & NGOs	1.20
	Controller: Commerce		
5.	Duty Drawback Scheme	FCI Arawali Gypsum and Minerals of India LTD.	1.89
6.	Trade Infrastructure for Export Schemes (TIES)	Rajasthan Small Industries Corporation Limited Jaipur	0.89
	Controller: Culture		
7.	Centenaries and Anniversaries, Celebrations and Schemes	West Zone Culture Centre, Udaipur and NGO's	0.46
8.	Kala Sanskriti Vikas Yojana	West Zone Culture Centre, Udaipur and NGO's	0.71
	Controller: Department of Financial Services, Ministry of Finance		
9.	Incentive scheme for Promotion of RuPay Debit Cards and Low value BHIM-UPI Transactions(person-to-merchant)	AU Small Finance Limited	4.09
	Controller: Fertilizers		
10.	Payment for Imported P and K Fertilizers	Private Sector Companies	2538.38
11.	Payment for Indigenous P and K Fertilizers	Private Sector Companies	679.68
12.	Payment for Indigenous Urea	Private Sector Companies	12131.24
	Controller: Food Processing Industries		
13.	Production Linked Incentive Scheme for Food Processing Industries	Private Sector Companies	28.57
	Controller: Health and Family Welfare		
14.	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)	Rajasthan State Health Assurance Agency	625.10
15.	Blood Transfusion Services	Rajasthan State Aids Control Society	3.00
16.	National Aids and STD Control Programme	Rajasthan State AIDS Control Society	26.99
17.	National Digital Health Mission	Rajasthan State Health Society & Ayushman Bharat Digital Health Mission	2.51
	Controller: Industry		
18.	Footwear Leather and Accessories Development Programme (FLADP)	Private Sector Companies	17.34
19.	Micro and Small Enterprises Cluster Development	Udhyam Protsahan Sansthan, Jaipur	5.94
20.	Procurement and Marketing Support Schemes	Private Sector Companies	4.39
21.	Startup India Seed Fund Scheme	Pilani Innovation & Entrepreneurship Development Society & Private sector companies	8.47
	Controller: Law and Justice		
22.	E-courts Phase II	Registrar General, High Courts of Rajasthan	25.12

S. No.	Government of India Schemes	Implementing Agencies	Government of India Release
	Controller: Ministry of Drinking Water and Sanitation		
23.	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM, Jaipur, Rajasthan	251.07
	Controller: Ministry of Fisheries, Animal Husbandry and Dairying		
24.	National Livestock Mission	Krishi Vikas Sahakari Samiti Limited	75.38
25.	National Programme for Dairy Development	Rajasthan Cooperative Dairy Federation Limited	37.59
26.	Rashtriya Gokul Mission	Rajasthan Livestock Development Board	2.50
	Controller: Ministry of Minority Affairs		
27.	PM Vikas Committed Liabilities (Virasat ka Samvardhan)	Private Sector Companies and NGOs	6.09
	Controller: Ministry of Textiles		
28.	Amended Technology Upgradation Fund Scheme (ATUFS)	Rajasthan State Industrial Development and Investment Corporation Limited (RIICO Ltd) and Private Sector Companies.	12.16
29.	Integrated Wool Improvement and Development Programme	Central Wool Development Board, Jodhpur	11.28
	Controller: Road Transport and Highways		
30.	National Highway Authority of India	Private Sector Companies	77.49
31.	Research Training and Studies and Other Road Safety Schemes	Department of Transport Rajasthan, Jaipur and NGO's	4.90
32.	Works under Roads Wing	Upkhand Adhikari Jhunjhunu, Competent Authority of land Acquisition and Private Sector Companies	268.99
	Controller: Rural Development		
33.	Land Records Modernisation programme	Rajasthan Bhu Adhunikaran Society, Jaipur	11.50
34.	Mahatma Gandhi National Rural Employment Guarantee Programme	State Employment Guarantee Fund, Jaipur	6545.71
35.	Management Support to RD Programmes and Strengthening of District Planning Process	Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan Jaipur	2.28
	Controller: Social Justice and Empowerment		
36.	Atal Vayo Abhyuday Yojana	NGO's	3.50
37.	National Action Plan for drug Demand Reduction	NGO's	9.91
38.	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	Central University of Rajasthan	7.50
39.	Scheme of Residential Education for Students in High Schools in targeted area (SRESHTA) for SCs	NGO's	12.87
40.	Scheme for specially Differently abled person	Director, Directorate of Specially Abled Person	5.75
	Controller: Water Resources		
41.	Atal Bhujal Yojna	State Project Management Unit, Ground Water Department	144.62
42.	National Hydrology Project	Water Resources Department, Rajasthan, Jaipur	28.66
	Controller: Youth Affairs and Sports		
43.	Khelo India	Rajasthan State Sports Council (RSSCJ)	14.49
44.	National Services Scheme	Rajasthan State NSS Cell	8.75
45.	Schemes less than one crore (under various Ministries)		1.23
		Total	27,843.69

Appendix-4.2

(Refer paragraph 4.5; page 115)

Position of Outstanding Abstract Contingent Bills up to 31 March 2024

					(₹ in lakh)
S. No.	Name of Controlling Officer	Major Head	Year	DDO Name	Amount
1	-	2202	1990-91	Assistant Director, DIET, Jalore	₹30000
2	Registrar, Revenue Board, Ajmer	2029	2021-22	Dy. Registrar, Revenue Board, Ajmer	50.00
3	Director, N.C.C. Directorate, Jaipur	2204	2021-22	Administrative Officer, N.C.C. Hqrs., Jaipur	4.30
4	Dy. Director General, NCC, Rajasthan, Jaipur	2204	2023-24	Com. Officer III Raj Nevel Unit, NCC Jaipur	1.17
				7 Raj. Indep Company NCC Jaipur	0.46
				4 Raj Air SQN NCC Jodhpur	0.80
				Off. Comm. I Raj Amed SQ. NCC, Jaipur	0.73
				Officer Comm. 7 NCC Girls, Kota	1.17
				Officer Comm. 7 NCC Girls, Kota	0.11
				N.C.C. 3, Alwar	0.43
				Comm. Officer III Raj Nevel Unit NCC Jaipur	1.17
				7 Raj. Indep Company NCC Jaipur	0.13
				Comm. Officer, Raj Indep. NCC Barmer	2.68
				N.C.C. 3, Alwar	1.71
				C.O. 2 Raj. Nevel Unit NCC, Ajmer	3.29
5	Dy. Director General, NCC, Rajasthan, Jaipur	2204	2022-23	N.C.C. 3, Alwar	2.17
6	Director, Science & Technology Department, Jaipur	3425	2023-24	Project Officer, Science & Technology	0.55
7	Principal, S.M.S. Medical College, Jaipur	4210	2022-23	HOD & DDO, Medical College, Jaipur	500.00
				HOD & DDO, Medical College, Jaipur	1000.00
8	Principal, Dr. Sampurnanand Medical College, Jodhpur	4210	2022-23	Principal Controller, Dr. SN Medical College, Jodhpur	2500.00
			2022-23		1008.06
			2022-23		665.51
			2022-23		100.54
			2022-23		59.35
			2022-23		439.16
			2023-24	Principal Controller, Dr. SN Medical College, Jodhpur	164.58
9	Commissioner, Relief Department, Jaipur	2245	2012-13	Distt. Magistrate & Collector, Alwar	103.5
10	Dy. Secretary, Cabinet Secretariat, Rajasthan, Jaipur	2012	2023-24	Financial Advisor, Governor Secretariate, Jaipur	2.70
11	DG, Police Department, Jaipur	2055	2023-24	District Police Suprintendent, Alwar (42 AC Bills)	420.00
				Add. S.P. for S.P. Bikaner (3 AC Bills)	30.00
				Police Superintendent, Bundi (5 AC Bills)	5.00
				Addl. S.P. Dausa (17 AC Bills)	165.00
				DDO S.P. Office, Dholpur (8 AC Bills)	8.00
				Suprintendent of Police, Banswara (10 AC Bills)	100.00
				Suprintendent of Police, Dungarpur (2 AC Bills)	8.00
				Suprintendent of Police, Hanumangarh (10 AC Bills)	55.00
				Addl. S.P. Jaipur (Rural)(1 AC Bills)	10.00
				DDO, S.P. Office, Karauli (15 AC Bills)	15.00
				Suprintendent of Police, Rajsamand (3 AC Bills)	30.00
				Addl. S.P. (City), Ajmer (2 AC Bills)	24.45
				Addl. S.P., Bharatpur (10 AC Bills)	100.00
				Suprintendent of Police, Sri Ganganagar (7 AC Bills)	73.76
				District Election Officer, Bundi (5 AC Bills)	17.11
12	Chief Electoral Officer, Rajasthan, Jaipur	2015	2023-24	District Election Officer, Dholpur (3 AC Bills)	51.57
				District Election Officer, Chittorgarh (1 AC Bill)	10.00
				District Election Officer, Dungarpur (2 AC Bills)	63.00
				District Election Officer, Sirohi (1 AC Bill)	23.10
				District Election Officer, Pratapgarh (1 AC Bill)	4.00
				District Election Officer, Pali (4 AC Bills)	49.03
				District Election Officer, Jalore (1 AC Bill)	19.25
				District Election Officer, Rajsamand (3 AC Bills)	55.33
				District Election Officer, Alwar (9 AC Bills)	146.00
				District Election Officer, Banswara (3 AC Bills)	30.00
13	Secretary, Rajasthan Subordinate Service Selection Board, Jaipur	2051	2016-17	Secretary, Rajasthan Subordinate & Ministerial Service Selection Board, Jaipur	2.00
Total				197	8128.87

Appendix-4.3

(Refer paragraph 4.5; page 117)

AC bills in which significant/entire amount deposited back through challans

(Amount in ₹)							
S. No.	Head	AC Bill No.	AC Bill Date	AC Bill Amount	DC Bill Amount	Amount Deposited through challan	Percentage of challan amount to AC bill amount
1	2204-102-01-03	46000582	11.05.2023	18422	18422	18422	100.00
2	3452-80-796-01-11	42880287	28.11.2022	30000	30000	30000	100.00
3	2055-109-11-01-20	49047223	14.11.2023	100000	100000	100000	100.00
4	2055-109-11-01-20	49047237	14.11.2023	100000	100000	100000	100.00
5	2055-109-11-01-20	49049310	14.11.2023	100000	100000	100000	100.00
6	2055-109-11-01-20	49049085	14.11.2023	100000	100000	100000	100.00
7	2055-109-11-01-20	49129243	21.11.2023	100000	100000	100000	100.00
8	2055-109-11-01-20	49049305	14.11.2023	100000	100000	100000	100.00
9	2055-109-11-01-20	49049316	14.11.2023	100000	100000	100000	100.00
10	2055-109-11-01-20	49047260	14.11.2023	100000	100000	100000	100.00
11	2055-109-11-01-20	49136577	21.11.2023	100000	100000	100000	100.00
12	2055-109-11-01-20	49489479	08.12.2023	1000000	1000000	1000000	100.00
13	2055-109-11-01-20	49489704	08.12.2023	1000000	1000000	1000000	100.00
14	2055-109-11-01-20	49489171	08.12.2023	1000000	1000000	1000000	100.00
15	2055-109-11-01-20	49070285	16.11.2023	100000	100000	100000	100.00
16	2055-109-11-01-20	49070295	16.11.2023	100000	100000	100000	100.00
17	2015-106-01-57	49062748	16.11.2023	1000000	1000000	1000000	100.00
18	2015-106-01-57	48818658	04.11.2023	200000	200000	200000	100.00
19	2055-109-11-01-20	49089990	17.11.2023	100000	100000	100000	100.00
20	2055-109-11-01-20	49090162	17.11.2023	100000	100000	100000	100.00
21	2015-106-01-57	48957298	08.11.2023	500000	500000	500000	100.00
22	2015-106-01-57	48957309	08.11.2023	200000	200000	200000	100.00
23	2015-106-01-57	48957314	08.11.2023	200000	200000	200000	100.00
24	2015-106-01-57	48957327	08.11.2023	100000	100000	100000	100.00
25	2204-102-01-02-29	49301117	28.11.2023	10071	10071	10071	100.00

Appendix-4.4

(Refer paragraph 4.6; page 119)

Details of P.D. Accounts having balances of ₹ 100 crore and above as on 31 March 2024				
				(₹ in crore)
S. No.	P. D. Account No	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Code	Amount
1	6216	District Mineral Foundation Trust Fund	Bhilwara (8)	126.45
2	3398	Raj Bhawan Nirman Karmkar Kalyan Mandal	Jaipur City (18)	945.48
3	3486	Dy. Manager Raj. Rajya Coope. Bank		632.01
4	561	Managing Dir. Water Supply Civ. Magt. Corp.		144.28
5	5815	Raj. Police Housing and Contraction Corp.		183.00
6	18820	Panchayati Raj Department	Jaipur Secretariat (21)	122.00
7	18941	Eastern Rajasthan Canal Project Corporation		195.28
8	19310	Mukhyamantri Chiranjivi Durghatana Bima Yojana		158.09
9	3792	Dir. & Pro. Dir. Urban Poverty Eradication Programme		626.03
10	3798	M.D. & F.A. Raj. State Bridge/Road Dev & Const. Corp. Ltd.		509.00
11	3821	G.M./Exe. M. Raj. State Road Transport Corporation		150.00
12	3824	F.A./Manager Finance R.I.I.C.O.		153.00
13	3988	Dir. Sarva Shiksha Abhiyan		410.00
14	3996	Yuva Board		317.24
15	4008	Raj. State Health Society		414.00
16	5303	Raj. Urban Infr. Fin. Devel. Corp. (RUIFDCo)		475.18
17	5304	Jaipur Metro Rail Corp. (JMRC)		146.00
18	5669	Raj. Medical Services Corp. Ltd.		488.00
19	5756	Raj. State Power Finance Corp. Ltd.		610.25
20	592	M.D. Rajcomp Info Services Ltd.		948.40
21	6330	Raj. Medical Edu. Society		213.40
22	6897	State Level Nodal Agency		143.00
23	1001	Commissioner TAD	Udaipur City (38)	332.09
24	6215	D.M.F.T. Udaipur	Udaipur Rural (41)	156.16
		Total		8598.34

Appendix-4.5

(Refer paragraph 4.6; page 119)

Statement showing the details of Drawing & Disbursing Officers having "NIL" Balance in Personal Deposit Accounts maintained in the various treasuries during the year 2023-24

S. No.	PD account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
1.	5166	D.D. DWDA (ICDS)	Ajmer (01)
2.	6337	ADD.DIST.PRO.CO.	
3.	7016	SAHAYAK AUSHADI NIYANTARK AYURVED	
4.	169	P.O.MAHILA ADHIKARITA VIBHAG	Alwar (02)
5.	5033	PRI. SHIKSHA & LOAN SCHOLR. RAJRISHI COLLEGE	
6.	5620	DISTRICT AYUARVED OFFICER	
7.	6338	ADD.DIST.PRO.CO.	
8.	6736	GOVT. COLLAGE BAASKRAPALNAGAR ALWAR	
9.	18692	RGHS	Banswara (03)
10.	4997	PROJ. DIR. D. U. D. A.	
11.	1242	G. M. BARAN NAGRIC SAHAKRI BANK	Baran (04)
12.	18692	RGHS	
13.	538	ZILA MAHILA VIKAS ABHIKARAN ,	Barmer (05)
14.	3375	PRO. OFFI. WOMAN EMPOWERMENT DEPTT.	
15.	6106	D.E.O.(EL. EDU.),BARMER	Beawar (06)
16.	18692	RGHS	
17.	474	H.B.A .S.B.B.J.	Bharatpur (07)
18.	18692	RGHS	
19.	1883	PROGRAMMA. DIR. R.S.A.G.T. & R. CENTRE	
20.	2284	P.D. MAHILA ADIKARITA DEPTT.	
21.	474	H.B.A .S.B.B.J.	
22.	6342	ADD.DIST.PRO.CO.	Bhilwara (08)
23.	480	DISTRICT AYUARVED OFFICER	
24.	6905	RUIDP BHILWARA	
25.	879	PRO.OFFICEER WOMEN EMP.DEPTT. (D.W.D.A.)	
26.	18692	RGHS	Bundi (10)
27.	5494	DIRECTOR,(ICDS) DISTT. WOMEN DEVLOP. AGENCY BURO.	
28.	1152	DY. DIRECTOR WOMEN CHILDREN DEVP.	Chittorgarh (11)
29.	1205	P-O- DISTT.WOMEN DEPT(DWDA).	
30.	18692	RGHS	
31.	480	DISTRICT AYUARVED OFFICER	
32.	2932	PROJ.DIR.ZILA MAHILA VIKAS ABHIKARAN, (DWDA)	Churu (12)
33.	1771	DY. DIR. MAHILA VIKAS (DWDA)	Dausa (13)
34.	3017	P.DIR. (ICDS)	
35.	3059	DISTT. SMALL SAVING OFFICER	
36.	480	DISTRICT AYUARVED OFFICER	
37.	6693	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) DAUSA	
38.	474	H.B.A. S.B.B.J.	Dholpur (14)
39.	1295	PROG.OFFICER (SWDA) ZILA MAHILA VIKASH ADHIKARAN	Shriganganager (16)
40.	6904	RUIDP SHRIGANGANAGAR	
41.	480	DISTT. AYURVED OFFICER	Hanumangarh (17)
42.	3489	SUPDT.MEDICAL &REHABLITION RRC	Jaipur City (18)
43.	5619	ZILA AURVED ADI	
44.	5823	GOVT.COLLEGE	
45.	6453	JOINT DIRECTOR TECHNICAL EDUCATION JAIPUR	Jaipur Secretariat (21)
46.	3762	MEMBER SECY& DIR.INDU. ENTER. SHIP & MANAG. DEV.INSTIT.	
47.	3799	M.D.RAJ. STAT HANDLOOM CO-OPERATIVE	
48.	3937	DIR.PETROLIEUM DEPTT.	

S. No.	PD account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
49.	5880	RAJ.GRAMIN ROJGAR GAURANTEE PARISHAD	
50.	6823	DIRECTORATE UNANI MEDICAL DEPARTMENT RAJ. JAIPUR	
51.	4422	PRO.OFFICER,(WOMEN)EMP.DEP.	Jaisalmer (22)
52.	5591	DISTRICT AYUARVED OFFICER,	Jalore (23)
53.	6699	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) JALOR	
54.	18692	RGHS	Jhunjhunu (25)
55.	6701	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) JHUNJHUNU	
56.	480	DISTRICT AYUARVED OFFICER	Jodhpur City (26)
57.	6359	ADD.DIST.PRO.CO.	
58.	4352	DY.DIR.ICDS&PROJECT DIR.ZILA MAHILA VIKASH ABHIKARAN	Karouli (28)
59.	6360	ADD.DIST.PRO.CO.	
60.	5688	DISTRICT AYUARVED OFFICER	Kota (29)
61.	6361	ADD.DIST.PRO.CO.	
62.	18692	RGHS	Nagaur (30)
63.	6705	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) NAGAU	
64.	6706	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) PALI	Pali (31)
65.	6903	RUIDP PALI	
66.	18692	RGHS	Rajsamand (33)
67.	5596	DISTRICT AYUARVED OFFICER	
68.	1722	DY.DIR.(C.D.)ICDS/ZILA MAHILA VIKAS ABHIKARAN,	Sawaimadhopur (34)
69.	6907	RUIDP SAWAI MODHUPUR	
70.	1575	PROJ.DIR.(D.W.D.A.)ZILA MAHILA VIKAS ABHIKARAN ,	Sikar (35)
71.	6710	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) SIKAR	
72.	6368	ADD.DIST.PRO.CO.	Udaipur City (36)
73.	6711	DISTRICT PROJECT MANAGEMENT UNIT (RGAVP) SIROHI	
74.	6370	ADD.DIST.PRO.CO.	

Source: Information provided by Office of the Accountant General (A & E), Rajasthan

Appendix-4.6

(Refer paragraph 4.6; page 120)

Statement showing the details of non-operation of Personal Deposit Accounts during 2022-2024

(₹ in lakh)

S. No.	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Treasury Code	Balance during 2022-24	Reason given by Drawing & Disbursing Officer (DDO)
1.	Repayment of Motor con.loan -	AJMER (01)	0.02	Account closed
2.	D.D. DWDA (ICDS)		0.00	Account closed
3.	Pri. Shiksha & Loan scholr. Rajrishi college	ALWAR(02)	0.00	Account closed
4.	District Ayuarved Officer		0.00	Account closed
5.	Proj. Dir. D. U. D. A.	BANSWARA (03)	0.00	Account closed
6.	Chairman F.F.D.A.		1.53	Account closed
7.	Forest Conservator Banswara		3.71	Account closed
8.	District Project Management Unit (RGAVP) Banswara		6.32	Account closed
9.	G. M. Baran Nagric Sahakri Bank	BARAN (04)	0.00	Account closed
10.	Commis. Labour Comp. & Lab. Wel..Off.		19.64	Account closed
11.	Zila Mahila Vikas Abhikaran ,		0.00	Account closed
12.	Sumitra Devi University Rajpur Baran (Raj.)		75.01	Account closed
13.	Pro. Offi. Woman Empowerment Deptt.	BARMER (05)	0.00	Account closed
14.	Sec.U.I.T.. (Urban)		0.14	Account closed
15.	D.E.O.(El. Edu.),Barmer		0.00	Account closed
16.	H.B.A .S.B.B.J.	BEAWAR (06)	0.00	Account closed
17.	Programma. Dir. R.S.A.G.T. & R. Centre	BHARATPUR (07)	0.00	Account closed
18.	P.D. Mahila Adikarita Deptt.		0.00	Account closed
19.	H.B.A .S.B.B.J.		0.00	Account closed
20.	Divisional SANS		0.48	Account closed
21.	D.D.(I.C.D.S.)Women&Child Dev.Dep.	BHILWARA (08)	19.17	Account closed
22.	District Ayuarved Officer		0.00	Account closed
23.	Pro.Officer Women Emp.Deptt. (D.W.D.A.)		0.00	Account closed
24.	District Project Management Unit (RGAVP)Bikaner	BIKANER (09)	0.52	Account closed
25.	Deputy Director Secondary Education Rajasthan Bikaner		151.70	Account closed
26.	Finance Controller Visesaadhikari Bikaner Univercity		14.60	Account closed
27.	Dir. District(ICDS) DWDA(Women Dev.Authority)	BUNDI (10)	0.00	Account closed
28.	Director,(ICDS) Distt. Women Develop. Agency Buro.		0.00	Account closed
29.	Dy. Director Women Children Devp.	CHITTORGARH (11)	0.00	Account closed
30.	P-O- Distt.Women Dept(DWDA).		0.00	Account closed
31.	Dy. Conservator Forest(DFO)	CHURU (12)	0.40	Account closed
32.	Proj.Dir.Zila Mahila Vikas Abhikaran, (DWDA)		0.00	Account closed
33.	Dy. Dir. Mahila Vikas (DWDA)	DAUSA (13)	0.00	Account closed
34.	P.Dir. (ICDS)		0.00	Account closed
35.	Distt. Small Saving Officer		0.00	Account closed
36.	Commis.Emp. Commpen. and Lab Welf Off.		5.04	Account closed
37.	District Ayuarved Officer		0.00	Account closed
38.	Pri.Govt.Scince&Comm College		193.23	Account closed
39.	H.B.A. S.B.B.J.	DHOLPUR (14)	0.00	Account closed
40.	Add.Didt.Pro.Co.		0.00	Account closed
41.	Dy. Dir. ICDS & P	DUNGARPUR (15)	16.46	Account closed
42.	P.D.Distt.Women Dev.Agency		0.00	Account closed
43.	H.B.A. H.D.F.C.		10.98	Account closed
44.	District Ayuarved Officer		0.50	Account closed
45.	Prog.Officer (SWDA) Zila Mahila Vikash Adhikaran	GANGANAGAR (16)	0.00	Account closed
46.	Land Aquisition Officer, (S,D,M,) Sri.Karanpur,		80.26	Account reopened by permission of Finance Department
47.	Distt. Aaurved		0.06	Account closed
48.	Disst.Coll.& Chai.Fish.Dev.Agency.Hanumangarh	HANUMANGARH (17)	23.04	Account closed
49.	Land Equipment Officer & S.D.M. Nohar		58.39	Account reopened by permission of Finance Department
50.	H.B.A. S.B.B.J.		0.00	Account closed
51.	Gen.Manager Raj. Rajya Hotel Nigam	JAIPUR CITY (18)	0.12	Account closed
52.	Supdt.Medical &Rehablition RRC		0.00	Account closed
53.	New M.C.A. S.B.B.J.		0.08	Account closed
54.	Govt.College		0.00	Account closed

S. No.	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Treasury Code	Balance during 2022-24	Reason given by Drawing & Disbursing Officer (DDO)
55.	District Collector (land acquire) Jaipur		1390.41	Account reopened by permission of Finance Department
56.	New Pension Scheme (NPS)	JAIPUR T.O. PENSION (19)	0.86	Account closed
57.	H.B.A. S.B.B.J.	JAIPUR RURAL (20)	0.21	Account closed
58.	Member Secy& Dir.Indu. Enter. Ship & Manag.	JAIPUR	0.00	Account closed
59.	Gen.Manager Fin.Co-Operation Marketing Fed.Limited	SECRETARIAT (21)	243.56	Account closed
60.	M.D.Raj. State Handloom Co-Operative		0.00	Account closed
61.	M.D.Land Dev. Corporation		2826.86	Account closed
62.	Dir.Petroleum Deptt.		0.00	Account closed
63.	Raj.Gramin Rojgar Gaurantee Parishad		0.00	Account closed
64.	Labour Welfare Officer Jaisalmer	JAISALMER (22)	10.00	Account closed
65.	Pro.Officer,(Women)Emp.Dep.		0.00	Account closed
66.	Sec.U I T.,		0.00	Account closed
67.	District Ayuarved Officer,		0.00	Account closed
68.	Add.Dist.Pro.Co.		0.00	Account closed
69.	District Project Management Unit (RGAVP)Jaisalmer		0.34	Account closed
70.	H.B.A. S..BB.J.	JALORE (23)	0.12	Account closed
71.	Add.Dist.Pro.Co.		0.00	Account closed
72.	District Project Management Unit (RGAVP) Jalor		0.00	Account closed
73.	Asst.Dir.Horticulture	JHALAWAR (24)	0.38	Account closed
74.	Add.Dist.Pro.Co.		0.21	Account closed
75.	Project Implementation Unit RUIDP Jhunjhunu	JHUNJHUNU (25)	42.83	Account closed
76.	Special Officer National Law University	JODHPUR CITY (26)	15.66	Account closed
77.	Reg. National. Inst.Of Fashion.Tech.		121.84	Account closed
78.	H.B.A. S.B.B.J.		0.50	Account closed
79.	District Ayuarved Officer		0.00	Account closed
80.	M.B.M. Engineering College		0.01	Account closed
81.	Add.Dist.Pro.Co.		0.00	Account closed
82.	New Pension Scheme (NPS)	JODHPUR RURAL (27)	0.79	Account closed
83.	Dy.Dir.ICDS&Project Dir.Zila Mahila Vikash Abhikaran	KARAULI (28)	0.00	Account closed
84.	Assist.Commi. Devsthan Vibhag		6.13	Account closed
85.	District Ayuarved Officer		0.00	Account closed
86.	Supdt. M.B.S.H.O.	KOTA (29)	21.94	Account closed
87.	District Ayuarved Officer		0.00	Account closed
88.	Add.Dist.Pro.Co.		0.00	Account closed
89.	H.B.A. S.B.B.J.	NAGAU (30)	0.51	Account closed
90.	Principal Govt. College Manglana		7.68	Account closed
91.	Meera University Mertacity		0.14	Account closed
92.	Labor Welfare Officer Pratapgarh	PRATAPGARH (32)	10.00	Account closed
93.	District Ayuarved Officer		0.12	Account closed
94.	H.B.A., S.B.B.J.	RAJSAMAND (33)	3.79	Account closed
95.	New M.C.A., O.B.C.		1.78	Account closed
96.	District Ayuarved Officer		0.00	Account closed
97.	Add.Dist.Pro.Co.		0.00	Account closed
98.	Dy.Dir.(C.D.)ICDS/Zila Mahila Vikas Abhikaran,	SAWAI MADHOPUR (34)	0.00	Account closed
99.	Dy.Dir.(ICDS) & Women Dev. Agency	SIKAR (35)	7.83	Account closed
100.	Comm. Worksmen Comp.Act		5.29	Account closed
101.	Proj.Dir.(D.W.D.A.)Zila Mahila Vikas Abhikaran		0.00	Account closed
102.	H.B.A., S.B.B.J.		0.48	Account closed
103.	Proj.Dir.D.R.D.A. (T.A.D.)	SIROHI (36)	11.95	Account closed
104.	Distt.Animal Husba. Officer		0.08	Account closed
105.	District Project Management Unit (RGAVP)Sirohi		0.00	Account closed
106.	President F. F.D.A.	TONK (37)	25.02	Account closed
107.	H.B.A. S.B.B.J.	UDAIPUR CITY (38)	0.15	Account closed
108.	District Ayuarved Officer		0.00	Account closed
109.	Add.Dist.Pro.Co.		0.00	Account closed
110.	President Matasava Palan Vikas Abhikaran		0.89	Account closed
111.	H.B.A.Loans (old 31.3.04)	APAO NEW DELHI (39)	1.28	Account closed
112.	H.B.A. S.B.B.J.		1.26	Account closed
113.	H.B.A. H.D.F.C.		6.09	Account closed
114.	HJHJ		0.06	Account closed
115.	Rec.of H.B.A. loan-S.B.B.J.	UDAIPUR RURAL (41)	0.03	Account closed
			5,448.48	

Source: Information provided by Office of the Accountant by Office of the Accountant General (A & E), Rajasthan

Appendix-4.7

(Refer paragraph 4.7; page 122)

Minor Head 800- Other Expenditure

(₹ in crore)

S. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	2047-Other Fiscal Services	5.67	5.67	100.00
2.	2250-Other Social Services	49.29	96.38	51.15
3.	2425-Co-operation	932.70	1,596.04	58.44
4.	2700-Major Irrigation	1,666.80	2,098.93	79.41
5.	2701-Medium Irrigation	177.68	60.68	272.81
6.	3425-Other Scientific research	14.05	14.11	99.57
7.	3452-Tourism	56.77	87.50	64.88
8.	4047- Capital Outlay on Other Fiscal Services	0.01	0.01	100.00
9.	4235-Capital Outlay on Social Security and Welfare	120.98	125.27	96.58
10.	4236-Capital Outlay on Nutrition	24.55	34.65	70.86
11.	4401-Capital Outlay on Crop Husbandry	29.29	46.20	63.39
12.	4885-Other Capital Outlay on Industries and Minerals	3.65	5.24	69.49
13.	5425-Capital Outlay on Other Scientific and Environmental Research	9.49	9.49	100.00
14.	5475-Capital Outlay on Other General Economic Services	285.89	408.22	70.03
	Total	3,376.82	4,588.39	73.59

Minor Head 800- Other Receipts

(₹ in crore)

S. No.	Major head	Receipts under Minor Head 800	Total Receipts	Percentage
1	0029-Land Revenue	325.60	469.38	69.37
2	0035-Taxes on Immovable Property other than Agricultural Land	99.55	99.57	99.98
3	0056- Jails	0.29	0.26	110.94
4	0070-Other Administrative Services	148.29	283.65	52.28
5	0071-Contribution and Recoveries towards Pension and Other Retirement Benefits	105.92	161.49	65.59
6	0220-Information and Publicity	0.10	0.10	100.00
7	0230-Labour and Employment	773.12	793.33	97.45
8	0235-Social Security and Welfare	58.60	64.46	90.92
9	0401-Crop Husbandry	8.40	11.79	71.26
10	0406-Forestry and Wild Life	93.85	139.77	67.15
11	0425-Co-operation	16.58	21.30	77.83
12	0435-Other Agricultural Programmes	12.45	18.10	68.78
13	0801- Power	302.26	302.26	100.00
14	0851-Village and Small Industries	3.59	3.59	100.00
15	0852-Industries	1.25	1.25	100.00
16	1452-Tourism	1.71	1.71	100.00
17	1475-Other General Economic Services	161.50	222.98	72.43
	Total	2,113.06	2,594.99	81.43

Appendix-4.8

(Refer paragraph 4.12; page 128)

Category-wise details of cases of theft/loss and misappropriation in various departments

(₹ in lakh)

S. No.	Name of Department	Theft/loss cases		Emb./ Misappropriation of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Revenue	28	155.40	32	1183.14	60	1338.54
2	Education	74	115.51	61	5415.26	135	5530.76
3	Medical	19	318.39	38	509.66	57	828.05
4	PHED	178	190.37	15	79.17	193	269.54
5	PWD	3	1.41	16	462.33	19	463.74
6	Irrigation	1	0.05	2	33.95	3	34.00
7	Forest	3	26.42	2	77.32	5	103.75
8	Ground water	3	5.63	1	1.58	4	7.21
9	IGNP	6	12.56	5	69.73	11	82.29
10	Justice	4	0.63	9	116.63	13	117.26
11	Police	19	17.16	4	17.33	23	34.49
12	Women & Child Development	0	0.00	3	6.05	3	6.05
13	Local Self Government	3	6.95	8	383.72	11	390.67
14	RD & PRD	66	1143.65	79	1597.36	145	2741.01
15	Miscellaneous	27	128.15	39	1030.16	66	1158.31
	Total	434	2122.28	314	10983.39	748	13105.67

Appendix-4.9

(Refer paragraph 4.13; page 128)

Statement showing performance of the Autonomous Bodies

S.N.	Name of body	Period of Entrustment	Year up to which Accounts were received	Period up to which Separate Audit Report issued	Placement of Separate Audit Report in Legislature	Accounts in arrears
1	Rajasthan Khadi and Village Industry Board, Jaipur	Regular Audit	2022-23	2022-23	NA	2023-24
2	Rajasthan State Human Rights Commission, Jaipur	Regular Audit	2022-23	2022-23	NA	2023-24
3	Rajasthan State Legal Services Authority, Jaipur	Regular Audit	2022-23	2021-22	NA	2023-24
4	Rajasthan State Legal Services Authority, Jodhpur	Regular Audit	2022-23	2021-22	NA	2023-24
5	Rajasthan Building and other Construction Workers Welfare Board (BOCW), Jaipur	Regular Audit	2017-18	2017-18	NA	2018-19 to 2023-24
6	Rajasthan State Compensatory Afforestation Fund Management and Planning Authority (Rajasthan State CAMPA)	Regular Audit	2016-17 & 2017-18	2016-17 & 2017-18	NA	2018-19 to 2023-24
7	Rajasthan Real Estate Regulatory Authority, Jaipur (RERA)	Regular Audit	2021-22	2021-22	19.01.2024	2022-23 2023-24
8	Rajasthan Electricity Regulatory Commission	Regular Audit	2022-23	2022-23	8.2.2024	2023-24

Appendix-4.10

(Refer paragraph 4.13; page 129)

Statement showing names of bodies and authorities the accounts of which had not been received

S No.	Department	No. of accounts in arrear	Year for which account had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
Ayurveda					
1	Rajasthan Ayurveda University, Jodhpur	2	2021-22 to 2022-23	11,236.84 (2020-21)	3,656.75
2	Rajasthan State Medicinal Plants Board, Jaipur	2	2021-22 to 2022-23	1,007.67 (2020-21)	43.02
3	Rajasthan State Aayush Society, Jaipur	2	2021-22 to 2022-23	21,781.89 (2020-21)	1,723.87
Home					
1	Sardar Patel University of Police Security & Criminal Justice, Mathania Road, Jodhpur	3	2020-21 to 2022-23	441.09 (2019-20)	728.61
Medical & Health					
1	Rajasthan State Aids Control Society, Jaipur	1	2022-23	9,360.60 (2021-22)	3,763.68
2	Rajasthan State Health Society, Jaipur (N.H.M.)	2	2021-22 to 2022-23	5,76,050.06 (2020-21)	2,90,318.80
3	Executive Engineer Civil Works Division (NHM), Ajmer	-	2021-22 to 2022-23	The account received with Rajasthan State Health Society (N.H.M.) in consolidation form	The expenditure is included in consolidated accounts of Rajasthan State Health Society (N.H.M.)
4	Executive Engineer Civil Works Division (NHM), Alwar	-	2021-22 to 2022-23	-do-	-do-
5	Executive Engineer Civil Works Division (NHM), Banswara	-	2021-22 to 2022-23	-do-	-do-
6	Executive Engineer Civil Works Division (NHM), Bharatpur	-	2021-22 to 2022-23	-do-	-do-
7	Executive Engineer Civil Works Division (NHM), Bikaner	-	2021-22 to 2022-23	-do-	-do-
8	Executive Engineer Civil Works Division (NHM), Chittorgarh	-	2021-22 to 2022-23	-do-	-do-
9	Executive Engineer Civil Works Division (NHM), Churu	-	2021-22 to 2022-23	-do-	-do-
10	Executive Engineer Civil Works Division (NHM), Jaipur	-	2021-22 to 2022-23	-do-	-do-
11	Executive Engineer Civil Works Division (NHM), Jalore	-	2021-22 to 2022-23	-do-	-do-
12	Executive Engineer Civil Works Division (NHM), Jodhpur	-	2021-22 to 2022-23	-do-	-do-
13	Executive Engineer Civil Works Division (NHM), Kota	-	2021-22 to 2022-23	-do-	-do-
14	Executive Engineer Civil Works Division (NHM), Nagaur	-	2021-22 to 2022-23	-do-	-do-
15	Executive Engineer Civil Works Division (NHM), Swai Madhopur	-	2021-22 to 2022-23	-do-	-do-
16	Executive Engineer Civil Works Division (NHM), Sikar	-	2021-22 to 2022-23	-do-	-do-
17	Executive Engineer Civil Works Division (NHM), Udaipur	-	2021-22 to 2022-23	-do-	-do-

S No.	Department	No. of accounts in arrear	Year for which account had not been received	Grant received during preceding years (₹ in lakh)	Expenditure incurred during preceding years (₹ in lakh)
18	Rajasthan University of Health Sciences, Jaipur	1	2022-23	9,271.79 (2021-22)	7,575.24
19	Rajasthan State Health Assurance Agency, Jaipur	1	2022-23	1,72,993.83 (2021-22)	1,46,660.34
20	Rajasthan Medical Education Society, Jaipur	1	2022-23	1,11,150.72 (2021-22)	16,099.43
Minority Affairs					
1	Rajasthan State Haj Committee, Jaipur	1	2022-23	Nil (2021-22)	9.48
2	Rajasthan Madarsa Board, Jaipur	2	2021-22 to 2022-23	11,276.04 (2020-21)	8,536.11
Social Justice & Empowerment Deptt.					
1	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	1	2022-23	2,777.85 (2021-22)	110.94
2	Rajasthan Rajya Samaj Kalyan Board, Jaipur.	1	2022-23	301.48 (2021-22)	298.73
3	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	4	2019-20 to 2022-2023	1,000.00 (2018-19)	3,831.56
4	Shri Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur	2	2021-22 to 2022-23	120.70 (2020-21)	2439.37
Women & Child Development					
1	Rajasthan State Mahila Ayog, Jaipur	1	2022-23	304.68 (2021-22)	249.01
2	Hitkari Mahila Aganbari workers Training Centre, City Palace, Kota	3	2020-21 to 2022-23	7.50 (2019-20)	7.51
	Total	30			

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